

May 4, 2017

Mr. Mark Barnes, Chief Operating/Financial Officer
South Carolina Office of First Steps to School Readiness
1300 Sumter Street, Suite 100
Columbia, South Carolina 29201

We have conducted a consulting services engagement, the scope of which was agreed to by the South Carolina Office of First Steps to School Readiness (“First Steps”), for the purpose of determining whether the current 8% administrative limitation per local partnership (“LP”) per state fiscal year (“SFY”) should be adjusted or remain.

This consulting services engagement was conducted in accordance with consulting services standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of First Steps. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedures Performed

Based on the review of all elements of cost, we should make a determination as to whether the current 8% administrative limitation per LP per SFY should be adjusted or remain. In addition to the review of historical costs, additional analysis should include recommendations and analysis of items normally included in administrative cost, with recommendations on what should be included and how it should be documented and tracked. In addition, recommendations on the requirements of documentation that would be reasonable to collect and report should be included. Other items of analysis and recommendations that would be appropriate for the First Steps system as needed should be included. The recommendation should include target administrative rates.

We began our engagement by having a conference call with First Steps management personnel to determine the scope of the engagement in more detail. It was agreed that in addition to reviewing historical expenditures and understanding the items that are included in administration, that we interview 9 LP executive directors as part of this engagement. These interviews should occur face to face and encompass a wide range of size (based on total expenditures) as well as geographical considerations. It was determined that we would interview executive directors from the following LP’s:

Large Category: Greenville and Richland

Medium Category: Beaufort, Berkeley, Lancaster and York

Small Category: Fairfield, Hampton, and Saluda

For the purposes of this engagement, large category LP's include those with total expenditures of greater than \$1.3M in the fiscal year ended June 30, 2016, medium category LP's include those with expenditures between \$280,000 and \$1.3M, and small category LP's include those with expenditures less than \$280,000.

Once the LP's were selected, we contacted the executive directors and set up the interviews. It is very important to note that we had very good experiences meeting with the 9 LP executive directors. All of them were very focused on the finances of their LP and came to the interviews prepared to discuss administrative expenditures and the procedures surrounding them.

In general, the types of expenditures being recorded to administrative expenditures include salaries, payroll taxes, fringe benefits, professional development, utilities, telephone/internet, office supplies, insurance, travel expenses, board expenses, and advertising, among others. Administrative tasks according to State of South Carolina policy for First Steps generally include things such as public awareness of the First Steps initiative, fundraising, professional training of LP staff and board, preparing applications, grants and plans, developing agreements/contracts with vendors/other agencies, preparing reports and other documents, financial management, supervising/managing partnership staff, board preparation/meetings, and office operations. These items can be found in the chart in attachment #1 to this report. We do not have any recommendations for changes to the types of tasks that are being recorded to administrative vs. program. However, we do feel that if a task is administrative by nature, however is directly related to a program, it should be recorded to program. We also recommend that First Steps migrate away from the use of indirect program expenses. We are not aware of any other entities that utilize this type of classification in expenses and we recommend that items being recorded to indirect program expenses be recorded to program.

First Steps has a policy in which 25% of executive director's salary and benefits are recorded to administrative. Many of the above mentioned items that are included in administration are also charged to indirect program expenses within the LP financial records.

Based on the above understanding, we proceeded with the interviews of the LP executive directors and discovered some very interesting information using a set of general questions that were developed by us and First Steps management. The questions and the general responses from the executive directors interviewed can be found in attachment #2 to this report.

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In general, the 9 executive directors were mostly comfortable with which types of expenses were included in administrative. The executive directors from Beaufort and Hampton do not feel like having to allocate 25% of their salaries and benefits to administration is reasonable. This is because they spend a larger portion of their time performing program related activities than maybe the larger LP's do.

Many of the executive directors do not think the current 8% administration limit is fair for their LP. For example, some of them have the minimum amount of funding from the state office which is \$138,000 for fiscal year 2016, meaning their administrative limit is only approximately \$11,000. It is noteworthy, however, that the minimum funding amount was raised to \$200,000 for fiscal year 2017 meaning the minimum administration limit will increase to \$16,000. See attachment #3 for a chart of total actual expenses and admin expenses for each LP for the last three years sorted in descending order by total expenses:

Below is a chart of total combined expenses and admin expenses for all LP's per year for the last 3 years:

<u>Post Date</u>	<u>Total Expenses</u>	<u>Admin Expenses</u>	<u>Percentages</u>
Fiscal Year 2014	\$23,334,797.27	\$1,573,216.74	6.74%
Fiscal Year 2015	\$23,034,117.90	\$1,510,444.82	6.56%
Fiscal Year 2016	\$25,564,802.15	\$1,622,993.70	6.35%

Below is a chart of administrative percentages for each category of LP's per year for the last 3 years based on size:

<u>Post Date</u>	<u>Large LPs</u>	<u>Medium LPs</u>	<u>Small LPs</u>
Fiscal Year 2014	5.54%	6.45%	10.15%
Fiscal Year 2015	4.81%	6.55%	9.71%
Fiscal Year 2016	4.56%	7.08%	10.03%

Note that if you average the above amounts there is an approximate 2% difference between the large and medium LPs, and an approximate 3% difference between the medium and small LPs. We will use this information in our recommendations that follow towards the end of this report. According to our discussions with the executive directors regarding what they think would be the best administrative limit percentage per county, many of them think 15% would be a fair number. This is the equivalent of the federal administrative limit. When asked if South Carolina First Steps should mirror the North Carolina Smart Start administrative policy in which they look at all the counties combined, most executive directors were not in favor. They are not opposed to the individual accountability that is currently in place.

Some of the executive directors had an issue with in-kind expenditures being included in administrative expenses. In-kind expenditures are those that are provided free to the LP's in exchange for services they provide. In the majority of LP's, in-kind expenditures include free office space. In fact, one of the LP executive directors commented that sometimes they do not record in-kind expenditures if they have already met their match requirement and do not want to exceed their administrative limit. This is not in-line with First Steps policy which requires that all in-kind received be recorded by the LP's.

Some of the executive directors commented they are already “bare bones” meaning they do not have human resources, finance or IT personnel on staff, so they are performing those functions. In addition, it was noted that the Berkeley and York executive directors feel their LP would be able to bring in more grant funding if they could show grantors they have a more stable administrative structure.

All facts and comments considered, it is apparent to us that a change in the 8% administrative limit being imposed on First Steps LPs needs to change. One of our charges in this engagement was to recommend what should be included in administrative and how it should be tracked. One change that should be considered would be the standard 25% of each executive director’s salary and benefits being recorded to administrative. We recommend an analysis be performed on each individual LP annually and a smaller amount be allocated to administrative if executive directors are spending more time on programs due to the size of their staff and nature of their operations. In addition, certain expenses such as insurance which is being charged 100% to administrative, should be looked at to determine if at least a portion should be allocated to programmatic expenses.

In addition, we have numerous other for not for profit clients whose administration percentages are generally higher than 8%. We performed an analysis of what our other not for profit clients include in administrative and found they are generally the same types of expenses that are found in attachment #1. One of our non profit clients’ finance director questioned whether public awareness and fundraising should be included as programmatic versus administrative. She stated that they include a good bit of their public awareness and fundraising in programmatic because the expenses are directly related to certain programs. Another one of our non profit clients stated that he includes professional training and preparing applications, grants, and plans in programmatic if directly related to a program. First Steps should consider this and we have added this to our recommendations below. We also performed several online searches and generally found that non-profits in our area have administrative percentages closer to 15%. One of our most prolific non profit clients actually has an administrative rate of 17.3%.

Recommendations:

As far as a change to the 8% administrative limit is concerned, we have the following recommendations as a result of the procedures we performed:

- First Steps could change to a tiered administrative percentage limit. Large LP’s could continue to have an administrative limit of 8%, medium LP’s could have a 10% limit, and small LP’s could have a 13% limit.
- First Steps could change to a flat administration limit for all LP’s. Our recommendation is that this flat rate be somewhere between 12% and 15%.

