
The Term “Offer” Means Your “Bid” or “Proposal”.

SUBMIT OFFER BY (Opening Date/Time): 02/25/2014 @ 2:00 PM EST See “Deadline For Submission Of Offer” provision

QUESTIONS MUST BE RECEIVED BY: 02/05/2014 @ 5:00 PM EST See “Questions From Offerors” provision

NUMBER OF COPIES TO BE SUBMITTED: 1 Original, 4 Copies, And 1 Redacted Copy

Offers must be submitted in a sealed package. Solicitation Number & Opening Date must appear on package exterior.

SUBMIT YOUR OFFER TO EITHER OF THE FOLLOWING ADDRESSES:

MAILING ADDRESS:
Trident Technical College
Procurement Office
PO Box 118067
Charleston, SC 29423
Fax: 843 574-6395

PHYSICAL ADDRESS:
Trident Technical College
Procurement Office
Building 940, Suite G, Room 110
2050 Mabeline Rd. N. Chas SC 29406

ALL MAIL IS PICKED UP FROM THE US POSTAL SERVICE ONCE DAILY AT AROUND 8:00 A.M. (EXCLUDING WEEKENDS AND HOLIDAYS).

CONFERENCE TYPE: Pre-proposal Conference – Non-Mandatory
DATE & TIME: Tuesday, 02/04/2014 @ 11:30 AM EST
As appropriate, see “Conferences - Pre-Bid/Proposal” & “Site Visit” provisions

LOCATION: Trident Technical College
7118 Rivers Avenue
Building 900, Room 201
North Charleston, SC 29406

AWARD & AMENDMENTS
Award will be posted on the website stated below on 03/07/2014. The award, this solicitation, and any amendments will be posted at the following web address: http://www.tridenttech.edu/procurement.htm

You must submit a signed copy of this form with Your Offer. By submitting a bid or proposal, You agree to be bound by the terms of the Solicitation. You agree to hold Your Offer open for a minimum of sixty (60) calendar days after the Opening Date.

NAME OF OFFEROR (Full legal name of business submitting the offer)

AUTHORIZED SIGNATURE
(Person signing must be authorized to submit binding offer to enter contract on behalf of Offeror named above.)

TITLE (Business title of person signing above)

PRINTED NAME (Printed name of person signing above)

DATE SIGNED (See “Signing Your Offer” provision.)

Instructions regarding Offeror’s name: Any award issued will be issued to, and the contract will be formed with, the entity identified as the offeror above. An offer may be submitted by only one legal entity. The entity named as the offeror must be a single and distinct legal entity. Do not use the name of a branch office or a division of a larger entity if the branch or division is not a separate legal entity, i.e., a separate corporation, partnership, sole proprietorship, etc.

STATE OF INCORPORATION
(If Offeror is a corporation, identify the state of Incorporation.)

TAXPAYER IDENTIFICATION NO.
(See “Taxpayer Identification Number” provision)

COVER PAGE MMO (JAN. 2006)
<table>
<thead>
<tr>
<th>HOME OFFICE ADDRESS</th>
<th>NOTICE ADDRESS</th>
<th>PAYMENT ADDRESS</th>
<th>ORDER ADDRESS</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Address for offeror’s home office / principal place of business)</td>
<td>(Address to which all procurement and contract related notices should be sent.) (See “Notice” clause)</td>
<td>(Address to which payments will be sent.) (See “Payment” clause)</td>
<td>(Address to which purchase orders will be sent) (See “Purchase Orders and “Contract Documents” clauses)</td>
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<td>Area Code - Number - Extension Facsimile</td>
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<td>Order Address same as Home Office Address</td>
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<td></td>
<td>Payment Address same as Notice Address (check only one)</td>
<td>Order Address same as Notice Address (check only one)</td>
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**ACKNOWLEDGMENT OF AMENDMENTS**
Offerors acknowledges receipt of amendments by indicating amendment number and its date of issue. (See “Amendments to Solicitation” Provision)

<table>
<thead>
<tr>
<th>Amendment No.</th>
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**DISCOUNT FOR PROMPT PAYMENT**
(See “Discount for Prompt Payment” clause)

<table>
<thead>
<tr>
<th>10 Calendar Days (%)</th>
<th>20 Calendar Days (%)</th>
<th>30 Calendar Days (%)</th>
<th>Calendar Days (%)</th>
</tr>
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Bidders shall acknowledge receipt of this Amendment prior to date and time specified in the solicitation, or as amended, by one of the following methods: (1) by signing and returning the Amendment, (2) by letter, or (3) by submitting a bid that indicates in some way that the bidder received the amendment. Failure of your acknowledgement to be received at the issuing office prior to date and time specified may result in rejection of your offer. If by virtue of this amendment you desire to change an offer already submitted, such change may be made by telegram or letter, provided such telegram or letter makes reference to the solicitation and this amendment, and is received prior to the opening hour and date specified. The college will not accept faxed amendments.

Except as provided herein all terms and conditions of the document referenced as heretofore changed remain unchanged and in full force and effect.

Solicitation #: 140120-946-05106-02/25/14

Is hereby amended as follows:

1. On page 16, section titled “Summary of Offeror’s Qualifications”, after the last sentence of item #1 add: Sarbanes-Oxley specifically provides for rotation of both the lead and concurring partner after five years and NACUBO recommends a change every seven years. Therefore, any offeror that has provided audit services for the college within the last five years must offer and assign a different lead and concurring partner as well as lead on-site auditor than was previously assigned during the last five years.

2. On page 15, section titled “Mandatory Criteria”, add as item #10:

10. Affirm that if offeror has provided audit services for the college within the last five years that a different lead and concurring partner as well as lead on-site auditor will be assigned to the project.

3. On page 17, section titled “Nature of Services Required”, under the section titled “Report Requirements” add: The College has submitted the fiscal year 2013 CAFR for the Certification of Excellence in Financial Reporting program of the GFOA and plans to continue submission and achieving a high standard of financial reporting. It is the responsibility of the successful offeror to assist management in responding to GFOA reviewer comments and suggestions for improvement; and to ensure the CAFR meets the requirements of this program.

Questions

1. Did the audit firm propose any adjusting audit entries for the 2013 audit? Yes

2. If so, in general, what did they relate to?
   GASB scholarship allowance calculation related to direct loans

3. Approximately how long did the audit firm spend in the field for interim and year-end fieldwork and how many auditors were present during that time?
   Typically, 40 hours at interim; 8 hours at June 30 for inventory; and 40-60 hours on-site at year end, plus additional hours via email for reviewing final documents. In FY13: 2 auditors on site 5/22-5/24; from offices 5/20-5/21; 4 auditors 6/28 Bookstore inventory (some years 3 auditors); 3 auditors onsite 8/12-8/16; 1 auditor onsite 8/22

4. Who prepares the first draft of the financial statements and SEFA, management or the auditor?
   Management

5. What were the audit fees for the college for the past five years?
   $30,000 per year plus $3,000 for additional single audit work in FY12
6. Historically, has the auditor maintained control of the final CAFR document through final processing, once the draft is provided by the TTC staff? Or does the staff maintain control of the document throughout the process and implement any review changes noted by the auditor?
   The staff maintain control of the CAFR throughout the process and implement review changes noted by the auditor.

7. To what extent did the prior auditor utilize the internal auditor and/or rely on his/her work?
   None

   Is the internal auditor available to assist with any of the single audit testing?
   Not at this time

8. Were there any additional services provided outside the scope of the audit in the last few years?
   No

   Does management anticipate any additional services outside the scope of the audit for FY14?
   No

9. Is the prior auditor proposing?
   Unknown

10. Are there any significant changes in accounting staff in the current year that would affect the FY14 audit process?
    No changes in accounting staff have occurred in FY14 that would affect the audit. There has been turnover in the student refunds position during FY2013 and this position is currently being filled.

11. Historically, when has TTC staff been ready to start interim/planning work for the audit and year-end work for the audit?
    Interim work is usually completed in May. Year-end work is completed in August. See attached internal planning schedule from FY13.

12. When are the final financial statements of the TTC Foundation provided to the TTC auditor?
    The TTC Foundation statements are generally available by the end of the first week of September/early part of the second week.

13. Has the new nursing building been put into service yet?
    Yes
    Are there any other major ongoing capital projects?
    There are a number of ongoing maintenance and renovation projects. The college is making plans and seeking funding for a large new Aeronautical Training Center.

14. Are there any major anticipated changes to federal funding and/or major programs in FY14?
    Not that we are aware of

15. Are there any major anticipated changes to revenue streams or expenditures in FY14?
    No.

16. Most recent audit:
    a. How many adjusting journal entries did the predecessor auditor propose for the FY2013 financial statement audit?
       2
    b. Describe nature of those adjustments or provide copy of AJEs.
       GASB scholarship allowance calculation related to direct loans (See page 8 & 9 of attached journal entries)
    c. How many adjusting journal entries did the client make after providing the Trial Balance to the auditors?
       10
d. Describe nature of those adjustments.
   depreciation expense; inactivated equipment; capitalized interest expense; construction
   expense accrual and related construction in progress; State allocation receivable; misc
   restricted account adjustments (See attached journal entries) There were more adjustments
   than normally posted during fieldwork in FY13 due to the transition of the Director and
   subsequent training of the Assistant Director position.

e. Were there any disagreements with the predecessor auditors?
   No.

f. How many years has the predecessor auditor performed the audit?
   10 years

g. How many hours were the auditors on-site in the past?
   Typically, 40 hours at interim; 8 hours at June 30 for inventory; and 40-60 hours at year end.

h. What was the fee of the prior year audit contract?
   $30,000 per year

i. Were there any additional billings from the audit firm?
   Yes

j. If yes, describe nature of services provided and amount.
   $3,000 for significant additional Single Audit work in FY12

17. Audit under proposal:
   a. Did (will) the client enter into any new debt agreements during year?
      There are no new debt agreements for FY14.
   b. Are any expected during the term of the audit engagement?
      Possibly for capital projects.
   c. Has there been a change in accounting personnel during year?
      There has been turnover in the student refunds position during FY2013 and this position is
      currently being filled.
   d. Are any changes in accounting personnel expected during the term of the audit engagement (e.g.,
      retirements, adding/deleting positions)?
      We plan to add two positions - in student accounts and in payroll.
   e. Provide qualifications of current finance department (e.g., years in current position, years in
      governmental accounting, CPA, Degreed accountant?).
      See attached
   f. Has there been a change in accounting software during year?
      No.
   g. Is a change in accounting software expected during the term of the audit contract?
      No.
   h. Are all accounting functions performed at one location?
      All accounting functions are at Main campus. There are cashiers at Berkeley, Palmer and Mt.
      Pleasant. However, their daily reconciliation and deposit information is sent to the Finance
      department at Main
   i. When are the financial statements of the Foundation available?
      The TTC Foundation statements are generally available by the end of the first week of
      September/early part of the second week
   j. Was a management letter issued for fye 6/30/13? (If yes, please provide a copy)
      No, but internal controls were documented in the presentation to the Area Commission.
   k. When will the draft of the Schedule of Expenditures of Federal Awards be available?
      A draft of the SEFA is prepared at interim fieldwork; the final is available with all other
      statements at year end.
   l. In the past, what adjustments were made (amounts and nature) from the preliminary SEFA to the final
      SEFA?
      Generally, the preliminary SEFA is created in April or May, when the external auditors make
      their first visit. The final SEFA is prepared in July. Thus, the final SEFA includes
      disbursements made in the interim period

18. What is acceptable timing to perform interim work?
   Generally, interim work is scheduled during April, May or June at a mutually agreeable time. See the
   attached year end schedule from FY13
19. When is the general ledger typically closed out and ready for the auditors to begin final year-end work? 
   At a mutually agreed upon time during August. See the attached year end schedule from FY13

20. What was the prior year audit fee? 
   $30,000 per year

21. Were additional audit fees incurred in recent years related to services provided outside of the normal scope of the audit? If so, please explain. 
   No

22. What responsibility does the College take in preparing the financial statement schedules and footnote disclosures? 
   The College takes full responsibility for preparing the financial statement schedules and footnote disclosures. We may request assistance or advice in writing new disclosures.

23. Are there any significant changes from the prior year that would have an impact on our proposal? 
   None that we are aware of.

24. Is there anything in particular that the College was not happy with regarding the prior auditors' performance? 
   The prior audit was performed professionally.

25. Did the College receive any written management letter comments in the prior year? If so, have those issues been resolved? 
   No

26. Who prepares your financial statement? 
   Finance department staff

27. Who prepares CAFR? 
   Finance department staff

28. What accounting software do you use? 
   Ellucian Colleague

29. What access to your accounting system is provided to your auditors (on site and remote)? 
   Inquiry Access and VPN Access

30. When can interim audit work begin? 
   Generally, interim work is scheduled during April, May or June at a mutually agreeable time. See the attached year end schedule from FY13

31. When do you typically schedule final field work? 
   At a mutually agreed upon time during August. See the attached year end schedule from FY13

32. When will your financial statement be complete? 
   At a mutually agreed upon time during August. See the attached year end schedule from FY13

33. Please describe your risk assessment activities. 
   The college manages risk through the Cabinet and several committees.

34. Do you anticipate issuing any debt during the current fiscal year? 
   No

35. Will your internal auditors be available to the external auditor for specific field work? 
   No

36. When is your physical bookstore inventory scheduled? 
   The last weekday of June. See the attached year end schedule from FY13

37. What contact with governance is available to the external auditor?
Arrangements can be made for the auditors to contact the President, Area Commission Chairman, and Finance Committee Chairman as necessary. The external auditor should present the CAFR to the Area Commission, usually at the November meeting.

38. Who prints and publishes your financial statements?
   The College's Print Shop prints the financial statements

39. Who directs the internal audit function and to whom do the internal auditors report?
   The internal auditor reports to the Vice President for Finance and Administration. The internal auditor performs audits based on a routine audit plan and requests from the President, VP’s, other Cabinet Members, and the Area Commission.

40. When does the CAFR review take place?
   The CAFR review occurs during September
Trident Technical College Key Finance Department Staff

Melody Taylor, Director of Finance
Current position: Beginning April 2013
Other positions at TTC: Assistant Director of Finance, August 2005-April 2013
Internal Auditor, March 1995-March 2002
Education: BS in Business Administration with emphasis in Accounting; Master of Accountancy

Heather Brady, Accountant/Fiscal Analyst (Cash Manager)
Current position: Beginning April 2013
Years in governmental accounting: 6 years
Years in higher ed accounting: 12 years
Education: BS in Business Administration with emphasis in Accounting, MBA, CBMI

Cathy Elrod, Grants Accountant
Current position: Beginning May 2006
Other positions at TTC: Internal Auditor, August 2004 – April 2006
Administrative Coordinator/Paralegal, September 1998 – August 2004
Years in higher ed accounting: 10 years
Has worked as full-charge bookkeeper or accountant since 1978
Education: Bachelor of Science in Business Management

Lisa Livingston, AP/Student Refunds Manager
Current Position: Beginning August 2007
Years in higher ed accounting: 6+ years
Years in governmental accounting: 20+ years
Education: Bachelors in Accounting and Masters of Business Administration

