



155 Wylie Street • P.O. Box 550 • Chester, South Carolina • 29706
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Solving the water needs of tomorrow, today.

Chester Metropolitan District
Regular Commission Meeting
April 11, 2023

The Chester Metropolitan District's Regular Commission meeting was held at 6:30 pm on Tuesday, April 11, 2023, at the Great Falls Town Hall and Microsoft Teams. Commissioners attending were George Wilmore, Chairman; Raymond Douglas, Jean Nichols, 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; Chad Weir, Distribution Superintendent; Arthur Gaston, Attorney; Maria Rice, Great Falls Town Council; Tiffany Craig, Great Falls Town Council; Roddy Leonhardt, Great Falls Town Council; and Kendall Alexander, Great Falls Town Council.

The Agenda for the April 11, 2023, Board Meeting was posted on the Chester Metropolitan District Website and in the Chester News and Reporter two weeks prior to meeting.

A quorum was present.

Chairman Wilmore called the meeting to order at 6:33 pm.

Minutes

Chairman Wilmore asked for corrections or additions to the March 21, 2023, meeting minutes. Motion to approve the minutes was made by David Shinn, seconded by Raymond Douglas, and unanimously approved.

Public Comment

There were no public comments.

Old Business

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

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

New Business

Scott & Company Audit Engagement Letter

Mr. Zhao presented the Scott & Company Audit Engagement Letter to the Board and stated that the total is \$23,900. Mr. Zhao made a recommendation to the Board to approve the Scott & Company Audit Engagement Letter.

Chairman Wilmore asked if there was a motion to approve the Scott & Company Audit Engagement Letter. David Shinn made a motion to approve the Scott & Company Audit Engagement Letter, seconded by Jean Nichols, and unanimously approved.

Linden Drive Construction Bid Approval

Mr. Litten presented the bids to the Board for the Linden Drive Construction Project, Mr. Litten stated that Tri-County Utilities, Inc was the lowest bid at \$489,100 and Summit Engineering recommended that the bid be awarded to Tri-County Utilities, Inc. Mr. Litten stated that Tri-County Utilities, Inc has worked with CMD in the past and there were no issues.

Chairman Wilmore asked if there was a motion to approve the Linden Drive Construction Bid Approval to Tri-County Utilities, Inc. Motion to approve the Linden Drive Construction Bid Approval to Tri-County Utilities, Inc was made by Raymond Douglas, seconded by Kim Chisholm, and unanimously approved.

Director's Update

Mr. Castles informed the Board that CMD had their Sanitary Survey on March 7th, 2023, and had no deficiencies.

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

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

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

Commissioner's Discussion

Mrs. Johnson reminded the commissioners that the June meeting would be in Richburg and to please let her know where they would like to hold the meeting.

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

The meeting adjourned at 7:15 pm.

Approved:

Date: 5/9/2023

Respectfully Submitted:

By: *Kelli Johnson*

Chester Metropolitan District

Agenda

Tuesday, April 11, 2023

6:30 PM

Great Falls Town Hall

- I. Call Meeting to Order**
- II. Approval of March 21, 2023, 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**

- A. Scott & Company Audit Engagement Letter -Richard Zhao
- B. Linden Drive Construction Bid Approval -Andy Litten

- 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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Chester Metropolitan District
Regular Commission Meeting
March 21, 2023

The Chester Metropolitan District's Regular Commission meeting was held at 6:00 pm on Tuesday, March 21, 2023, at the Water Filtration Plant in Fort Lawn and Microsoft Teams. Commissioners attending were George Wilmore, Chairman; Raymond Douglas, Jean Nichols, David Shinn, Kim Chisholm, Matt McCrorey and Charletta Thompson. Others in attendance were Fred Castles, Executive Director; Kelli Johnson, Executive Assistant; Richard Zhao, Finance Manager; Andy Litten, District Engineer; David Sloan, Water Plant Superintendent; Chad Weir, Distribution Superintendent; Ryan Swancy, Attorney; Arthur Gaston, Attorney; Carlton Martin, Mayor of Fort Lawn; and Daphne Woodard, Fort Lawn Town Council.

The Agenda for the March 21, 2023, Board Meeting was posted on the Chester Metropolitan District Website and in the Chester News and Reporter two weeks prior to meeting.

A quorum was present.

Chairman Wilmore called the meeting to order at 6:14 pm.

Minutes

Chairman Wilmore asked for corrections or additions to the January 10, 2023, special call meeting minutes. Motion to approve the minutes was made by Matt McCrorey, seconded by Raymond Douglas, and unanimously approved.

Chairman Wilmore asked for corrections or additions to the February 21, 2023, meeting minutes. Motion to approve the minutes was made by Charletta Thompson, seconded by Raymond Douglas, and unanimously approved.

Public Comment

There were no public comments.

Old Business

Filter Plant Report. Mr. Sloan, WTP Superintendent read the Filter Plant Report for February. A copy of the report is attached to the minutes.

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

Director's Update

Mr. Castles informed the Board that the EPA has proposed new strict limits on the amount of PFAS in drinking water. Mr. Castles stated that CMD is under the new proposed number and will continue to monitor quarterly.

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

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

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

Commissioner's Discussion

Mrs. Johnson informed the Board that the April Board Meeting will be held in Great Falls.

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 6:40 pm.

Approved:

Date: _____

Respectfully Submitted:

By: _____

Filter Plant

March 2023

- Collected and analyzed 19 distribution sample for the presence of total coliform bacteria. All samples absent.
- We maintained an average finished water total chlorine at POE of 2.67 ppm. In areas of the distribution system where bacteria samples were collected, we measured an average total chlorine residual of 1.84 ppm.
- Performed monthly preventive maintenance on the plant venturis.
- Performed monthly preventive maintenance on the ammonia injectors.
- Performed thermal imaging on the #1 raw water pump and control panel.
- Picked up the raw water check valve swing arms from machine shop.
- Machined new brass bushings for the raw water flapper check valves.
- Cleaned all areas of the plant for yearly CMD Board meeting.
- Removed the #2 HSP VFD drive unit, AFI Systems came and picked the unit up for repairs.
- Salmons Dredging spent 3 days cleaning and removing the silt buildup from the raw water wetwell.
- SCDHEC performed the annual Sanitary Survey on March 7th, 2023. There were no deficiencies found.
- AECOM performed a Confine Space Entry and Chlorine Safety class.
- Caro-Tek came and performed the annual Crane and Hoist inspection.
- Fabricated a plate mount for disassembling and rebuilding the 4" air valves on the Plate & Frame press.
- Performed monthly thermal imaging on the High Service pumps and starters.
- Took the front wheels off the backhoe and had new tires mounted, reinstalled the wheels. Removed the front hubs, removed the bearings, and repacked. Reinstalled the hubs.
- Checked York Rd. and Richburg booster pump stations, ordered replacement pressure gauges for both stations.
- Installed dash cameras in the Ford and Tahoe.
- Installed rubber matting on portions of the grating in the raw water pump station wetwell.

CMD Engineering Department Report April 2023 Meeting

04/03/2023

Development Project Reviews

Village Drive PD (Chester): We're waiting for the developer to pay the Capital Recovery Fee prior to issuing a letter to SCDHEC for the construction permit. (No change)

Knights Bridge (Richburg): The Engineer is waiting on new Bac-T tests and information from CWR before they can submit for Phase II permit to operate.

Walker's Mill (Richburg): The Contractor is performing Bac-T testing on the off-site water line. The off-site water line should be in operation by the end of the month. On-site water line construction continues.

Stanton Subdivision (Richburg): We're waiting on revised plans. (No Change)

In-House Projects

Springs St, Chester: Patching is complete. Project is now complete.

Magnolia St, Great Falls: All the tie-ins are complete. There are 7-8 more new services to install along Chester Ave and then we can abandon the water lines in the backyards.

Linden Drive Waterline Replacement Project

Bid opening was held on March 23rd. Tri-County Utilities is the apparent low bidder at \$489,000.

Filter Plant Rehabilitation Project

We're reviewing the 30% plans. We have a meeting scheduled for April 14th to go over the comments with the Engineers.

Toilet Rebate Program

Applications for Rebate this month: 0

Other Miscellaneous Projects

- Fire hydrant testing is scheduled to start this month.
- There have been a couple of calls for low water pressure in Great Falls. We're analyzing the PRV settings to see if that is the cause of the low water pressure or if its something else.
- We're coordinating with AECOM to put out requests for bids for washing out 2 water tanks and repainting the Richburg water tank.

Catawba-Wateree Drought Management Advisory Group (DMAG)

Normal conditions (no change).

Chester Metropolitan District

Director's Report

FY 2022-2023

	March 2023	TOTAL L 12 MOS	AVERAGE L 12 MOS
DISTRIBUTION NUMBER:			
Taps	3	43	3.6
Leaks	5	57	4.8
Main Break Leaks	4	38	3.2
DISTRIBUTION MANHOURS:			
Taps	243.0	1,180	98.3
Main Break Leaks	139	1196	99.7
Leaks	154.0	2,657	221.4
Equipment	4.0	425	35.4
Shop	273.0	2,427	202.3
Dist. Maintenance	2409.8	16,149	1,345.7
Asphalt	242.0	762	63.5
Meters	0.0	341	28.4
Filter Plant	0.0	-	-
Hydrants	0.0	130	10.8
Construction Projects	0.0	559	46.6
Service Orders			
Total Manhours	3460.8	28,818	2,401.5
Overtime Hours	156.0	1,857	154.7
METER CALLS:			
Ons	90	1,034	86.2
Offs	37	601	50.1
Miscellaneous	50	590	49.2
Nonpayment Disconnects	198	3,104	258.7
Reinstates	199	3,033	252.8
Total Calls	574	8,362	696.8
Overtime Hours	4.0	41.0	3.4
BILLING INFORMATION:			
Non-Leak Adjustments:	2	46	4.2
Leak Adjustments	62	583	48.6
\$\$\$ Adjusted	\$ 2,796.2	\$ 39,886.48	\$ 3,323.87
Bills Mailed	6,323	75,581.0	6,298.4
Thousand Gallons Billed	57,182.0	679,218.0	56,601.5
Thousand Gallons Pumped	67,866.0	825,873.0	68,822.8
% Accounted For	84.3%	82.7%	82.7%
Other Gallons Accounted For (1,000)	501.0	29,430.2	2,452.5
Adjusted % Accounted For	85.0%	86.1%	82.5%

Chester Metropolitan District

Hydrant Report

April 11, 2023

<u>0</u>	New Placement
<u>1</u>	Hydrants Replaced
<u>0</u>	Hydrants Repaired
<u>0</u>	Hydrants Removed
<u>0</u>	Hydrants Relocated
<u>\$3,500</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

Frazier Dr/Cushman



March 14, 2023

To the Board of Commissioners and Management of Chester Metropolitan District

We are pleased to confirm our understanding of the services we are to provide Chester Metropolitan District (the "District") for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the business-type activities and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Chester Metropolitan District's Proportionate Share of the Net Pension Liability
3. Schedule of Chester Metropolitan District's Pension Contributions
4. Schedule of Chester Metropolitan District's Changes in Total OPEB Liability and Related Ratios - OPEB

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Schedule of Certain Expenses – Budget and Actual

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Inventory is subject to the risk of overstatement due to improper valuation
- Accounts receivable are subject to issues with collectability, and the related estimate of the allowance for doubtful accounts is based on management's evaluation of the collectability of accounts receivable
- Revenues are subject to the risk of improper recognition of revenue in accordance with GAAP
- Management override of controls

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

The other non-attest service we will provide in addition to the preparation of financial statements is assistance with adjustments and journal entries related to net pension liability and other post-employment benefit liabilities.

We will perform the services in accordance with applicable professional standards. The other services are limited to the services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Dispute Resolution Procedure

If any dispute, controversy, or claim arises in connection with the performance or breach of this agreement (including disputes regarding the validity or enforceability of this agreement), either party may, upon written notice to the other party, request facilitated negotiations. Such negotiations shall be assisted by a neutral facilitator acceptable to both parties and shall require the best efforts of the parties to discuss with each other in good faith their respective positions and, respecting their different interests, to finally resolve such dispute.

Each party may disclose any facts to the other party or to the facilitator that it, in good faith, considers necessary to resolve the dispute. However, all such disclosures will be deemed in furtherance of settlement efforts and will not be admissible in any subsequent litigation against the disclosing party. Except as agreed by both parties, the facilitator shall keep confidential all information disclosed during negotiations. The facilitator shall not act as a witness for either party in any subsequent arbitration between the parties.

Such facilitated negotiations shall conclude within sixty days from receipt of the written notice unless extended by mutual consent. The parties may also agree at any time to terminate or waive facilitated negotiations. The costs incurred by each party in such negotiations will be borne by it; the fees and expenses of the facilitator, if any, shall be borne equally by the parties.

Governing Law - This agreement shall be governed by, construed, interpreted under, and enforced exclusively, in accordance with the laws of the State of South Carolina; and the courts of the State of South Carolina, Sixth Judicial Circuit, Court of Common Pleas for Chester County, South Carolina, shall have exclusive jurisdiction with respect to any dispute arising hereunder. The parties hereto submit themselves to the jurisdiction of the said court.

No Arbitration – No dispute arising under the terms of this agreement shall be subjected to arbitration unless agreed to in writing and signed by the parties to the dispute subsequent to the date of execution of this agreement.

Notices – All notices, certificates or other communications hereunder shall be sufficiently given and shall be deemed given when mailed by certified or registered mail, postage prepaid, addresses as follows:

To Chester Metropolitan District:

Fred W. Castles, III, PE
Executive Director
Chester Metropolitan District
P.O. Box 550
Chester, SC 29706

With Copy to:

Gaston, Marion, and Stubbs
Arthur L. Gaston – Everett B. Stubbs, III – Attorneys
P.O. Box 608
Chester, South Carolina 29706

To Scott and Company:

Scott and Company LLC
Michael Slapnik, CPA
P.O. Box 8388
Columbia, SC 29202

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

Michael Slapnik is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in September of 2023 for year-end fieldwork and to issue our reports no later than November 30, 2023.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, excluding expenses will not exceed \$23,900. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of District's financial statements. Our report will be addressed to the Board of Commissioners of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Scott and Company LLC

Scott and Company LLC

RESPONSE:

This letter correctly sets forth the understanding of Chester Metropolitan District.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

Statement of Revenue and Expense

Account Summary

Chester Metropolitan District

For Fiscal: 2022 - 2023 Period Ending: 03/31/2023

		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	637,844.72	5,623,502.69	3,035,758.31
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	28,272.00	376,728.00
100-0100-411004	Hydrant Meter Fee	20,445.00	20,445.00	2,835.00	21,540.00	-1,095.00
100-0100-412000	Penalties	76,446.00	76,446.00	7,218.00	61,692.00	14,754.00
100-0100-412001	Non-Payment Fees	133,042.00	133,042.00	9,540.00	103,725.00	29,317.00
100-0100-412003	NSF Fees	0.00	0.00	360.00	2,460.00	-2,460.00
100-0100-413000	Expense Reimbursements	285,066.00	285,066.00	23,755.00	204,204.00	80,862.00
100-0100-413001	Credit Card Fees	72,000.00	72,000.00	8,786.42	73,794.23	-1,794.23
100-0100-413002	Surplus Sales	0.00	0.00	42.00	3,243.00	-3,243.00
100-0100-413003	Miscellaneous Revenue	0.00	0.00	552.00	3,984.96	-3,984.96
100-0100-413004	Customer Charges for Damages	0.00	0.00	0.00	1,919.80	-1,919.80
100-0100-414000	Development Review Fees	10,000.00	10,000.00	0.00	4,220.00	5,780.00
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	692,421.14	6,132,556.09	3,529,203.91
Function: 0100 - Operating Revenue Total:		9,661,760.00	9,661,760.00	692,421.14	6,132,556.09	3,529,203.91
Function: 9000 - Non-Operating Revenue						
Department: 9000 - Non-Operating Revenue						
100-9000-612000	Interest Income	5,000.00	5,000.00	14,493.86	91,261.56	-86,261.56
Department: 9000 - Non-Operating Revenue Total:		5,000.00	5,000.00	14,493.86	91,261.56	-86,261.56
Function: 9000 - Non-Operating Revenue Total:		5,000.00	5,000.00	14,493.86	91,261.56	-86,261.56
Function: 9700 - Contributed Capital						
Department: 9700 - Contributed Capital						
100-9700-611000	Federal Contributed Capital	0.00	0.00	0.00	231,331.28	-231,331.28
Department: 9700 - Contributed Capital Total:		0.00	0.00	0.00	231,331.28	-231,331.28
Function: 9700 - Contributed Capital Total:		0.00	0.00	0.00	231,331.28	-231,331.28
Revenue Total:		9,666,760.00	9,666,760.00	706,915.00	6,455,148.93	
Expense						
Function: 1000 - Operating Expenses						
Department: 1000 - Administration						
100-1000-511000	Regular Salaries and Wages	709,694.00	709,694.00	83,636.28	512,909.95	196,784.05
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	117.15	1,895.71	2,772.29
100-1000-511008	Sick Pay	19,433.00	19,433.00	5,268.15	24,255.25	-4,822.25
100-1000-512000	FICA	44,356.00	44,356.00	5,087.19	32,083.27	12,272.73
100-1000-512001	Medicare	9,936.00	9,936.00	1,189.75	7,546.34	2,389.66
100-1000-512002	SC Retirement	188,495.00	188,495.00	22,254.38	141,785.01	46,709.99
100-1000-512004	Group Health Insurance	136,674.00	136,674.00	10,657.04	86,625.28	50,048.72
100-1000-521000	Accounting and Audit Services	27,000.00	27,000.00	0.00	23,774.54	3,225.46
100-1000-521001	Legal Services	45,000.00	45,000.00	590.00	6,018.00	38,982.00
100-1000-521005	Other Contractual Services	121,826.00	121,826.00	11,517.92	76,139.41	45,686.59
100-1000-522002	Vehicle Repairs and Maintenance	3,100.00	3,100.00	0.00	1,148.38	1,951.62
100-1000-524000	Telephone and Communications	9,284.00	9,284.00	1,434.02	6,324.30	2,959.70
100-1000-524001	Advertising and Promotion	15,000.00	15,000.00	932.56	3,993.82	11,006.18
100-1000-524003	Bank and fiscal agent fees	107,671.00	107,671.00	9,393.59	93,587.02	14,083.98
100-1000-524004	Postage and Delivery Fees	3,320.00	3,320.00	-581.61	2,172.78	1,147.22
100-1000-526000	Uniform Rental	2,500.00	2,500.00	65.43	1,537.10	962.90
100-1000-531000	Office Supplies	5,300.00	5,300.00	327.18	2,260.73	3,039.27

Statement of Revenue and Expense

For Fiscal: 2022 - 2023 Period Ending: 03/31/2023

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
100-1000-531008	Fuel	3,200.00	3,200.00	222.08	1,959.43	1,240.57
100-1000-550000	Professional Memberships and License Fee	29,557.00	29,557.00	2,110.00	28,160.00	1,397.00
100-1000-550001	Educational Seminars and Classes	17,859.00	17,209.00	2,197.08	12,755.57	4,453.43
100-1000-560001	Collections Over/Short	640.00	640.00	-10.00	-10.09	650.09
100-1000-560006	Contingency Account	50,000.00	50,000.00	3,766.12	11,236.65	38,763.35
100-1000-560007	Community Support	9,193.00	9,193.00	250.00	4,102.02	5,090.98
Department: 1000 - Administration Total:		1,580,057.00	1,579,407.00	160,424.31	1,082,260.47	497,146.53
Department: 1001 - Human Resources						
100-1001-511000	Regular Salaries and Wages	94,238.00	94,238.00	8,963.50	56,230.75	38,007.25
100-1001-511008	Sick Pay	1,923.00	1,923.00	389.72	3,432.63	-1,509.63
100-1001-512000	FICA	5,890.00	5,890.00	570.56	3,617.98	2,272.02
100-1001-512001	Medicare	1,319.00	1,319.00	133.43	846.10	472.90
100-1001-512002	SC Retirement	25,030.00	25,030.00	2,484.24	15,846.66	9,183.34
100-1001-512004	Group Health Insurance	17,876.00	17,876.00	1,302.34	11,069.53	6,806.47
100-1001-512006	Workmens Comp Ins.	55,000.00	55,000.00	4,144.03	56,144.53	-1,144.53
100-1001-521001	Legal Services	4,300.00	4,300.00	1,475.00	1,475.00	2,825.00
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	106.60	1,647.70	2,902.30
100-1001-531000	Office Supplies	600.00	600.00	0.00	241.79	358.21
100-1001-550000	Professional Memberships and License Fee	425.00	425.00	0.00	299.00	126.00
100-1001-550001	Educational Seminars and Classes	2,380.00	2,380.00	0.00	1,178.22	1,201.78
Department: 1001 - Human Resources Total:		218,531.00	218,531.00	19,569.42	152,029.89	66,501.11
Department: 1002 - Information Services						
100-1002-511000	Regular Salaries and Wages	141,198.00	141,198.00	16,059.02	98,791.25	42,406.75
100-1002-511002	Overtime	50.00	50.00	0.00	316.36	-266.36
100-1002-511008	Sick Pay	5,051.00	5,051.00	386.86	4,158.97	892.03
100-1002-512000	FICA	8,825.00	8,825.00	994.60	6,282.59	2,542.41
100-1002-512001	Medicare	1,977.00	1,977.00	232.61	1,469.35	507.65
100-1002-512002	SC Retirement	37,502.00	37,502.00	4,368.04	27,427.70	10,074.30
100-1002-512004	Group Health Insurance	14,197.00	14,197.00	779.90	5,259.51	8,937.49
100-1002-521002	IT Contracts and Services	293,459.00	295,385.37	-12,561.41	240,686.75	54,698.62
100-1002-524000	Telephone and Communications	4,840.00	3,840.00	543.24	3,158.98	681.02
100-1002-526000	Uniform Rental	804.00	804.00	54.86	468.49	335.51
100-1002-532000	Small Tools and Equipment	750.00	750.00	67.95	225.72	524.28
100-1002-532003	Computer Hardware and Software	10,000.00	11,273.63	567.90	8,834.65	2,438.98
100-1002-550000	Professional Memberships and License Fee	120.00	120.00	0.00	0.00	120.00
100-1002-550001	Educational Seminars and Classes	4,290.00	3,940.00	63.72	2,013.72	1,926.28
100-1002-550002	Mileage Reimbursements	0.00	0.00	62.88	187.30	-187.30
Department: 1002 - Information Services Total:		523,063.00	524,913.00	11,620.17	399,281.34	125,631.66
Department: 1010 - Board of Commissioners						
100-1010-511009	Board of Commissioners Pay	9,750.00	9,750.00	700.00	3,950.00	5,800.00
100-1010-512000	FICA	335.00	335.00	43.40	244.90	90.10
100-1010-512001	Medicare	79.00	79.00	10.22	57.55	21.45
100-1010-512002	SC Retirement	700.00	700.00	79.68	491.36	208.64
100-1010-524000	Telephone and Communications	6,600.00	6,600.00	880.88	3,535.52	3,064.48
100-1010-531000	Office Supplies	1,000.00	1,000.00	0.00	484.69	515.31
100-1010-550001	Educational Seminars and Classes	7,750.00	7,750.00	125.00	4,155.00	3,595.00
100-1010-550002	Mileage Reimbursements	3,600.00	3,600.00	106.12	523.33	3,076.67
100-1010-560004	Board Meeting Expense	4,050.00	4,050.00	710.78	2,059.51	1,990.49
Department: 1010 - Board of Commissioners Total:		33,864.00	33,864.00	2,656.08	15,501.86	18,362.14
Department: 1998 - District-Wide Employee Support, Promotion & Retent						
100-1998-550004	In-House Training and Development	49,500.00	49,500.00	350.00	12,476.66	37,023.34
100-1998-551000	Employee Appreciation	17,202.00	17,202.00	353.81	13,748.75	3,453.25
100-1998-551001	Tuition Assistance	14,000.00	14,000.00	0.00	5,824.68	8,175.32
100-1998-551002	Crisis Fund	2,500.00	2,500.00	0.00	200.00	2,300.00
100-1998-551004	Employee Assistance	0.00	0.00	86.00	62,003.10	-62,003.10
Department: 1998 - District-Wide Employee Support, Promotion & Rete		83,202.00	83,202.00	789.81	94,253.19	-11,051.19

Statement of Revenue and Expense

For Fiscal: 2022 - 2023 Period Ending: 03/31/2023

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 1999 - Operational Non-Departmental						
100-1999-512005	Retiree Health Insurance	88,000.00	88,000.00	6,842.92	50,801.84	37,198.16
100-1999-512008	Flex Spending Admin Fee Expense	295.00	295.00	27.84	243.60	51.40
100-1999-512009	PEBA Admin Fee Expense	2,000.00	2,000.00	148.50	1,222.50	777.50
100-1999-521005	Other Contractual Services	38,040.00	38,040.00	2,819.38	23,975.21	14,064.79
100-1999-523000	Electricity	25,200.00	25,200.00	3,272.26	23,056.88	2,143.12
100-1999-523001	Natural Gas	4,800.00	4,800.00	812.25	3,146.61	1,653.39
100-1999-523002	Water and Sewer	6,600.00	6,600.00	655.63	5,149.29	1,450.71
100-1999-524000	Telephone and Communications	51,180.00	51,180.00	3,946.44	30,301.88	20,878.12
100-1999-524002	General Property & Liability Insurance	86,000.00	86,000.00	0.00	118,133.20	-32,133.20
100-1999-531001	Janitorial and General Supplies	4,000.00	4,000.00	596.41	3,792.31	207.69
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	444.07	1,754.89	-1,754.89
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	421,499.97	-421,499.97
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	66,399.03	684,757.01	188,357.99
Department: 2000 - Engineering						
100-2000-511000	Regular Salaries and Wages	256,643.00	256,643.00	30,086.34	189,790.13	66,852.87
100-2000-511002	Overtime	3,747.00	3,747.00	777.83	4,955.83	-1,208.83
100-2000-511008	Sick Pay	4,509.00	4,509.00	929.73	5,702.30	-1,193.30
100-2000-512000	FICA	16,040.00	16,040.00	1,933.21	12,112.80	3,927.20
100-2000-512001	Medicare	3,593.00	3,593.00	452.11	2,832.78	760.22
100-2000-512002	SC Retirement	68,164.00	68,164.00	8,444.45	53,239.06	14,924.94
100-2000-512004	Group Health Insurance	35,587.00	35,587.00	3,122.14	26,269.15	9,317.85
100-2000-521005	Other Contractual Services	22,950.00	21,750.00	0.00	10,208.41	11,541.59
100-2000-522002	Vehicle Repairs and Maintenance	4,270.00	4,270.00	44.69	951.46	3,318.54
100-2000-524000	Telephone and Communications	4,260.00	4,260.00	521.76	2,123.47	2,136.53
100-2000-526000	Uniform Rental	2,202.00	2,202.00	112.10	1,274.11	927.89
100-2000-531000	Office Supplies	2,500.00	2,500.00	210.45	870.20	1,629.80
100-2000-531003	Safety Gear and Supplies	2,000.00	2,000.00	212.51	445.91	1,554.09
100-2000-531008	Fuel	6,000.00	6,000.00	548.49	4,650.37	1,349.63
100-2000-532000	Small Tools and Equipment	3,000.00	3,000.00	63.14	263.55	2,736.45
100-2000-550000	Professional Memberships and License Fee	2,900.00	2,900.00	114.00	1,557.00	1,343.00
100-2000-550001	Educational Seminars and Classes	10,825.00	10,825.00	1,815.00	3,199.43	7,625.57
100-2000-560010	Miscellaneous	500.00	500.00	143.35	329.27	170.73
100-2000-560090	Water Efficiency Rebate Program	3,000.00	3,000.00	250.00	375.00	2,625.00
Department: 2000 - Engineering Total:		452,690.00	451,490.00	49,781.30	321,150.23	130,339.77
Department: 3000 - Distribution (Maintenance)						
100-3000-511000	Regular Salaries and Wages	702,250.00	702,250.00	79,185.77	490,488.44	211,761.56
100-3000-511002	Overtime	50,817.00	50,817.00	4,628.54	36,578.57	14,238.43
100-3000-511008	Sick Pay	26,304.00	26,304.00	4,097.88	23,155.89	3,148.11
100-3000-512000	FICA	43,891.00	43,891.00	5,385.94	33,503.84	10,387.16
100-3000-512001	Medicare	9,831.00	9,831.00	1,259.61	7,835.50	1,995.50
100-3000-512002	SC Retirement	186,518.00	186,518.00	23,349.45	146,139.19	40,378.81
100-3000-512004	Group Health Insurance	139,290.00	139,290.00	11,333.14	87,774.64	51,515.36
100-3000-521005	Other Contractual Services	26,572.00	26,572.00	1,698.77	12,741.11	13,830.89
100-3000-522000	Building and Grounds Repairs and Mainte	60,500.00	60,500.00	2,465.49	12,456.37	48,043.63
100-3000-522001	Equipment and Machinery Repairs and Mai	25,000.00	25,000.00	3,199.12	31,936.27	-6,936.27
100-3000-522002	Vehicle Repairs and Maintenance	32,560.00	32,560.00	3,768.42	18,941.57	13,618.43
100-3000-524000	Telephone and Communications	14,740.00	14,740.00	2,655.42	8,814.48	5,925.52
100-3000-525000	Hauling and tipping fees	4,000.00	4,000.00	1,101.60	2,251.60	1,748.40
100-3000-526000	Uniform Rental	14,550.00	14,550.00	1,325.66	10,502.07	4,047.93
100-3000-526001	Equipment Rental	22,850.00	22,850.00	0.00	5,319.23	17,530.77
100-3000-531002	Shop Supplies and Materials	25,000.00	25,000.00	1,867.57	20,008.35	4,991.65
100-3000-531003	Safety Gear and Supplies	10,235.00	10,235.00	724.00	5,527.26	4,707.74
100-3000-531004	Patching and Paving Materials	22,000.00	22,000.00	3,792.62	24,905.00	-2,905.00
100-3000-531008	Fuel	46,200.00	46,200.00	4,503.29	36,775.30	9,424.70
100-3000-531010	Inventory Parts and Supplies	200,000.00	200,000.00	24,844.01	88,846.00	111,154.00

Statement of Revenue and Expense

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		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
100-3000-531011	Inventory Shrink/Overage	0.00	0.00	404.99	-397.28	397.28
100-3000-532000	Small Tools and Equipment	18,300.00	18,300.00	1,861.31	15,521.88	2,778.12
100-3000-541002	Licenses and Permits	150.00	150.00	0.00	0.00	150.00
100-3000-550000	Professional Memberships and License Fee	15,050.00	15,050.00	7.10	6,145.74	8,904.26
100-3000-550001	Educational Seminars and Classes	4,200.00	4,200.00	360.00	2,494.06	1,705.94
100-3000-560010	Miscellaneous	1,000.00	1,000.00	43.60	367.38	632.62
100-3000-951001	Buildings	0.00	0.00	0.00	-14,627.64	14,627.64
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	183,863.30	1,114,004.82	593,803.18
Department: 4000 - Meter						
100-4000-511000	Regular Salaries and Wages	176,493.00	176,493.00	19,809.54	120,699.32	55,793.68
100-4000-511002	Overtime	10,141.00	10,141.00	537.29	4,638.16	5,502.84
100-4000-511008	Sick Pay	8,161.00	8,161.00	512.94	2,496.63	5,664.37
100-4000-512000	FICA	11,031.00	11,031.00	1,289.62	7,886.12	3,144.88
100-4000-512001	Medicare	2,471.00	2,471.00	301.60	1,844.36	626.64
100-4000-512002	SC Retirement	46,877.00	46,877.00	5,540.34	33,952.73	12,924.27
100-4000-512004	Group Health Insurance	41,286.00	41,286.00	2,069.84	14,609.56	26,676.44
100-4000-521004	Maintenance Contracts	85,628.00	85,628.00	71,010.00	83,626.40	2,001.60
100-4000-522001	Equipment and Machinery Repairs and Mai	2,500.00	2,500.00	5.78	1,207.32	1,292.68
100-4000-522002	Vehicle Repairs and Maintenance	8,800.00	8,800.00	192.83	2,046.91	6,753.09
100-4000-524000	Telephone and Communications	7,792.00	7,792.00	942.20	3,787.64	4,004.36
100-4000-526000	Uniform Rental	4,220.00	4,220.00	616.51	1,803.94	2,416.06
100-4000-531002	Shop Supplies and Materials	8,000.00	8,000.00	429.80	1,624.69	6,375.31
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	1,083.05	10,018.53	6,781.47
100-4000-531010	Inventory Parts & Supplies	240,620.00	240,620.00	0.00	72,192.97	168,427.03
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 Fee	320.00	320.00	0.00	0.00	320.00
100-4000-550001	Educational Seminars and Classes	7,020.00	7,020.00	233.02	732.01	6,287.99
100-4000-560010	Miscellaneous	750.00	750.00	0.00	100.01	649.99
Department: 4000 - Meter Total:		1,089,410.00	1,089,410.00	104,574.36	363,267.30	726,142.70
Department: 5000 - Filter Plant						
100-5000-511000	Regular Salaries and Wages	804,267.00	804,267.00	86,764.54	540,200.26	264,066.74
100-5000-511002	Overtime	68,250.00	68,250.00	2,302.49	24,610.18	43,639.82
100-5000-511008	Sick Pay	11,716.00	11,716.00	3,977.86	23,610.84	-11,894.84
100-5000-512000	FICA	50,267.00	50,267.00	5,696.56	35,862.38	14,404.62
100-5000-512001	Medicare	11,260.00	11,260.00	1,332.26	8,387.22	2,872.78
100-5000-512002	SC Retirement	213,614.00	213,614.00	24,712.72	156,284.73	57,329.27
100-5000-512004	Group Health Insurance	121,344.00	121,344.00	9,190.40	73,021.29	48,322.71
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	1,813.00	26,940.43	28,039.57
100-5000-521005	Other Contractual Services	2,004.00	2,004.00	156.32	1,336.41	667.59
100-5000-522000	Building and Grounds Repairs and Mainte	19,542.00	19,542.00	1,465.00	13,300.56	6,241.44
100-5000-522001	Equipment and Machinery Repairs and Mai	2,500.00	2,500.00	455.40	962.99	1,537.01
100-5000-522002	Vehicle Repairs and Maintenance	5,790.00	5,790.00	38.86	123.86	5,666.14
100-5000-522004	Water Filtration System Repairs and Maint	138,600.00	138,600.00	14,870.57	71,912.78	66,687.22
100-5000-523000	Electricity	174,720.00	174,720.00	13,014.72	115,785.40	58,934.60
100-5000-523001	Natural Gas	10,020.00	10,020.00	2,295.94	6,544.63	3,475.37
100-5000-524000	Telephone and Communications	15,600.00	15,600.00	1,948.29	10,341.46	5,258.54
100-5000-524004	Postage and Delivery Fees	810.00	810.00	0.00	1,383.27	-573.27
100-5000-525000	Hauling and tipping fees	86,000.00	86,000.00	4,564.00	20,733.50	65,266.50
100-5000-526000	Uniform Rental	11,378.00	11,378.00	627.60	6,591.06	4,786.94
100-5000-526002	Other Rentals	2,196.00	2,196.00	100.00	1,733.58	462.42
100-5000-531000	Office Supplies	2,500.00	2,500.00	163.68	1,161.27	1,338.73
100-5000-531001	Janitorial and General Supplies	4,000.00	4,000.00	164.20	2,422.63	1,577.37
100-5000-531003	Safety Gear and Supplies	5,100.00	5,100.00	0.00	2,062.00	3,038.00
100-5000-531006	Laboratory Supplies and Materials	77,870.00	77,870.00	6,347.16	29,840.82	48,029.18
100-5000-531007	Chemicals	448,500.00	448,500.00	31,035.82	223,120.83	225,379.17
100-5000-531008	Fuel	9,000.00	9,000.00	214.69	3,200.54	5,799.46

Statement of Revenue and Expense

For Fiscal: 2022 - 2023 Period Ending: 03/31/2023

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
100-5000-532003	Computer Hardware and Software	3,350.00	3,350.00	174.75	174.75	3,175.25
100-5000-541000	Testing	8,120.00	8,120.00	500.00	4,403.69	3,716.31
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 Fee	2,325.00	2,325.00	0.00	540.00	1,785.00
100-5000-550001	Educational Seminars and Classes	12,350.00	12,350.00	2,130.76	9,837.24	2,512.76
100-5000-560010	Miscellaneous	2,000.00	2,000.00	392.50	1,656.44	343.56
100-5000-951002	Plant Equipment	65,000.00	65,000.00	4,255.25	12,397.50	52,602.50
Department: 5000 - Filter Plant Total:		2,486,583.00	2,486,583.00	220,705.34	1,451,881.54	1,034,701.46
Function: 1000 - Operating Expenses Total:		9,048,323.00	9,048,323.00	820,383.12	5,678,387.65	3,369,935.35
Function: 9500 - Non-Operating Expense						
Department: 9500 - Non-Operating Expense						
100-9500-710001	Debt Service Interest Expense	579,425.00	579,425.00	12,452.08	112,068.80	467,356.20
100-9500-710002	Capital Lease Interest Expense	39,012.00	39,012.00	105.34	1,071.91	37,940.09
Department: 9500 - Non-Operating Expense Total:		618,437.00	618,437.00	12,557.42	113,140.71	505,296.29
Function: 9500 - Non-Operating Expense Total:		618,437.00	618,437.00	12,557.42	113,140.71	505,296.29
Expense Total:		9,666,760.00	9,666,760.00	832,940.54	5,791,528.36	
Total Surplus (Deficit):		0.00	0.00	-126,025.54	663,620.57	

Statement of Revenue and Expense

For Fiscal: 2022 - 2023 Period Ending: 03/31/2023

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	692,421.14	6,132,556.09	3,529,203.91
Function: 0100 - Operating Revenue Total:	9,661,760.00	9,661,760.00	692,421.14	6,132,556.09	3,529,203.91
Function: 9000 - Non-Operating Revenue					
9000 - Non-Operating Revenue	5,000.00	5,000.00	14,493.86	91,261.56	-86,261.56
Function: 9000 - Non-Operating Revenue Total:	5,000.00	5,000.00	14,493.86	91,261.56	-86,261.56
Function: 9700 - Contributed Capital					
9700 - Contributed Capital	0.00	0.00	0.00	231,331.28	-231,331.28
Function: 9700 - Contributed Capital Total:	0.00	0.00	0.00	231,331.28	-231,331.28
Revenue Total:	9,666,760.00	9,666,760.00	706,915.00	6,455,148.93	3,211,611.07
Expense					
Function: 1000 - Operating Expenses					
1000 - Administration	1,580,057.00	1,579,407.00	160,424.31	1,082,260.47	497,146.53
1001 - Human Resources	218,531.00	218,531.00	19,569.42	152,029.89	66,501.11
1002 - Information Services	523,063.00	524,913.00	11,620.17	399,281.34	125,631.66
1010 - Board of Commissioners	33,864.00	33,864.00	2,656.08	15,501.86	18,362.14
1998 - District-Wide Employee Support, Promotion & Retent	83,202.00	83,202.00	789.81	94,253.19	-11,051.19
1999 - Operational Non-Departmental	873,115.00	873,115.00	66,399.03	684,757.01	188,357.99
2000 - Engineering	452,690.00	451,490.00	49,781.30	321,150.23	130,339.77
3000 - Distribution (Maintenance)	1,707,808.00	1,707,808.00	183,863.30	1,114,004.82	593,803.18
4000 - Meter	1,089,410.00	1,089,410.00	104,574.36	363,267.30	726,142.70
5000 - Filter Plant	2,486,583.00	2,486,583.00	220,705.34	1,451,881.54	1,034,701.46
Function: 1000 - Operating Expenses Total:	9,048,323.00	9,048,323.00	820,383.12	5,678,387.65	3,369,935.35
Function: 9500 - Non-Operating Expense					
9500 - Non-Operating Expense	618,437.00	618,437.00	12,557.42	113,140.71	505,296.29
Function: 9500 - Non-Operating Expense Total:	618,437.00	618,437.00	12,557.42	113,140.71	505,296.29
Expense Total:	9,666,760.00	9,666,760.00	832,940.54	5,791,528.36	3,875,231.64
Total Surplus (Deficit):	0.00	0.00	-126,025.54	663,620.57	

Statement of Revenue and Expense

For Fiscal: 2022 - 2023 Period Ending: 03/31/2023

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
100 - Operations Fund	0.00	0.00	-126,025.54	663,620.57	-663,620.57
Total Surplus (Deficit):	0.00	0.00	-126,025.54	663,620.57	