



Solving the water needs of tomorrow, today.

Chester Metropolitan District
Regular Commission Meeting
January 10, 2023

The Chester Metropolitan District's Regular Commission meeting was held at 6:00 pm on Tuesday, January 10, 2023, at the Chester Metropolitan District and Microsoft Teams. Commissioners attending were George Wilmore, Chairman; Raymond Douglas, Matt McCrorey, Jean Nichols, David Shinn, Kim Chisholm, James Russell and Charletta Thompson. Others in attendance were Fred Castles, Executive Director; Kelli Johnson, Executive Assistant; Richard Zhao, Finance Manager; Andy Litten, District Engineer; Beth Taylerson, Human Resources Manager; Chad Weir, Distribution Superintendent; Ryan Swancy, Attorney; and Arthur Gaston, Attorney.

The Agenda for the January 10, 2023, Board Meeting was posted on the Chester Metropolitan District Website one week prior to the meeting and in the News & Reporter.

A quorum was present.

Chairman Wilmore called the meeting to order at 6:10 pm.

Minutes

Chairman Wilmore asked for corrections or additions to the December 13, 2022, meeting minutes. Motion to approve the minutes was made by David Shinn, seconded by Charletta Thompson, and approved with one abstained.

Public Comment

There were no public comments.

Old Business

Filter Plant Report. Mr. Castles read the Filter Plant Report for December. A copy of the report is attached to the minutes.

Engineering Report and DMAG: Mr. Litten read the Filter Plant Report for December. A copy of the report is attached to the minutes.

New Business

Insurance

Mr. Castles stated that during the Decision Makers Conference he spoke with a representative from World who is a broker for Cincinnati Insurance. Mr. Castles stated that Mrs. Taylerson and himself met with World and discussed the insurance rates and coverage. Mr. Castles presented a rate and coverage comparison for State Insurance and World to the Board. Mr. Castles stated that World offers more coverage at a cheaper rate, which would save CMD annually and would offer more coverage that would benefit CMD. Mr. Castles stated that Pope Flynn had reviewed the rates and coverage information from World and found no issues.

Mr. Wilmore asked if Mr. Gaston and his office had reviewed the information, and if not could they review the information and report back to the Board.

Raymond Douglas made a motion to table Insurance until the February meeting so that legal could review, seconded by Matt McCrorey, and unanimously approved.

Capital Recovery Fee Engagement Letter

Mr. Castles presented the Capital Recovery Fee Engagement Letter from Raftelis to the Board, for Raftelis to perform a study to calculate cost-justified water capital recovery fees. Mr. Castles stated that the fees for Raftelis would be \$25,000 for the study.

Mr. Gaston stated that CMD had used this company in the past and that Raftelis was an expert in this field.

David Shinn made a motion to approve the Capital Recovery Fee Engagement Letter from Raftelis, seconded by Matt McCrorey, and unanimously approved.

Reports

Director's Update

Mr. Castles informed the Board that CMD received \$231,331.28 from FEMA on the generator project and are currently waiting on the remaining balance of \$129,000.

Director's Report: Mr. Castles read the Director's Report for December. A copy of the report is attached to the minutes.

Hydrant Report: Mr. Castles read the Hydrant Report for December. A copy of the report is attached to the minutes.

Financial Report: Mr. Zhao read the Financial Report for December. A copy of the report is attached to the minutes.

Commissioner's Discussion

Mrs. Johnson informed all Board members that Chairman Wilmore had a new phone number, and she would email that information out on Wednesday.

Mr. McCrorey asked if we could vote for new Chairman and Vice-Chairman at the February meeting.

With there being no further business to discuss, the meeting was adjourned. Motion to adjourn was made by Charletta Thompson seconded by Matt McCrorey, and unanimously approved.

The meeting adjourned at 7:10 pm.

Approved:

Date: 2-21-2023

Respectfully Submitted:

By: *Kelli Johnson*

Chester Metropolitan District

Agenda

Tuesday, January 10, 2023

6:00 PM

Chester Metropolitan District

I. Call Meeting to Order

II. Approval of December 13, 2022, Meeting Minutes

III. Public Comment

Public Comment is limited to three (3) minutes per speaker.

IV. Old Business

- | | |
|------------------------|---------------|
| A. Filter Plant Report | -Fred Castles |
| B. Engineer Report | -Andy Litten |
| C. DMAG | -Andy Litten |

V. New Business

- | | |
|---|---------------|
| D. Insurance | -Fred Castles |
| E. Capital Recovery Fee Engagement Letter | -Fred Castles |

VI. Reports

- | | |
|----------------------|---------------|
| A. Director's Update | -Fred Castles |
| B. Director's Report | -Fred Castles |
| C. Hydrant Report | -Fred Castles |
| D. Financial Report | -Richard Zhao |

VII. Commissioner's Discussion

VIII. Adjourn

This agenda is subject to change up to 24 hours in advance of the meeting.



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Solving the water needs of tomorrow, today.

Chester Metropolitan District

Regular Commission Meeting

December 13, 2022

The Chester Metropolitan District's Regular Commission meeting was held at 6:00 pm on Tuesday, December 13, 2022, at the Wagon Wheel Restaurant in Fort Lawn. Commissioners attending were George Wilmore, Chairman; Raymond Douglas, Matt McCrorey, David Shinn, Kim Chisholm, and Charletta Thompson. Others in attendance were Fred Castles, Executive Director; Kelli Johnson, Executive Assistant; Richard Zhao, Finance Manager; Andy Litten, District Engineer; Beth Taylerson, Human Resources Manager; Jessica Beck, Filter Plant Assistant Superintendent; David Sloan, Filter Plant Superintendent; Ryan Swancy, Attorney; and Arthur Gaston, Attorney.

The Agenda for the December 13, 2022, Board Meeting was posted on the Chester Metropolitan District Website one week prior to the meeting and in the News & Reporter.

A quorum was present.

Chairman Wilmore called the meeting to order at 6:05 pm.

Minutes

Chairman Wilmore asked for corrections or additions to the November 8, 2022, meeting minutes. Motion to approve the minutes was made by Matt McCrorey, seconded by Charletta Thompson, and unanimously approved.

