

FY 2024-25 Bank Account and Transparency Accountability Report

Pursuant to Proviso 117.78 of the FY2025-26 Appropriations Act

Agency Name/Number: South Carolina Department of Corrections
Account Name:
Purpose of Account: Trust cash account for individual inmate transactions

Exemption Requested: Yes ☒ No ☐

If exemption is requested, reason:

Exemption Granted 12/12/17

Exemption Approved in Prior Year: Yes ☒ No ☐

Authorized Personnel

Check Writing/Withdrawal:

Name: Joel E. Anderson
Title: Interim Director

Name: Scott Ludlam
Title: Director of Budget and Finance

Reconciliation:

Name: Tina Jeffcoat
Title: Accountant

Name: Georganna Martin
Title: Accounting Manager

Financial Information

Beginning Balance at July 1, 2024:

Detailed Transactions During FY 2024-2025:

Deposits: (Please list each deposit separately. Add lines as needed.)

Date	Amount	Source

Withdrawals: (Please list each withdrawal separately. Add lines as needed)

Date	Amount	Payee	Description of Goods/Services Purchased

Ending Balance at June 30, 2025:

-

FY 2024-25 Bank Account and Transparency Accountability Report

Pursuant to Proviso 117.78 of the FY2025-26 Appropriations Act

Agency Name/Number: South Carolina Department of Corrections
Account Name: N040 SCDC Southstate Bank Special Funds Composite Reservoir Account
Purpose of Account: Trust cash account for individual inmate transactions

Exemption Requested: Yes ☒ No ☐

If exemption is requested, reason:

Exemption Granted 12/12/17

Exemption Approved in Prior Year: Yes ☒ No ☐

Authorized Personnel

Check Writing/Withdrawal:

Name: Joel E. Anderson
Title: Interim Director

Name: Scott Ludlam
Title: Director of Budget and Finance

Reconciliation:

Name: Tina Jeffcoat
Title: Accountant

Name: Georganna Martin
Title: Accounting Manager

Financial Information

Beginning Balance as of July 1, 2024:

Detailed Transactions During FY 2024-2025

Deposits: (Please list each deposit separately. Add lines as needed.)

Date	Amount	Source
7/1/24 - 6/30/25	11,994.02	Summary of Deposits

Withdrawals: (Please list each withdrawal separately. Add lines as needed)

Date	Amount	Payee	Description of Goods/Service
7/1/24 - 6/30/25	230.00		

Ending Balance at June 30, 2025:

FY 2024-25 Bank Account and Transparency Accountability Report

Pursuant to Proviso 117.78 of the FY2025-26 Appropriations Act

Agency Name/Number: South Carolina Department of Corrections
Account Name: N040 SCDC Southstate Bank EH Cooper Trust Composite Reservoir Account
Purpose of Account: Trust cash account for individual inmate transactions

Exemption Requested: Yes ☒ No ☐

If exemption is requested, reason:

Exemption Granted 12/12/17

Exemption Approved in Prior Year: Yes ☒ No ☐

Authorized Personnel

Check Writing/Withdrawal:

Name: Joel E. Anderson
Title: Interim Director

Name: Scott Ludlam
Title: Director of Budget and Finance

Reconciliation:

Name: Tina Jeffcoat
Title: Accountant

Name: Georganna Martin
Title: Accounting Manager

Financial Information

Beginning Balance at July 1, 2024:

Detailed Transactions During FY 2024-2025:

Deposits: (Please list each deposit separately. Add lines as needed.)

Date	Amount	Source
7/1/24- 6/30/25	69,735.34	Summary of Deposits

Withdrawals: (Please list each withdrawal separately. Add lines as needed)

Date	Amount	Payee	Description of Goods/Services Purchased
7/1/24- 6/30/25			Summary of Expenditures

Ending Balance at June 30, 2025:

FY 2024-25 Bank Account and Transparency Accountability Report

Pursuant to Proviso 117.78 of the FY2025-26 Appropriations Act

Agency Name/Number: South Carolina Department of Corrections
Account Name: N040 SCDC Wells Fargo PI Private Sector Composite Reservoir Account
Purpose of Account: Trust cash account for individual inmate transactions

Exemption Requested: Yes ☒ No ☐

If exemption is requested, reason:

Exemption Granted 12/12/17

Exemption Approved in Prior Year: Yes ☒ No ☐

Authorized Personnel

Check Writing/Withdrawal:

Name: Joel E. Anderson
Title: Interim Director

Name: Scott Ludlam
Title: Director of Budget and Finance

Reconciliation:

Name: Tina Jeffcoat
Title: Accountant

Name: Georganna Martin
Title: Accounting Manager

Financial Information

Beginning Balance at July 1, 2024:

Detailed Transactions During FY 2024-2025:

Deposits: (Please list each deposit separately. Add lines as needed.)

Date	Amount	Source
7/1/24- 6/30/25	15,538,855.72	Summary of Deposits

Withdrawals: (Please list each withdrawal separately. Add lines as needed)

Date	Amount	Payee	Description of Goods/Services Purchased
7/1/24- 6/30/25	15,735,558.96		Summary of Expenditures

Ending Balance at June 30, 2025:

FY 2024-25 Bank Account and Transparency Accountability Report

Pursuant to Proviso 117.78 of the FY2025-26 Appropriations Act

Agency Name/Number: South Carolina Department of Corrections
Account Name: N040 SCDC Wells Fargo Community Services Composite Reservoir Account
Purpose of Account: Trust cash account for individual inmate transactions

Exemption Requested: Yes ☒ No ☐

If exemption is requested, reason:

Exemption Granted 12/12/17

Exemption Approved in Prior Year: Yes ☒ No ☐

Authorized Personnel

Check Writing/Withdrawal:

Name: Joel E. Anderson
Title: Interim Director

Name: Scott Ludlam
Title: Director of Budget and Finance

Reconciliation:

Name: Tina Jeffcoat
Title: Accountant

Name: Georganna Martin
Title: Accounting Manager

Financial Information

Beginning Balance at July 1, 2024:

Detailed Transactions During FY 2024-2025:

Deposits: (Please list each deposit separately. Add lines as needed.)

Date	Amount	Source
7/1/24 - 6/30/25	4,028,185.51	Summary of Deposits

Withdrawals: (Please list each withdrawal separately. Add lines as needed)

Date	Amount	Payee	Description of Goods/Services Purchased
7/1/24 - 6/30/25	3,969,370.77	Various	Summary of Expenditures

Ending Balance at June 30, 2025:

FY 2024-25 Bank Account and Transparency Accountability Report

Pursuant to Proviso 117.78 of the FY2025-26 Appropriations Act

Agency Name/Number: South Carolina Department of Corrections
Account Name: N040 SCDC Wells Fargo EH Cooper Trust Composite Reservoir Account
Purpose of Account: Trust cash account for individual inmate transactions

Exemption Requested: Yes ☒ No ☐

If exemption is requested, reason:

Exemption Granted 12/12/17

Exemption Approved in Prior Year: Yes ☒ No ☐

Authorized Personnel

Check Writing/Withdrawal:

Name: Joel E. Anderson
Title: Interim Director

Name: Scott Ludlam
Title: Director of Budget and Finance

Reconciliation:

Name: Tina Jeffcoat
Title: Accountant

Name: Georganna Martin
Title: Accounting Manager

Financial Information

Beginning Balance at July 1, 2024:

Detailed Transactions During FY 2024-2025:

Deposits: (Please list each deposit separately. Add lines as needed.)

Date	Amount	Source
7/1/24 - 6/30/25	42,675,713.04	Summary of Deposits

Withdrawals: (Please list each withdrawal separately. Add lines as needed)

Date	Amount	Payee	Description of Goods/Services Purchased
7/1/24- 6/30/25	38,599,282.82	Various	Summary of Expenditures

Ending Balance at June 30, 2025:

FY 2024-25 Bank Account and Transparency Accountability Report

Pursuant to Proviso 117.78 of the FY2025-26 Appropriations Act

Agency Name/Number: South Carolina Department of Corrections
Account Name: N040 SCDC Truist EH Cooper Trust Composite Reservoir Account
Purpose of Account: Trust cash account for individual inmate transactions

Exemption Requested: Yes ☒ No ☐

If exemption is requested, reason:

Exemption Granted 12/12/17

Exemption Approved in Prior Year: Yes ☒ No ☐

Authorized Personnel

Check Writing/Withdrawal:

Name: Joel E. Anderson
Title: Interim Director

Name: Scott Ludlam
Title: Director of Budget and Finance

Reconciliation:

Name: Tina Jeffcoat
Title: Accountant

Name: Georganna Martin
Title: Accounting Manager

Financial Information

Beginning Balance at July 1, 2024:

Detailed Transactions During FY 2024-2025:

Deposits: (Please list each deposit separately. Add lines as needed.)

Date	Amount	Source
7/1/24 - 6/30/25		Summary of Deposits

Withdrawals: (Please list each withdrawal separately. Add lines as needed)

Date	Amount	Payee	Description of Goods/Services Purchased
7/1/24 - 6/30/25			Summary of Expenditures

Ending Balance at June 30, 2025:

FY 2024-25 Bank Account and Transparency Accountability Report

Pursuant to Proviso 117.78 of the FY2025-26 Appropriations Act

Agency Name/Number: South Carolina Department of Corrections
Account Name: N040 SCDC Palmetto State EH Cooper Trust Composite Reservoir Account
Purpose of Account: Trust cash account for individual inmate transactions

Exemption Requested: Yes ☒ No ☐

If exemption is requested, reason:

Exemption Granted 12/12/17

Exemption Approved in Prior Year: Yes ☒ No ☐

Authorized Personnel

Check Writing/Withdrawal:

Name: Joel E. Anderson
Title: Interim Director

Name: Scott Ludlam
Title: Director of Budget and Finance

Reconciliation:

Name: Tina Jeffcoat
Title: Accountant

Name: Georganna Martin
Title: Accounting Manager

Financial Information

Beginning Balance at July 1, 2024:

Detailed Transactions During FY 2024-2025:

Deposits: (Please list each deposit separately. Add lines as needed.)

Date	Amount	Source
7/1/24 - 6/30/25	198,207.32	Summary of Deposits

Withdrawals: (Please list each withdrawal separately. Add lines as needed)

Date	Amount	Payee	Description of Goods/Services Purchased
7/1/24 - 6/30/25	8,744.96		Summary of Expenditures

Ending Balance at June 30, 2025:

FY 2024-25 Bank Account and Transparency Accountability Report

Pursuant to Proviso 117.78 of the FY2025-26 Appropriations Act

Agency Name/Number: South Carolina Department of Corrections
Account Name: N040 SCDC Wells Fargo Special Funds Composite Reservoir Account
Purpose of Account: Trust cash account for individual inmate transactions

Exemption Requested: Yes ☒ No ☐

If exemption is requested, reason:

Exemption Granted 12/12/17

Exemption Approved in Prior Year: Yes ☒ No ☐

Authorized Personnel

Check Writing/Withdrawal:

Name: Joel E. Anderson
Title: Interim Director

Name: Scott Ludlam
Title: Director of Budget and Finance

Reconciliation:

Name: Tina Jeffcoat
Title: Accountant

Name: Georganna Martin
Title: Accounting Manager

Financial Information

Beginning Balance at July 1, 2024:

Detailed Transactions During FY 2024-2025:

Deposits: (Please list each deposit separately. Add lines as needed.)

Date	Amount	Source
7/1/24 - 6/30/25	619,202.24	Summary of Deposits

Withdrawals: (Please list each withdrawal separately. Add lines as needed)

Date	Amount	Payee	Description of Goods/Services Purchased
7/1/24 - 6/30/25	610,039.11	Various	Summary of Expenditures

Ending Balance at June 30, 2025:

FY 2024-25 Bank Account and Transparency Accountability Report

Pursuant to Proviso 117.78 of the FY2025-26 Appropriations Act

Agency Name/Number: South Carolina Department of Corrections
Account Name: N040 SCDC Truist Special Funds Composite Reservoir Account
Purpose of Account: Trust cash account for individual inmate transactions

Exemption Requested: Yes ☒ No ☐

If exemption is requested, reason:

Exemption Granted 12/12/17

Exemption Approved in Prior Year: Yes ☒ No ☐

Authorized Personnel

Check Writing/Withdrawal:

Name: Joel E. Anderson
Title: Interim Director

Name: Scott Ludlam
Title: Director of Budget and Finance

Reconciliation:

Name: Tina Jeffcoat
Title: Accountant

Name: Georganna Martin
Title: Accounting Manager

Financial Information

Beginning Balance at July 1, 2024:

Detailed Transactions During FY 2024-2025:

Deposits: (Please list each deposit separately. Add lines as needed.)

Date	Amount	Source
7/1/24 - 6/30/25		Summary of Deposits

Withdrawals: (Please list each withdrawal separately. Add lines as needed)

Date	Amount	Payee	Description of Goods/Services Purchased
7/1/24 - 6/30/25			No Expenditures

Ending Balance at June 30, 2025:

FY 2024-25 Bank Account and Transparency Accountability Report

Pursuant to Proviso 117.78 of the FY2025-26 Appropriations Act

Agency Name/Number: South Carolina Department of Corrections
Account Name: N040 SCDC Palmetto State Special Funds Composite Reservoir Account
Purpose of Account: Trust cash account for individual inmate transactions

Exemption Requested: Yes ☒ No ☐

If exemption is requested, reason:

Exemption Granted 12/12/17

Exemption Approved in Prior Year: Yes ☒ No ☐

Authorized Personnel

Check Writing/Withdrawal:

Name: Joel E. Anderson
Title: Interim Director

Name: Scott Ludlam
Title: Director of Budget and Finance

Reconciliation:

Name: Tina Jeffcoat
Title: Accountant

Name: Georganna Martin
Title: Accounting Manager

Financial Information

Beginning Balance at July 1, 2024:

Detailed Transactions During FY 2024-2025:

Deposits: (Please list each deposit separately. Add lines as needed.)

Date	Amount	Source
7/1/24 - 6/30/25	5,350.80	Summary of Deposits

Withdrawals: (Please list each withdrawal separately. Add lines as needed)

Date	Amount	Payee	Description of Goods/Services Purchased
7/1/24- 6/30/25			Summary of Expenditures

Ending Balance at June 30, 2025: