

	<b>2019-20</b> <b>Audited</b>	<b>2020-21</b> <b>Audited</b>	<b>2021-22</b> <b>Projected</b>	<b>2022-23</b> <b>Proposed</b>
<b><u>WATER AND SEWER FUND SUMMARY</u></b>				
<b>REVENUES</b>				
Water and Sewer Operating Funds	1,990,942.56	2,813,848.61	3,081,781.75	3,184,747.00
Water and Sewer Grant Income	-	552,072.88	459,093.55	4,822,850.00
Water and Sewer Debt Proceeds	-	-	-	-
Deficit (From Reserve Fund)	-	-	-	-
<b>TOTAL</b>	<b>1,990,942.56</b>	<b>3,365,921.49</b>	<b>3,540,875.30</b>	<b>8,007,597.00</b>
<b>EXPENDITURES</b>				
Personnel Services	930,749.74	693,038.44	679,212.27	698,750.85
Operating Expenses	988,583.59	1,526,644.46	1,552,607.32	1,742,903.00
Capital Outlay & Debt To Reserve Fund	658,366.48	652,090.34	491,885.57	5,316,166.00
<b>TOTAL</b>	<b>2,577,699.81</b>	<b>2,871,773.24</b>	<b>2,723,705.16</b>	<b>7,757,819.85</b>
<b>Net Income (LOSS)</b>	<b>(586,757.25)</b>	<b>494,148.25</b>	<b>817,170.15</b>	<b>249,777.15</b>

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<b>REVENUE</b>					
<b>4035</b>	W&S Fund Balance Int.	34.73	-	-	-
<b>4055</b>	RIA Grant E. Broad Street Swr	-	500,000.00	129,093.55	-
<b>4065</b>	Extra Yardage			-	
<b>4070</b>	Lock Fee	121.00	-	-	-
<b>4085</b>	Street & Sanitation Capital Fee	-	-	-	
<b>4090</b>	Storm Water Fees			-	
<b>4106</b>	Interest Income	468.95	2,345.86	1,267.15	2,500.00
<b>4380</b>	Sewer Svc to Out of Town Businesss	4,990.00	3,990.00	4,990.00	4,990.00
<b>4400</b>	WS Sale of Assets	2,500.00	-	-	-
<b>4415</b>	WS Misc Revenue	3,016.35	26,618.76	4,345.79	1,000.00
<b>4416</b>	Deposits Over (Short)	-	13.16	-	-
<b>4443</b>	CDBG Sewer Line Grant	-	-	-	-
<b>4500</b>	Water Charges	770,688.68	1,048,771.10	1,104,262.55	1,170,559.00
<b>4501</b>	Sewer Charges	919,548.08	1,432,279.24	1,564,077.04	1,654,663.00
<b>4502</b>	Sanitation Fees			-	
<b>4503</b>	Meter Fees	3,194.00	3,219.69	3,240.00	3,300.00

		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
		<b>Audited</b>	<b>Audited</b>	<b>Projected</b>	<b>Proposed</b>
<b>4504</b>	Sprinkler Fees	127.56	132.48	133.32	135.00
<b>4506</b>	NSF Fees	470.00	418.09	500.00	-
<b>4507</b>	Trans Amt Fees	192.62	-	433.50	-
<b>4509</b>	Service Fees	5,564.31	5,612.32	1,320.00	-
<b>4510</b>	Water & Sewer Tap Fees	5,700.00	7,765.00	40,550.00	7,500.00
<b>4511</b>	Capital Fees	86,772.71	90,470.68	91,579.48	90,000.00
<b>4512</b>	Write-off Payments	(49,426.24)	37,407.60	20,485.72	-
<b>4520</b>	Svc Fees, Cust Dep & Misc Fees	130.00	165.00	30.00	100.00
<b>4525</b>	Reconnect Fees	48,583.67	43,885.82	55,324.31	51,000.00
<b>4530</b>	Capital Fund Interest	2,675.50	-	-	-
<b>4533</b>	Water tank/Cell Tower Rev	42,111.03	44,360.32	45,547.30	45,000.00
<b>4535</b>	New Meter Revenue	32,975.00	29,865.00	18,778.50	15,000.00
<b>4538</b>	Penalties Collected	110,504.61	118,126.74	154,917.09	139,000.00
<b>4539</b>	Write-offs Collected	-	(81,598.25)	-	-
<b>4540</b>	Refinance Water Bond	-	-	-	-
<b>4615</b>	EDA Lift Station Grant	-	-	300,000.00	4,792,850.00
<b>46XX</b>	RIA Lift Station Grant	-	-	-	-
<b>4700</b>	SCDOT Utility Relocation	-	-	23,080.00	-
<b>4800</b>	American Rescue Plan	-	-	-	-
<b>499X</b>	Transfer from Other Fund	-	52,072.88	30,000.00	30,000.00
	<b>TOTAL REVENUE</b>	<b>1,990,942.56</b>	<b>3,365,921.49</b>	<b>3,540,875.30</b>	<b>8,007,597.00</b>

## EXPENSE SUMMARY

### PERSONNEL SERVICES

<b>912</b>	Water Distribution and Maint	649,306.61	483,364.67	460,525.16	487,927.42
<b>914C</b>	Sewer Collections	226,880.40	171,346.81	183,732.25	132,443.19
<b>914T</b>	Sewer Treatment	54,562.73	38,326.96	34,954.86	78,380.24
	<b>TOTAL</b>	<b>930,749.74</b>	<b>693,038.44</b>	<b>679,212.27</b>	<b>698,750.85</b>

### OPERATING EXPENSES

<b>912</b>	Water Distribution and Maint	478,130.70	703,821.81	674,584.47	738,928.00
<b>914C</b>	Sewer Collections	286,951.33	620,821.32	607,334.03	724,175.00
<b>914T</b>	Sewer Treatment	223,501.56	202,001.33	270,688.83	279,800.00

		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
		<b>Audited</b>	<b>Audited</b>	<b>Projected</b>	<b>Proposed</b>
	<b>TOTAL</b>	<b>988,583.59</b>	<b>1,526,644.46</b>	<b>1,552,607.32</b>	<b>1,742,903.00</b>
<b>CAPITAL OUTLAY</b>					
<b>912</b>	Water Distribution and Maint	368,189.42	355,395.72	391,216.32	349,348.00
<b>914C</b>	Sewer Collections	149,603.12	156,960.58	84,824.94	4,946,818.00
<b>914T</b>	Sewer Treatment	140,573.94	139,734.04	15,844.31	20,000.00
	<b>TOTAL</b>	<b>658,366.48</b>	<b>652,090.34</b>	<b>491,885.57</b>	<b>5,316,166.00</b>
	<b>TOTAL EXPENSE</b>	<b>2,577,699.81</b>	<b>2,871,773.24</b>	<b>2,723,705.16</b>	<b>7,757,819.85</b>

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			<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
			<b>Audited</b>	<b>Audited</b>	<b>Projected</b>	<b>Proposed</b>
<b>EXPENSE DETAIL</b>						
<b>912 - WATER DISTRIBUTION &amp; MAINTENANCE</b>						
<b>PERSONNEL SERVICES</b>						
101		Salaries and Wages	379,677.80	360,226.02	327,752.63	350,960.00
270	110	Social Security	28,908.18	27,053.93	25,158.78	26,848.44
267	120	Retirement	176,449.09	50,713.02	56,905.58	58,118.98
262	130	Health Insurance	63,643.48	41,516.70	38,657.92	40,000.00
280	150	Unemployment Insurance	628.06	3,855.00	12,050.25	12,000.00
<b>TOTAL</b>			<b>649,306.61</b>	<b>483,364.67</b>	<b>460,525.16</b>	<b>487,927.42</b>
<b>OPERATING EXPENSES</b>						
105		Accustaff - Temp Employees	18,394.67	21,238.74	144,290.63	75,000.00
210		Printing & Office Supplies	16,490.88	24,179.67	25,189.61	25,000.00
211		Postage	14,799.90	16,504.65	17,056.79	17,000.00
212		Contract O & M	69,600.00	69,600.00	87,830.00	85,000.00
214		Membership and Dues	690.00	1,045.00	760.00	1,200.00
217		Auto Operating Exp.	19,494.16	13,604.67	34,714.91	35,000.00
218		Customer Deposit Refunds	-	14.40	-	-
220		Electricity, Water & Gas	86,001.09	84,769.27	54,148.75	65,000.00
221		Telephone	6,080.32	5,232.56	3,273.85	5,300.00
226		Maintenance & Ser. Cont.	10,297.00	10,262.43	13,646.19	12,500.00
227		Mach. & Equip. Exp.	15,677.31	128,229.05	31,122.52	80,000.00
228		Building Repair	681.44	475.00	1,053.62	1,100.00
231		Small Hand Tools	-	-	6,726.32	5,000.00
232		Hardware & Bldg. Material	-	-	-	-
233		Painting Supplies	-	-	279.76	-
234		Cement & Masonry Sup.	-	-	-	-
237		Radio Supplies	-	-	-	-
241		Uniforms	5,423.52	2,822.96	5,595.73	6,200.00
248		Chemicals	30,549.95	36,818.51	38,196.08	40,000.00
249		Medical & Lab Supplies	-	-	190.00	300.00
250		Physicals	250.00	535.00	1,375.00	1,400.00
255		Iron Casting & St. Steel	-	-	-	-

		<b>2019-20 Audited</b>	<b>2020-21 Audited</b>	<b>2021-22 Projected</b>	<b>2022-23 Proposed</b>
256	Meters, Parts, & Supplies	34,466.63	29,371.25	28,180.27	90,000.00
257	Pipe, Fittings, & Hydrants	20,018.84	45,708.45	31,714.22	40,000.00
258	Meter Replacement	-	-	-	-
261	Advertising	734.72	568.26	-	100.00
new	262.5 Bond Insurance	-	-	-	-
262.1	Tort Ins.	2,833.00	2,041.20	3,402.00	4,300.00
262.2	Vehicle Insurance	3,443.09	2,089.37	3,772.70	3,700.00
262.3	Workers Comp.	10,970.82	12,262.89	19,933.23	21,248.00
262.4	Inland Marine Insurance	1,577.49	946.50	-	1,580.00
263	Bldg. Insurance	5,160.87	3,096.53	6,319.42	5,500.00
264	Employee Training	2,965.38	235.00	6,434.16	6,500.00
265	Professional Services	56,975.28	165,838.78	77,879.21	80,000.00
268	Permits	200.00	1,800.00	200.00	1,000.00
272	Special Contracts	31,936.22	17,332.25	19,787.90	20,000.00
276	M P T and S Machines	-	-	-	-
279	Other Operating Expenses	12,418.12	7,199.42	11,511.59	10,000.00
288	Painting of Water Tanks	-	-	-	-
	<b>TOTAL</b>	<b>478,130.70</b>	<b>703,821.81</b>	<b>674,584.47</b>	<b>738,928.00</b>

**CAPITAL OUTLAY**

381	Buildings & Fixed Equip.	-	-	-	5,000.00
382	Furniture & Fixtures	-	-	-	-
383	Office Machines	-	-	-	-
384	Debt Retirement	-	-	-	-
385	Machines & Equipment	9,235.62	(685.30)	509.09	10,000.00
386	Misc. Equipment	-	225.81	1,651.30	2,500.00
387	Traffic Control Equipment	2,718.94	-	-	2,500.00
390	Radios & Equipment	-	-	879.16	1,000.00
391	Water Extensions	-	-	264.05	15,000.00
396	Automobile Expense	-	-	-	-
399	New Water Meters	-	-	1,000.00	8,000.00
398	WS Debt Interest	26,670.06	19,504.05	11,960.98	10,549.00
2123067	Backhoe Loader Lease	-	-	5,390.97	5,420.00
202304	Vacuum Truck Lease	-	-	33,346.31	34,587.00
400	Bond Pay Back Interest	29,255.65	34,233.36	42,935.66	31,782.00
2133031	Series 2020 WS Improvement Bond	-	-	44,000.00	48,000.00

		<u>2019-20</u> <u>Audited</u>	<u>2020-21</u> <u>Audited</u>	<u>2021-22</u> <u>Projected</u>	<u>2022-23</u> <u>Proposed</u>
2133032	Bond Pay Back Principal	-	-	162,187.00	166,048.00
450	WS Capital Fund Expenses	15.49	-	87,091.80	-
596	WS Depreciation	295,065.66	298,468.31	-	
991	Transfer to Other Fund	5,228.00	3,649.49	-	8,962.00
	<b>TOTAL</b>	<b>368,189.42</b>	<b>355,395.72</b>	<b>391,216.32</b>	<b>349,348.00</b>
	<b>GRAND TOTAL</b>	<b>1,495,626.73</b>	<b>1,542,582.20</b>	<b>1,526,325.95</b>	<b>1,576,203.42</b>

			<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
			<b>Audited</b>	<b>Audited</b>	<b>Projected</b>	<b>Proposed</b>
<b>914C - SEWER COLLECTIONS</b>						
<b>PERSONNEL SERVICES</b>						
101		Salaries and Wages	135,101.10	127,361.77	134,307.37	93,425.00
270	110	Social Security	10,689.93	9,755.20	9,641.76	7,147.01
267	120	Retirement	65,217.21	16,718.99	18,573.01	15,471.18
262	130	Health Insurance	15,244.10	13,655.85	9,159.86	6,400.00
280	150	Unemployment Insurance	628.06	3,855.00	12,050.25	10,000.00
<b>TOTAL</b>			<b>226,880.40</b>	<b>171,346.81</b>	<b>183,732.25</b>	<b>132,443.19</b>
<b>OPERATING EXPENSES</b>						
210		Printing & Office Supplies		-	-	-
211		Postage		-	-	-
212		Contract O & M	35,100.00	36,020.00	30,888.00	35,000.00
214		Membership and Dues	-	(239.73)	-	200.00
217		Auto Operating Exp.	9,351.78	6,915.30	7,514.17	8,000.00
220		Electricity, Water & Gas	60,638.75	53,543.61	45,790.69	60,000.00
221		Telephone	704.30	708.88	860.53	800.00
226		Maintenance & Ser. Cont.	-	-	3,485.00	3,000.00
227		Mach. & Equip Exp.	40,558.29	27,552.38	19,329.44	40,000.00
228		Building Repair	-	-	556.73	1,000.00
231		Small Hand Tools	-	-	235.61	1,000.00
232		Hardware and Bldg. Mat.	-	-	-	-
233		Painting Supplies	-	-	929.82	500.00
234		CMOM	31,040.00	-	45.00	50,000.00
237		Radio Supplies	-	-	-	-
241		Uniforms	1,571.25	1,712.94	3,641.05	5,700.00
248		Chemicals	429.84	2,192.17	-	2,000.00
250		Physicals	-	-	100.00	100.00
255		Stormwater	-	75.00	-	-
257		Pipe, Fittings, etc.	-	661.07	1,250.86	4,000.00
262.1		Tort Ins.		1,920.00	3,200.00	3,800.00
262.2		Vehicle Insurance	6,226.42	1,689.28	3,784.30	3,075.00
262.3		Workers Comp.	4,386.55	3,197.83	6,415.20	7,000.00
new	262.5	Bond Insurance	-	-	-	-

		<b>2019-20 Audited</b>	<b>2020-21 Audited</b>	<b>2021-22 Projected</b>	<b>2022-23 Proposed</b>
264	Employee Training	-	-	1,000.00	1,000.00
265	Professional Services	37,700.00	10,935.00	50,211.99	40,000.00
278	Sewer Line Repair	59,244.15	473,798.16	420,102.61	450,000.00
279	Other Operating Expenses	-	139.43	7,993.02	8,000.00
288	Palmer Pre Release Center	-	-	-	-
	<b>TOTAL</b>	<b>286,951.33</b>	<b>620,821.32</b>	<b>607,334.03</b>	<b>724,175.00</b>
<b>CAPITAL OUTLAY</b>					
380	Vehicle Purchase	-	-	-	80,000.00
381	Buildings & Fixed Equip.	-	-	-	-
383	Office Machines	-	-	-	-
384	Debt Retirement	-	-	-	-
385	Machines & Equipment	5,451.14	8,604.54	3,226.00	60,000.00
386	Misc. Equipment	-	-	-	2,500.00
390	EDA Sewer Grant Match	-	-	-	-
392	Sewer Extensions	-	-	-	-
396	EDA/RIA Lift Station Grants	-	9,338.99	70,131.62	4,792,850.00
400	SRF Payback Interest	3,578.04	-	3,190.81	3,083.00
212307	SRF Payback Principal	-	-	8,276.51	8,385.00
596	Depreciation 1/2	140,573.94	139,017.05	-	-
	<b>TOTAL</b>	<b>149,603.12</b>	<b>156,960.58</b>	<b>84,824.94</b>	<b>4,946,818.00</b>
	<b>GRAND TOTAL</b>	<b>663,434.85</b>	<b>949,128.71</b>	<b>875,891.22</b>	<b>5,803,436.19</b>



			<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
			<b>Audited</b>	<b>Audited</b>	<b>Projected</b>	<b>Proposed</b>
<b>914T - SEWER TREATMENT</b>						
<b>PERSONNEL SERVICES</b>						
101		Salaries and Wages	30,592.14	24,749.22	18,463.00	53,925.00
270	110	Social Security	2,311.23	1,982.95	1,936.21	4,125.26
267	120	Retirement	14,599.54	5,257.65	970.61	8,929.98
262	130	Health Insurance	7,059.82	6,337.14	6,293.02	6,400.00
280	150	Unemployment Tax	-	-	7,292.02	5,000.00
<b>TOTAL</b>			<b>54,562.73</b>	<b>38,326.96</b>	<b>34,954.86</b>	<b>78,380.24</b>

**OPERATING EXPENSES**

210		Printing & Office Supplies	-	-	-	-
211		Postage	-	-	-	-
212		Contract O & M	25,800.00	26,300.00	29,680.00	26,000.00
214		Membership and Dues	45.00	-	-	200.00
217		Auto Operating Exp.	1,305.58	1,229.54	5,163.27	11,000.00
220		Electricity, Water & Gas	62,450.43	65,495.22	69,974.39	70,000.00
221		Telephone	183.03	187.60	185.11	300.00
226		Maintenance & Ser. Cont.	-	-	-	-
227		Mach. & Equip Exp.	35,548.17	14,510.37	20,182.30	30,000.00
228		Building Repair	-	650.00	1,022.32	2,000.00
231		Small Hand Tools	-	-	-	1,000.00
232		Hardware and Bldg. Mat.	-	-	-	-
233		Painting Supplies	-	-	-	100.00
237		Radio Supplies	-	-	-	-
241		Uniforms	100.00	120.93	480.89	600.00
248		Chemicals	45,932.66	50,388.94	66,177.72	60,000.00
249		Medical & Lab Supplies	-	-	-	1,000.00
250		Physicals	-	-	380.00	300.00
262.1		Tort Ins.	258.00	786.00	1,310.00	1,500.00
262.2		Vehicle Insurance	615.00	369.00	679.00	1,000.00
262.3		Workers Comp.	2,005.88	1,121.25	1,454.91	1,500.00
new	262.5	Bond Insurance	-	-	-	-
263		Bldg. Ins.	2,180.17	1,308.10	2,471.64	3,000.00

		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
		<b>Audited</b>	<b>Audited</b>	<b>Projected</b>	<b>Proposed</b>
264	Employee Training	-	45.00	127.58	300.00
265	Professional Services	41,442.64	35,519.38	55,533.75	55,000.00
268	Permits	1,675.00	-	1,600.00	2,000.00
277	Sewer Bed Repair	-	-	2,989.85	-
278	Sewer Line Repair	-	-	-	-
278.1	Underdrain Repair	-	-	-	-
279	Other Operating Expenses	3,960.00	3,970.00	11,276.10	13,000.00
288	Palmer Pre Release Cent.	-	-	-	-
	<b>TOTAL</b>	<b>223,501.56</b>	<b>202,001.33</b>	<b>270,688.83</b>	<b>279,800.00</b>
<b>CAPITAL OUTLAY</b>				-	
381	Buildings & Fixed Equip.		-	-	-
383	Office Machines		-	-	-
384	Debt Retirement		-	-	-
385	Machines & Equipment		-	10,144.40	10,000.00
386	Misc. Equipment		717.00	5,699.91	10,000.00
390	Radios & Equipment		-	-	-
392	Sewer Extensions		-	-	-
396	Automobile Expense		-	-	-
400	CDBG Sewer Line Grant		-	-	-
596	Depreciation 1/2	140,573.94	139,017.04	-	
	<b>TOTAL</b>	<b>140,573.94</b>	<b>139,734.04</b>	<b>15,844.31</b>	<b>20,000.00</b>
	<b>GRAND TOTAL</b>	<b>418,638.23</b>	<b>380,062.33</b>	<b>321,487.99</b>	<b>378,180.24</b>