Public Comment

There were no public comments.

Old Business

All reports taken as information only.

Filter Plant Report. A copy of the report is attached to the minutes.

Engineering Report and DMAG: A copy of the report is attached to the minutes.

Fiscal Year 2022 Audit

Chairman Wilmore made a motion to approve the Fiscal Year 2022 Audit, seconded by Matt McCrorey, and unanimously approved.

Reports

Director's Update

Mr. Castles invited the Commissioners to attend the Decision Maker's Conference in January.

Director's Report: A copy of the report is attached to the minutes.

Hydrant Report: A copy of the report is attached to the minutes.

Financial Report: Mr. Zhao read the Financial Report for November. A copy of the report is attached to the minutes.

With there being no further business to discuss, the meeting was adjourned. Motion to adjourn was made by Matt McCrorey seconded by David Shinn, and unanimously approved.

The meeting adjourned at 6:10 pm.

Approved:

Date:

Respectfully Submitted:

By:

Filter Plant Report

December 2022

- Collected and analyzed 17 distribution sample for the presence of total coliform bacteria. All samples absent.
- We maintained an average finished water total chlorine at POE of 2.71 ppm. In areas of the distribution system where bacteria samples were collected, we measured an average total chlorine residual of 1.86 ppm.
- Performed monthly preventive maintenance on the plant venturis.
- Performed monthly preventive maintenance on the ammonia injectors.
- Replaced electronic open/close module for suction valve on #2 Trac-Vac.
- Replaced burned floodlights at the raw water pumping station wetwell.
- Replaced sensor probe on streaming current monitor at the flash mix basin.
- Replaced heating lamps at the bulk tank storage area to guard against freezing.
- Installed a temporary mix lime injection line until the original line can be thawed.
- Fabricated changes to the flushing system in the lime building to allow independent flushing between the flash mix and filter lime pumps. This should help prevent freezing of any unused lime lines.
- Ordered the 14"x3" ductile iron round stock to make the flaps for the raw water swing check valves and delivered to the machine shop.
- Replaced the rotary union on the wash line for the plate & frame press cloth washer.
- Removed and replaced the flash mix sample pump.
- Added additional packing to the #3 raw water pump and adjusted the packing gland.
- Replace an air-line and fittings on the plate and frame press.

CMD Engineering Department Report January 2023 Meeting

01/04/2023

Development Project Reviews

Village Drive PD (Chester): We've received revised plans and are currently reviewing them.

Knights Bridge (Richburg): We've received the as-builts for Phase 2 to review.

Walker's Mill (Richburg): The off-site 12" water line is under construction. They've installed approximately 1000' so far.

Last Step Recycling (Chester): Alliance Engineers are following up with SCDHEC to find out the status of the permit.

Stanton Subdivision (Richburg): This is a new 638 lot subdivision located on the corner of Wylies Mill Road and Hwy 9. It also includes future townhome, apartment, and commercial areas. We're currently reviewing the construction plans.

In-House Projects

Hope St, Chester: We're going to finish up some maintenance projects first before we start this project.

Springs St, Chester: We need to patch the asphalt and the project will be complete.

Linden Drive Waterline Replacement Project

Plans were submitted to SCDHEC for approval.

Filter Plant Rehabilitation Project

The Engineers are scheduled to perform detailed survey of the pipe gallery beneath the filters on January 6th. This survey will be used to make sure the improvements will fit within the space constraints.

Toilet Rebate Program

Applications for Rebate this month: 0

Catawba-Wateree Drought Management Advisory Group (DMAG)

We're back to normal. Monthly meetings or monitoring is no longer necessary. Duke Energy will continue to monitor conditions in the event changes occur.

November 4, 2022

Mr. Fred W Castles
Executive Director
155 Wylie Street
P.O. Box 550
Chester, SC 29706

Subject: Chester Metropolitan District Capital Recovery Fee Update

Dear Mr. Castles,

Raftelis Financial Consultants, Inc. (Raftelis) is pleased to submit this engagement letter to the Chester Metropolitan District (District) to perform a study to calculate cost-justified water capital recover fees. This letter documents our understanding of the project, our proposed work plan, and our proposed fees.

Project Understanding

In 2016, Raftelis worked with the District to develop and implement a capital recovery fee. Capital recovery fees are one-time charges assessed upfront to new customers to recover the cost of core system capacity. Capital recovery fees are an important component of the District's revenue portfolio; revenues from these fees provide the District with funding for capital investments in core system assets. The District is starting to experience more significant growth in residential customers which may accelerate its need to augment system capacity. As a result, the District wishes to examine the sufficiency of its current capital recovery fee to potentially consider including recovery of both existing system investments as well as future expansion needs. Maintaining cost justified capital recover fees based on current costs will help ensure equitable revenue recovery from new customers and continue promoting the concept that "growth pays for growth".

Project Approach

The project approach for the assistance requested by the District has been broken out into four (4) tasks as discussed in detail below. This approach is based on our experience performing capital recovery fee studies for utilities in South Carolina and across the country. Mr. Bart Kreps, Vice President, will serve as Project Manager, and Ms. Delaney Ridgley, Senior Consultant, will serve as Lead Consultant. We will be supported by consulting staff out of our office in Charlotte, NC.

Task 1 – Project Initiation and Management

The project initiation and management task is designed to ensure the study progresses in an efficient and deliberate manner. This task will include administrative components related to project management and quality assurance and control processes.

Task 2 – Data Collection and Review

Raftelis will prepare a detailed data request list that will identify the information needed to complete the study. Examples of necessary data include current detailed fixed asset information, the current and approved capital improvement plan (CIP), existing debt service, capacity of existing or proposed facilities, etc. Because Raftelis provides ongoing financial consulting support to the District, Raftelis already has access to some of the data needed.

Task 3 – Data Analysis and Calculation of Capita Recovery Fees

There are several methodologies Raftelis can use to calculate the fees, and which methodology we use depends on the current characteristics and dynamics of the District's system. These methodologies include:

- *The Buy-In Methodology.* This methodology is most appropriate in cases where the existing system assets currently have extra capacity to provide service to new customers. This approach calculates a fee based upon the proportional cost of each user's share of existing system capacity. The cost of the facilities is based on system fixed assets and usually includes escalation of the depreciated value of those assets to current dollars. All core assets that provide benefit to the transmission and treatment systems are typically included, such as treatment plants, reservoirs and storage tanks, major transmission mains, and pump stations.
- *The Marginal-Incremental Cost Methodology.* This methodology focuses on the cost of adding additional facilities to serve new customers. It is most appropriate in situations where existing facilities do not have available capacity to provide service to new customers, and the cost for new capacity can be tied to an approved CIP, or where additional capacity is currently being added and costs can be tied to an on-going construction program.
- *The Combined Cost Approach.* This approach is used in cases where the existing assets provide some capacity to accommodate new customers, but where the CIP also identifies significant capital investment to add additional infrastructure to address future growth and capacity needs.

Raftelis will review the District's information to determine which approach is most appropriate and will then update the capital recovery fee model, which was previously developed by Raftelis, to determine the cost basis for the capital recovery fee, determine the water capacity supported by the cost basis, and ultimately determine a cost per gallon per day for capacity in core assets. This cost of capacity per gallon per day will be multiplied by the amount of capacity needed to serve each customer, which becomes the basis for the capital recovery fee. It should be noted Raftelis will likely need to calculate the fees under various methods, which will be facilitated through the model.

Raftelis will then confirm the most desired assessment approach for determining the actual level of fees charged to different types and/or classes of customers. Currently, the District assesses its capital recovery charge based on meter size up to 2 inches and by estimated demand for connections larger than 2 inches. Raftelis will evaluate the strengths and weaknesses of the current approach and will then recommend whether the current approach is sufficient or alternative options should be considered. If alternative options should be considered, Raftelis will identify suitable options, discuss these options with District staff, and make a recommendation on a preferred approach.

Raftelis also understands the District may wish to examine and potentially update its capital recovery fee policies to consider certain situations such as, for example, a desire by the District to have developers over-size infrastructure to provide additional capacity beyond their needs. These and other policy considerations will be identified and discussed. As necessary, we will work with District staff to revise and/or augment its capital recovery fee policies to address specific situations.

Once all objectives are completed through Task 3, Raftelis will conduct a webinar to discuss preliminary results. The webinar will provide District staff the opportunity to react and provide insight on the preliminary results prior to completion of the study. Raftelis will then make any modifications and finalize the capital recovery fee calculations and policies.

Task 4 – Preparation of Report and Presentation of Study Results

Raftelis will develop and provide to the District a Draft Report that describes the study process along with capital recovery fee recommendations. The Draft Report will be submitted to District staff for review and comment. Comments and revisions will be incorporated before finalizing the report. A Final Report will be delivered to the District which can be used at the District's discretion.

If requested, Raftelis can attend a Board meeting to present study.

Timeline

Raftelis recommends a project timeline of eight to twelve (8-12) weeks for updating the capital recovery fee calculations and documenting the fee findings. Once fees are calculated, discussed, and presented to the Board, Raftelis will incorporate any feedback and finalize the report.

Project Fees

We propose to complete the scope of work as detailed in this engagement letter for fees and expenses for a lump sum amount of \$25,000. It is our practice to bill monthly for fees and expenses based on the percentage of the project complete. Total fees and expenses will be limited to the not-to-exceed amount unless specific approval for an adjustment in scope is approved by the District.

If the terms of this engagement letter are acceptable, please indicate by signing in the space below. Should you have any questions or concerns, please do not hesitate to contact Mr. Bart Kreps at 704-936-4438. We are delighted to have this opportunity to continue to serve the Chester Metropolitan District

Sincerely,
RAFTELIS FINANCIAL CONSULTANTS, INC.



Bart Kreps
Vice President

We accept the terms of this engagement letter:

CHESTER METROPOLITAN DISTRICT

Signature	Date
Title	Name of authorized agent

Note:

In general, appropriate capital recovery fees should comply with the Rational Nexus test which states that: 1) the need for capacity charges is a result of new growth; 2) the amount of the charge does not exceed the reasonable cost to provide capacity to accommodate growth; and 3) the funds collected must be adequately earmarked for the sufficient benefit of the new customers required to pay the fee. In addition, within South Carolina, Title 6-1¹ of the South Carolina Code of Laws provides additional guidance for determining and imposing development impact (capital recovery) fees.

¹ Section 6-1-1080 and 6-1-330 of the South Carolina Code of Laws.

Chester Metropolitan District

Director's Report

FY 2022-2023

	December 2022	TOTAL L 12 MOS	AVERAGE L 12 MOS
DISTRIBUTION NUMBER:			
Taps	2	42	3.5
Leaks	4	53	4.4
Main Break Leaks	2	39	3.3
DISTRIBUTION MANHOURS:			
Taps	68.0	765	63.7
Main Break Leaks	88	1136	94.7
Leaks	794.0	2,119	176.6
Equipment	0.0	369	30.8
Shop	120.0	1,291	107.6
Dist. Maintenance	926.0	18,347	1,528.9
Asphalt	52.0	428	35.7
Meters	0.0	341	28.4
Filter Plant	0.0	-	-
Hydrants	0.0	130	10.8
Construction Projects	0.0	689	57.4
Service Orders	73.0		
Total Manhours	2121.0	26,868	2,239.0
Overtime Hours	100.0	1,857	154.7
METER CALLS:			
Ons	66	1,008	84.0
Offs	25	583	48.6
Miscellaneous	57	683	56.9
Nonpayment Disconnects	135	2,888	240.7
Reinstates	147	2,812	234.3
Total Calls	430	7,974	664.5
Overtime Hours	2.0	38.0	3.2
BILLING INFORMATION:			
Non-Leak Adjustments:	25	34	3.1
Leak Adjustments	41	475	39.6
\$\$\$ Adjusted	\$ 1,580.67	\$ 41,301.91	\$ 3,441.83
Bills Mailed	6,338.0	75,332.0	6,277.7
Thousand Gallons Billed	58,958.0	684,609.0	57,050.8
Thousand Gallons Pumped	75,570.0	808,507.0	67,375.6
% Accounted For	78.0%	85.4%	85.4%
Other Gallons Accounted For (1,000)	4,736.0	26,481.0	2,206.8
Adjusted % Accounted For	84.3%	88.6%	82.5%

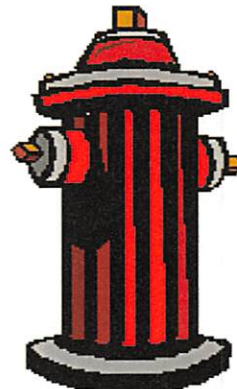
Chester Metropolitan District

Hydrant Report

January 10, 2023

<u>0</u>	New Placement
<u>0</u>	Hydrants Replaced
<u>0</u>	Hydrants Repaired
<u>0</u>	Hydrants Removed
<u>0</u>	Hydrants Relocated
<u>\$3,000</u>	\$ Spent on Hydrant Work

<u>5534</u>	Total Hydrants Worked to Date
<u>\$ 1,241,397</u>	Total Cost to Date
<u>- 0 -</u>	Local Match
<u>- 0 -</u>	Contract Services
<u>\$ 1,241,397</u>	Total Cost



Statement of Revenue and Expense

Account Summary

Chester Metropolitan District

For Fiscal: 2022 - 2023 Period Ending: 12/31/2022

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Revenue						
Function: 0100 - Operating Revenue						
Department: 0100 - Operating Revenue						
100-0100-411000	Water Service Revenue	8,659,261.00	8,659,261.00	640,121.90	3,630,025.75	5,029,235.25
100-0100-411002	DHEC Fees	0.00	0.00	0.00	-1.59	1.59
100-0100-411003	Tap Fees	405,000.00	405,000.00	1,488.00	23,808.00	381,192.00
100-0100-411004	Hydrant Meter Fee	20,445.00	20,445.00	400.00	14,920.00	5,525.00
100-0100-412000	Penalties	76,446.00	76,446.00	5,292.00	40,488.00	35,958.00
100-0100-412001	Non-Payment Fees	133,042.00	133,042.00	7,380.00	67,455.00	65,587.00
100-0100-412003	NSF Fees	0.00	0.00	300.00	1,620.00	-1,620.00
100-0100-413000	Expense Reimbursements	285,066.00	285,066.00	23,755.00	132,939.00	152,127.00
100-0100-413001	Credit Card Fees	72,000.00	72,000.00	8,031.94	48,346.56	23,653.44
100-0100-413002	Surplus Sales	0.00	0.00	0.00	3,201.00	-3,201.00
100-0100-413003	Miscellaneous Revenue	0.00	0.00	1,069.00	2,811.96	-2,811.96
100-0100-413004	Customer Charges for Damages	0.00	0.00	79.00	1,680.80	-1,680.80
100-0100-414000	Development Review Fees	10,000.00	10,000.00	0.00	1,680.00	8,320.00
100-0100-414001	Backflow Fees	500.00	500.00	0.00	0.00	500.00
Department: 0100 - Operating Revenue Total:		9,661,760.00	9,661,760.00	687,916.84	3,968,974.48	5,692,785.52
Function: 0100 - Operating Revenue Total:		9,661,760.00	9,661,760.00	687,916.84	3,968,974.48	5,692,785.52
Function: 9000 - Non-Operating Revenue						
Department: 9000 - Non-Operating Revenue						
100-9000-612000	Interest Income	5,000.00	5,000.00	12,548.80	50,631.88	-45,631.88
Department: 9000 - Non-Operating Revenue Total:		5,000.00	5,000.00	12,548.80	50,631.88	-45,631.88
Function: 9000 - Non-Operating Revenue Total:		5,000.00	5,000.00	12,548.80	50,631.88	-45,631.88
Revenue Total:		9,666,760.00	9,666,760.00	700,465.64	4,019,606.36	
Expense						
Function: 1000 - Operating Expenses						
Department: 1000 - Administration						
100-1000-511000	Regular Salaries and Wages	709,694.00	709,694.00	52,115.39	316,923.47	392,770.53
100-1000-511001	Part-Time Salaries	16,351.00	16,351.00	0.00	0.00	16,351.00
100-1000-511002	Overtime	4,668.00	4,668.00	336.03	1,306.56	3,361.44
100-1000-511008	Sick Pay	19,433.00	19,433.00	4,006.59	13,876.06	5,556.94
100-1000-512000	FICA	44,356.00	44,356.00	3,225.13	19,774.45	24,581.55
100-1000-512001	Medicare	9,936.00	9,936.00	797.32	4,667.70	5,268.30
100-1000-512002	SC Retirement	188,495.00	188,495.00	14,995.24	88,207.50	100,287.50
100-1000-512004	Group Health Insurance	136,674.00	136,674.00	10,220.14	54,641.01	82,032.99
100-1000-521000	Accounting and Audit Services	27,000.00	27,000.00	3,500.00	21,726.74	5,273.26
100-1000-521001	Legal Services	45,000.00	45,000.00	1,287.50	4,399.00	40,601.00
100-1000-521005	Other Contractual Services	121,826.00	121,826.00	6,995.83	48,192.55	73,633.45
100-1000-522002	Vehicle Repairs and Maintenance	3,100.00	3,100.00	997.92	1,148.38	1,951.62
100-1000-524000	Telephone and Communications	9,284.00	9,284.00	720.27	4,020.37	5,263.63
100-1000-524001	Advertising and Promotion	15,000.00	15,000.00	768.93	2,828.70	12,171.30
100-1000-524003	Bank and fiscal agent fees	107,671.00	107,671.00	8,048.44	57,146.55	50,524.45
100-1000-524004	Postage and Delivery Fees	3,320.00	3,320.00	527.90	2,254.39	1,065.61
100-1000-526000	Uniform Rental	2,500.00	2,500.00	0.00	42.75	2,457.25
100-1000-531000	Office Supplies	5,300.00	5,300.00	489.29	1,299.18	4,000.82
100-1000-531008	Fuel	3,200.00	3,200.00	319.38	1,328.13	1,871.87
100-1000-550000	Professional Memberships and License Fees	29,557.00	29,557.00	375.00	17,480.00	12,077.00
100-1000-550001	Educational Seminars and Classes	17,859.00	17,209.00	1,033.43	2,928.71	14,280.29
100-1000-560001	Collections Over/Short	640.00	640.00	172.47	158.94	481.06
100-1000-560006	Contingency Account	50,000.00	50,000.00	0.00	7,368.51	42,631.49

Statement of Revenue and Expense

For Fiscal: 2022 - 2023 Period Ending: 12/31/2022

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
100-1000-560007	Community Support	9,193.00	9,193.00	0.00	3,602.02	5,590.98
	Department: 1000 - Administration Total:	1,580,057.00	1,579,407.00	110,932.20	675,321.67	904,085.33
Department: 1001 - Human Resources						
100-1001-511000	Regular Salaries and Wages	94,238.00	94,238.00	6,004.07	35,551.39	58,686.61
100-1001-511008	Sick Pay	1,923.00	1,923.00	231.40	2,287.83	-364.83
100-1001-512000	FICA	5,890.00	5,890.00	376.94	2,292.90	3,597.10
100-1001-512001	Medicare	1,319.00	1,319.00	88.16	536.23	782.77
100-1001-512002	SC Retirement	25,030.00	25,030.00	1,656.15	10,050.12	14,979.88
100-1001-512004	Group Health Insurance	17,876.00	17,876.00	1,302.28	7,162.54	10,713.46
100-1001-512006	Workmens Comp Ins.	55,000.00	55,000.00	0.00	39,484.25	15,515.75
100-1001-521001	Legal Services	4,300.00	4,300.00	0.00	0.00	4,300.00
100-1001-524001	Advertising and Promotion	5,000.00	5,000.00	0.00	0.00	5,000.00
100-1001-524006	Employee Screening & Testing	4,550.00	4,550.00	351.20	1,332.40	3,217.60
100-1001-531000	Office Supplies	600.00	600.00	0.00	0.00	600.00
100-1001-550000	Professional Memberships and License Fees	425.00	425.00	0.00	45.00	380.00
100-1001-550001	Educational Seminars and Classes	2,380.00	2,380.00	0.00	1,143.22	1,236.78
	Department: 1001 - Human Resources Total:	218,531.00	218,531.00	10,010.20	99,885.88	118,645.12
Department: 1002 - Information Services						
100-1002-511000	Regular Salaries and Wages	141,198.00	141,198.00	10,288.73	61,503.72	79,694.28
100-1002-511002	Overtime	50.00	50.00	0.00	276.34	-226.34
100-1002-511008	Sick Pay	5,051.00	5,051.00	482.80	2,996.62	2,054.38
100-1002-512000	FICA	8,825.00	8,825.00	659.68	3,971.33	4,853.67
100-1002-512001	Medicare	1,977.00	1,977.00	154.29	928.79	1,048.21
100-1002-512002	SC Retirement	37,502.00	37,502.00	2,860.93	17,204.74	20,297.26
100-1002-512004	Group Health Insurance	14,197.00	14,197.00	530.88	2,919.84	11,277.16
100-1002-521002	I.S. Contracts and Services	293,459.00	295,385.37	48,477.98	191,914.59	103,470.78
100-1002-524000	Telephone and Communications	4,840.00	3,840.00	318.20	2,344.12	1,495.88
100-1002-526000	Uniform Rental	804.00	804.00	53.65	289.32	514.68
100-1002-532000	Small Tools and Equipment	750.00	750.00	0.00	92.42	657.58
100-1002-532003	Computer Hardware and Software	10,000.00	11,273.63	5,342.99	7,931.22	3,342.41
100-1002-550000	Professional Memberships and License Fees	120.00	120.00	0.00	0.00	120.00
100-1002-550001	Educational Seminars and Classes	4,290.00	3,940.00	0.00	1,950.00	1,990.00
100-1002-550002	Mileage Reimbursements	0.00	0.00	0.00	50.08	-50.08
	Department: 1002 - Information Services Total:	523,063.00	524,913.00	69,170.13	294,373.13	230,539.87
Department: 1010 - Board of Commissioners						
100-1010-511009	Board of Commissioners Pay	9,750.00	9,750.00	300.00	2,600.00	7,150.00
100-1010-512000	FICA	335.00	335.00	18.60	161.20	173.80
100-1010-512001	Medicare	79.00	79.00	4.38	37.89	41.11
100-1010-512002	SC Retirement	700.00	700.00	26.56	332.00	368.00
100-1010-524000	Telephone and Communications	6,600.00	6,600.00	444.76	2,214.20	4,385.80
100-1010-531000	Office Supplies	1,000.00	1,000.00	0.00	124.22	875.78
100-1010-550001	Educational Seminars and Classes	7,750.00	7,750.00	1,353.20	1,353.20	6,396.80
100-1010-550002	Mileage Reimbursements	3,600.00	3,600.00	127.51	305.85	3,294.15
100-1010-560004	Board Meeting Expense	4,050.00	4,050.00	912.80	1,348.73	2,701.27
	Department: 1010 - Board of Commissioners Total:	33,864.00	33,864.00	3,187.81	8,477.29	25,386.71
Department: 1998 - District-Wide Employee Support, Promotion & Retent						
100-1998-550004	In-House Training and Development	49,500.00	49,500.00	3,829.66	6,767.16	42,732.84
100-1998-551000	Employee Appreciation	17,202.00	17,202.00	8,659.76	11,524.22	5,677.78
100-1998-551001	Tuition Assistance	14,000.00	14,000.00	5,074.68	5,824.68	8,175.32
100-1998-551002	Crisis Fund	2,500.00	2,500.00	200.00	200.00	2,300.00
100-1998-551004	Employee Assistance	0.00	0.00	805.91	59,895.20	-59,895.20
	Department: 1998 - District-Wide Employee Support, Promotion & Retent To..	83,202.00	83,202.00	18,570.01	84,211.26	-1,009.26
Department: 1999 - Operational Non-Departmental						
100-1999-512005	Retiree Health Insurance	88,000.00	88,000.00	0.00	30,273.08	57,726.92
100-1999-512008	Flex Spending Admin Fee Expense	295.00	295.00	27.84	160.08	134.92
100-1999-512009	PEBA Admin Fee Expense	2,000.00	2,000.00	139.50	784.50	1,215.50
100-1999-521005	Other Contractual Services	38,040.00	38,040.00	2,819.38	15,670.89	22,369.11
100-1999-523000	Electricity	25,200.00	25,200.00	2,741.69	13,794.26	11,405.74

Statement of Revenue and Expense

For Fiscal: 2022 - 2023 Period Ending: 12/31/2022

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
100-1999-523001	Natural Gas	4,800.00	4,800.00	373.44	685.96	4,114.04
100-1999-523002	Water and Sewer	6,600.00	6,600.00	550.31	2,949.52	3,650.48
100-1999-524000	Telephone and Communications	51,180.00	51,180.00	3,752.38	18,753.28	32,426.72
100-1999-524002	General Property & Liability Insurance	86,000.00	86,000.00	927.16	38,946.96	47,053.04
100-1999-531001	Janitorial and General Supplies	4,000.00	4,000.00	240.26	2,712.06	1,287.94
100-1999-532002	Office Furniture and Equipment	5,000.00	5,000.00	0.00	1,678.83	3,321.17
100-1999-560000	Bad Debt Expense	0.00	0.00	233.83	904.18	-904.18
100-1999-710004	Capital Asset Replacement	562,000.00	562,000.00	0.00	0.00	562,000.00
100-1999-720000	Transfers Out	0.00	0.00	46,833.33	280,999.98	-280,999.98
100-1999-951003	Equipment	0.00	0.00	0.00	0.00	0.00
Department: 1999 - Operational Non-Departmental Total:		873,115.00	873,115.00	58,639.12	408,313.58	464,801.42
Department: 2000 - Engineering						
100-2000-511000	Regular Salaries and Wages	256,643.00	256,643.00	19,815.30	119,917.66	136,725.34
100-2000-511002	Overtime	3,747.00	3,747.00	505.58	3,779.51	-32.51
100-2000-511008	Sick Pay	4,509.00	4,509.00	760.82	3,806.94	702.06
100-2000-512000	FICA	16,040.00	16,040.00	1,304.80	7,704.31	8,335.69
100-2000-512001	Medicare	3,593.00	3,593.00	305.15	1,801.79	1,791.21
100-2000-512002	SC Retirement	68,164.00	68,164.00	5,599.31	33,865.12	34,298.88
100-2000-512004	Group Health Insurance	35,587.00	35,587.00	3,121.96	16,902.82	18,684.18
100-2000-521005	Other Contractual Services	22,950.00	21,750.00	0.00	9,608.41	12,141.59
100-2000-522002	Vehicle Repairs and Maintenance	4,270.00	4,270.00	44.33	785.56	3,484.44
100-2000-524000	Telephone and Communications	4,260.00	4,260.00	263.85	1,340.83	2,919.17
100-2000-526000	Uniform Rental	2,202.00	2,202.00	240.53	908.92	1,293.08
100-2000-531000	Office Supplies	2,500.00	2,500.00	166.31	659.75	1,840.25
100-2000-531003	Safety Gear and Supplies	2,000.00	2,000.00	123.27	233.40	1,766.60
100-2000-531008	Fuel	6,000.00	6,000.00	477.92	2,980.19	3,019.81
100-2000-532000	Small Tools and Equipment	3,000.00	3,000.00	0.00	97.41	2,902.59
100-2000-550000	Professional Memberships and License Fees	2,900.00	2,900.00	114.00	1,329.00	1,571.00
100-2000-550001	Educational Seminars and Classes	10,825.00	10,825.00	449.00	1,068.84	9,756.16
100-2000-560010	Miscellaneous	500.00	500.00	83.29	129.66	370.34
100-2000-560090	Water Efficiency Rebate Program	3,000.00	3,000.00	0.00	0.00	3,000.00
Department: 2000 - Engineering Total:		452,690.00	451,490.00	33,375.42	206,920.12	244,569.88
Department: 3000 - Distribution (Maintenance)						
100-3000-511000	Regular Salaries and Wages	702,250.00	702,250.00	49,657.43	304,514.02	397,735.98
100-3000-511002	Overtime	50,817.00	50,817.00	2,990.27	21,488.86	29,328.14
100-3000-511008	Sick Pay	26,304.00	26,304.00	2,914.90	14,182.20	12,121.80
100-3000-512000	FICA	43,891.00	43,891.00	3,377.60	20,676.87	23,214.13
100-3000-512001	Medicare	9,831.00	9,831.00	789.92	4,835.67	4,995.33
100-3000-512002	SC Retirement	186,518.00	186,518.00	14,757.40	90,353.15	96,164.85
100-3000-512004	Group Health Insurance	139,290.00	139,290.00	8,711.52	54,551.83	84,738.17
100-3000-521005	Other Contractual Services	26,572.00	26,572.00	994.19	6,336.94	20,235.06
100-3000-522000	Building and Grounds Repairs and Maintenance	60,500.00	60,500.00	3,749.76	7,111.52	53,388.48
100-3000-522001	Equipment and Machinery Repairs and Maintenance	25,000.00	25,000.00	3,986.24	26,911.02	-1,911.02
100-3000-522002	Vehicle Repairs and Maintenance	32,560.00	32,560.00	1,763.38	9,456.37	23,103.63
100-3000-524000	Telephone and Communications	14,740.00	14,740.00	1,005.86	5,035.56	9,704.44
100-3000-525000	Hauling and tipping fees	4,000.00	4,000.00	0.00	950.00	3,050.00
100-3000-526000	Uniform Rental	14,550.00	14,550.00	1,283.93	7,166.48	7,383.52
100-3000-526001	Equipment Rental	22,850.00	22,850.00	0.00	0.00	22,850.00
100-3000-531002	Shop Supplies and Materials	25,000.00	25,000.00	5,809.83	13,863.67	11,136.33
100-3000-531003	Safety Gear and Supplies	10,235.00	10,235.00	188.36	2,047.70	8,187.30
100-3000-531004	Patching and Paving Materials	22,000.00	22,000.00	8,179.22	18,589.28	3,410.72
100-3000-531008	Fuel	46,200.00	46,200.00	4,531.52	23,532.37	22,667.63
100-3000-531010	Inventory Parts and Supplies	200,000.00	200,000.00	189.12	44,284.96	155,715.04
100-3000-531011	Inventory Shrink/Overage	0.00	0.00	0.00	-5,045.54	5,045.54
100-3000-532000	Small Tools and Equipment	18,300.00	18,300.00	2,252.67	11,332.88	6,967.12
100-3000-541002	Licenses and Permits	150.00	150.00	0.00	0.00	150.00
100-3000-550000	Professional Memberships and License Fees	15,050.00	15,050.00	424.99	5,903.66	9,146.34
100-3000-550001	Educational Seminars and Classes	4,200.00	4,200.00	450.00	2,134.06	2,065.94
100-3000-560010	Miscellaneous	1,000.00	1,000.00	39.80	268.21	731.79

Statement of Revenue and Expense

For Fiscal: 2022 - 2023 Period Ending: 12/31/2022

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
100-3000-951001	Buildings	0.00	0.00	23,374.60	23,374.60	-23,374.60
100-3000-951003	Equipment	6,000.00	6,000.00	0.00	0.00	6,000.00
Department: 3000 - Distribution (Maintenance) Total:		1,707,808.00	1,707,808.00	141,422.51	713,856.34	993,951.66
Department: 4000 - Meter						
100-4000-511000	Regular Salaries and Wages	176,493.00	176,493.00	12,608.39	73,605.54	102,887.46
100-4000-511002	Overtime	10,141.00	10,141.00	416.34	2,572.45	7,568.55
100-4000-511008	Sick Pay	8,161.00	8,161.00	465.64	1,832.79	6,328.21
100-4000-512000	FICA	11,031.00	11,031.00	831.91	4,808.13	6,222.87
100-4000-512001	Medicare	2,471.00	2,471.00	194.56	1,124.50	1,346.50
100-4000-512002	SC Retirement	46,877.00	46,877.00	3,583.04	20,719.67	26,157.33
100-4000-512004	Group Health Insurance	41,286.00	41,286.00	1,569.22	8,900.54	32,385.46
100-4000-521004	Maintenance Contracts	85,628.00	85,628.00	103.80	4,244.00	81,384.00
100-4000-522001	Equipment and Machinery Repairs and Maint...	2,500.00	2,500.00	0.00	297.34	2,202.66
100-4000-522002	Vehicle Repairs and Maintenance	8,800.00	8,800.00	50.09	1,562.45	7,237.55
100-4000-524000	Telephone and Communications	7,792.00	7,792.00	475.66	2,372.67	5,419.33
100-4000-526000	Uniform Rental	4,220.00	4,220.00	275.31	701.72	3,518.28
100-4000-531002	Shop Supplies and Materials	8,000.00	8,000.00	0.00	857.21	7,142.79
100-4000-531005	Meters Supplies and Appurtenances	405,000.00	405,000.00	0.00	0.00	405,000.00
100-4000-531008	Fuel	16,800.00	16,800.00	1,280.33	6,445.42	10,354.58
100-4000-531010	Inventory Parts & Supplies	240,620.00	240,620.00	10,439.28	56,218.64	184,401.36
100-4000-532000	Small Tools and Equipment	5,500.00	5,500.00	0.00	0.00	5,500.00
100-4000-550000	Professional Memberships and License Fees	320.00	320.00	0.00	0.00	320.00
100-4000-550001	Educational Seminars and Classes	7,020.00	7,020.00	0.00	0.00	7,020.00
100-4000-560010	Miscellaneous	750.00	750.00	0.00	52.08	697.92
Department: 4000 - Meter Total:		1,089,410.00	1,089,410.00	32,293.57	186,315.15	903,094.85
Department: 5000 - Filter Plant						
100-5000-511000	Regular Salaries and Wages	804,267.00	804,267.00	65,702.71	341,127.40	463,139.60
100-5000-511002	Overtime	68,250.00	68,250.00	2,819.90	14,578.09	53,671.91
100-5000-511008	Sick Pay	11,716.00	11,716.00	2,702.14	14,161.47	-2,445.47
100-5000-512000	FICA	50,267.00	50,267.00	4,344.35	22,528.60	27,738.40
100-5000-512001	Medicare	11,260.00	11,260.00	1,016.04	5,268.79	5,991.21
100-5000-512002	SC Retirement	213,614.00	213,614.00	18,917.32	98,236.70	115,377.30
100-5000-512004	Group Health Insurance	121,344.00	121,344.00	7,952.62	46,485.34	74,858.66
100-5000-521003	Engineering Contracts and Services	20,000.00	20,000.00	0.00	0.00	20,000.00
100-5000-521004	Maintenance Contracts	54,980.00	54,980.00	3,423.00	12,581.74	42,398.26
100-5000-521005	Other Contractual Services	2,004.00	2,004.00	149.96	873.81	1,130.19
100-5000-522000	Building and Grounds Repairs and Maintenan...	19,542.00	19,542.00	475.00	11,161.76	8,380.24
100-5000-522001	Equipment and Machinery Repairs and Maint...	2,500.00	2,500.00	0.00	0.00	2,500.00
100-5000-522002	Vehicle Repairs and Maintenance	5,790.00	5,790.00	0.00	85.00	5,705.00
100-5000-522004	Water Filtration System Repairs and Mainten...	138,600.00	138,600.00	12,893.37	31,500.52	107,099.48
100-5000-523000	Electricity	174,720.00	174,720.00	12,388.70	76,817.40	97,902.60
100-5000-523001	Natural Gas	10,020.00	10,020.00	615.22	855.05	9,164.95
100-5000-524000	Telephone and Communications	15,600.00	15,600.00	1,188.55	6,739.63	8,860.37
100-5000-524004	Postage and Delivery Fees	810.00	810.00	453.06	1,149.13	-339.13
100-5000-525000	Hauling and tipping fees	86,000.00	86,000.00	3,717.50	10,609.00	75,391.00
100-5000-526000	Uniform Rental	11,378.00	11,378.00	396.74	5,097.65	6,280.35
100-5000-526002	Other Rentals	2,196.00	2,196.00	100.00	1,433.58	762.42
100-5000-531000	Office Supplies	2,500.00	2,500.00	182.33	895.97	1,604.03
100-5000-531001	Janitorial and General Supplies	4,000.00	4,000.00	374.18	1,672.77	2,327.23
100-5000-531003	Safety Gear and Supplies	5,100.00	5,100.00	0.00	1,505.13	3,594.87
100-5000-531006	Laboratory Supplies and Materials	77,870.00	77,870.00	676.93	15,887.72	61,982.28
100-5000-531007	Chemicals	448,500.00	448,500.00	25,035.31	144,029.81	304,470.19
100-5000-531008	Fuel	9,000.00	9,000.00	409.40	2,361.48	6,638.52
100-5000-532003	Computer Hardware and Software	3,350.00	3,350.00	0.00	0.00	3,350.00
100-5000-541000	Testing	8,120.00	8,120.00	579.10	2,433.78	5,686.22
100-5000-541002	Licenses, Permits & Fees	21,610.00	21,610.00	0.00	21,397.00	213.00
100-5000-550000	Professional Memberships and License Fees	2,325.00	2,325.00	495.00	495.00	1,830.00
100-5000-550001	Educational Seminars and Classes	12,350.00	12,350.00	535.25	5,233.56	7,116.44
100-5000-560010	Miscellaneous	2,000.00	2,000.00	410.15	1,060.97	939.03