Teresa Turner, Payroll Manager
Current position: Beginning March 2012
Other Positions: Bookkeeper/Office Manager – November 1996 – June 2009
Administrative Assistant – November 1979 – July 1984
Years in governmental/higher ed accounting: 1 year 11 months
Education: Bachelor in Accounting, Bachelor in Business Administration, and Associates in Secretarial Science

Barbara Veno, AR Manager
Current Position: Beginning May 2012
Other positions at TTC: Accountant/Fiscal Analyst, April 1988 – May 2012
Years in governmental/higher ed accounting: 28+ years
Years in industry prior to TTC: 12+ years
Education: BS in Business Administration with emphasis in Accounting
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<tr>
<th>DATE</th>
<th>TASK</th>
<th>ASSIGNED</th>
<th>COMMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 22-24</td>
<td>Auditors on campus for preliminary testing</td>
<td>DeLoach &amp; Williamson</td>
<td></td>
</tr>
<tr>
<td>June 24-28</td>
<td>Bookstore closed for inventory</td>
<td>Jloundia, Sherry</td>
<td></td>
</tr>
<tr>
<td>June 28</td>
<td>Auditors on campus for inventory testing</td>
<td>DeLoach &amp; Williamson</td>
<td></td>
</tr>
<tr>
<td>June 17-23</td>
<td>Fall 2013 Registration-Online Online &amp; in-person</td>
<td></td>
<td>Online &amp; In Person registration not available June 28-30</td>
</tr>
<tr>
<td>June 24-July 26</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 20 (Thursday)12:00 PM</td>
<td>Petty Cash disbursements</td>
<td>Shannon &amp; Barbara &amp; Wendy</td>
<td>Last day to pay reimbursements from 2013 budgets</td>
</tr>
<tr>
<td>June 28 (Friday)</td>
<td>Colleague down at 11:00 AM</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 28 12:00 PM</td>
<td>Close out cashiers on Main, Palmer &amp; Berkeley (including Con Ed); deposits through June 28</td>
<td>Cashiers Wendy/Barbara will direct close-out activity</td>
<td>RED deposits made</td>
</tr>
<tr>
<td>June 28 12:00 PM thru June 30 (system will not come back up before June 30 even if all processes are complete)</td>
<td>Reconcile sessions Follow schedule including DGLP, IGLP, FGLP, SGLP, CGLP, PGLT, AGBL (HOLD), ARTB (HOLD), GLTB (HOLD), etc.</td>
<td>Wendy Heather runs all programs in order.</td>
<td></td>
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<tr>
<td>July 1 (Monday)</td>
<td>System up at 8:00AM (Projected time)</td>
<td>Liz</td>
<td></td>
</tr>
<tr>
<td>July 1</td>
<td>FY13 notebooks ready</td>
<td>Liz</td>
<td></td>
</tr>
<tr>
<td>July 1-5</td>
<td>Student Holidays</td>
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<tr>
<td>July 4 (Thursday)</td>
<td>Independence Day Holiday</td>
<td></td>
<td>College Closed</td>
</tr>
<tr>
<td>July 8 (Monday) 5:00 PM deadline for processing</td>
<td>Accounts Payable invoices Check requests Travel</td>
<td>Joyce Mary Cheryl Liz</td>
<td>Invoices must be in AP in order to be processed on July 10 check run</td>
</tr>
<tr>
<td>July 12 (Friday)</td>
<td>Last day for FY13 vouchers</td>
<td>Joyce Mary Cheryl Liz</td>
<td>If needed vouchers allowed through July 12 for 2013 budgets</td>
</tr>
<tr>
<td>July 17 (Wednesday)</td>
<td>TTC Foundation deadline for billing</td>
<td>Orlando</td>
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</tr>
<tr>
<td>August 2 (Friday)</td>
<td>FY13 adjustments completed</td>
<td>Melody, Barbara, Lisa, Cathy, Heather</td>
<td>July 26 is 1st fee payment deadline for FAR2013</td>
</tr>
<tr>
<td>August 2 (Friday)</td>
<td>Year end “Bibles” Reconciliations completed</td>
<td>Finance staff</td>
<td></td>
</tr>
<tr>
<td>August 12-16</td>
<td>Auditors on campus for Year end</td>
<td>DeLoach &amp; Williamson</td>
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<tr>
<td>August TBD</td>
<td>Statements to Harriet for</td>
<td>Sherry, Melody</td>
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<tr>
<td>Date</td>
<td>Task</td>
<td>Responsible</td>
<td>Notes</td>
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<tr>
<td>September TBD</td>
<td>Statements to the print shop</td>
<td>Harriet/Sherry</td>
<td>Harriet sent file last year with instructions.</td>
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<td>September 30</td>
<td>2013 CAFR issued</td>
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<td>Account Number</td>
<td>Object Code</td>
<td>Description</td>
<td>Debit</td>
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<td>Reclass Funds from Sale of Assets</td>
<td>18,119.61</td>
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<td>TOTAL (Debits/Credits)</td>
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<td>$6,016,808.50</td>
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Prepared By: M Taylor
## Journal Entry Form

**Date:** 6/30/2013

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**TOTAL (Debits/Credits)**

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<th>Credit</th>
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**Prepared By:** M Taylor
**Journal Entry Form**

**Date:** 6/30/2013  
**Entry Number:** 5030321

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<td>11189</td>
<td>Adj Interest Exp &amp; Cap Fee alloc for</td>
<td>105,275.00</td>
<td></td>
<td>Calculated payment less</td>
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<td></td>
<td></td>
<td>58020</td>
<td>capitalized interest</td>
<td></td>
<td>105,275.00</td>
<td>estimated interest earnings</td>
</tr>
<tr>
<td>52-0100000</td>
<td></td>
<td>12411</td>
<td>Add capitalized interest to CIP</td>
<td>105,275.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>52-9052101</td>
<td></td>
<td>58042</td>
<td></td>
<td></td>
<td>105,275.00</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL (Debits/Credits)**  
$210,550.00  $210,550.00

**Prepared By:**  
M Taylor
## Journal Entry Form

**Date:** 6/30/2013  
**Entry Number:** J030309

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Object Code</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>53-9053109</td>
<td>41180</td>
<td>J030321 - DID NOT TRANSFER REVENUE</td>
<td></td>
<td>105,275.00</td>
<td>Calculated payment less</td>
</tr>
<tr>
<td>52-9052101</td>
<td>58042</td>
<td></td>
<td>105,275.00</td>
<td></td>
<td>estimated interest earnings</td>
</tr>
</tbody>
</table>

### TOTAL (Debits/Credits)
- **Debit:** $105,275.00
- **Credit:** $105,275.00

**Prepared By:** M Taylor
### Journal Entry Form

**Date:** 8/14/2013

**Entry Number:** J030324

#### Account Number | Object Code | Description | Debit       | Credit      | Explanation |
---|---|---|---|---|---|
51-9051170 | 57120 | V0475895 CHINA CONST JUNE 30 INVOICE | 2,266,354.96 |   |   |
51-0100000 | 21110 |   |   | 2,266,354.96 |   |

**TOTAL (Debits/Credits)**: 

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,266,354.96</td>
<td>$2,266,354.96</td>
</tr>
</tbody>
</table>

**Prepared By:** M Taylor
## JOURNAL VOUCHER

**DATE:** 6/30/13  
**ENTRY NUMBER:** J03030-0

**PREPARED BY:** MB Taylor  
**APPROVED BY/DATE:**  

<table>
<thead>
<tr>
<th>ID Number</th>
<th>ACCT Debited Ledger Acct Obj</th>
<th>Description</th>
<th>Amount</th>
<th>ACCT Credited Ledger Acct Obj</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>10-0100000-11252-0</td>
<td>7/15 C-001 SBTCE-COLLEGE APPRO</td>
<td>536,136.00</td>
<td>10-6580110-47011-0</td>
<td>22,200.58</td>
<td>&quot; &quot;</td>
</tr>
<tr>
<td></td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
<td></td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
</tr>
</tbody>
</table>

