

**GEORGETOWN COUNTY WATER AND SEWER DISTRICT  
BOARD OF DIRECTORS MEETING  
THURSDAY, APRIL 09, 2026 – 6:00 PM  
PAWLEYS ISLAND, SC**



**AGENDA**

- I. CALL TO ORDER AND PROOF OF QUORUM (6:00 PM)**
- II. READING AND APPROVAL OF MINUTES (6:00 PM – 6:05 PM)**
  - 1. Minutes from the Regular Meeting on March 12, 2026
  - 2. Minutes from the Budget Workshop on March 24, 2026
- III. OLD BUSINESS (6:05 PM – 6:25 PM)**
  - 1. CBIZ Compensation Study
- IV. NEW BUSINESS (6:25 PM – 6:50 PM)**
  - 1. Audit Services Contract Renewal
  - 2. Raw Water Pump Repair
  - 3. WTP Pond Dredging – Bid Results
  - 4. Extension Policy – Resolution
- V. PROJECT PLANNING AND REVIEW (6:50 PM – 7:00 PM)**
  - 1. Capital Improvement Projects: Status Report
  - 2. Developer Projects: Status Report
- VI. EXECUTIVE DIRECTOR'S REPORT (7:00 PM – 7:10 PM)**
  - 1. February 2026 Financial Report
  - 2. HR Quarterly Report
- VII. EXECUTIVE SESSION (7:10 PM – 7:30 PM)**
  - 1. CBIZ Compensation Study
- VIII. ADJOURN (7:30 PM)**

GEORGETOWN COUNTY WATER AND SEWER DISTRICT  
BOARD OF DIRECTORS – REGULAR MEETING  
THURSDAY, MARCH 12, 2026  
GEORGETOWN, SC

**Board Members Present:**

Leona Myers Miller, Chair  
John Sands, Vice Chair  
Whitney Hills, Secretary  
Zann Smith, Member  
Comeletia Pyatt, Member  
Steve Squires, Member

**Staff Present:**

Tommie Kennedy, Executive Director  
Zach Webb, Finance/Admin Services Director  
Michael Yip, Operations Director  
Amanda Gill, Engineering/Construction Director  
Dorothy Small, HR Manager  
Carson White, HR Generalist/Exec. Assistant  
Jaquan Reed, Staff Engineer  
LaDain Port, Finance Manager

**Others Present: William Temple, Bill Hills**

**I. CALL TO ORDER AND PROOF OF QUORUM**

The Georgetown County Water and Sewer District Board of Directors met in person on Thursday, March 12, 2026. The agenda was publicly posted at the District offices and was emailed to the *Coastal Observer*, the *Georgetown Times*, and *Sun News*. A quorum was verified, and the meeting was called into session by order of Chair, Leona Myers Miller, promptly at 6:00 PM.

**II. READING AND APPROVAL OF MINUTES**

The minutes of the Board meeting held on February 12, 2026, were submitted for approval. There were no additions or corrections to the meeting minutes held on February 12, 2026. Chair, Leona Myers Miller, accepted a motion from Secretary, Whitney Hills, duly seconded by Member, Comeletia Pyatt, to approve the minutes. The motion carried unanimously.

### **III. NEW BUSINESS**

#### **1. Customer Adjustment Request – William Temple**

Finance and Administrative Services Director Zach Webb presented a memo regarding a customer billing adjustment appeal for Account No. XXXX5752.00. Mr. Webb reported that the Adjustment Review Committee met on February 25, 2026, to review a request submitted by a customer who received an elevated bill reflecting approximately 132,100 gallons of water usage during the January 2026 billing cycle. Mr. Webb explained that the increased usage occurred while the customer and a contractor were installing landscaping and irrigation lines. A line leading to the dock was inadvertently left running for approximately two to three days, resulting in excessive water usage. He noted that under the District's Billing Adjustments Policy, adjustments are not granted for preventable conditions such as hose or hose bib leaks. As a result, the Adjustment Review Committee denied the customer's request for an adjustment. However, staff determined that the water associated with the incident did not enter the sewer system and therefore did not require treatment by the District. Mr. Webb recommended that the Board amend Paragraph D of the Billing Adjustments Policy to clarify that sewer charges may be adjusted in cases where it can be demonstrated that water did not enter the sewer system. He further recommended granting a sewer-only adjustment for this appeal, noting that the adjustment would be applied consistently with the proposed policy clarification. Staff recommended granting the sewer-only adjustment and directing staff to present proposed revisions to the Billing Adjustments Policy at the next Board meeting. Without further discussion, Chair Leona Myers Miller accepted a motion from Secretary Whitney Hills, duly seconded by Member Zann Smith, to approve staff's recommendation to grant the customer a sewer-only adjustment. The motion carried unanimously.

#### **2. PS #305 Rehabilitation – Bid Results**

Operations Director Michael Fu Man Yip presented a memo regarding the Pump Station #305 Rehabilitation Project. Mr. Yip explained that the District's Maintenance Department budgeted \$550,000 for pump station rehabilitation in FY2026 and identified the need for a complete wet well rehabilitation and piping reconfiguration for Pump Station #305, located near 4331 US-17 BUS in Murrells Inlet. Mr. Yip reported that the existing discharge piping is

deteriorating, and the check valves and isolation valves are not functioning properly and require replacement. The proposed project includes replacing both pumps, including the pump bases and guide rails within the wet well, relocating the discharge piping, check valves, and isolation valves above ground, and reconnecting the discharge piping back to the effluent line. He stated that the District solicited bids for the project in accordance with the District's procurement policy and advertised the solicitation on the District's website. Five bids were received on March 3, 2026, at 2:00 p.m. Mr. Yip reported that North American Construction Company was the lowest responsive bidder with a bid amount of \$107,500. Staff recommended awarding the Pump Station #305 Rehabilitation project to North American Construction Company in the amount of \$107,500.00, with a contingency of \$10,750.00. Without further discussion, Chair Leona Myers Miller accepted a motion from Assistant Secretary Steve Squires, duly seconded by Member Comeletia Pyatt, to approve staff's recommendation to award the contract to North American Construction Company in the amount of \$107,500. The motion carried unanimously.

### 3. Chlorine Alternative Study for Waccamaw Neck WTP

Operations Director Michael Fu Man Yip presented a memo regarding a proposed Chlorine Alternative Study for the Waccamaw Neck Water Treatment Plant. Mr. Yip explained that the plant currently utilizes chlorine gas for primary disinfection. While effective, chlorine gas requires increased regulatory compliance, enhanced operator safety protocols, and presents potential risk management concerns for both staff and the surrounding community. Mr. Yip stated that industry best practices increasingly favor safer disinfection technologies. To evaluate potential alternatives, staff proposed engaging a qualified engineering firm to prepare a Preliminary Engineering Report (PER). The study will evaluate three disinfection scenarios: continuing with chlorine gas, converting to sodium hypochlorite, or implementing an on-site generation system. The evaluation will consider efficiency, construction footprint, capital costs, maintenance requirements, chemical handling, ease of operation, and long-term impacts on plant operations. The report will also include estimated costs for engineering, construction, or implementation, and five-year operational and maintenance costs for the evaluated alternatives. Mr. Yip reported that the District requested proposals from pre-qualified engineering firms and received two proposals, which were opened on February 18, 2026. A review committee of six staff members evaluated the proposals based on four weighted categories. Ardurra received the highest

average score of 94, followed by AECOM with a score of 88. Staff recommended awarding the contract to Ardurra in the amount of \$36,450.00 to complete the Chlorine Alternative Study for the Waccamaw Neck Water Treatment Plant. Without further discussion, Chair, Leona Myers Miller, accepted a motion from Secretary, Whitney Hills, duly seconded by Member, Zann Smith to approve Staff's recommendation awarding the contract to Ardurra in the amount of \$36,450.00. The motion carried unanimously.

#### 4. Chlorine Alternative Study for Pawleys Island WWTP

Operations Director Michael Fu Man Yip presented a memo regarding a proposed Chlorine Alternative Study for the Pawleys Island Wastewater Treatment Plant (PIWWTP). Mr. Yip explained that the facility currently uses chlorine gas for effluent disinfection. While effective for pathogen control, chlorine gas presents heightened safety, regulatory, and risk management considerations, including compliance with Risk Management Program (RMP) and Process Safety Management (PSM) requirements. Mr. Yip noted that, unlike water treatment systems, wastewater treatment requires dichlorination when chlorine is used prior to discharge into state waters. He further explained that safer disinfection technologies have advanced in recent years, and the District previously conducted a bench-scale pilot study evaluating Peracetic Acid (PAA), which produced acceptable results as an alternative for PIWWTP. To further evaluate long-term options, staff proposed engaging a qualified engineering firm to prepare a Preliminary Engineering Report (PER). The study will evaluate three scenarios: continuing with chlorine gas, converting to Peracetic Acid, or implementing Ultraviolet (UV) disinfection. The report will analyze efficiency, required construction footprint, capital costs, maintenance requirements, chemical handling, operational considerations, and potential impacts on plant performance. It will also include estimated engineering, construction, and five-year operational and maintenance costs for the alternatives. Mr. Yip reported that the District requested proposals from pre-qualified engineering firms and received one proposal, which was opened on February 25, 2026. A review committee of six staff members evaluated the proposal using four weighted criteria, with Ardurra receiving an average score of 98. Staff recommended awarding the contract to Ardurra in the amount of \$40,000.00 to complete the Chlorine Alternative Study for the Pawleys Island Wastewater Treatment Plant. Without further discussion, Chair, Leona Myers Miller, accepted a motion from Vice Chair John Sands, duly seconded by Member, Zann Smith to approve Staff's

recommendation awarding the contract to Ardurra in the amount of \$40,000.00. The motion carried unanimously.

#### 5. Motor Operated Valve (MOV) Installation – Bid Results

Operations Director Michael Fu Man Yip presented a memo regarding the installation of a Motor Operated Valve (MOV) at the Litchfield Elevated Storage Tank and associated improvements at the Airport Elevated High Tank. Mr. Yip explained that the existing altitude valve at the Litchfield site regulates water pressure between the system and the elevated tank; however, the valve is deteriorating and no longer functioning properly. He noted that the mechanism controlling the valve is either worn or damaged, preventing the valve from opening or closing. Mr. Yip stated that, due to the District's remote monitoring capabilities at the elevated tank site, staff determined that installing a motor operated valve would be the most effective solution for regulating system pressure. The project includes bringing eight-inch piping above ground and installing two gate valves, one motor operated valve, and one check valve. The project also includes replacing a check valve with a twelve-inch straight pipe spool at the Airport Elevated High Tank, which serves as the control open tank and pressure gauge for the Kilsock water system. The solicitation for bids was advertised in compliance with the District's procurement policy and posted on the District's website. A mandatory pre-bid conference was held on February 10, 2026, with four contractors in attendance. The District received four bids on February 26, 2026, at 2:00 p.m. Mr. Yip reported that North American Construction Company was the lowest responsive bidder with a total bid amount of \$63,160. Staff recommended awarding the bid to North American Construction Company in the amount of \$63,160.00. Without further discussion, Chair, Leona Myers Miller, accepted a motion from Vice Chair John Sands, duly seconded by Member, Zann Smith to approve Staff's recommendation awarding the contract to North American Construction Company in the amount of \$63,160.00. The motion carried unanimously.

#### 6. McDonald Road Sewer Repair

Engineering and Construction Director Amanda Gill presented a memo regarding an emergency sewer repair near the intersection of McDonald Road and Graham Lane. Ms. Gill explained that District staff responded to a reported sinkhole and conducted a CCTV inspection of the sewer gravity main. The

inspection revealed that a damaged sewer service connection at the main was allowing water and soil infiltration, which caused the sinkhole. Ms. Gill reported that staff performed a temporary road repair while bids were obtained for the permanent repair. The gravity main is located approximately 12 feet deep and will require traffic control and dewatering during construction. Bids for the project were sent to eight contractors listed on the District's website and advertised on the South Carolina Business Opportunities (SCBO) website. Bids were due on March 3, 2026, at 3:00 p.m., and the District received two bids. Ms. Gill reported that RH Moore Company Inc. was the lowest responsive bidder with a total bid amount of \$95,100. Staff recommended awarding the contract to RH Moore Company Inc. for a contract cost of \$95,100, with a contingency of \$14,265, for a total not to exceed \$109,365. Without further discussion, Chair Leona Myers Millers accepted a motion from Secretary Whitney Hills, duly seconded by Member Comeletia Pyatt, to approve staff's recommendation and award the contract to RH Moore Company Inc. for a total cost not to exceed \$109,365.00. The motion carried unanimously.

#### **IV. PROJECT PLANNING AND REVIEW**

##### **1. Capital Improvement Projects: Status Report**

Engineering and Construction Director, Amanda Gill, reviewed the Capital Improvement Projects with the Board.

###### **1. Raw Water Intake Solution**

There is a need for alternative water source supplies for the Waccamaw Neck Water Treatment Plant. The District sent out Requests for Proposals to four of the pre-qualified engineering firms to provide a permanent solution to supply a constant raw water flow to the Plant. Proposals from our prequalified engineering firms are due in March. The contract for design has been awarded to WK Dickson. SCIIP funding for this project has been approved. The Canal dredging work is complete. The Contract for the intake structure was awarded to Consensus Construction. The contractor has completed the intake structure and most of the intake line up to the raw water wet well. The wet well tie in has been completed. The intake construction is complete. Staff is waiting on closeout paperwork including record drawings before final payment. No change.

###### **2. Sandy Island Water Treatment Plant Upgrade - Design**

The Sandy Island Water Treatment Plant is currently designed to treat 8 Million Gallons a Day (MGD). Due to continued growth in the area, the plant is reaching its capacity. In order to continue serving our customers, the 'Best Tasting Water in

South Carolina', an upgrade to the plant is required. A 2014 Preliminary Engineering Report (PER) discussed the upgrades and design needed to increase the capacity to a 10 and ultimately a 12 MGD treatment plant. The Task Order for engineering with WK Dickson has been signed. SCIIP funding for this project has been approved. The PER has been approved by DHEC. All permitting has been issued. This project received RIA approval, and a contract was signed with Consensus Construction. Electrical installations have continued. The settled water lines from basin 1 and 2 have now been tied in. Testing of the new sediment basin is scheduled for early April.

3. Red Hill Water Improvements Project

This project consists of an elevated water storage tank and an interconnect to the Carvers Bay water system to strengthen the system while providing service to all of the existing homes and some future homes. The existing system is isolated and only has one well and one small pneumatic tank. A Task Order with AECOM was executed. SCIIP funding for this project has been approved. The Contract for the tank was awarded to Maguire Iron. A pre-construction meeting was held on August 28<sup>th</sup>. Clearing has been completed on the Tank site. Permitting for the interconnect has been submitted. The foundation of the tank has been installed. All materials for the interconnect have been delivered. The tank has been erected. Painting of the tank is still underway. The trenched portion of the interconnect is nearly complete until the Directional Bore is installed in May.

4. 701 Corridor Water Main Phase I

This project was designed, but not permitted and ultimately shelved back in 2015. Georgetown County is currently in the process of designing Phase II of Brick Chimney Road which will connect Highway 51 to Highway 701. The District has discussed utilizing the Right of Way with the County which would eliminate the need to get additional easements and permits with using the Santee Cooper Right of Way, as well as make for easier access for maintenance and repair of the trunk line in the future. The Task Order with Hazen and Sawyer was signed, and they will begin gathering additional survey data. The SCIIP funding for this phase and additional phases was not granted. Staff received 90% drawings and sent comments back. Staff has received 100% drawings as well as permitting documents. No change.

5. Capital Project Sales Tax (CPST)

These projects are funded as part of Georgetown County's approved 1% Capital Project Sales Tax, voted on by County residents on November 5, 2024.

- a. Sampit Community Sewer Project – Staff has signed a task order with Thomas and Hutton with a kickoff meeting scheduled for August 7<sup>th</sup>. Staff also held a public meeting on July 24<sup>th</sup> to discuss the project with the community. Letters have been sent out to the property owners in the community to gauge interest in connecting to public sewer and the survey team is on-site. No change.

- b. Jerusalem and NW Pee Dee Region Water Project - The request for proposals has been drafted will be sent out to our prequalified engineering firms. Proposals are due March 25<sup>th</sup>.
- c. 701 Corridor Water Main – Phase I & II
- d. 701 Corridor Water Main – Phase III (Plantersville Water System Upgrade)
- e. St. Luke Community Sewer Project

6. West Side Sewer Analysis

This study will evaluate the current sewer collection system in Western Georgetown County, north of the city of Georgetown. This study is necessary due to the accelerated growth in this area and to ensure the sewer system maintains sufficient capacity. A Request For Proposal (RFP) was issued and is due back by July 31<sup>st</sup>. The District has signed a task order with Ardurra for this work. The engineer has begun their pump station site inspections and organizing data for their model. The flow meters have been collected and the engineering firm is analyzing the data. District staff is putting together growth information to be incorporated into the future model based on Developer submittals. No change.

7. North Litchfield Water Rehabilitation – Phase 2

This project is a continuation of phase one which replaced aging water infrastructure south of Boyle Drive. This phase will replace water mains, services, meters, and valves for areas of North Litchfield between Boyle Drive and Fenwick Rd. Staff is finalizing bidding documents and permits and will bring the bid results back to the Board for approval. Bids for this project have been issued and are due back November 25<sup>th</sup>. The project was awarded to Carolina Waterworks. Work began on site the week of February 23<sup>rd</sup>.

8. Hwy 521 Water Line

This project consists of an 18” water main along the Hwy 521 corridor between 8 Oaks Park and the Andrews Industrial Park. This project will allow greater resiliency and hydraulic continuity to serve the Industrial Park, as well as customers along Pennyroyal Road and the Sampit Community. Requests for Proposals (RFPs) are being issued to four of our prequalified engineering firms for design. Proposals are due December 17<sup>th</sup>. The project was awarded to AECOM. A project kickoff was held February 11<sup>th</sup>.

9. McDonald Road Sewer Repair

Staff is coordinating a project for a sewer repair along McDonald. This repair is needed at a sewer service in a busy intersection and is a source of significant infiltration into the sewer gravity mains in the area. Bids will be sent out and brought back to the Board for approval. Update in separate memo.

10. FY 2026 Hydrant Replacement

This project will replace aging hydrants throughout the District that are still in operation but are getting more difficult to operate. The bid for this project was published on our website, SCBO and directly solicited to local contractors and

suppliers with bids due back on January 28th. This project was awarded to Lawrimore Construction.

#### 11. Waccamaw Neck WTP Advanced Treatment Study

This study's purpose is to evaluate different advanced treatment options for the water treatment plant and make a recommendation on the best advanced treatment technology. Staff requested Requests for Proposals from our prequalified engineering firms, and the Board approved the proposal by Hazen and Sawyer. Staff has submitted the resolution to SRF.

## **2. Developer Projects: Status Report**

Engineering and Construction Director, Amanda Gill, updated the Board on various developer projects.

### 1. Osprey Town Homes

Located off Parkersville Rd. near Archer Rd. in Litchfield. The project consists of 47 town homes. SCDES Permits received. Permits expire October of 2026. No change

### 2. The Reserve at Crown Pointe

Located between 701 North and David W. Ray Drive in Georgetown. The project consists of 128 single-family lots. Preliminary approval was given. The SCDES construction permit was received. A pre-construction conference was held and utility construction is scheduled to start in August. Construction is underway. No change.

### 3. Regatta Townhomes

Located off Petigru Dr. near Gertrude Dr. in Pawleys Island. The project consists of 41 townhomes. SCDES permits received. Permits expire in November 2026. No change.

### 4. Sweetgrass Townhomes

Located off Petigru Dr. near Godfrey Rd in Pawleys Island, this project consists of 40 units as townhomes. The SCDES Construction permits have been issued. A pre-construction conference was held and construction is underway. No change.

### 5. Carolina Trails

Located just north of the 701 / Browns Ferry Road intersection, this project consists of 180 Townhomes, 175 Single-family lots, and 1 commercial building. Letter of Intent received by staff. No change.

**6. Riverview RV Resort**

Located along HWY 521 just west of 8 Oaks Park in Georgetown, this project consists of 635 campsites, 2 amenity centers, 2 boathouses, and a check-in center (386 REUs). This project has received preliminary approval and is in design. SCDES construction permits have been issued. Permits expire October of 2027. No change.

**7. Magic Oaks**

Located along Ocean Highway in Pawleys Island, just south of the Hammock Shops, this project consists of 27 single-family homes and an amenity center/ pool. The project has received preliminary approval and is in design awaiting the DRP packet. No change.

**8. Waverly Court**

This project is located along Waverly Road near Newman and consists of 7 single-family lots. This project has received preliminary approval. Staff has received and reviewed the DRP packet. The DRP packet was submitted to SCDES. The SCDES construction permits have been issued. No change.

**9. The Enclave at Crown Pointe**

This is a 374-lot development consisting of townhomes and single-family homes located on the northeast side of the intersection of Hwy 701 and Pringle Ferry Road in Georgetown. The 10% invoice has been issued, and comments have been issued to the Engineer. No change.

**10. Tradition at Crown Pointe**

This is a 369-lot development consisting of single-family homes located between Hwy 701 and Browns Ferry Rd in Georgetown. Staff have done a preliminary review of this project and issued comments. No change.

**11. Peru Plantation West Phase 2**

This project consists of an additional 127 single-family lots along the 701 corridor just south of the Black River. Staff have received preliminary drawings. No change.

**12. Johnson Road Estates**

This project consists of 10 single family lots off Johnson Road in Georgetown. Staff has received the DRP packet for review. This project has received the SCDES Water Construction permit. No change.

**13. Kent 240 Tract**

This is a 44-lot subdivision project located on Kent Road in Georgetown near Hwy 521. Staff has received the initial Intent to Develop submittal on this project. No change.

**14. Georgetown Estates Phase 1A**

This project consists of 10 single family homes. The phase is the front 10 lots of the existing Georgetown Estates development along Hwy 521 in Georgetown. Staff has received and reviewed the DRP submittal. This project has received SCDES construction permits. No change.

**15. Georgetown Estates Phase 1B**

This project consists of 8 single family homes. The phase is behind the existing Georgetown Estates development along Hwy 521 in Georgetown. Staff has received and reviewed the DRP submittal. This project has received SCDES construction permits. No change.

**16. Georgetown Estates Phase 2**

This project consists of 75 single family homes. The phase is behind the existing Georgetown Estates development along Hwy 521 in Georgetown. Staff has received and reviewed the DRP submittal. This project has received SCDES construction permits. No change.

**17. Georgetown Estates Phase 3**

This project consists of 71 single family homes. The phase is behind the existing Georgetown Estates development along Hwy 521 in Georgetown. Staff has received and reviewed the DRP submittal. This project has received SCDES construction permits. No change.

**18. Georgetown Estates Phase 4**

This project consists of 84 single family homes. The phase is behind the existing Georgetown Estates development along Hwy 521 in Georgetown. Staff has received and reviewed the DRP submittal. This project has received SCDES construction permits. No change.

**19. Carolina Harbor**

This project is located along North Fraser Street in Georgetown, north of the Kensington Community and will consist of 70 single-family lots. Staff has received design calculations and have issued comments back while waiting on the complete DRP packet which will be submitted to SCDES. No change.

**20. The Grove (Litchfield Plantation)**

Located in Litchfield Plantation along All Saints Loop, this project consists of 14 single-family homes. This project has received preliminary approval and staff is awaiting the complete DRP packet to submit for SCDES approval. No change.

**21. Royal Tern Estates**

This project consists of 9 single-family lots located adjacent to Kimba Lane and Martin Luther King Road in Pawleys Island. The project has received preliminary

approval. Staff has received and reviewed the DRP and issued comments back to the engineer.

**22. Pitch Pines**

This project along Kent Road in Georgetown consists of 42 single-family lots. This project has received preliminary approval from staff. No change.

**23. Magnolia Woods**

This development consists of 48 single family lots and an amenity center. The project is located near the Georgetown / Horry County line off Hwy 707. The DRP packet has been submitted to staff and comments returned to the engineer.

**24. Saltwater Row**

This project in Murrells Inlet consists of 3 duplexes for 6 total units. It is located at the intersection of Pendergrass and South First Street. A construction permit from SCDES has been issued and construction is underway.

TOTAL RESIDENTIAL EQUIVALENT UNITS:	2218
UNITS IN WACCAMAW NECK:	245
UNITS IN WEST GEORGETOWN:	1973

**V. EXECUTIVE DIRECTOR'S REPORT**

1. January 2026 Financial Report

Finance and Administrative Services Director Zach Webb presented the January 2026 financial report. The January 2026 financial report is attached and made a part of these minutes.

**VI. ADJOURN**

There being no further business, Chair Leona Myers Miller accepted a motion from Secretary, Whitney Hills, duly seconded by Member, Steve Squires, to adjourn the meeting at approximately 6:45 PM. The motion carried unanimously.

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Whitney Hills, Secretary

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Leona Myers Miller, Chair

GEORGETOWN COUNTY WATER AND SEWER DISTRICT  
BOARD OF DIRECTORS – BUDGET WORKSHOP  
TUESDAY MARCH 24, 2026, 5:00 PM  
PAWLEYS ISLAND, SC 29585

**Board Members Present:**

Leona Myers Miller, Chair  
John Sands, Vice Chair  
Whitney Hills, Secretary  
Steve Squires, Assistant Secretary  
Skip Corn, Member  
Zann Smith, Member  
Comeletia Pyatt, Member

**Staff Present:**

Tommie Kennedy, Executive Director  
Zach Webb, Finance/Admin. Services Director  
Michael Yip, Operations Director  
Amanda Gill, Engineering & Construction Director  
Dorothy Small, HR Manager  
Carson White, HR Generalist/Executive Assistant  
LaDain Port, Finance Manager  
Jaquan Reed, Staff Engineer

**Others Present:**

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**I. CALL TO ORDER AND PROOF OF QUORUM**

The Georgetown County Water and Sewer District Board of Directors met in a workshop session in the board/conference room of the District’s Pawleys Island office located at 456 Clearwater Drive, Pawleys Island, SC 29585, on Tuesday, March 24, 2026. The agenda was publicly posted at the District offices and emailed to the *Coastal Observer*, the *Georgetown Times*, and the *Sun News*. The workshop was called into session by order of Chair, Leona Myers Miller, promptly at 5:00 PM.

**II. BUDGET WORKSHOP**

Engineering and Construction Director, Amanda Gill, and Operations Director, Michael Yip led a presentation of the FY2027 Capital Equipment Purchases, FY2027 Capital Projects Budget. Executive Director, Tommie Kennedy presented the Capital Five-Year Improvement Plan and the long-term outlook for the Depreciation and Capital Replacement Account. A general discussion followed, but there was no action taken. The meeting ended at approximately 6:45 PM.

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Whitney Hill, Secretary

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Leona Myers Miller, Chair



# MEMO

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**TO:** BOARD OF DIRECTORS

**FROM:** DOROTHY SMALL, HR MANAGER *DBS*

**DATE:** MARCH 31, 2026

**SUBJECT:** COMPENSATION STUDY RESULTS

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Staff engaged CBIZ in January to conduct a compensation study for the District. Following the collection of internal data and external market research, CBIZ provided a report that included market comparisons to evaluate the District's competitiveness in the hiring market, along with several recommendations related to the District's salary structure.

During the study process, staff provided information where available to assist in accurately reflecting the District's recruiting needs and position within the local labor market. The goal was to ensure the analysis reflected an organization that remains competitive and able to recruit qualified employees, while not necessarily positioning the District as the highest-paying employer in the market.

The recommendations provided by CBIZ fall into two primary areas:

## **1. Modifications to the current salary structure**

The proposed structure would reduce the number of pay bands, narrow the spread within the ranges, and increase minimum starting salaries. Adoption of the recommended structure — including the reassignment of certain positions into different pay bands — would have an immediate fiscal impact of almost \$22,000 in order to bring 12 employees to the new minimum of their assigned pay ranges.

In addition, 9 employees would be above the new maximum of their assigned pay ranges by a total of just over \$22,000. Under the recommended structure, those salaries would remain frozen until future cost-of-living adjustments increase the ranges to accommodate the employees' current pay. The District currently has 4 employees at the maximum of their existing pay bands, whose salary increases are already limited to cost-of-living adjustments, with any additional merit provided in the form of a one-time payment rather than a permanent salary increase.

## **2. Compression adjustments**

The study also recommends salary adjustments for employees identified as not progressing through the pay ranges at the rate assumed in the model used. The model assumes approximately 5 percent annual progression through a pay range, meaning an employee with 10 years in a position would be expected to be at approximately 50 percent range penetration (the midpoint of the range).

Adopting the recommended CBIZ compression adjustments would have an estimated fiscal impact of approximately \$74,000 and would affect 19 employees.

Staff carefully reviewed the recommendations to determine whether they align with the District's compensation philosophy, current recruiting and retention needs, and the goal of remaining competitive within the labor market while maintaining long-term fiscal sustainability.

Adoption of the proposed salary structure would increase minimum salaries in several non-exempt pay ranges. Minimum salaries would increase by approximately \$748 for entry-level positions and up to \$5,676 for higher-level non-exempt positions. While the proposed structure would increase starting salaries in certain ranges, the ranges themselves are narrower than the District's current structure, and in many cases the proposed maximum salaries are lower than those currently in place.

For example, employees currently in the District's Pay Band 8 — which represents the highest level in several departments — have a current maximum salary of \$69,902. Under the proposed structure, many of those same level 3 positions would move to Pay Band 5 in the CBIZ recommended salary structure, which has a maximum salary of \$59,568. This would reduce the long-term earning potential for employees in those positions by approximately \$10,000 at the top of the range.

At this time, the District continues to successfully recruit and hire employees, including for highly specialized positions. Staff has not recently experienced candidates declining employment due to salary concerns, nor has the District experienced employees leaving specifically due to dissatisfaction with compensation. In addition, the District provides career development plans for all multi-level non-exempt positions, which clearly outline the performance standards and requirements necessary for advancement through the various position levels. Employees also receive a salary increase upon successful completion of the Introductory Employment Period.

While the study identifies several positions as potentially experiencing salary compression based on time in position and assumed progression through the pay range, it is important to note that the District utilizes formal Career Development Plans for all multi-level non-exempt positions. These plans clearly outline the performance standards, skills, equipment proficiency, certifications, and licensing required for advancement from one level to the next within a position.

As a result, progression through the pay ranges is not based solely on length of service, but on the completion of clearly defined development steps and the acquisition of the required

credentials. In some cases, longer-tenured employees may appear to have salaries that fall below the range penetration assumed in the study model. However, these employees have had the same access to the established career development process and advancement opportunities as other employees in similar positions. Salary placement in these instances generally reflects the level within the position that the employee has achieved, rather than a lack of opportunity for advancement.

For this reason, staff believes that applying across-the-board compression adjustments based solely on years of service does not fully reflect the District's compensation philosophy, compensation structure, or career progression model. Staff will continue to review individual situations as appropriate; however, the current system is designed to ensure that salary growth is directly tied to demonstrated performance, skill development, and attainment of required certifications.

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**Fiscal Impact:**        **None immediately**

**Recommendation:**    **The study provides useful market data and a valuable reference point for evaluating the District's compensation practices. However, based on current recruiting results, retention trends, and economic conditions, staff does not believe that immediate adoption of the recommended salary structure and compression adjustments is necessary at this time. Staff recommends that the Board receive the report and allow staff to continue monitoring labor-market conditions and compensation trends. Should recruiting challenges increase or market conditions change significantly, staff can return to the Board with updated recommendations from the study for consideration at that time.**



# MEMO

**TO: BOARD OF DIRECTORS**

**FROM: ZACH W. WEBB, CPA  
FINANCIAL/ADMINISTRATION SERVICES DIRECTOR**

**DATE: MARCH 23, 2026**

**SUBJECT: AUDIT SERVICES CONTRACT RENEWAL**

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The Board of Directors approved a five-year contract, reviewable in each subsequent year, for audit services with Greene Finney Cauley, LLP in May 2022.

Additional fees are allowed when required. Due to the expected spending of Federal grant funds exceeding \$750,000 in FY2026, the Federal government requires additional audit testing in compliance with the Single Audit Act. Those fees are estimated at \$6,000.

The FY2026 engagement letter from Greene Finney Cauley, LLP is attached. Staff requests the approval of the fifth year of the contract and authorization for the Chair and the Executive Director to execute the engagement letter for the FY2026 audit.

**FISCAL IMPACT: The engagement letter submitted by the CPA firm of Greene Finney Cauley, LLP has fees for the FY2026 audit services of \$31,750 inclusive of all audit fees and travel expenses. Required Single Audit fees are listed at \$6,000, bringing the total estimated cost to \$37,750. The FY2027 budget has \$40,000 budgeted for audit services.**

**RECOMMENDATION: Staff recommends the District approve of the fifth year of the contract extension with the CPA firm of Greene Finney Cauley, LLP for fiscal year FY2026 at a cost of \$37,750. In addition, the staff is requesting authorization for the Chair and the Executive Director to execute the engagement letter for FY2026.**



# Greene Finney Cauley, LLP

CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

March 23, 2026

Zach Webb, CPA  
Finance and Administrative Services Director  
Georgetown County Water & Sewer District

Dear Zach,

We understand that Georgetown County Water & Sewer District (the “District”) intends to engage Greene Finney Cauley, LLP (“GFC”) to audit the District’s financial statements for the year ended June 30, 2026. We understand the importance of timely submission of the audited financial statements to ensure compliance with the District’s continuing disclosure requirements as well as the importance of timely presentation of audit results to the District’s Board of Directors. In order to ensure timely submission for the year ended June 30, 2026, the District and GFC have agreed to the following timeline for audit preparation and completion:

- GFC will complete interim fieldwork during June 2026. This interim work will include planning and substantial completion of the single audit testwork.
- The District's internal finance teams will finalize all necessary audit preparation and ensure all financial records and supporting documentation are complete by August 17, 2026.
- The District will deliver a final trial balance to GFC by August 21, 2026 to ensure readiness for the fieldwork phase.
- GFC will begin year-end audit fieldwork the week of August 21, 2026.
- GFC intends to issue audited financial statements no later than October 31, 2026.

We appreciate the opportunity to work with the District and look forward to assisting the District in ensuring timely completion and submission of the audited financial statements for the year ended June 30, 2026.

Sincerely,

A handwritten signature in black ink that reads "Emily K. Sobczak".

Emily Sobczak, CPA  
Partner



March 23, 2026

Georgetown County Water and Sewer District  
4145 Highmarket St.  
Georgetown, South Carolina, 29440

We are pleased to confirm our understanding of the services we are to provide Georgetown County Water and Sewer District (the “District”) for the year ended June 30, 2026.

### **Audit Scope and Objectives**

We will audit the financial statements, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2026. 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 principally 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 appropriate 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. Budgetary comparison schedule(s).
3. Other postemployment benefit (“OPEB”) plan schedules.

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 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 Revenues and Expenses by System.
2. Schedule of Revenues and Expenses by Individual Water and Waste Water System.
3. West Georgetown Interceptor True-up Calculation.
4. Schedule of expenditures of Federal awards

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and issue an auditor's report that includes our opinions 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 and *Government Auditing Standards* 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. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance").

### **Auditor Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance, and will include tests of your accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, 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 the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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 or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. 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 or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come 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. We will include such matters in the reports required for a Single Audit. 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 may include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories (if any), and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

### **Audit Procedures—Internal Controls**

We will obtain an understanding of the government and its environment, including the system of internal control, 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 controls. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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, *Government Auditing Standards*, and the Uniform Guidance.

### **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 provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective 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 internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that

government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for the compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). 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) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) 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; schedules of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written 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, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review at the beginning of the audit.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly

in accordance with Uniform Guidance; (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 schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, 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 OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written 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.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents. With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

The District hereby promises that it will make every diligent effort to maintain proper books and records that accurately reflect its business activities, that it will be completely truthful with Greene Finney Cauley, LLP ("GFC") and that GFC may rely upon both oral and written statements and responses to questions. The District further promises to immediately advise GFC if it becomes aware of any inaccuracy in its record-keeping or dishonesty in any of its business dealings, including its statements to GFC. The District acknowledges that the promises are the cornerstone of its relationship with GFC, are made to induce GFC to accept this audit engagement, and that GFC would not accept this audit engagement without such promises.

### **Other Services**

We will also assist the District in (a) preparing the financial statements and related notes, (b) preparing the schedule of expenditures of federal awards and related notes, (c) preparing the long-term obligation schedules, (d) preparing the pension plan schedules, (e) preparing the OPEB plan schedules, and (f) helping implement new GASBs and providing other general accounting assistance ("nonaudit services") in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the nonaudit services in accordance with applicable professional standards. The other services are limited to the nonaudit 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 relating to the nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with nonaudit services and that you have

reviewed and approved the nonaudit services (i.e. financial statements and related notes, schedule of expenditures of federal awards and related notes, property tax schedules, capital asset schedules, long-term obligation schedules, pension plan schedules, OPEB plan schedules, cutoff schedules, etc.) prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

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

GFC does not host any of the District's information. GFC may use Thomson Reuters, Google Drive, Dropbox, OneDrive, or other portals ("Portals") solely as a method of exchanging information and is not intended to store the District's information. Upon completion of the engagement, data and other content will either be removed from the Portals or become unavailable to the District and GFC within a reasonable time frame. For multi-year engagements, completion of the engagement occurs when the deliverables are completed for that year.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of GFC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal or state agency, or its designee, providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of GFC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a federal or state agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our year-end audit work in August 2026. We expect to issue our report before October 31, 2026. Emily Sobczak is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be \$31,750, plus an additional fee of \$6,000 per major program tested through the single audit and any additional costs associated with implementing Governmental Accounting Standards Board Statement No. 103 "*Financial Reporting Model Improvements*" or other nonaudit services. 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 in advance and arrive at a new fee estimate before we incur the additional costs. Any services that you may require outside of those related to the audit discussed above will be billed at our hourly standard rate of Partners, \$325 per hour; Managers, \$250 per hour; Supervisors, \$175 per hour; Senior Staff, \$125 per hour; Staff, \$100 per hour. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation.

**Reporting**

We will issue written reports upon completion of our Single Audit. Our reports 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 issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

**Auditor’s Expectations of Management**

Our fee is based upon certain expectations that we have of work that will be completed by the District, which is included in our interim and year-end client assistance packages.

**Conclusion**

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2023 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Georgetown County Water and Sewer 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,

*Greene Finney Cauley, LLP*

Greene Finney Cauley, LLP  
Certified Public Accountants

**RESPONSE:**

This letter correctly sets forth the understanding of Georgetown County Water and Sewer District.

Signature: \_\_\_\_\_  
Title: Executive Director

Signature: \_\_\_\_\_  
Title: Board of Directors - Chair

Date: \_\_\_\_\_

Date: \_\_\_\_\_

# BROWN CPA, LLC

## Report on the Firm's System of Quality Control

July 20, 2023

To the Partners of Greene Finney Cauley, LLP and the  
Peer Review Committee of the Peer Review Alliance

I have reviewed the system of quality control for the accounting and auditing practice of Greene Finney Cauley, LLP (the firm) in effect for the year ended May 31, 2023. My peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

My responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on my review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of my peer review, I considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of my procedures.

### Opinion

In my opinion the system of quality control for the accounting and auditing practice of Greene Finney Cauley, LLP in effect for the year ended May 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Greene Finney Cauley, LLP has received a peer review rating of *pass*.

BROWN CPA, LLC

*BROWN CPA, L.L.C.*

By Matthew Brown, CPA

www.browncpallc.com | P.O. Box 3288 | Irmo, SC 29063 | 803-315-3029

MEMBER:

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS



Page 1 of 1



# MEMO

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**TO: BOARD OF DIRECTORS**

**FROM: MICHAEL FU MAN YIP, OPERATIONS DIRECTOR**

**DATE: March 30, 2026**

**SUBJECT: RAW WATER PUMP REPAIR**

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The Waccamaw Neck Water Treatment Plant relies on vertical line shaft turbine pumps as critical infrastructure for maintaining a reliable raw water intake and distribution system supply. These pumps operate continuously to meet system demand, maintain system pressure, and ensure uninterrupted water service to customers.

During recent operations, one of the high-capacity output vertical line shaft turbine pumps experienced mechanical failure and was removed from service. Initial inspection indicates the pump has sustained significant wear and damage. This pump was returned to Charles R. Underwood, Inc. for warranty inspection. Teardown inspection indicated severe damage to the bowl, pump shaft, and motor, which was not covered by the two-year workmanship warranty from Charles R. Underwood. A complete overhaul was recommended to return the pump to normal operations.

Continued operation without repair will cause interruption to water system operations as we head towards higher water demand in the coming months. Due to the critical nature of this equipment, immediate repair is necessary to maintain full treatment capacity for the Waccamaw Neck WTP.

**Fiscal Impact: \$32,300.00. The remaining budget for vertical turbine pump repair and replacement was \$48,006.00 for FY2026 after approval of a new turbine pump purchase on January 8, 2026.**

**Recommendation: Staff recommends awarding the repair of the raw water vertical turbine pump in the amount of \$32,300.00 to Charles R. Underwood, Inc., funded by the Depreciation and Capital Replacement Fund.**



# MEMO

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**TO: BOARD OF DIRECTORS**

**FROM: MICHAEL FU MAN YIP, OPERATIONS DIRECTOR**

**DATE: MARCH 30, 2026**

**SUBJECT: WTP Pond Dredging – BID RESULTS**

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The Waccamaw Neck WTP residual ponds are a critical component of the treatment process, providing storage and settling of solids generated during normal water treatment operations, including sedimentation basin sludge and filter backwash. Over time, accumulated solids reduce the effective storage capacity and operational efficiency of the residual pond. Recent operational evaluations and visual inspections indicate that the residual pond has experienced significant solids accumulation. This reduction in available storage capacity increases regulatory risk during high-demand periods from elevated total suspended solids discharge. To maintain reliable treatment operations and preserve long-term water treatment plant performance, dredging and removal of accumulated residual solids are necessary.

The District solicited bids for the Waccamaw Neck WTP dredging project. The solicitation for bids was advertised in compliance with the District’s procurement policy and posted on the District’s website. The District received a total of (2) two bids on March 26, 2026, at 3:00 PM. The results of those bids are as follows:

**WTP Pond Dredging**

Company:	Thomas Bone Construction	W.E. Davis Construction
Pond 1	\$24,250.00	\$74,500.00
Pond 2	\$24,250.00	\$74,500.00

**FISCAL IMPACT: \$48,500.00 for the Waccamaw Neck WTP pond dredging project to be funded by the District’s Operational and Maintenance budget. \$48,000.00 was budgeted in FY2026.**

**RECOMMENDATION: Staff recommends awarding the WTP Pond Dredging project to Thomas Bone Construction for \$48,500.00.**



# MEMO

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**TO:** BOARD OF DIRECTORS

**FROM:** AMANDA GILL AG  
ENGINEERING & CONSTRUCTION DIRECTOR

**DATE:** MARCH 30, 2026

**SUBJECT:** EXTENSION POLICY CHANGES - RESOLUTION

---

The Engineering Department has recommended modifications to the District's Extension Policy. With a migration of developments and subdivisions moving to the more rural areas of Georgetown County, Engineering staff has recommended these changes to best serve our service area while maintaining the District's mission and vision.

While these recommended changes are time sensitive to the development changes across Georgetown County, staff will continue to review and suggest recommended changes to Extension Policy and bring them before the Board of Directors.

The following changes have been recommended:

- Changing all references to South Carolina Department of Health and Environmental services (SCDHEC) to South Carolina Department of Environmental Services (SCDES).
- Under Section 2.4.3 the following edits: ~~Determination of Water and/or Sewer Availability For Minor Subdivisions Based on Cost. When determining the availability of water and sewer service to minor subdivisions, the cost of installation of the utilities may be a determining factor. Accordingly, a cost analysis is required. The developer shall submit a utility cost estimate prepared by a registered professional engineer. In the event that the cost per parcel inclusive of both construction cost and engineering cost, does not exceed by ten percent (10%) the most recent per parcel assessment cost levied by the District and adjusted to current cost by the consumer price index, the project shall be determined to be available to or accessible to the nearby water and/or sewer utilities and any required utility extensions and all on site water and sewer requirements. In the event that the developer wishes, a written request may be submitted to the District to prepare a cost estimate. This estimate will be based upon prevailing construction market prices available to the District.~~ **Determination of Water and/or Sewer Availability for Subdivisions.** Water and/or sewer service shall be considered available to a subdivision when a water or sewer utility owned and operated by the District is located within one thousand (1,000) linear feet of the closest property line of the parent tract or parcel being subdivided. When

utilities are determined to be available under this provision, the developer shall be responsible for extending water and/or sewer infrastructure as required to serve the subdivision in accordance with District standards, specifications, and permitting requirements.

The District retains the sole discretion to determine whether water and/or sewer service may be made available in situations where existing District utilities are located more than one thousand (1,000) linear feet from the closest property line of the parent tract or parcel. In making this determination, the District may consider whether extending utilities would provide a benefit to the community, the environment, or the overall utility system, including but not limited to improved public health, environmental protection, system reliability, or planned infrastructure expansion.

**FISCAL IMPACT:**        **None.**

**RECOMMENDATION: Staff recommends approving the resolution regulating the use of; and extension, modifications, upgrades, and connections to the Georgetown County Water and Sewer District's water and sewer utility systems for the benefit of developing subdividing properties within the jurisdiction of the Georgetown County Water and Sewer District as revised.**



# MEMO

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**TO:** BOARD OF DIRECTORS

**FROM:** AMANDA GILL AG  
ENGINEERING & CONSTRUCTION DIRECTOR

**DATE:** MARCH 30, 2026

**SUBJECT:** CAPITAL IMPROVEMENT PROJECTS STATUS REPORT

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## **1. Raw Water Intake Solution**

There is a need for alternative water source supplies for the Waccamaw Neck Water Treatment Plant. The District sent out Requests for Proposals to four of the pre-qualified engineering firms to provide a permanent solution to supply a constant raw water flow to the Plant. Proposals from our prequalified engineering firms are due in March. The contract for design has been awarded to WK Dickson. SCIIP funding for this project has been approved. The Canal dredging work is complete. The Contract for the intake structure was awarded to Consensus Construction. The contractor has completed the intake structure and most of the intake line up to the raw water wet well. The wet well tie in has been completed. The intake construction is complete. SCDES completed its inspection on the new intake structure and has given operational approval. This project is completed and will be removed from the list next month.

## **2. Sandy Island Water Treatment Plant Upgrade - Design**

The Sandy Island Water Treatment Plant is currently designed to treat 8 Million Gallons a Day (MGD). Due to continued growth in the area, the plant is reaching its capacity. In order to continue serving our customers, the 'Best Tasting Water in South Carolina,' an upgrade to the plant is required. A 2014 Preliminary Engineering Report (PER) discussed the upgrades and design needed to increase the capacity to a 10 and ultimately a 12 MGD treatment plant. The Task Order for engineering with WK Dickson has been signed. SCIIP funding for this project has been approved. The PER has been approved by DHEC. All permitting has been issued. This project received RIA approval, and a contract was signed with Consensus Construction. Construction has continued with electrical and communication installations as well as miscellaneous piping for the flocculation tank sludge lines and chemical feeds.

### **3. Red Hill Water Improvements Project**

This project consists of an elevated water storage tank and an interconnect to the Carvers Bay water system to strengthen the system while providing service to all of the existing homes and some future homes. The existing system is isolated and only has one well and one small pneumatic tank. A Task Order with AECOM was executed. SCIIP funding for this project has been approved. The Contract for the tank was awarded to Maguire Iron. A pre-construction meeting was held on August 28<sup>th</sup>. Clearing has been completed on the Tank site. Permitting for the interconnect has been submitted. The foundation of the tank has been installed. All materials for the interconnect have been delivered. The tank has been erected. Painting of the tank is nearly complete and yard piping installation has started.

### **4. 701 Corridor Water Main Phase I**

This project was designed, but not permitted and ultimately shelved back in 2015. Georgetown County is currently in the process of designing Phase II of Brick Chimney Road which will connect Highway 51 to Highway 701. The District has discussed utilizing the Right of Way with the County which would eliminate the need to get additional easements and permits with using the Santee Cooper Right of Way, as well as make for easier access for maintenance and repair of the trunk line in the future. The Task Order with Hazen and Sawyer was signed, and they will begin gathering additional survey data. The SCIIP funding for this phase and additional phases was not granted. Staff received 90% drawings and sent comments back. Staff has received 100% drawings as well as permitting documents. No change

### **5. Capital Project Sales Tax (CPST)**

These projects are funded as part of Georgetown County's approved 1% Capital Project Sales Tax, voted on by County residents on November 5, 2024.

- a. **Sampit Community Sewer Project** – Staff has signed a task order with Thomas and Hutton with a kickoff meeting scheduled for August 7<sup>th</sup>. Staff also held a public meeting on July 24<sup>th</sup> to discuss the project with the community. Letters have been sent out to the property owners in the community to gauge interest in connecting to public sewer and the survey team is on-site. No change.
- b. **Jerusalem and NW Pee Dee Region Water Project** - The request for proposals has been drafted will be sent out to our prequalified engineering firms. Update in a separate memo.
- c. **701 Corridor Water Main – Phase I & II**
- d. **701 Corridor Water Main – Phase III (Plantersville Water System Upgrade)**
- e. **St. Luke Community Sewer Project**

### **6. West Side Sewer Analysis**

This study will evaluate the current sewer collection system in Western Georgetown County, north of the city of Georgetown. This study is necessary due to the accelerated growth in this area and to ensure the sewer system maintains sufficient capacity. A Request For Proposal (RFP) was issued and is due back by July 31<sup>st</sup>. The District has

signed a task order with Ardurra for this work. The engineer has begun their pump station site inspections and organizing data for their model. The flow meters have been collected and the engineering firm is analyzing the data. District staff is putting together growth information to be incorporated into the future model based on Developer submittals. No change.

**7. North Litchfield Water Rehabilitation – Phase 2**

This project is a continuation of phase one which replaced aging water infrastructure south of Boyle Drive. This phase will replace water mains, services, meters, and valves for areas of North Litchfield between Boyle Drive and Fenwick Rd. Staff is finalizing bidding documents and permits and will bring the bid results back to the Board for approval. Bids for this project have been issued and are due back November 25<sup>th</sup>. The project was awarded to Carolina Waterworks. Work is approximately 20% complete.

**8. Hwy 521 Water Line**

This project consists of an 18” water main along the Hwy 521 corridor between 8 Oaks Park and the Andrews Industrial Park. This project will allow greater resiliency and hydraulic continuity to serve the Industrial Park, as well as customers along Pennyroyal Road and the Sampit Community. Requests for Proposals (RFPs) are being issued to four of our prequalified engineering firms for design. Proposals are due December 17<sup>th</sup>. The project was awarded to AECOM. A project kickoff was held February 11<sup>th</sup>. Design is underway.

**9. McDonald Road Sewer Repair**

Staff is coordinating a project for a sewer repair along McDonald. This repair is needed at a sewer service in a busy intersection and is a source of significant infiltration into the sewer gravity mains in the area. Bids will be sent out and brought back to the Board for approval. The contractor will be completing the work the week of April 6<sup>th</sup>.

**10. FY 2026 Hydrant Replacement**

This project will replace aging hydrants throughout the District that are still in operation but are getting more difficult to operate. The bid for this project was published on our website, SCBO and directly solicited to local contractors and suppliers with bids due back on January 28<sup>th</sup>. This project was awarded to Lawrimore Construction. No change.

**11. Waccamaw Neck WTP Advanced Treatment Study**

This study’s purpose is to evaluate different advanced treatment options for the water treatment plant and make a recommendation on the best advanced treatment technology. Staff requested Requests for Proposals from our prequalified engineering firms, and the Board approved the proposal by Hazen and Sawyer. Staff has submitted the resolution to SRF. The study is underway.

**RECOMMENDATION: This is for information only.**

FY2026 DECAP BUDGET

Project Name:	FY26 Approved Budget:	Bid Price	Contingency	FY26 Actual Cost:	Variance:
CCTV Sewer Inspection (PACP)	\$ 150,000.00			\$ -	\$ 150,000.00
Sewer Main Replace/Improve	\$ 600,000.00	\$ 95,100.00	\$ 14,265.00	\$ 109,365.00	\$ 490,635.00
Water Main Rehabilitation	\$ 2,000,000.00	\$ 1,401,855.00	\$ 140,186.00	\$ 1,542,041.00	\$ 457,959.00
Hydrant Replacement/Renew	\$ 150,000.00	\$ 102,060.91	\$ 10,206.10	\$ 112,267.01	\$ 37,732.99
Litchfield Country Club Force Main (Design)	\$ 135,000.00			\$ -	\$ 135,000.00
PS Rehab - Litchfield Plantation	\$ 575,000.00			\$ -	\$ 575,000.00
Pump Station Rehab	\$ 550,000.00	\$ 107,500.00	\$ 10,750.00	\$ 118,250.00	\$ 431,750.00
Pump Station Panels	\$ 65,000.00			\$ -	\$ 65,000.00
Manhole/Wetwell Rehab	\$ 350,000.00	\$ 318,367.00		\$ 318,367.00	\$ 31,633.00
Clarifier Rehabilitation	\$ 500,000.00			\$ -	\$ 500,000.00
Effluent Pump Rehab and Replacement	\$ 140,000.00	\$ 124,294.00		\$ 124,294.00	\$ 15,706.00
Launder Ring Coating	\$ 30,000.00	\$ 58,739.00		\$ 58,739.00	\$ (28,739.00)
Aerator	\$ 65,000.00			\$ -	\$ 65,000.00
Aeration Nozzle Diffuser Replacement	\$ 200,000.00			\$ -	\$ 200,000.00
PI WWTP Grit Cyclone	\$ 150,000.00			\$ -	\$ 150,000.00
PI WWTP High Efficiency Blowers	\$ 250,000.00	\$ 249,208.87	\$ 24,921.00	\$ 274,129.87	\$ (24,129.87)
PI WWTP Switchgear Replacement	\$ 150,000.00			\$ -	\$ 150,000.00
PI WWTP Bar Screen	\$ 200,000.00	\$ 128,800.00	\$ 12,880.00	\$ 141,680.00	\$ 58,320.00
High Tank MOV	\$ 60,000.00	\$ 63,160.00		\$ 63,160.00	\$ (3,160.00)
SI WTP Chlorine Gas Conversion	\$ 100,000.00	\$ 76,450.00		\$ 76,450.00	\$ 23,550.00
Flow Meter Replacement	\$ 30,000.00			\$ -	\$ 30,000.00
PS SCADA System	\$ 250,000.00			\$ -	\$ 250,000.00
Well/ASR Rehab	\$ 175,000.00	\$ 147,926.00	\$ 14,793.00	\$ 162,719.00	\$ 12,281.00
Admin Office Improvements	\$ 30,000.00			\$ -	\$ 30,000.00
Rehab Maint. & Construction Bldgs	\$ 45,000.00			\$ -	\$ 45,000.00
<b>Total:</b>	<b>\$ 6,950,000.00</b>	<b>\$ 2,873,460.78</b>	<b>\$ 228,001.10</b>	<b>\$ 3,101,461.88</b>	<b>\$ 3,848,538.12</b>

FY 2025 Rollover Projects

Project Name:	FY25 Approved Budget:	Bid Price	Contingency	FY25 Actual Cost:	Variance:
Debordieu Force Main Replacement	\$ 1,200,000.00	\$ 500,705.50	\$ 50,000.00	\$ 550,705.50	\$ 649,294.50
Clarifier Rehabilitation	\$ 350,000.00	\$ 484,924.00	\$ 48,492.00	\$ 533,416.00	\$ (183,416.00)
PI WWTP Switchgear Replacement	\$ 150,000.00	\$ 20,974.00		\$ 20,974.00	\$ 129,026.00
<b>Total:</b>	<b>\$ 1,700,000.00</b>	<b>\$ 1,006,603.50</b>	<b>\$ 98,492.00</b>	<b>\$ 1,105,095.50</b>	<b>\$ 594,904.50</b>

Variance includes contingency amounts

Updated 3/30/2026



# MEMO

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**TO:** BOARD OF DIRECTORS

**FROM:** AMANDA GILL *AG*  
ENGINEERING & CONSTRUCTION DIRECTOR

**DATE:** MARCH 30, 2026

**SUBJECT:** DEVELOPER PROJECTS STATUS REPORT

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1. Osprey Town Homes  
Located off Parkersville Rd. near Archer Rd. in Litchfield. The project consists of 47 town homes. SCDES Permits received. Permits expire October of 2026. No change
2. The Reserve at Crown Pointe  
Located between 701 North and David W. Ray Drive in Georgetown. The project consists of 128 single-family lots. Preliminary approval was given. The SCDES construction permit was received. A pre-construction conference was held and utility construction is scheduled to start in August. Construction is underway. No change.
3. Regatta Townhomes  
Located off Petigru Dr. near Gertrude Dr. in Pawleys Island. The project consists of 41 townhomes. SCDES permits received. Permits expire in November 2026. No change
4. Sweetgrass Townhomes  
Located off Petigru Dr. near Godfrey Rd in Pawleys Island, this project consists of 40 units as townhomes. The SCDES Construction permits have been issued. A pre-construction conference was held and construction is underway. No change.
5. Carolina Trails  
Located just north of the 701 / Browns Ferry Road intersection, this project consists of 180 Townhomes, 175 Single-family lots, and 1 commercial building. Letter of Intent received by staff. No change

6. Riverview RV Resort  
Located along HWY 521 just west of 8 Oaks Park in Georgetown, this project consists of 635 campsites, 2 amenity centers, 2 boathouses, and a check-in center (386 REUs). This project has received preliminary approval and is in design. SCDES construction permits have been issued. Permits expire October of 2027. No change
7. Magic Oaks  
Located along Ocean Highway in Pawleys Island, just south of the Hammock Shops, this project consists of 27 single-family homes and an amenity center/pool. The project has received preliminary approval and is in design awaiting the DRP packet. Staff has received the DRP submittal and in the process of reviewing the plans.
8. Waverly Court  
This project is located along Waverly Road near Newman and consists of 7 single-family lots. This project has received preliminary approval. Staff has received and reviewed the DRP packet. The DRP packet was submitted to SCDES. The SCDES construction permits have been issued. No change.
9. The Enclave at Crown Pointe  
This is a 374-lot development consisting of townhomes and single-family homes located on the northeast side of the intersection of Hwy 701 and Pringle Ferry Road in Georgetown. The 10% invoice has been issued, and comments have been issued to the Engineer. No change
10. Tradition at Crown Pointe  
This is a 369-lot development consisting of single-family homes located between Hwy 701 and Browns Ferry Rd in Georgetown. Staff have done a preliminary review of this project and issued comments. No change
11. Peru Plantation West Phase 2  
This project consists of an additional 127 single-family lots along the 701 corridor just south of the Black River. Staff have received preliminary drawings. No change
12. Johnson Road Estates  
This project consists of 10 single family lots off Johnson Road in Georgetown. Staff has received the DRP packet for review. This project has received the SCDES Water Construction permit. No change.
13. Kent 240 Tract  
This is a 44-lot subdivision project located on Kent Road in Georgetown near Hwy 521. Staff has received the initial Intent to Develop submittal on this project. No change.

14. Georgetown Estates Phase 1A

This project consists of 10 single family homes. The phase is the front 10 lots of the existing Georgetown Estates development along Hwy 521 in Georgetown. Staff has received and reviewed the DRP submittal. This project has received SCDES construction permits. No Change.

15. Georgetown Estates Phase 1B

This project consists of 8 single family homes. The phase is behind the existing Georgetown Estates development along Hwy 521 in Georgetown. Staff has received and reviewed the DRP submittal. This project has received SCDES construction permits. No change.

16. Georgetown Estates Phase 2

This project consists of 75 single family homes. The phase is behind the existing Georgetown Estates development along Hwy 521 in Georgetown. Staff has received and reviewed the DRP submittal. This project has received SCDES construction permits. No change.

17. Georgetown Estates Phase 3

This project consists of 71 single family homes. The phase is behind the existing Georgetown Estates development along Hwy 521 in Georgetown. Staff has received and reviewed the DRP submittal. This project has received SCDES construction permits. No change.

18. Georgetown Estates Phase 4

This project consists of 84 single family homes. The phase is behind the existing Georgetown Estates development along Hwy 521 in Georgetown. Staff has received and reviewed the DRP submittal. This project has received SCDES construction permits. No change.

19. Carolina Harbor

This project is located along North Fraser Street in Georgetown, north of the Kensington Community and will consist of 70 single-family lots. Staff has received design calculations and have issued comments back while waiting on the complete DRP packet which will be submitted to SCDES. No change.

20. The Grove (Litchfield Plantation)

Located in Litchfield Plantation along All Saints Loop, this project consists of 14 single-family homes. This project has received preliminary approval and staff is awaiting the complete DRP packet to submit for SCDES approval. No change.

21. Royal Tern Estates

This project consists of 9 single-family lots located adjacent to Kimba Lane and Martin Luther King Road in Pawleys Island. The project has received preliminary approval. Staff is waiting on the revised DRP packet for submittal to SCDES.

22. Pitch Pines

This project along Kent Road in Georgetown consists of 42 single-family lots. This project has received preliminary approval from staff. No change.

23. Magnolia Woods

This development consists of 48 single family lots and an amenity center. The project is located near the Georgetown / Horry County line off Hwy 707. Staff has submitted the DRP packet to SCDES and received the construction permits for this project.

24. Saltwater Row

This project in Murrells Inlet consists of 3 duplexes for 6 total units. It is located at the intersection of Pendergrass and South First Street. A construction permit from SCDES has been issued and construction is underway. No Change.

**FISCAL IMPACT:**

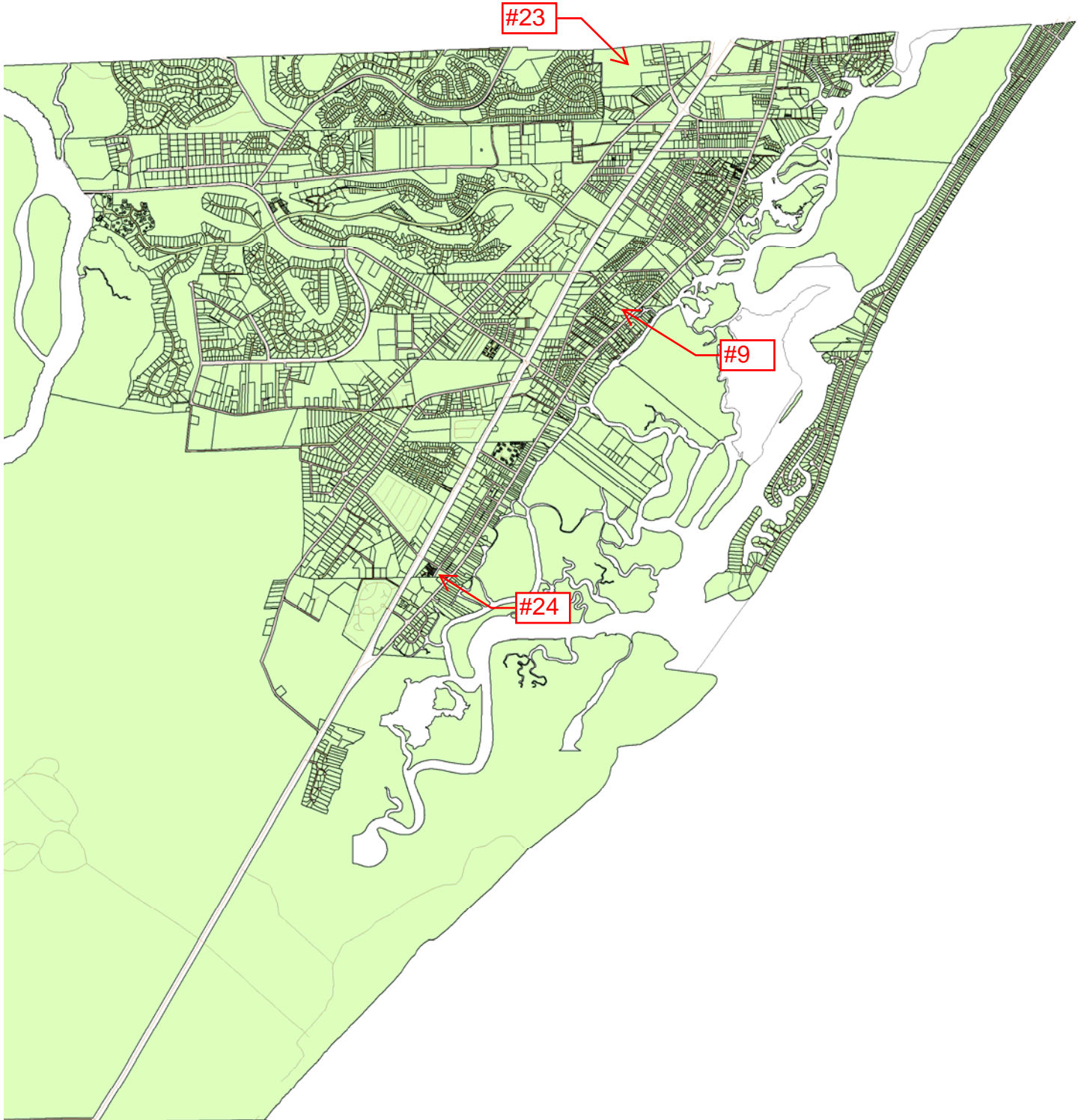
**If all the projects on this list expire the developers would forfeit \$308,980.20 and the District would be required to refund a prorated \$275,040.60. The individual forfeiture and refund amounts are shown on the following page.**

**RECOMMENDATION:**

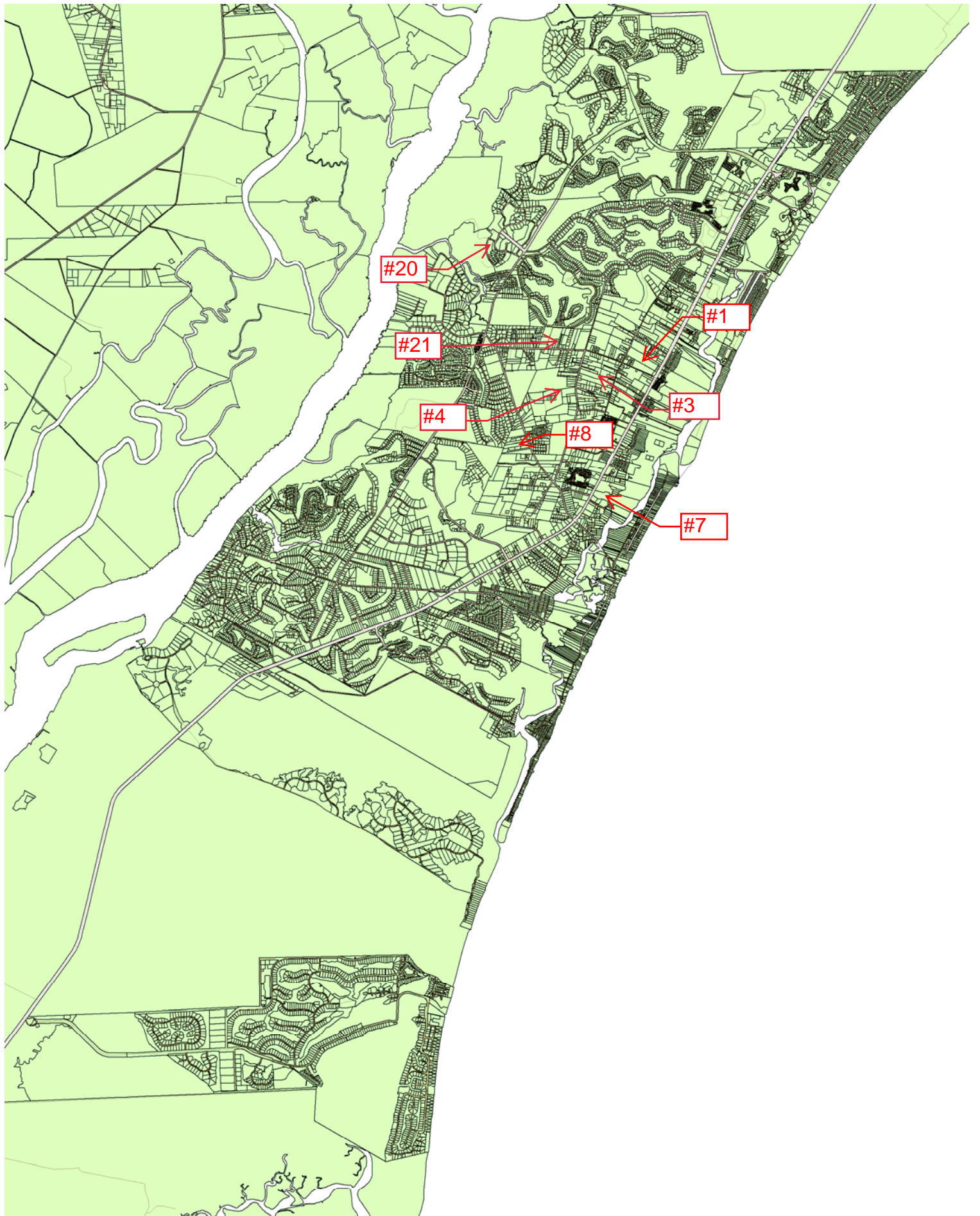
**This is for information only.**

#	Project Name	Forfeit to the District	Refund from the District	Units Waccamaw Neck	Units West Georgetown
1	Osprey Townhomes	\$ 11,449.20	\$ -	47	
2	The Reserve @ Crown Pointe	\$ 21,664.60	\$ 176,993.60		128
3	Regatta Townhomes	\$ 11,349.60	\$ -	41	
4	Sweetgrass Townhomes	\$ 13,278.00	\$ 87,696.00	46	
5	Carolina Trails	\$ -	\$ -		175
6	Riverview RV Resort	\$ 95,820.60	\$ -		386
7	Magic Oaks	\$ 9,374.80	\$ -	27	
8	Waverly Court	\$ 4,746.40	\$ -	7	
9	The Enclave @ Crown Pointe	\$ 55,200.40			374
10	Tradition @ Crown Pointe				369
11	Peru Plantation West Phase 2				127
12	Johnson Road Estates	\$ 2,203.00	\$ 10,351.00		10
13	Kent 240 Tract				44
14	Georgetown Estates Phase 1A	\$ 4,990.00			10
15	Georgetown Estates Phase 1B	\$ 4,502.80			8
16	Georgetown Estates Phase 2	\$ 20,824.00			75
17	Georgetown Estates Phase 3	\$ 19,849.60			71
18	Georgetown Estates Phase 4	\$ 23,016.40			84
19	Carolina Harbor				70
20	The Grove (Litchfield Plantation)	\$ 5,964.40		14	
21	Royal Tern Estates	\$ 4,746.40		9	
22	Pitch Pines				42
23	Magnolia Woods	\$ 16,246.80		48	
24	Saltwater Row	\$ 3,772.00	\$ 10,962.00	6	
	<b>Totals</b>	<b>\$ 308,980.20</b>	<b>\$ 275,040.60</b>	<b>245</b>	<b>1973</b>
				<b>2218</b>	

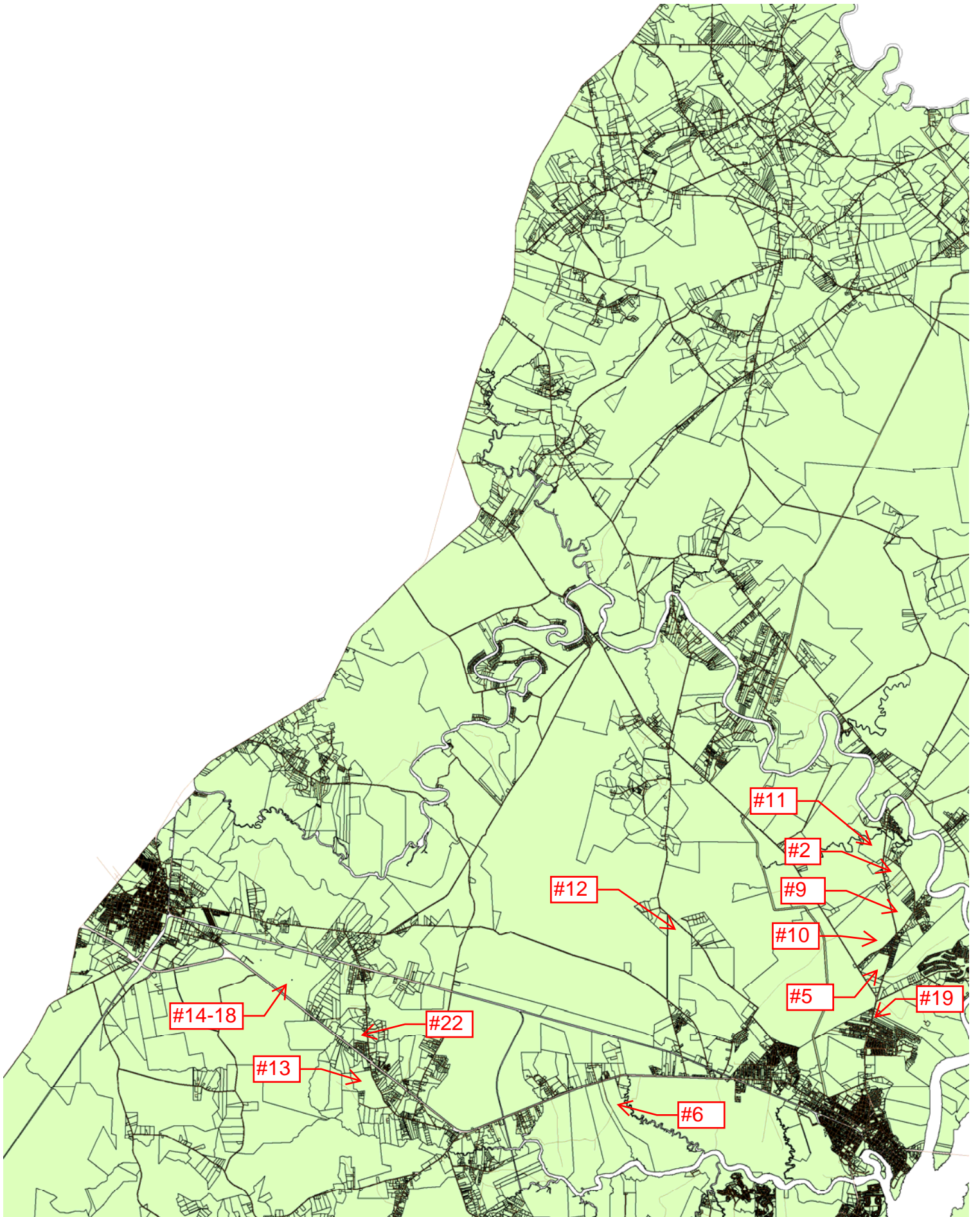
# WACCAMAW NECK NORTH



# WACCAMAW NECK SOUTH



# NORTH GEORGETOWN



GEORGETOWN COUNTY WATER & SEWER DISTRICT

PERIOD  
8  
PAY PERIODS  
18

REVENUES and EXPENSES

AS OF 2-28-26

	<u>MONTH</u>	<u>Y-T-D</u>
OPERATING REVENUES	\$ 1,369,043.66	\$ 13,275,236.48
OPERATING EXPENSES	<u>1,539,061.17</u>	<u>13,842,756.13</u>
GAIN (LOSS)	<u>\$ (170,017.51)</u>	<u>\$ (567,519.65)</u>

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TOTAL REVENUES	\$ 1,987,801.94	\$ 16,741,944.18
TOTAL EXPENSES	<u>1,789,435.42</u>	<u>15,845,750.13</u>
GAIN (LOSS)	<u>\$ 198,366.52</u>	<u>\$ 896,194.05</u>

GEORGETOWN COUNTY WATER & SEWER DISTRICT  
REVENUE COMPARISON - CURRENT YEAR TO PRIOR YEAR  
AS OF 2-28-26

	MONTH	LAST YEAR	Y-T-D	LAST YEAR	% CHANGE
<b>WATER FUND</b>					
Water Volume Charge	309,059.94	271,768.15	3,801,130.85	3,607,344.05	5.37%
Water Service Connection	24,682.00	23,387.00	215,858.00	211,211.00	2.20%
Meter Placement Charge	4,959.00	1,368.00	19,836.00	3,933.00	404.35%
Backflow Inspection Charge	10,647.07	10,144.74	84,628.26	80,584.20	5.02%
Water DECAP Charge	90,863.47	93,658.60	722,312.63	743,730.93	-2.88%
Other Operating Reimb.	12,930.00	4,127.00	111,295.90	49,513.29	124.78%
	<u>453,141.48</u>	<u>404,453.49</u>	<u>4,955,061.64</u>	<u>4,696,316.47</u>	<u>5.51%</u>
<b>WASTEWATER FUND</b>					
Sewer Volume Charge	401,875.89	329,873.42	4,455,110.09	4,230,460.18	5.31%
Sewer Service Connection	0.00	0.00	0.00	0.00	0.00%
Sewer Tap / Step Unit	20,365.50	20,724.19	59,915.85	87,328.24	-31.39%
Sewer Service Inspection	4,662.00	1,957.00	24,685.00	13,591.00	81.63%
Sewer Reconnect	0.00	0.00	0.00	0.00	0.00%
Sewer DECAP Charge	127,823.46	191,467.80	1,018,460.78	1,511,174.81	-32.60%
Other Operating Reimb.	6,921.76	3,981.29	47,031.12	54,925.90	-14.37%
	<u>561,648.61</u>	<u>548,003.70</u>	<u>5,605,202.84</u>	<u>5,897,480.13</u>	<u>-4.96%</u>
<b>BILLING &amp; COLLECTION</b>					
Customer Charge	201,438.72	190,426.15	1,604,407.66	1,518,408.51	5.66%
Service Charge	9,971.00	8,776.00	85,019.10	73,528.48	15.63%
Reconnect Charge	4,924.00	3,354.00	25,346.00	22,819.00	11.07%
Late Payment Processing	5,182.19	6,894.35	44,504.84	50,728.66	-12.27%
Returned Check Fees	1,290.00	990.00	11,520.00	9,450.00	21.90%
	<u>222,805.91</u>	<u>210,440.50</u>	<u>1,770,797.60</u>	<u>1,674,934.65</u>	<u>5.72%</u>
<b>GENERAL ADMINISTRATION</b>					
Interest Income	72,460.57	60,007.17	612,044.82	368,232.15	66.21%
Discounts Earned	11.70	14.66	162.34	186.97	-13.17%
Finance Charge	0.00	0.00	0.00	0.00	0.00%
Unrealized Gain/Loss on Investments	12,523.55	25,752.77	56,079.97	383,206.86	-85.37%
Credit Card Charges	(16,558.81)	(13,796.20)	(141,485.31)	(130,871.39)	8.11%
Service Line Protection	30,720.09	29,115.00	244,460.28	225,301.00	8.50%
Miscellaneous Income	30,858.56	34,572.47	139,146.30	141,120.00	-1.40%
	<u>130,015.66</u>	<u>135,665.87</u>	<u>910,408.40</u>	<u>987,175.59</u>	<u>-7.78%</u>
<b>ENGINEERING</b>					
Engineering Income	1,432.00	2,912.00	33,766.00	53,098.48	-36.41%
<b>TOTAL OPERATING REVENUES</b>	<u><u>1,369,043.66</u></u>	<u><u>1,301,475.56</u></u>	<u><u>13,275,236.48</u></u>	<u><u>13,309,005.32</u></u>	<u><u>-0.25%</u></u>

	<u>MONTH</u>	<u>LAST YEAR</u>	<u>Y-T-D</u>	<u>LAST YEAR</u>	<u>% CHANGE</u>
RESTRICTED INCOME					
Availability Charge - Water	148,250.93	130,629.10	1,178,510.06	1,050,840.90	12.15%
Availability Charge - Sewer	219,289.71	138,057.78	1,747,430.26	1,118,612.85	56.21%
Water & Sewer Assessments	222,826.77	219,091.68	314,701.07	251,850.91	24.96%
Interest Income	3,370.93	2,636.65	34,012.13	22,830.32	48.98%
Demand Charge - Water	10,793.44	7,889.00	80,345.80	68,135.20	17.92%
Demand Charge - Sewer	14,226.50	13,190.50	111,708.38	104,259.41	7.14%
	618,758.28	511,494.71	3,466,707.70	2,616,529.59	32.49%
TOTAL REVENUES	<u>1,987,801.94</u>	<u>1,812,970.27</u>	<u>16,741,944.18</u>	<u>15,925,534.91</u>	<u>5.13%</u>

GEORGETOWN COUNTY WATER & SEWER DISTRICT  
EXPENSE COMPARISON - CURRENT YEAR TO PRIOR YEAR  
AS OF 2-28-26

	MONTH	LAST YEAR	Y-T-D	LAST YEAR	% CHANGE
<b>PERSONNEL SERVICES</b>					
Salaries & Wages - Regular *	405,687.98	381,688.08	3,695,675.16	3,451,554.23	7.07%
Salaries & Wages - Overtime	20,918.57	11,923.22	138,969.45	115,941.67	19.86%
FICA Tax Expense	31,876.40	30,372.96	287,241.99	265,934.09	8.01%
Health Insurance	84,960.64	88,511.47	729,857.38	737,053.06	-0.98%
Retirement	79,606.92	72,042.00	706,267.44	664,506.62	6.28%
Workman's Compensation	13,040.25	12,495.75	39,648.75	39,057.50	0.00%
Other Payroll Expenses	15,075.00	36,302.43	126,525.50	121,424.29	4.20%
<b>TOTAL PERSONNEL SERVICES</b>	<b>651,165.76</b>	<b>633,335.91</b>	<b>5,724,185.67</b>	<b>5,395,471.46</b>	<b>6.09%</b>
<b>CONTRACTUAL SERVICES</b>					
Rents & Leases - Vehicles	553.85	553.84	4,671.48	8,839.90	-47.15%
Rents & Leases - Other Equip.	2,841.82	3,446.19	32,911.41	38,235.28	-13.92%
Utilities	128,515.83	111,406.79	1,055,404.10	927,496.14	13.79%
Sewer Service Charges	2,403.45	(182,786.37)	530,361.57	373,284.83	42.08%
Telephone & Commun. Lines	11,305.07	11,445.58	87,270.12	88,480.66	-1.37%
Insurance - Operations	25,848.29	28,543.35	243,354.03	226,861.77	7.27%
Professional Services - Legal	2,794.15	4,303.55	21,470.76	17,882.39	20.07%
Professional Services - Consultants	0.00	0.00	1,125.00	0.00	0.00%
Professional Services - Other	8,828.50	5,270.44	83,613.04	99,272.54	-15.77%
Employee Uniforms	3,772.95	483.01	18,200.34	10,157.52	79.18%
Service & Maint. Contracts	77,893.47	57,389.79	683,434.39	638,266.54	7.08%
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>264,757.38</b>	<b>40,056.17</b>	<b>2,761,816.24</b>	<b>2,428,777.57</b>	<b>13.71%</b>
<b>SUPPLIES and MATERIALS</b>					
Operating Supplies & Material	18,092.89	20,597.37	133,090.08	125,928.68	5.69%
Water Purchased for Resale	20,523.10	28,911.83	334,338.12	353,814.87	-5.50%
Auto Supplies	13,022.73	15,435.64	113,579.11	123,549.75	-8.07%
Printing & Office Supplies	5,030.18	4,205.89	40,516.19	44,024.58	-7.97%
Lab Treatment Supplies & Mat.	82,139.89	65,889.32	898,806.24	843,673.85	6.53%
<b>TOTAL SUPPLIES and MATERIALS</b>	<b>138,808.79</b>	<b>135,040.05</b>	<b>1,520,329.74</b>	<b>1,490,991.73</b>	<b>1.97%</b>
<b>MAINTENANCE and REPAIR</b>					
Maint & Repair-Bldgs & Ground	3,302.47	34,329.89	44,243.63	109,772.93	-59.70%
Maint & Repair-Facilities	98,259.72	74,543.73	1,029,761.91	803,964.49	28.09%
Maint & Repair-Equipment	20,497.62	22,522.14	112,672.88	205,080.94	-45.06%
Maint & Repair-Vehicles	25,575.24	13,132.21	102,481.77	146,012.79	-29.81%
<b>TOTAL MAINTENANCE and REPAIR</b>	<b>147,635.05</b>	<b>144,527.97</b>	<b>1,289,160.19</b>	<b>1,264,831.15</b>	<b>1.92%</b>

	<u>This Month</u>	<u>Last Year</u>
* # of Employees	81	82

	<u>MONTH</u>	<u>LAST YEAR</u>	<u>Y-T-D</u>	<u>LAST YEAR</u>	<u>% CHANGE</u>
<b>BUSINESS and TRAVEL EXPENSE</b>					
Travel Expense	289.00	219.22	17,194.96	18,382.35	-6.46%
Private Vehicle Expense	701.59	390.60	7,061.25	5,831.47	21.09%
Postage & Delivery	24,981.33	24,863.72	132,735.40	111,724.17	18.81%
Employee Training	2,747.00	1,645.00	39,921.14	10,740.48	271.69%
Memberships & Meetings	9,027.89	4,798.75	38,432.49	30,534.39	25.87%
Board Member Compensation	810.00	805.00	18,725.00	5,875.00	218.72%
Prof. Books & Periodicals	0.00	0.00	555.94	0.00	0.00%
Public Information	912.96	0.00	3,831.60	2,068.13	100.00%
Miscellaneous Expenses	8,926.80	8,493.10	84,145.49	74,672.39	12.69%
<b>TOTAL BUSINESS and TRAVEL EXP</b>	<b>48,396.57</b>	<b>41,215.39</b>	<b>342,603.27</b>	<b>259,828.38</b>	<b>31.86%</b>
<b>CAPITAL OUTLAY</b>					
Land & Land Improvements	0.00	0.00	0.00	0.00	0.00%
Bldg. & Fixed Equipment	0.00	0.00	0.00	0.00	0.00%
Automotive Equipment	0.00	0.00	66,073.00	9,482.80	596.77%
Operational & Constr. Equip.	0.00	50,062.00	160,213.66	272,797.04	-41.27%
Furniture & Fixtures	0.00	0.00	310.29	39,633.49	0.00%
Construction Material	69,610.69	42,417.56	245,187.96	263,999.90	-7.13%
Internally Financed Equipment	0.00	0.00	0.00	0.00	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>69,610.69</b>	<b>92,479.56</b>	<b>471,784.91</b>	<b>585,913.23</b>	<b>-19.48%</b>
<b>MISCELLANEOUS</b>					
Contingency	0.00	0.00	0.00	0.00	0.00%
Deprec. & Capital Replacement	218,686.93	285,126.40	1,740,773.41	2,277,270.22	-23.56%
Bad Debts	0.00	0.00	0.00	0.00	0.00%
Miscellaneous Other	0.00	0.00	(7,897.30)	(18,400.00)	-57.08%
<b>TOTAL MISCELLANEOUS</b>	<b>218,686.93</b>	<b>285,126.40</b>	<b>1,732,876.11</b>	<b>2,258,870.22</b>	<b>-23.29%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>1,539,061.17</b>	<b>1,371,781.45</b>	<b>13,842,756.13</b>	<b>13,684,683.74</b>	<b>1.16%</b>
<b>DEBT SERVICE</b>					
Bond & Interest Payments	265,574.25	409,849.52	2,124,594.00	1,958,757.82	8.47%
Transfers from Impact Fee Funds	(15,200.00)	(16,200.00)	(121,600.00)	(129,600.00)	-6.17%
<b>TOTAL DEBT SERVICE</b>	<b>250,374.25</b>	<b>393,649.52</b>	<b>2,002,994.00</b>	<b>1,829,157.82</b>	<b>9.50%</b>
<b>TOTAL EXPENSES</b>	<b>1,789,435.42</b>	<b>1,765,430.97</b>	<b>15,845,750.13</b>	<b>15,513,841.56</b>	<b>2.14%</b>

GEORGETOWN COUNTY WATER & SEWER DISTRICT  
 BUDGETED TO ACTUAL REVENUE  
 FOR PERIOD ENDING 2-28-26

	ACTUAL YTD	BUDGET YTD	VARIANCE	% VARIANCE
<b>WATER FUND</b>				
Water Volume Charge	3,801,130.85	3,726,628.67	74,502.18	2.00%
Water Service Connection	215,858.00	223,333.33	(7,475.33)	-3.35%
Meter Placement Charge	19,836.00	2,000.00	17,836.00	891.80%
Backflow Inspection Charge	84,628.26	72,000.00	12,628.26	17.54%
Water DECAP Charge	722,312.63	717,123.33	5,189.30	0.72%
Other Operating Reimb.	111,295.90	100,000.00	11,295.90	11.30%
	<u>4,955,061.64</u>	<u>4,841,085.33</u>	<u>113,976.31</u>	<u>2.35%</u>
<b>WASTEWATER FUND</b>				
Sewer Volume Charge	4,455,110.09	4,400,442.00	54,668.09	1.24%
Sewer Service Connection	0.00	0.00	0.00	0.00%
Sewer Tap / Step Unit	59,915.85	40,000.00	19,915.85	49.79%
Sewer Service Inspection	24,685.00	18,000.00	6,685.00	37.14%
Sewer Reconnect	0.00	0.00	0.00	0.00%
Sewer DECAP Charge	1,018,460.78	1,013,393.33	5,067.45	0.50%
Other Operating Reimb.	47,031.12	53,333.33	(6,302.21)	-11.82%
	<u>5,605,202.84</u>	<u>5,525,168.67</u>	<u>80,034.17</u>	<u>1.45%</u>
<b>BILLING &amp; COLLECTION</b>				
Customer Charge	1,604,407.66	1,591,046.00	13,361.66	0.84%
Service Charge	85,019.10	76,666.67	8,352.43	10.89%
Reconnect Charge	25,346.00	25,500.00	(154.00)	-0.60%
Late Payment Processing	44,504.84	49,833.33	(5,328.49)	-10.69%
Returned Check Fees	11,520.00	9,400.00	2,120.00	22.55%
	<u>1,770,797.60</u>	<u>1,752,446.00</u>	<u>18,351.60</u>	<u>1.05%</u>
<b>GENERAL ADMINISTRATION</b>				
Interest Income	612,044.82	376,666.67	235,378.15	62.49%
Discounts Earned	162.34	666.67	(504.33)	-75.65%
Finance Charge	0.00	333.33	(333.33)	-100.00%
Unrealized Gain/Loss on Investments	56,079.97	0.00	56,079.97	0.00%
Credit Card Charges	(141,485.31)	(130,333.33)	(11,151.98)	8.56%
Service Line Protection	244,460.28	233,527.33	10,932.95	4.68%
Miscellaneous Income	139,146.30	83,333.33	55,812.97	66.98%
	<u>910,408.40</u>	<u>564,194.00</u>	<u>346,214.40</u>	<u>61.36%</u>
<b>ENGINEERING</b>				
Engineering Income	33,766.00	69,333.33	(35,567.33)	-51.30%
<b>TOTAL OPERATING REVENUES</b>	<u><u>13,275,236.48</u></u>	<u><u>12,752,227.33</u></u>	<u><u>523,009.15</u></u>	<u><u>4.10%</u></u>

	<u>ACTUAL YTD</u>	<u>BUDGET YTD</u>	<u>VARIANCE</u>	<u>% VARIANCE</u>
RESTRICTED INCOME				
Availability Charge - Water	1,178,510.06	1,159,302.00	19,208.06	1.66%
Availability Charge - Sewer	1,747,430.26	1,649,485.33	97,944.93	5.94%
Water & Sewer Assessments	314,701.07	266,666.67	48,034.40	18.01%
Interest Income	34,012.13	3,333.33	30,678.80	920.36%
Demand Charge - Water	80,345.80	72,000.00	8,345.80	11.59%
Demand Charge - Sewer	<u>111,708.38</u>	<u>103,333.33</u>	<u>8,375.05</u>	<u>8.10%</u>
	3,466,707.70	3,254,120.67	212,587.03	6.53%
TOTAL REVENUES	<u><u>16,741,944.18</u></u>	<u><u>16,006,348.00</u></u>	<u><u>735,596.18</u></u>	<u><u>4.60%</u></u>

GEORGETOWN COUNTY WATER & SEWER DISTRICT  
 BUDGETED TO ACTUAL EXPENSES  
 FOR PERIOD ENDING 2-28-26

	ACTUAL YTD	BUDGET YTD	VARIANCE	% VARIANCE
<b>PERSONNEL SERVICES</b>				
Salaries & Wages - Regular	3,695,675.16	3,736,029.46	40,354.30	1.08%
Salaries & Wages - Overtime	138,969.45	103,846.15	(35,123.30)	-33.82%
FICA Tax Expense	287,241.99	297,716.54	10,474.55	3.52%
Health Insurance	729,857.38	655,542.67	(74,314.71)	-11.34%
Retirement	706,267.44	738,569.77	32,302.33	4.37%
Workman's Compensation	39,648.75	36,666.67	(2,982.08)	-8.13%
Other Payroll Expenses	126,525.50	133,542.00	7,016.50	5.25%
<b>TOTAL PERSONNEL SERVICES</b>	<b>5,724,185.67</b>	<b>5,701,913.26</b>	<b>(22,272.41)</b>	<b>-0.39%</b>
<b>CONTRACTUAL SERVICES</b>				
Rents & Leases - Vehicles	4,671.48	4,800.00	128.52	2.68%
Rents & Leases - Other Equip.	32,911.41	36,994.67	4,083.26	11.04%
Utilities	1,055,404.10	1,107,706.00	52,301.90	4.72%
Sewer Service Charges	530,361.57	507,964.00	(22,397.57)	-4.41%
Telephone & Commun. Lines	87,270.12	107,266.67	19,996.55	18.64%
Insurance - Operations	243,354.03	232,333.33	(11,020.70)	-4.74%
Professional Services - Legal	21,470.76	30,000.00	8,529.24	28.43%
Professional Services - Consultants	1,125.00	4,000.00	2,875.00	71.88%
Professional Services - Other	83,613.04	106,366.67	22,753.63	21.39%
Employee Uniforms	18,200.34	15,630.00	(2,570.34)	-16.44%
Service & Maint. Contracts	683,434.39	764,803.33	81,368.94	10.64%
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>2,761,816.24</b>	<b>2,917,864.67</b>	<b>156,048.43</b>	<b>5.35%</b>
<b>SUPPLIES and MATERIALS</b>				
Operating Supplies & Material	133,090.08	152,164.00	19,073.92	12.54%
Water Purchased for Resale	334,338.12	332,123.33	(2,214.79)	-0.67%
Auto Supplies	113,579.11	163,616.67	50,037.56	30.58%
Printing & Office Supplies	40,516.19	41,544.67	1,028.48	2.48%
Lab Treatment Supplies & Mat.	898,806.24	853,597.33	(45,208.91)	-5.30%
<b>TOTAL SUPPLIES and MATERIALS</b>	<b>1,520,329.74</b>	<b>1,543,046.00</b>	<b>22,716.26</b>	<b>1.47%</b>
<b>MAINTENANCE and REPAIR</b>				
Maint & Repair-Bldgs & Ground	44,243.63	64,600.00	20,356.37	31.51%
Maint & Repair-Facilities	1,029,761.91	863,766.00	(165,995.91)	-19.22%
Maint & Repair-Equipment	112,672.88	136,026.67	23,353.79	17.17%
Maint & Repair-Vehicles	102,481.77	106,252.00	3,770.23	3.55%
<b>TOTAL MAINTENANCE and REPAIR</b>	<b>1,289,160.19</b>	<b>1,170,644.67</b>	<b>(118,515.52)</b>	<b>-10.12%</b>

	<u>ACTUAL YTD</u>	<u>BUDGET YTD</u>	<u>VARIANCE</u>	<u>% VARIANCE</u>
<b>BUSINESS and TRAVEL EXPENSE</b>				
Travel Expense	17,194.96	22,633.33	5,438.37	24.03%
Private Vehicle Expense	7,061.25	5,483.33	(1,577.92)	-28.78%
Postage & Delivery	132,735.40	98,306.67	(34,428.73)	-35.02%
Employee Training	39,921.14	30,925.33	(8,995.81)	-29.09%
Memberships & Meetings	38,432.49	28,795.33	(9,637.16)	-33.47%
Board Member Compensation	18,725.00	6,666.67	(12,058.33)	-180.88%
Prof. Books & Periodicals	555.94	2,166.67	1,610.73	74.34%
Public Information	3,831.60	10,333.33	6,501.73	62.92%
Miscellaneous Expenses	84,145.49	79,816.67	(4,328.82)	-5.42%
<b>TOTAL BUSINESS and TRAVEL EXPENSE</b>	<b>342,603.27</b>	<b>285,127.33</b>	<b>(57,475.94)</b>	<b>-20.16%</b>
<b>CAPITAL OUTLAY</b>				
Land & Land Improvements	0.00	0.00	0.00	0.00%
Bldg. & Fixed Equipment	0.00	0.00	0.00	0.00%
Automotive Equipment	66,073.00	150,000.00	83,927.00	55.95%
Operational & Constr. Equip.	160,213.66	215,466.67	55,253.01	25.64%
Furniture & Fixtures	310.29	20,000.00	19,689.71	98.45%
Construction Material	245,187.96	169,696.00	(75,491.96)	-44.49%
Internally Financed Equipment	0.00	0.00	0.00	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>471,784.91</b>	<b>555,162.67</b>	<b>83,377.76</b>	<b>15.02%</b>
<b>MISCELLANEOUS</b>				
Contingency	0.00	163,600.00	163,600.00	100.00%
Deprec. & Capital Replacement	1,740,773.41	1,730,516.67	(10,256.74)	-0.59%
Bad Debts	0.00	3,333.33	3,333.33	100.00%
Miscellaneous Other	(7,897.30)	0.00	7,897.30	0.00%
<b>TOTAL MISCELLANEOUS</b>	<b>1,732,876.11</b>	<b>1,897,450.00</b>	<b>164,573.89</b>	<b>8.67%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b><u>13,842,756.13</u></b>	<b><u>14,071,208.59</u></b>	<b><u>228,452.46</u></b>	<b><u>1.62%</u></b>
<b>DEBT SERVICE</b>				
Bond & Interest Payments	2,124,594.00	2,245,339.33	120,745.33	5.38%
Transfers from Impact Fee Funds	(121,600.00)	(129,600.00)	(8,000.00)	6.17%
<b>TOTAL DEBT SERVICE</b>	<b>2,002,994.00</b>	<b>2,115,739.33</b>	<b>112,745.33</b>	<b>5.33%</b>
<b>TOTAL EXPENSES</b>	<b><u>15,845,750.13</u></b>	<b><u>16,186,947.92</u></b>	<b><u>341,197.79</u></b>	<b><u>2.11%</u></b>

GEORGETOWN COUNTY WATER & SEWER DISTRICT

REVENUE AS OF 2-28-26

	ACTUAL YTD	TOTAL BUDGET	REMAINING BUDGET
<b>WATER FUND</b>			
Water Volume Charge	3,801,130.85	5,589,943.00	1,788,812.15
Water Service Connection	215,858.00	335,000.00	119,142.00
Meter Placement Charge	19,836.00	3,000.00	(16,836.00)
Backflow Inspection Charge	84,628.26	108,000.00	23,371.74
Water DECAP Charge	722,312.63	1,075,685.00	353,372.37
Other Operating Reimb.	111,295.90	150,000.00	38,704.10
	<u>4,955,061.64</u>	<u>7,261,628.00</u>	<u>2,306,566.36</u>
<b>WASTEWATER FUND</b>			
Sewer Volume Charge	4,455,110.09	6,600,663.00	2,145,552.91
Sewer Service Connection	0.00	0.00	0.00
Sewer Tap / Step Unit	59,915.85	60,000.00	84.15
Sewer Service Inspection	24,685.00	27,000.00	2,315.00
Sewer Reconnect	0.00	0.00	0.00
Sewer DECAP Charge	1,018,460.78	1,520,090.00	501,629.22
Other Operating Reimb.	47,031.12	80,000.00	32,968.88
	<u>5,605,202.84</u>	<u>8,287,753.00</u>	<u>2,682,550.16</u>
<b>BILLING &amp; COLLECTION</b>			
Customer Charge	1,604,407.66	2,386,569.00	782,161.34
Service Charge	85,019.10	115,000.00	29,980.90
Reconnect Charge	25,346.00	38,250.00	12,904.00
Late Payment Processing	44,504.84	74,750.00	30,245.16
Returned Check Fees	11,520.00	14,100.00	2,580.00
	<u>1,770,797.60</u>	<u>2,628,669.00</u>	<u>857,871.40</u>
<b>GENERAL ADMINISTRATION</b>			
Interest Income	612,044.82	565,000.00	(47,044.82)
Discounts Earned	162.34	1,000.00	837.66
Finance Charge	0.00	500.00	500.00
Unrealized Gain/Loss on Investments	56,079.97	0.00	(56,079.97)
Credit Card Charges	(141,485.31)	(195,500.00)	(54,014.69)
Service Line Protection	244,460.28	350,291.00	105,830.72
Miscellaneous Income	139,146.30	125,000.00	(14,146.30)
	<u>910,408.40</u>	<u>846,291.00</u>	<u>(64,117.40)</u>
<b>ENGINEERING</b>			
Engineering Income	33,766.00	104,000.00	70,234.00
<b>TOTAL OPERATING REVENUES</b>	<u><u>13,275,236.48</u></u>	<u><u>19,128,341.00</u></u>	<u><u>5,853,104.52</u></u>

	<u>ACTUAL YTD</u>	<u>TOTAL BUDGET</u>	<u>REMAINING BUDGET</u>
RESTRICTED INCOME			
Availability Charge - Water	1,178,510.06	1,738,953.00	560,442.94
Availability Charge - Sewer	1,747,430.26	2,474,228.00	726,797.74
Water & Sewer Assessments	314,701.07	400,000.00	85,298.93
Interest Income	34,012.13	5,000.00	(29,012.13)
Demand Charge - Water	80,345.80	108,000.00	27,654.20
Demand Charge - Sewer	111,708.38	155,000.00	43,291.62
	<u>3,466,707.70</u>	<u>4,881,181.00</u>	<u>1,414,473.30</u>
TOTAL REVENUES	<u><u>16,741,944.18</u></u>	<u><u>24,009,522.00</u></u>	<u><u>7,267,577.82</u></u>

GEORGETOWN COUNTY WATER & SEWER DISTRICT  
 BUDGETED EXPENSES  
 FOR PERIOD ENDING 2-28-26

	ACTUAL YTD	TOTAL BUDGET	REMAINING BUDGET
<b>PERSONNEL SERVICES</b>			
Salaries & Wages - Regular	3,695,675.16	5,396,487.00	1,700,811.84
Salaries & Wages - Overtime	138,969.45	150,000.00	11,030.55
FICA Tax Expense	287,241.99	430,035.00	142,793.01
Health Insurance	729,857.38	983,314.00	253,456.62
Retirement	706,267.44	1,066,823.00	360,555.56
Workman's Compensation	39,648.75	55,000.00	15,351.25
Other Payroll Expenses	126,525.50	200,313.00	73,787.50
<b>TOTAL PERSONNEL SERVICES</b>	<b>5,724,185.67</b>	<b>8,281,972.00</b>	<b>2,557,786.33</b>
<b>CONTRACTUAL SERVICES</b>			
Rents & Leases - Vehicles	4,671.48	7,200.00	2,528.52
Rents & Leases - Other Equip.	32,911.41	55,492.00	22,580.59
Utilities	1,055,404.10	1,661,559.00	606,154.90
Sewer Service Charges	530,361.57	761,946.00	231,584.43
Telephone & Commun. Lines	87,270.12	160,900.00	73,629.88
Insurance - Operations	243,354.03	348,500.00	105,145.97
Professional Services - Legal	21,470.76	45,000.00	23,529.24
Professional Services - Consultants	1,125.00	6,000.00	4,875.00
Professional Services - Other	83,613.04	159,550.00	75,936.96
Employee Uniforms	18,200.34	23,445.00	5,244.66
Service & Maint. Contracts	683,434.39	1,147,205.00	463,770.61
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>2,761,816.24</b>	<b>4,376,797.00</b>	<b>1,614,980.76</b>
<b>SUPPLIES and MATERIALS</b>			
Operating Supplies & Material	133,090.08	228,246.00	95,155.92
Water Purchased for Resale	334,338.12	498,185.00	163,846.88
Auto Supplies	113,579.11	245,425.00	131,845.89
Printing & Office Supplies	40,516.19	62,317.00	21,800.81
Lab Treatment Supplies & Mat.	898,806.24	1,280,396.00	381,589.76
<b>TOTAL SUPPLIES and MATERIALS</b>	<b>1,520,329.74</b>	<b>2,314,569.00</b>	<b>794,239.26</b>
<b>MAINTENANCE and REPAIR</b>			
Maint & Repair-Bldgs & Ground	44,243.63	96,900.00	52,656.37
Maint & Repair-Facilities	1,029,761.91	1,295,649.00	265,887.09
Maint & Repair-Equipment	112,672.88	204,040.00	91,367.12
Maint & Repair-Vehicles	102,481.77	159,378.00	56,896.23
<b>TOTAL MAINTENANCE and REPAIR</b>	<b>1,289,160.19</b>	<b>1,755,967.00</b>	<b>466,806.81</b>

	ACTUAL YTD	TOTAL BUDGET	REMAINING BUDGET
<b>BUSINESS and TRAVEL EXPENSE</b>			
Travel Expense	17,194.96	33,950.00	16,755.04
Private Vehicle Expense	7,061.25	8,225.00	1,163.75
Postage & Delivery	132,735.40	147,460.00	14,724.60
Employee Training	39,921.14	46,388.00	6,466.86
Memberships & Meetings	38,432.49	43,193.00	4,760.51
Board Member Compensation	18,725.00	10,000.00	(8,725.00)
Prof. Books & Periodicals	555.94	3,250.00	2,694.06
Public Information	3,831.60	15,500.00	11,668.40
Miscellaneous Expenses	84,145.49	119,725.00	35,579.51
<b>TOTAL BUSINESS and TRAVEL EXP</b>	<b>342,603.27</b>	<b>427,691.00</b>	<b>85,087.73</b>
<b>CAPITAL OUTLAY</b>			
Land & Land Improvements	0.00	0.00	0.00
Bldg. & Fixed Equipment	0.00	0.00	0.00
Automotive Equipment	66,073.00	225,000.00	158,927.00
Operational & Constr. Equip.	160,213.66	323,200.00	162,986.34
Furniture & Fixtures	310.29	30,000.00	29,689.71
Construction Material	245,187.96	254,544.00	9,356.04
Internally Financed Equipment	0.00	0.00	0.00
<b>TOTAL CAPITAL OUTLAY</b>	<b>471,784.91</b>	<b>832,744.00</b>	<b>360,959.09</b>
<b>MISCELLANEOUS</b>			
Contingency	0.00	245,400.00	245,400.00
Deprec. & Capital Replacement	1,740,773.41	2,595,775.00	855,001.59
Bad Debts	0.00	5,000.00	5,000.00
Miscellaneous Other	(7,897.30)	0.00	7,897.30
<b>TOTAL MISCELLANEOUS</b>	<b>1,732,876.11</b>	<b>2,846,175.00</b>	<b>1,113,298.89</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>13,842,756.13</b>	<b>20,835,915.00</b>	<b>6,993,158.87</b>
<b>DEBT SERVICE</b>			
Bond & Interest Payments	2,124,594.00	3,368,009.00	1,243,415.00
Transfers from Impact Fee Funds	(121,600.00)	(194,400.00)	(72,800.00)
<b>TOTAL DEBT SERVICE</b>	<b>2,002,994.00</b>	<b>3,173,609.00</b>	<b>1,170,615.00</b>
<b>TOTAL EXPENSES</b>	<b>15,845,750.13</b>	<b>24,009,524.00</b>	<b>8,163,773.87</b>

GEORGETOWN COUNTY WATER & SEWER DISTRICT  
CASH and SHORT TERM INVESTMENTS

	1/31/2026	2/28/2026
<b>NON-RESTRICTED ACCOUNTS</b>		
Operation & Maintenance Account	16,868,891.43	17,533,891.08
Customer Deposits	361,388.00	366,906.00
Cash on Hand	2,100.00	2,100.00
<b>TOTAL NON-RESTRICTED</b>	<b>17,232,379.43</b>	<b>17,902,897.08</b>
<b>RESTRICTED ACCOUNTS</b>		
Plantersville Sewer Assessments	67,742.86	78,264.03
South Causeway Sewer Assessments	425,937.82	455,106.19
North Causeway Sewer Assessments	113,861.15	111,629.85
Apache Water Assessments	54,701.99	64,355.13
Brock Road Sewer Assessments	(24,854.72)	(24,854.72)
Pleasant Hill Water Assessments	712,749.70	779,662.11
Beaumont Drive Water Assessments	80,155.35	85,106.06
Cherokee Drive Water Assessments	55,350.58	62,969.14
Commanche Assessments	6,084.35	6,096.18
Pawleys S. Comm. Sewer Assessments	39,273.68	39,350.07
Waverly Mills Sewer Assessments	808.40	5,381.64
M.L. King Sewer Assessments	49,715.75	48,626.42
2015 Refund Bond & Int. Redempt. Fund	1,096,637.11	1,226,266.78
Series 2025 Bond & Int. Redempt. Fund	92,903.51	138,449.53
1989 & 98 Refund Bond & Int. Redemp.	359,745.50	389,683.08
2011A SRF Bond & Int. Redemp. Fund	50,967.93	72,304.12
2011B SRF Bond & Int. Redemp. Fund	31,672.96	43,558.07
2020 SRF Bond & Int. Redemp. Fund	97,463.01	67,468.03
Economic Dev. Grant Matching Funds	500,000.00	500,000.00
FmHA Bond Cushion Funds	150,084.00	150,084.00
Depreciation & Capital Replacement	6,361,475.64	6,373,158.68
Contingency Fund	1,200,477.00	1,200,477.00
Utilities Relocation Fund	1,123,857.31	1,123,857.31
Rural Line Extension Fund	1,244,559.77	1,248,726.44
Reservation Fees	208,961.00	208,961.00
Source Water Protection Fund	180,000.00	180,000.00
Good Neighbor Contributions	45,329.25	45,287.35
Harmony Community Impact Fees	31,360.00	31,360.00
Water Impact Fees	(5,098,765.04)	(5,660,838.81) *
Sewer Impact Fees	3,874,450.31	3,123,958.22 *
<b>TOTAL RESTRICTED</b>	<b>13,132,706.17</b>	<b>12,174,452.90</b>
<b>CONSTRUCTION ACCOUNTS</b>		
No Active Projects	0.00	0.00
	0.00	0.00
<b>TOTAL CASH and SHORT TERM INVESTMENTS</b>	<b>30,365,085.60</b>	<b>30,077,349.98</b>

	FEBRUARY '26	CURRENT YR. FY2026 Y-T-D	LAST YEAR FY2025 Y-T-D
<b>*IMPACT FEES COLLECTED</b>			
Water Impact Fees	27,000.00	245,841.50	221,700.00
Sewer Impact Fees	10,052.00	183,124.00	180,505.20
	37,052.00	428,965.50	402,205.20

**F/Y 2026 CUSTOMERS and R.E.U.s**

<b># CUSTOMERS</b>	<b>GTN.</b>	<b>W.N.</b>	<b>G.C.</b>	<b>TOTAL</b>
BEG. of YEAR	7,396	18,657	599	26,652
JULY	7,410	18,670	599	26,679
AUGUST	7,426	18,701	598	26,725
SEPTEMBER	7,424	18,711	597	26,732
OCTOBER	7,428	18,742	597	26,767
NOVEMBER	7,449	18,772	597	26,818
DECEMBER	7,468	18,777	597	26,842
JANUARY	7,469	18,789	597	26,855
FEBRUARY	7,491	18,821	597	26,909
MARCH	-	-	-	-
APRIL	-	-	-	-
MAY	-	-	-	-
JUNE	-	-	-	-

<b># R.E.U.</b>	<b>GTN.</b>	<b>W.N.</b>	<b>G.C.</b>	<b>TOTAL</b>
<b>WATER</b>				
BEG. of YEAR	6,276	28,078	900	35,254
JULY	6,285	28,092	901	35,278
AUGUST	6,295	28,164	898	35,357
SEPTEMBER	6,510	28,386	899	35,795
OCTOBER	6,510	28,440	899	35,849
NOVEMBER	6,526	28,502	897	35,925
DECEMBER	6,536	28,510	900	35,946
JANUARY	6,543	28,508	898	35,949
FEBRUARY	6,552	28,537	900	35,989
MARCH	-	-	-	-
APRIL	-	-	-	-
MAY	-	-	-	-
JUNE	-	-	-	-

<b>WASTEWATER</b>	<b>GTN.</b>	<b>W.N.</b>	<b>TOTAL</b>
BEG. of YEAR	6,084	24,020	30,104
JULY	6,091	24,022	30,113
AUGUST	6,103	24,079	30,182
SEPTEMBER	6,050	24,235	30,285
OCTOBER	6,043	24,276	30,319
NOVEMBER	6,062	24,327	30,389
DECEMBER	6,068	24,334	30,402
JANUARY	6,065	24,329	30,394
FEBRUARY	6,059	24,337	30,396
MARCH	-	-	-
APRIL	-	-	-
MAY	-	-	-
JUNE	-	-	-

**FEBRUARY 2026 INVESTMENTS**

BANK ACCOUNTS

18,846,882.79	LGIP	3.8891%
5,863,687.23	TD Bank	1.61%
<u>8,088,174.87</u>	TD Bank Investments	1.04 to 2.64%
32,798,744.89		

BANK of NEW YORK - MELLON TRUST CO.

72,304.12	2011A SRF B&I Redemption
43,558.07	2011B SRF B&I Redemption
67,468.03	2020 SRF B&I Redemption
<u>138,449.53</u>	Series 2025 B&I Redemption
321,779.75	

\$33,120,524.64 TOTAL INVESTMENTS and INTEREST BEARING ACCOUNTS

**GOOD NEIGHBOR CONTRIBUTIONS**

FEBRUARY '26      BALANCE      **\$45,287.35**

	<u>CUSTOMER CONTRIBUTIONS</u>	<u>DISBURSEMENTS TO CUSTOMERS</u>	
F/Y 2000	11,324.13	13,054.26	
F/Y 2001	11,745.16	7,085.01	
F/Y 2002	10,846.32	17,157.74	
F/Y 2003	10,547.00	8,317.78	
F/Y 2004	10,782.00	11,001.00	
F/Y 2005	10,738.50	12,577.95	
F/Y 2006	10,246.00	13,948.67	
F/Y 2007	11,343.00	17,095.99	
F/Y 2008	10,917.00	12,830.61	
F/Y 2009	20,453.00	13,291.20	
F/Y 2010	12,788.00	18,447.40	
F/Y 2011	13,889.50	11,934.16	
F/Y 2012	15,370.82	7,783.46	
F/Y 2013	13,974.00	4,037.73	
F/Y 2014	15,339.95	8,612.84	
F/Y 2015	13,610.00	8,549.12	
F/Y 2016	12,974.00	9,146.18	
F/Y 2017	12,405.00	6,517.17	
F/Y 2018	11,718.00	5,779.72	
F/Y 2019	10,764.00	6,048.17	
F/Y 2020	11,158.00	12,333.66	
F/Y 2021	9,045.00	22,927.42	
F/Y 2022	8,657.13	13,270.56	
F/Y 2023	8,340.00	12,157.64	
F/Y 2024	8,222.00	3,744.31	
F/Y 2025	7,815.00	7,480.03	
F/Y 2026			<u>REFERRALS/ APPROVED</u>
JULY	638.00	1,043.58	4 / 11
AUGUST	638.00	380.48	4 / 4
SEPTEMBER	638.00	557.75	9 / 6
OCTOBER	639.00	591.23	12 / 7
NOVEMBER	638.00	1,330.60	5 / 16
DECEMBER	639.00	283.77	8 / 6
JANUARY	637.82	668.18	9 / 7
FEBRUARY	637.00	766.81	12 / 9
MARCH	0.00	0.00	
APRIL	0.00	0.00	
MAY	0.00	0.00	
JUNE	0.00	0.00	
F/Y '26 Y-T-D	<u>5,104.82</u>	<u>5,622.40</u>	

**Variance Analysis  
February-26**

**Revenue Variances - Favorable**

	<b>Actual YTD</b>	<b>Budget YTD</b>	<b>Last Year (Actual)</b>	<b>Variance (Budget to Actual)</b>
Water Volume Charge	3,801,131	3,726,629	3,607,344	74,502
Sewer Volume Charge	4,455,110	4,400,442	4,230,460	54,668

Revenue is stronger in the summer, but each month is budgeted equally. Water and sewer volumes show a positive variance year to date.

	<b>Actual YTD</b>	<b>Budget YTD</b>	<b>Last Year (Actual)</b>	<b>Variance (Budget to Actual)</b>
Interest Income	612,045	376,667	368,232	235,378

Interest Income is budgeted based on cash balances and the anticipated average market interest rate.

**Revenue Variances - Unfavorable**

	<b>Actual YTD</b>	<b>Budget YTD</b>	<b>Last Year (Actual)</b>	<b>Variance (Budget to Actual)</b>
Unrealized Gain/Loss on Investments	56,080	-	383,207	56,080

Represents the change in market value of Treasury investments held by the District.

**Contra-Revenue Variances - Unfavorable**

	<b>Actual YTD</b>	<b>Budget YTD</b>	<b>Last Year (Actual)</b>	<b>Variance (Budget to Actual)</b>
Credit Card Charges	(141,485)	(130,333.33)	(130,871)	11,152

Credit card charges are an offset to revenue and have continue to rise as more credit card payments are processed.

**Variance Analysis  
February-26**

**Expense Variances - Favorable**

	<u>Actual YTD</u>	<u>Budget YTD</u>	<u>Last Year (Actual)</u>	<u>Variance (Budget to Actual)</u>
Maint & Repair-Equipment	112,673	136,027	205,081	23,354

Insurance proceeds of 55k were received to reimburse the District for emergency repairs made at the MIWWTP after a lightning strike in May 2025.

**Expense Variances - Unfavorable**

	<u>Actual YTD</u>	<u>Budget YTD</u>	<u>Last Year (Actual)</u>	<u>Variance (Budget to Actual)</u>
Health Insurance	729,857	655,543	737,053	(74,315)

A prepayment of 65k made in July 2025 is expected to generate a negative variance throughout the year until it is applied in June 2026. Each month is budgeted equally, regardless of the timing of payments.



# MEMO

**TO:** BOARD OF DIRECTORS  
**FROM:** DOROTHY SMALL, HR MANAGER *DBS*  
**DATE:** MARCH 31, 2026  
**SUBJECT:** QUARTERLY AND FYD HUMAN RESOURCE EVENTS

## ***ARRIVALS***

<b>QUARTER</b>	<b>FISCAL YTD</b>
(1) Engineering Technician (1) Associate Construction Technician	(1) Meter Reader (1) Associate Maintenance Technician (1) Bio-Solids Hauler (1) Water Operator Trainee (1) Engineering Technician (1) Associate Construction Technician

## ***DEPARTURES***

<b>QUARTER</b>	<b>FISCAL YTD</b>
(1) GIS Specialist (1) Lab Director	(0) Relocation (4) Retirement (0) Another Job (2) Termination (0) Resignation - ILT (0) Resignation

## ***CURRENT VACANCIES***

Associate Maintenance Technician/Maintenance Technician

## ***PROMOTIONS AND TRANSFERS***

<b>QUARTER</b>	<b>FISCAL YTD</b>
(1) Level Promotions (2) Position Promotions (1) Transfer to Other Position/Department	(10) Level Promotions (5) Position Promotion (2) Transfer to Other Position/Department

**LICENSES AND CERTIFICATIONS OBTAINED**

<b>QUARTER</b>	<b>FISCAL YTD</b>
(2) Additional Environmental Licenses (0) CDL (5) OSHA 30 Certification (1) Backflow Certification	(6) Additional Environmental Licenses (3) CDL (5) OSHA 30 Certification (1) Backflow Certification

**CUSTOMER KUDOS (Written, Phone, Email, or Personal)**

<b>QUARTER</b>	<b>FISCAL YTD</b>
(16) Construction Department	(35) Construction Department
(9) Maintenance Department	(36) Maintenance Department
(5) Customer Service	(20) Customer Service
(0) Billing/Meter	(2) Billing/Meter
(0) Customer Advocate	(1) Customer Advocate
(0) Water Department	(1) Water Department
(1) Engineering	(1) Engineering
<b>TOTAL - 31</b>	<b>TOTAL - 96</b>

**INTERNAL KUDOS**

- 23 YTD

**WORKERS COMP**

<b>QUARTER</b>	<b>FISCAL YTD</b>
(1) Reportable Accidents	(4) Reportable Accidents