21 counties exceeded their administrative limit in FY 2016 under the current 8% limit. The above recommendations would drastically reduce the number of counties that went over their administrative limit for 2016. For example, under the first recommendation, only 6 counties would have exceeded their administrative limit with 3 of those 6 being over by less than 1% as follows:

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<u>Post Date</u>	<u>County</u>	<u>Total Expenses</u>	<u>Admin Expenses</u>	<u>Percentages</u>
<u>Fiscal Year 2016</u>	<u>38 - Orangeburg</u>	<u>\$374,666.41</u>	<u>\$44,575.15</u>	<u>11.90%</u>
<u>Fiscal Year 2016</u>	<u>14 - Clarendon</u>	<u>\$205,547.71</u>	<u>\$29,567.51</u>	<u>14.38%</u>
<u>Fiscal Year 2016</u>	<u>17 - Dillon</u>	<u>\$197,938.69</u>	<u>\$25,874.74</u>	<u>13.07%</u>
<u>Fiscal Year 2016</u>	<u>22 - Georgetown</u>	<u>\$166,436.79</u>	<u>\$30,980.00</u>	<u>18.61%</u>
<u>Fiscal Year 2016</u>	<u>34 - Marlboro</u>	<u>\$150,438.75</u>	<u>\$20,006.63</u>	<u>13.30%</u>
<u>Fiscal Year 2016</u>	<u>12 - Chester</u>	<u>\$149,021.05</u>	<u>\$19,515.86</u>	<u>13.10%</u>

Also under this recommendation, 9 LP's would be between 5% and 9% under their administrative limit which would give them ample room to expand their administrative functions, if needed.

The second recommendation above was derived in two ways. First, we performed a broad review of the FY 2016 administrative expenses in attachment 3 to determine how many counties of the 21 mentioned above that did not meet their 2016 administrative limit and how many would be positively impacted by an increased administrative rate. Secondly, we calculated the percentage change from year to year of the small, medium and large counties and found that there is an approximate 2% difference between the large and medium LPs, and an approximate 3% difference between the medium and small LPs. Since the large LPs generally do not have issues meeting their administrative percentage limit, we decided to recommend their limit remain at 8%. From there we added the 2% and 3% differences noted above to come up with 10% and 13% for the medium and small LP's, respectively.

Under the second recommendation, there was only 1 county that exceeded 15% in FY 2016 and 4 counties came in with administrative percentages between 12% and 15%. These counties are separately listed above. Again, depending on which number in the range was chosen, if this second recommendation were to be implemented, many LP's would have ample room to expand their administrative functions, if needed. Below is the number of LP's that would have still exceed their administrative percentage at the rates in the range noted in the second recommendation:

<u>Recommended Limit</u>	<u>No. of Counties Exceeding Limit</u>
<u>12%</u>	<u>6</u>
<u>13%</u>	<u>5</u>
<u>14%</u>	<u>2</u>
<u>15%</u>	<u>1</u>

Additional recommendations stated previously in this report:

- We do not have any recommendations for changes to the types of tasks that are being recorded to administrative vs. program. However, we do feel that if a task is administrative by nature, however is directly related to a program, it should be recorded to program. This recommendation was derived from our general review of the types of tasks being recorded to administrative vs. program as shown in attachment #1.
- We recommend that First Steps migrate away from the use of indirect program expenses. We are not aware of any other entities that utilize this type of classification in expenses and we recommend that items being recorded to indirect program expenses be recorded to program. This recommendation was derived from conversations with First Steps management as well as the fact that we are not aware of any other non-profit entities that utilize this expense category.
- We recommend an analysis be performed on each individual LP annually and a smaller amount (than 25%) be allocated to administrative if executive directors are spending more time on programs due to the size of their staff and nature of their operations. In addition, certain expenses such as insurance, which is being charged 100% to administrative, should be looked at to determine if at least a portion should be allocated to programmatic expenses.
- We recommend First Steps consider a change to certain tasks that are assigned to administrative under current policy. These include public awareness, fundraising, professional training, and preparing applications, grants and plans. We feel these could be recorded to programmatic expenses if the tasks can be directly associated with a program. This recommendation was derived based on our conversations with some of our current non-profit entity clients.

It is noteworthy that most of the LP executive directors seemed to be in favor of a tiered approach to the admin percentage limit. We feel that any of the above options would be more fair to each LP and would assist each LP in furthering its mission. The above recommendations should also allow for each LP to spend more time performing fund raising activities which would reduce the strain on the state office allocation funding. Based on the historical percentages, some LP's will still have to do some work to get their administrative percentages down depending on which option above is selected. We feel that even with increasing the administrative percentage that it will be good for the LP's to still be challenged when it comes to meeting their threshold.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of First Steps, and is not intended to be and should not be used by anyone other than these specified parties.

FIRST STEPS LEGISLATION (Excerpt)

Re.: 8% overhead

SECTION 59-152-70. First Steps Partnership Board; powers and duties.

(B) Each County First Steps Partnership may, in the performance of its duties, employ or acquire administrative, clerical, stenographic, and other personnel as may be necessary to effectuate the provisions of this section. **However, overhead costs of the partnership's operations may not exceed eight percent of its implementation/management grant allocation unless prior approval is received from the First Steps to School Readiness Board of Trustees.**

County Partnership tasks as defined by the BOT on January 13, 2004 meeting

Administrative tasks:

- Public awareness of the First Steps Initiative
- Fundraising
- Professional training of First Steps staff and board
- Preparing applications, grants and plans
- Developing agreements/contracts with vendors/other agencies
- Preparing reports and other documents
- Financial management (budgets, invoices, checks, reports, audit, etc.)
- Supervising/managing partnership staff
- Board preparation/meetings
- Office operations (rent, utilities, office equipment, office supplies, etc.)

Programmatic tasks:

- Planning, developing and designing programs
- Monitoring program activities (contract and in-house)
- Evaluating programs
- Data collection
- Travel costs related to overseeing programs
- Public education

NOTE: Budget and expenses are distributed across programs (including in-house/county run programs) based on percentage allocation determined by county partnerships. There is a 25% minimum (per cost element) allocation to administration.

Questions to LP Executive Directors and Summarized Responses

- 1) What would you include in administrative expenses? Generally, there were not many concerns with what is typically being included in administrative expenses. Some LP executive directors did express concerns that certain expenses are being coded 100% to administrative (such as advertising, fees for payroll services, insurance, memberships and subscriptions) and should be allocated a portion to program.
- 2) Is 8% administrative a realistic percentage? No, especially not for the smaller counties.
- 3) How do you think administrative percentage should be calculated? There were not many concerns from the executive directors with regards to how the percentage is being calculated, but some did state that the numerator should not include in-kind expenses. This is considered to be a negative incentive.
- 4) Which funds/fund codes would you include in the calculation? All funds/fund codes should be included.
- 5) Do you think program code 1502 (indirect program) should be included in administrative? The consensus from the executive directors was that indirect program should not be included in administrative.
- 6) What percentage do you think would be best for all individual counties? We received varying responses to this question but the most consistent response was 15%. One executive director stated that 12% should be the absolute minimum.
- 7) Would you feel comfortable with the federal administrative rate of 15%? Yes, the executive directors all stated they'd be comfortable with this.
- 8) North Carolina Smart Start has an 8% overall/all partnerships together rate. Should South Carolina do the same? Varying responses were received from the executive directors with some stating they feel like South Carolina should stop comparing themselves to North Carolina. Nevertheless, some of the executive directors stated they would be fine with this as long as there was still some individual LP accountability in place for keeping their administrative percentage down to a reasonable level.
- 9) Do you think the administrative percentage should only be based on the formula allocation expenses (fund 55)? Generally, the executive directors were not in favor of this, although one did say they would be okay with it.

Chart of total actual expenses and administrative expenses for each LP for the last three years sorted in descending order:

<u>Post Date</u>	<u>County</u>	<u>Total Expenses</u>	<u>Admin Expenses</u>	<u>Percentages</u>
Fiscal Year 2014	42 – Spartanburg	\$3,129,003.76	\$224,311.60	7.17%
Fiscal Year 2014	23 - Greenville	\$2,152,172.30	\$91,222.01	4.24%
Fiscal Year 2014	40 - Richland	\$1,959,012.44	\$102,264.96	5.22%
Fiscal Year 2014	10 - Charleston	\$1,157,191.39	\$92,483.00	7.99%
Fiscal Year 2014	26 - Horry	\$1,056,674.78	\$48,948.55	4.63%
Fiscal Year 2014	32 - Lexington	\$985,480.65	\$72,259.86	7.33%
Fiscal Year 2014	04 - Anderson	\$931,946.60	\$26,375.23	2.83%
Fiscal Year 2014	46 - York	\$752,289.36	\$42,442.92	5.64%
Fiscal Year 2014	08 - Berkeley	\$618,594.77	\$30,725.72	4.97%
Fiscal Year 2014	29 - Lancaster	\$558,426.55	\$29,557.00	5.29%
Fiscal Year 2014	18 - Dorchester	\$474,546.05	\$15,879.22	3.35%
Fiscal Year 2014	21 - Florence	\$465,909.65	\$41,173.67	8.84%
Fiscal Year 2014	07 - Beaufort	\$443,177.98	\$32,122.69	7.25%
Fiscal Year 2014	11 - Cherokee	\$394,679.13	\$26,031.22	6.60%
Fiscal Year 2014	24 - Greenwood	\$389,465.09	\$33,482.42	8.60%
Fiscal Year 2014	38 - Orangeburg	\$380,028.18	\$28,381.45	7.47%
Fiscal Year 2014	02 - Aiken	\$374,706.95	\$40,567.00	10.83%
Fiscal Year 2014	43 - Sumter	\$365,347.09	\$27,278.75	7.47%
Fiscal Year 2014	35 - McCormick	\$359,221.27	\$8,121.22	2.26%
Fiscal Year 2014	37 - Oconee	\$342,651.20	\$18,854.28	5.50%
Fiscal Year 2014	39 - Pickens	\$328,661.80	\$15,901.29	4.84%
Fiscal Year 2014	30 - Laurens	\$306,253.62	\$16,099.40	5.26%
Fiscal Year 2014	05 - Bamberg	\$293,682.15	\$28,411.90	9.67%
Fiscal Year 2014	16 - Darlington	\$292,998.81	\$19,700.53	6.72%
Fiscal Year 2014	41 - Saluda	\$290,271.84	\$16,511.15	5.69%
Fiscal Year 2014	19 - Edgefield	\$286,413.04	\$14,253.04	4.98%
Fiscal Year 2014	22 - Georgetown	\$284,219.11	\$30,964.98	10.89%
Fiscal Year 2014	13 - Chesterfield	\$278,801.20	\$27,579.68	9.89%
Fiscal Year 2014	28 - Kershaw	\$277,783.49	\$23,417.74	8.43%
Fiscal Year 2014	06 - Barnwell	\$274,643.38	\$17,019.66	6.20%
Fiscal Year 2014	45 - Williamsburg	\$267,438.85	\$24,220.11	9.06%
Fiscal Year 2014	31 - Lee	\$260,507.23	\$25,014.69	9.60%
Fiscal Year 2014	12 - Chester	\$230,390.80	\$26,976.31	11.71%
Fiscal Year 2014	17 - Dillon	\$212,334.78	\$30,740.88	14.48%
Fiscal Year 2014	15 - Colleton	\$210,605.20	\$19,476.58	9.25%
Fiscal Year 2014	27 - Jasper	\$205,905.41	\$25,321.56	12.30%
Fiscal Year 2014	36 - Newberry	\$192,446.50	\$13,713.47	7.13%
Fiscal Year 2014	14 - Clarendon	\$190,525.63	\$27,402.77	14.38%
Fiscal Year 2014	09 - Calhoun	\$185,222.60	\$22,592.76	12.20%
Fiscal Year 2014	03 - Allendale	\$180,674.29	\$16,382.41	9.07%
Fiscal Year 2014	34 - Marlboro	\$175,270.82	\$27,598.50	15.75%
Fiscal Year 2014	44 - Union	\$173,782.97	\$15,612.10	8.98%
Fiscal Year 2014	01 - Abbeville	\$173,210.82	\$15,733.90	9.08%
Fiscal Year 2014	25 - Hampton	\$168,597.76	\$12,605.96	7.48%

Fiscal Year 2014	20 - Fairfield	\$164,898.17	\$17,092.36	10.37%
Fiscal Year 2014	33 - Marion	\$138,731.81	\$10,390.24	7.49%
Fiscal Year 2015	42 - Spartanburg	\$3,473,236.11	\$251,026.63	7.23%
Fiscal Year 2015	23 - Greenville	\$1,957,512.36	\$45,525.12	2.33%
Fiscal Year 2015	40 - Richland	\$1,859,273.22	\$63,642.84	3.42%
Fiscal Year 2015	10 - Charleston	\$1,444,330.92	\$90,231.99	6.25%
Fiscal Year 2015	32 - Lexington	\$983,331.51	\$62,931.43	6.40%
Fiscal Year 2015	26 - Horry	\$896,133.60	\$43,024.10	4.80%
Fiscal Year 2015	46 - York	\$711,220.90	\$39,491.30	5.55%
Fiscal Year 2015	29 - Lancaster	\$610,680.53	\$30,683.00	5.02%
Fiscal Year 2015	08 - Berkeley	\$570,492.06	\$23,073.55	4.04%
Fiscal Year 2015	04 - Anderson	\$535,222.55	\$27,438.72	5.13%
Fiscal Year 2015	18 - Dorchester	\$501,057.04	\$30,117.83	6.01%
Fiscal Year 2015	16 - Darlington	\$473,702.21	\$20,122.33	4.25%
Fiscal Year 2015	07 - Beaufort	\$445,771.91	\$33,243.83	7.46%
Fiscal Year 2015	11 - Cherokee	\$427,604.49	\$30,450.12	7.12%
Fiscal Year 2015	21 - Florence	\$419,865.98	\$39,541.04	9.42%
Fiscal Year 2015	02 - Aiken	\$417,275.10	\$40,764.27	9.77%
Fiscal Year 2015	13 - Chesterfield	\$404,680.69	\$30,251.78	7.48%
Fiscal Year 2015	43 - Sumter	\$394,757.68	\$35,145.48	8.90%
Fiscal Year 2015	38 - Orangeburg	\$386,459.88	\$26,432.00	6.84%
Fiscal Year 2015	24 - Greenwood	\$348,561.27	\$31,708.00	9.10%
Fiscal Year 2015	35 - McCormick	\$309,049.17	\$8,080.33	2.61%
Fiscal Year 2015	06 - Barnwell	\$296,976.73	\$16,635.14	5.60%
Fiscal Year 2015	05 - Bamberg	\$294,908.01	\$26,564.67	9.01%
Fiscal Year 2015	31 - Lee	\$277,993.21	\$23,607.78	8.49%
Fiscal Year 2015	39 - Pickens	\$266,670.48	\$16,260.31	6.10%
Fiscal Year 2015	30 - Laurens	\$258,593.90	\$16,145.40	6.24%
Fiscal Year 2015	15 - Colleton	\$254,626.78	\$20,108.90	7.90%
Fiscal Year 2015	19 - Edgefield	\$250,719.78	\$13,742.74	5.48%
Fiscal Year 2015	27 - Jasper	\$240,140.58	\$21,574.53	8.98%
Fiscal Year 2015	28 - Kershaw	\$232,711.55	\$21,128.82	9.08%
Fiscal Year 2015	45 - Williamsburg	\$231,409.97	\$23,453.99	10.14%
Fiscal Year 2015	12 - Chester	\$229,648.77	\$25,853.17	11.26%
Fiscal Year 2015	44 - Union	\$216,733.20	\$23,725.83	10.95%
Fiscal Year 2015	22 - Georgetown	\$205,661.08	\$31,024.29	15.09%
Fiscal Year 2015	37 - Oconee	\$203,974.15	\$16,968.65	8.32%
Fiscal Year 2015	14 - Clarendon	\$202,486.07	\$29,697.69	14.67%
Fiscal Year 2015	36 - Newberry	\$201,666.38	\$14,591.17	7.24%
Fiscal Year 2015	41 - Saluda	\$199,955.91	\$17,166.53	8.59%
Fiscal Year 2015	17 - Dillon	\$193,511.27	\$23,908.97	12.36%
Fiscal Year 2015	09 - Calhoun	\$185,041.81	\$22,823.06	12.33%
Fiscal Year 2015	03 - Allendale	\$184,642.62	\$14,946.74	8.09%
Fiscal Year 2015	01 - Abbeville	\$182,798.37	\$16,066.68	8.79%
Fiscal Year 2015	34 - Marlboro	\$171,764.88	\$27,459.90	15.99%
Fiscal Year 2015	20 - Fairfield	\$167,494.53	\$19,301.48	11.52%
Fiscal Year 2015	25 - Hampton	\$166,661.84	\$12,616.21	7.57%
Fiscal Year 2015	33 - Marion	\$147,106.84	\$12,146.48	8.26%

Fiscal Year 2016	42 - Spartanburg	\$4,147,870.60	\$236,111.96	5.69%
Fiscal Year 2016	23 - Greenville	\$2,437,658.88	\$54,348.31	2.23%
Fiscal Year 2016	10 - Charleston	\$2,252,560.21	\$147,189.00	6.53%
Fiscal Year 2016	40 - Richland	\$1,924,512.67	\$72,635.51	3.77%
Fiscal Year 2016	29 - Lancaster	\$1,247,243.66	\$32,502.80	2.61%
Fiscal Year 2016	32 - Lexington	\$961,240.61	\$64,005.21	6.66%
Fiscal Year 2016	26 - Horry	\$717,347.67	\$53,660.77	7.48%
Fiscal Year 2016	16 - Darlington	\$540,715.91	\$23,883.61	4.42%
Fiscal Year 2016	04 - Anderson	\$532,990.56	\$28,115.63	5.28%
Fiscal Year 2016	21 - Florence	\$516,447.47	\$43,596.27	8.44%
Fiscal Year 2016	46 - York	\$498,535.86	\$47,509.86	9.53%
Fiscal Year 2016	08 - Berkeley	\$477,968.78	\$21,447.14	4.49%
Fiscal Year 2016	11 - Cherokee	\$459,790.89	\$37,062.41	8.06%
Fiscal Year 2016	31 - Lee	\$451,096.31	\$27,027.30	5.99%
Fiscal Year 2016	02 - Aiken	\$442,299.74	\$43,729.42	9.89%
Fiscal Year 2016	18 - Dorchester	\$426,412.61	\$27,478.22	6.44%
Fiscal Year 2016	13 - Chesterfield	\$415,529.47	\$28,555.77	6.87%
Fiscal Year 2016	24 - Greenwood	\$408,724.08	\$30,527.38	7.47%
Fiscal Year 2016	07 - Beaufort	\$407,340.44	\$32,500.00	7.98%
Fiscal Year 2016	43 - Sumter	\$392,612.10	\$23,231.80	5.92%
Fiscal Year 2016	38 - Orangeburg	\$374,666.41	\$44,575.15	11.90%
Fiscal Year 2016	39 - Pickens	\$312,540.89	\$18,823.66	6.02%
Fiscal Year 2016	30 - Laurens	\$297,334.09	\$21,892.78	7.36%
Fiscal Year 2016	05 - Bamberg	\$289,859.59	\$28,677.39	9.89%
Fiscal Year 2016	37 - Oconee	\$286,828.99	\$17,378.32	6.06%
Fiscal Year 2016	41 - Saluda	\$274,064.86	\$20,498.38	7.48%
Fiscal Year 2016	35 - McCormick	\$265,654.21	\$8,437.76	3.18%
Fiscal Year 2016	27 - Jasper	\$263,991.97	\$21,568.80	8.17%
Fiscal Year 2016	19 - Edgefield	\$259,699.87	\$14,434.99	5.56%
Fiscal Year 2016	33 - Marion	\$252,661.04	\$11,862.73	4.70%
Fiscal Year 2016	15 - Colleton	\$238,794.45	\$19,382.61	8.12%
Fiscal Year 2016	06 - Barnwell	\$233,294.46	\$23,968.44	10.27%
Fiscal Year 2016	28 - Kershaw	\$222,994.57	\$22,310.43	10.00%
Fiscal Year 2016	14 - Clarendon	\$205,547.71	\$29,567.51	14.38%
Fiscal Year 2016	45 - Williamsburg	\$200,953.00	\$20,220.17	10.06%
Fiscal Year 2016	17 - Dillon	\$197,938.69	\$25,874.74	13.07%
Fiscal Year 2016	03 - Allendale	\$197,884.31	\$20,079.86	10.15%
Fiscal Year 2016	01 - Abbeville	\$196,424.23	\$21,381.64	10.89%
Fiscal Year 2016	20 - Fairfield	\$191,652.05	\$18,072.55	9.43%
Fiscal Year 2016	36 - Newberry	\$190,984.59	\$14,580.02	7.63%
Fiscal Year 2016	09 - Calhoun	\$188,383.17	\$23,131.27	12.28%
Fiscal Year 2016	44 - Union	\$180,650.50	\$19,870.01	11.00%
Fiscal Year 2016	22 - Georgetown	\$166,436.79	\$30,980.00	18.61%
Fiscal Year 2016	34 - Marlboro	\$150,438.75	\$20,006.63	13.30%
Fiscal Year 2016	12 - Chester	\$149,021.05	\$19,515.86	13.10%
Fiscal Year 2016	25 - Hampton	\$117,203.39	\$10,783.63	9.20%