**TOTAL**
## Journal Entry Form

**Date:** 6/30/2013

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Object Code</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>80-6580010</td>
<td>41080</td>
<td>FY13 Scholarship Allow Tuition Offset</td>
<td>285,694.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>80-8680020</td>
<td>41085</td>
<td>* Auxiliary Offset</td>
<td></td>
<td>834.00</td>
<td></td>
</tr>
<tr>
<td>80-9840500</td>
<td>59285</td>
<td></td>
<td></td>
<td>284,860.00</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL (Debits/Credits)**

- **Debit:** $285,694.00
- **Credit:** $285,694.00

**Prepared By:** M Taylor
### Journal Entry Form

**Date:** 8/26/2013

**Entry Number:** 0830333

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Object Code</th>
<th>Description</th>
<th>Debit</th>
<th>Credit</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>80-9840500</td>
<td>49010</td>
<td>ADJ FOR ALL DIRECT LOANS</td>
<td>5,837,612.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>80-9840500</td>
<td>59287</td>
<td></td>
<td></td>
<td>5,837,612.00</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL (Debits/Credits)**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5,837,612.00</td>
<td>$5,837,612.00</td>
</tr>
</tbody>
</table>

**Prepared By:** M Taylor
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>21-9841902-49010-0</td>
<td>S.C. Student Loans: Grant Contract-Federal</td>
<td></td>
<td>3,074.94</td>
<td></td>
<td>To defer additional revenue at fiscal year end 2012/2013 due to late payment</td>
</tr>
<tr>
<td></td>
<td>Bal Sht Acct: Deferred Revenue</td>
<td></td>
<td>-3,074.94</td>
<td>21-0100000-22201-0</td>
<td>payment posting</td>
</tr>
<tr>
<td>ID #</td>
<td>Acct. Debit Account</td>
<td>Account Name</td>
<td>Amount</td>
<td>Acct. Credit Account</td>
<td>Explanation</td>
</tr>
<tr>
<td>-------</td>
<td>--------------------</td>
<td>---------------------------------------</td>
<td>--------</td>
<td>---------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>29-9099999-49011-0</td>
<td>Other Restricted: Grant Contract-State</td>
<td></td>
<td>31.03</td>
<td></td>
<td>To defer revenue for TTCF Zucker Technology fund from FY 2013 to FY 2014</td>
</tr>
<tr>
<td></td>
<td>Bal Sht Acct: Deferred Revenue</td>
<td></td>
<td>-31.03</td>
<td>29-0100000-22201-0</td>
<td></td>
</tr>
</tbody>
</table>
## TRIDENT TECHNICAL COLLEGE

### JOURNAL VOUCHER

**DATE:** June 30, 2013

**ENTRY NUMBER:** J030320

**PREPARED BY:** Cathy Elrod

**APPROVED BY/DATE:** 8/13/13

<table>
<thead>
<tr>
<th>ID Number</th>
<th>ACCT Debited Ledger Acct Obj</th>
<th>Description</th>
<th>Amount</th>
<th>ACCT Credited Ledger Acct Obj</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>10-6581000-52801-0</td>
<td>General Inst. Exp.: Unreimbursed Grant Expense</td>
<td>82.03</td>
<td></td>
<td>To reclass use tax on V0465328 P6100570</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Project Assist: Grant Contract—Federal</td>
<td>-82.03</td>
<td>21-9843014-49010-0</td>
<td>Amer. Generator, posted</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>After billing deadline for Grant year 2013</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL**