

Forensic Accounting Report
Report Date: February 6, 2026
CITY OF LAKE CITY



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» BACKGROUND

Eide Bailly LLP (hereinafter referred to as “we,” “our,” or “us”) performed forensic accounting consulting services for the City of Lake City (“the City”) in response to Request For Proposal 2025-2, which called for Forensic Audit Services of the City’s Finances and Operations (Internal Controls) from July 1, 2021 through June 30, 2024 (“scope time period”).

Figure 1 summarizes the requests made by the City and the corresponding report section addressing each item.

Figure 1 – Engagement Scope

Scope Request	Report Section
Review (non-attest) financial statements, budgets, and accounting records from the past two to three years.	Financial Statement/Budget Analysis
Evaluate compliance with applicable financial regulations and policies.	Observations/Recommendations
Conduct interviews with key personnel involved in financial operations.	Observations/Recommendations
Provide recommendations for improving financial processes, controls, and to inform the provision of legal advice and counsel.	Internal Control Recommendations
Assess the adequacy and effectiveness of internal controls and financial management practices.	Observations
Analyze transactions for unusual patterns or anomalies and identify any financial irregularities or discrepancies.	Observations
Upon consultation, potentially prepare a detailed oral and/or report outlining findings, including any identified irregularities and recommendations for corrective actions.	Observations/Recommendations

Throughout the engagement, we utilized common forensic accounting methodologies to identify potential indicators of financial improprieties. These methodologies included, but were not limited to:

- Review and trend analysis of bank disbursements and credit card charges to vendors and individuals for changes in frequency and amount;
- Benford's law analysis;
- Comparison of bank disbursements and credit card charges to the City's accounting to identify any unrecorded or mischaracterized transactions;
- Review of bank statement activity for transfers to unknown accounts; and
- Review supporting documentation such as invoices and receipts.

The following sections reflect the specific procedures performed with these records and the related observations.

Certain names and related information have been included within this report and accompanying workpapers without being redacted for reporting purposes. The City should consider redacting this information as deemed necessary prior to any disclosure to third parties.



INFORMATION CONSIDERED

We considered the following information during the engagement for the scope time period:

DOCUMENTS EXAMINED:

- First Citizen bank statements and cancelled checks for accounts ending in no. 3601, no. 6901, no. 4701, no. 3001, no. 9634, no. 7701, no. 8501, no. 9001, no. 43001, and no. 2601 for the time period of July 1, 2021 through June 30, 2024;
- First Citizen bank statements and cancelled checks for accounts ending in no. 1116 for the time period of June 9, 2022 through February 29, 2024;
- First Citizen bank statements and cancelled checks for accounts ending in no. 7660 for the time period of September 21, 2022 through June 30, 2024;
- First Citizen bank credit card statements for account ending in no. 4640 for the time period of June 3, 2021 through April 3, 2024;
- South State credit card statements for account ending in no. 9850 for the time period of March 28, 2023 through June 27, 2024;
- Bank of America credit card statements for accounts ending in no. 3657, no. 5340, no. 9357, no. 9934, no. 8790, no. 6902, no. 8399, no. 1558, no. 6174, no. 2932, no. 2683, no. 0181, no. 0096, no. 1850, no. 6508, no. 9074, no. 5687, no. 8800, no. 6508 and no. 2935 for various time periods. The breakdown of these various time periods are listed in the credit card section of the report;
- General ledger details;
- Payroll registers and human resource data;
- Public check registers obtained on the City's website;
- Fuelman statements;
- City of Lake City budgets for fiscal year 2022, 2023, and 2024;
- Employee handbook approved in fiscal year 2020;
- Financial policies and procedures approved in fiscal year 2020;

- City of Lake City financial audit reports and recommendations for fiscal year 2022 and 2023; and
- Various accounts payable support documentation.

DISCUSSIONS WITH:

- Driggers, Randy – Fire Chief
- Jones, Chris – IT Department
- Jones, Joel – IT Department
- Neheysha, Izzard – Utilities Billing
- Robinson, Yamekia - Mayor
- Strange, Rebecca – Financial Analyst
- Turner, Amanda – Accounts Payable
- Verner, Nicole – City Clerk
- Washington, Gloria – Municipal Judge
- Webb, Brittney – Previous HR Director



SCOPE LIMITATION

The forensic accounting engagement was limited to the records made available to us.

The Lake City fiscal year 2024 financial audit has not been completed. Some information for fiscal year 2024 was unobtainable due to its absence.

There was various support documentation missing for checks, credit cards, payroll, and other testing performed. Due to the lack of support, we relied upon interviews, general ledger descriptions, and payee names to assist us with our testing.

» OBSERVATIONS

The following sections reflect procedures and testing performed based on information obtained during interviews with City personnel and review of City policies and procedures.

FINANCIAL STATEMENTS/BUDGET ANALYSIS

We compared the budget amounts to the audited financial statements. We were provided a draft copy of the City's fiscal year 2024 financial statements to assist us with our comparison. **Figure 2** shows an overview of this analysis.

Figure 2 – Budget To Actual

Description	FY 2022	FY 2023	FY 2024	Total
Budget	\$7,566,989.00	\$9,272,516.00	\$10,160,623.00	\$27,000,128.00
Actual	8,962,826.00	12,220,040.00	11,917,518.00	33,100,384.00
Under/(Over) Budget	(\$1,395,837.00)	(\$2,947,524.00)	(\$1,756,895.00)	(\$6,100,256.00)

Reviewing the City's annual budgets we noticed overspent budgets in each of the fiscal years.

BANK & CREDIT CARD STATEMENTS

Figure 3 provides a listing of the City bank accounts reviewed during our engagement.

Figure 3 – City Bank Accounts Reviewed

Institution	Account Number	Account Holder	Account Name	Statement Start Date	Statement End Date
First Citizen Bank	x1116	The City of Lake City	Fund 41 Scouts/Explorers	6/9/2022	2/29/2024
First Citizen Bank	x2601	Lake City Police Department	Youth Activity Fund	7/1/2021	6/30/2024
First Citizen Bank	x2722	The City of Lake City	Grant Department	11/30/2023	6/30/2024
First Citizen Bank	x3001	Town of Lake City	Firemans Fund	7/1/2021	6/30/2024
First Citizen Bank	x3001	The City of Lake City	Money Market Savings	7/1/2021	6/30/2024
First Citizen Bank	x3601	The City of Lake City	1998 Cushion Fund	7/1/2021	6/30/2024
First Citizen Bank	x4701	The City of Lake City	Fire Fund	7/1/2021	6/30/2024
First Citizen Bank	x6901	Lake City Police Department	Drug Forfeiture	7/1/2021	6/30/2024
First Citizen Bank	x7660	The City of Lake City Depreciation Reserve	Depreciation Reserve 2022	9/21/2022	6/30/2024
First Citizen Bank	x7701	The City of Lake City	General Account	7/1/2021	6/30/2024
First Citizen Bank	x8501	The City of Lake City Payroll	Payroll	7/1/2021	6/30/2024
First Citizen Bank	x9001	Lake City Policemans Fund	Policemans Fund	7/1/2021	6/30/2024
First Citizen Bank	x9634	The City of Lake City	Hospitality Fund	7/1/2021	6/30/2024

There were **8,056** deposits totaling **\$72,552,896.73** and **8,951** disbursements totaling **\$75,256,575.51** identified within the bank accounts during the scope time period and excluding transfers between City accounts. This results in cash outflows exceeding inflows of **\$2,703,678.98** for the scope time period. **Figure 4** is a summary of the bank activity.

Figure 4 – Summary of Bank Activity

Acct. Number	Deposits		Disbursements	
	Count	Amount	Count	Amount
General Account	7,771	73,563,206.03	7,912	75,207,586.85
Payroll	137	10,394,139.35	718	10,488,185.34
Firemans Fund	52	1,406,675.76	14	2,730,238.27
Hospitality Fund	123	1,038,446.27	437	1,237,747.12
Grant Department	7	1,040,360.40	7	487,954.86
Firemans Fund	54	390,397.39	51	389,417.58
1998 Cushion Fund	39	349,026.97	2	359,350.16
Depreciation Reserve 2022	3	359,450.16	1	339,472.56
Youth Activity Fund	8	18,703.08	23	18,967.75
Policemans Fund	69	16,414.06	54	18,647.49
Drug Forfeiture	78	10,805.07	53	14,588.22
Fire Fund	59	3,559.93	22	2,707.05
Fund 41 Scouts/Explorers	2	100.01	3	100.01
Total	8,402	\$88,591,284.48	9,297	\$91,294,963.26
Less: Transfers Between Accounts	(346)	(\$16,038,387.75)	(346)	(\$16,038,387.75)
Total (After Transfers)	8,056	\$72,552,896.73	8,951	\$75,256,575.51

Workpaper 1 provides an annual summary of disbursements by vendor name/description by fiscal year.

We requested copies of all City credit card statements, which consisted of **21** credit card accounts: **19** Bank Of America, **1** First Citizens Bank, and **1** South State. **Figure 5** summarizes the activity for these accounts.

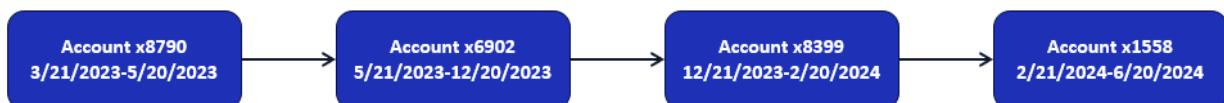
Figure 5 – Summary of Credit Card Activity

Institution	Account Number	Statement Start Date	Statement End Date	Purchase Count	Purchases	Payments Count	Payments/Refunds
Bank of America	x3657	6/21/2021	7/20/2021	9	2,840.74	2	1,166.18
Bank of America	x5340	7/21/2021	6/20/2024	157	25,574.54	46	27,439.85
Bank of America	x9357	6/21/2021	3/20/2022	91	50,254.74	16	36,041.83
Bank of America	x9934	3/21/2022	8/20/2022	26	9,161.57	6	23,427.40
Bank of America	x8790	3/21/2023	5/20/2023	31	9,737.13	2	1,219.20
Bank of America	x6902	5/21/2023	12/20/2023	76	52,149.64	9	57,777.52
Bank of America	x8399	12/21/2023	2/20/2024	1	314.64	2	3,694.97
Bank of America	x1558	2/21/2024	6/20/2024	25	8,414.29	3	6,942.68
Bank of America	x6174	4/21/2023	2/20/2024	140	62,188.99	12	60,306.93
Bank of America	x2932	2/21/2024	5/20/2024	12	6,348.28	7	8,230.34
Bank of America	x2683	6/21/2021	7/20/2021	17	7,541.73	3	4,818.02
Bank of America	x0181	7/21/2021	3/20/2023	263	68,377.41	30	68,664.00
Bank of America	x0096	3/21/2023	9/20/2023	127	33,216.92	8	34,270.63
Bank of America	x1850	9/21/2023	6/20/2024	118	32,525.31	18	38,679.03
Bank of America	x6508	11/21/2023	6/20/2024	86	21,049.62	12	27,349.71
South State	x9850	3/28/2023	6/27/2024	297	139,764.49	24	117,871.32
Bank of America	x9074	4/5/2024	6/20/2024	29	22,021.36	4	14,193.37
Bank of America	x5687	4/5/2024	6/20/2024	16	3,614.68	4	1,564.98
First Citizens Bank	x4640	6/3/2021	4/3/2024	3,458	481,057.35	140	482,828.21
Bank of America	x8800	6/21/2021	6/20/2024	51	21,303.97	25	18,784.62
Bank of America	x2935	6/21/2021	11/20/2023	472	203,764.60	40	173,283.66
	Totals	5,502		\$1,261,222.00	413		\$1,208,554.45

We combined the credit card data and summarized it by payee/use of funds and by fiscal year (Workpaper 2).

It is our understanding that the Bank Of America credit card account numbers were changed multiple times due to suspicious activity being reported by the City. As a result, there are **19** separate Bank Of America account numbers used in **3** years. An example of this is shown below in **Figure 6**.

Figure 6 – Example Of Credit Card Number Changes



CHECK TRANSACTIONS

We tested **40** transactions using a risk-based approach, enabling us to address the unique concerns and issues associated with each identified risk. In doing so, we were looking for patterns and trends that are traditionally connected to questionable activity. Various forensic techniques and practices were utilized to complete the sample testing for the check disbursements.

City bank statement data was documented and summarized by payee. **Figure 6** shows the top **10** payees during the scope time period.

Figure 7 – Top 10 Payee Disbursements By Year

Payees	FY 2022	FY 2023	FY 2024	Total
City Of Lake City Credits	\$4,953,607.54	\$6,955,906.88	\$5,329,180.79	\$17,238,695.21
Transfer To FCB Account Ending X8501	\$2,895,033.46	\$3,288,954.99	\$4,044,074.77	\$10,228,063.22
City Of Lake City Payroll	\$2,710,427.83	\$3,237,439.26	\$3,823,436.70	\$9,771,303.79
BRW Construction Group, Llc	\$3,219,842.51	\$3,817,227.78	\$1,717,074.43	\$8,754,144.72
South State Bank Interim Financing	\$0.00	\$4,986,538.91	\$0.00	\$4,986,538.91
Transfer To FCB Account Ending X7701	\$274,301.80	\$2,181,681.69	\$1,438,351.97	\$3,894,335.46
SC Retirement Systems	\$953,510.02	\$1,257,966.63	\$1,659,226.93	\$3,870,703.58
IRS USA Tax Payment	\$888,267.79	\$1,077,387.43	\$1,258,026.23	\$3,223,681.45
Bluecross Blueshield	\$818,912.55	\$807,281.11	\$1,100,936.53	\$2,727,130.19
Amick Equipment Company, Inc.	\$666,858.73	\$319,006.64	\$203,194.02	\$1,189,059.39
Payees < \$1,100,000.00	\$6,893,025.03	\$8,200,986.66	\$9,829,340.79	\$24,923,352.48
Totals	\$24,273,787.26	\$36,130,377.98	\$30,402,843.16	\$90,807,008.40

We applied Benford's law to the disbursement data as a high-level test to identify outliers in payment amounts.

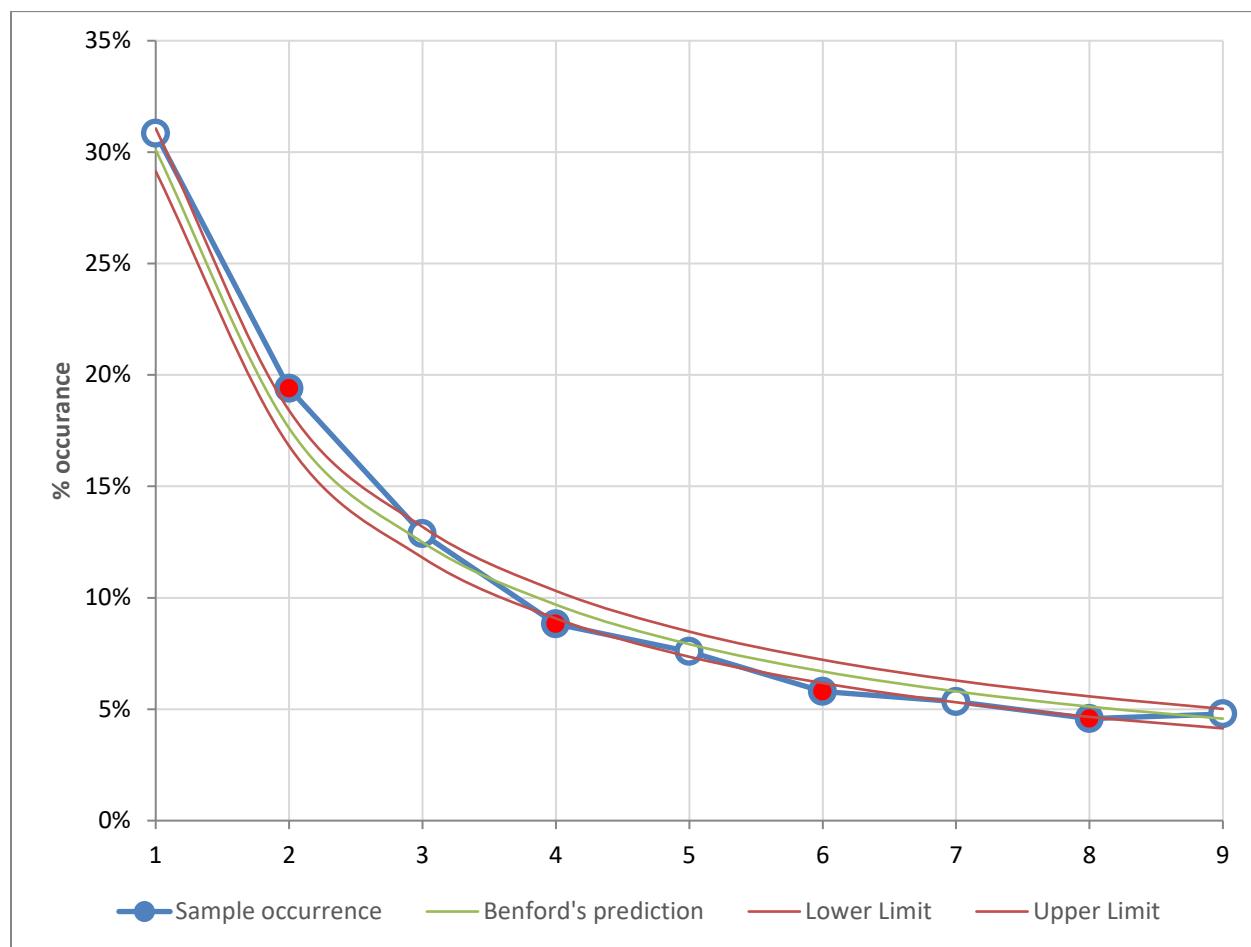
BEDFORD'S LAW

Benford's Law is a theory concerning the frequency of occurrence of expected distribution of significant digits within any set of data containing natural numbers. For example, the number "214", the leading digit would be the number 2. Benford's law states that in a large number of transactions, the frequency of the first digit of a number will be a 1 more often than a 2, a 2 more often than a 3, and so on.

If Benford's Law is utilized and the leading digit of 5 has a higher frequency than the leading digit of 4, this deviation may indicate fictitious transactions or amounts that may not be naturally occurring. Oftentimes, the data follows the curve, but not all of the leading digits will fall within an acceptable deviation. For forensic accounting purposes, we utilize this law with different types of data to determine if there are any anomalies within the data that should be researched or investigated further.

We conducted this test as a high-level analysis to detect anomalies within the **8,782** check transactions totaling **\$53,133,346.37**. **Figure 8** provides an illustration detailing the results when applying Benford's law to the leading digit of this data set.

Figure 8 – Benford's Law Bank Disbursement Results



As shown in **Figure 7** above, the green line represents the expected results, while the blue line represents the actual results from the data set and the red lines represent the lower and upper limits. The red dots indicate the numbers that have surpassed the lower or upper limits. The figure indicates that there are more transactions beginning with the number 2 that surpassed the upper limit than the prediction set forth under Benford's law. The figure also indicates that there are less transactions beginning with the numbers 4, 6, and 8 that fall below the lower limit than the prediction set forth under Benford's law. The actual data set has **1,703** transactions totaling **\$9,426,781.36** beginning with the number 2, and the approximate number of transactions according to the Benford's Law prediction would have been around **1,546**. As a result of the higher number of transactions beginning with 2, there is an offset resulting in a lower-than-expected number of transactions beginning with 1 that surpass the lower limit.

As such, when we selected our **40** transactions, broken out by travel reimbursements and random selection, we made sure to include transactions beginning with 2. We reviewed supporting documentation for **14** transactions totaling **\$538,196.07** (35% of the population) beginning with the number 2.

TRAVEL REIMBURSEMENTS

During interviews with City personnel, it came to our attention that many were concerned about travel reimbursements. Interviewees expressed that certain individuals traveled to out of state locations for lengthy periods of time. We were given specific examples, such as travel to Washington DC, Canada, Georgia, and Florida. Based on these concerns, we reviewed the public online check registers for individual names and selected **20** travel reimbursement payments totaling **\$10,247.23** (50% of the testing population).

ADDITIONAL CHECK DISBURSEMENTS TESTED

The additional **20** selections were made via haphazard and random selection process. The **3** haphazard selections were based on information that was provided to us during interviews. These include a payment for an AGE Con event and **2** Chevy Tahoes purchased with grant funds. The remaining **17** transactions were selected at random, based on dates, descriptions, amounts, and other data provided in the check registers and bank statements.

RESULTS

Workpaper 3 shows the individual transactions reviewed and the test results. We noted that all **40** transactions did not have an approved purchase order for the transaction. In addition, we noted that no transaction between **\$1,000.00-\$5,000.00** had **3** quotes, required by the City per the employee handbook.

CREDIT CARD TRANSACTIONS

As part of the credit card transaction review, we sampled **60** purchases for testing to ensure alignment with the City's policies and procedures.¹ Specifically, we analyzed transactions related to the following categories:

- **Food:** Purchases made at fast food and dine in restaurants, with lower totals, which might indicate meals for one person;
- **Retail:** Transactions at general retail stores, which may include items not directly related to City business;
- **Political:** Any purchases potentially related to political events, campaigns, or contributions;
- **Alcohol:** Transactions that may include the purchase of alcohol;
- **Alternative Payment Methods:** Transactions made through electronic platforms such as PayPal, Venmo, Zelle, and other similar services;
- **City Policy:** Transactions that were specifically prohibited in the City's purchasing policy; and
- **Other:** Other purchases deemed out of the ordinary or appear unrelated to the City's operations.

Figure 9 shows the top **10** credit card payees by amount for the scope time period.

¹ **EB001-005** shows a copy of the Credit Card policy for the City.

Figure 9 – Top 10 Credit Card Payees

Payee/Use Of Funds	Count	Amount
Walmart	888	\$89,355.61
Amazon Marketplace	352	41,478.54
4Imprint, Inc	15	37,737.66
Lowes	68	37,697.41
Marriott	55	35,841.77
Amazon	170	31,905.73
Municipal Association of South Carolina	96	28,907.38
Tractor Supply Co.	191	28,271.57
TheStageDepot.com	2	25,604.74
KJ's Market	302	21,882.54
Payee's < \$21,000.00	3,363	882,539.05
Totals	5,502	\$1,261,222

Workpaper 4 shows the testing selections and results. **Figure 10** and **11** shows a summary of the results.

Figure 10 – Summary of Credit Card Testing Results

Description	Count	Amount
Questionable Transactions	29	\$29,109.43
Unreasonable Transactions	24	17,090.25
Reasonable Transactions	7	4,764.68
Totals	60	\$50,964.36

Figure 11 – Summary of Credit Card Support Provided

Description	Count	Amount
Documentation Provided	44	\$40,322.96
Documentation Missing	16	10,641.40
Totals	60	\$50,964.36

QUESTIONABLE CREDIT CARD CHARGES

Questionable transactions were purchases made via a credit card that either did not have support documentation with it and the vendor name didn't indicate a potential prohibited item or support documentation was provided and we were unable to determine the City usage for the item. For example, we reviewed a purchase at Walmart for a television. A television could be used for a conference room or for personal use. Since no specific purpose was provided, we are unable to determine the reasonableness of the transaction.

UNREASONABLE CREDIT CARD CHARGES

Unreasonable transactions are transactions that appear to be connected to items or services that appear to be prohibited based on the credit card policy. For example, we noted a limo service was provided for a trip to Washington for 66.5 hours (more than 2 days) for **\$9,286.74**. Taxicabs or limousines are noted to be prohibited on the credit card policy. We know this limo was used for a City trip to Washington D.C., but we do not understand why a limo was necessary or approved for multiple days. There were also transactions that we know were not allowed per interviews with City personnel. For example, we observed a **\$365.00** charge for Oral Surgery. We were informed that this transaction was identified by the previous City Administrator, and the individual was required to repay the City, which was confirmed during our review.

REASONABLE CREDIT CARD CHARGES

Reasonable transactions were transactions that we could verify the City purpose based on the support documentation provided.

BIDDING SELECTION

Through interviews with personnel, the City has a purchasing policy that anything above **\$5,000.00** would be required to have competitive bidding. As such, we reviewed the bank statement and credit card activity for any individual purchases that were above **\$5,000.00**. We identified **185** payees that had individual transactions above **\$5,000.00** within the bank transactions. From this list, we selected **6** vendors for testing. **Figure 12** shows the specific vendors tested.

Figure 12 - Bidding Testing Results

Awardee	Agenda Date	RFP/RFQ Number	Project Description	Supported by 3rd Party	Performer
Digging Deep Construction, LLC	4/11/2023	Resolution 2023.017	Construction contract for multi-purpose fields and walking pathway at Blanding St. Park	Y	Y
AECOM Technical Services, Inc.	6/13/2022	Resolution 2022.041	General engineering services	Y	N
Wade Construction	8/9/2022	Resolution 2022.051	Affordable housing project	Y	Y
Tangier Transportation	N/A	N/A	N/A	N	N/A
Atlantis Heating & Air, LLC	N/A	N/A	N/A	N	N/A
Motorola Solutions	N/A	N/A	N/A	N	N/A

When we requested the bidding documentation, it came to our attention that the bidding documentation and process was being handled by a third party when it was connected to construction. For example, when it came to Digging Deep Construction, LLC, we were provided a document that shows that AECOM (the general engineering contractor) put together the tabulation of bids received.² This information was provided to the board and the board voted and approved Digging Deep Construction for the job.

However, when we selected **3** additional vendors unrelated to construction, we found that no bidding process was performed.

ATLANTIS HEATING AND AIR, LLC

At a preliminary meeting with the City Administrators, we were notified of concerns related to payments to Atlantis Heating and Air, LLC. They stated the bid process may not have been followed for the vendor and a concern over a possible conflict of interest.. To their knowledge, a conflict of interest was not disclosed to the City council.

Reviewing the City employee handbook, it states “State law also prohibits employees from making governmental decisions on matters in which they, their family or business associates have an economic interest. Employees must notify their supervisors in writing of any matter in which they, their family or business associates have an economic interest and in which they must act

² **EB006** shows a copy of the information provided to us.

on behalf of the City. The supervisor must send the notification to the City Administrator/Mayor and/or Council for review. If the City determines a potential conflict or appearance of conflict of interest exists, the matter will be reassigned to another employee.” Since the City could not provide us with written documentation showing the approval of this vendor we tested all disbursements related to this vendor. We observed **17** disbursements, totaling **\$118,345**.

Workpaper 5 provides the detailed review of our testing.

During the testing we noted two transactions above **\$40,000**, which would have qualified for the bidding process individually. When we reviewed the support, we found that both transactions were for one project split into two payments. The project was to install a 5 ton Seer condenser and duct replacement. When asked why this did not go out for bid, the response we received was the project was to be reimbursed by the County and when the City offered Atlantis as a possible service provider, the County did not have any objections.

FEDERAL GRANTS

We reviewed City audit reports for fiscal year 2022 and 2023 for all federal funds and programs with the City. **Figure 13** shows the results of the review.

Figure 13 - Federal Program Summary

Federal Program Name	FY2022	FY2023
Coronavirus State and Local Fiscal Recovery Funds (ARP)	\$253,300	\$215,796
Coronavirus State and Local Fiscal Recovery Funds (ARP)	450	314,858
Coronavirus State and Local Fiscal Recovery Funds (ARP)	24,157	0
Coronavirus State and Local Fiscal Recovery Funds (ARP)	55,289	0
Direct Programs:Economic Adjustment Program	1,499,459	455,536
Direct Programs:Economic Adjustment Program	429,863	452,276
Passed Through Federal Emergency Management Agency: Lake City Acline Storm Drainage	5,465	208,259
Passed Through Federal Emergency Management Agency: Assistance to Firefighters Grant	24,614	
Direct Program: Waste Water Treatment Plant	3,877,288	3,471,187
Passed Through State Revolving Fund - SCDHEC: Waste Water Treatment Plant	218,289	246,604
Passed Through SC Department of Public Safety: Youth Intervention Program	14,796	3,052
Passed Through SC Department of Alcohol & Other Drug Abuse Services: Circle Park Behavioral Health	5,000	0
Passed Through Community Development Block Grant: Graham Road Pump Station	0	5,000
Passed Through Community Development Block Grant: SW Demo	0	25,610
Passed Through SC Parks Recreation and Tourism: Blanding Street Park	0	32,169
Total	\$6,407,972	\$5,430,347

In fiscal year 2022, the financial auditors selected **2** federal programs for testing: Water and Waste Disposal Systems for Rural Communities and Economic Adjustment Assistance. In fiscal year 2023, the financial auditors selected **1** federal program for testing: Water and Waste Disposal Systems for Rural Communities. For our review, we selected two different federal programs that had not undergone recent audit procedures. We selected the Environmental Protection Agency Waste Water Treatment Plant and COVID State and Local Fiscal Recovery Funds (ARP).

ENVIRONMENTAL PROTECTION AGENCY WASTE WATER TREATMENT PLANT

The funds for this grant were primarily used to construct a new laboratory at Lake Swamp Wastewater Treatment Facility. We reviewed the general ledger details and noted most of the activity in the account was for construction costs. These construction costs appeared to have been capitalized at the end of each fiscal year after the financial statement auditors had reviewed the transactions. The construction was primarily performed by BRW Construction Group.

We did not note any compliance issues when reviewing the account. However, during interviews it came to our attention that **\$139,500.00** of these funds were paid to a fraudulent payee. For more information, please see the External Fraud section later in this report.

COVID STATE AND LOCAL FISCAL RECOVERY FUNDS (ARPA)

The City received **2** payments of **\$1,617,246.10** during the scope time period, totaling **\$3,234,492.20**. These funds were placed into the deferred revenue account, as the funds had not been spent yet and were reserved for a specific use.

We reviewed the National League Of Cities website to confirm on the use of funds. The website confirmed that the City attempted to have the funds obligated for Revenue Replacement, Affordable Housing, Church Street Tank Rehabilitation and Repair, Premium Pay – Essential Employees, and Graham Pump Station Relocation. When the grant was approved, the **\$3,234,492.20** was obligated to the revenue replacement request. Reviewing the Council minutes, it was noted that the Council approved that the revenue replacement funds were to be used for premium pay for eligible employees. We noted **2** transactions totaling **\$332,746.18** that were made for this approved purpose. Through reviewing the general ledger, we noted another

9 transactions totaling **\$1,083,920.37** were made on the Affordable Housing, **5** Tahoe trucks for the police, and a John Deere Mower. We recommend the City reach out to the State of South Carolina and verify if these transactions followed the grant.

During our review, we identified that the City spent the remaining funds on various other projects, but did not record or process the payments through the deferred revenue account. Instead, they processed the payments through the General fund and intended to reimburse the funds from the deferred revenue account. This has not been performed as of the date of this report. As of December 31, 2024, the City claims that they have spent all remaining funds. However, since these funds were not properly recorded in the deferred revenue account, we are unable to determine if the funds were spent on eligible items. It is our recommendation that the City identify the transactions in the general funds that were used with ARPA funds and properly record adjusting entries to correct the accounting records. We notified the City's auditors of this issue and they are aware of the deferred revenue currently being overstated.

HUMAN RESOURCES/PAYROLL

Through our interviews with personnel, we identified two key areas of high risk: Timesheets and Personnel Action Forms (“PAF”). Employees completed timesheets that were reviewed by supervisors and then entered into the system by the former Human Resources Manager (“Past HR Manager”). No secondary review of the Past HR Manager’s entries occurred, as they were the sole individual responsible for inputting data. This lack of segregation of duties created the opportunity to alter timesheets without detection. The same control weakness existed for PAFs, as the Past HR Manager alone entered this information, allowing potential unauthorized payroll changes or the creation of fictitious employees without independent review. Taking the risk based approach, we tested these areas to see if we could identify any questionable activity.

TIMESHEETS

The timesheet sample was selected through various different forensic techniques. First, we collected data for payments made by each employee. We summarized this data by each employee by year and compared the increase and decrease for each year. We noted any instances where there was more than a **10%** increase between two years and the individual was

not hired in one of the years. Additionally, we noted instances where an employee received more than **27** payments in a year. We then selected a sample size of **40** timesheets from **11** individuals for testing. **Workpaper 6** shows the specific individual timesheets tested. **Figure 14** summarizes the results of the test.

Figure 14 - Summary Results Of The Timesheet Testing

Description	Count
Missing Employee Signature	15
No Matched Records	4
Missing Records/Timesheets	4
Missing Supervisor Signature	2
Total	25

Listed below is a summary of the individual finding descriptions:

- Missing employee signature – Timesheets were required to have an employee signature representing the entered information was accurate and complete. These individual timesheets were missing an employee signature.
- No Matched Records – Timesheets are considered source documents that determine the amount to be paid to the employee. These individuals received pay different than reported on the timesheet. We interviewed the Past HR Manager for explanations as to why these timesheets did not reconcile to the payment amount. Reasons for the adjustments are noted in **Workpaper 6**. A common explanation was when the employee missed a time punch.
- Missing records/timesheets – These individuals did not have timesheets or records to support the amount paid.
- Missing supervisor signature – Timesheets were required to have a supervisor signature to document their approval. These individual timesheets were missing a supervisor's signature.

PERSONNEL ACTION FORMS (“PAF”)

PAFs are forms that document requested changes to an employee’s payroll or status. These are required to be filled out for the following circumstances:

- Hiring an employee;
- Promoting or transferring an employee;
- Providing an employee with a raise;
- An employee going on a temporary leave of absence;
- An employee returning from a temporary leave of absence;
- Being provided retroactive pay;
- Terminating an employee; and
- Retirement of employee.

Promotions and retroactive pays are not readily tracked in the system. As a result, we requested a breakdown of all the new hires and terminations that occurred during the scope time period. We observed **330** new hires and **284** terminations during that time. We selected a total of **35** new hires, **20** terminations, and **29** other payroll adjustments and reviewed their PAFs for accuracy and completeness.

NEW HIRES

Out of the **35** new hire PAFs, we noted **28** with findings, or approximately **80%** of our sample size.

Workpaper 7 provide details for the new hire samples selected and their corresponding results.

Figure 15 summarizes the findings.

Figure 15 – Summary of Findings For New Hire PAFs

Description	Count
No PAFs Were Provided	13
Approved After Hire Date	5
Missing Department Head Signature	4
Missing Employee Signature	2
Missing City Administrator Signature	2
Missing Approval Date	2
Total	28

Throughout the years the forms have changed, mostly in the number of approval signatures needed. However, the **3** consistent signatures that have always been required for new hires has been the Department Head, the new employee taking over the position, and the City Administrator. After review, we noted **4** missing Department Head signatures, **2** missing new employee signatures, and **2** missing City Administrator signatures.

The forms are meant to be used as way of tracking approvals and verifying that the information for the new hire is entered correctly into the system before the individuals start work or on the date they are hired. We noted **5** forms with a signature date past the new hire date and **2** forms where there was a missing approval date.

Thirteen (**13**) PAF's were missing or not provided for review.

TERMINATIONS

Out of the **19** termination PAFs, we noted **12** with findings, or approximately **63%** of the sample size. **Workpaper 8** provide details for the termination samples selected and their corresponding results. **Figure 16** summarizes the findings noted.

Figure 16 - Summary Of Findings For Terminations PAFs

Description	Count
No PAFs Were Provided	10
Termination Status Not Updated	2
Total	12

The forms are meant to be used as way of tracking approvals and verifying that the information for the termination is handled correctly before the individual leaves the City or on the date of their departure. We noted **8** forms with a signature date past the termination date, with **1** of them being **3** months after, and **1** of them being typed instead of signed. Three (**3**) PAFs were unable to be located.

Based on the testing performed, we have identified a potential risk of inaccurate employee pay resulting from incomplete or incorrectly prepared PAFs.

PAYROLL ADJUSTMENTS

Out of the **29** other payroll adjustment PAFs, we noted **21** with findings, or approximately **72%** of the sample size. **Workpaper 9** provide details for the termination samples selected and their corresponding results. **Figure 16** summarizes the findings noted.

Figure 16 - Summary Of Findings For Other Payroll Adjustments

Description	Count
Missing Department Head Signature	14
Missing City Administrator Signature	4
Missing Employee Signature	3
Total	21

After review, we noted **14** missing Department Head signatures, **3** missing new employee signatures, and **4** missing City Administrator signatures.

CASH OUTFLOWS EXCEEDING CASH INFLOWS

As previously mentioned, the City had net cash outflows totaling **\$2,703,678.98** during the scope time period. Reviewing documents, conducting interviews, and with our background knowledge, **Figure 18** provides a summary to explain this amount.

Figure 18 – Summary Of Net Cash Outflow

Description	Amount
Net Cash Outflow	(2,703,678.98)
External Fraud	770,670.52
City Event Net Loss	326,954.05
Unused Vehicle	38,280.50
Waste Concern	(1,567,773.91)

EXTERNAL FRAUD

In August of 2022, the City fell victim to a phishing scheme which resulted in 3 payments to an illegitimate vendor of **\$139,500.00, \$528,675.66, and \$835,708.71** for a total of **\$1,503,884.37**. It soon came to the attention of the Former City Administrator, who turned it over to the insurance company and Federal Bureau of Investigation (“FBI”). The First Citizens Bank fraud department was able to recover **\$533,213.85** from the illegitimate vendor's account. The insurance company also issued a check for **\$200,000.00**. This resulted in **\$770,670.52** of overspending for our scope period. We did confirm that the **\$139,500.00** payment came out of the Environmental Protection Agency Waste Water Treatment Plant funds.

CITY EVENTS NET LOSS

The City held multiple events during the scope time period, such as AGE Con, Juneteenth, Food Truck Rodeo, Gospel On The Green, Festival Of Lights, and Esports. The events were meant to bring in donations to the City, but resulted in net losses. **Workpaper 10** shows a breakdown of each event and the resulting net loss of **\$326,954.05**.

UNUSED VEHICLES

During our interviews, we learned the City had concerns that some vehicles were purchased and remain unused. One such vehicle, was a Tahoe in the amount of **\$38,280.50**.

EXCESS SPENDING

The remaining amount of net cash outflow can be linked to various events, but is not easily measurable. For example, the travel budget for the finance department was **\$6,000.00**. During our testing, we confirmed that a limo was purchased via a credit card for **\$9,000.00**. Through interviews with personnel and through observing no travel reimbursement form with the payment, there is a chance that this was recorded under transportation rather than the travel budget. The intermingling of funds and budgets makes it difficult to calculate travel. However, through interviews we know that there was an increase in the amount of travel in fiscal 2023 and 2024.

The Office Of Inspector General defines waste as “thoughtless or careless expenditure, mismanagement, or abuse of resources to the detriment of the US Government. This also includes incurring unnecessary costs resulting from inefficient or ineffective practices, systems, or controls.”

The forensic review of the City’s financial and operational practices indicates possible patterns of waste arising from longstanding breakdowns in internal controls, documentation weaknesses, and inconsistent adherence to established policies.

The following are patterns consistent with the definition of waste that are present with the City:

- Purchases are made without required purchase orders.
- Lack of competitive bidding for purchases exceeding threshold requirements.
- Vendors selected without documented justification (3 quotes not obtained).
- Missing or incomplete supporting documentation for purchases.
- Split purchases designed to circumvent bidding or approval thresholds.
- Approval signatures missing or dated after the fact.
- Unsupported credit card transactions (no receipts or invoices).
- Questionable expenditures charged to City credit cards.
- Repeated use of electronic payment platforms (PayPal, Venmo, Zelle) without documentation.
- Payments inconsistent with recorded timesheets.
- Grant-funded purchases made outside of designated programs.
- Deferred revenue accounts not updated for grant spending.
- Inability to identify which transactions relate to specific grant disbursements.

The frequency and consistency of these deficiencies suggest that wasteful spending resulted not merely from individual oversights, but from systems and processes that either were not followed, not enforced, or were not designed effectively. A meaningful reduction in waste will require the City to strengthen internal controls, enforce existing policies without exception, and implement more robust governance practices to ensure that financial decisions are transparent, well-documented, and aligned with public interest.



INTERNAL CONTROL RECOMMENDATIONS

These observations are provided below to make the City aware of its potential fraud/waste-related risks. Some deficiencies were tied to the prior period and have since been addressed, however a number of them continued into the current period, indicating the need for corrective action, clear accountability, and sustained monitoring to prevent recurrence.

The City should review the following observations and corresponding recommendations to determine if the benefit of changing the current processes in place to reduce fraud/waste risk exceeds the associated costs.

CASH DISBURSEMENTS/CHECKS

1. Observation

Purchase orders are not used for budgeting, approval, or describing the transaction that is occurring. This policy is listed in the Financial Policies and Procedures Manual.

Recommendation

Process and approve purchase orders before the transaction occurs. These should be printed and included with the cash disbursement support documentation.

Status – City is starting to enforce this recommendation.

2. Observation

Three **(3)** quotes are required before any purchase between **\$1,000.00 - \$5,000.00**. This is to assist the City with choosing the most cost-effective items and services. This is required per the Procurement and Contracting Policy.

Recommendation

Create a checklist that summarizes the 3 quotes obtained, along with the support showing its accuracy. These should be printed and included with the cash disbursement support documentation.

Status – City is currently working to enforce the recommendation of obtaining 3 quotes.

CREDIT CARD

1. Observation

The City reported fraudulent transactions on credit cards at least **9** times. In addition, they did not have documentation to explain the transactions or the fraudulent charges.

Recommendation

If a fraudulent charge is noted on the credit cards, the cardholder should provide a statement that the charge was not made by them. When the card is cancelled and reissued, it should be documented with the change in account number noted.

Status – This is a new recommendation for the City.

2. Observation

Credit card transactions should have pre-approval before the transaction occurs. Purchase orders are not used for budgeting, approval, or describing the transaction that is occurring. This also serves as documentation for pre-approval for the credit card purchase.

Recommendation

Purchase orders should be used for credit card purchases. This will assist with budgeting, documenting the approval, or describing the transaction that is occurring.

Status – This is a new recommendation for the City.

3. Observation

Personal purchases and potential prohibited purchases were made on the City credit card.

Recommendation

Credit card transactions should be pre-approved before they occur. Each employee that receives a credit card should be required to read and sign the credit card policy before it is issued. If a personal transaction is identified, reimbursement should be sought or deducted from payroll.

Status – City is starting to enforce this recommendation.

4. Observation

Purchases made through PayPal were noted during the credit card sampling testing. Documentation was missing to explain the charge.

Recommendation

The Procurement and Contracting Policy should be updated to state that purchases through PayPal, Zelle, GoFundMe, or Venmo require description documentation or may be prohibited.

Status – This is a new recommendation for the City.

5. Observation

A credit card is available for anyone to check out, as long as they sign the credit card log.

Recommendation

We recommend that this open card be exclusive only to the Financial Analyst to use for making purchases for individuals requesting its use.

Status – This is a new recommendation for the City

BIDDING PROCESS

1. Observation

We noted payees with transactions over **\$5,000.00** did not go through the bidding process. This is required in the Procurement and Contracting Policy.

Recommendation

Transactions over **\$5,000.00** or more need to go through the bidding process outlined in Procurement and Contracting Policy.

Status – City is starting to enforce this recommendation.

2. Observation

A transaction totaling **\$82,900.00** was split. Contracts exceeding **\$50,000.00** typically have state specific bidding requirements that need to be performed for the bidding process. The split of this transaction could have been to avoid these requirements.

Recommendation

Ensure compliance with state procurement requirements and prevent intentional splitting of purchases or projects.

Status – This is a new recommendation for the City.

3. Observation

The requested bid documentation provided was limited due to information being collected by a third-party contractor.

Recommendation

If the City chooses to use a third-party contractor to collect the bids, we recommend they still obtain the bid documentation for review.

Status – This is a new recommendation for the City.

4. Observation

The individual responsible for entering new vendors into the system is the same individual that processes the payments. This creates an opportunity for them to create a fictitious vendor and issue payments to them.

Recommendation

We recommend that there be two individuals involved in the process.

Status – This is a new recommendation for the City.

5. Observation

Conflict of interest documentation may not always be completed and included with vendor selection files.

Recommendation

Conflict of interests should be approved by the City Council before vendor selection and may also need to follow proper bid policy.

Status – City is starting to enforce this recommendation.

GRANTS

1. Observation

There was notable questionable transactions in the sample testing of COVID State and Local Fiscal Recovery Funds (ARPA) and whether the transactions were related to revenue replacement.

Recommendation

A third reviewer should approve the transactions involving grant funds before they are made. This individual should have the necessary skills and knowledge to review transactions for grant compliance.

Status – This is a new recommendation for the City.

2. Observation

The deferred revenue account was overstated due to grant funds being spent out of the general account and not reimbursed by the deferred revenue account.

Recommendation

Reimbursement between grant funds and the general funds need to be on a limited basis. For accuracy and completeness it is recommended that payments for grant funds be made directly from the grant accounts.

Status – City is starting to enforce this recommendation.

PAYROLL

1. Observation

Some timesheets were missing employee and supervisor signatures, missing support documentation for the adjustments made after the approvals, or did not match the actual payment made.

Recommendation

We recommend that two individuals be involved in the timekeeping process. One individual approves the timesheets and the other verifies they match the payroll register after payroll is processed.

Status – This is a new recommendation for the City.

2. Observation

One **(1)** person is responsible for entering and reviewing the payment information for City employees..

Recommendation

We recommend at least two individuals be involved in the payroll process. One (1) individual will be responsible for entering or adjusting the information, while the other individual reviews the information.

Status – This is a new recommendation for the City.

3. Observation

PAF's were missing approvals made after start or termination dates, and missing signatures.

Recommendation

We recommend that two individuals be involved in the PAF approval process. One individual enters the PAF information into the system and the other reviews it for accuracy and completeness.

Status – This is a new recommendation for the City.

OPERATIONS

1. Observation

The employee handbook and procurement/contracting policy appear to be several years old.

Recommendation

We recommend the employee handbook and procurement/contracting policy be updated for any recommendations or change in policy. Once updated, we recommend having employees receive a copy to ensure compliance with the City's policies and procedures.

Status – This is a new recommendation for the City.

2. Observation

The City held several City events that resulted in a net loss.

Recommendation

We recommend the all-city events have a pre-approved budget planned and approved by the Finance Director, City Administrator, Mayor, and City Council.

Status – This is a new recommendation for the City.

3. Observation

No budgets are created for travel events which can result in overspending.

Recommendation

We recommend that all travel requirements for individuals attending associations or training events be provided before the budget is approved.

Status – This is a new recommendation for the City.

4. Observation

External fraud was committed through a phishing scheme on the City.

Recommendation

We recommend that all employees receive cybersecurity training to prevent this from happening in the future.

Status – This is a new recommendation for the City.

5. Observation

Some employees stated that they knew individuals were not following the employee handbook or City procedures, but they didn't know who to contact.

Recommendation

We recommend the City consider using a third party reporting service where employees can report suspicious activity or policy violations anonymously. Reports should go directly to the City Council.

Status – This is a new recommendation for the City.

6. Observation

The vault combination has not been changed for the past few years.

Recommendation

We recommend that the safe combination be changed periodically.

Status – This is a new recommendation for the City.



CONCLUSION

This forensic accounting report, inclusive of a narrative and workpapers, reflects the procedures performed, documents examined and related observations to date. Based on our engagement, we observed the following related to the concerns brought to our attention:

- The City had net cash outflows of **\$3,256,084.32** during the scope period;
- There were **19** Bank Of America cards used in **3** years by the City;
- We tested **40** checks resulting in observed internal control deficiencies;
- We tested **60** credit card transactions resulting in questionable and unreasonable purchases;
- We tested **6** transactions that required bids. We noted **3** bids for construction payees, but not for **3** other payees;
- We identified a potential undisclosed conflict of interest;
- We tested **2** federal grants. We noted ARPA funds were potentially out of compliance due to spending the funds on unapproved items and projects;
- We tested **40** timesheets and noted missing signatures and changes with no support;
- We tested **35** PAFs for new hires, **19** PAFs for terminations, and **29** PAFs for other payroll adjustments. There was evidence of missing and incomplete PAFs;
- We identified an external fraud that cost the City **\$1.5** million during our scope period and net of **~\$700,000** after recovery of some of the funds;
- We verified a loss of **\$326,954.05** due to City events; and
- We provided **23** internal control recommendations for the City's consideration.

We have not provided an opinion in this report related to any person or party violating applicable laws and regulations. The determination as to whether a person or party has violated applicable laws and regulations is not a decision for us; it is decision for a governing body, judge or jury.

We were not engaged to perform a financial audit, which the objective would be to express an opinion on the specified elements, accounts, or items. 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.

Our analyses and observations are based upon information provided to us as of the date of this report. It is possible that if additional information is forthcoming, our analyses and observations could be materially different. We reserve the right to amend, modify, and or supplement this report if deemed necessary.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is fluid and cursive, with "Eide" and "Bailly" connected by a single stroke, and "LLP" in a smaller, separate flourish to the right.

Fraud & Forensic Advisory Services

City Of Lake City
Bank Statement Payee Totals By Fiscal Year
July 1, 2021 through June 30, 2024

Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
City Of Lake City Credits	\$4,953,607.54	\$6,955,906.88	\$5,329,180.79	\$17,238,695.21
Transfer To FCB Account Ending X8501	2,895,033.46	3,288,954.99	4,044,074.77	10,228,063.22
City Of Lake City Payroll	2,710,427.83	3,237,439.26	3,823,436.70	9,771,303.79
BRW Construction Group, LLC	3,219,842.51	3,817,227.78	1,717,074.43	8,754,144.72
South State Bank Interim Financing		4,986,538.91		4,986,538.91
Transfer To FCB Account Ending X7701	274,301.80	2,181,681.69	1,926,306.83	4,382,290.32
SS Retirement Systems	953,510.02	1,257,966.63	1,659,226.93	3,870,703.58
IRS Usa Tax Payment	888,267.79	1,077,387.43	1,258,026.23	3,223,681.45
Bluecross Blueshield	818,912.55	807,281.11	1,100,936.53	2,727,130.19
Amick Equipment Company, Inc.	666,858.73	319,006.64	203,194.02	1,189,059.39
SCMIRF	409,017.50	197,459.00	474,235.08	1,080,711.58
WM Corporate Services, Inc.	333,032.22	337,675.20	343,054.85	1,013,762.27
Transfer To FCB Account Ending X3001		854,585.11	70,608.57	925,193.68
Transfer To FCB Account Ending X2722			895,927.62	895,927.62
Duke Energy Payment	445,072.60	445,427.55		890,500.15
Rural Development	175,428.00	325,260.00	375,204.00	875,892.00
Duke Energy Corp	43,204.81	161,040.39	590,197.15	794,442.35
Fleetcor Funding	132,632.81	297,669.07	302,515.78	732,817.66
Santee Automotive LLC		192,460.00	502,458.00	694,918.00
Sc Dept Revenue	186,174.89	193,459.27	199,021.11	578,655.27
Solveit Technology, LLC		68,697.55	472,218.32	540,915.87
Wade Development Corp, LLC		255,123.78	268,148.57	523,272.35
Spartan Fire & Emergency	472,287.07	6,154.60	10,640.09	489,081.76
Blanchard Machinery Company	367,760.39	29,590.99	89,334.59	486,685.97
Payment To Credit Card Ending In No. X4640	107,644.59	212,963.79	130,062.31	450,670.69
Thomas & Hutton		283,125.24	88,128.21	371,253.45
Transfer To FCB Account Ending X7660		359,350.16		359,350.16
Santee Electric Coop Inc.	118,505.42	115,818.96	118,520.19	352,844.57
Scmit	123,400.00	87,937.00	138,684.04	350,021.04
Check (No Image Attached)	272,172.01	61,246.42	10,402.85	343,821.28
Transfer To FCB Account Ending X3601			339,472.56	339,472.56
First Citizens	111,806.63	111,811.63	111,806.63	335,424.89
Pnc Equipment Finance, LLC.	109,488.68	109,488.68	109,488.68	328,466.04
Payment To Unknown Boa Credit Card Account	93,197.37	105,321.80	93,548.43	292,067.60
Republic Services #782	262,056.38	26,868.46		288,924.84
Ardurra Group, Inc		203,760.00	76,160.50	279,920.50
Lee County Landfill	22,383.73	127,399.61	101,527.22	251,310.56
Ftc, Inc.	58,705.41	90,397.55	92,447.98	241,550.94
Withdrawal	16,174.40	205,378.87	11,314.92	232,868.19
Haynsworth,Sinkler Boyd, P.A.	6,964.83	138,145.67	84,418.81	229,529.31
Love Chevrolet Company	78,651.00	76,278.50	62,878.00	217,807.50
Thomlinson & Mcwhite, Inc.	195,000.00			195,000.00
Prefunded Settlement			182,301.05	182,301.05

Workpaper 1

Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Vic Bailey Ford	70,917.00	63,930.00	44,135.00	178,982.00
Sc Court Fines	51,978.29	16,407.95	100,966.49	169,352.73
Transfer From FCB Account Ending X8501			163,689.02	163,689.02
Bb&T Governmental Finance	161,563.00			161,563.00
Core & Main Lp	11,287.96	16,712.40	130,989.74	158,990.10
Motorola Solutions	962.28	53,036.11	102,989.96	156,988.35
Sullivan Consultants LLC		77,073.75	50,124.64	127,198.39
Fuelman	120,557.79			120,557.79
Pee Dee Regional	40,000.00	40,000.00	40,000.00	120,000.00
Transfer To FCB Account Ending X9634	64,792.21	4,761.53	45,161.51	114,715.25
Verizon Wireless	41,549.32	38,419.01	34,517.27	114,485.60
Payment To Credit Card Ending In No. X9850		1,135.12	111,207.65	112,342.77
Atlantis Heating And Air, LLC			111,770.00	111,770.00
Moore Farms Botanical Garden	45,000.00	32,500.00	27,500.00	105,000.00
Fortiline, Inc.	3,673.38	50,718.94	49,533.52	103,925.84
Cintas Corporation	29,197.67	34,222.69	38,665.44	102,085.80
Mutual Of Omaha	3,804.69	46,675.86	49,597.27	100,077.82
Carolina Tire	20,270.17	28,674.70	49,755.98	98,700.85
Home Improvement Manufacturer	15,393.80	10,866.74	69,318.13	95,578.67
McClam & Associates, Inc	95,001.00			95,001.00
Nettles, Turbeville & Reddeck	60,901.10	33,606.70		94,507.80
Payment To Unknown FCB Credit Card Account	304.30		90,017.76	90,322.06
Enterprise Fm Trust	31,872.26	27,101.62	25,492.56	84,466.44
Robert Half	30,905.86	37,213.16	15,000.00	83,119.02
John R Kirven	37,018.75	38,560.00	4,205.74	79,784.49
Sc State Disbursement Unit	16,195.68	30,272.40	29,305.33	75,773.41
A.C. Schultes Of Carolina, Inc	34,346.00	40,412.00		74,758.00
De Lage Landen Financial	71,495.16			71,495.16
The Larson Group	16,487.98	17,272.09	36,027.33	69,787.40
Parkson Corporation	30,450.04		39,166.75	69,616.79
Watford Fencing, LLC		36,800.00	32,230.60	69,030.60
Greene Finney Cauley, LLP		30,400.00	37,250.00	67,650.00
Sc Dhec	22,525.00	22,364.00	22,364.00	67,253.00
Payment To Credit Card Ending In No. X0181	29,197.86	37,069.34		66,267.20
Xylem Dewatering Solutions, In	23,995.77	9,573.16	31,704.32	65,273.25
At&T Mobility LLC	9,676.36	12,634.52	42,727.16	65,038.04
Duke Energy Progress		63,660.38		63,660.38
Leaf Capital Funding, LLC	32,561.78	30,890.64		63,452.42
Starling Chevrolet		61,149.00		61,149.00
Payment To Credit Card Ending In No. X6174		914.21	59,159.80	60,074.01
Lake City Library Corporation	20,000.00	20,000.00	20,000.00	60,000.00
Wsg & Solutions, Inc.	18,068.40	41,580.00		59,648.40
Thompson Industrial Services			58,811.00	58,811.00
Signs Ltd. Of Lake City	1,541.64	8,536.55	48,528.86	58,607.05
Boys & Girls Club Of The Pee D	18,000.00	19,000.00	20,000.00	57,000.00
Carquest Of Lake City	16,320.39	17,935.88	21,063.76	55,320.03
Odp		25,983.70	27,868.74	53,852.44

Workpaper 1

Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Wally'S Fire & Safety Equipmen	17,929.87	20,926.30	14,410.70	53,266.87
Rudco Products, Inc	52,502.04			52,502.04
Florence County Finance	13,826.93	16,464.00	21,450.93	51,741.86
Payment To Credit Card Ending In No. X6902			51,176.79	51,176.79
Carolina Recreation & Design L		50,928.15		50,928.15
Playworld Preferred	14,969.48	34,545.31		49,514.79
Service Charge	13,950.06	14,457.80	19,290.77	47,698.63
Law And Order Technology LLC (47,497.82	47,497.82
Payment To Credit Card Ending In No. X9357	47,289.33			47,289.33
Maxcy Hicks & Sons, Inc			47,222.00	47,222.00
Digging Deep Construction	46,500.00			46,500.00
Florence County	10,019.25	10,053.72	26,284.68	46,357.65
Sparrow & Kennedy Tractor Comp	6,840.39	10,894.11	27,435.21	45,169.71
Adams Outdoor Advertising	7,070.00	15,310.00	21,975.00	44,355.00
Turbeville Electric Heat & Air	13,711.66	25,763.60	4,813.18	44,288.44
Transfer To Unknown Account Ending X1108	43,000.00			43,000.00
Wilcox Office Mart, Inc.	21,213.18	8,859.20	12,830.18	42,902.56
Pace Analytical Services, LLC	15,257.81	8,949.52	17,406.70	41,614.03
Carolina Publishing	10,897.87	28,599.49	1,886.31	41,383.67
Charles R. Underwood, Inc	41,373.85			41,373.85
FCB Merchant Fees	12,783.56	14,170.48	12,532.24	39,486.28
Greene Finney & Horton Llp	33,100.00	6,000.00		39,100.00
All Star Sports, Inc.	15,537.06	14,469.56	9,021.81	39,028.43
Colonial Life	15,939.88	11,306.50	11,771.48	39,017.86
Courtesy Of Conyers	38,873.00			38,873.00
Mike Reichenbach Ford Lincoln		37,907.90		37,907.90
Safebuilt,LLC Lockbox #88135	7,690.00	5,217.07	24,901.50	37,808.57
Clearwater Sales Inc.	37,144.57			37,144.57
The Sourcing Group, LLC	5,805.00	14,735.22	16,503.60	37,043.82
Lake City Water	9,311.85	13,002.31	13,681.00	35,995.16
Wm Corporate Services , Inc.	33,539.10			33,539.10
Bts Black'S Tire & Auto Servic	7,627.29	12,523.49	12,428.34	32,579.12
Mnb Construction Inc			32,525.00	32,525.00
Cash	4,894.77	8,618.60	18,891.20	32,404.57
Joshua Gair		31,135.00		31,135.00
Stuckey Auto Parts, Inc.	5,556.53	11,634.86	13,570.26	30,761.65
M&M Printing And Graphics	2,759.24	5,380.42	22,374.15	30,513.81
Leroy'S Service Station	9,353.64	12,864.59	8,143.38	30,361.61
Laser Print Plus		2,500.00	27,000.00	29,500.00
Simpson Lake City Hardware		21,545.40	5,265.27	26,810.67
Kg Smith Co., Inc.	6,931.24	14,432.98	5,385.75	26,749.97
Florence Countyy Treasurer			26,593.92	26,593.92
Carolina Tire & Tune, LLC	7,113.84	11,813.22	7,202.80	26,129.86
Xylem Water Solutions Usa, Inc		1,649.84	24,477.66	26,127.50
Payment To Credit Card Ending In No. X6508			26,066.95	26,066.95
Bytespeed,LLC		25,856.00		25,856.00
Olsten Staffing Services	2,156.00	20,573.86	2,972.06	25,701.92

Workpaper 1

Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Adtek Inc			25,685.03	25,685.03
Chlorinator Solutions LLC	4,770.15	13,076.77	6,720.03	24,566.95
Pitney Bowes Purchase Power	12,273.00	2,546.27	8,687.73	23,507.00
Payment To Credit Card Ending In No. X5340	6,452.86	7,187.15	9,847.40	23,487.41
Capstar Corporation		6,600.00	16,410.00	23,010.00
Office Depot	19,992.35	2,483.60		22,475.95
Carolina Heating&Cooling	22,315.00			22,315.00
Flippen Contractors			22,095.00	22,095.00
Sc Department Of Juvenile Just	3,650.00	3,425.00	14,675.00	21,750.00
Kester G Mcdonald, Jr.	7,875.00	13,599.00		21,474.00
Dominion Energy	6,875.66	7,371.16	7,162.79	21,409.61
City Works Equipment & Supply		3,476.12	17,542.94	21,019.06
Barris Event Services	5,950.00	5,325.00	9,600.00	20,875.00
Nexstar Broadcasting Inc		14,500.00	6,040.00	20,540.00
Safe Life Defense, LLC			20,316.30	20,316.30
Triumph Systems Inc			20,144.72	20,144.72
Jwc Environmental, LLC			20,086.07	20,086.07
Brown'S Bar-B-Que Of Kingstree	2,633.16	8,596.72	8,670.40	19,900.28
Dc Enterprise	19,850.00			19,850.00
John T Windham Insurance, LLC	4,621.48	7,913.94	6,021.84	18,557.26
Payment To Credit Card Ending In No. X8800	4,363.59	6,647.29	7,337.05	18,347.93
Brown'S Kitchen	6,150.00	9,666.00	2,270.00	18,086.00
Sam'S Club/Synchrony Bank		3,871.09	14,142.35	18,013.44
Herald Office System	11,414.30	5,345.15		16,759.45
Civicplus, Inc.			16,719.67	16,719.67
Rayze Sst, LLC		560.00	15,950.00	16,510.00
Miller Supply Company, Inc.	3,915.60	5,752.19	6,635.70	16,303.49
Evergreen Services, Inc.	16,037.03			16,037.03
Deere & Company	15,846.17			15,846.17
Graham'S Pavement Marking & Se	8,077.00	7,713.00		15,790.00
Williamson Printing Lake City		5,039.58	10,657.78	15,697.36
Sam'S Club	7,878.81	7,507.61		15,386.42
Florence Hydraulics	3,957.27	524.99	10,843.53	15,325.79
Piedmont Fire Inc.	15,268.42			15,268.42
Amcs Group Inc		3,742.57	11,429.69	15,172.26
C.W. Welding	3,160.00	4,478.80	7,530.00	15,168.80
Carolina International Trucks,		14,892.94		14,892.94
On Point Services LLC	14,765.12			14,765.12
Iron Container, LLC	3,445.20		11,101.32	14,546.52
Angelo D Barnes	9,450.00	4,875.00		14,325.00
Si Fitness Group LLC	4,890.00	4,485.00	4,950.00	14,325.00
Wastequip LLC	10,708.04	3,444.84		14,152.88
Mrb Group Consulting Pc		14,126.00		14,126.00
Empower Retirement	2,115.00	5,316.00	6,625.00	14,056.00
Pirate'S T-Shirts Plus	9,478.00	954.69	3,622.00	14,054.69
Johnson Controls Fire	6,537.03	3,326.64	3,389.44	13,253.11
Stuckey Brothers Farm Supply C		13,230.00		13,230.00

Workpaper 1

Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Company Wrench, Ltd.	3,501.68	6,560.65	3,146.85	13,209.18
Palmetto Hardware Lake City LI	7,633.91	5,386.05		13,019.96
Archivesocial, Inc	996.00	5,988.00	5,988.00	12,972.00
Propper International Sales, I	2,457.92	5,277.05	5,175.57	12,910.54
Rhinehart Fire Services	2,946.32	3,160.55	6,767.89	12,874.76
Mamie J Everly		1,200.00	11,628.24	12,828.24
Power Document Simplified	6,486.08	6,250.23		12,736.31
Black Dog & Co.			12,731.00	12,731.00
Sc Department Of Revenue	5,148.81	6,751.89	742.75	12,643.45
Sc Department Of Employment	6,987.00	4,264.70	1,031.25	12,282.95
Barrs Recreation, LLC		12,282.18		12,282.18
Carson Dupaul	7,900.00	3,700.00		11,600.00
Lc Electric Motor Repair, Inc.	3,604.57	4,515.86	3,457.51	11,577.94
Payment To Credit Card Ending In No. X9074			11,567.47	11,567.47
Economy Carpet Of Florence	4,116.94	7,024.53		11,141.47
Evening Post Publishing		3,160.00	7,835.00	10,995.00
Webb'S Irrigation And Playgrou	4,000.00	5,150.00	1,800.00	10,950.00
Lake City Return	1,192.54	3,629.64	6,125.81	10,947.99
A-1 Fence	10,920.00			10,920.00
The Florence County Treasury D		10,892.06		10,892.06
L&T Lifts Stations	3,306.40	4,480.00	2,724.66	10,511.06
Computer Services Unlimited	9,784.57	700.00		10,484.57
City Of Lake City	3,122.00	654.45	6,610.70	10,387.15
Baxley Tire Service	3,602.80	3,331.76	3,415.04	10,349.60
Keith Mcleod Consulting, LLC	10,094.50			10,094.50
Southern Computer System, Inc.	9,005.18	961.03		9,966.21
Uline	4,446.50	2,661.69	2,725.60	9,833.79
Carolina Printing, Sports & Tr	1,173.48	4,525.60	4,096.04	9,795.12
Florence County School Distric	4,830.00	2,475.00	2,380.00	9,685.00
Payment To Credit Card Ending In No. X8790		9,569.20		9,569.20
Summit Engineering		3,800.00	5,745.00	9,545.00
Jiffy Lube	3,043.27	5,184.72	1,071.58	9,299.57
Fitness Forum	3,259.00	2,905.00	3,105.00	9,269.00
Eastcoast Entertainment Inc		3,875.00	5,375.00	9,250.00
D & D Logging			9,135.00	9,135.00
Jlm Actuarial LLC	3,500.00	1,750.00	3,750.00	9,000.00
Survey Matters, LLC		9,000.00		9,000.00
Adaptive Digital Systems, Inc		8,900.00		8,900.00
William A. Hall	2,005.26	2,639.04	4,240.77	8,885.07
Cross Roads On Main, LLC		2,984.00	5,565.00	8,549.00
North American Const Company,		396.90	8,145.90	8,542.80
Rdk Assets LLC	8,500.00			8,500.00
Ridgeway Electric LLC	879.50		7,500.00	8,379.50
Municipal Association Of South	2,713.21	2,713.21	2,893.57	8,319.99
Alpha-Omega Environmental Inco	8,300.00			8,300.00
Cth Rentals	2,920.32	5,341.14		8,261.46
Bluegrass Rides Event Rentals	8,250.00			8,250.00

Workpaper 1

Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
U.S Department Of Justice			8,198.44	8,198.44
Palmetto Pump Systems	8,100.00			8,100.00
A'Bloom Florals & Events, Inc.	2,407.94	2,332.52	3,324.04	8,064.50
Housley Demolition Co., Inc			7,969.00	7,969.00
Econo Signs	2,432.23	1,351.95	4,167.08	7,951.26
Carter'S Sporting Goods And	2,597.34	3,126.05	2,199.28	7,922.67
Sims Plumbing	5,402.16	1,958.66	500.00	7,860.82
Tricounty Upfitters	760.00	7,073.93		7,833.93
B&H Foto & Electronics Corp			7,675.68	7,675.68
Extra Packaging, LLC	254.25	5,033.61	2,362.99	7,650.85
Easy Kleen Pressure Systems Lt		7,363.00		7,363.00
Eastern Engineering, Inc.	5,605.43	206.65	1,544.40	7,356.48
Pitney Bowes Global Financial		5,506.83	1,823.40	7,330.23
Florence County School	500.00	2,755.00	4,075.00	7,330.00
North American Construction Co	5,058.90	2,214.45		7,273.35
Southeastern Sand Company, LLC	1,827.48	3,546.45	1,880.61	7,254.54
Charter Communications Holding		1,496.62	5,756.53	7,253.15
Brandon Carter	309.37		6,938.87	7,248.24
Z Mac Industries		2,700.00	4,520.00	7,220.00
Curtis Mccutcheon	2,690.00	1,900.00	2,600.00	7,190.00
Coastal Sanitary Supply	1,829.59	2,384.69	2,618.13	6,832.41
Jack Kelly		3,800.00	3,000.00	6,800.00
Gignilliat, Savitz & Bettis, L	6,722.03			6,722.03
Coward Hardware Co.	135.32	1,961.96	4,619.08	6,716.36
Powerdms, Inc.			6,625.24	6,625.24
Eso Soultons, Inc	2,184.84	2,184.84	2,184.84	6,554.52
Geo- Systems Design & Testing,	6,550.00			6,550.00
Sc Rural Water Association	45.00	3,445.00	3,000.00	6,490.00
Water Systems Inc	6,475.00			6,475.00
Cit-T-Sol		1,800.00	4,650.00	6,450.00
Payment To Credit Card Ending In No. X9934	6,262.55			6,262.55
Sunbelt Rentals, Inc.	2,503.96	1,614.95	2,059.04	6,177.95
Mr Systems	2,439.31	911.48	2,789.26	6,140.05
Metal Roofing Specialties	6,130.00			6,130.00
Christopher N. Singleton		6,000.00		6,000.00
Powell'S Sanitation, Inc	2,642.20	3,348.68		5,990.88
Atlantic Electric,LLC	5,967.00			5,967.00
Joseph Cooper	1,315.00	3,025.00	1,600.00	5,940.00
C.R. Jackson, Inc	5,919.75			5,919.75
Palmetto Utility Protection	2,606.38	1,684.88	1,611.00	5,902.26
Morning News	5,113.85	557.36	212.99	5,884.20
Pye Barker	1,543.50	3,081.03	983.41	5,607.94
Lake City Community Hospital C	4,865.00	238.00	452.00	5,555.00
Stalvey Door Products		3,001.20	2,550.00	5,551.20
Triple T Demo			5,475.00	5,475.00
Greater Lake City Alliance	5,110.00	350.00		5,460.00
Morris Drilling LLC			5,460.00	5,460.00

Workpaper 1

Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Lc Xpress Lube	5,339.57			5,339.57
Cayce Company Inc	4,037.16	1,281.58		5,318.74
Mid-Atlantic Drainage, Inc	1,513.73	2,086.57	1,702.51	5,302.81
Farmers Telephone Coop., Inc.	5,282.32			5,282.32
Richard C Cook	2,899.26	2,357.16		5,256.42
Mccathy Company LLC	1,750.00	3,500.00		5,250.00
Walmart	1,818.49	1,844.41	1,562.75	5,225.65
The W.W.Williams Company, LLC		3,475.49	1,728.98	5,204.47
Sc State Firefighters Association	1,596.00	1,805.24	1,753.55	5,154.79
Osborne'S Auto Body Repair	248.26	246.13	4,573.22	5,067.61
Community Museum Society, Inc	3,000.00	1,000.00	1,000.00	5,000.00
Transfer To Unknown Account Ending X7804			5,000.00	5,000.00
Jaymac Sports Products	886.68		4,075.18	4,961.86
Andritz Separation Inc	4,901.61			4,901.61
Palmetto Printing Of L.C., Inc	2,239.80	2,619.54		4,859.34
Sterling	1,136.74	1,392.25	2,203.87	4,732.86
Catherma Simon	4,729.05			4,729.05
Amchar Wholesale Inc,	4,627.80			4,627.80
The Williams Company	1,090.00	3,475.49		4,565.49
Save Our Youth Movement			4,500.00	4,500.00
Tammy R Thames	4,500.00			4,500.00
American Test Center, Inc.	1,480.00	1,590.00	1,405.00	4,475.00
Tractor Supply Credit Plan	1,266.05	3,142.58	53.98	4,462.61
Station Automation, Inc.	1,338.75	1,536.94	1,575.00	4,450.69
Mcleod Primary Care Lake City			4,420.00	4,420.00
Peterbilt Of Knoxville, Inc			4,404.43	4,404.43
First Citizens Bank			4,352.20	4,352.20
S & T Water Utilities And		1,188.33	3,160.72	4,349.05
Sams Club/Synchrony Bank	888.37		3,452.16	4,340.53
Charge Back - Insufficient Funds	497.64	2,841.98	974.00	4,313.62
South East Cable Service	4,282.04			4,282.04
State Of South Carolina	930.00	2,963.00	387.00	4,280.00
Williamsburg County	782.78	1,014.81	2,438.87	4,236.46
Monsido, Inc		325.00	3,900.00	4,225.00
Termaine Sumpter	1,450.00	2,775.00		4,225.00
Summit Engineering, Laboratory			4,200.00	4,200.00
The News	4,180.00			4,180.00
Total Roofing Solutions And			4,166.50	4,166.50
Scdhec, Bureau Of Water			4,150.00	4,150.00
Toi Toi Usa LLC			4,129.92	4,129.92
Pirate'S T- Shirts Plus	4,089.96			4,089.96
Joseph H Daugherty		4,025.00		4,025.00
Adjustment		4,002.73		4,002.73
William Askins	542.10	1,750.27	1,709.45	4,001.82
Jack And Jill Of America, Inc		1,500.00	2,500.00	4,000.00
Joe Taylor	4,000.00			4,000.00
Noble Guest Jr		1,750.00	2,250.00	4,000.00

Workpaper 1

Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Transfer To FCB Account Ending X2601		4,000.00	4,000.00	4,000.00
Walkup Electrical Construction	730.00	3,239.13	3,969.13	
Dmm Advertising And Marketing	1,980.00	1,980.00	3,960.00	
Denise Ryan		3,933.40	3,933.40	
Hultgren Tree Service	3,900.00		3,900.00	
Lower Florence County Surveyin	450.00	2,350.00	1,100.00	3,900.00
Scranton Tire Company	2,832.06	1,044.32		3,876.38
Scdew		1,789.20	2,031.80	3,821.00
Miatlantic, Inc	3,779.14			3,779.14
Mid-South Metal Specialties,	830.00	1,855.00	1,085.00	3,770.00
Pearlese Barron	2,884.00	395.70	477.61	3,757.31
Nekeycha M Izzard		436.80	3,297.54	3,734.34
Kelly'S Quality Cleaners, Inc.	1,624.73	1,552.93	519.27	3,696.93
Wilhelmena Scott	587.46	998.03	2,108.62	3,694.11
Pitney Bowes Bank Inc Purchase		3,671.50		3,671.50
No Payee Listed		3,636.06		3,636.06
Mobile Communications America	664.00	2,949.50		3,613.50
Carolina Pretress Corp. Of Lak	1,209.60	2,401.49		3,611.09
Esi Employee Assistance Group	3,576.00			3,576.00
National Bean Market		500.00	3,075.00	3,575.00
lfg		3,521.72	29.05	3,550.77
Auto Attitude	530.00	160.00	2,810.00	3,500.00
The Company Band Music, LLC	3,500.00			3,500.00
Up Next Production Inc		3,500.00		3,500.00
Gayle Garland	1,558.60	1,009.12	928.80	3,496.52
Sheppard'S Truck Rebuilders, I	650.00	2,784.82		3,434.82
Gale G Singleton	1,429.52	1,130.27	816.75	3,376.54
Jackson & Lane Service, LLC	3,325.80			3,325.80
Dossier Systems, Inc.	3,312.00			3,312.00
Parker Electric	2,000.00	400.00	900.00	3,300.00
Southland Automation	268.35	3,028.91		3,297.26
Kathy Stinson		3,250.00		3,250.00
Mcleod Regional Medical Center	850.00	1,800.00	600.00	3,250.00
The Music Garden, Inc		3,250.00		3,250.00
Pee Dee Mental Health Center		3,169.65		3,169.65
Lake City Water Department		3,153.00		3,153.00
Men Of Distinction			3,125.00	3,125.00
Patrick Larae Miles		2,460.79	637.34	3,098.13
Fulton'S Manufacturing & Septi	2,510.00	570.00		3,080.00
Internal Revenue Service			3,051.73	3,051.73
Life And Hope	500.00		2,500.00	3,000.00
Rivercrest Group			3,000.00	3,000.00
Hoelz'S Body Shop Inc			2,989.40	2,989.40
Pitney Bowes	2,527.14	457.56		2,984.70
The Gallery Collection	1,481.69	1,450.44		2,932.13
On Line Environmental, Inc.		1,995.00	935.00	2,930.00
Wells Fargo Bank	2,924.00			2,924.00

Workpaper 1

Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Bryant'S Ark LLC			2,900.00	2,900.00
Tomlinson Sales Co Inc		745.79	2,142.00	2,887.79
Lake City Police Dept Youth Ac	2,875.00			2,875.00
Keith Bomar	900.00	1,350.00	600.00	2,850.00
Evident, Inc.	295.25	605.26	1,882.18	2,782.69
Time Warner Cable	2,285.21	485.81		2,771.02
Randy Habfast			2,750.00	2,750.00
Q&F Associates		2,709.00		2,709.00
Calip A Floyd		2,277.22	424.01	2,701.23
Koineshia Mcclain	750.00	750.00	1,200.00	2,700.00
Lenox Avenue Band & Show			2,700.00	2,700.00
Roosevelt Bryant	1,500.00	1,200.00		2,700.00
Spectrum			2,696.50	2,696.50
Dedrick T Graham		492.90	2,164.20	2,657.10
Richbourg'S Rentals	1,710.45	912.80		2,623.25
Donna L Tracy	99.36	1,714.95	732.80	2,547.11
Yamekia Robinson	780.42	753.03	1,010.00	2,543.45
Desmond Collington	1,535.00	1,000.00		2,535.00
Naturchem, Inc.	2,019.60	502.20		2,521.80
Bone Dry Roofing Company	2,500.00			2,500.00
General Fund/Petty Cash	2,500.00			2,500.00
Regions Bank		2,500.00		2,500.00
Sharon Thames		2,500.00		2,500.00
Riles Godwin		2,450.00		2,450.00
Florence Bicycle World			2,439.60	2,439.60
Singletary Auto Body Shop	280.00	2,129.34		2,409.34
Touch Band	2,400.00			2,400.00
Scscja	400.00	950.00	1,045.00	2,395.00
Libby'S Florist	598.68	1,606.28	182.52	2,387.48
Sterlin Mallette	580.00	1,182.63	600.00	2,362.63
Mack H Burgess Sr.	1,060.00	600.00	700.00	2,360.00
Carolina Printing, Sports & Trphs		1,012.39	1,341.36	2,353.75
Clarendon Newspapers, Inc		600.00	1,750.00	2,350.00
Toledo Carolina, Inc	287.30	312.40	1,738.22	2,337.92
Kirby Realty & Construction, I	1,450.00	850.00		2,300.00
Lenno Burgess	600.00		1,700.00	2,300.00
Tony Majors			2,300.00	2,300.00
Aiken Bridges Elliott Tyler &		2,283.75		2,283.75
Kelley Supply Company	2,268.92			2,268.92
Soultion	2,250.00			2,250.00
Travis Wilson		1,800.00	450.00	2,250.00
911 Fleet & Fire Equipment Hol		2,239.92		2,239.92
Gaffney Lewis Adr LLC		2,213.28		2,213.28
Luxury Home Buyers, LLC		2,209.40		2,209.40
Rolling Video Games Mobile Vid	1,750.00	450.00		2,200.00
Latoya Miller	397.49	1,352.50	438.06	2,188.05
Eagle Fire Inc.			2,166.63	2,166.63

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Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Glenn Bodenheimer	2,155.69			2,155.69
Information Technology Service		150.00	2,000.00	2,150.00
Southern Distributing	2,143.38			2,143.38
Lee Motors Of Lake City, Inc			2,120.45	2,120.45
Southern Vac		2,119.98		2,119.98
Belk.Com		1,991.86	124.85	2,116.71
Reliable Fire And Security	566.75	1,415.66	125.00	2,107.41
Amanda Diae Femangez	800.00	1,300.00		2,100.00
Mcleod Employee Assistance Pro			2,100.00	2,100.00
Nekeycha Izzard		813.07	1,251.71	2,064.78
Bsn Sports	1,275.66	128.40	649.27	2,053.33
Uniforms By John	2,047.93			2,047.93
Prestige Chemicals		663.12	1,372.08	2,035.20
Jerry State	280.00	700.00	1,050.00	2,030.00
Safariland, LLC	602.13		1,421.30	2,023.43
African American Mayors Associ		1,000.00	1,000.00	2,000.00
Amberlyn Bradshaw		2,000.00		2,000.00
Brantley Mcclam	450.00	1,250.00	300.00	2,000.00
Coconut Grove Optimist			2,000.00	2,000.00
Pee Dee Coalition	1,000.00	1,000.00		2,000.00
Philip Jeffcoat		2,000.00		2,000.00
Ron McNair Committe	1,000.00		1,000.00	2,000.00
Palmetto Mining Company LLC	1,998.62			1,998.62
Party In A Tent, LLC		1,987.53		1,987.53
Pee Dee Ready Mix	189.00	792.72	997.92	1,979.64
Ritz Safety	1,652.67		324.00	1,976.67
Loy Hayes	250.00	400.00	1,322.04	1,972.04
Shur Shred, LLC	847.45	194.00	928.00	1,969.45
Professional Hydraulics		1,960.80		1,960.80
Edmond D McGill		1,947.88		1,947.88
Latwayne L Harrold			1,941.65	1,941.65
Gloria H Washington	299.24	874.42	761.35	1,935.01
Ps Commerical Play LLC		1,926.01		1,926.01
Butler Electric Company, Inc	640.00	1,275.00		1,915.00
Safebuilt Carolinas, LLC	1,900.00			1,900.00
William A Hall		929.90	957.75	1,887.65
Key Signature LLC		1,250.00	625.00	1,875.00
Haynsworth,Sinkler Boyd , P.A.	1,851.74			1,851.74
Christopher C Weatherford		524.58	1,326.13	1,850.71
Carnell Antonio Montgomery	1,600.00	250.00		1,850.00
Fred Sean	1,800.00			1,800.00
Justin Hanna	300.00	1,500.00		1,800.00
Carolina Block/Lake City LLC		777.60	991.64	1,769.24
Patrick L Miles	750.00	400.00	600.00	1,750.00
Rochella Jackson		1,740.00		1,740.00
Velma S Graham			1,721.38	1,721.38
Creative Products Sources, Inc		1,716.16		1,716.16

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Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Amos Major		800.00	900.00	1,700.00
Robby D Stone	525.01	725.81	414.33	1,665.15
Jake Mcfadden	450.00	500.00	700.00	1,650.00
King Cadillac Buick	1,296.00	89.47	255.94	1,641.41
Cromers P-Nuts, Inc.	612.27	701.61	321.34	1,635.22
Rhonda P Housand	376.21	771.36	475.61	1,623.18
Aisha Tharaepambil		1,600.00		1,600.00
Transfer To FCB Account Ending X4701	213.05	595.00	774.61	1,582.66
Carolina Typewriter Company In	424.83	1,140.74		1,565.57
Payment To Credit Card Ending In No. X5687			1,551.11	1,551.11
Joseph L Marsh		534.20	1,011.89	1,546.09
Larosha K Dubose		1,543.37		1,543.37
Alexandria Newton	900.00	600.00		1,500.00
Antonio Nelson	1,500.00			1,500.00
Level 10 Live Band			1,500.00	1,500.00
Lc Housing Authority	410.00	1,086.00		1,496.00
Mt. Clair Missionary Baptist C			1,495.00	1,495.00
Bill'S Bounce			1,479.60	1,479.60
Bettis Law Group, Llp			1,477.50	1,477.50
Advanced Convert Technology	1,475.00			1,475.00
Charge Back - No Account		250.00	1,215.00	1,465.00
Wally'S Fire & Safety Equipment Co	1,458.00			1,458.00
Britton'S Upholstery	1,450.00			1,450.00
Preferred Sources, Inc.		1,447.20		1,447.20
Ricky Sims		705.53	726.66	1,432.19
Ruby Knight	1,256.00	175.00		1,431.00
James R Driggers		685.95	706.50	1,392.45
Nicole Singletary	471.10	224.95	661.13	1,357.18
Indian Waters Council		1,354.65		1,354.65
Mcleod Occupational Health Flo			1,347.50	1,347.50
Scot Garber	586.34	760.90		1,347.24
Mid - Atlantic Drainage, Inc	1,318.68			1,318.68
Heavenly Scoops	537.50	777.60		1,315.10
Florence County Treasurer		1,310.88		1,310.88
Border States Industries, Inc.	969.57	193.88	140.88	1,304.33
Sondra F Crosby	587.46	478.03	237.90	1,303.39
Boris Sutton	1,302.00			1,302.00
Christian Blackburn			1,300.00	1,300.00
School House Bar-B-Que	1,300.00			1,300.00
Dewonica Cooper			1,290.89	1,290.89
Cindy Munn			1,282.50	1,282.50
Thomas L Black		850.70	429.24	1,279.94
Isaiah D Belin			1,277.61	1,277.61
National League Of Cities			1,276.00	1,276.00
Bryan Lewis Evans	618.33	636.97		1,255.30
Amanda Diaz-Femandez		400.00	850.00	1,250.00
Shooter'S Stance Firearm Train		1,250.00		1,250.00

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Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
American Society Of Composers	780.00	30.00	434.00	1,244.00
Curtis Hammond	640.00	350.00	250.00	1,240.00
Leroy Jones	1,240.00			1,240.00
Fahim Temple #266		1,220.00		1,220.00
G & G Mining Co LLC		1,218.02		1,218.02
Florence Lock & Key	439.95		776.51	1,216.46
Carolina Pretress Corp.	1,209.60			1,209.60
Amazon		348.75	855.83	1,204.58
Flossie Boyd Johnson		1,200.00		1,200.00
Mark Wright, Jr	1,200.00			1,200.00
Rev. Hooker		1,200.00		1,200.00
Sc Women'S Leadership Network		1,200.00		1,200.00
Cynthia M Mallette	587.99		605.65	1,193.64
Charge Back - Stop Payment	635.00		558.25	1,193.25
Grants Management Usa		1,190.00		1,190.00
Alternative Media	540.00		648.00	1,188.00
Alexis M Hall		1,186.34		1,186.34
Superior Transmission & Auto R	1,164.00			1,164.00
Thermo Fisher Scientific (Ashe	1,161.00			1,161.00
Tractor Supply	1,159.80			1,159.80
S&T Water Utilties	290.00	866.08		1,156.08
Lawrence D Godwin		568.39	585.48	1,153.87
Apex Environmental Management,		1,150.00		1,150.00
Tonya Huell	1,146.11			1,146.11
Phillip R Thames		556.48	573.19	1,129.67
Kimberly E Scott	398.32	360.16	370.97	1,129.45
Jackie Mcfadden		547.45	563.97	1,111.42
May Heavy Equipment LLC	1,105.54			1,105.54
Sc Criminal Justice Academy	70.00	355.00	679.00	1,104.00
Scap Sc Athletic Programs		500.00	600.00	1,100.00
Brittany Hood	525.01	323.58	250.00	1,098.59
Prosource,LLC		1,092.09		1,092.09
David Wells Alderman		1,087.50		1,087.50
Newton'S Fire And Safety Equip	1,080.00			1,080.00
Amy D Pringle		637.04	438.68	1,075.72
Lowes		1,074.70		1,074.70
Sip-Co	1,066.00			1,066.00
Veola Wilson		1,050.00		1,050.00
Jiles P Williams	271.20	383.33	394.79	1,049.32
Doc'S Auto Glass	1,042.99			1,042.99
Michael A Singletary		508.07	523.24	1,031.31
Environmental Express	196.98	309.11	512.40	1,018.49
Brown Memorials	1,014.88			1,014.88
Eugene Wallace		295.82	707.22	1,003.04
Loy M Hayes		492.90	507.69	1,000.59
Agnes T Williams	1,000.00			1,000.00
Brown And Company Sc, LLC	1,000.00			1,000.00

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Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Dramatic Coffee Beans			1,000.00	1,000.00
Mel Hamilton		1,000.00		1,000.00
Pee Dee Youth Day Initiative		1,000.00		1,000.00
Webster University - Sa	1,000.00			1,000.00
Wilson High School	1,000.00			1,000.00
Central Carolina Technical Col	499.00	499.00		998.00
Gfoasc		740.00	250.00	990.00
Axon Enterprise, Inc.			989.55	989.55
Csx Transporation, Inc	470.07	512.97		983.04
Utility Partners Of America		975.00		975.00
Ndc Photography		972.00		972.00
Viking Fire Protection, Inc.	485.00	485.00		970.00
Us Postal Service	296.00	318.00	348.00	962.00
Craig'S Firearm Supply, Inc.	961.20			961.20
Paul Mcculloch/Scap	960.00			960.00
Amanda Diaz-Fernandez		474.26	485.21	959.47
John'S Farm Service, Inc		950.00		950.00
Miles Jamison Pratt			947.50	947.50
Calvin T Smith		471.00	471.00	942.00
Andrew H Legette		424.90	507.69	932.59
Red Bud Supply, Inc		930.17		930.17
Marshann Terwilliger		443.34	480.22	923.56
Lisa Jones			921.38	921.38
Laportia J Brown	437.00	465.82		902.82
Backpacks Usa	900.00			900.00
Touch -- Band		900.00		900.00
Federal Safety Compliance Cent	298.50	298.50	298.50	895.50
United Rentals (North American	891.00			891.00
Payment To Credit Card Ending In No. X3657	884.97			884.97
Event Works	764.53	118.81		883.34
Savon D Whitehead		415.67	465.82	881.49
Deondre Roquan Cunningham			880.00	880.00
Carson Johnson			875.00	875.00
Carotek, Inc			872.64	872.64
Lc News & Shopper	270.00	412.50	189.00	871.50
Phillip Coker			868.51	868.51
O Ff Ice Depot	865.72			865.72
Lc Judicial Department	680.92	180.63		861.55
Carl Majors		422.98	435.65	858.63
Prime Care Of The Lower	854.00			854.00
Spirit Stop	849.98			849.98
Gerrett N Brown		315.14	527.53	842.67
Angela Marie Hobbs		411.57	424.01	835.58
Nicholas N Bostick		411.57	424.01	835.58
Transfer To Unknown Account	685.84	149.20		835.04
Brittany Marie Hood		402.23	432.19	834.42
Avarie Pressley			834.29	834.29

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Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
4 Imprint			834.17	834.17
Center For Education& Employe	556.00	278.00		834.00
Branden L Wilson			833.67	833.67
Makeon O Graham			830.47	830.47
Malachia Singletary		408.76	421.06	829.82
Kelsey A Pforr			826.62	826.62
Motorola	432.00	194.40	194.40	820.80
Teresa Benjamin	818.16			818.16
Michael B Johnson		399.75	411.66	811.41
Blue Thunder Law Enforcement			800.00	800.00
Devin Mckenzie		650.00	150.00	800.00
K&M Construction LLC		800.00		800.00
South Carolina Barbeque Asscia	800.00			800.00
City Of Lake City Utility Depa		699.00	100.00	799.00
Christopher B Horton		392.66	404.58	797.24
Ward'S Locksmith & Security		793.60		793.60
Carl Ellis Eaddy	208.00	288.14	296.78	792.92
Frances Godbold		483.27	306.88	790.15
Joe Steven Franklin		388.41	400.04	788.45
Derry Wilson		297.13	485.48	782.61
Jordan R Burgess		385.58	396.92	782.50
Matthew W Clegg		384.16	395.79	779.95
Duncan Craig Stratton		383.31	394.94	778.25
Frederick L Sturms		383.31	394.94	778.25
Cody R Parker		383.33	394.79	778.12
Joshua William Norris		383.33	394.79	778.12
Joseph F Cooper		775.84		775.84
Jonathan Taylor Laster		380.72	392.05	772.77
Accounts Receivable	761.35			761.35
Wade'S Woodshop	759.00			759.00
Quamaone Kavon Singletary		753.93		753.93
Carlos H Aponte-Robles		355.53	394.94	750.47
Phillip Adam Langley		355.52	394.94	750.46
Greater Lake City	250.00	250.00	250.00	750.00
Jerome Harris		300.00	450.00	750.00
Lucious Wheeler			750.00	750.00
Mickens Music, LLC	750.00			750.00
Mickens Music. LLC	750.00			750.00
Public Relarions Sociert Of Am		749.00		749.00
Government Finance Officers		170.00	560.00	730.00
Pee Dee Scale Company, Inc.	730.00			730.00
Tony L Jupiter		342.16	387.18	729.34
Betty Mckenzie	250.00	175.00	300.00	725.00
Timothy Russell Miles		722.50		722.50
Cynthia Mallette	393.89	175.00	150.00	718.89
Jesse Ray Davis		535.95	179.80	715.75
Alisha Mcfadden	328.24	220.68	161.33	710.25

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Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Darren Hanna	160.00	550.00	710.00	710.00
Ilmc		350.00	360.00	710.00
Austin J Tarte			708.39	708.39
Sc Labor Law Poster Service	562.00		142.00	704.00
Tony Singletary Jr		345.76	356.13	701.89
Altman Fencing LLC			700.00	700.00
Community Broadcasters, LLC		700.00		700.00
Joseph C Anderson		400.00	300.00	700.00
Tiffany Grant			700.00	700.00
Westley Timmons			700.00	700.00
Medicare Premium Collection Ce			698.80	698.80
Sterlin Lesean Mallette		336.15	360.16	696.31
Brandon E Carter			694.40	694.40
Jalen E Samuel		296.20	394.94	691.14
Cenco, Inc.		687.14		687.14
James C Rodgers		288.14	394.79	682.93
Christopher Cody Weatherford		336.22	346.30	682.52
Richard N Canteen	19.43	316.94	345.76	682.13
Fahim Temple		675.00		675.00
Jamarcus Jamel White			672.50	672.50
Wal-Mart			671.00	671.00
Rebecca K Strange		315.14	352.43	667.57
Tommy Lee Spates		306.76	355.36	662.12
Subway Of Lake City		660.00		660.00
La'Quavion E Robinson		323.67	336.15	659.82
Gerrett Brown		542.78	115.48	658.26
Charge Back - Counterfeit			654.00	654.00
Harold Tolson Jr		320.98	330.59	651.57
Velma Simmons			647.50	647.50
Frances Benton			643.56	643.56
Alisha D Mcfadden		305.60	337.12	642.72
Latoya N Miller		311.54	324.15	635.69
Johnathan Caleb Kelly		278.53	355.36	633.89
Delvin Norris Sutton		303.89	326.55	630.44
Diesel Specialist	623.18			623.18
Edward Oneil Montgomery		305.03	317.91	622.94
Douglas Austin Byrd		292.93	326.55	619.48
Lemuel S Capers		305.03	314.26	619.29
Ashariah Young			618.00	618.00
Active911, Inc.		615.60		615.60
Edwin Settles			609.12	609.12
Tyrone B Eaddy		299.27	308.30	607.57
Denise M Schaeffer		600.27		600.27
Velma C Simmons			600.27	600.27
Celia Schilling			600.00	600.00
Dijon D Jones	600.00			600.00
Eric Mckenzie		600.00		600.00

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Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Jennifer Cihi		600.00	600.00	600.00
Piggybacks Bbq		600.00	600.00	600.00
Rochelle Jackson	210.00	390.00		600.00
Savon Whithead	600.00			600.00
Tor Music Ministries	600.00			600.00
Yor Music Ministries Roy And R	600.00			600.00
Thomas O Murrain		286.40	307.34	593.74
Josey J Gamble		277.15	308.66	585.81
Maxie A Cooper Sr		288.14	296.78	584.92
Matthew Clegg		323.55	258.75	582.30
Gibson Supply Inc			576.50	576.50
Sunshine Filters Of Pinellas I	574.10			574.10
R Power Industries		574.00		574.00
Palmetto Printing Of L . C., Inc		572.40		572.40
Anika Williams	420.00	150.00		570.00
Jones Refrigeration Specialist		567.00		567.00
Shantina S David		278.23	286.51	564.74
Tyrese L Mccray		264.12	297.74	561.86
Watchguard Video	561.60			561.60
Brittney Webb			553.55	553.55
J. S. Dismuke Co., Inc.		550.00		550.00
Miles Heating & A.C. Inc		550.00		550.00
Scfbinaa		550.00		550.00
Ranqueal Andrews		544.39		544.39
Frances M Godbold			540.34	540.34
Tre'Quan J Mcfadden		249.72	288.14	537.86
Chelsea K Rice		264.91	272.83	537.74
Ann'S Tailoring	267.10	270.00		537.10
Fairview Framers		110.82	413.65	524.47
Amanda M Turner		243.11	278.23	521.34
Charge Back - Account Closed	118.00	400.00		518.00
The State	514.16			514.16
Ftc		409.99	103.54	513.53
Josey Gamble	101.54	155.62	255.15	512.31
Joseph D Mcdonald			508.07	508.07
Shirley A Burgess		505.00		505.00
Hach Company	487.88	12.79		500.67
B&B Enterprise	125.00	175.00	200.00	500.00
Dba The Rob		500.00		500.00
Florence Co. Disabilities Foun		500.00		500.00
Justin Mcclary			500.00	500.00
Lake City Senior Citizens Asso		500.00		500.00
Lions Club	240.00		260.00	500.00
New Life Seventh-Day Adventist			500.00	500.00
Sears Hometown Store	500.00			500.00
Stanley R . Ladson Jr .	500.00			500.00
Trio Systems LLC		498.00		498.00

Workpaper 1

Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Defender Distribution, LLC		497.06		497.06
Frances C Singletary		237.42	256.63	494.05
Robert L Kilgo Iii		492.90		492.90
Rosa Lee Davis	250.00	240.00		490.00
Lake City Municipal Court		488.80		488.80
Blue Line Shooting Center, LLC		265.45	221.34	486.79
Kimberly Scott		125.00	361.44	486.44
Althea Wilson		476.80		476.80
Vicky Kirk Mcgill		234.54	241.65	476.19
Ice Of Florence , LLC	475.20			475.20
Ricky L Antwine	471.05			471.05
Todd & Moore, Inc	464.38			464.38
Caleb Z Miller	371.32	92.35		463.67
Agri-South, Inc.		366.08	94.91	460.99
Mirage Promotions, Inc.		459.00		459.00
Jermiah D Brunson	412.47	46.17		458.64
Leonard Burgess			453.20	453.20
Pyle Solutions LLC		451.36		451.36
Curtis Bethea, Referee		450.00		450.00
David Matthews			450.00	450.00
Dieselup Digital LLC			450.00	450.00
James H Paul Jr	50.00	400.00		450.00
Vence Hanna			450.00	450.00
Savon Whitehead			449.44	449.44
Joseph M Graham			447.76	447.76
M2M Print Shop Plus LLC		55.08	387.78	442.86
Kal, Inc		440.00		440.00
Randy Driggers	203.16	227.53		430.69
Thelma W. Mckenzie	330.00	100.00		430.00
Chase Oil Company Filling Stat	429.86			429.86
Robert A White	429.82			429.82
Quinn M Mcclam			429.54	429.54
Ashley Victoria Page		428.16		428.16
Dashawn R Miller		428.16		428.16
T & M Transfer	426.48			426.48
Mark A Strickland		424.60		424.60
Danny'S Auto Glass 2			424.16	424.16
Sc State Housing Finance & Dev		421.08		421.08
Malcolm G Cook	320.00	100.00		420.00
Tony Jupiter	27.00	12.48	379.75	419.23
Variety Stores			418.70	418.70
Twelfth Judicial Circuit		418.64		418.64
Joshua T Ausmus			417.79	417.79
Melissa L Singletary		415.67		415.67
Clarence B Baxley	321.82	46.17	46.17	414.16
Mccrometer,Inc	409.53			409.53
Environmental Progress		407.85		407.85

Workpaper 1

Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Cody Parker		401.00	401.00	401.00
Eddie Mae Williams		400.00	400.00	400.00
James Mouzon	400.00			400.00
John E. Muldrow	100.00	100.00	200.00	400.00
Scecb	150.00	50.00	200.00	400.00
Iape	395.00			395.00
Southern States Cleaning Inc		395.00		395.00
Donte L Locklear			394.79	394.79
Mary Mcfadden	391.50			391.50
Jefferson P Stone		385.58		385.58
Dewayne Conyers			384.18	384.18
Jamie Melissa Mclane		383.13		383.13
Carters Sporting Goods			382.85	382.85
Yvonne L Mcknight			379.76	379.76
Larosha Dubose		379.64		379.64
S & S Worldwide, Inc		379.00		379.00
Stuckey Auto Parts, Inc .	373.33			373.33
Gregory E Cartrette		369.53		369.53
Lonnie Glenn Kirby	273.19	46.17	46.17	365.53
Melissa Singletary		361.83		361.83
Garnishment And Payment Proces			359.00	359.00
Pelican'S Snoballs Lake City		355.50		355.50
Community Group			350.00	350.00
Diggin Dang, LLC		350.00		350.00
Mary Eaddy		100.00	249.72	349.72
Watford Industry, Inc		346.80		346.80
James R Taylor		345.76		345.76
James William Hicks		340.00		340.00
Mack J Burgess Jr.	240.00		100.00	340.00
Sc Police Chiefs Association	200.00	140.00		340.00
W.D. Wright Contracting, Inc		340.00		340.00
Woodrow'S Auto Electric	80.00		260.00	340.00
Yelena Bennett		340.00		340.00
M&S Liquor	339.65			339.65
Yolanda M Jenkins		337.84		337.84
Christian D Filyaw			336.15	336.15
Rr Donnelley	333.26			333.26
Mary Winnington, Scleva Treas	330.00			330.00
Nellie Cooper		180.00	150.00	330.00
Samuel Walton, Referee	80.00	100.00	150.00	330.00
Scleva		330.00		330.00
Sellers Septic Tank Service	326.40			326.40
Hr Direct	113.34	103.13	107.99	324.46
Jay Stone		323.55		323.55
Young'S Food Store	319.30			319.30
Mckesson Medical	317.06			317.06
Richbourg'S Rental	316.76			316.76

Workpaper 1

Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
B And C Towing LLC		315.00	315.00	315.00
Restaurant Resources		312.50	312.50	312.50
Industrial Solutions And Suppl	310.48			310.48
Shirley Kennedy	309.20			309.20
Musc Health	97.00	208.50	305.50	
Adrian Nesbitt		300.00	300.00	300.00
Annette Cameron	150.00	150.00	300.00	
Ashley Anderson	300.00			300.00
Brian Watts		300.00	300.00	300.00
Bryce Filyaw	300.00			300.00
David Caldwell		300.00	300.00	300.00
Dolores Smith		300.00	300.00	300.00
James Wilson	300.00			300.00
Jc Anderson	300.00			300.00
Key Of E Productionz		300.00	300.00	300.00
Lake City High School	300.00			300.00
Levell Moses, Referee	300.00			300.00
Renata Darby		300.00	300.00	300.00
Scap Eastern District	300.00			300.00
Shirley Driggers		300.00	300.00	300.00
T-Best Talent Agency		300.00	300.00	300.00
The Savy Mag		300.00	300.00	300.00
Vince Hanna	100.00	200.00	300.00	
Wesley Chapel Lake City United		300.00	300.00	300.00
Ranaldo A Graham		297.74	297.74	
Brittney Marie Webb		296.78	296.78	
Jmac'S Express, LLC	295.00			295.00
Ben Johnson	288.60			288.60
Danny Gaskins Travel Training	288.60			288.60
Brandon T Smith		288.14	288.14	
Devin M Nelson		288.14	288.14	
Frances L Smith		288.14	288.14	
Jessie Q Dorsey		288.14	288.14	
Kimberly W Clardy	288.14			288.14
Obie D Hickman	288.14			288.14
Palmetto Hardware	287.87			287.87
Bar-B-Que Shag Festival	123.50	163.50	287.00	
Jordan Burgess	285.60			285.60
Savalas J Johnson		283.33	283.33	
Ferternal Order Of Police	280.00			280.00
Levelle Moses	280.00			280.00
Carolina Surface Restoration	278.14			278.14
Tri-Tech Forensics, Inc		277.87	277.87	
Teron Burgess	276.00			276.00
Donna Kay Daniels		275.26	275.26	
La'Quantia Goodman		274.39	274.39	
Anika R Williams	270.12			270.12

Workpaper 1

Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Shirley S Johnson			270.12	270.12
Eugene Holmes	120.00	150.00		270.00
Corey B Speights			268.93	268.93
Laron A Epps			268.93	268.93
Tim'S Supply	82.09	181.44		263.53
David E Myers		259.32		259.32
Herbert M Lacy			259.32	259.32
Austin Byrd			258.75	258.75
Duncan Stratton			258.75	258.75
Jason Brown			256.13	256.13
Carina Roman			253.20	253.20
Donnetta Bellamy		253.15		253.15
Brown'S Lock & Key Service	230.00	21.00		251.00
Aziz Boughaba			250.00	250.00
Aziz Ktiri			250.00	250.00
Heather Wyatt			250.00	250.00
Jamie M McLane	250.00			250.00
Jerome Platt			250.00	250.00
Lake City High School Baseball			250.00	250.00
Mckenzie Transport	250.00			250.00
Sheppard'S Frame & Alignment	250.00			250.00
Uncf		250.00		250.00
Performance Safety Compliance		249.25		249.25
Ronald Cooper			245.00	245.00
Jerome Platt 1099	240.00			240.00
Lakesha Burgess	240.00			240.00
Joshua J Harrold			239.48	239.48
Bank Of America	233.85			233.85
Gila LLC			232.50	232.50
Takela Karina Zy'Aira Johnson			232.50	232.50
Ridgecrest Products, Inc			230.95	230.95
Kierra K. Cooper	227.00			227.00
Marlon Brown	225.00			225.00
Quinn Mcclam		225.00		225.00
Scvan/Vrw 2023		225.00		225.00
Sc Housing			221.66	221.66
Ashley Page	220.55			220.55
Nacop	220.00			220.00
Little Fisher'S	219.70			219.70
Ice Recycling, LLC	219.07			219.07
Frs, Inc.	218.16			218.16
Sams Club	107.98	54.00	54.00	215.98
Andy'S Affordable Plumbing		215.00		215.00
Michael C Washington		215.00		215.00
Vermeer Mid Atlantic LLC			214.26	214.26
The Pin Center	214.00			214.00
John L Wallace	27.00	92.35	92.35	211.70

Workpaper 1

Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Iacp	210.00			210.00
Renota Washington		202.97		202.97
Florence County Delinquent Tax		202.82		202.82
Dashawn Miller	200.68			200.68
Continuum		200.00		200.00
Cornhold Tournament Winner	200.00			200.00
Cornhole Tournament Winner		200.00		200.00
Dallas Mcfadden	200.00			200.00
Fred Shaw	200.00			200.00
Herbert Mcfadden	200.00			200.00
Hope, Faith, And Love Center		200.00		200.00
Inside The Tape LLC	200.00			200.00
Kendall Fulton		200.00		200.00
Malcolm Cook		200.00		200.00
Michael Crouch		200.00		200.00
Nathan Leon Bright li	200.00			200.00
Sc Conference Black Mayors	200.00			200.00
Sc Juvenile Officeres Associat		200.00		200.00
Kay Daniels	194.00	5.00		199.00
Municipal Association Of Sc	95.58	100.00		195.58
Gignilliat , Savitz & Bettis, L	195.00			195.00
Williamson Printing		189.00		189.00
Patricia S Mckenzie	188.53			188.53
Bennie E Wilson	92.35	92.35		184.70
Brandon M Smith	92.35	92.35		184.70
Carolyn J Graham	92.35	92.35		184.70
Danny W Gaskins	92.35	92.35		184.70
Joseph Marsh	180.00			180.00
Zack Cooper	90.00	90.00		180.00
Frontier	100.00	17.97	61.68	179.65
Rafael Rosario		178.00		178.00
Douglas Mcfadden		175.00		175.00
Transfer To FCB Accounting Ending X6901		175.00		175.00
Mike Tongour		173.40		173.40
Samantha Edwards	170.23			170.23
Ron Hamlin		170.00		170.00
Betty Hanna Graham	168.95			168.95
Designlab Inc		168.48		168.48
Chelsea Rice	167.71			167.71
Musc Health Primary Care Lake	166.50			166.50
Stephen D. Morrison	165.00			165.00
Kj'S Supermarket		164.00		164.00
Evoqua Water Technologies	163.08			163.08
Joejam Media		160.50		160.50
James Guthrie	160.00			160.00
Mark Strickland	159.45			159.45
Kj'S Market	158.64			158.64

Workpaper 1

Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Polly Leak	158.00			158.00
Dixie Youth Baseball Inc	157.00			157.00
Carlos Aponte		156.00		156.00
Mcfadden Garage		155.00		155.00
Clara J Brown	72.00	80.00		152.00
Felicia A Mcclam		151.27		151.27
El San Jose		150.40		150.40
Amishacoe Graham		150.00		150.00
Autism Village Of Florence		150.00		150.00
Betsy Graham		150.00		150.00
Carver High School Alumni		150.00		150.00
Chakita Cooper	150.00			150.00
Chakita Hanna	150.00			150.00
Charles Nero		150.00		150.00
Chrisswanda Johnson		150.00		150.00
Cora Speights		150.00		150.00
Crystal Manigault	150.00			150.00
Dancing For Our Future Stars		150.00		150.00
Elnita Singletary	150.00			150.00
Faith United Methodist Church		150.00		150.00
Gilleon Frierson	150.00			150.00
James Pressley	150.00			150.00
Juanita Patrick		150.00		150.00
Juanita Washington		150.00		150.00
Kimberly Mcdoyle		150.00		150.00
Lake City Pentecostal Holiness		150.00		150.00
Lenovia Gathers		150.00		150.00
Mary Washington		150.00		150.00
Milinda Mains	150.00			150.00
Ministry On The Move		150.00		150.00
Nakeisha Owens	150.00			150.00
Nellie Mae S. Howe		150.00		150.00
Paula Morris		150.00		150.00
Quanda Goodman	150.00			150.00
Quentin Robinson	150.00			150.00
Rena Harrison	150.00			150.00
Roger Kirby	150.00			150.00
Ruby Mcknight		150.00		150.00
Saintere Gamble		150.00		150.00
Shekinah Temple		150.00		150.00
Shelley Smith	150.00			150.00
Tiffany Hanna		150.00		150.00
William Burgess	150.00			150.00
Herald Office Systems		146.99		146.99
Napoleon Hernandez		145.62		145.62
Denise Schaeffer		141.99		141.99
Royal Sweets Boutique LLC	140.40			140.40

Workpaper 1

Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Shantastic Treats	100.00	40.00	140.00	
Brewers Food/Hardees #3095		138.35		138.35
Sandra Wood			138.13	138.13
Inn At The Crossroads			136.78	136.78
Barnette'S Auto Parts	135.00			135.00
Adriianne Thomas	134.51			134.51
Annie Wilson			130.60	130.60
Lc Lumber Company	129.84			129.84
Angela R Pecca		128.80		128.80
Greg Cartrette			128.00	128.00
Bryan A Woodberry		81.76	46.17	127.93
Protect Youth Sports	63.60	35.80	28.40	127.80
Mitchell Fulmore			126.00	126.00
Jeniel,LLC Dba Bojangles #882	125.00			125.00
Wmxt-Fm Cumulus Media- Florenc	125.00			125.00
Yvonne Mcknight		125.00		125.00
Carter'S Sporting	122.04			122.04
Bannerbuzz		120.96		120.96
2020 Transport LLC			120.00	120.00
Brewers Food/ Hardess	119.91			119.91
Unitedhealthcare			116.60	116.60
Business Radio Licensing			115.00	115.00
Altman Tractor & Equipment Com	112.84			112.84
A'Bloom Florals & Events, Inc		105.00		105.00
International Association Of			105.00	105.00
Angelia Flanders			100.00	100.00
Brendesha Singletary			100.00	100.00
City Of Clemson	100.00			100.00
City Of Seneca		100.00		100.00
Cleveland Sanders	100.00			100.00
Deep South Shriners		100.00		100.00
Florence County Fire Chiefs As	100.00			100.00
Girl Squad		100.00		100.00
Jerome Andrews			100.00	100.00
Larry D Bartelle			100.00	100.00
Latekia Magazine		100.00		100.00
Octavia Black	100.00			100.00
Ophelia Sheppard	100.00			100.00
Pee Dee Healthy Start	100.00			100.00
Sam Walton		100.00		100.00
Sarah E. Kibbey	100.00			100.00
Sc Secretary Of State		50.00	50.00	100.00
Sc State Fire Academy		100.00		100.00
Scrpa		100.00		100.00
Sharon Frierson Eddy			100.00	100.00
Solo Shots			100.00	100.00
Spencer M Player		100.00		100.00

Workpaper 1

Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Steve Hampton	100.00			100.00
Tobias Lyde		100.00		100.00
Wendy'S			100.00	100.00
Willie Kennedy		100.00		100.00
Spirit Pieces			99.00	99.00
Jacob Plumbing Co., Inc.			95.00	95.00
Brice Floyd	92.35			92.35
Chad H Hancock		92.35		92.35
Curtis Aaron Hancock		92.35		92.35
Dillon R Altman		92.35		92.35
John A Matthews		92.35		92.35
Calvin E Burgess	46.17	46.17		92.34
Frank Burgess		46.17	46.17	92.34
Charge Back - Frozen/Blocked Account	23.15		68.00	91.15
Donna Tracy			87.75	87.75
Melvin Nealy	86.63			86.63
Joseph Maceachern	86.36			86.36
Harland Clarke		84.64		84.64
Harley'S Concessions		80.00		80.00
Kg Smith Co., Inc .	79.97			79.97
Check Scanned Twice	78.00			78.00
Juanita J Brown			77.57	77.57
Fedex	77.00			77.00
Mamie L. Wikes	76.85			76.85
Charge Back - Refer To Maker		26.00	50.00	76.00
Kelly'S Quality Cleaners, Inc .	75.60			75.60
Buck Creek Baptist Church		75.00		75.00
City Of Florence	75.00			75.00
Scdnrr			75.00	75.00
Stan Adams	75.00			75.00
Clara Brown	74.00			74.00
Deposit Correction	72.60			72.60
Company Wrench, Ltd .	72.28			72.28
Dollar Tree #5310		71.22		71.22
Hellen Mcfadden		71.10		71.10
Pizza Hut/Se Rest # 12873	71.10			71.10
Thomas Murrain	7.00	64.00		71.00
Frontier Communications		70.87		70.87
Sc Department Of Public Safety			69.20	69.20
Ray Holdings LLC			69.00	69.00
Myfleetcenter.Com		68.33		68.33
Brandon Mcfadden	66.00			66.00
Libby ' S Florist		64.80		64.80
Marcus Mcgirt			62.31	62.31
Linda Matthews	60.00			60.00
Michael Singletary	60.00			60.00
Lc Iga	59.48			59.48

Workpaper 1

Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Jet-Vac Sewer Equipment	57.56			57.56
Tommy Spates	57.11			57.11
Sc State Treasurer		57.05		57.05
Longstreet Chevrolet Buick		56.70		56.70
Complete Rental			56.04	56.04
Chondel A Mitchell			55.65	55.65
John Wallace	52.00			52.00
Carlton Bishop		50.00		50.00
Cornhold Tournament Runner Up		50.00		50.00
Cornhole Tournament Runner Up			50.00	50.00
Darnell Singletary		50.00		50.00
Ernest Graham Iii		50.00		50.00
Jeremy Gerken		50.00		50.00
Lowcountry Urgent Care			50.00	50.00
Mary Ann Hanna			50.00	50.00
Maurice Green			50.00	50.00
Roderick Shaw	50.00			50.00
Wesley Timmons			50.00	50.00
Jennifer Powell	49.74			49.74
Lemuel Capers	48.50			48.50
Cindy Powell	48.00			48.00
Farmer 'S Furniture	47.25			47.25
Abraham I Alexandrette			46.17	46.17
Richard M Nettles Jr	46.17			46.17
Terrance L Graham	46.17			46.17
South Carolina Public Employee	45.70			45.70
James Taylor	43.96			43.96
Positive Promotions Inc		41.92		41.92
Kelly S Cleaners Lake			41.56	41.56
Alana White	40.00			40.00
Ashley Hanna			40.00	40.00
Aurelia Lee			40.00	40.00
Gracie Mcfadden	40.00			40.00
Jeanie Taylor			40.00	40.00
Laportia Boykin	40.00			40.00
Naturally Divine Products			40.00	40.00
Rent-A-Party	37.41			37.41
Overdraft Charge			36.00	36.00
Amanda Turner			35.00	35.00
Carl Everhart			35.00	35.00
Catherine Thomas	35.00			35.00
Harrison Contracting Co. Inc	35.00			35.00
Kisha Mills		35.00		35.00
Lake City Early Childhood		20.00	15.00	35.00
Monica Montgomery			35.00	35.00
Jonathan Laster		34.06		34.06
Jalen Samuel		32.00		32.00

Workpaper 1

Payee/Use Of Funds	FY2022	FY2023	FY2024	Total
Taylor Yard Service, Inc		27.60	27.60	27.60
Sc Secretary Of State'S Office	25.00			25.00
Shekelia Bryant		25.00	25.00	25.00
Podcast Subscriptions		21.86	21.86	21.86
Miscellaneous Debit	20.60	0.01		20.61
Nc Quick Pass Processing Cente		17.62	17.62	17.62
Jonathan Kelly		15.00	15.00	15.00
Charge Back Fee		10.00	10.00	10.00
Dedrick Graham		10.00	10.00	10.00
Kelvin Hannah	9.00			9.00
Tyrone Eaddy	9.00			9.00
Phillip Thames	7.00			7.00
Foreign Transaction Fee		0.44	0.44	0.44
Total	\$24,273,787.26	\$36,130,377.98	\$30,890,798.02	\$91,294,963.26

City Of Lake City
Credit Card Payee Totals By Fiscal Year
July 1, 2021 through June 30, 2024

Payee/Use Of Funds	FY2022		FY2023		FY2024		Total	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Walmart	280	\$28,030.52	307	\$30,164.72	301	\$31,160.37	888	\$89,355.61
Amazon Marketplace	104	11,822.45	205	25,879.86	213	35,681.96	522	73,384.27
4Imprint, Inc	3	2,505.16	7	30,321.31	5	4,911.19	15	37,737.66
Lowes	11	5,139.14	18	3,177.85	39	29,380.42	68	37,697.41
Marriott	15	8,397.36	19	15,400.49	21	12,043.92	55	35,841.77
Municipal Association of South Carolina	42	9,035.48	42	12,087.56	33	11,219.34	117	32,342.38
Tractor Supply Co.	68	8,013.79	65	9,459.89	64	12,418.80	197	29,892.48
TheStageDepot.com	2	25,604.74					2	25,604.74
KJ's Market	92	8,501.83	114	6,867.20	99	8,274.73	305	23,643.76
Hilton Hotels	8	7,061.58	13	5,319.30	16	10,144.61	37	22,525.49
Office Depot	59	13,316.96	17	2,735.56	21	4,915.52	97	20,968.04
Event Supply		8	17,623.37	2	2,675.56	10	20,298.93	
Royal Sonesta Washington		4	4,783.33	2	14,079.40	6	18,862.73	
The Edge Web Design	1	5,660.00	3	7,952.40	3	5,080.00	7	18,692.40
Atlas/Events Table					1	18,519.89	1	18,519.89
Joe Jam Media		9	7,790.25	7	10,506.30	16	18,296.55	
Simpson Lake City Hardware Inc	1	1,781.97	37	3,045.40	121	10,234.88	159	15,062.25
Safe Life Defense	13	13,851.03	1	900.72			14	14,751.75
Hyatt	9	3,984.32	3	1,544.76	11	8,657.94	23	14,187.02
Wayfair	1	680.37	8	5,795.23	8	6,980.21	17	13,455.81
National League of Cities			1	1,239.00	3	11,266.00	4	12,505.00
All Star Sports	2	596.70			2	9,469.92	4	10,066.62
A2Z Recognition Products			3	6,162.43	1	3,465.72	4	9,628.15
Baker's Sweets	17	2,414.73	25	5,521.58	20	1,445.50	62	9,381.81
Badge and Wallet	15	7,593.95	2	1,776.00			17	9,369.95
Tangier Transportation					1	9,286.74	1	9,286.74
Allen and Webb	2	8,462.90					2	8,462.90
Best Buy	4	1,984.99	4	4,958.17	1	1,198.76	9	8,141.92
Cheer Orders Warehouse	6	1,513.27	6	3,483.61	3	2,804.42	15	7,801.30
Uline	9	5,717.35	1	1,754.03	1	153.77	11	7,625.15
Bags in Bulk			1	2,916.00	1	4,450.36	2	7,366.36
Agri Supply	4	357.20	3	6,134.33	3	620.96	10	7,112.49
Galls	8	2,232.75	5	854.50	3	3,920.99	16	7,008.24
Paypal - Noc Noc Productions	3	6,500.00					3	6,500.00
Sheraton Hotel	5	1,198.67	13	2,979.84	7	2,243.20	25	6,421.71
Atlantis Heating & Air Conditioning					3	6,375.00	3	6,375.00
Pirate's T-Shirts Plus			8	3,709.82	5	2,469.20	13	6,179.02
Etsy	2	649.35	17	4,060.10	4	1,203.70	23	5,913.15
Piggybacks BBQ & Catfish	9	1,407.26	4	2,509.84	5	1,920.01	18	5,837.11
EZ Pass	6	5,662.00					6	5,662.00
Facebook	32	1,246.80	53	2,865.05	32	1,512.09	117	5,623.94
Tablecloths Factory	2	635.95	5	2,075.02	4	2,821.99	11	5,532.96
SMG Florence Civic Center	1	5,506.00					1	5,506.00
Double Tree Hotels	2	430.08			5	4,872.51	7	5,302.59
Inn at the Crossroads			4	1,114.16	12	3,754.24	16	4,868.40
Ram Jack South Carolina	2	4,860.01					2	4,860.01
SpringHill Suites Greenville	2	650.72	4	4,192.08			6	4,842.80
City of Chicago - Government Finance					9	4,820.00	9	4,820.00
Schofield Hardware	5	2,861.77	3	856.35	3	1,047.44	11	4,765.56
Courtyard by Marriott	1	638.07	6	4,022.56			7	4,660.63
K2 Awards	2	652.04	12	1,990.37	6	1,989.04	20	4,631.45
Ace Hardware	6	1,574.54	3	1,952.31	2	1,024.86	11	4,551.71
Kingston Resorts	2	1,301.28	5	2,517.76	2	712.29	9	4,531.33
Sam's Club	4	695.01	2	254.82	12	3,404.15	18	4,353.98
Home Depot	9	4,344.65					9	4,344.65
eCanopy.com			1	4,056.26			1	4,056.26
Southern Computer Systems	2	4,053.99					2	4,053.99
Five Star Chevrolet Florence	2	1,586.89	2	1,642.62	2	763.18	6	3,992.69
WW Williams			1	3,978.75			1	3,978.75
United Negro College Fund (UNCF)	1	1,200.00	1	1,250.00	1	1,500.00	3	3,950.00
Alabama Theatre					1	3,932.50	1	3,932.50

Payee/Use Of Funds	FY2022		FY2023		FY2024		Total		
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	
Dayton House Resort					7	3,828.44	7	3,828.44	
OnTrac Parts - Construction Equipment Parts					3	3,759.00	3	3,759.00	
Fairfield Inn & Suites			6	3,720.21			6	3,720.21	
International Code Council	3	546.96	9	2,981.21	1	160.00	13	3,688.17	
TLG Peterbilt - Florence	3	3,658.90					3	3,658.90	
Eastern Industrial Supplies	2	1,125.12	3	1,808.19	3	652.83	8	3,586.14	
Silver Knight PCS LLC			1	3,579.88			1	3,579.88	
Ocean Reef Resort	5	3,436.92					5	3,436.92	
Cerberus Gaming LLC			2	3,413.84			2	3,413.84	
S&R Turf & Irrigation Equipment					3	3,410.00	3	3,410.00	
Soulution Consulting					2	3,395.00	2	3,395.00	
Reservations.com	6	1,270.68	4	2,061.59			10	3,332.27	
Public Relations Society of America (PRSA)	4	1,525.00	1	929.00	2	859.00	7	3,313.00	
AMCS Group Inc					1	3,288.89	1	3,288.89	
United Airlines			8	3,175.66			8	3,175.66	
Embassy Suites			1	601.62	3	2,540.16	4	3,141.78	
The Queen's Court Parlor	2	3,108.00					2	3,108.00	
Security Inn & Suites	3	819.84	1	887.04	3	1,330.56	7	3,037.44	
Murray's Auto Parts					1	2,958.93	1	2,958.93	
ZipRecruiter Inc	2	2,935.44					2	2,935.44	
Deltronics Labs	2	2,917.30					2	2,917.30	
Lake City Bistro					3	2,896.70	3	2,896.70	
Hobby Lobby	2	362.60	8	1,672.26	7	855.29	17	2,890.15	
Snappin It Up Photo	5	2,850.00					5	2,850.00	
Event Decor Direct					2	2,839.79	2	2,839.79	
Refund			1	2,778.08			1	2,778.08	
Chick-fil-A	4	2,461.21	2	22.60	7	283.24	13	2,767.05	
Marina Inn				2	424.95	8	2,307.68	10	2,732.63
OTC Brands, Inc	1	245.01	4	1,808.75	1	659.53	6	2,713.29	
American Tent LLC					3	2,685.08	3	2,685.08	
FireAwards.com	4	1,867.11	2	782.83			6	2,649.94	
Webrestaurant Store Inc	1	328.75	2	1,142.94	3	1,136.10	6	2,607.79	
Google Ads	4	519.62	4	1,065.98	3	1,019.08	11	2,604.68	
Easy Kleen Pressure			1	2,498.10			1	2,498.10	
SC Rural Water Association			2	1,250.00	1	1,200.00	3	2,450.00	
Positive Promotions	2	854.09	3	1,588.55			5	2,442.64	
Skid Street Direct	1	2,399.99					1	2,399.99	
Spectrum					13	2,399.57	13	2,399.57	
Government Finance Officers Association of South Carolina	3	373.00	5	657.93	8	1,348.50	16	2,379.43	
MCC Staffing Solutions			1	573.00	3	1,793.00	4	2,366.00	
Apple	22	387.31	57	1,534.95	33	441.99	112	2,364.25	
Notch 8 Catering	2	2,309.51					2	2,309.51	
Cardio Partners					3	2,287.44	3	2,287.44	
Totally Promotional	1	2,271.99					1	2,271.99	
The Dupont Circle			1	2,266.00			1	2,266.00	
Subway	6	1,578.02	6	531.92	1	98.83	13	2,208.77	
Parkson Corporation			3	2,207.22			3	2,207.22	
Paypal - Movement Magazine			1	1,174.20	1	1,030.00	2	2,204.20	
SCASRO Conference	1	624.00	1	624.00	1	936.00	3	2,184.00	
Pizza Hut	8	577.50	11	1,056.62	5	527.56	24	2,161.68	
Murphy Express	8	637.61	14	971.69	14	548.24	36	2,157.54	
Hampton Inn	2	358.56			3	1,795.22	5	2,153.78	
Custom Auto Paint & Body Shop	1	2,150.47					1	2,150.47	
Southland Automation			1	1,254.97	1	881.03	2	2,136.00	
Expedia	1	1,272.24			1	815.17	2	2,087.41	
The Westin			2	544.74	4	1,519.18	6	2,063.92	
Kens Tire Service	2	2,062.89					2	2,062.89	
Party in a Tent	1	2,054.00					1	2,054.00	
Golden Corral	2	664.89	2	484.19	1	884.86	5	2,033.94	
Paypal - The Queen's Court	1	2,031.40					1	2,031.40	
B&H Photo	1	1,480.41	1	493.56			2	1,973.97	
Allied Electronics	3	988.76	1	655.02	2	317.85	6	1,961.63	
Domino's	4	175.90	3	120.60	31	1,631.69	38	1,928.19	
E-Rigging.com	1	147.59	2	927.51	1	849.55	4	1,924.65	
Alpha Card Systems	1	1,920.24					1	1,920.24	

Payee/Use Of Funds	FY2022		FY2023		FY2024		Total	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Custom Table Cover	1	1,702.24	1	190.97			2	1,893.21
Microsoft	9	1,754.96	12	71.28	8	51.84	29	1,878.08
Bagmasters			1	1,876.42			1	1,876.42
Green Frog Restaurant	5	782.09	12	953.72	4	140.40	21	1,876.21
Feather Flag Nation Inc	1	395.96	1	468.41	2	983.74	4	1,848.11
Homewood Metalworks	1	698.79			2	1,131.23	3	1,830.02
Dollar Tree	21	914.44	18	264.48	30	597.47	69	1,776.39
VistaPrint.com	4	1,074.74	3	461.86	2	217.27	9	1,753.87
Harbor Freight Tools	1	172.76	2	142.52	4	1,400.60	7	1,715.88
Cambria Hotel Rock Hill					5	1,713.30	5	1,713.30
Phonevit	2	700.00			5	992.00	7	1,692.00
Zoro Tools, Inc	4	1,680.84					4	1,680.84
Lake City Shrimper	1	142.99	9	536.61	11	990.44	21	1,670.04
South Carolina DMV – Lake City Office	2	532.88	1	35.58	8	1,100.27	11	1,668.73
Ripley's Mb Museum			2	1,659.88			2	1,659.88
Stagedrop LLC					1	1,657.78	1	1,657.78
American Airlines			3	1,303.52	1	342.31	4	1,645.83
Grande Beach Resort					2	1,642.44	2	1,642.44
Sandy Beach Resort			3	1,612.60			3	1,612.60
Carolina Supply House Inc			4	408.05	6	1,202.20	10	1,610.25
Roses Discount Store	9	603.50	11	231.43	12	773.14	32	1,608.07
South Carolina Economic Developers' Association			1	1,600.00			1	1,600.00
AC Hotels by Marriott					2	1,590.81	2	1,590.81
4 All Promos			1	555.31	1	1,032.20	2	1,587.51
Lake City Lumber			1	89.78	5	1,449.94	6	1,539.72
Micky Finn's					2	1,527.48	2	1,527.48
Ward's Fish Market	1	506.10	2	649.47	1	353.40	4	1,508.97
University of South Carolina's MarketPlace					1	1,500.00	1	1,500.00
USC Marketplace	1	1,500.00					1	1,500.00
Home2 Suites by Hilton					1	328.67	3	1,171.20
Cvent Event Registration – The 2024 Fergus					2	1,494.00	2	1,494.00
Carolina Tire & Tune			1	1,491.84			1	1,491.84
Aloft Hotels	2	191.86	2	198.96	4	1,064.32	8	1,455.14
Carolinas Payroll Conference	2	950.00	1	500.00			3	1,450.00
MVP Media Network	1	649.00	2	798.00			3	1,447.00
At-A-Glance US			5	526.39	2	916.45	7	1,442.84
South Carolina Recreation services	1	325.00	1	325.00	3	770.00	5	1,420.00
Super Sod					2	1,395.00	2	1,395.00
The Stables Catering			1	462.00	1	910.00	2	1,372.00
SupplyHouse.com			4	1,363.24			4	1,363.24
Promotions Now			1	418.31	1	928.30	2	1,346.61
Bojangles	10	373.49	8	394.15	9	562.63	27	1,330.27
Trisha's Kitchen			8	218.74	3	1,096.84	11	1,315.58
Tidal Wave Auto Spa car wash	12	479.88	11	439.89	10	392.21	33	1,311.98
BTS 24	1	1,307.05					1	1,307.05
National Gang Crime			1	1,300.00			1	1,300.00
TeamFanShop			2	1,293.97			2	1,293.97
Stanley Steemer					1	1,290.00	1	1,290.00
International City/County Management Association			1	679.00	2	595.00	3	1,274.00
AirBnB					1	1,251.97	1	1,251.97
Academy Sports	2	261.25	2	250.23	3	739.39	7	1,250.87
BlueStarEmpire.Com					1	1,197.77	1	1,197.77
Active 911, Inc	1	533.52	2	32.40	1	615.60	4	1,181.52
Joy Display's			2	976.50	1	195.00	3	1,171.50
Hotel 83					1	1,169.88	1	1,169.88
Enterprise Rent-A-Car			1	214.27	1	948.15	2	1,162.42
The Inn at the Crossroads	8	1,154.72					8	1,154.72
Hotel Reservation	1	315.72	1	819.76			2	1,135.48
African America Our Mayors.Org					1	1,100.00	1	1,100.00
NoviSign LTD	2	540.00	2	540.00			4	1,080.00
NDC Photography	4	1,080.00					4	1,080.00
GameStop			2	100.00	2	973.56	4	1,073.56
SC City and County Management Association			2	450.00	3	575.00	5	1,025.00
Late Payment Fee	11	439.00	3	137.00	2	445.90	16	1,021.90
Williamsburg Feed & Tack	1	499.44			1	521.58	2	1,021.02

Payee/Use Of Funds	FY2022		FY2023		FY2024		Total	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Witmer Public Safety Group, Inc.	2	191.31	2	829.69			4	1,021.00
South Carolina Department of Labor, Licensing & Regulation	17	510.00	17	510.00			34	1,020.00
Uniform Advantage					2	1,019.67	2	1,019.67
The Solution	1	1,000.00					1	1,000.00
South Carolina Department of Public Health			4	535.00	3	460.00	7	995.00
Wylie Communication's					1	995.00	1	995.00
Success Promos					1	993.60	1	993.60
TrophyCentral					2	976.78	2	976.78
Cartoni's Pizza	1	767.84	2	204.70			3	972.54
BrickHouse Security	11	356.29	12	388.68	7	226.73	30	971.70
The Blue Rose	1	430.88	2	538.60			3	969.48
Coach Inc			3	965.91			3	965.91
SafetySign.com	2	618.19	1	343.08			3	961.27
Riverbanks Zoo & Garden	1	961.01					1	961.01
Monday.com					1	960.00	1	960.00
West Georgia Cornhole	2	379.58	3	576.60			5	956.18
Hardee's	2	299.36	4	267.75	6	383.57	12	950.68
Dollar General	9	324.30	14	434.80	7	175.15	30	934.25
National Duty Supply Inc					1	932.80	1	932.80
Schoolhouse Bar-B-Que			1	175.00	1	752.25	2	927.25
MSC Industrial Supply Co.	1	526.86			1	393.89	2	920.75
Custom Corn Toss	1	917.86					1	917.86
WeatherTech	2	573.82	1	336.44			3	910.26
Utility Solutions			2	898.00			2	898.00
Seasoulmelody	4	632.06	7	257.40			11	889.46
National Rifle Association (NRA)			3	192.00	1	685.00	4	877.00
Angie's List			6	865.70			6	865.70
Amazon Prime	19	277.37	13	210.47	27	377.81	59	865.65
Coward Hardware	2	246.97	5	617.10			7	864.07
Sadler & Company, Inc.	5	697.74	1	165.30			6	863.04
Blue Edge					1	850.00	1	850.00
USPS	8	202.63	3	71.94	18	566.49	29	841.06
ErosWholesale.com	1	837.45					1	837.45
Moseley Outdoor Power Equipment	1	113.52	2	245.66	3	474.04	6	833.22
Complete Rental			2	280.45	2	542.13	4	822.58
Galco			1	818.74			1	818.74
Fraud Dispute					1	804.92	1	804.92
Light in the Box					1	804.92	1	804.92
Hutch's Radiator Shop					1	800.00	1	800.00
Ashworth College					1	799.00	1	799.00
Tomlinson Sales Florence	2	791.53					2	791.53
Shell Oil	2	99.85	6	298.76	7	389.89	15	788.50
National Skills Coalition					1	776.50	1	776.50
Columbia Comic & Toy			1	330.00	2	440.04	3	770.04
Crowne Plaza Hotel			4	767.52			4	767.52
First Out Rescue Equipment	1	766.90					1	766.90
Extra Packaging LLC	1	472.57			1	292.36	2	764.93
BannerBuzz					2	761.09	2	761.09
Brown's Bar-B-Que			1	16.79	3	735.34	4	752.13
England Training LLC			1	749.00			1	749.00
Farmers Furniture	1	746.27					1	746.27
GalaxyCon Raleigh			1	741.77			1	741.77
Blauer Manufacturing			1	736.52			1	736.52
Michael Kors					2	731.50	2	731.50
A'bloom Floral & Events	2	320.02			3	403.65	5	723.67
13 Fifty Apparel – Online Store	2	597.50	1	126.00			3	723.50
IAAM					1	720.00	1	720.00
Saf-Gard Safety Shoe	5	593.94			1	124.19	6	718.13
NCSH					1	700.00	1	700.00
West Locating Service			1	700.00			1	700.00
S&S Worldwide	1	209.94	5	482.88			6	692.82
Uber	2	64.27	12	224.88	15	392.89	29	682.04
Dicks Sporting			2	284.00	1	397.35	3	681.35
Masquerade Ball East Brunswick Arts			3	675.84			3	675.84
Lake Keowee Chrysler Dodge Jeep Ram			1	672.58			1	672.58

Payee/Use Of Funds	FY2022		FY2023		FY2024		Total	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount
ICMA					1	671.00	1	671.00
Adobe	14	224.85	7	359.82	4	79.96	25	664.63
Florida Indian River			1	659.20			1	659.20
APT US&C					2	658.00	2	658.00
Society for Human Resource Management	1	394.00			1	264.00	2	658.00
City of Lake City SC			3	630.50	3	16.00	6	646.50
Schonstedt Instrument Co.	1	25.70	1	616.13			2	641.83
Big Lots			3	232.76	3	408.31	6	641.07
Libby's Florist	5	316.40	5	274.60	1	50.00	11	641.00
South Carolina Rural Water Association	4	550.00	1	90.00			5	640.00
Eventbrite DCB Gala			2	636.96			2	636.96
Radwell International	2	631.52					2	631.52
Grainger			1	72.76	1	551.95	2	624.71
Brimar Industries			1	334.64	1	289.49	2	624.13
The Morning News	3	624.00					3	624.00
Shooter's Stance Firearm Training	1	623.94					1	623.94
Hose Warehouse			2	376.96	1	229.55	3	606.51
Central Mini Stop			4	600.49			4	600.49
Hilting			1	599.98			1	599.98
Paypal - SupplyLeade			3	297.00	3	297.00	6	594.00
Allert Corp			1	582.50			1	582.50
American Trophy			2	581.04			2	581.04
Florence Bicycle World			1	577.51			1	577.51
Exxon Mobil			9	243.52	9	330.28	18	573.80
Boltmax	4	338.48			3	231.68	7	570.16
The UPS Store	3	203.62	2	366.33			5	569.95
eFurnitureMax, LLC	1	564.99					1	564.99
Paypal - IAPE					2	560.00	2	560.00
National Ticket Co	1	545.83					1	545.83
The Firefighting Depot			1	540.41			1	540.41
McKesson Medical-Surgical	1	283.42	1	248.00			2	531.42
Candlewood Suites					1	528.36	1	528.36
Transportation Safety Apparel	2	312.06	1	215.32			3	527.38
Ovou Inc	1	79.99			2	447.00	3	526.99
Pilot	1	238.18	1	21.36	3	266.00	5	525.54
Mike Reichenbach Ford					1	525.05	1	525.05
South Carolina Gang Investigators Association: SCGIA	1	250.00	1	275.00			2	525.00
Kiawah Island Golf Resort					2	519.80	2	519.80
Canva	1	119.99	3	171.49	9	223.91	13	515.39
Sears Hometown Store	2	514.37					2	514.37
AD Starr	1	264.44	1	245.99			2	510.43
International Association of Fire Chiefs (IAFC)	1	250.00	1	255.00			2	505.00
International Institute of Municipal Clerks	3	505.00					3	505.00
Andy Masker Band	1	500.00					1	500.00
PinMart, Inc			1	500.00			1	500.00
Benchmark Branding by Power Industries	1	499.00					1	499.00
Your Membership					1	499.00	1	499.00
SoniClear					1	498.00	1	498.00
Linx Corporation	1	497.00					1	497.00
Greenheck Fan Corp	1	491.01					1	491.01
Paypal - Drink Doctor					1	486.00	1	486.00
Sheppard's Truck Rebuilders	1	485.00					1	485.00
Purchases Cash Advance			3	483.17			3	483.17
Rubber Sheet Warehouse	1	60.00	1	190.00	1	230.00	3	480.00
First Watch	2	473.94					2	473.94
Mixtiles			1	259.20	1	213.84	2	473.04
GoDaddy.com	1	39.34			6	431.86	7	471.20
BP	6	105.88	3	68.00	5	294.07	14	467.95
Econo Lodges					1	465.09	1	465.09
Swank Motion Pictures			1	465.00			1	465.00
Todd & Moore Inc	1	464.38					1	464.38
Crystal Central LLC			2	457.96			2	457.96
Reddit Inc Ads					7	454.88	7	454.88
CVS Pharmacy	4	92.14	7	172.19	8	185.90	19	450.23
CyclePartsNation.com			3	449.15			3	449.15

Payee/Use Of Funds	FY2022		FY2023		FY2024		Total	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount
AnyPromo.com			1	447.66			1	447.66
Advance Auto Parts	7	224.17	1	23.30	4	196.36	12	443.83
Autozone	1	31.31	8	126.87	5	281.57	14	439.75
Franklin Planner					1	435.77	1	435.77
Jiffy Lube					5	434.86	5	434.86
Wix.com	1	149.04	1	285.12			2	434.16
Brick Masons			1	433.38			1	433.38
Safelite AutoGlass			1	431.18			1	431.18
VistaPrint	1	428.75					1	428.75
The Gallery Collection			1	127.89	2	298.02	3	425.91
OTT Tours of Washington			1	176.85	1	248.70	2	425.55
White House Gift					2	425.10	2	425.10
Andy Owings Music Center			1	425.08			1	425.08
Drury Inn & Suites			2	200.00	1	221.00	3	421.00
Finance Charge	11	343.49	4	76.55			15	420.04
Twitter Ads	5	294.96	2	120.00			7	414.96
SurveyMonkey	1	414.72					1	414.72
Paypal - Shakeala	1	413.60					1	413.60
My Fleet Center					2	410.10	2	410.10
NFL Shop	1	56.09	1	352.02			2	408.11
Battery Brokers LLC	1	405.25					1	405.25
Mellow Mushroom	1	25.85	1	379.06			2	404.91
Party City	2	69.37	2	133.38	2	201.85	6	404.60
J. Ed Floyd Motor					1	400.40	1	400.40
Fact Forward			1	400.00			1	400.00
FMU Education Foundation					1	400.00	1	400.00
Prints & Company			1	400.00			1	400.00
LA Police Gear	1	399.96					1	399.96
EasyCanvasPrints.com			2	398.04			2	398.04
Cromer's Peanuts			1	94.61	1	300.64	2	395.25
Carter's Sporting Goods & Trophy Co.	1	60.48	2	232.84	2	99.48	5	392.80
Country Inn			1	388.58			1	388.58
The North Carolina Sheriffs' Association, Inc					1	386.25	1	386.25
S and M Transportation			6	384.00			6	384.00
TGI Fridays			1	68.77	2	314.88	3	383.65
Purchase Finance Charge	4	246.55	1	136.92			5	383.47
Rocic					2	381.00	2	381.00
A.E.A.O.N.M.S.			2	381.00			2	381.00
National Law Enforcement	1	302.40			1	76.68	2	379.08
NGMA					1	373.00	1	373.00
Wings & Ale			1	367.84			1	367.84
Officesupply.com			1	61.69	3	305.62	4	367.31
Black Art Depot			1	366.09			1	366.09
Palmetto Oral & Maxillofacial Surgery					1	365.00	1	365.00
WatchGuard Video Inc	1	363.96					1	363.96
Veriteque USA					1	360.00	1	360.00
Palmetto Peddlers Antique Mall					1	359.39	1	359.39
Digital Signage Player	2	358.95					2	358.95
SCGOV DMV	5	132.13	3	101.65	3	125.05	11	358.83
Tacticalgear.com	1	356.21					1	356.21
Holt and Holt Vending			9	219.83	1	136.33	10	356.16
ANDRITZ Separation	1	351.67					1	351.67
Environmental Express	1	134.03	1	214.80			2	348.83
Balloons & Beyond					2	345.60	2	345.60
AED Superstore	1	278.64			1	65.51	2	344.15
Omni Hotels					1	342.84	1	342.84
ABC- South Carolina	2	226.00	1	114.00			3	340.00
Barnes & Noble	1	13.74			1	323.84	2	337.58
West Chatham Warning Devices			1	167.93	1	167.93	2	335.86
Key Industries Inc	2	329.96					2	329.96
Caruso Florist					1	328.60	1	328.60
Eventbrite The Blue Rose Gala			1	323.16			1	323.16
Transafe Gateway					1	322.44	1	322.44
Epic Sports			1	142.38	1	178.42	2	320.80
Easy Canvas Prints					1	320.67	1	320.67

Payee/Use Of Funds	FY2022		FY2023		FY2024		Total	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Betty Mills			2	108.05	2	205.30	4	313.35
Eastern Carolina					1	312.00	1	312.00
Sports Illustrated	1	96.16	1	107.61	1	107.61	3	311.38
Tyler Equipment Co					1	311.21	1	311.21
Holiday Inn					1	306.44	1	306.44
Plastic Card Factory, Inc.					1	306.37	1	306.37
Scouting Supplies	1	131.94	3	173.76			4	305.70
Teampass.com			1	156.84	1	147.44	2	304.28
Business in a Box			1	299.88			1	299.88
Bath & Body Works			1	298.99			1	298.99
We Pay - Dues Registration			1	41.18	1	257.38	2	298.56
Buffalo Wild Wings	1	240.32			1	57.26	2	297.58
Craft Holsters	1	290.00					1	290.00
Walgreens	1	43.16	1	242.22			2	285.38
Zbattery.com	1	282.10					1	282.10
Pollardwater			3	281.75			3	281.75
Claim Adjusted - Kens Tire Service	1	281.21					1	281.21
Lavelle's Diner	2	44.03	2	235.56			4	279.59
Zoom			1	106.67	1	172.69	2	279.36
Krispy Kreme	3	226.55			1	49.92	4	276.47
Suit World			1	213.04	1	63.18	2	276.22
Cost Cutting Blades	1	273.60					1	273.60
Town Eplace Suites					2	271.32	2	271.32
Anchor Rubber Stamp			1	67.45	2	202.75	3	270.20
Homewood Suites by Hilton			1	270.07			1	270.07
Greater Lake City Chamber of Commerce	2	270.00					2	270.00
Mirage Promotions Inc	1	268.27					1	268.27
Thin Blue Line USA			1	266.00			1	266.00
Martin's Garage Services					1	263.11	1	263.11
Jarritos #2 family Mexican Restaurant	4	147.41	2	60.48	1	53.53	7	261.42
Belk	3	86.51	1	133.65	1	37.30	5	257.46
IAFC					1	255.00	1	255.00
Tricounty Upfitters	1	255.00					1	255.00
Dronetag					1	251.35	1	251.35
Wendy's	1	20.98	1	72.62	7	157.65	9	251.25
Civil Engineering	1	250.00					1	250.00
Palmetto Testing & Compliance	1	250.00					1	250.00
White Cap			2	249.74			2	249.74
Federal Grants Training			1	249.00			1	249.00
Your Chair Covers Inc	1	247.84					1	247.84
IrrigationKing	3	247.74					3	247.74
MMS Gov Solution LLC			1	247.14			1	247.14
Florence Center			11	182.60	3	61.49	14	244.09
Water Environment Federation					1	242.00	1	242.00
Spare Times Bowling	2	241.94					2	241.94
Stuckey Auto Parts, Inc.			1	107.99	3	133.76	4	241.75
IACP			1	240.00			1	240.00
Comfort Inn					2	239.08	2	239.08
McDonald's	1	17.45	8	168.42	1	49.92	10	235.79
South Carolina Courts	1	53.00	1	128.00	1	53.00	3	234.00
NNA Services, LLC			1	233.00			1	233.00
Under Armour	1	232.19					1	232.19
Lands' End Business Outfitters					3	231.95	3	231.95
The Pete Store LLC					1	231.30	1	231.30
Food Lion	1	93.02			2	137.49	3	230.51
DiscountMugs	1	228.53					1	228.53
National Fire Protection Association (NFPA)			1	228.30			1	228.30
Herff Jones	1	228.12					1	228.12
Staybridge Suites			1	180.99	1	43.32	2	224.31
Macy Publishing & Masonic Supply Co., Inc.			1	223.44			1	223.44
Best Western	1	221.98					1	221.98
Sign Up National Police			1	221.78			1	221.78
SLD Awards			1	219.80			1	219.80
5.11, Inc.	2	218.16					2	218.16
Florence Restaurant Supply	1	218.16					1	218.16

Payee/Use Of Funds	FY2022		FY2023		FY2024		Total	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Hibbett Sports	1	129.57	1	86.39			2	215.96
Wolseley Industrial Group			1	208.11			1	208.11
Debit Purchase Balance			1	207.92			1	207.92
YouTubePremium	3	38.85	11	164.05	14		202.90	
Freeman's Bakery					1	202.63	1	202.63
O'Reilly Auto Parts	1	201.79					1	201.79
Capital Ford	1	201.68					1	201.68
Otter.Ai	1	99.99	1	99.99			2	199.98
United States Plastic Corporation					2	199.46	2	199.46
Til Valhalla Project	1	199.00					1	199.00
PC/Nametag – Event Supplies					1	195.96	1	195.96
Code 4 PSEA, Inc.	2	194.00					2	194.00
Atlanco Web	1	192.02					1	192.02
Innovative Foodservice Group					2	190.58	2	190.58
Cumulus	1	188.00					1	188.00
Columbia Embassy Suite					2	187.50	2	187.50
TSC Associates					1	186.00	1	186.00
Emergency Medical Products					1	185.66	1	185.66
Chop's Mulch					1	183.60	1	183.60
Ruby Tuesday	1	42.75	2	140.52	3		3	183.27
California Dreaming	1	99.35	1	81.47	2		2	180.82
Palmetto Hardware	4	122.48	2	57.95			6	180.43
Paypal - Western Bid			1	178.20			1	178.20
Columbia Airport Valet			1	177.50			1	177.50
Batteries Plus	1	175.61					1	175.61
M & D Drug Company	2	78.95	4	95.28			6	174.23
Lake City Nutrition			1	13.00	1	160.00	2	173.00
Paypal - FS Topper	1	169.99					1	169.99
Tribute Store Flowers					1	169.93	1	169.93
Checksforless.com					1	169.07	1	169.07
Prime Video Channels					3	167.97	3	167.97
Claim Adjustment - West Chatham			1	167.93			1	167.93
Echovita – Memorial Services					1	166.99	1	166.99
LifeSprings Resources	1	163.77					1	163.77
Badcock Home Furniture	1	161.97					1	161.97
Zoom	1	161.89					1	161.89
Chris Singleton Speaker			1	160.00			1	160.00
Labor Law Posters			2	159.00			2	159.00
ParsonsKellogg	1	158.76					1	158.76
Family Dollar			6	98.33	2	60.24	8	158.57
Air Canada			2	154.25			2	154.25
Seventh Avenue	1	147.49					1	147.49
Garrett Wade Company	1	147.43					1	147.43
Southern Distributing			1	146.98			1	146.98
RubberStamps.net	1	89.70	1	52.85			2	142.55
ZNO Inc					1	142.30	1	142.30
Paypal - SquareWerkx	1	139.95					1	139.95
WTB Enterprises			1	139.54			1	139.54
Eventbrite Valentines Soiree			1	135.23			1	135.23
Water Environment Association	1	35.00			1	100.00	2	135.00
Wristco			1	134.85			1	134.85
EB Lake City SC Junet	1	133.84					1	133.84
Dixie Supply Center	1	30.62	1	102.92			2	133.54
Footwear.com			1	133.11			1	133.11
Blue360 Media LLC			1	132.37			1	132.37
Pee Dee Food Service	5	18.50			1	113.85	6	132.35
Penny Wise Printing	1	132.00					1	132.00
NatGeo Magazine	2	78.84	1	52.92			3	131.76
Dixie Boys Baseball Inc.	1	130.00					1	130.00
Lightning X Products, Inc.			1	129.99			1	129.99
Medical Products Supply	1	128.64					1	128.64
Turbeville IGA			2	128.62			2	128.62
Dirksen N Serv Cafe					2	128.54	2	128.54
Doordash					1	128.12	1	128.12
Parking Management Company (PMC)			2	128.00			2	128.00

Payee/Use Of Funds	FY2022		FY2023		FY2024		Total	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Kelly's Cleaners					2	126.49	2	126.49
The Fragrence Outlet			1	125.80			1	125.80
Victoria's Secret			2	125.16			2	125.16
FMCSA					1	125.00	1	125.00
Str8 off da Ridge					1	125.00	1	125.00
Spigen	1	124.16					1	124.16
Geo Lauterer Corp			1	118.95			1	118.95
Seven Boutique			1	116.64			1	116.64
Sparrow & Kennedy Tractor	1	73.09	1	42.42			2	115.51
Blueberry's Grill			1	65.69	1	49.52	2	115.21
PSI Services					1	114.00	1	114.00
Cash App - Fernando			2	113.30			2	113.30
Meyer's Uniforms	1	112.10					1	112.10
Palmetto Farm Supply	1	47.41	1	62.53			2	109.94
Playthrough Gaming	2	109.34					2	109.34
Circle K			3	60.75	4	47.39	7	108.14
Bishop Printing					1	108.00	1	108.00
Richardsons Florist			1	108.00			1	108.00
University Food Truck			3	72.00	1	36.00	4	108.00
Western Digital	1	107.99					1	107.99
Russell Cellular	1	107.98					1	107.98
Tobacco Market					2	107.96	2	107.96
The Event Helper					1	105.00	1	105.00
Tee Shirt Palace					1	104.97	1	104.97
Supportpdffiller.com	1	1.25	1	103.68			2	104.93
The HR Specialist	1	104.76					1	104.76
Speedway	1	21.59	3	82.82			4	104.41
Ole Timey Meats	1	103.83					1	103.83
Uniforms and Accessories	1	103.77					1	103.77
Signs.com			1	103.05			1	103.05
Lake City Elks Lodge					1	101.00	1	101.00
Lanier Parking					1	100.00	1	100.00
Low Country Urgent Care			1	50.00	1	50.00	2	100.00
Matthews Fruit Stand			3	60.00	1	40.00	4	100.00
Angelo's Steak and Pasta					1	99.90	1	99.90
Consider the Lilies					1	99.70	1	99.70
Ther Peterbilt Store					1	99.27	1	99.27
Lake City Mart					1	98.48	1	98.48
Luxium			1	97.20			1	97.20
Johnstone Supply, LLC	1	65.86			1	31.26	2	97.12
Roadside Blooms					1	97.01	1	97.01
Blue to Gold, LLC	1	96.96					1	96.96
Medify Air	1	96.12					1	96.12
National Harbor Mariner Garage			3	96.00			3	96.00
Altman Tractor Co.					1	95.09	1	95.09
Olive Garden	1	94.45					1	94.45
Designs by Marleen & Mor					1	93.60	1	93.60
Fire & Building Industry Regulatory Association					1	93.22	1	93.22
National Museum of African American History and Culture (NMAAHC)					2	92.82	2	92.82
Sunoco	1	37.29	1	55.00	2			92.29
Sheetz	2	38.70	1	53.51	3			92.21
The Teachers' Crafts					1	91.80	1	91.80
Windingmakia Automotive			1	91.72			1	91.72
Buy A Blazer					1	90.75	1	90.75
Zagg Inc.	1	90.65					1	90.65
Smokin' Angels Q					3	90.37	3	90.37
Peach Belt Conference			2	90.00			2	90.00
Claim Adjustment - Amazon					1	88.44	1	88.44
International Transaction Fee	3	88.20					3	88.20
M&M Links Jewelry			1	88.00			1	88.00
Name Badge Productions					1	86.99	1	86.99
Uniforms by John	1	86.64					1	86.64
Net32 Inc.	1	85.34					1	85.34
RubyLees					1	85.01	1	85.01
KaTom Restaurant Supply			1	84.36			1	84.36

Payee/Use Of Funds	FY2022		FY2023		FY2024		Total	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Refuel 31			1	84.00			1	84.00
Carquest Auto Parts			2	83.43			2	83.43
Southgate Bar & Restaurant					1	83.30	1	83.30
SmartSign			1	53.62	1	28.74	2	82.36
Wristband Express	1	82.10					1	82.10
International City Organization					1	82.03	1	82.03
Veer 2021 LLC,					1	82.01	1	82.01
Jordan Concepts LLC					1	81.59	1	81.59
Animazing Company			1	81.00			1	81.00
Steam Purchase					2	80.98	2	80.98
Quality Inn			1	80.45			1	80.45
Rocketlaw			1	39.99	1	39.99	2	79.98
PDF Suite					1	79.55	1	79.55
Croakers at the Pier	1	79.48					1	79.48
Sitti Durham Inc	1	79.26					1	79.26
Outback			1	79.04			1	79.04
Most Worshipful Prince Hall Grand Lodge of South Carolina	1	78.00					1	78.00
The National Association of Blacks in Criminal Justice			2	74.00			2	74.00
Jenni Bick Bookbinding					1	73.14	1	73.14
Chevron					1	73.00	1	73.00
McLaurin Parking Company	1	15.00			2	58.00	3	73.00
BB-Reshline			1	72.95			1	72.95
Longhorn Steakhouse	1	72.73					1	72.73
NotaryStamp.com			1	72.20			1	72.20
Fatz Southern Kitchen	1	70.45					1	70.45
Simplystamps.com			1	70.32			1	70.32
Verizon			1	70.18			1	70.18
Columbia Metropolitan Airport Parking			1	70.00			1	70.00
The Pour Mom			1	70.00			1	70.00
Military Uniform Supply	1	69.12					1	69.12
Pitt Stop			1	69.01			1	69.01
TEG			1	69.00			1	69.00
Target					1	67.71	1	67.71
Shirley's Fun Ballons			1	67.50			1	67.50
K.G. SMITH Company INC.	1	32.34	1	34.51			2	66.85
IAPE					1	65.00	1	65.00
South Carolina Fire Service or Fire Academy			1	65.00			1	65.00
Red Lobster	1	64.93					1	64.93
Shoe Show	1	64.79					1	64.79
Roughcountry.com	1	64.75					1	64.75
Hamricks of Columbia					1	64.67	1	64.67
Interlight Service			1	64.49			1	64.49
Heavenly Scoops			1	10.50	3	53.55	4	64.05
BeaverCraft			1	62.66			1	62.66
8 Wedge - R.J. Machine	1	62.05					1	62.05
Dixie Youth Baseball Inc.	1	61.25					1	61.25
Cajun Claws & Wing			1	61.23			1	61.23
A-1 Rubber Stamp Products			1	61.00			1	61.00
Jimmy & Pete's Clock Restaurant	1	60.85					1	60.85
HomeGoods			1	43.18	1	17.26	2	60.44
Flower Cart			1	60.00			1	60.00
SC Barbaque Association	1	60.00					1	60.00
Enmarket					1	59.01	1	59.01
Quiktrip					2	58.35	2	58.35
Canvas Valle			1	57.99			1	57.99
Fratline Emblems			1	57.54			1	57.54
Messy Crazy Creations					1	57.00	1	57.00
EPMart			1	56.02			1	56.02
Café Pita	1	55.30					1	55.30
Displays2Go			1	54.98			1	54.98
Barnett's Propane	1	54.83					1	54.83
Jazmin's Mexican Restaurant			1	54.75			1	54.75
Burger King	2	37.18	1	15.83			3	53.01
Time Magazine	1	52.92					1	52.92
Paypal - Linh Store					1	52.88	1	52.88

Payee/Use Of Funds	FY2022		FY2023		FY2024		Total	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount
The Blind Pig	1	52.32					1	52.32
Yaad Grocery			2	51.84			2	51.84
Hudson Bros Trailer					1	51.52	1	51.52
Boys Town	1	51.50					1	51.50
Greenville Parking Common	1	21.00			3	30.00	4	51.00
Wawa			1	51.00			1	51.00
Designer Stainless Steel			2	50.41			2	50.41
Hot Spot					1	50.38	1	50.38
Aviation Parking					1	50.00	1	50.00
DAV (Disabled American Veterans)					1	50.00	1	50.00
Pee Dee Thrift					2	50.00	2	50.00
PR Magnolia LLC	1	50.00					1	50.00
Sunshine Taxi			1	50.00			1	50.00
Palmetto Parking Inc.	1	37.80	1	11.00			2	48.80
El San Jose			1	47.83			1	47.83
Doc's Gun Exchange	1	47.47					1	47.47
India Palace			1	46.80			1	46.80
Big Mike's Soul Food					1	46.27	1	46.27
China King Chinese Restaurant			1	46.20			1	46.20
Service Fee	1	14.99	5	23.83	4	6.95	10	45.77
Sunshine's Sweet Cream			2	45.20			2	45.20
Carolina Carts of the Pee Dee					1	44.50	1	44.50
Crystal Clean Auto Wash & Mullins	1	44.27					1	44.27
The Main Course			1	44.10			1	44.10
Lake City					1	42.94	1	42.94
Netflix	1	21.34	1	21.34			2	42.68
Ihop					1	42.13	1	42.13
Bs Rollin Stove					1	42.12	1	42.12
Hurricane Express Wash			1	20.00	1	22.00	2	42.00
NIC					1	41.68	1	41.68
Capitol Visitor Center Gift					1	41.65	1	41.65
PB Hibachi Express			1	41.40			1	41.40
Lobster Dogs			2	41.25			2	41.25
Zaxby's	1	40.56					1	40.56
LCHS Alumni Association					1	40.00	1	40.00
Medeeah.com			1	39.99			1	39.99
South Carolina Department of Revenue	1	39.05					1	39.05
Roses Store					3	38.84	3	38.84
Arby's	1	14.83			1	23.46	2	38.29
National Advocacy Center					2	38.29	2	38.29
1000Bulbs.com	1	37.96					1	37.96
Paypal - Dixie Boys Baseball	1	37.50					1	37.50
Charleston Candy Kitchen			1	36.76			1	36.76
Goodyear Auto Service Center			1	36.54			1	36.54
Five Below					1	36.50	1	36.50
Super Two Car Wash	1	10.00	1	12.00	1	14.00	3	36.00
Google Domains	1	12.00	1	12.00	1	12.00	3	36.00
Cracker Barrel			1	35.87			1	35.87
Curb Wash DC Taxi			1	20.81	1	14.59	2	35.40
Georges King					1	35.09	1	35.09
Card Delivery Fee			1	35.00			1	35.00
Crowd Control Games					1	35.00	1	35.00
Cynthia Collins – PID					1	35.00	1	35.00
FMU Market			1	35.00			1	35.00
Lyft					1	34.68	1	34.68
Images Everywhere					1	34.00	1	34.00
United Ventures Consortium			2	33.89			2	33.89
Cook Out Florence					2	33.17	2	33.17
Maggiano's Little Italy	1	32.93					1	32.93
Loves			1	32.69			1	32.69
Rogers Bbq					1	31.86	1	31.86
M&M Printing and Graphics	1	30.24					1	30.24
Foreign Currency Fee			14	10.38	4	19.81	18	30.19
Amoco Food Mart			1	30.00			1	30.00
City TPA PKG Passport					1	30.00	1	30.00

Payee/Use Of Funds	FY2022		FY2023		FY2024		Total	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount
CK Mart		1	30.00		1	30.00	1	30.00
National Association for the Advancement of Colored People (NAACP)		1	30.00		1	30.00	1	30.00
Yana Food Mart				1	30.00	1	30.00	30.00
Bistro Holdings Inc		1	29.14		1	29.14	1	29.14
Highway 102 LLC		1	29.02		1	29.02	1	29.02
Valet Parking Management		1	29.00		1	29.00	1	29.00
Bumblebee Linens		1	28.94		1	28.94	1	28.94
Eventbrite Lake City Junet	1	28.16					1	28.16
Free Conference call	7	27.65					7	27.65
US Wings & Deli	1	27.05					1	27.05
Charleston Place Garage		2	27.00		2	27.00		27.00
Huddle House	1	17.57	1	8.83			2	26.40
Elaine's Variety		1	26.26				1	26.26
Heroes Hideout			1	25.89	1	25.89		25.89
Columbia Fireflies Merchandise			2	25.14	2	25.14		25.14
MyFonts	1	25.00					1	25.00
Royal Sweets Boutique		2	18.70	1	5.50	3		24.20
Fire Safety USA Inc.	1	23.94					1	23.94
SC Department of Employment and Workforce			1	23.13	1	23.13		23.13
Fieldtex Products, Inc	1	22.45					1	22.45
Taco Bell			1	22.18	1	22.18		22.18
Putttery			1	22.10	1	22.10		22.10
Lincoln's Brews		1	5.49	1	16.47	2		21.96
Longworth Cafeteria			1	21.57	1	21.57		21.57
South Spring Street Garage	3	21.00					3	21.00
Power Comics		1	10.35	1	10.35	2		20.70
717 The Pointe Garage			1	20.00	1	20.00		20.00
The Wishing Well	1	20.00					1	20.00
Wholly Smokin'			2	20.00	2	20.00		20.00
Clancy's		1	19.26				1	19.26
Rush's School House BBQ			1	19.13	1	19.13		19.13
Just Like Mamas		1	19.00				1	19.00
GG's Italian Ice			1	18.30	1	18.30		18.30
Godwin Bro Grocery	1	6.05	1	12.25			2	18.30
Parchment, Inc	2	18.00					2	18.00
Sonic			1	17.91	1	17.91		17.91
New York New York Pizza			1	17.74	1	17.74		17.74
Needs Convenience Store		1	17.17				1	17.17
Firehouse Subs	1	16.85					1	16.85
Au Bon Pain			1	16.39			1	16.39
Buc-ees	1	16.19					1	16.19
Coker Oil Co.				1	14.80	1		14.80
Smoke City of Lake City		1	14.69				1	14.69
OnlineLabels		1	14.01				1	14.01
Fast Track Convenience Store	1	14.00					1	14.00
Harris Teeter		1	13.88				1	13.88
Allianz Insurance			2	13.50	2	13.50		13.50
Stuckey Brothers Farm Supply	1	12.87					1	12.87
Port au Port Gas Bar		1	12.73				1	12.73
Arlims Holdings Incorporated		1	12.23				1	12.23
iStockphoto.com	1	12.00					1	12.00
RPS Columbia Meridian Garage	1	2.00	1	10.00			2	12.00
Kingstree IGA	1	11.96					1	11.96
Starbucks		1	11.44				1	11.44
Jewelry Creations			1	10.35	1	10.35		10.35
Breakers #179		1	10.00				1	10.00
Pam Iorio Garage			2	10.00	2	10.00		10.00
The City of Columbia, Parking Services	1	10.00					1	10.00
RP Scranton		1	9.54				1	9.54
Minute Key Boulder	1	8.64					1	8.64
Sand Beachwear		1	7.00				1	7.00
South Irby Car Wash		1	6.75				1	6.75
Travel Insurance			1	6.75	1	6.75		6.75
Five Guys		1	6.48				1	6.48
Aloha Snow			1	6.00	1	6.00		6.00

Payee/Use Of Funds	FY2022		FY2023		FY2024		Total	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Spinx					1	5.99	1	5.99
Kingston Communications	1	5.00					1	5.00
Register FAA	1	5.00					1	5.00
Savannah Convention Center			1	5.00			1	5.00
Charleston City Meters	1	4.00					1	4.00
Pentagon Centre			1	4.00			1	4.00
Tim Hortons			1	4.00			1	4.00
Nayax LLC					2	3.50	2	3.50
Toronto Pearson International Airport (YYZ), Terminal 1,			1	3.34			1	3.34
SmartyPlus.net			1	3.00			1	3.00
FreeShipping.com			1	2.00			1	2.00
Catel, Inc			1	1.50			1	1.50
Google Storage					2	1.06	2	1.06
Total	1,538	\$357,749.64	1,974	\$408,297.70	1,990	\$495,174.66	5,502	\$1,261,222.00

City Of Lake City
Check Sample Testing
July 1, 2021 through June 30, 2024

#	Check #	Date	Vendor	Amount	Details	3 Quotes	Purchase Order	Support
1	75369	1/24/2022	Cash	\$649.31	Petty Cash Reimbursement (Gas, City Celebration Food, Mayor Gas, Dollar Store Envelopes, Office Depot - Printer Ink, Trail Ball, Gas, Angel Tree Donation)	NA	No	Yes
2	77070	2/22/2022	Nettles, Turbeville & Reddeck	60,086.10	Payment to lawyers for the purchase of a property (106 E Main St).	None Provided	No	Yes
3	77234	3/17/2022	A'Bloom Florals & Events, Inc.	682.20	Flowers for 7 employees; Flowers for council members; Flowers for 1 employee; Flowers for Belk Funeral Home; Flowers for 2 employees; Flowers for 1 employee	NA	No	Yes
4	77759	5/6/2022	Caldwell Tanks Inc	229,500.00	Pay request #2 for work completed 2/26/22-4/25/22; Division III-Hospital-3MG Elevated Tank	None Provided	No	Yes
5	78723	9/23/2022	A.C. Schultes Of Carolina, Inc	40,412.00	Labor, equipment & material on 50 HP vertical turbine pump per quote	None Provided	No	Yes
6	78945	10/14/2022	Thomas & Hutton	29,430.10	Acline Ave Drainage Improvements from 7/26/22-7/30/22	None Provided	No	Yes
7	79270	11/23/2022	Carolina International Trucks	4,606.16	Material and labor new fontaine harness, switch and modules	None Provided	No	Yes
8	79305	12/2/2022	Thomas & Hutton	2,537.50	Acline Ave Drainage Improvements from 8/28/22-9/24/22	None Provided	No	Yes
9	79391	12/15/2022	Cash	600.00	Beach cruisers to reimburse	NA	No	Yes
10	79638	1/19/2023	Motorola Solutions	21,800.46	3 Device programming	None Provided	No	Yes
11	81784	10/4/2023	Law And Order Technology LLC	47,497.82	Win10 Pro, Protection Plus Warranty, Docking Station, Car charger	None Provided	No	Yes
12	81853	10/13/2023	Piggybacks BBQ	600.00	40 food truck dinners-fire parade	NA	No	Yes
13	81865	10/13/2023	Mnb Construction Inc	4,000.00	Building demo and removal (120 Lattimore St)	None Provided	No	Yes
14	82844	2/16/2024	Motorola Solutions	27,346.21	Communication equipment and services for police department	None Provided	No	Yes
15	82882	2/16/2024	Maxcy Hicks & Sons, Inc	47,222.00	Hwy 52 Water Line Extension (Dunk Donut)	None Provided	No	Yes
16	83471	4/24/2024	Cash	600.00	Funds for luncheon to Schoolhouse BBQ - utilities, W/SLMR and WWTP	NA	No	Yes
17	77955	6/3/2022	Caldwell Tanks Inc	223,560.00	Pay request #3; 4/26/212-5/25/22; Division III-Hospital-3M Elevated Tank	None Provided	No	Yes
18	84319	8/13/2024	Ronn Winter/Heather Wyatt	2,250.00	Magician for AGE Con	None Provided	No	Yes
19	80052	3/14/2023	Love Chevrolet Company	38,280.50	2023 Chevrolet Tahoe 2WD Four Door SUV	None Provided	No	Yes
20	80053	3/14/2023	Love Chevrolet Company	37,998.00	2023 Chevrolet Tahoe 2WD Four Door SUV	None Provided	No	Yes
21	81394	9/21/2023	Yamekia Robinson	340.00	Congressional Meetings w/ Representatives 9/24-9/30 Meal per diem - 7x dinner and lunch, 6x bkfast	NA	No	Yes
					Congressional Meetings w/ Representatives 9/24-9/30			
22	81380	9/18/2023	William A. Hall	1,210.08	Meal per diem - 7x dinner & lunch, 6x bkfast Transportation - 496.08 parking - 324	None Provided	No	Yes
23	82086	11/9/2023	William A. Hall	628.22	National League of Cities 11/14-11/23 Meal per diem - 5x dinner, 4x bkfast & lunch	NA	No	Yes
24	81145	7/26/2023	Yamekia Robinson	50.00	MASC Annual Meeting 7/26-7/29 Meal per diem - 3x bkfast, 1x lunch & dinner less 50 guest awards	NA	No	Yes
25	81172	7/26/2023	Yamekia Robinson	50.00	MASC Annual Meeting 7/26-7/29 - Possible Duplicate Charge Meal per diem - 3x bkfast, 1x lunch & dinner less 50 guest awards	NA	No	Yes
26	76358	8/27/2021	Joseph Cooper	750.00	Clothing Allowance	NA	No	Yes
27	80601	5/12/2023	Joseph Cooper	300.00	National Police Week 5/13-5/16 Meal per diem - 3x dinner, 3x bkfast & lunch	NA	No	Yes
28	1541	5/18/2023	Randy Driggers	323.55	SC Fire Rescue Conference 6/15-6/18 Meal per diem - 3x dinner, 3x bkfast & lunch, Parking 3x	NA	No	Yes
29	80602	5/12/2023	Randy Driggers	227.53	SC Community Development Association 5/17-5/19 Meal per diem - 3x dinner, 2x bkfast, 3x lunch, Parking 2x	NA	No	Yes
30	82980	3/8/2024	Gloria H Washington	285.74	South Carolina Sumary Court Judges Annual Staff Seminar 5/13-5/17; Meal per diem - 4x bkfast, 3x lunch, 4x dinner, and reimbursement for using personal car	NA	No	Yes
31	80013	3/9/2024	Gloria H Washington	285.74	South Carolina Sumary Court Judges Annual Staff Seminar 5/13-5/17; Meal per diem - 4x bkfast, 3x lunch, 4x dinner, and reimbursement for using personal car	NA	No	Yes
32	81673	9/21/2023	Brandon Carter	3,540.32	Relocation Assistance/Reimbursement - Month of staying at the Inn At The Crossroads	None Provided	No	Yes
33	83577	5/2/2024	Brandon Carter	340.00	Government Finance Officers Association 6/6-6/12; Meal per diem - 6x bkfast, 7x lunch, 7x dinner	NA	No	Yes
34	84925	11/4/2024	Marshann Terwilliger	190.00	National League of Cities 11/12-11/17 Meal per diem - 4x dinner, 6x bkfast & 2x lunch, and a reimbursement for airplane travel	NA	No	Yes
35	84088	7/12/2024	Sondra Fleming-Crosby	413.26	South Carolina Municipal Association Annual Meeting 2024 7/17-7/21; Meal per diem - 3x bkfast, 3x lunch, 3x dinner, and transportation for using their private vehicle	NA	No	Yes
36	82685	1/25/2024	Sondra Fleming-Crosby	237.90	Hometown Legislative Day 2/5-2/8; Meal per diem - 3x bkfast, 1 lunch, 3x dinner, and transportation for using their private vehicle	NA	No	Yes
37	79628	1/19/2023	Nicole Singletary	224.95	Hometown Legislative Day 2/5-2/8; Meal per diem - 3x bkfast, 1 lunch, 3x dinner, and transportation for using their private vehicle	NA	No	Yes
38	81382	8/17/2023	Nicole Singletary	340.00	Congressional Meetings w/ Representatives 9/24-9/30 Meal per diem - 7x dinner and lunch, 6x bkfast	NA	No	Yes
39	82368	12/21/2023	William A. Hall	264.34	Columbia Anime and Video Game Expo 1/5-1/7; Meals per diem - 2x bkfast, 3x lunch, 2x dinner, and transportation for using their private vehicle	NA	No	Yes
40	84496	9/5/2024	William A. Hall	245.60	SC Horror 9/13-9/15; Meal per diem - 2x bkfast, 2x lunch, 3x dinner, and transportation for using their private vehicle	NA	No	Yes
		Total		\$829,905.59				

City Of Lake City
Credit Card Sample Testing
July 1, 2021 through June 30, 2024

Account No.	Date	Source/Use of Funds	Purchase/Charge	Support	Support type	Description of Charges	Category
x6902	10/10/2023	Sonesta Washington	\$13,535.64	Yes	Receipt	Lodging from 9/24-10/10	Questionable
x6902	9/28/2023	Tangier Transportation	9,286.74	Yes	Invoice	Limo transportation for 66.5 hrs @ 95/hr, admin fuel and gratuity added on	Unreasonable
x4640	6/21/2022	Paypal - Noc Noc Productions	3,500.00	No	None	Unknown - No Support Provided	Questionable
x6902	7/7/2023	Wave - Joe Jam Media	3,436.50	Yes	Invoice	social media marketing	Reasonable
x8790	5/9/2023	Event Supply	2,491.91	Yes	Order Confirmation	10 stretch drape, 5 anodized pipe and drape kit/backdrop 6-10ft tall adjustable	Questionable
x8790	5/16/2023	Sonesta Washington	1,710.47	No	None	Unknown - No Support Provided	Questionable
x4640	2/11/2022	Paypal - Noc Noc Productions	1,500.00	No	None	Unknown - No Support Provided	Questionable
x4640	2/11/2022	Paypal - Noc Noc Productions	1,500.00	No	None	Unknown - No Support Provided	Questionable
x8790	5/16/2023	Sonesta Washington	1,469.11	No	None	Unknown - No Support Provided	Questionable
x6902	10/11/2023	Lake City Bistro	1,241.10	Yes	Receipt	receipt not itemized	Unreasonable
x1558	3/20/2024	Grande Beach	1,231.83	Yes	Receipt	oceanfront queen suite	Unreasonable
x6902	7/30/2023	AC Hotels by Marriott	1,152.71	Yes	Order Confirmation	1 room for 2 adults for 3 nights	Questionable
x6902	11/19/2023	Light in the Box	804.92	Yes	Order Confirmation	Unknown	Unreasonable
x1558	3/21/2024	Wave - The Edge	800.00	Yes	Receipt	Wicked reality gaming invoice	Unreasonable
x6902	7/17/2023	Wave - The Edge	780.00	Yes	Invoice	Esports Camp	Unreasonable
x6902	12/1/2023	Walmart	587.70	Yes	Receipt	flowers, extension cords, christmas decorations	Unreasonable
x6902	9/29/2023	Sonesta Washington	543.76	Yes	Receipt	lodging for one night	Reasonable
x6902	7/30/2023	AC Hotels by Marriott	438.10	Yes	Order Confirmation	1 room for 2 adults for 3 nights	Questionable
x2935	9/26/2023	Michael Kors	418.00	Yes	Receipt	7 watches @ 96.75 each	Unreasonable
x1558	3/20/2024	Grande Beach	410.61	Yes	Receipt	oceanfront queen suite	Unreasonable
x2935	3/7/2023	Wings & Ale	367.84	Yes	Itemized Receipt	Food for the 8 under and 12 under state tournament. No alcohol was present.	Reasonable
x4640	11/14/2023	Palmetto Oral & Maxillofacial Surgery	365.00	Yes	Receipt	Oral Surgery Care	Unreasonable
x6902	9/24/2023	Caruso Florist	328.60	Yes	Order Confirmation	4 flower arrangements	Questionable
x8399	12/22/2023	A BLOOM FLORAL & Events	314.64	No	None	Unknown - No Support Provided	Questionable
x2935	9/25/2023	Michael Kors	313.50	Yes	Receipt	7 watches @ 96.75 each	Unreasonable
x6902	12/5/2023	Square - Comic & Toy	228.82	Yes	Receipt	VIP Admission to anime and toy expo	Unreasonable
x8790	4/17/2023	Amazon Marketplace	226.25	Yes	Receipt	Partial payment of 226.25 for amazon order, plastic plates, cutlery, glasses, champagne flutes, stainless steel champagne bucket	Questionable
x1558	4/11/2024	Lake City Shrimper	212.65	Yes	Receipt	food and drinks - appears to be for multiple people	Reasonable
x6902	5/22/2023	Walmart	203.04	Yes	Receipt	TV	Questionable
x2935	4/11/2022	Cumulus	188.00	Yes	Credit Card Authorization Form	Unknown	Questionable
x2935	9/12/2022	The Fragrence Outlet	125.80	No	None	Unknown - No Support Provided	Unreasonable
x6902	9/25/2023	Dirksen N Serv Cafe	125.56	Yes	Receipt	multiple meals	Reasonable
x6902	8/3/2023	The Peterbilt Store	99.27	No	None	Unknown - No Support Provided	Questionable
x6902	8/12/2023	Tobacco Market	92.86	No	None	Unknown - No Support Provided	Unreasonable
x4640	9/17/2022	M&M Links Jewelry	88.00	No	Note	2 Necklaces At The Charlotte Festival	Unreasonable
x4640	2/12/2023	Animazing Company	81.00	Yes	Receipt	Sunday pass	Unreasonable
x2935	9/12/2022	Victoria's Secret	79.46	No	None	Unknown - No Support Provided	Unreasonable
x8790	4/21/2023	Amazon Marketplace	78.44	Yes	Receipt	Partial payment of 226.25 for amazon order, plastic plates, cutlery, glasses, champagne flutes, stainless steel champagne bucket	Questionable
x6902	10/25/2023	Marina Inn	75.39	Yes	Receipt	3 lunch buffets	Reasonable
x4640	8/5/2023	Paypal - Linh Store	52.88	Yes	Receipt	Unknown	Questionable
x2935	9/12/2022	Victoria's Secret	45.70	No	None	Unknown - No Support Provided	Unreasonable
x4640	10/17/2022	HomeGoods	43.18	Yes	Receipt	2 Decorative Pillows	Questionable
x8790	5/6/2023	Square - Holt and Holt Vending	40.74	Yes	Receipt	custom amount - not itemized	Questionable
x8790	5/6/2023	Square - Holt and Holt Vending	38.49	No	None	Unknown - No Support Provided	Questionable
x1558	5/27/2024	Five Below	36.50	Yes	Receipt	Miscellaneous toys	Unreasonable
x8790	5/6/2023	Square - Holt and Holt Vending	36.22	Yes	Receipt	custom amount - not itemized	Questionable
x1558	4/22/2024	Smokin Angels	30.89	Yes	Receipt	burger w/fries, turkey leg w/fries	Questionable
x8790	5/6/2023	Square - Holt and Holt Vending	27.19	No	None	Unknown - No Support Provided	Questionable
x4640	9/17/2022	Designer Stainless Steel	26.81	No	Note	Necklace	Unreasonable
x8790	5/6/2023	Square - Lobster Dogs	23.65	Yes	Receipt	lobster roll	Questionable
x4640	9/17/2022	Designer Stainless Steel	23.60	No	Note	Bracelet	Unreasonable
x8790	5/6/2023	Square - Holt and Holt Vending	21.55	Yes	Receipt	custom amount - not itemized	Questionable
x8790	5/6/2023	Square - Holt and Holt Vending	19.29	Yes	Receipt	custom amount - not itemized	Questionable
x8790	5/6/2023	Square - Lobster Dogs	17.60	Yes	Receipt	crab roll	Questionable
x8790	5/6/2023	Square - Holt and Holt Vending	13.56	Yes	Receipt	custom amount - not itemized	Questionable
x4640	11/16/2023	Marriott	11.97	Yes	Receipt	unknown	Unreasonable
x8790	5/6/2023	Square - Holt and Holt Vending	8.01	Yes	Receipt	custom amount - not itemized	Questionable
x1558	4/22/2024	Royal Sweets Boutique	5.50	Yes	Receipt	cake	Unreasonable
x6902	8/21/2023	Wendy's	4.83	Yes	Receipt	chicken nuggets	Unreasonable
x6902	9/25/2023	Dirksen N Serv Cafe	2.98	Yes	Receipt	salad	Reasonable
Total			\$50,964.36				

City Of Lake City
Atlantis Heating And Air, LLC
July 1, 2021 through June 30, 2024

Date	Check No.	Payment Type	Business Name	Amount	Support	Purpose	Service Location	Approval
11/6/2023	82058	Check	Atlantis Heating and Air, LLC	\$4,900.00	Y	5 ton condenser installation.	202 Kelley Street, Lake City, SC 29560	None
11/6/2023	82059	Check	Atlantis Heating and Air, LLC	4,900.00	Y	5 ton condenser installation.	202 Kelley Street, Lake City, SC 29560	None
11/6/2023	82060	Check	Atlantis Heating and Air, LLC	1,045.00	N	N/A	N/A	N/A
11/9/2023		Credit Card	Atlantis Heating and Air, LLC	375.00	Y	Service Call.	202 Kelley Street, Lake City, SC 29560	Sara Brennor
12/14/2023	82299	Check	Atlantis Heating and Air, LLC	3,100.00	Y	12000 BTU mini split installation.	202 Kelley Street, Lake City, SC 29560	WAH
1/11/2024		Credit Card	Atlantis Heating and Air, LLC	3,000.00	Y	PTAC.	202 Kelley Street, Lake City, SC 29560	None
3/7/2024		Credit Card	Atlantis Heating and Air, LLC	3,000.00	N	N/A	N/A	N/A
3/14/2024	83079	Check	Atlantis Heating and Air, LLC	40,000.00	Y	Deposit for 5 ton Seer condense installation, mini-split installation, and duct replacement.	198 N Acline Ave, Lake City, SC 29560	None
3/26/2024	83080	Check	Atlantis Heating and Air, LLC	42,900.00	Y	Final payment for 5 ton Seer condense installation, mini-split installation, and duct replacement.	198 N Acline Ave, Lake City, SC 29560	None
4/5/2024	83214	Check	Atlantis Heating and Air, LLC	6,100.00	Y	Filter grills and maintenance service.	198 N Acline Ave, Lake City, SC 29560	William Hall
4/5/2024	83215	Check	Atlantis Heating and Air, LLC	5,500.00	Y	Mini Split installation.	202 Kelley Street, Lake City, SC 29560	William Hall
4/5/2024	83216	Check	Atlantis Heating and Air, LLC	600.00	Y	Preventative Maintenance Service.	202 Kelley Street, Lake City, SC 29560	William Hall
4/5/2024	83218	Check	Atlantis Heating and Air, LLC	900.00	Y	Preventative Maintenance Service/Filters (Quarterly).	202 Kelley Street, Lake City, SC 29560	William Hall
4/5/2024	83217	Check	Atlantis Heating and Air, LLC	860.00	Y	Preventative Maintenance Service/Filters (Quarterly).	223 N Acline Ave, Lake City, SC 29560	William Hall
4/12/2024	83336	Check	Atlantis Heating and Air, LLC	965.00	Y	Wire/Electrical. Sub panel installation with new breakers to power mini split in the police station.	202 Kelley Street, Lake City, SC 29560	None
5/16/2024	83692	Check	Atlantis Heating and Air, LLC	100.00	Y	Service Call.	1226 East Main Street Lake City SC 29560	None
5/16/2024	83692	Check	Atlantis Heating and Air, LLC	100.00	Y	Service Call.	202 Kelley Street, Lake City, SC 29560	None
Total				<u>\$118,345.00</u>				

City Of Lake City
Timesheet Sample Selection
July 1, 2021 through June 30, 2024

Name	Check Date	Check No.	Gross Pay	Employee Signature	Matched Record	Timesheets	Supervisor Signature	Reason for Supervisor Edits	Eide Bailly Notes
Amanda M Turner	12/27/2024	51265	1,667.14	Yes	Yes	Yes	Yes	Overtime adjustment and missed punch.	
Amanda M Turner	8/9/2024	49848	1,326.94	Yes	Yes	Yes	Yes	New sick and vacation balance.	
Amanda M Turner	12/2/2022	44031	951.75	N/A	N/A	No	N/A		Missing supervisor edit support record and timesheet.
Amanda M Turner	12/1/2023	47224	1,208.96	N/A	N/A	No	N/A		Missing supervisor edit support record and timesheet.
Amy Michelle Robinson	5/3/2024	48759	1,304.00	Yes	Yes	Yes	Yes	Adjust transaction type and missed punch.	
Amy Michelle Robinson	4/19/2024	48624	1,272.00	Yes	Yes	Yes	Yes	Missed punch and vacation hours adjustment.	
Amy Michelle Robinson	7/26/2024	49686	1,244.24	Yes	Yes	Yes	Yes	Missed punch and no lunch adjustments.	
Carolyn J Graham	6/17/2022	42807	57.06	No	Yes	Yes	Yes		
Frederick L Sturms	12/2/2022	44082	3,060.59	No	Yes	Yes	Yes	Calculation of 2nd - 3 week period worked hours and holiday adjustments.	Policy and calculation provided for support.
Frederick L Sturms	12/16/2022	44314	1,433.12	No	Yes	Yes	Yes	New sick and vacation balance.	Policy provided for support. No calculation shown.
Frederick L Sturms	2/9/2024	48047	1,476.58	No	Yes	Yes	Yes	New sick and vacation balance.	Policy provided for support. No calculation shown.
Frederick L Sturms	6/30/2023	45923	1,879.28	No	Yes	Yes	Yes	Calculation of 2nd - 3 week period worked hours.	Policy and calculation provided for support.
Frederick L Sturms	6/16/2023	45808	2,198.69	Yes	Yes	Yes	Yes	Calculation of 1st - 3 week period worked hours and missed punches.	Policy and calculation provided for support.
Frederick L Sturms	12/29/2023	47651	1,476.58	No	Yes	Yes	Yes	Missed punch and holiday adjustment.	Policy provided for support. No calculation shown.
Frederick L Sturms	9/23/2022	43532	1,433.12	No	Yes	Yes	Yes	Holiday adjustment.	Policy provided for support. No calculation shown.
Gerrett N Brown	9/8/2023	46539	2,051.72	Yes	Yes	Yes	Yes	New sick and vacation balance, missed Punch, and unscheduled hours adjustment.	
Gerrett N Brown	7/12/2024	49514	1,821.82	Yes	Yes	Yes	Yes	New sick and vacation balance, missed punch, call back, and no lunch adjustment.	
Gerrett N Brown	8/9/2024	49927	1,917.99	Yes	Yes	Yes	Yes	New sick and vacation balance, call back, and no lunch adjustment.	
Gerrett N Brown	7/1/2022	42914	1,159.00	Yes	Yes	Yes	Yes	Holiday adjustment.	
Gerrett N Brown	12/30/2022	44437	1,454.69	Yes	Yes	Yes	Yes	Missed punch and holiday adjustment.	
Gerrett N Brown	6/3/2022	42714	1,204.60	No	No	Yes	Yes	Call back adjustment and missed punch.	
Gerrett N Brown	12/8/2023	47421	404.63	n/a	Yes	No	n/a		Callback is combined with the regular time
Gregory E Cartrette	8/12/2022	43157	1,302.90	Yes	Yes	Yes	Yes	New sick and vacation balance and hours adjustment.	Bonus and no time card.
Jiles P Williams	7/28/2023	46138	2,363.93	No	Yes	Yes	Yes	Missed punches.	
Jiles P Williams	4/22/2022	42365	1,267.50	Yes	Yes	Yes	Yes		
Jiles P Williams	11/18/2022	43946	2,622.90	No	Yes	Yes	Yes	Unscheduled hours adjustment, missed punch, holiday adjustment, and new sick and vacation balance.	
Jiles P Williams	12/29/2023	47626	1,904.05	No	Yes	Yes	Yes	Holiday adjustment.	
Jiles P Williams	6/3/2022	42676	1,188.75	Yes	No	Yes	Yes	Police academy hours adjustment.	Academy hours included in regular hours.
Latwayne L Harrold	10/6/2023	46805	1,176.00	No	No	Yes	No	Missed punch, no lunch adjustments, new sick and vacation balance.	No lunch and funeral hours included in regular hours
Malachia Singletary	5/17/2024	48966	1,753.60	Yes	Yes	Yes	Yes	New sick and vacation balance.	
Malachia Singletary	7/1/2022	42941	249.50	Yes	No	Yes	Yes		
Malachia Singletary	3/10/2023	45004	1,705.06	Yes	Yes	Yes	Yes	Missed punch.	
Malachia Singletary	12/8/2023	47410	455.94	n/a	Yes	No	n/a	This was a bonus payment.	Bonus and no time card.
Malachia Singletary	7/15/2022	43014	1,702.40	Yes	Yes	Yes	Yes	New sick and vacation balance and vacation adjustment.	
Malachia Singletary	7/29/2022	43115	1,707.72	Yes	Yes	Yes	Yes	Missed punch and sick adjustment.	
Malachia Singletary	8/9/2024	49917	1,806.40	Yes	Yes	Yes	Yes	New sick and vacation balance.	
Mark A Strickland	6/2/2023	45669	1,918.88	No	Yes	Yes	Yes	Missed punch and vacation adjustment.	
Mark A Strickland	2/24/2023	44852	2,472.44	No	Yes	Yes	Yes	Regular hours adjustments.	
Obie D Hickman	8/26/2022	43282	1,233.75	Yes	Yes	Yes	Yes	Missed punches.	
Larosha K Dubose	8/26/2022	43271	2,520.00	No	Yes	Yes	No		Bonus authorized by William Hall in Memoto Rhonda Housand.
	Total		\$61,356.22						

City Of Lake City
New Hire Sample Selection Testing
July 1, 2021 through June 30, 2024

Name	Hire Date	Termination Date	New Hire PAF	New Hire Date Per PAF	Approved Before Hire	Department Head	Employee	City Administrator	Eide Bailly Notes
Amanda M Turner	10/10/2022	Current	No	N/A	N/A	N/A	N/A	N/A	
Amy Michelle Robinson	2/20/2024	7/26/2024	Yes	2/20/2024	Yes	Yes	Yes	Yes	
Ashley Victoria Page	8/2/2021	6/8/2023	Yes	7/8/2021	No	Yes	Yes	Yes	PAF for 7/8/21 was before the start date as a conditional offer of hire, no other new hire PAF present.
Brandon E Carter	1/30/2023	7/25/2025	Yes	1/30/2023	Yes	No	No	Yes	
Brittney Marie Webb	4/11/2023	Current	No	N/A	N/A	N/A	N/A	N/A	
Cindy T Powell	Out Of Scope	10/13/2021	Yes	5/20/2019	Yes	Yes	Yes	Yes	
Contrell Watson	1/22/2024	3/14/2025	Yes	1/22/2024	Yes	Yes	Yes	Yes	
Dewonica N Cooper	4/11/2023	Current	No	N/A	N/A	N/A	N/A	N/A	
Duncan Craig Stratton	3/21/2022	Current	Yes	3/21/2022	Yes	Yes	Yes	Yes	
Frances M Benton	1/3/2023	8/23/2024	Yes	1/3/2023	No	Yes	Yes	Yes	
Frederick L Sturms	7/26/2022	Current	Yes	7/25/2022	Yes	Yes	Yes	Yes	
Gregory E Cartrette	Out Of Scope	9/19/2023	Yes	6/14/2021	Yes	Yes	Yes	Yes	
Hunter C Antwine	6/17/2024	Current	Yes	6/17/2024	Yes	Yes	Yes	Yes	
Isaiah T Wilson	5/22/2023	8/6/2023	No	N/A	N/A	N/A	N/A	N/A	
Jackie Mcfadden	Out Of Scope	Current	No	N/A	N/A	N/A	N/A	N/A	
Jason M Brown	1/2/2023	Current	No	N/A	N/A	N/A	N/A	N/A	
Jiles P Williams	Out Of Scope	Current	Yes	no date	No Date	Yes	Yes	Yes	New hire PAF does not have proposed effective date. City administrator date was 2/9/22. New Hire PAF states he is an active member of Lake City Fire Dept.
Kayla M Hodge	2/20/2024	Current	Yes	2/19/2024	Yes	Yes	Yes	Yes	
Kelsey A Pforr	5/13/2024	Current	Yes	5/13/2024	Yes	Yes	Yes	Yes	
Laquintia C Goodman	1/16/2024	9/12/2025	Yes	1/16/2024	No	Yes	Yes	Yes	
Larosha K Dubose	7/11/2022	1/31/2023	File Not Found	File Not Found	File Not Found	File Not Found	File Not Found	File Not Found	
Latwayne L Harrold	8/29/2023	4/22/2024	No	N/A	N/A	N/A	N/A	N/A	
Lovith Anderson, Jr.	Out Of Scope	1/8/2023	No	N/A	N/A	N/A	N/A	N/A	
Makeda S Murphy	10/8/2024	Current	Yes	10/22/2024	Yes	No	No	Yes	New Hire PAF has effective date as 10/22/24 but in the system it is entered as 10/8/22.
Mark A Strickland	10/24/2022	5/26/2023	Yes	10/24/2022	No Date	No	Yes	No	
Melissa B Askins	Out Of Scope	Current	No	N/A	N/A	N/A	N/A	N/A	
Melissa L Singletary	Out Of Scope	11/6/2023	Yes	1/4/2021	Yes	Yes	Yes	No	
Nicole Singletary	Out Of Scope	Current	No	N/A	N/A	N/A	N/A	N/A	
Obie D Hickman	8/8/2022	7/7/2023	Yes	8/8/2022	Yes	Yes	Yes	Yes	
Ronald Chad Jordan	Out Of Scope	Current	No	N/A	N/A	N/A	N/A	N/A	
Sandra J Wood	7/24/2023	8/25/2023	Yes	7/24/2023	No	Yes	Yes	Yes	
Sondra F Crosby	Out Of Scope	Current	No	N/A	N/A	N/A	N/A	N/A	
Velma S Graham	9/11/2023	1/5/2024	Yes	9/11/2023	No	No	Yes	Yes	
Wilhelmena Scott	Out Of Scope	Current	No	N/A	N/A	N/A	N/A	N/A	
Yamekia Robinson	Out Of Scope	Current	Yes	11/14/2022	Yes	Yes	Yes	Yes	

City Of Lake City
Termination Sample Selection Testing
July 1, 2021 through June 30, 2024

Name	Termination Date	Termination PAF	Eide Bailly Notes
Amy Michelle Robinson	7/26/2024	Yes	Termination PAF states grievance from Michelle Robinson with wrongful termination and unpaid wages, alleging the city terminated her instead of paying what was owed.
Ashley Victoria Page	6/8/2023	Yes	
Brandon E Carter	7/25/2025	No	
Carolyn J Graham	6/9/2024	No	
Cindy T Powell	10/13/2021	No	
Contrell Watson	3/14/2025	Yes	
Frances M Benton	8/23/2024	No	Termination is outside of scope.
Gregory E Cartrette	9/19/2023	No	The HR Director informed us if someone puts in their two weeks, there should not be a PAF, but there should be a two weeks notice in the file. No two week notice was found in the file.
Hunter C Antwine	Current	No	HR Director said this person was an intern and left. No PAF was stated for the departure and the system still shows him as current. HR Director said since it was before their time, they did not feel comfortable updating the system with a random termination date.
Isaiah T Wilson	8/6/2023	No	
Jackie Mcfadden	Current	N/A	There was a final payroll certification noted in the final that said the individuals last day working was 9/24/2022. I then found a letter stating that they were required to take 30 days off before returning to work. This was approved by William A. Hall. A letter was provided to the mayor, but it appears it was not signed. No PAF for the retirement or the rehire. Date for the City Administrator was typed.
Laquantia C Goodman	9/12/2025	No	
Latwayne L Harrold	4/22/2024	Yes	
Lovith Anderson, Jr.	1/8/2023	No	
Mark A Strickland	5/26/2023	Yes	
Melissa L Singletary	11/6/2023	Yes	
Obie D Hickman	7/7/2023	No	
Sandra J Wood	8/25/2023	Yes	
Velma S Graham	1/5/2024	Yes	

City Of Lake City
Payroll Adjustment Sample Testing
July 1, 2021 through June 30, 2024

Name	Last PAF Date	Hourly Wage - From	Hourly Wage - To	Yearly Salary - From	Yearly Salary - To	Bi-Wk - From	Bi-Wk - To	Nature	Department Head Signature	City Administrator	Employee Signature	City Administrator Approval Date	End Daily Notes
Amanda M Turner	7/1/2024	15.45	16.85	30,127.50	32,857.50	1,158.75	1,263.75	Other: Annual Adjustment	No	Yes	Yes	7/5/2024	Date for the City Administrator was typed.
Amy Michelle Robinson	2/20/2024	16.00	blank	33,280.00	blank	blank	blank	Other: New Hire	Yes	Yes	Yes	2/2/2024	Other PAFs present suggesting an annual adjustment but none had signatures and one had a sticky note saying refused to sign.
Ashley Victoria Page	7/3/2022	19.24	22.29	40,019.20	46,363.20	1,539.20	1,783.20	Other: Annual Adjustment	Yes	No	Yes	7/7/2022	Date for the City Administrator was typed.
Brandon E Carter	7/1/2024	36.15	37.23	75,192.00	77,447.76	2,892.00	2,978.76	Other: Annual Adjustment	No	Yes	Yes	7/5/2024	Date for the City Administrator was typed.
Brittney Marie Webb	7/1/2024	18.00	18.54	35,100.00	36,153.00	1,350.00	1,390.50	Other: Annual Adjustment	No	Yes	Yes	7/5/2024	Date for the City Administrator was typed.
Carolyn J Graham	7/1/2022	9.13	9.40	18,990.40	19,552.00	730.40	752.00	Other: Annual Adjustment	No	No	No	No	
Cindy T Powel	7/1/2021	16.25	16.90	blank	blank	blank	blank	Nothing Marked	No	Yes	Yes	6/17/2021	
Contrell Watson	7/1/2024	24.52	25.26	51,001.60	52,531.65	1,961.60	2,020.45	Other: Annual Adjustment	Yes	Yes	Yes	7/5/2024	Date for the City Administrator was typed.
Duncan Craig Stratton	7/1/2024	13.93	14.35	42,765.10	44,048.05	1,644.81	1,964.16	Other: Annual Adjustment	Yes	Yes	Yes	7/21/2025	Date for the City Administrator was typed.
Frances M Benton	7/1/2023	26.45	28.13	55,016.00	58,510.00	2,116.00	2,250.40	Other: Annual Adjustment	No	Yes	Yes	7/10/2023	Promotion on 2/15/23.
Frederick L Sturms	7/1/2024	13.93	14.35	42,765.10	44,048.05	1,644.81	1,964.16	Other: Annual Adjustment	Yes	Yes	Yes	7/5/2024	Date for the City Administrator was typed.
Garrett N Brown	7/1/2024	20.75	21.37	40,462.50	41,676.38	1,556.25	1,602.94	Other: Annual Adjustment	Yes	Yes	No	7/5/2024	Date for the City Administrator was typed.
Gloria H Washington	7/1/2024	24.76	27.00	51,500.80	56,160.00	1,980.80	2,160.00	Other: Annual Adjustment	Yes	Yes	Yes	7/5/2024	Date for the City Administrator was typed.
Gregory E Cartrette	7/1/2023	20.52	21.14	40,014.00	41,223.00	1,539.00	1,585.17	Other: Annual Adjustment	No	Yes	Yes	7/13/2023	
Hunter C Antwine	6/17/2024	0.00	10.00	0.00	0.00	0.00	0.00	New Hire	Yes	Yes	Yes	6/21/2024	
Jackie McFadden	7/1/2024	29.36	30.24	61,068.80	62,900.86	2,348.80	2,419.26	Other: Annual Adjustment	No	Yes	Yes	7/5/2024	
Jiles P Williams	10/28/2024	20.59	21.65	44,031.00	45,032.00	2,138.50	2,080.00	Transfer & Promotion	Yes	Yes	Yes	11/6/2024	
Kayla M Hodge	7/1/2024	19.52	20.52	38,064.00	40,014.00	1,464.00	1,539.00	Other: Annual Adjustment	Yes	Yes	Yes	7/5/2024	
Kelsey A Pforr	7/1/2024	15.00	15.45	29,250.00	30,127.50	1,125.75	1,158.75	Other: Annual Adjustment	Yes	Yes	Yes	7/5/2024	Date for the City Administrator was typed.
Laquanta C Goodman	7/1/2024	28.85	29.72	60,008.00	61,808.24	2,308.00	2,377.24	Other: Annual Adjustment	No	Yes	Yes	7/5/2024	Date for the City Administrator was typed.
Makeda S Murphy	10/23/2024	15.00	blank	blank	blank	blank	blank	Other: New Hire	No	Yes	Yes	10/2/2024	
Malachia Singletary	7/1/2024	21.92	22.58	45,593.60	46,961.41	1,753.60	1,806.21	Other: Annual Adjustment	No	Yes	Yes	7/5/2024	Date for the City Administrator was typed.
Mark A Strickland	10/24/2022	21.50	21.50	blank	blank	blank	blank	Other: New Hire	No	No	Yes	No date	
Melissa L Singletary	7/1/2023	21.64	22.29	45,011.20	46,363.20	1,731.20	1,783.20	Other: Annual Adjustment	Yes	Yes	No	11/13/2023	
Obie D Hickman	1/6/2023	15.00	0.00	31,200.00	41,500.00	blank	blank	Within Salary Range Increase	Yes	No	Yes	No date	
Ricky Sims	7/1/2024	37.83	38.96	78,686.40	81,046.99	3,026.40	3,117.19	Other: Annual Adjustment	No	Yes	Yes	7/5/2024	Date for the City Administrator was typed. In addition, the individual signed his name under Department Head. There was also a note in the personnel file stating that Ricky Sims hired Joseph L Marsh to drive a vehicle, even though the City Administrator said it was not needed.
Sandra J Wood	7/24/2023	32.46	blank	67,516.80	blank	1,298.40	blank	Other: 6 month probationary period	Yes	Yes	Yes	8/7/2023	
Velma S Graham	9/30/2023	28.85	31.25	60,000.00	65,000.00	2,308.00	2,500.00	Promotion	Yes	Yes	Yes	11/3/2023	Latest PAF had 9/30/23 as effective date typed and then handwriting next to it stated 10/30/23.
Yamekia Robinson	11/14/2022	19.24	blank	40,019.20	blank	blank	blank	Other: Mayor Elect Transition Period	No	Yes	Yes	11/14/2022	

City Of Lake City
City Event Net Loss Breakdown
July 1, 2021 through June 30, 2024

FY 2022			
Event Name	Revenue	Expense	Net Effect
Community Events	(11,503.60)	2,999.06	(8,504.54)
FY 2023			
Event Name	Revenue	Expense	Net Effect
Community Events	(149.00)	38,185.97	38,036.97
Juneteenth Rev	(5,993.67)	30,508.91	24,515.24
Esports	-	54,180.59	54,180.59
Age Con	(2,570.00)	-	(2,570.00)
Gospel on the Green	-	4,804.86	4,804.86
Food Truck Rodeo	-	15,183.30	15,183.30
Artfields	-	20,210.89	20,210.89
Masquerade-Youth	-	38,188.37	38,188.37
Festival of Lights	-	2,882.06	2,882.06
Totals	(8,712.67)	204,144.95	195,432.28
FY 2024			
Event Name	Revenue	Expense	Net Effect
Community Events	(3,648.59)	74,130.05	70,481.46
Juneteenth Rev	-	3,263.80	3,263.80
Esports	-	42,093.17	42,093.17
Age Con	(18,860.09)	25,098.08	6,237.99
Pre Con Revenue	(113.00)	-	(113.00)
Gospel on the Green	-	5,050.03	5,050.03
Food Truck Rodeo	-	250.00	250.00
Artfields	-	5,375.00	5,375.00
Masquerade-Youth	-	625.00	625.00
Festival of Lights	-	6,762.86	6,762.86
Totals	(22,621.68)	162,647.99	140,026.31
Grand Total	(42,837.95)	369,792.00	326,954.05

Resolution 2014-279
City of Lake City
Procurement and Contracting Policy



Resolution 2014.279

City of Lake City Procurement and Contracting Policy

The purpose of this policy is to provide for the fair and equitable treatment of all purposes involved in public purchasing by the City of Lake City, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity. The City of Lake City shall not discriminate against any vendor on the basis of race, color, religion, national origin, gender, age, disability, or veteran status in any area of the purchasing process. The taxpayers of Lake City expect and have the right to receive a high level of service at the lowest possible cost. Increased competition results in lower costs; therefore, the following is a guidance for the procurement of all supplies, equipment and services for the City of Lake City.

I. PROCUREMENT METHODS

A. INFORMAL BID PROCEDURE

1. The Department Supervisor shall approve all purchases up to \$1,000.00 including sales tax, freight and delivery.
2. All purchases \$1,000.01 to \$2,500.00 including sales tax, freight, and delivery shall be supported by a minimum of three written quotations when attainable, which shall be submitted along with Purchase request and forwarded to the appropriate authority or his/her designee and copies to the Finance Department. The appropriate authority or his/her designee must approve this type of purchase. All purchases require the Supervisor's signature.

B. PURCHASING CARDS

1. The Purchasing Card is a credit card which will save time for the Assistant Finance Director by not having to key in a multitude of invoices. It is a convenient method for Department Supervisors when purchases are needed to just charge to its own department card. The Purchasing Card works the same as a personal credit card and will be accepted by any vendor who accepts VISA. Each card shall have a revolving credit limit of \$2,500.00, with exception of the Finance Director's revolving credit limit being \$15,000.00 and any and all balances shall be paid at month end. The Purchasing Card shall not be used for certain types of transactions; i.e. travel registration fees, entertainment or cash. Prohibited items are:

- Detective Agencies, Protective Services, Security Services including Armored Cars & Guard Dogs
- Car Rental Agencies (not elsewhere classified) Motor Home & Recreational Vehicle Rentals
- Express Payment Service Merchants - Parking Lots
- Car Washes
- Express Payment Service Merchants - Motion Picture Theaters
- Bands, Orchestras & Entertainers
- Betting (including Lottery Tickets, Casino Gaming Chips, & Off-track Betting & Wagers)
- Membership Clubs (Sports, Recreation & Athletic), Country Clubs, & Private Golf Courses
- Doctors
- Dentists & Orthodontists

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City of Lake City Procurement and Contracting Policy

- Osteopaths
- Chiropractors
- Optometrists & Ophthalmologists
- Opticians
- Optical Goods & Eyeglasses
- Chiropodists & Podiatrists
- Nursing & Personal Care Facilities
- Hospitals
- Medical & Dental Laboratories
- Medical Services & Health Practitioners (not elsewhere classified)
- Legal Services & Attorneys
- Elementary, Secondary Schools & Correspondence Schools
- Business & Secretarial Schools
- Vocational & Trade Schools
- Schools & Educational Services (not elsewhere classified)
- Child Care Services
- Charitable & Social Service Organizations
- Civic, Social, & Fraternal Associations
- Political Organizations
- Religious Organizations
- Automobile Associations
- Membership Organizations (not elsewhere classified)
- Accounting, Auditing, & Bookkeeping Services
- Court Costs, Including Alimony & Child Support
- Fines
- Bail & Bond Payment
- Tax Payments
- Government Services (not elsewhere classified)
- Government Loan Payments
- Automated Rental Services
- U.K. Supermarkets - Electronic Hot File (For Regional Use Only)
- U.K. Petrol Stations - Electronic Hot File (For Regional Use Only) Requirements for Use
- Automobile Rentals
- Hotels & Motels
- Railroads
- Local/Suburban Commuter Passenger Transportation, including Ferries
- Passenger Railways
- Taxicabs or Limousines
- Motor Freight Carriers, Trucking - local/long distance, moving & storage companies
- Local Delivery Services
- Storage Companies - Local Delivery Services
- Steamship & Cruise Lines
- Airlines & Air Carriers (not elsewhere classified)
- Airports, Flying Fields & Airport Terminals
- Travel Agencies

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City Qf Lake City Procurement and Contracting Policy

- TUITravel
- Transportation & Travel-Related Arrangement Services (not elsewhere classified)
- Mail or Telephone Order (excluding travel agencies)
- Toll Roads & Bridge Toll Fees
- Telegraph Services
- Wire Transfer - Money Orders
- Cable & Other PayTelevision Services
- Utilities - Electric, Gas, Water, Sanitation
- Precious Stones&Metals, Watches&Jewelry
- Petroleum & Petroleum Products
- Florist Supplies, Nursery Stock & Flowers
- Mobile Home Dealers
- Duty Free Stores
- Service Stations (with or without ancillary services)
- Automated Fuel Dispensers
- Snowmobile Dealers
- Furriers &Fur Shops
- Eating Places & Restaurants
- Drinking Places (Alcoholic Beverages) Bars, Taverns, Cocktail Lounges, Nightclubs, & Discotheque Lounges
- Package Stores-Beer, Wine &Liquor
- Pawn Shops
- Jewelry Stores, Watches, Clocks, & Silverware Stores
- Direct Marketing Insurance Services
- Direct Marketing Travel-Related Arrangement Services
- Direct Selling Establishments/Door-to-Door Sales
- Outbound Telemarketing Merchant
- Cigar Stores & Stands
- Electric Razor Stores- Sales & Service
- Financial Institutions- Manual Cash Disbursements
- Financial Institutions - Automated Cash Disbursements
- Financial Institutions - Merchandise & Services
- Non-Financial Institutions - Foreign Currency, Money Orders (not wire transfer) & Travelers Cheques
- Security Brokers/Dealers
- Insurance Sales & Underwriting
- Insurance Premiums
- Insurance (not elsewhere classified)
- Overpayments
- Savings Bonds
- Lodging - Hotels Motels, Resorts, & Central Reservation Services (not elsewhere classified)
- Timeshares
- Barber & Beauty Shops
- Dating &EscortServices
- Tax Preparation Service

Resolution 2014.279
City of Lake City Procurement and Contracting Policy

- Counseling Service -Debt, Marriage & Personal
- Buying - Shopping Services & Clubs
- Hospital Patient Personal Funds Withdrawal Accounts
- Babysitting Services
- Massage Parlors
- Health & Beauty Spas
- Consumer Credit Reporting Agencies
- Cleaning & Maintenance
- Employment Agencies & Temporary Help Services
- Management, Consulting & Public Relations Services
- Electronics, cell phones/accessories, computers/accessories, I-Pads, Kindles, mapping devices, & GPS systems

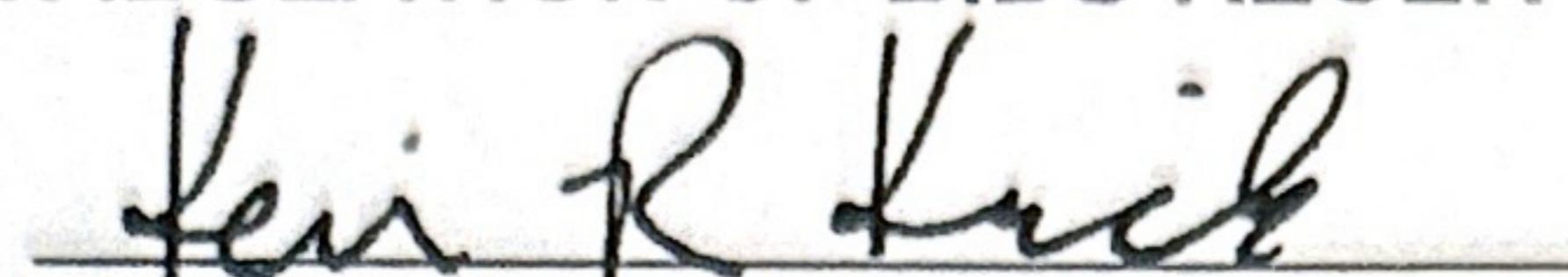
2. The names submitted by each Department Supervisor shall be printed on the card and the cardholder is the only person authorized to use the card. The Department Supervisor shall be responsible that the authorized card holder uses the Purchase Card for legitimate business only and shall ensure all purchases are within the guidelines of the City's procurement policy. Disciplinary action will be taken against the cardholder if card is misused in accordance with the City's Personnel Policy. The current policy states:

\$0.01 - \$1,000.00	No Quotes
\$1,001.01-\$5,000.00	3 Written Quotes (when attainable)

3. Receipts and Purchase Requests shall be reconciled to the statement and forwarded within three days after receipt of statement to the Finance Department. In the case of telephone order, submit request to the appropriate authority or his/her designee and forward to the Finance Department. Receipts must have approval signatures, general ledger account numbers and quotes, if applicable, before submitting to the Finance Department for posting.

C. REQUEST FOR QUOTATIONS (RFQ)

1. All final purchases \$1,000.01 - \$5,000.00 including sales tax, freight and delivery shall be supported by written quotations (when attainable) which shall be submitted on Request for Quotation (RFQ) Form and forwarded to the Finance Department. The Mayor/City Council must approve all purchases above \$5,000.01.
2. The Finance Department upon approval of Mayor or Mayor's designee can pay any invoice that allows payment discounts. Council members shall be apprised of all such invoices allowing discounts at the next regular City Council Meeting.
3. In all of the above informal purchases, the bid shall be awarded to the lowest responsible and responsive bidder who best meets the City's specifications or scope of work. Factors considered in awarding an informal bid shall include but not be limited to the following:

**CERTIFIED AS A TRUE AND CORRECT
TABULATION OF BIDS RECEIVED**

Kevin Krick, P.E.
Project Manager

CERTIFIED BIDS RECEIVED

PROJECT: MULTI-PURPOSE FIELD AND WALKING TRAIL AT
BLANDING STREET PARK FOR THE CITY OF LAKE CITY

PROJECT NO.: 60695043

PLACE: City of Lake City
City Administration Building
202 Kelley Street
Lake City, SC 29560

DATE: March 9, 2023 **TIME:** 2:00 PM

CONTRACTOR	5% BID BOND	RECEIVED ADDENDUM #1	TOTAL OF BASE BID	TOTAL OF ALTERNATE	Total of Base Bid and Alternate	ORDER OF BIDS
Digging Deep Construction, LLC	X	Yes	\$131,000.00	\$80,000.00	\$211,000.00	1
JF Contractors, LLC	X	Yes	\$212,350.00	\$86,250.00	\$298,600.00	2
Hardee Construction Co., Inc.	X	Yes	\$746,000.00	\$154,000.00	\$900,000.00	3