Statement of Revenue and Expense

For Fiscal: 2022 - 2023 Period Ending: 12/31/2022

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
100-5000-951002 Plant Equipment	65,000.00	65,000.00	0.00	8,142.25	56,857.75
Department: 5000 - Filter Plant Total:	2,486,583.00	2,486,583.00	167,953.83	906,406.10	1,580,176.90
Function: 1000 - Operating Expenses Total:	9,048,323.00	9,048,323.00	645,554.80	3,584,080.52	5,464,242.48
Function: 9500 - Non-Operating Expense					
Department: 9500 - Non-Operating Expense					
100-9500-710001 Debt Service Interest Expense	579,425.00	579,425.00	12,452.16	74,712.56	504,712.44
100-9500-710002 Capital Lease Interest Expense	39,012.00	39,012.00	114.08	760.64	38,251.36
Department: 9500 - Non-Operating Expense Total:	618,437.00	618,437.00	12,566.24	75,473.20	542,963.80
Function: 9500 - Non-Operating Expense Total:	618,437.00	618,437.00	12,566.24	75,473.20	542,963.80
Expense Total:	9,666,760.00	9,666,760.00	658,121.04	3,659,553.72	
Total Surplus (Deficit):	0.00	0.00	42,344.60	360,052.64	

Statement of Revenue and Expense

For Fiscal: 2022 - 2023 Period Ending: 12/31/2022

Group Summary

Department	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Revenue					
Function: 0100 - Operating Revenue					
0100 - Operating Revenue	9,661,760.00	9,661,760.00	687,916.84	3,968,974.48	5,692,785.52
Function: 0100 - Operating Revenue Total:	9,661,760.00	9,661,760.00	687,916.84	3,968,974.48	5,692,785.52
Function: 9000 - Non-Operating Revenue					
9000 - Non-Operating Revenue	5,000.00	5,000.00	12,548.80	50,631.88	-45,631.88
Function: 9000 - Non-Operating Revenue Total:	5,000.00	5,000.00	12,548.80	50,631.88	-45,631.88
Revenue Total:	9,666,760.00	9,666,760.00	700,465.64	4,019,606.36	5,647,153.64
Expense					
Function: 1000 - Operating Expenses					
1000 - Administration	1,580,057.00	1,579,407.00	110,932.20	675,321.67	904,085.33
1001 - Human Resources	218,531.00	218,531.00	10,010.20	99,885.88	118,645.12
1002 - Information Services	523,063.00	524,913.00	69,170.13	294,373.13	230,539.87
1010 - Board of Commissioners	33,864.00	33,864.00	3,187.81	8,477.29	25,386.71
1998 - District-Wide Employee Support, Promotion & Retent	83,202.00	83,202.00	18,570.01	84,211.26	-1,009.26
1999 - Operational Non-Departmental	873,115.00	873,115.00	58,639.12	408,313.58	464,801.42
2000 - Engineering	452,690.00	451,490.00	33,375.42	206,920.12	244,569.88
3000 - Distribution (Maintenance)	1,707,808.00	1,707,808.00	141,422.51	713,856.34	993,951.66
4000 - Meter	1,089,410.00	1,089,410.00	32,293.57	186,315.15	903,094.85
5000 - Filter Plant	2,486,583.00	2,486,583.00	167,953.83	906,406.10	1,580,176.90
Function: 1000 - Operating Expenses Total:	9,048,323.00	9,048,323.00	645,554.80	3,584,080.52	5,464,242.48
Function: 9500 - Non-Operating Expense					
9500 - Non-Operating Expense	618,437.00	618,437.00	12,566.24	75,473.20	542,963.80
Function: 9500 - Non-Operating Expense Total:	618,437.00	618,437.00	12,566.24	75,473.20	542,963.80
Expense Total:	9,666,760.00	9,666,760.00	658,121.04	3,659,553.72	6,007,206.28
Total Surplus (Deficit):	0.00	0.00	42,344.60	360,052.64	

Statement of Revenue and Expense

For Fiscal: 2022 - 2023 Period Ending: 12/31/2022

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
100 - Operations Fund	0.00	0.00	42,344.60	360,052.64	-360,052.64
Total Surplus (Deficit):	0.00	0.00	42,344.60	360,052.64	