

American Rescue Plan (ARP) INFRASTRUCTURE GRANT APPLICATION

Application Release:	02/14/2022
Application Due:	04/01/2022
Application Review Closes:	04/29/2022

Laurens County is now accepting applications for infrastructure projects to be funded through the American Rescue Plan (ARP). Laurens County will receive \$13.1 Million in ARP funds, of which up to \$2.5 Million will be made available to agencies for eligible public service, housing, and infrastructure projects from the County's first appropriation of ARP funding. ARP funds are authorized under the American Rescue Plan Act.

This ARP funding round will focus on infrastructure projects. Specifically, proposals for water, sewer, and broadband improvement projects will be accepted for this solicitation. Infrastructure projects funded through this program should primarily benefit residents of unincorporated Laurens County.

<u>Required Notices of Intent, describing the project, number of project beneficiaries, tentative timeline,</u> and preliminary budget, are due via email <u>ARPA@co.laurens.sc.us</u>, mail or hand delivery no later than 04/01/2022 at 5 PM to be eligible for funding consideration. Notices of intent that do not arrive by the deadline will not be considered.

Awards for a funded project, if selected, will be provided on a cost reimbursable basis for eligible activities undertaken after execution of a grant agreement with the subrecipient. Work that is contracted for prior to the execution of the agreement with the County or that has not been competitively procured cannot be paid with ARPA funds. All items purchased with ARPA funds must be competitively procured, whether by bid or quote, as specified in the grant agreement.

Applications can be downloaded at <u>www.laurenscounty.us</u>. Complete infrastructure applications (PDF Format preferred) are due via email at <u>ARPA@co.laurens.sc.us</u>, mail or hand delivery no later than <u>04/01/2022 at 5 PM</u>.

Scoring Matrix: Applications will be evaluated based on the criteria below.

Impact of Project and Clientele Served	20 points
Organizational Capacity and Experience	20 points
Budget	20 points
Feasibility	10 points
Protection of Public Health	20 points
Project Evaluation	10 points
Total	100 points

A. APPLICANT INFORMATION

Applicant:		ounty Water and Sew	er Commis	sion	
Address:		006 Laurens, SC 2936			
DUNS #:	030103519	-			
Contact:	Jeff Field			Executive Director	
Phone #:	864-682-65			864-682-3260	
Email:	jfield@lcws	sc.com			
Applicant	Туре:	 Local Government Special Purpose Distri Public Works Commis Joint Municipal Syster Applicant is submittin company or other eligible 	sion m g on behalf o	f a not for-profit water/sewer/broad ide name) Name:	
	below the in tation of this		r organizatio	ns that will be involved in the	
Firm/Orga	nization Nam	Laurens County De	velopment	Corporation	
Contact Pe	Jon C erson:	oleman	Presi	dent/CEO	
j Email: _	coleman@0	GrowLaurensCounty.c	om		
Firm/Orga	nization Nam	e:			_
Contact Pe	erson:		Title:		
Phone #: _			Fax #:		
Email: _					

B. GENERAL INFORMATION

1. Project Name and Location:

ISO Parkway / Fibertex Pump Station Upgrade

ISO Parkway, Gray Court SC

2. Infrastructure project type (please select category and subcategory)

- □ Water
 - □ Energy conservation
 - □ Water conservation
 - □ Non-point source
 - Treatment
 - □ Transmission and distribution
 - □ Transmission and distribution: Lead remediation
 - □ Drinking water source
 - □ Drinking water storage
 - □ Other water infrastructure (Please specify, _____)

Sewer

- □ Centralized wastewater treatment
- Centralized wastewater collection & conveyance
- Decentralized wastewater
- □ Combined sewer overflows
- □ Other sewer infrastructure (Please specify, _____)
- □ Broadband
 - □ Broadband infrastructure (Please specify, _____)
- *3.* Has the applicant applied for Federal funds (FEMA, CDBG, etc.) for this specific project or project phase before?

🗌 Yes 📕 No

a. If so, please list dates and amounts.

Amount Requested	
	Amount Requested

4. If this is a phased project, please list prior phases and funding amounts received.

Project Phase	Date	Funding	
			Amount Received:
		🗆 Yes 🗆 No	
			Amount Received:
		🗆 Yes 🗆 No	
			Amount Received:
		🗆 Yes 🗆 No	

 <u>Exhibit A – Project Implementation Schedule</u> – A list of required exhibits is provided at the end of this document. For Exhibit A, please provide a detailed schedule for project implementation. All projects must have 50% of the construction completed by June 30,2023.

C. Organizational Capacity and Experience

C-1. Please describe your organization's history, mission, year established, and services provided.

The mission of the Laurens County Water and Sewer Commission is to ensure that our customers are provided with a sustainable supply of safe, quality drinking water and to provide environmentally sound wastewater collection and treatment services. Our dedication to our industry, customers and community are evident through our operations, outreach initiatives and efficiency of services while maintaining a continued focus on supporting the infrastructure for effective economic growth.

On July 1, 1993, Laurens County Water and Sewer Commission (LCWSC) became the successor by reason of consolidation of Rabon Creek Rural Water District and the Laurens County Water Resources Commission; both chartered in July 1972. Through the consolidation, Laurens County Water and Sewer Commission became the owner and operator of both the water supply system, the sewer system, and Lake Rabon. The consolidation allows for greater efficiency and economy in the provision of water and sewer services to the residents of Laurens County.

Services Provided:

-Collection System: provides collection and transportation of sewer for treatment to the LCWSC Wastewater Treatment Plant or to various other treatment providers.

-Wastewater Treatment Plant: is a source of sewage treatment for the City of Clinton, communities of Joanna, Lydia Mill, and local industry, including the Laurens County Hospital and Laurens County Detention Center. -Water Distribution System: acquires, treats, and distributes fresh water for industrial, agriculture, and domestic use. Currently there are approximately 15,500 residential homes (approximately 34,500 people) and 148 businesses serviced by the system.

-Lake Rabon Water Supply System: serves as one (1) source of water supply for Laurens County, primarily for the City of Laurens; as well as recreation and flood control reservoir.

-The Lake Greenwood Water Treatment Facility: began serving as the main location for water supply provided by Laurens County Water and Sewer Commission. The facility provides the highest quality of drinking water due to the advanced treatment process and the incorporation of ozone, which has become the water treatment of choice for taste and odor.

C-2. Who will be the person responsible for the overall oversight of the proposed project? Please describe their experience with the project and length of service in their position. Additionally, please describe their experience managing grants.

Jeff Field, P.E. Executive Director LCWSC.

Served in this position since February 2005.

Oversees administration and operation of the organization, including all projects and grants.

C-3. Who will be the person(s) responsible for the day-to-day operations and management of the proposed project? Please provide no more than two individuals. Please describe their experience with the project and length of service in their position. Additionally, please describe their experience managing grants.

Damas Mattison Regulatory Compliance and Operations Manager LCWSC. Served in this position since 2013. Assists in the needs assessment for water and sewer projects. Works with engineers on projects to ensure plans and specifications conform with LCWSC standards. Manages staff the operate the LCWSC water and sewer system.

Steve Griffin Construction Manager LCWSC.

Served in this position since 2014. Assists in the needs assessment for water projects. Works with engineers and contractors on projects to ensure construction standards are adhered too. Manages staff that maintained and construct system improvements.

C-4. Please describe your organization's experience and major accomplishments in providing services to LMI residents and/or communities.

Since 2012, LCWSC has received five (5) Community Development Block Grants (CDBG) for the Joanna Community totaling around \$2.3 million which provided services to 234 LMI residential water customers and 263 LMI residential sewer customers.

Since 2015, LCWSC has received two (2) CDBG for the Lydia Mill Community totaling around \$1.1 million which provided services to 204 LMI residential sewer customers.

In addition, LCWSC was recently awarded a CDBG for approximately \$1.0 million which will replace a sewer line that serves approximately 2,500 LMI customers in the City of Clinton.

C-5. Please describe your organization's overall experience managing grants.		
From fiscal year 2012 to 2021, Laurens County Water and Sewer Correceived and managed approximately \$12.5 million in grant funding organizations including Community Development Block Grant progration of Parks, Recreation and Tourism, Economic Development Administ Emergency Management Division, South Carolina Rural Infrastructu Revolving Fund Program, and United States Department of Agricultu Development. In the current fiscal year, 2022, Laurens County Water and Sewer Calready received and managed about \$4.3 million in grant funding.	from vario am, Depa ration, Fe re, State ure Rural	ous rtment ederal
C-6. Has your organization carried out or attempted this project before, with or without grant funds? If yes, what were the results?	🗆 Yes	🔳 No

D. APPLICANT RISK ASSESSMENT

Note: All applicants must complete this risk assessment. Please answer all questions. Failure to complete this risk assessment will result in your program not being funded.

MANAGEMENT SYSTEMS			
D-1. Has your organization had any changes to key staff or positions in the past 12 months? If yes, explain.	🗆 Yes	🔳 No	
		1	
D-2. Has your organization had any changes to business systems in the past 12 months? If yes, please explain.	🗆 Yes	🔳 No	
D-3. Does your organization have policies and procedures for the following items?			
Procurement	🔳 Yes	🗆 No	
Drug Free Workplace	🔳 Yes	🗆 No	
Conflicts of Interest	🖬 Yes	🗆 No	
Financial Management	🖬 Yes	🗆 No	
Property/Equipment Management and Disposition	🔳 Yes	🗆 No	
Retention of Records	🔳 Yes	🗆 No	
Civil Rights	🖬 Yes	🗆 No	

AUDIT REPORTS AND MONITORING					
D-4. Did your organization expend \$750,000 or more in Federal grant funds in the previous fiscal year?			🔳 Yes	🗆 No	
D-5. Has your organization had a Single Audit or other financial audit in the last 12 months? If so, please attach the full audit report, including corrective actions as applicable.			Yes	🗆 No	
D-6. Has your organization had any monitoring visits by a funding agency within the last 12 months? If yes, please complete the table below indicating the results of the monitoring activity.			Yes	🗆 No	
Awarding Entity	Result	Corrective Action Plan	Sta	tus	
	(Finding(s) - Yes/No)	Required?	(Open oi	r Closed)	
SC Rural Infrastructure Authority	No	No	Closed		
SC Dept of Commerce No No (CDBG)			Closed		
	FINANCI	AL STABILITY			
D-7. Does your organize expenditures by fur		g system in place to segregate	Yes	🗆 No	

	D-8. Does the accountin	g system produce a bud	dget vs. expenditures re	port?
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Yes 🛛 🗆 No

D-9. Does your organization maintain central files for grants, loans, or other types	No.	
of financial assistance?	e res	

D-10. [D-10. Does your organization have a time and effort system that:				
a)	records all time worked, including time not charged to awards?	🔳 Yes	🗆 No		
b)	records employee time specifically by cost objective/activity?	🔳 Yes	🗆 No		
c)	is signed off by the employee and a supervisor?	🔳 Yes	🗆 No		
d)	complies with the established accounting policies and practices of the organization?	Yes	🗆 No		

D-11. Does your organization allocate expenses, either directly or indirectly by	Voc	
means of a cost allocation plan?	Tes	

ganization have a Negotiated Indirect Cost Rate? If yes, and if will be applied to this grant, please attach a copy of your Yes I No ate agreement.

PERFORMANCE HISTORY		
D-13. Is your organization currently debarred or suspended?	🗆 Yes	🔳 No

D-14. Has your agency received other federal funds in any of the past four fiscal years? If yes, what was the project, timeframe, funding source, and funding amount?	🗆 No
Including the current fiscal year, Laurens County Water and Sewer Commission received approximately \$10 million in federal funds and they are as follows: -Whitten Center Sewer Lift Stations, FY18-FY20, State Revolving Fund Progra \$662,252	am for
-Lake Rabon Trails Phase III, FY18-FY19, Department of Parks, Recreation, a Tourism for \$52,614 -Mogul Sewer Lift Station, FY18-FY19, Economic Develo Administration for \$1,223,660 -Joanna Mill Village Sewer Upgrade Phase V, FY18-FY19, Community Develo	pment
Block Grant for \$512,771 -Lydia Mill Sewer Upgrade, FY20-FY21, Community Development Block Gran \$659,780	
-Stagecoach Road Waterline and Milam Road Tank, FY20-present, Economic Development Administration for \$2,820,053 -Water Treatment Facility and Distribution Lines, FY21-present, United States Department of Agriculture Rural Development for \$4,068,245	
D-15. Has your organization been defunded or had a reduction in a grant, loan, or other type of financial assistance in the past 12 months? If yes, please Sexplain.	🔳 No

E. PROJECT BENEFICIARIES

<u>Infrastructure projects MUST consist of water, sewer, or broadband improvements.</u> All projects <u>MUST principally benefit low and moderate-income persons.</u>

Service Area

Include a street map showing the location of the project and the area of primary benefit (service area).

Project Benefit

Total Customers/Taps (existing and new) to be served by the project:

 323
 10

 Residential ______
 Business ______

Benefits to Low and Moderate-Income (LMI) Persons

Benefits will be available to *all residents in a particular area* where a majority of the residents are low and moderate-income persons (LMI) (check the statement that applies - check only one):

The area is _____Census Tract(s), _____Block Group(s) that is _____Percent LMI (minimum 51%); OR

□ Benefits a low to moderate income service area, as evidenced through surveying

Note:

The requested LMI information can be found via the following link, through which applicants can search by address:

https://hud.maps.arcgis.com/home/item.html?id=ffd0597e8af24f88b501b7e7f326bedd

Urgent Need

Project addresses a critical public health need. Please describe below.

As growth continues in this area of the County, this project will allow for existing and future customers to benefit from public sewer as opposed to private septic systems. Septic systems are prone to failure over time and are not typically repaired or replaced when necessary. This can lead to back ups at people's home or businesses, particularly during extended periods of wet weather. If the problem persists for a long period of time it can eventually effect the quality of ground water in the area. Additionally the Fibertex expansion is not possible without funding, reducing the potential jobs in the Gray Court community.

COVID-19 impacts

Describe how the community to be served by this project has suffered disproportionate negative impacts due to the COVID-19 pandemic.

F. PROJECT COSTS

Provide the financial data requested below. Costs should be based on the best information available. More exact figures will be requested, if needed. When preparing this data, consider the following:

- A project should be completed in one phase if feasible;
- Cost estimates must be as detailed as possible; and
- A project timeline
- 1. Total Project Costs: (Note: a + b must = c)
 - a. Amount of ARP Funds Requested: \$346,250
 - b. Amount of Non-ARP Funds (Match): \$3,451,750
 - c. Total Project Cost: \$3,798,000
- 2. Breakdown of Non-ARP Funds (Match):

Fund Type	Fund Name	Amount
Grant	Economic Development Admin	\$2,000,000
Grant	SC Rural Infrastructure Authority	\$150,000
Utility Tax Credits	Duke Energy/LEC	\$300,000
Project Funds	LCDC	\$250,000
Cash	Fibertex(Industry)	\$500,000
Cash	LCWSC	\$251,750+

<u>Exhibit B – Letters of Commitment</u> - Letters of commitment for any matching funds contributed to the project should be included as Exhibit H.

Project Budget:

Exhibit C – Project budget - Provide a project budget including a detailed line-item construction estimate.

- *a.* It is recommended that a copy of the preliminary plans and specifications be submitted with the Construction Cost Estimate.
- b. Construction Estimate (prepared within last 12 months):
- c. Source of Estimate: <u>ex: Engineering Firm</u>
- *d.* Date of Estimate:

G. PROJECT NARRATIVE AND OBJECTIVES

Please include a narrative on separate pages as Exhibit D (not to exceed 5 pages, single spaced, exclusive of exhibits).

- *1.* Definition of the Problem and Need:
 - a. Explain the need for this project including summary of current condition, capacity, and deficiencies of existing systems. Provide detailed specific information on the urgency and severity of the need for this project such as health and safety problems, substandard conditions, public facility problems, lack of essential services, etc.
 - **b.** Explain why the proposed project cannot be undertaken without ARP funds.
- 2. Project Description
 - a. <u>Scope of Work</u> Include a description of the specific project activities that will be undertaken.
 - *b.* <u>Service Area</u> Include the exact street location, the geographical boundaries, characteristics and nature of the neighborhood/community of the project.
 - c. <u>Exhibit E Location/Service Area Maps</u> Provide maps showing the location of the project and boundaries of the service area.
 - d. Exhibit F Project Team Provide a list of any and all partners whose participation in project implementation is required for successful project completion. Specify the role(s) of each partner in project implementation. Commitment letters and budgets (if required) for all

partners and subrecipients participating in the project must be included as Exhibit F.

e. <u>Feasibility</u> – Identify how the project will solve the problem or improve conditions. If the project does not completely solve a systemic or area-wide problem, indicate plans and proposed funding for the remaining need and timeframe. Address the proposed project schedule and any anticipated or potential delays. Provide a plan for project sustainability, including the applicant's ability to operate and maintain system improvements.

f. <u>Evaluation</u> – Provide a plan to measure the success of the project and service provided to local clientele.

H. ENGINEERING REQUIREMENTS

1. List all applicable federal, state, and local permits or approvals required for this project and list the current status of each permit or approval in the space provided.

Permit or Approval Required	Application Date	Status

2. List all applicable federal, state, and local permits or approvals required for this project and list the current status of each permit or approval in the space provided.

Permit or Approval Required	Application Date	Status
-		

3. If the need for permits or approvals has not been identified and/or if the application submission process for permits has not been started, please explain why not. If application for permits has not begun, provide a schedule for application.

Permits necessary for this construction project will include:

- SCDOT Encroachment Permit
- SCDHEC Permit to Construct Wastewater Facilities
- SCDHEC Land Disturbance Permit
- Railroad (Private) Encroachment Permit
- ReWa Industrial Wastewater Discharge Permit

These permits will be applied for after project design is completed.

I. BUDGET

- 1. Provide a Budget Summary to include:
 - a. Annual Budget
 - b. Capital Improvements Budget
 - c. Anticipated Operating Reserve
- 2. <u>Exhibit G Current Year Budget</u> All applicants must submit a current-year budget.
- 3. <u>Exhibit H Most Recent Audited Financial Statements</u> All applicants must submit a copy of their most recent audited financial statements

J. APPLICANT CERTIFICATION

THE APPLICANT CERTIFIES THAT:

To the best of its knowledge and belief, the data and statements presented in this application are true and correct; the governing body of the applicant has duly authorized the document; and the applicant will comply with the certifications listed above if the application is approved.

Certifying Representative

Name:	Jeff Field
Title:	EXECUTIVE DIRECTON
Signatu	re:
Date:	3-28-2022

List of Exhibits

EXHIBIT A - PROJECT IMPLEMENTATION SCHEDULE

	Task/Activity	Completion Date
1.	Submit Preliminary Plans and Specs	April 19, 2022
2.	Publish Notice to Bidders	August 18, 2022
3.	Public Bid Opening	September 22, 2022
4.	Award Construction Contract	September 29, 2022
5.	Preconstruction Meeting	October 27, 2022
6.	Issue Notice to Proceed	October 27, 2022
7.	Start Construction	November 7, 2023
8.	Project Construction Must be 50% Completed	June 30, 2023
9.	Project Construction Must Be 100% Completed	December 31, 2024
10.	Complete "Punch List" Items	June 16, 2023
11.	Submit Final Change Order and Final Invoice	July 14, 2023
12.	Execute Certificate of Acceptance for Project	July 28, 2023

EXHIBIT B – FUNDING COMMITMENT LETTERS

• Please provide any letters of funding commitments received.

EXHIBIT C - COST ESTIMATE

• Please provide a cost estimate prepared within the last 12 months.

EXHIBIT D – PROJECT NARRATIVE

- Please answer all questions in Section G.
- Please do not exceed 3 pages.

EXHIBIT E – LOCATION/SERVICE AREA MAPS

- Attach a map of the entire County showing the general project location.
- Attach a map showing the specific project location.
- Attach at least one map showing the boundaries of the service area. All street names and reference points must be clearly labeled. If the project will be constructed in several phases, both the overall service area and individual service area for each phase of the project must be described and identified.

EXHIBIT F – PROJECT TEAM INFORMATION, COMMITMENT LETTERS, AND BUDGETS

- Provide a list of any and all partners whose participating in project implementation
- Specify the role(s) of each partner in project implementation.
- Please provide commitment letters and budgets (if required) for all partners and subrecipients participating in the project .

EXHIBIT G - CURRENT YEAR BUDGET

• Please provide the current year budget for your organization.

EXHIBIT H - MOST RECENT AUDITED FINANCIAL STATEMENTS

• Please provide a copy of your organization's most recent audited financial statements.

EXHIBIT I – ADDITIONAL SUPPORTING DOCUMENTATION

- Attach documents and current data including such items as surveys, reports, feasibility studies, letters, traffic/pedestrian counts, well/on-lot sewage disposal system test data, newspaper articles, petitions, preliminary site plans/drawings/technical specifications, zoning/tax maps, inter-municipal agreements, letters from residents, letters of support from organizations, and other descriptive information.
- Attach photographs that will help visually show the problem and need.
- Please provide all preconstruction documentation including water, sewer, DHEC, Army Corps of Engineers, local building code approval, planning, zoning, and permitting if necessary for the project.

Exhibit B

FUNDING COMMITMENT LETTER(S)

August 18, 2021

In reply refer to: EDA Control No. 117563

Mr. Jeff Field Executive Director Laurens County Water and Sewer Commission 3850 Highway 221 South Laurens, South Carolina 29360

Dear Mr. Field:

The Economic Development Administration (EDA) is pleased to inform you that your application has been selected for further consideration. Please note that this notification of further consideration is intended to inform you of EDA's competitive preliminary selection of your project, <u>but does not guarantee final approval or legally bind EDA to make an award</u>.

<u>Subject to the appropriation and availability of FY22 funds</u>, the proposed project, estimated to cost \$2,735,000 will be considered for \$2,000,000 in EDA funding under the Public Works program, authorized under section 201 of the Public Works and Economic Development Act of 1965, as amended (42 U.S.C. Section 3121 *et seq.*).

By acceptance of this letter, you agree to provide all additional information requested below, and any other additional information that may be requested subsequently. You also acknowledge that final approval and the timing of such an approval are subject to EDA's acceptance of the information and the availability of funding.

Additional Information: Provide the following information to Robin Cooley by September 17, 2021:

- 1. Certificate of Eminent Domain and Attorney Verification on property to be improved. A suggested certification format is enclosed;
- 2. Revised SF 424, SF 424C, and match commitment reflecting an EDA request of \$2,000,000, match of \$735,000 and a total project of \$2,735,000;
- 3. Cover letter confirming that the scope will be revised to proposed sewer improvements only;
- 4. Proof of Comprehensive Economic Development Strategy (CEDS) Compliance. A letter from the regional organization that prepared the CEDS certifying that the proposed project is consistent with the CEDS is considered to be acceptable;
- 5. Legal opinion that the applicant is properly organized and able to enter into contracts and EDA grant award;
- 6. Resolution from the applicant's Board authorizing submission of the application and acceptance of award;

- 7. Estimated useful life of the proposed improvements;
- 8. Updated status relative to any necessary easements or acquisition;
- 9. Status of any necessary funding for acquisition of property;
- 10. Comments from the State Clearinghouse to comply with Executive Order 12372;
- 11. Public Notice NEPA: To comply with the public participation requirements of the National Environmental Policy Act of 1969, as amended (NEPA), EDA requires applicants to provide notice to the local public regarding the project and the availability of NEPA documents. Enclosed is a template for public notification. Provide proof of public notification including dates of publication and the notice. Contact Keith Dyche, EDA Regional Environmental Officer at kdyche@eda.gov if assistance is needed prior to publication.
- 12. Copy of your request for comments from the State Historic Preservation Officer (SHPO). Please initiate this process promptly to avoid delays. Provide SHPO with information regarding the EDA project and the proposed beneficiary property and facilities so that SHPO may confirm the appropriate area of potential effect. Please consult the SHPO website for information on contents of the submittal. Do not insert a deadline for comments; the regulations set a specified time limit from the date received. Provide EDA with a copy of SHPO's response immediately upon receipt (whether before or after the deadline listed in this letter);
- 13. Copy of your request for comments from the Tribal Historic Preservation Officer (THPO) of the Catawba Indian Nation. Please initiate this process promptly to avoid delays. Provide the THPO with information regarding the EDA project and the proposed beneficiary facilities so that THPO may confirm the appropriate area of potential effect. Do not insert a deadline for comments; the regulations set a specified time limit from the date received. Provide EDA with a copy of THPO's response immediately upon receipt (whether before or after the deadline listed in this letter);
- 14. Copy of your request for comments from the Tribal Historic Preservation Officer (THPO) of the Eastern Band of Cherokee Indians. Please initiate this process promptly to avoid delays. Provide the THPO with information regarding the EDA project and the proposed beneficiary facilities so that THPO may confirm the appropriate area of potential effect. If SHPO has commented, include a copy of these comments. Do not insert a deadline for comments; the regulations set a specified time limit from the date received. Please email the submittal to <u>syerka@nc-cherokee.com</u> and cc to <u>kdyche@eda.gov</u>. Please request that the THPO send any comments to: Keith Dyche, Regional Environmental Officer, via email to <u>kdyche@eda.gov</u>
- 15. Copy of your request for comments from the Tribal Historic Preservation Officer (THPO) of the Muscogee (Creek) Nation. The request should be submitted via email to <u>section106@mcn-nsn.gov</u>. Please initiate this process promptly to avoid delays. Provide the THPO with

information regarding the EDA project and the proposed beneficiary facilities so that THPO may confirm the appropriate area of potential effect. Do not insert a deadline for comments; the regulations set a specified time limit from the date received. Provide EDA with a copy of THPO's response immediately upon receipt (whether before or after the deadline listed in this letter);

- 16. Copy of your request for comments from the US Fish and Wildlife Service (FWS) on the proposed EDA project and the beneficiary's project. Your request for comments should clearly state that EDA is considering providing federal funding assistance and comments are requested per Section 7(a)(2) of the Endangered Species Act. Do not insert a deadline for comments; the regulations set a specified time limit from the date received. Provide EDA with a copy of FWS's response immediately upon receipt (whether before or after the deadline listed in this letter);
- 17. Contact information on the person who will be responsible for GPRA over a nine-year period, and mechanism to track private beneficiary jobs and investment data and standard additional information as listed in the application that has not been previously submitted; and
- 18. Any additional material as requested.

The information requested above will supplement your application and enable EDA to proceed with processing your application. Failure to meet this deadline, or the submission of incorrect or incomplete information, will jeopardize approval of your application. If you cannot meet this deadline, please advise Robin Cooley, Economic Development Representative, as soon as possible.

EDA will assess the information provided upon receipt. EDA's assessment of this information may determine one of the following:

- 1. No additional information is necessary;
- 2. Additional information is required, because the submission is incomplete, inaccurate, or otherwise unacceptable to EDA, and the applicant(s) must revise the submission before EDA will consider processing the application further; or
- 3. EDA will discontinue considering the application for funding, because the information submitted does not present a project that complies with applicable law(s) or EDA's regulations or policies.

Your organization must comply with EDA's regulations (*see* 13 C.F.R. chapter III <u>https://www.eda.gov/pdf/EDAs_regs-13_CFR_Chapter_III.pdf</u>), as well as the Federal Funding Opportunity announcement *FY 2020 EDA Public Works and Economic Adjustment Assistance Programs including CARES Act Funding Notice of Funding Opportunity*, which was updated effective May 7, 2020 (*see <u>https://www.eda.gov/funding-opportunities/</u>)*

Final approval of an award is conditioned upon EDA's assessment of the additional information requested, project feasibility, funding priorities, and the availability of FY22 funds for obligation.

EDA's mission is to lead the Federal economic development agenda by promoting innovation and competitiveness, preparing American regions for growth and success in the worldwide economy. EDA

assists states, units of government, and community nonprofit organizations in economically-distressed areas by supporting regional economic development efforts that emphasize innovation and entrepreneurship as the essential elements of regional and national competitiveness in the worldwide economy. If you have questions regarding the requested information or status of your application, please do not hesitate to contact Ms. Cooley at <u>rcooley@eda.gov</u>

Sincerely, H. Philip Paradice, Jr. Regional Director, Atlanta Regional Office

Enclosure: Certificate of Eminent Domain NEPA Public Notice Template - 15 day Harry M. Lightsey III Chairman



Bonnie Ammons Executive Director

South Carolina Rural Infrastructure Authority

November 4, 2021

Mr. Jeff Field Executive Director Laurens County Water & Sewer Commission Post Office Box 1006 Laurens, South Carolina 29360

RE: Grant #R-22-3049

Dear Mr. Field:

Congratulations on your successful application for funding from the South Carolina Rural Infrastructure Authority (RIA). Enclosed is a copy of the grant agreement, which must be executed in order for Laurens County Water & Sewer Commission to accept the Economic Infrastructure Grant approved for the Wastewater Infrastructure to Support Expansion of an Existing Business project as described in the grant application.

It is necessary that an official with legal authority to execute such contracts sign the two enclosed originals of the grant award (Signature Page of the Grant Award) and return <u>one</u> of these originals to this office within 45 days from the date of award.

Acceptance of the grant requires that you comply with all of the terms and conditions as outlined in the Grant Agreement attached herein. RIA funds may not be obligated or expended until a *Notice to Proceed* has been issued by RIA and the construction contract has been reviewed by our office. For all activities funded in whole or in part by the RIA, it will be necessary to follow procurement procedures that are equivalent to the SC Consolidated Procurement Code and to submit contractual agreements to the RIA prior to execution. You will be required to submit a progress report on the first day of each calendar quarter. The first reporting date for this grant is April 1, 2022. Timely submission of reports will ensure the processing of requests for payments from your grant award. Include the grant number on all reports, requests for payment and correspondence. RIA *Grant Project Management Procedures* and forms which must be used in the administration of the grant are located on our website at www.ria.sc.gov. Please take time to review these procedures before beginning your project.

We are available to assist you throughout the implementation of your project. If you have any questions or need assistance, please do not hesitate to contact your RIA Program Manager, Liz Rosinski at 803-737-6804, or lrosinski@ria.sc.gov.

Sincerely,

Annais Bonnie Ammons

Executive Director

Enclosures

cc: RIA file

Wendy Medlock, Finance Director, Laurens County Water & Sewer Commission



March 28, 2022

Mr. Jeff Field, Executive Director Laurens County Water and Sewer Commission P.O. Box 1006 Laurens, SC 29360

Dear Jeff,

The Laurens County Development Corporation is excited to partner with LCWSC on the FiberTex sewer project. We are willing to contribute \$250,000 towards the completion of the project to go along with the requested ARPA funds from Laurens County, and other grant dollars that have been acquired.

Thank you for your consideration of this project and please do not hesitate to contact me if I can help further.

Sincerely,

Jonathan A. Coleman President & CEO



POST OFFICE BOX 1006 LAURENS, SOU'TH CAROLINA 29360

> (864) 682-3250 FAX (864) 682-3260

> > WWW.LCWSC.COM

March 25, 2022

Thomas R. Higgs, II County Administrator, Laurens County 100 Hillcrest Square P.O. Box 445 Laurens, SC 29360

RE: ISO Lift Station Upgrade

Dear Mr. Higgs,

Laurens County Water Sewer Commission (LCWSC) is committed to providing \$251,750 match for the completion of the ISO Lift Station Upgrade project. In addition to this match commitment, we are prepared to cover any additional funds needed for change orders, etc. to complete the project. Laurens County Water and Sewer Commission has the staff and sufficient income to own, operate and maintain this infrastructure after construction.

Sincerely,

Jeff Field, P.E. Executive Director, LCWSC

Exhibit C

COST ESTIMATE

Preliminary Cost Estimate

New ISO Parkway Pump Station and Force Main Replacement Sanitary Sewer Improvements (See Exhibit 1)

Item	Quantity	Unit	Item	Unit Price	<u>Total</u>
1	1	LS	Mobilization	\$ 90,000	\$ 90,000
2	4	EA	Construction Entrance	\$ 5,000	\$ 20,000
3	3	AC	Clearing & Grubbing	\$ 4,000	\$ 12,000
4	1	LS	350 GPM Pump Station	\$ 750,000	\$ 750,000
5	2,400	LF	8" HDPE DR-17 Force Main Installed by HDD Method	\$ 125	\$ 300,000
6	4,200	LF	8" PVC C900 DR-18 Force Main	\$ 100	\$ 420,000
7	9,250	LF	8" PVC C900 DR-18 Force Main to Replace Existing 4" Force Main	\$ 120	\$ 1,110,000
8	1	LS	Pump and Haul/Bypass Pumping	\$ 85,000	\$ 85,000
9	1	LS	Erosion & Sediment Control	\$ 25,000	\$,25,000
10	20,000	LF	Silt Fence	\$ 4.50	\$ 90,000
11	5	EA	Air Release Valves in Manhole	\$ 10,500	\$ 52,500
12	5	EA	8" Plug Valve	\$ 400	\$ 2,000
13	1	LS	Traffic Control	\$ 25,000	\$ 25,000
14	1	LS	Construction Staking	\$ 17,000	\$ 17,000
15	200	LF	18" Steel Casing Installed Via Jack & Bore	\$ 800	\$ 160,000
16	1	LS	Railroad Insurance/Flagging	\$ 25,000	\$ 25,000
17	4	AC	Grassing	\$ 3,500	\$ 14,000

Sanitary Sewer Infrastructure Subtotal:	\$ 3,197,500
Contingency:	\$ 254,250
Topographic Surveying/Easement Plat:	\$ 12,500
Geotechnical Exploration/Material Testing:	\$ 30,000
Engineering Design, & Permitting:	\$ 136,250
Railroad Permitting:	\$ 12,500
Bidding & Award:	\$ 15,000
Construction Observation/Administration:	\$ 115,000
Permit to Operate/Record Drawings:	\$ 25,000

Sanitary Sewer Infrastructure Total: \$ 3,798,000

Notes:

1. Quantities are estimated based on line lengths from aerial photography.

- 2. Topographic survey of utility alignments needed prior to any design.
- 3. Pipe sizes shown are subject to change pending industry requirements.
- 4. Cost above does not include impact/ capacity fees to local utility.
- 5. Cost above does not include property or easement acquistion.

 Improvements listed above sized to serve 350 homes, an average daily flow from Fibertex of 140,000 GPD, Gray Court Owings School and a 15-Acre Commercial Tract.



NEW ISO PARKWAY PUMP STATION AND FORCE MAIN REPLACEMENT LAURENS COUNTY, SC

LAURENS COUNTY, SC

PREPARED FOR: LAURENS COUNTY WATER & SEWER COMMISSION

3850 HIGHWAY 221 S LAURENS, SC 29360

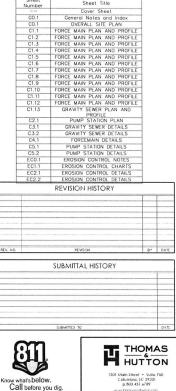
TM# MULTIPLE TMS

FEBUARY 07, 2022

J-26108.0005



VICINITY MAP Scale 1° - scole



PREPARED BY:



			ABBREVI	ATIO	NS		
DBL.	DOUBLE	FM	FORCE WAIN (SANITARY SEWER)	PC	POINT OF CURVE	TC	TOP OF CURB
BOT	BOTTOM	FP	FINISH PAD	PH	POST HYDRANT	TH	THROAT ELEVA
CB	CATCH BASIN	FR	FRAME	PT	POINT OF TANGENT	TO	TOP OF GUTTE
a	CURB INLET	a	GRATE INLET	PVC	POLYMNYL CHLORIDE	TP	TOP OF PAVEN
00	CLEAN OUT	OV	GATE VALVE	RCP	REINFORCED CONCRETE	TW	TOP OF WALK
OPP	CORRUGATED PLASTIC	HOPE	HIGH DENSITY POLYETHYLENE	RC	ROLL CURB INLET	TYP	TYPICAL
DBL	DOUBLE	H	HOODED INLET	RCP	REINFORCED CONCRETE	N	VALLEY INLET
Di	DITCH INLET	INV	INVERT ELEVATION	R	ROOF INLET	w	WATER
DIP	DUCTILE IRON PIPE	8.	JUNCTION BOX	RJP	RESTRAINED JOINT PIPE	W/	WITH
۵.	ELEVATION	UF	LINEAR FEET	R/W	RICHT-OF-WAY	wv	WATER VALVE
ES	END SECTION	MAX	MAXIMUM	SD	STORM DRAINAGE	11	YARD INLET
FES	FLARED END SECTION	MIN	MINIMUM	SDMH	STORM DRAINAGE MANHOLE	n	YARD INLET
FG	FINISH GRADE	MH	WANHOLE	SF	SQUARE FEET		
FH	FIRE HYDRANT	oc	ON CENTER	SS	SANITARY SEWER		

PROPOSED

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----- 10"FM ----- 10"FM --

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1.1

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11

SEWER LEGEND

EXISTING

10"YM

3

PREPARED FOR:

LAURENS COUNTY WATER &

SEWER COMMISSION

3850 HIGHWAY 221 S

LAURENS, SC 29360 864.68.3250

GENERAL INFORMATION

ENGINEER: THOMAS & HUTTON 1501 MAIN STREET, SUITE 760 COLUMBIA, SC 29201 803.451.6789

SURVEYOR: THOMAS AND HUTTON 50 PARK OF COMMERCE WAY SAVANNAH, GA 31405 (912)234-5300

LCWSC 3850 HICHWAY 221 S LAURENS, SC 29360 (864)682-3250

OWNER: LCWS 3850 HIGHWAY 221 S LAURENS, SC 29360 864.682.3250

UTILITY:

DESCRIPTION

OUBLE SERVICE LATERA

GRAVITY PIPE SINGLE SERVICE LATERAL

INHOLE

GEANOUT

FORCEMAIN

REDUCER

ROSS

22-X BEND

11-X" BEND HORIZONTAL

PLUG \ CAP

COUNTY

TOWN

ZONING

LAURENS GREY COURT

MULTIPLE

BEND - VERTICAL

TEE

VALVE AND BOX

FLUSH HYDRANT

ACKFLOW PREVENTOR

90" BEND - HORIZONTAL

45' BEND - HORIZONTAL

OTHER	UTILIT	IES	LEGEND
DESCRIPTION		EXISTING	

NATURAL GAS	 UGG		UGG	
TELEPHONE	 OHT		OhT	
UNDERGROUND TELEPHONE	 U IL		UTL.	
ELECTRICITY	 OHP?	********	Otto	
UNDERGROUND ELECTRICITY	 UGP		UGP	

DRAII	NAGE LEG	END	
DESCRIPTION	EXISTING	PROPOSED	
PIPE			
отсн			
CURB INLET (C) CATCH BASIN (CB)	69	•	
Curb inlet - right (CI) or catch basin - right (CB)	05 OR 🕘 🗈 OR 🖲		
Curre inlet - left (C) or Catch Basin - left (Ci)	<u>/</u> OR <u>[0</u>]	🖉 or 🖲	
curb inlet - both (CI) or Catch basin - left (CB)	<u>/@</u> or []	🔎 or 💻	
CONTROL STRUCTURE (CS)			
DITCH INLET (DI)			
GRATE INLET (GI)			
HOODED INLET (HI)	M 0R 🗐	🔳 or 🗊	
JUNCTION BOX (JB)	[O]	۲	
MANHOLE (SDWH)	0	۲	
ROLL CURB INLET (RC)		m	
ROOF INLET (RI)	[Ö]		
YARD INLET (11)	۲	۲	
FLARED END SECTION (FES)	Β		

	WATER LEGEND	<u>/</u>
ESCRIPTION	EXISTING	PROPOSED
ATER MAIN		10"#
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DUBLE SERVICE LATERAL)	>
ILVE AND BOX	0	0
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OST HYDRANT	Ο·).
EDUCER	<i>C</i> 3	4
ACKFLOW PREVENTOR	623	
1055	(_)	Ū.
ii ii	171	1-1
BEND - HORIZONTAL	-1	7
5' BEND - HORIZONTAL	2)	1
2-X BEND - HORIZONTAL	7.1	7.1
-X BEND - HORIZONTAL	7.1	11
IND - VERTICAL	F.1	11
P	1	1



- 1. CONTRACTOR SHALL COORDINATE TIE-IN OF NEW SEWER FACILITIES TO LAURENS COUNTY WATER & SANITATION.
- CONTRACTOR SHALL MAINTAIN MINIMUM COVER OVER THE WATER MAIN PIPE BARREL OF 3'-0" UNLESS DTHERMSE INDICATED.
 - VITALITY, REVEALED. SPORT AND THE MATCHAIS BE NEEDED IN ADDITION TO THAT SHOWN ON THE DRAWING BECAUSE PRELIAE MAS NOT INSTALLED TO THE ALEXANCH TAND PROFILE STORM, PICH THE COMPARITY AND LARGE THE STORME. TO SHO AND THOSE MESSARY MATERIAS AND PROVIDED BY A DATIONAL, COST AND THE MATCHAIN AT NO ADDITIONAL COST TO THE WATERIAMA AT NO ADDITIONAL COST TO THE WATERIAMA AT NO
 - 4. THE CONTRACTOR SHALL NOTIFY THE OWNER AND THE ENGINEER 72 HOURS IN ADVANCE OF ALL REDURED TESTS AND INSPECTIONS. 5. THE CONTRACTOR WILL NOTIFY THE ENGINEER IF UNSUITABLE MATERIAL IS DISCOVERED PRIOR TO BECINNING ANY REMOVAL OPERATION.
- 6. ALL WATERMAINS SHALL BE POLYVINYL CHLORIDE (PVC CODO) UNLESS OTHERWISE INDICATED.
- 7. ALL GRAVITY SEWER MAIN SHALL BE POLYVINYL CHLORIDE (PVC SDR35) UNLESS OTHERWISE INDICATED.
- B. SURVEYING AND BOUNDARY INFORMATION BY THOMAS AND HUTTON
- 9. ALL ELEVATIONS SHOWN ARE BASED ON NAVD88.
- 10. TOPOGRAPHIC SURVEY BY THOMAS AND HUTTON.
- 11. CONTRACTOR IS TO VERFY ACCURACY OF ANY TEMPORARY BENCHMARKS SHOWN PRIOR TO UTILIZING THEM FOR CONSTRUCTION.
- THEN FOR CONTINUETON. IT IN COSTINUETONU UTUINES SHOPN HEREON ARE INSED UPON AVALABLE INFORMATION, IS IN COSTINUE OURSERVING UTUINES SHOPN HEREON ARE INSED UPON AVALABLE INFORMATION, IS IN THE INFORMATION AND INFORMATION DURING CONSTRUCTION, THE CONTRACTOR SHALL NOT'T THE CHARTER AND ALL TALL AND A TAS STEPS OF MOTICET THE LINES (IN AD EXAMIL REFUNED UT THE CONTRACTOR ADDITIONALLY, THE CONTRACTOR SHALL CONTRACT IN A DIRACT REFUNED UT THE CONTRACTOR ADDITIONALLY, THE CONTRACTOR SHALL CONTRACT IN THE REFUNED UT THE CONTRACTOR ADDITIONALLY, THE CONTRACTOR SHALL CONTRACT IN THE REFUNED UT THE CONTRACTOR ADDITIONALLY, THE CONTRACTOR SHALL CONTRACT IN THE REFUNED UT THE CONTRACTOR ADDITIONALLY, THE CONTRACTOR SHALL CONTRACT IN SHALL CONTRACT REFUNED UT THE CONTRACTOR ADDITIONALLY IN THE CONTRACTOR SHALL CONTRACT IN SHALL CONTRACT REFUNED UT THE CONTRACTOR ADDITIONALLY IN CONTRACTOR SHALL CONTRACT IN SHALL CONTRACT REFUNED UT THE CONTRACTOR ADDITIONALLY IN CONTRACTOR SHALL CONTRACT IN SHALL CONTRACT REFUNED UT THE CONTRACTOR ADDITIONALLY IN CONTRACTOR SHALL CONTRACT IN SHALL CONTRACT IN SHALL CONTRACT REFUNED UT THE CONTRACTOR ADDITIONALLY IN CONTRACTOR SHALL CONTRACT IN SHALL CONTRACT IN REFUNED UT THE CONTRACTOR ADDITIONALLY IN CONTRACTOR SHALL CONTRACT IN SHALL CONTRACT IN REFUNED UT THE CONTRACTOR ADDITIONALLY IN CONTRACTOR SHALL CONTRACT IN THE CONTRACTOR SHALL CONTRACT IN THE REFUNED IN THE CONTRACT IN THE INTERVENTION IN THE CONTRACT IN THE CONTR
- 13. IF WORK IS SUSPENDED OR DELAYED FOR 14 DAYS, THE CONTRACTOR SHALL TEMPORARILY STABILIZE THE DISTURBED AREA AT NO ADDITIONAL COST TO THE OWNER.
- 14. THE CONTRACTOR SHALL INSTALL ANY BARRICADES PRIOR TO BEGINNING CONSTRUCTION
- 13. ANY DAMAGE TO EXISTING PAVENENT MUST BE REPAIRED AT CONTRACTORS EXPENSE AND TO THE SATISFACTION OF THE COUNTY ENGINEER AND THE PROJECT ENGINEER.
- 16. ALL RIGHT-OF-WAY AND DRAINAGE EASEMENT CONSTRUCTION SHALL MEET SCOOT STANDARD SPECIFICATIONS UNLESS SPECIFIED ELSEWHERE AND APPROVED IN WRITING BY THE COUNTY ENGINEER
- 17. WHERE FIELD INSPECTIONS ARE REQUIRED BY THE COUNTY, THE CONTRACTOR SHALL NOTIFY THE ENGINEERING DIVISION A <u>MINIMUM OF 72 HOURS</u> IN ADVANCE TO SCHEDULE SUCH INSPECTIONS. 18. A COMPLETE SET OF APPROVED DRAWINGS AND SPECIFICATIONS MUST BE MAINTAINED ON SITE AT ALL TWARS THAT THE CONTRACTOR IS PERFORMING WORK. THESE DRAWINGS SHALL BE MADE AVAILABLE UPON REQUEST.
- 19. THE CONTRACTOR IS RESPONSIBLE FOR OBTAINING ALL CONSTRUCTION PERMITS NECESSARY FROM DTHER RESPONSIBLE ACENCIES.
- 20. THE CONTRACTOR SHALL INSTALL ALL EROSION CONTROL AND PREVENTION STRUCTURES SHOWN ON THE PLANS, BOTH MUST BE APPROVED BY LAURENS COUNTY PRIOR TO BEGINNING ANY LAND DISTURBED, ACTIVITIES.
- 21. THE CONTRACTOR SHALL NOTIFY THE ENGINEER IF UNSUITABLE MATERIAL IS DISCOVERED PRIOR TO BECHNING ANY REMOVAL OPERATION.
- 22. CONTRACTOR WILL BE REQUIRED TO ADJUST MANHOLE FRAMES TO MATCH FINAL GRADE AT NO ADDITIONAL COST.
- 23. THE FOLLOWING NOTES ARE SPECIFIED BY THE SOUTH CAROLINA DEPARTMENT OF HEALTH AND EXVIRONMENTAL CONTROL
- 24. ALL EROSION AND SEDIMENT CONTROL DEVICES SHALL BE CONSTRUCTED SIMULTANEOUSLY WITH THE DISTURBANCE OF THE LAND AND SHALL REMAIN FUNCTIONAL UNTIL THE CONTRIBUTING DISTURBED

AREAS ARE STABLIZED. SET BARRERS WILL BE INSTALLED AS INCESSARY TO PREVENT EXCESSIVE SEDIALITATION OF DOWNSTRAM AREAS DEVICES SHALL BE IN ACCORDANCE WITH THE JANUAL OF TEROSION AND SEDIARTH CONTROL PRACTICES FOR DEVELOPING AREAS' BY THE S.C. LAND RESOURC CONSTRATING ECOMMISSION.

25. CONTRACTOR SHALL GRADE AREAS TO DRAIN FOR POSITIVE FLOW PRIOR TO FINAL APPROVA 28 ALL AREAS DISTURBED WILL BE GRASSED MMEDIATLY AFTER THE INSTALLATION. GRASSING SHALL BE IN ACCORDANCE, WITH SECTION BIO OF THE SCOOT STANDAND SPECIFICATIONS FOR HORMAY CONSTRUCTION COMMENT COTACH, PANICHT SHALL BLE AS SHOWN IN THE BOD FORM AND SHALL BE COMPRESATION FOR ALL NEESSAFF MORE AND MATEMALS DO COMPLETE. THE SEEDING IN ACCORDANCE, WITH HELS SPECIFICATIONS (SEE SPECIFICATIONS SEEDING)

27. ALL DRAINAGE WILL BE MADE FUNCTIONAL DAILY AS WORK PROGRESSES

- 28. EACH EXISTING ROAD WILL BE CLEANED UP AND RESTORED DAILY.
- 29. NEW PAVEMENT TO BE FLUSH WITH EDGE OF EXISTING PAVEMENT.

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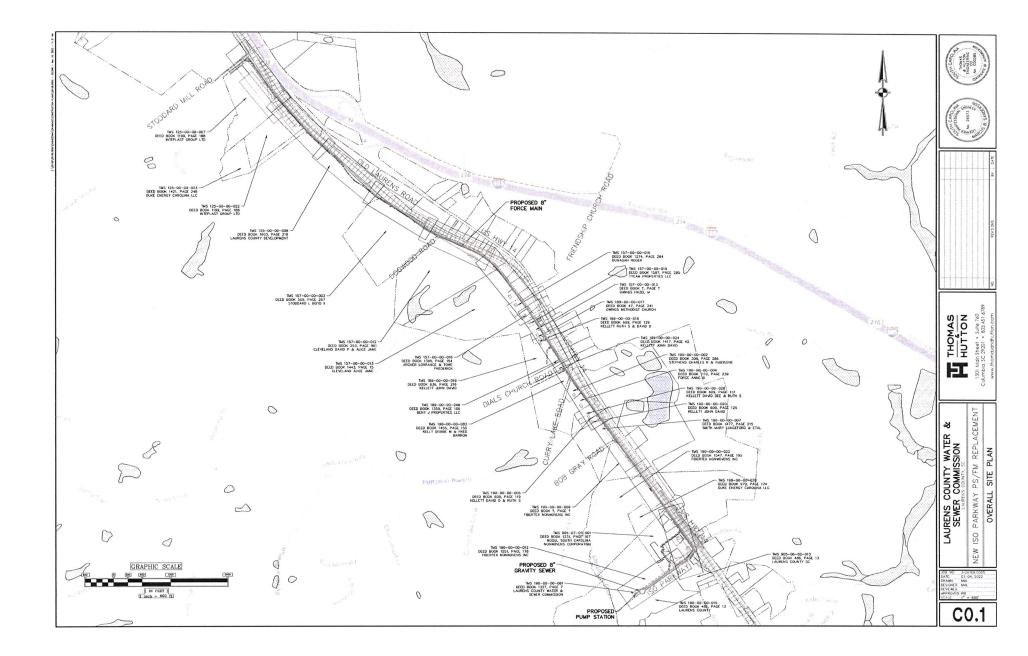
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803.451.6 SC 29201

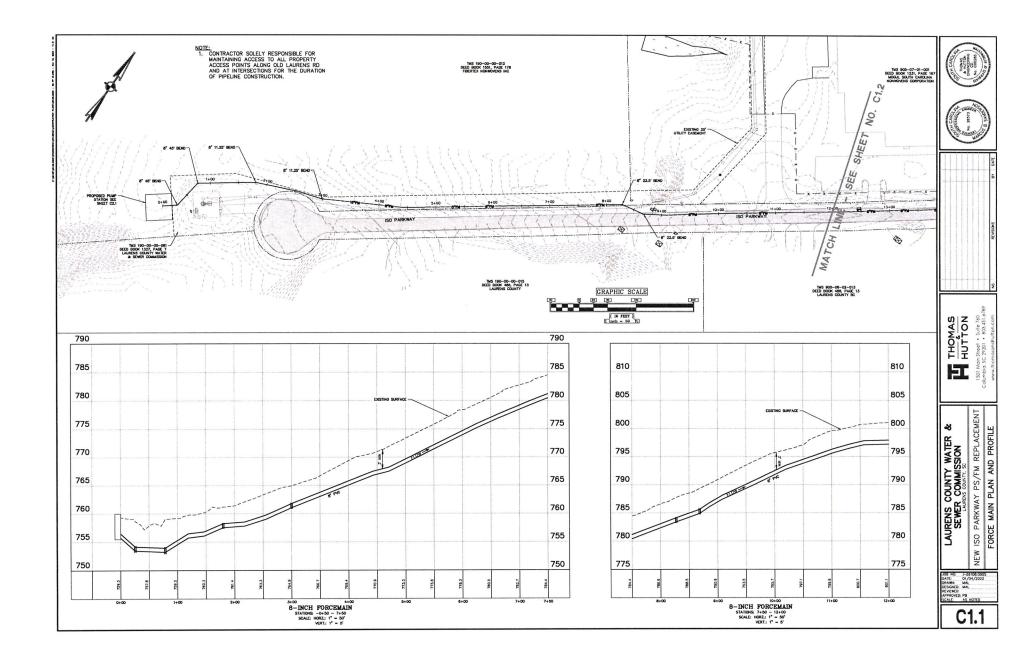
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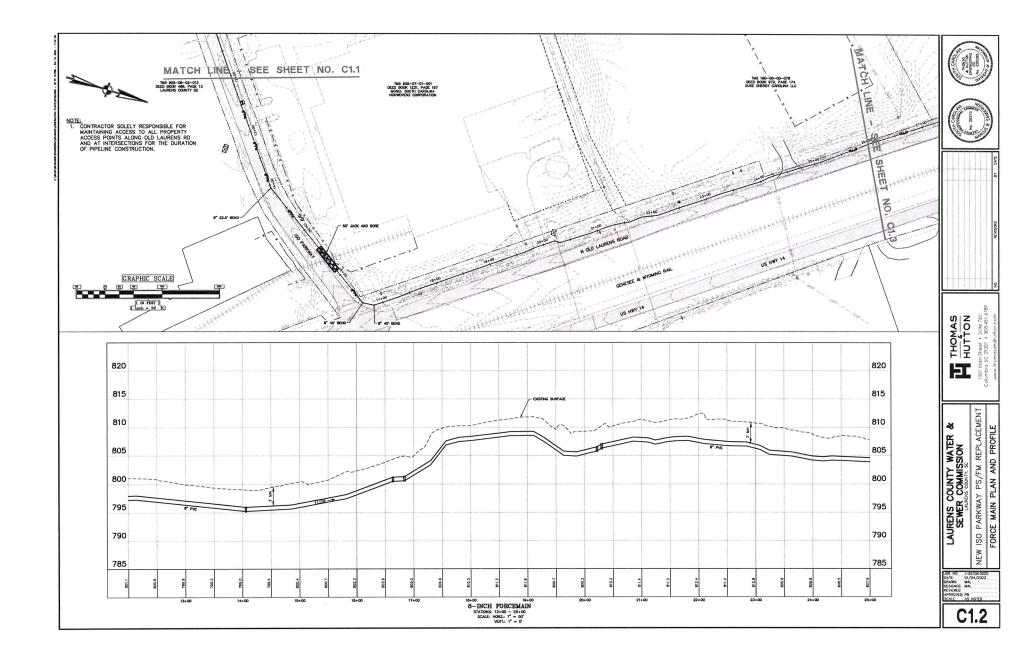
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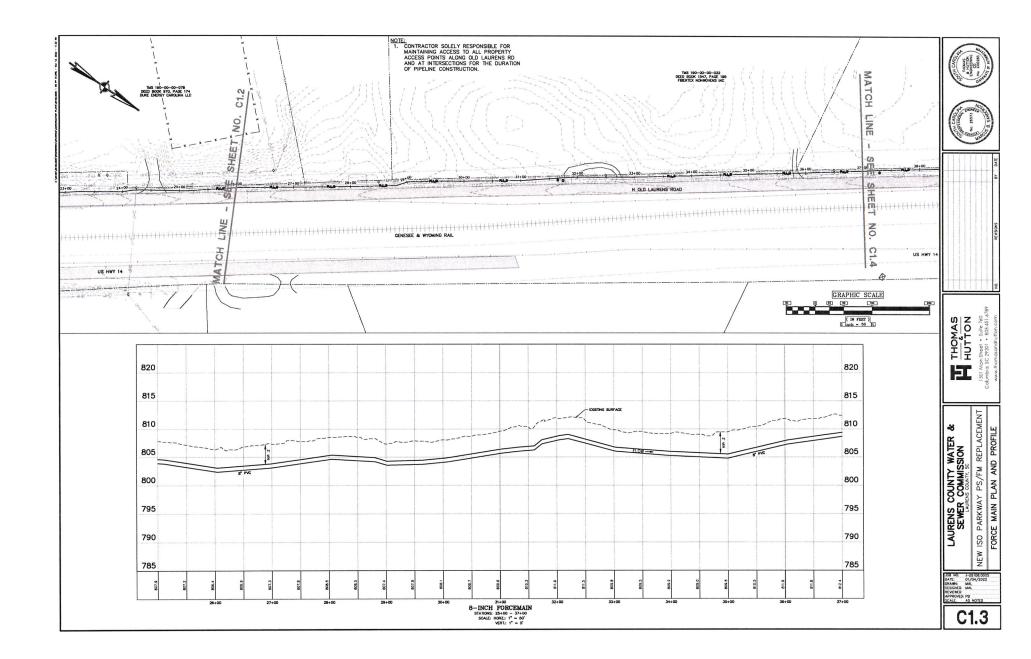
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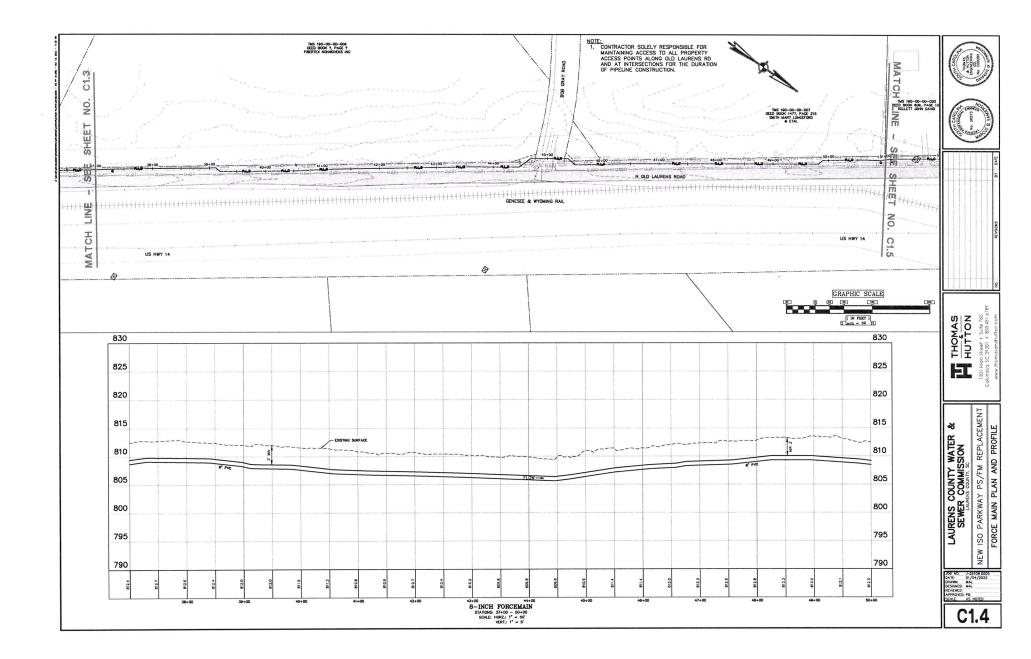
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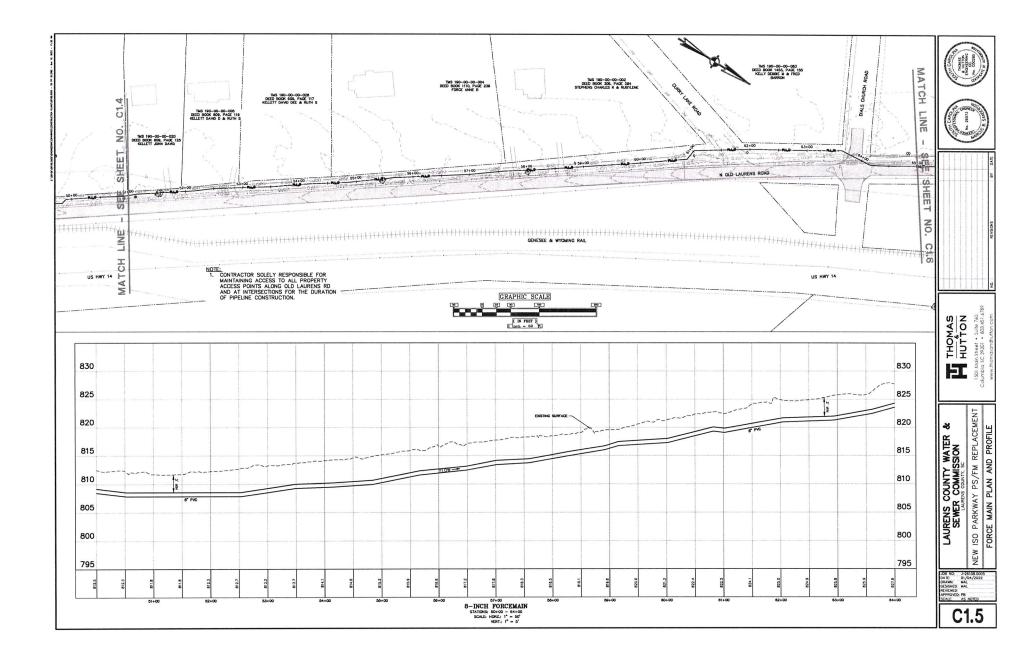


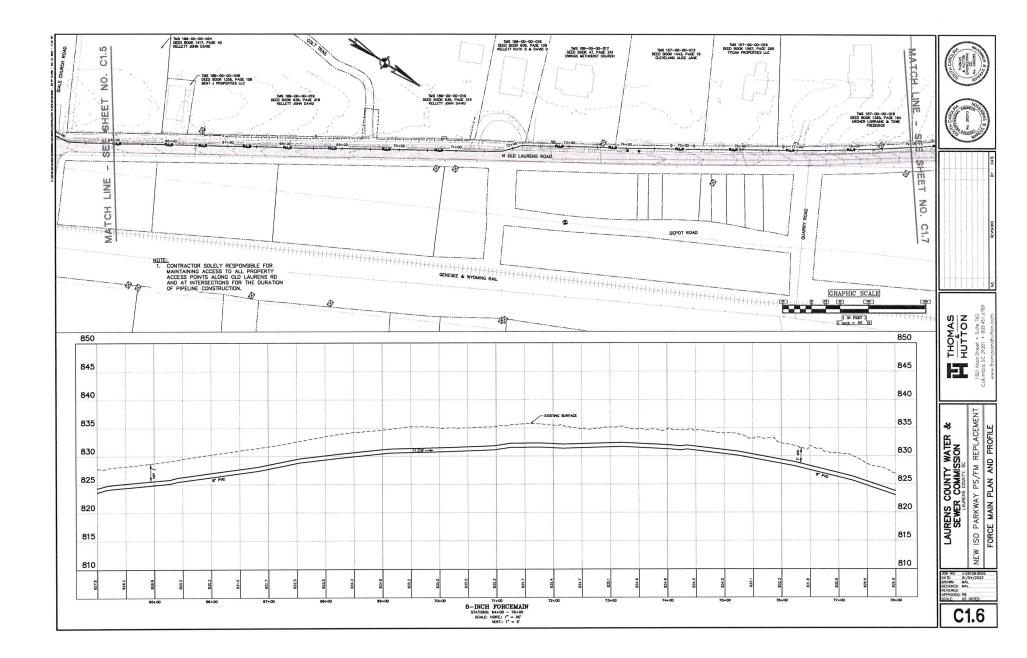


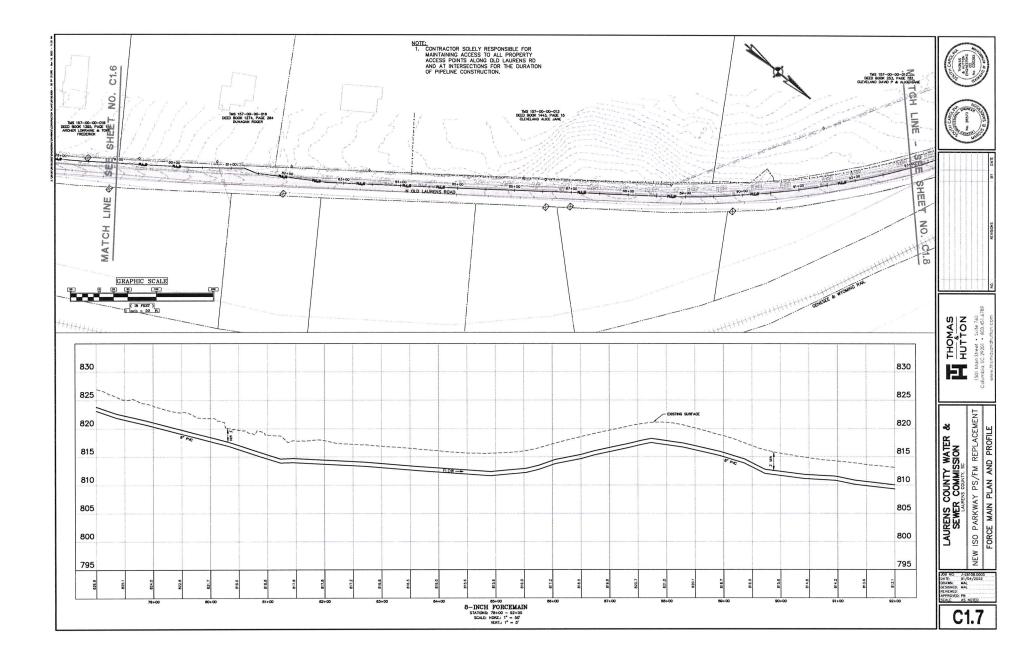


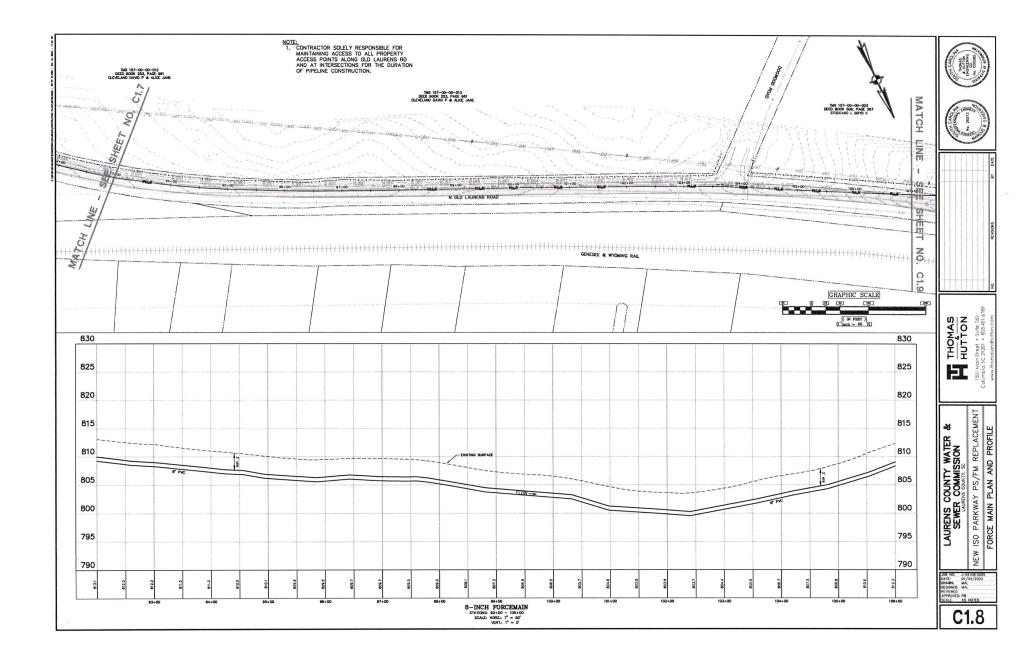


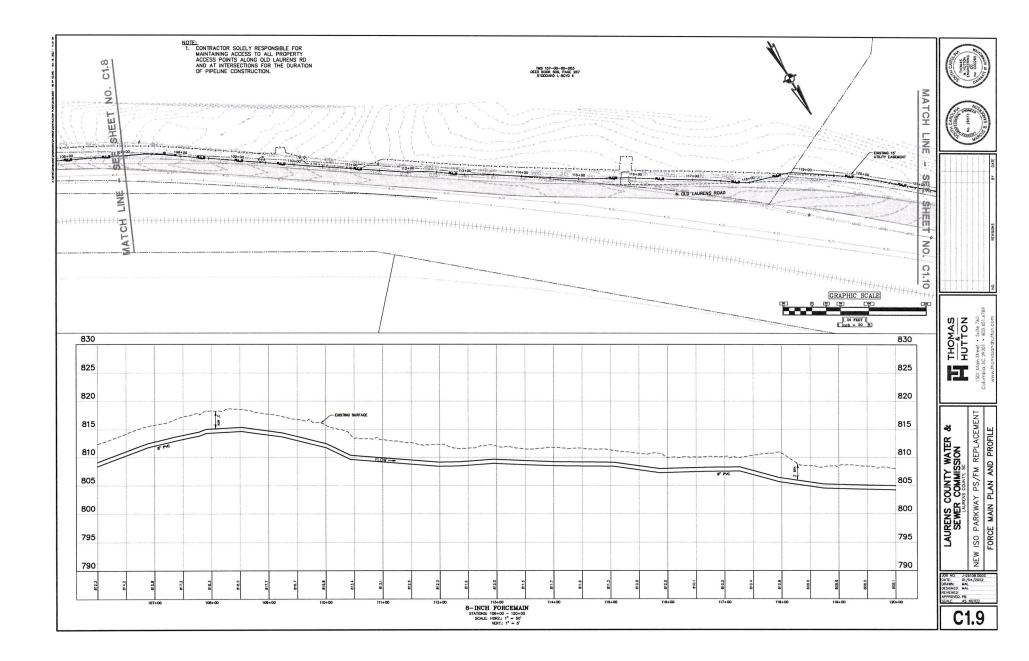


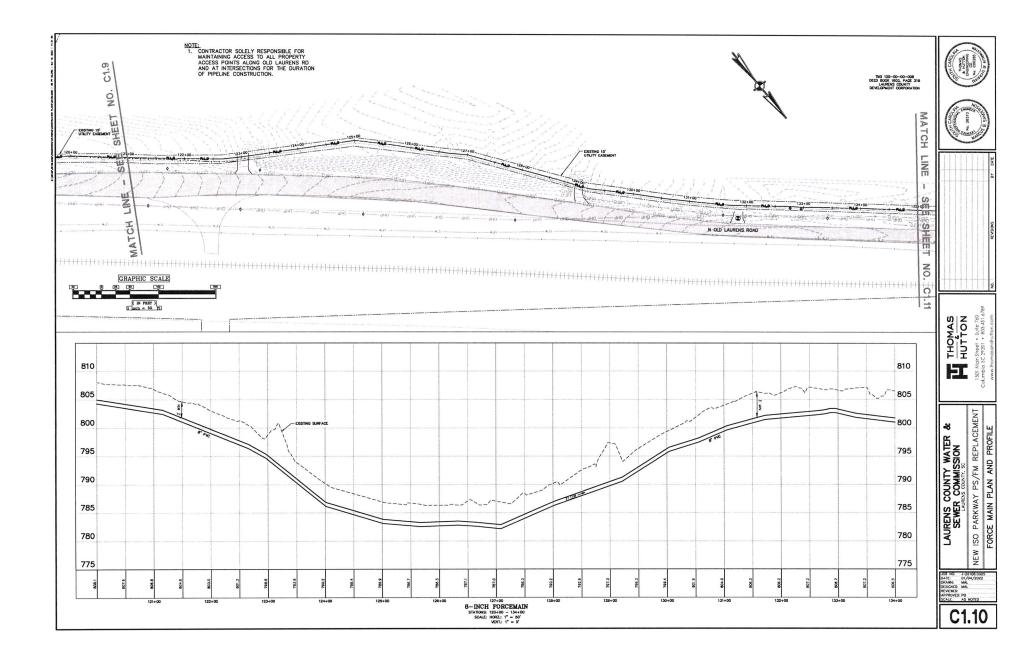


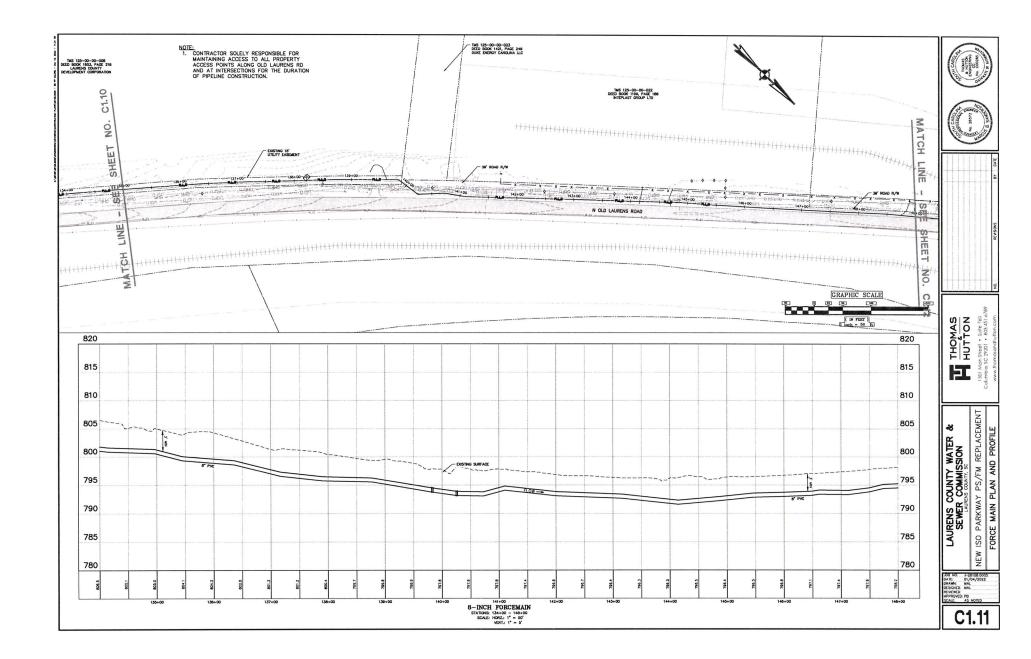


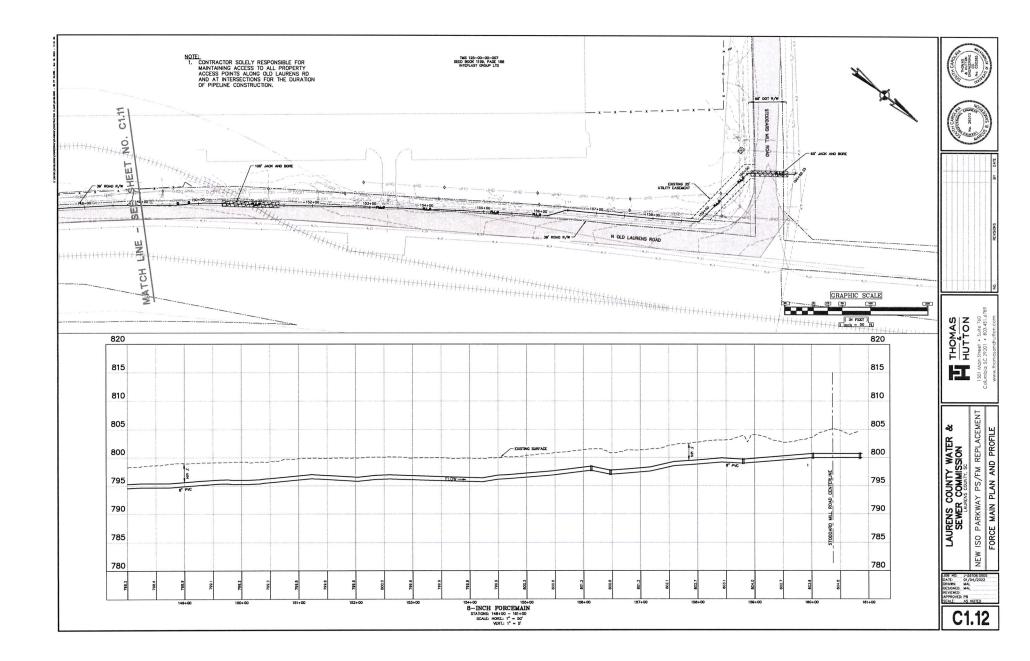


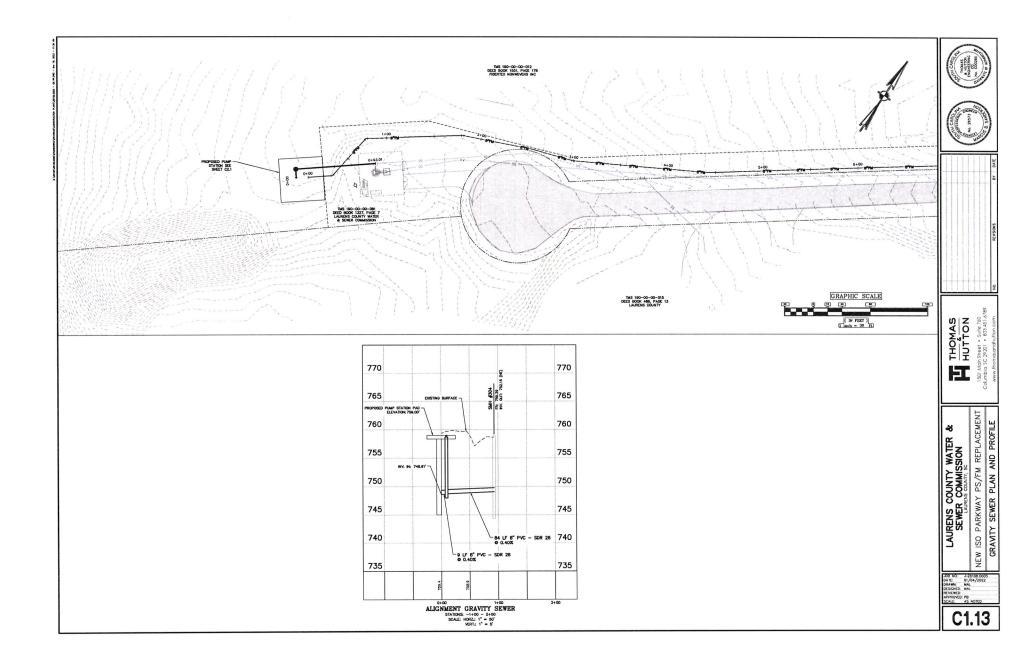


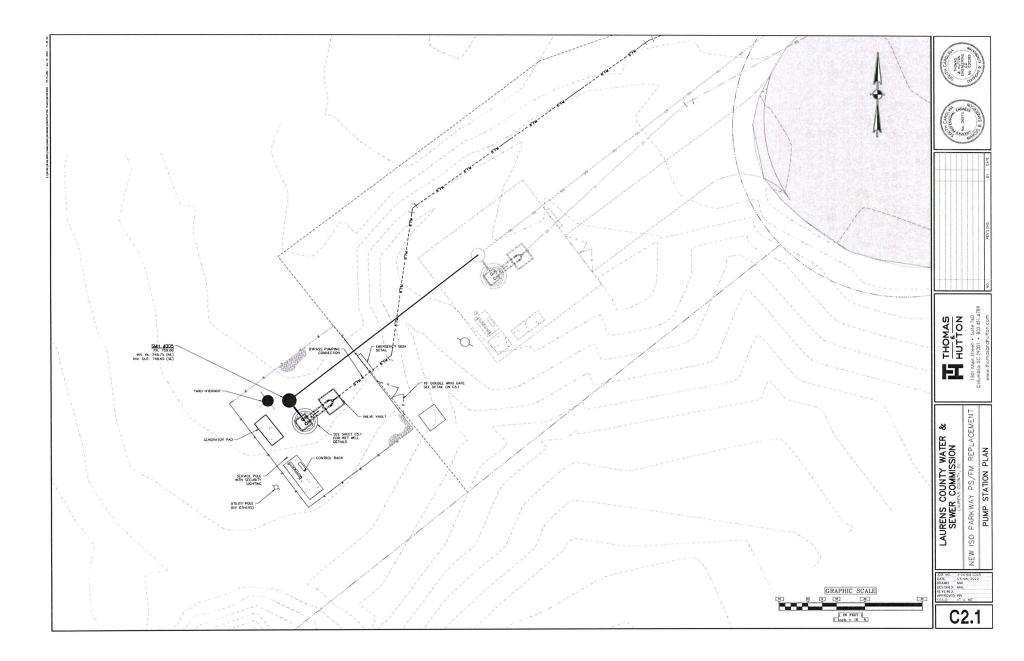


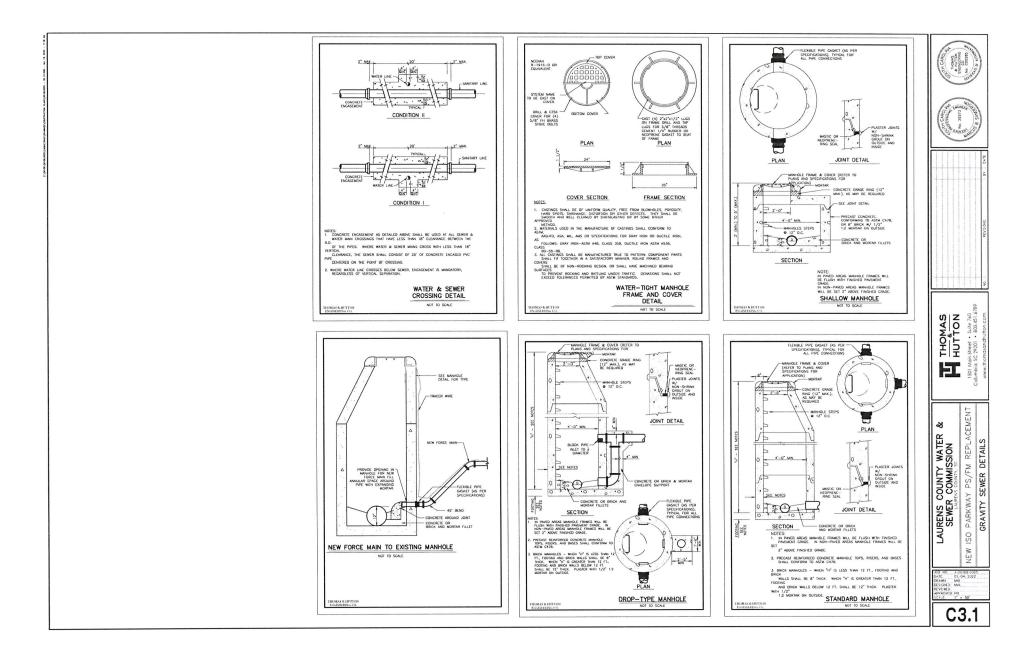


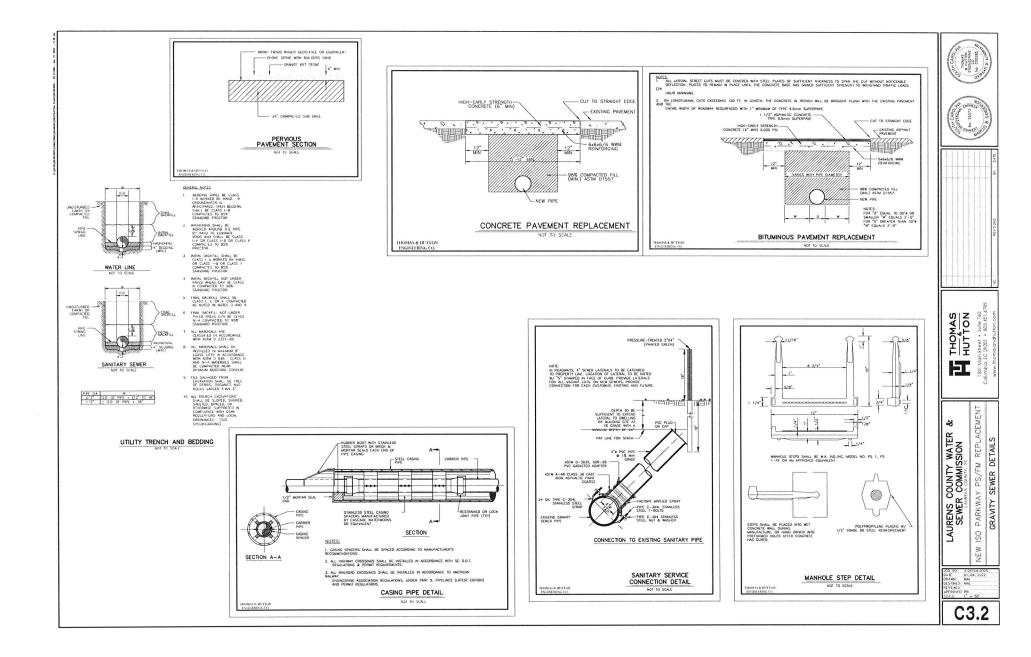


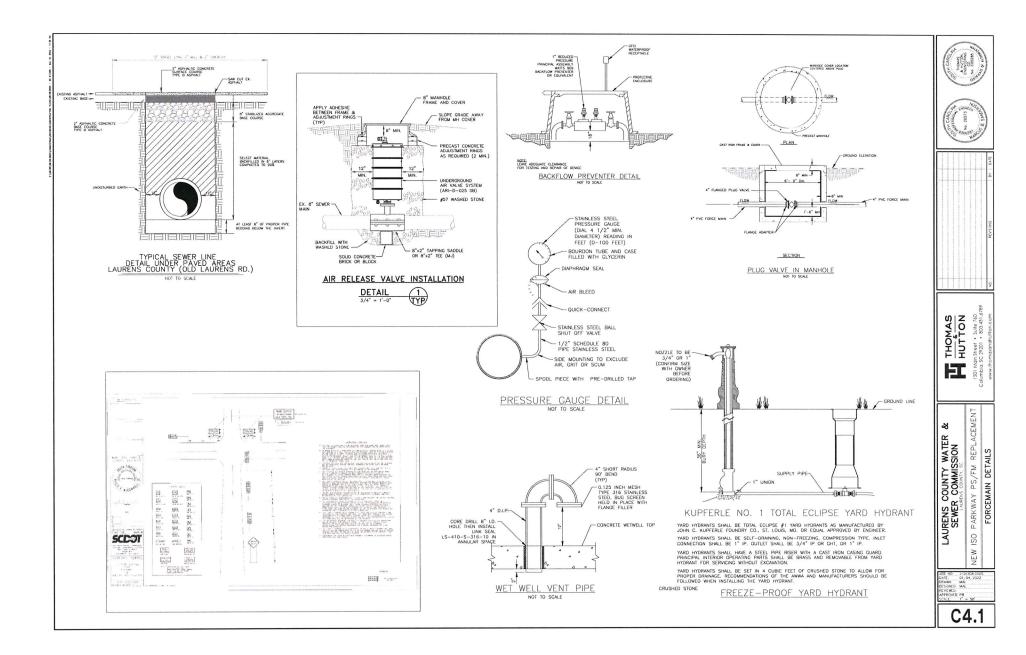




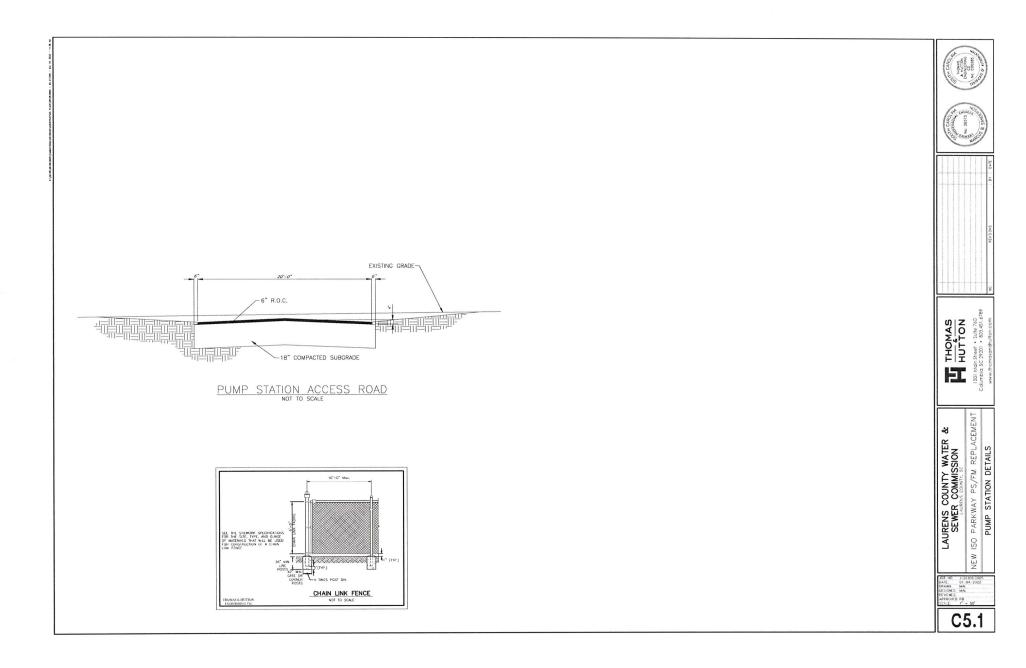


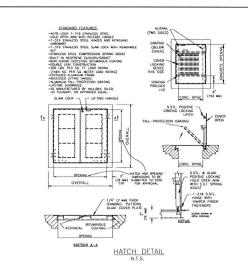






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- PUMP STATION NOTES:
- 1. ALL HINGES, CUIDE RALS, CHAIN HOLDERS, CHAIN, CABLE, NUTS, BOLTS, WASHERS, OTHER FASTEMERS, AND ANY EQUIPMENT THAT MAY ENTER THE WETWELL SHALL BE 316 STAINLESS STEEL. 2. ALL ELECTRICAL ENCLOSURES SHALL BE CONSTRUCTED OF 316 STAINLESS STEEL
- 3. ALL PPING SHALL BE PRESSURE CLASS 300 DUCILE IRON PPE NO ALL NITINGS SHALL BE CLASS 160 DUCILE IRON. ALL PPE NO INTINGS SHALL CONTOIN TO PROTECTO 401 FOR INTERNAL LIANG. PPE NO INTINGS THAT ARE LOCATED AGONG GRADE OR ARE INSIDE OF THE RETIRLE. SHALL BE PAINTED CONTOINING TO INJUEC SPECIFICATIONS. ALL PPE NO TITINGS THAT ARE BIRED SHALL INVER A INTUNISTIC EXTERNAL COLARS. SNOREJAST AUGO-COLORDO PDE TO SPECIFIC PAINTING.
- 4. EACH DISCHARGE LINE SHALL BE EQUIPPED WITH FITTINGS, PETCOCK AND A FOUR INCH (4*) DAWETER OLYCERN-FILED PRESSURE DAUGE. THE GAUGE SHALL HAVE READINGS IN PSI AND THE NORMAL OPERATING PRESSURE FOR THE PUMPS SHALL FALL IN THE MIDDLE OF THE MOSUREMENT RANGE. FITTINGS, PETCORS, AND GAUGE SHALL BE ETHER STINLESS STEEL OR IBRAS. 5. ALL WETWELL HARDWARE SHALL BE MOUNTED SUCH THAT ANY COMPONENT MAY BE REMOVED.
- 6. ALL EXPOSED CONCRETE WITHIN THE WETWELL SHALL RECEIVE A HYDROGEN SULFIDE INHIBITING COATING, RAVEN 405 OR APPROVED EQUAL.
- 7. THE ELECTRIC METER SHALL BE INSTALLED WITH A FUSED DISCONNECT AND IN SUCH A MANNER THAT THE METER MAY BE READ WITH OUT ENTERING THE FENCED AREA 8. THE CONTROL PANEL SHALL BE FREE STANDING. CONTROL PANEL SHALL BE NEMA 4X.
- 9. A WEATHERPROOF BREAKER PANEL SHALL BE PROVIDED. THE PANEL SHALL HAVE SPACE FOR 6 SINGLE POLE BREAKERS
- 10. AN EXTERNAL DRY TRANSFORMER SHALL BE PROVIDED FOR 460V STATIONS, TO PROVIDE POWER TO NOTE 9 ABOVE.
 - 11. SEE ELECTRICAL DRAWINGS AND SPECIFICATIONS FOR DESCRIPTION OF SITE LIGHTING.
- 12. SEE ELECTRICAL DRAWINGS AND SPECIFICATIONS FOR DESCRIPTION OF SCADA CONTROLS.
- 13. ALL GROUND ROD CONNECTIONS SHALL BE CAD WELDED. ALL GROUND ROD CONNECTIONS ARE TO BE INSPECTED BY LOWSC PRIOR TO BURIAL AND SHALL BE BURED.
- 14. A HIGH WATER AUDIBLE AND VISIBLE ALARM SHALL BE INSTALLED. THE HIGH LEVEL ALARM SHALL BE ACTUATED BY A FLOAT AND HAVE ITS OWN 12VOC BATTERY BACKUP AND CHARGER.
- 15. THE POWER CABLE IS TO BE WIRED NONSTOP FROM THE PUMP MOTOR TO THE MOTOR STARTER WITH NO JUNCTION BOXES OR SPLICES.
- 16. STAINLESS STEEL KELLUMS GRIPS SHALL BE INSTALLED ON POWER CABLES FOR THE PUMPS. 17. PUMPS SHALL BE ABS OR APPROVED EQUAL BY LOWSC.
- 18. PUMPS AND WOTORS SHALL HAVE STANLESS STEEL CHAIN FOR UFTING. THE LENGTH OF THE CHAIN SHALL REACH THE TOP OF THE WETWELL PLUS SIX FEET (6'). A COMBINATION OF SS CHAIN AND SS WIRE ROPE MAY BE UTLIZED AS LONG AS THE BOTTOM THREE FEET (3') IS CHAIN.
- 19. ALL METAL STRUCTURES SHALL BE GROUNDED, INCLUDING BUT NOT LIMITED TO THE HOIST, CONTROL PANEL, AND GENERATOR.
- 20. A METAL PLATE SIGN SHALL BE PROVIDED THAT DISPLAYS THE EMERGENCY PHONE NUMBERS AND FACULITY NUMBER. A METAL PLATE SIGN SHALL BE PROVIDED THAT DISPLAYS THE SITE ADDRESS. 21. SPRAY HERBICIDE PRIOR TO PLACEMENT OF ROC.
- 22. CONTRACTOR SHALL BE RESPONSIBLE FOR COORDINATING LOCATION WITH ELECTRIC PROVIDER AND ALL CONDUITS / WIRES NECESSARY FROM TRANSFORMER TO CONTROL PANEL
- 23. AIR RELEASE VALVES TO BE ARI MODEL #D-0251.
- 24. WHERE IN DUPLICATE OR CONFLICT, INFORMATION PROVIDED IN ELECTRICAL SHEETS AND SPECIFICATIONS SHALL SUPERSEDE INFORMATION PROVIDED ON THIS SHEET.

ELECTRICAL NOTES 1. ELECTRICAL WORK SHALL BE PERFORMED BY A LICENSED ELECTRICAL CONTRACTOR WITH A LICEAL BUSINESS LICENSE 2. ELECTRICAL PERMITS SHALL DE OUTAINED FROM AND FEES PAID TO THE AUTHORITY HAVING JURISDICTION.

3. ELECTRICAL CONTROLS SHALL BE MOUNTED ABOVE THE 100 YEAR FLOOD FLEVATION. 4. ALL CONDUITS INTO THE CONTROL PANEL MUST BE SEALED.

ELECTRICAL CONTROLS TO BE LABELED WITH 1" X 3" BLACK PLACARD WITH 1/2" LETTERS FOR LABELING ALL CONTROLS.

6 ALL TERMINATIONS SHALL BE WITH LUGS

 CONTRACTOR IS RESPONSIBLE FOR APPLYING TO REGULATORY AGENCIES AND SERVICE PROVIDER FOR ELECTRICAL SERVICE. CONTRACTOR IS RESPONSIBLE TO ESTABLISH AND PROVIDE PERMANENT ELECTRICAL SERVICE TO THE STATION. CONTRACTOR SHALL PAY FOR ELECTRIC SERVICE UNTIL THE STATION IS ACCEPTED FOR OPERATION BY LONG:

CONTRACTOR IS RESPONSIBLE TO VERIFY SIZE OF GENERATOR PAD, AND LOCATION OF CONDUIT ENTRANCE PER CENERATOR SUPPLIED CONTRACTOR SHALL ALSO ENLANCE GENERATOR PAD IF NEEDED TO ENSURE A MIN OF 18" OF CONCRETE ANOUND THE GENERATOR LI CONTRACTOR SHALL ALSO ENLANCE OF DEPENDING AND THE SUPPLIED.

TO MOTOR STARTERS STALL BE SOLT START. ACROSS THE LINE, SPLIT WINDING, AND OTHER REDUCED VOLTAGE STARTERS ARE 1001 ACCEPTABLE.

11 AUTOMATIC TRANSFER SWITCH SHALL BE MOUNTED ON THE GENERATOR

22CONTRACTOP TO PROVIDE ONE 15A, 2P, 480V BPEAKER TO FEED EXTERING, IRANSFORMER

13/WHERE IN DUPLICATE OR CONFLICT, INFORMATION PROVIDED IN ELECTRICAL SHEETS AND SPECIFICATIONS SHALL SUPERSEDE INFORMATION PROVIDED ON THIS SHEET.

GENERAL NOTES.

- CONTRACTOR TO INSTALL LINK SEAL OR EQUIVALENT AT DISCHARGE LINE PERETRATIONS OF TOP SUAD. THE LINK SEAL SHALL DE SUPPLIED WITH 316 STAINLESS STEEL HARDWARE 2. PAINT ALL ALUMINUM SURFACES IN CONTACT W/ CONCRETE WITH ASPHALTIC PAINT (BITUMASTIC).
- CONTRACTOR SHALL SUBMIT COMPACTION TEST RESULTS INSIDE PUMP STATION FENCE AREA AND AT LEAST TEN TEST RESULTS IMMEDIATELY ADJACENT TO CONGRETE SLAB PHION TO INSTALLANG ROC.
- 4. PROVIDE DAL 500 WATE METAL HALDE LIGHT TO ILLUMINATE CONTROL PANEL, WET WELL, AND GENERATOR WITH SWITCH CONTROL (12 FT AFG).

WHERE IN DUPLICATE OR CONFLICT, INTORMATION PROVIDED IN ELECTRICAL SHEETS AND SPECIFICATIONS SHALL SUPERSEDE INFORMATION PROVIDED ON THIS SHEET.





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				STORMWATER POLLUTION PREVENTION PLAN						
	E DESCRIPTION PROJECTOESCRIPTION A.1. PROJECTOESCRIPTION A.2. ASA DOSTINARA A.2. ASA DOSTINARA A.2. ASA DOSTINARA AS PERCENTINERVOUS ANEA BEFORE CONCTRUCTION AS TO	3.1. INASTE DISPOSAL 3.1.1. NO SOLID MATERIALS, INCLUDING BUILDING MATERIALS, SHALL BE DISCHARGED TO MY RECEIVING VARTES, 3.2.0 OF VERY VARIEL FRACKING OF SEDIMENTS AND THE GENERATION OF DUST SHALL BE		PROVES BIT FERE AND/OR DHER CATHOR DEVELS AS MAY BE REQUIRED TO CATHOR SOL BOORD DEVELOPMENT CONTINUENCE ALL DISTURBED MARKS SHALL BE CLAMED CHAPCO AND STARLED WITH CONSTRUMENT ALL DISTURBED MARKS SHALL BE CLAMED CHAPCO NO TEMPORARY STORM OF THE CONSTRUMENT AND TANDARY AND ANY AND TAN DISTURBED WITH CONSTRUMENT AND ANY ANY ANY ANY ANY ANY ANY ANY ENCOUNTERED WHILE TREACHING THE WATER SHOULD BE FITTERED TO REMOVE ANY SEDMENTS BEFORE BEND CHAPTER OF THE STATE OF THE STATE.		6. THE CARTIRUETOR BHALL VEHISY THE SEE AND IGCATION OF ALL SECTION OFFERES, SUBTING UTILITIES ARE ALL UTILITIES THAT ESTOR TO THE PROBADILY THAN ORDERAL REGISCATE OR ANNE. NSTALLED POSITION. THE CONTRACTOR SHALL BE HELD RESPONSELY FOR THE CONTRACTOR OF REPAR TO DAMAGED UNDERGRACING OR OWNERAD ACARTISE, SUM THE CUTINT'S NOT SIGK/OND ON THE STIEL DIVELOPMENT PLANS. THE CONTRACTOR SHALL CONTRACT THE LOCAL UTILITIES A NIMILIAR OF HOMES PHERE TO CONSIGNOUS ON OWNERAD ACARTISE. CONTRACT THE LOCAL UTILITIES A NIMILIAR OF HOMES PHERE TO CONSIGNOUS ON OWNERAD ACARTISE.	LY IRS	PESTICIDES REDUCE THE AMOUNT OF PESTICIDES AVAILABLE FOR CONTACT WITH STORM WATE 5.1, STORE IN A DRY COVERED AREA 5.2, INSTALL CORES OF ADOLDO STORADE AREA TO PROTECT ADARDST SPILLS 5.3, STREAT VF. COLOR WERE AMOUND STORADE AREA		
	A.A. RUNOFF COEFFICIENT BEFORE CONSTRUCTION JJ CN A.S. PERCENT IMPERVIOUS AREA AFTER CONSTRUCTION JJ CN A.G. RUNOFF COEFFICIENT AFTER CONSTRUCTION JJ CN	MININGED, 3.1.3. THIS PLAN SHALL COMPLY WITH STATE AND/OR LOCAL WASTE DISPOSAL, SAVITARY SEWER OR SEPTIC SYSTEM REGULATIONS, 3.4. DUST CONTROL ON DISTURDE ANEAS - CONTROLLING SWRACE AND AR MCYEMENT OF DUST	T	ALLERGSION CONTROL DEVICES SHALL BE PROPERLY MANTAINED DURING ALL PHASES OF CONSTRUCTION UNIT, THE CONFECTION OF ALL CONSTRUCTION ACTIVITIES AND ALL DISTURBED AREAS HAVE BEEN STABLEDS, ADDITIONAL CONTROL DEVICES MAY BE RECAURED DURING CONSTRUCTION IN ORDER TO CONTROL ROSIDIA MADOR OFFSITE SEDIMENTATION, ALL	,	INVESTIGATION OF AN ADVISOR OF AN ADVISOR OF AN ADVISOR OF ADVISOR	го	 FERTILIZERS AND DETERGENTS: REDUCE THE AMOUNT OF FERTILIZERS AND DETERGENTS AVAILABLE FOR CONTACT WITH STORM WATER. 		
B. DESCRIPTION OF CONSTRUCTION ACTIVITY WORK CONSISTS OF ## C. RUNGFEDATA		ON CONSTRUCTION SITE AND HAUL ROUTES. THE PURPOSE OF THE MEASURE IS TO REDUCE THE PRESINCE OF ARROBANE SUBSTANCES WHEN ANY BE HAMMFUL ON INJUNIOUS TO HUMAN HEALTH, WELFARE OR SAFETY, OR TO ANNALS OR FLANT LIFE.		E TEMPORARY CONTROL DEVICES SHALL BE REMOVED ONCE CONSTRUCTION IS COMPLETE AND THE SITE IS STABLED. 6. THE CONTRACTOR MUST TAKE NECESSARY ACTION TO MINIMEE THE TRACKING OF MUD ONTO		PARTOSED SHALL BE CONSIDERED PART OF THE COST FOR THE PROJECT. 2. EGRESS FROM THE SITE SHALL BE CONTROLLED SUCH THAT VEHICLES LEAVING THE SITE MUST TRAVERSE CONSTRUCTOR EXITS TO REMOVE MUD FROM TIRES.		6.1. LIMIT APPLICATION OF FERTILIZERS TO THE INVIIUUM NEEDED 5.2. APPLY MORE FREQUENTLY BUT AT LOWER APPLICATION RATES 6.3. LIMIT USE OF DETERGENTS ON-SITE 6.4. DO NOT DISCHARGE WASH WATER INTO STORM WATER SYSTEM		
	C.1. SOL CLASSIFICATIONS (+SG) # C.2. LAND USE(S) #	III. MAINTENANCE		THE PAVED ROADWAY FROM CONSTRUCTION AREAS AND THE GENERATION OF DUST. THE CONTRACTOR SHALL DAILY REMOVE MUDISOIL FROM PAVEMENT AS MAY BE REQUIRED.	1	3. SCHEDULE CONSTRUCTION ACTIVITIES TO MINIMIZE THE EXPOSED AREA AND DURATION OF EXPOSURE. IN SCHEDULING, TAKE INTO ACCOUNT THE SEASON AND THE WEATHER FORECAST.		6.5. MAINTAIN STRUCTURAL AND VEGETATIVE BMP'S 6.6. APPLY ACCORDING TO SOIL TEST RECOMMENDATIONS PRIOR TO SEEDING.		
	RECEIVING WATERS D.1. CLOSEST RECEIVING WATERS D.2. ULTIMATE RECEIVING WATERS B	 MARTENANCE PROGRAM MARTENANCE PROGRAM Intel STE SUPERITORIDENT. OR HISHER REPRESENTATIVE. SHALL MAKE VISUAL INSPECTIONS GF ALL MECHANICAL CONTROLS AND NEXIV 5 TABILIZED ANEAS ILE. SEEDED AND MULCHED MIDIOS SOODED AREAS) ON A DAILY MEASS, SEPECIALLY AFTER HEAVY RAIPHAL EVENT TO 	s 7.	. RESIDENTIAL SUBDIVISIONS REQUIRE ERIOSION CONTINOL FEATURES FOR PHILASTRUCTURE AS WELLA STOR BUDDIVIDUAL CONSTRUCTION, INDIVIDUAL PROPERTY OWNERS SHALL FOLLOW THESE PLANS DURING CONSTRUCTION OR OBTAIN APPROVAL OF AN BIDRIDUAL PLAN IN ACCORDANCE UNTL S.C. REG. 7.300 AND SCH00000.	1	4. EROSIGN CONTROL MEASURES AND THE MINIMUM RECOURD. THE CONTRACTOR SHALL PROVIDE ADDITIONAL CONTROL MEASURES AS DISTANDED BY ACTUAL RELO CONDITIONS AT THE THE OF CONSTRUCTION IN ORDER TO PREVENT EROSIGN AND CONTROL SEGMENT, EROSION AND SEDMENT CONTROL MEASURES MULL REMAIN IN FLACE AND E MAINTAINED UNIT. THE ENTIRE		GRASSING NOTES 1, 500		
E. FLOOD E.1. FEMA FLOOD ZONE(S) E.2. FEMA FLOOD INSURANCE MAP(S)		INCURE THAT ALL CONTROLS ARE MANTANED AND PROPERLY PUNCTIONING, ANY DAMAGED CONTROLS SHALL DE REPARLED PROFITO THE END OF THE WORK DAY INCLUDING RE-SEEDING AND MULCHING OR RE-SODDING IF NECESSARY.		B. TENPORARY DIVERSION BERKS AND/OR DITCHES WILL BE PROVIDED AS NEEDED DURING CONSTRUCTION TO PROTECT WORK AREAS FROM UPSLOPE INJUGAT NO/OR TO DIVERT SEDIMENT LADEN WARTER TO APPROPRIATE THAN'S OR STABLE CONTEST.		PROJECT IS TERMINATED ON SUSPENDED FOR AND INDERINITE LENGTH OF TIME. ALL DISTURBED AREAS SHALL BE PLANTED WITH PERMANENT VEGETATION. 5. THE DATA TOGETHER WITH ALL OTHER INFORMATION SHOWN ON THESE PLANS, OR IN ANY WAY		ALL SOO SHALL BE NURSERY GROWN AS CLASSIFIED IN THE ASPS USS, INCHINE CUT SOO AT A UNIFORM THICKENS OF 34" WITHIN A TOLERANCE OF 14", EXCLUDING TOP GROWTH AND THATC EACH INDIVIDUAL SOO PIECE SHALL BE STRONG ONDUGH TO SUPPORT IT SO WAN MERKIT WHEN UFFED BY THE ENDS, REVORM POOS, PREVOLUNAL 'SHARPE DIFECS, NUT CONN OR UNEVEN BH		
	DNTROL MEASURES EROSION AND SEDIMENT CONTROLS	1.2. EROSION CONTROL MEASURES WILL BE MAINTANED AT ALL TWES, IF FULL MANELMENTATION OF THE APPROVED FUAN DOES NOT PROVIDE FOR EFFECTIVE EROSION CONTROL, ADOITRONAL EROSION AND SEDIMENTATION CONTROL MEASURES SHALL BE IMPLEMENTED TO CONTROL AND THEAT THE SEDIMENT SOURCE ALL DRANAGE SWALES POOKTD DEPRESSION LOVENES.	ч *	ALL WATERS OF THE STATE, WOS), INCLUDING WETAHDS, ARE TO BE FLAGDED OR OTHERMEE GLEART WARKED IN THE REGL, A GOULE ROW OF SIT FORCE IS TO BE ROTALE ON ALL AREAS WERE A SOFOOT BUFFER GAN NOT BE MANTANED BETWEEN THE DETURED AREA AND ALL WOS, A 10-507 BUFFER GAULD BE MANTANED BETWEEN THE LAST ROW OF SIT FENCE AND AND ALL ADDRESS AND ADDRESS AND ADDRESS AND ALL ADDRESS AND ADDRESS AND ADD	5	INDICATED THEREBY WHETHER BY DRAWINGS OR NOTES OR IN ANY OTHER MAINER IS BASED UPON FIELD INVESTIGATIONS AND IS BELIEVED TO BE INDICATIVE OF ACTUAL CONDITIONS. HOWEVER THE SAME IS SHOWN AS INFORMATION ONLY IS NOT GUARANTEED AND DOES NOT BIN THOMAS & HUTTON, OR THE OWNER IN ANY WAY.	ND	WILL BE REJECTED. WOOD PEGS AND JOR WHE STAPLES SHALL REPLACE SOD WITH AN EQUAL SOD COMPOSITION STIAT WHICH IS EXISTING. IF NO SOD TYPE EXIST, THEN THE FOLLOWING S COMPOSITION SHALL BE USED.		
	PRIOR TO START OF CONSTRUCTION ALL EXTERIOR SILT FENCE WILL BE INSTALLED AS SHOWN ON THE PLANS. . CLEANING	AND CUTLET DIFFUSE SHALL DRAW FIFEGTIVELY AT ALL TIME'S SETTLEMENT OF NAVASHIDD THAT MY COLORI SHALL BE FEMARID TO IT HIS CONTRACTOR. SEDENTI YALL SE REMOVED FROM KOHEN THE ELEDIMINT FENCE WHICH TRACHIES EN THE MISIENT OF THE FENCE. THE SEDIMENT FINCE WALL SE REMARDED AS INCERNING TO MANY AND THE SEDIMENT MANTART THE CONTRACTORY ELET PARACINESTICS MANTARE HEFECTIVE LAWNER WALL SEDIMENT FINCE WALL SEDIMENT TO MANTARE HEFECTIVE ANALYSIS AND		INST PERSONNERS AND DE BANNANCES DE TRES DE LIST MOR OF ALL TERLE MUI D. ALLINGSTRUICTION DEBRIS, GLES PUELS AND BILEOND PRODUCTS WITH SIGNIFICAT POTENTIA, FOR MINACE STRUCKTES, FOR DEMONSTRATE MUST DE PREVENTED TROM BECOMMON PROLITIKATION CONCE DE TROMOMATER MUST DE PREVENTED TROM BECOMMON PROLITIKATION CONCE DE TROMOMATER MUST DE PREVENTED TROM DECOMMON PROLITICATION CONCE DE TROMOMATER MUST DE PREVENTED TROM DECOMPONENTE DE PREVENTED TROM DECOMPONENTE DE PREVENTED DE TROMOMATER DE PREVENTED TROM DECOMPONENTE DE TROMOMATER DE PREVENTED TROM DE PREVENTE DE TROMOMATER D		6. CONTRACTOR SHALL MARTARY STE ON A DALY BASIS TO PROVIDE FOR POSITIVE DRAMAGE. CONTRACTOR AT HIS COST SHALL GRADE DITE AND PROVIDE NECESSARY TEMPORARY DRAMAG SWALES TO INSURE STORM WATER DOES NOT POND ON SITE.	ΘE	2. SODDING SCHEDULE: LAY SOD FROM MAY 1 TO SEPTEMBER 15 FOR SPRING PLANTING AND FROM SEPTEMBER 15 TO INCVEMBER 1 FOR FALL PLANTING.		
	1.1. AS CLEARING IS COMPLETED ADDITIONAL SILT FENCE WILL BE INSTALLED WHERE					 SITE DRAINAGE SHALL BE ESTABLISHED TO PREVENT ANY PONDED WATER CONDITIONS WITHIN THE CONSTRUCTION AREA AND TO FACILITATE STORM WATER DISCHARGE. 		λ SEED		
NECESSARY, SUCH AS PORTS WHER FLOWS BECOME CHAPNELLED, AND OTHER PORTS WHERE EXCESSIVE RUNOFF VECOTIFIES MAY OCCUR. 11.2. INSTALL CONSTRUCTION ENTRANCES / EXTS BEFORE BECANING CLEARING 11.3. CONSTRUCTION DELAYS IN ANY ONE AREA OREATER THAN IA DAYS PINOR TO START OF		PUBLIC ROADWAYS, RESEED AND MULCH AREA WHERE SEEDING EMERGENCE IS POOR, OR WHERE ENGLIGN OCCURS, PROTECT FROM TRAFFIC AS MUCH AS POSSIBLE, MORECT ALL MULCHES PERIODICALLY, AND AFTER RAINSTORMS TO CHECK FOR EROSION DISLOCATION OR		 A COPY OF THE SWAPP, HISPECTION RECORDS AND RANFALL DATA MUST BE RETARED AT THE CONSTRUCTION STED OR A NAMEN LOCATION EASILY ACCESSIBLE DURING NORMAL BUSISHESS HOURS, FROM THE DATE OF COMMENCEMENT OF CONSTRUCTION ACTIVITIES TO THE DATE THAT FRAL STABILIZATION IS REGARDED. 		 THE ESCAPE OF SEDMENT FROM THE SITE SHALL BE PREVENTED BY THE INSTALLATION OF EROSION AND SEDMENT CONTROL MEASURES AND PRACTICES PRIOR TO, OR CONCURRENT V LAND DISTURBING ACTIVITIES. 		ALL SEED SHALL CONFORM TO ALL STATE LAWS AND TO ALL REQUIREMENTS AND REGULATIONS OF THE SOUTH CARKORNA DEPARTMENT OF ASSIGULTURE. THE SEVERAL VARIETIES OF SEED SHALL BE MONDOALLY PRACAGE OR BAUGED, NUT TAKGED TO SHOW HAME OF SEED. NET WEISHT, ORIGH, OERMINATION, LOT HUNDER, AND OTHER INFORMATION REGUIRED BY THE DEPARTMENT OF ASSIGULTURE.		
	ROUGH GRADING WILL MANDATE STABILIZATION PROCEDURES, ACCEPTABLE METHODS OF STABILIZATION INCLUDE MILCHING ADMITEMPORANE SEEDING. 13. MAINTAIN EXISTING VIGETATION WHENLYCE POSSIBLE AND MUMINZE THE AREA OF DISTURBANCE. NET AN AND PROTECT TREES TO EMMANCE FUTURE LANDSCAPING EFFORTS AND REDUCE RANDING PMARAT.	FAILURE, IF WASHOUT OCCURS REPARE THE SLOPE CRADE, RESEE AND REBISTAL MUCH, FOLLOW THE CONSTRUCTION SEQUENCE THROUGHOUT THE PROJECT DEVELOPMENT, WHEN CHANGES IN CONSTRUCTION ACTIVITIES ARE NEEDED, AMONG THE SCOURCE SCHEDULE IN ADVANCET TO MARITARI MANAGOMENT CONTROL, IF MAJOR CHANLES ARE NECESSARY SEND A COPY OF THE MODIFIED SCHEDULE TO THE ROWRERS SEMENT AND REPORT CONTROL.	а (А	2. INTIGITE STABILIZATION MEASURES ON ANY EXPOSED STEEP SLOPE (3H IV OR GREATER) WHERE LAND DISTURBING ASTINITIES HAVE PERMANENTLY OR TEMPORARE Y CEASED AND WILL NOT RESUME FOR A PERMIS OF 74 LAIEDDAN ONYS.	1	9. LINE RATES AND ANALYSIS 18.1. AGRICUITURAL LINE SHALL BE APPLIED AT THE RATE SHOWN IN THE SEEDING SECTION UNLESS SOLTESTS INDICATE OTHERWISE, GRADED AREAS REQUIRE LINE APPLICATION, IF LIME IS APPLIED WITHIN SIX MONTHS OF PLAYED PERMANENT PEREINNAL VEOETATION, ADDITIONAL LINE IS NOT REQUIRED, ADALYLITURAL LINE APPLICATION SHALL BE WITHIN TH IS ADALL BE START REQUIRED, ADALYLITURAL LINE APPLICATION SHALL BE WITHIN TH IS ADALL BE START REQUIRED. ADALYLITURAL LINE APPLICATION SHALL BE WITHIN TH IN DESTINGTION OF A DALL BE WITHIN TH IN DESTINGTION OF A DALL BE WITHIN TH IN DESTINGTION.		3.1. PENNISETUM GRAUCIUM (IBROWNTOP MILLET). TESTING VØ PERCENT PURITY AND 85 PERCEN GRAMMATICH. 3. BIRRINDA COMMON TESTING VØ PERCENT PURITY AND 85 PERCENT GRAMATICH.		
	1.1.5. INSTALL ALL SEDIMENT CONTROL PRACTICES PRIOR TO ANY UP-SLOPE SOIL DISTURBING ACTIVITIES.	MEASURES WILL REMAIN IN PLACE AND BE MAINTAINED UNTIL THE DISTURBED AREAS ARE STABILIZED.	1	 MINIMIZE SOIL COMPACTION IN AREAS NOT UNDER PAVEMENTS AND /OR STRUCTURES AND, UNLESS INFEASIBLE, PRESERVE TOPSOIL. 		SPECIFICATIONS OF THE SOUTH CAROLINA DEPARTMENT OF AGRICULTURE.		3.3. DOMESTIC ITALIAN RYE. TESTING 98 PERCENT PURITY AND 90 PERCENT GERMINATION. 4. MISCELLANEOUS		
	1.1.6. PHASE CONSTRUCTION ATTIMES TO IMPROVE THE AREAS DESTURIES TO A DET TIME. THE INIT ADDA SOLUTION TO A DETAIL ADDA SOLUTION TO A DETAILED AND INITIATION OF A DETAILED AND A DETAILED AND A DETAILED AND A DETAILED AND A DETAILED AND A DETAILED AND A DETAILED AND A DETAILED AND A DETAILED AND A DETAILED AND A DETAILED AND INITIATION AND A DETAILED AND A DETAILED AND A DETAILED AND INITIATION AND A DETAILED AND A DETAILED AND A DETAILED AND INITIATION AND A DETAILED AND A DETAILED AND A DETAILED AND INITIATION AND A DETAILED AND A DETAILED AND A DETAILED AND INITIATION AND A DETAILED AND A DETAILED AND A DETAILED AND A DETAILED INITIATION AND A DETAILED AND A DETAILED AND A DETAILED AND A DETAILED INITIATION AND A DETAILED AND A DETAILED AND A DETAILED AND A DETAILED INITIATION AND A DETAILED AND A DETAILED AND A DETAILED AND A DETAILED INITIATION AND A DETAILED AND A DETAILED AND A DETAILED AND A DETAILED INITIATION AND A DETAILED AND A DETAILED AND A DETAILED AND A DETAILED INITIATION AND A DETAILED AND A	2. But FORCE SAT FORCE SHALL BE MONITORED DURING CONSTRUCTION, MY DLT FORCE VMON IN HOT FORCEDARIO PROPERTY VALUE PROMITY COMPARED, CLEMA OUT THE LAT FORCE VMON IN RECENTS IN IN INSTRUCT OF THE FORCE OF REPLACE VMIN IN A UNACCEPTABLE.		 UNIDED THE DECIMANG OF POLICITARIES FINAL COMPARET AND VIRGET UNDAND WHELE MORENT AND AND AND AND AND AND AND AND AND AND	N4 E.	 ИАСНИО ИАСНИО ИАСНИО КОЛНЕО ГОЛ АL РЕЛИМИЕТТ ЧЕСТАТКО АРЧИСАТОКУ. ИЛСИ АРЧИЕО ТО SECIO ЖИКА УМИ, КОНЧУТУ S GR. COVER, SECIO ТНЕ МИСИНЕО МИТЕНЕ ГИСИ ТНЕ ГОСТИМИЕ ИМИ АРЧИТУ АК ПОБЛИТО. ИАСНИТИ НА ПОБЛИТО. ИСТИМИЕ И ИМИ АРЧИТУ АК ПОБЛИТО. ИСТИМИ АРЧИТУ АК ПОБЛИТО. ИСТИМИ АРЧИТУ АК ПОБЛИТО. ИСТИМИЕ И ИМИ АРЧИТУ АК ПОБЛИТИ. ИСТИМИЕ И ИМИ АРЧИТУ АК ПОБЛИТО. ИСТИМИЕ И ИМИ АРЧИТУ АКТОРИСТИ И И ИМИ АРЧИТУ АКТОРИСТИ И И ИМИ АРЧИТУ ИСТИМИЕ И ИМИ АРЧИТУ АКТОРИСТИ И И ИМИ АРЧИТУ АКТОРИСТИ И И ИМИ АРЧИТУ ИСТИМИЕ И ИМИ АРЧИТУ АКТОРИСТИ И И И И ИМИ АРЧИТУ АКТОРИСТИ И И И И ИМИ АРЧИТУ АКТОРИСТИ И И И И И И И И И И И И И И И И И И	ED	A. PRIMALITY SECOND WALL SOME ALL		
1.1.8. NUTLAI, DR. FERCE (ON BIO ROLLINGCE SOCK PRODUCTS) ON THE DOWN-GOPE PRIMETER OF ALL BOTHORD RANGES AND IN YOUR YOUR YOUR CONTROL TO SOLUTION (INCLUMENT CLARING AND GAMBIANG), LIT FERCE CAN THEAT A MANDHIM OF 109 GOART REF FERL INCLUMENT OF THE REF REAL REST AND THE REAL REST AND THE REF FERL INCLUMENT OF THE REAL REST AND THE REAL REST AND THE REST AND THE REAL REST OF THE REAL REST AND THE REAL REST AND THE REST AND THE REAL REST OF THE REAL REST AND THE REAL REST AND THE REST AND THE REAL REST AND THE REAL REST AND THE REAL REST AND THE ALSO BE PROTOCIDED WITH SAT FINCE BIO ROLLS ON ROOK SOCKS. 1.1.8. AN AREAS OF CONCENTRATED TO ANY MALE REAL REAL REAL REAL REST AND THE REAL REAL REST AND THE REAL REAL REAL REAL REAL REAL REAL REA		SEDMENTATION BASING WHICH ARE AT 50% USED CAPACITY OR APPROXYING SUCH CAPACITY SHALL BE REECKAVATED TO ONGRAAL DMENSIONS AND THE SILT PROPERLY DISPOSED OF. 4. SEDMENT LOGGROULS SEDMENT LOGGROULS OR OTHER CONTROL MEASURES WHICH BEON TO DESNTEGRATE OR		16.1. WASTEWATER FROM WASHOUT OF CONCRETE, UNLESS MANAGED BY AN APPROPRIATE CONTROL. 16.2. WASTEWATER FROM WASHOUT AND CLEANOUT OF OF STUGCO, PAINT, FORM RELEASE OR S. CURRIO COMPOUNDS AND OTHER CONSTRUCTION MATERIALS.		 WOOD CELLULOSE MULCH OR WOOD PULP FIBER SHALL BE USED WITH HYDRAULC SEEDING. IT SHALL BE APHELID AT A RATE OF 509 POINTS FER ARCE, BAY STRAW OR DIRY HAY SHALL B APPLED LAT THE RATE INDICATED ABOVE) AFTER HYDRAULE SEEDING. ORE THOUSAND FOOLOGS OF WOOD CELLULOSE OF MOOD PULP FIBER, MINCH INCLUDES A TACKINE'S HALL BE USED WITH HYDRAULE SEEDING ON SLOPES JAL TO R STEPRER. 	SHALL BE DES A	SHALL APRCY PERMANENT COVER IN ADDITION TO THE ELEMONANY COVER, AT THE APPROPRIA THAN AT NO TO ADDITIONAL COST, THE CONTRACT MARK TARGET AS THAN OF PROMARY GRASS WITH AT LEAST BK7. COVER, BARE SPOTS CAN NOT BE MORE THAN 1 NCH SQUARE WAN 1935.		
		FUNCTION INEFFECTIVELY SHALL BE PROMPTLY REPLACED.	 FUELS, OR,S OR OTHER POLLUTANTS USED IN VEHICLE AND EQUIPMENT OPERATION AND MANTERNANCE, AND 164. SOAR'S OR SOLVENTS USED IN VEHICLE AND EQUIPMENT WASHING. 			20.4. SERICEA LESPEDEZA HAY CONTAINING MATURE SEED SHALL BE APPLIED AT A RATE OF 3 TON PER ACRE. 20.5. PRIS STRAW OR PINE BARK SHALL BE APPLIED AT A THICKNESS OF 3 INCHES FOR BEDDING	1 5	NEWLY SEEDED OR SODDED AREAS MUST BE PROTECTED FROM VEHICLE TRAFFIC EXCESSIVE		
	TRIMAGULAR DIKES, BIO ROLL BLANKETS, OR ROCK SOCKS TO SLOW RUNOFF AND TRAP SEDIMENT. 1.1.10. USE TEMPORARY SLOPE DRAINS OR ROCK CHUTES TO MOVE WATER DOWN STEEP SLOPES.	ANY VEGETATION COVER SERVING TO STABILIZE DISTURBED SOR'S WHICH IS ITSELF DISTURBED SHALL IMMEDIATELY BE REFLACED. 6. CONTINUETION ENTRANCE	D 1	 AFTER CONSTRUCTION ACTIVITIES BEGIN, INSPECTIONS MUST BE CONDUCTED AT A MINIMUM OF AT LEAST ONCE EVERY CALENDAR WEEK AND MUST BE CONDUCTED UNTIL FINAL STABLIZATION IS REACHED ON ALL AREAS OF THE CONSTRUCTION STE. 		PURPOSES OTHER SUITABLE MATERIALS IN SUIFICIENT GUARTITY MAY BE USED WHERE ORNAMONTALS OR OTHER GROUND COVERS ARE PLANTED. THIS IS NOT APPROPRIATE FOR SEEDED AREAS. 20. WHER USEN STEMPORARY EROSIEN CONTROL BLANKETS OR BLACK SOD MULCH IS NOT		PEDESTRIAN TRAFFE, AND CONCENTRATED RUNG/F UNTIL THE VEGETATION IS WELL ESTABLISHED, INCESSARY, AND EAS MUST BE REWORKED AND RESTABLISHED IN GRIMMAT AND IS SPARSE PLANT COVERAGE IS SPOTTY OR TOPSGIL EROSION IS EVIDENT, ONE OR MORE OF THE FOLLOWING MAY APPLY TO THE STRE.		
	1.1.11. CONSTRUCT SEDIMENT BASINS FOR DRAINAGE AREAS GREATER THAN 10 ACRES	MAINTAIN ROCK CONSTRUCTION ENTRANCE AND CLEAN ADJACENT ROADS OF ANY MUD TRACKED ONTO THEM.	ü	8. IF EXISTING BMPS NEED TO BE MODIFIED OR IF ADDITIONAL BMPS ARE NECESSARY TO COMPLY WITH THE REQUIREMENTS OF PEINITS SC RIDGOOD AND/OR SCS WATER QUALITY STANDARDS, IMPLEMENTATION MUST BE COMPLETED BEFORE THE NEXT STOKM EVENT WHENEVER		REGUIRED. 20.7. ON SLOPES GREATER THAN 10 FEET IN LENGTH AND 4 1 OR STEEPER. USE THE FOLLOWING EROSION CONTROL BLANKETS THAT HAVE BEEN PROPERLY ANCHORED TO THE SLOPE		4.1. SEEDED AREAS		
	 ROUGH GRADING 1.2.1. ALL EXISTING CONTROLS WILL BE MAINTAINED DURING ROUGH GRADING. DELAYS OF GREATER THAN I A DAYS PRIOR TO START OF NEXT ACTIVITY WILL MANDATE STABILIZATION 	IED DURING ROUGH GRADING, DELAYS OF IV INSPECTIONS		IMPLEMENTATION MUST BE COMPLETED BEFORE THE HEAT STORM EVENT WHENEVER PRACTICABLE. IF MINEMINITATION BEFORE THE HEAT STORM EVENT IS IMPRACTICABLE. THE STUATION MUST BE DOCUMENTED IN THE SWIPP AND ALTERNATIVE BMPS MUST BE IMPLEMENTED AS SOON AS REASONALY POSSIBLE.		ACCORDING TO THE MANUFACTURER'S INSTRUCTIONS. • 2:1 SLOPES OR STEEPER - STRAWCOCONUT BLANKET OR HKM VELOCITY WOOD BLANKET	r	FOR SEEDED AREAS, PERMANENT STABILIZATION MEANS A 90% COVER OF THE DISTURBED AREA WITH MATURE HEALTHY PLANTS WITH NO EVIDENCE OF WASHING OR RILLING OF THE TOPSOL.		
	DECISION OF A DATA STAND TO STAND OF THE AND THE THE WARDARD STANDARD THE AND AND AND THE AND AND AND THE AND AND AND THE AND	 QUALIFIED PERSONNEL WALL INSPECT DISTURBED AREAS OF THE CONSTRUCTION STEL AREAS USED FOR STORAGE OF MATERIALS THAT ARE EXPOSED TO PRECIPITATION THAT HAVE NOT BEEN FRIALLY STABILEED, STRUCTURAL CONTROL MEASURES, AND LOCATIONS WHERE VEHICLES 	N ¹	 A PRE-CONSTRUCTION CONFERENCE MUST BE HELD FOR EACH CONSTRUCTION SITE WITH AN APPROVED ON-SITE SWPPP PRIOR TO THE IMPLEMENTATION OF CONSTRUCTION ACTIVITIES, FOR NON-LINEAR PROJECTS THAT DISTURG IS ACRES OR MORE: THIS CONFERENCE MUST BE HELD 	VIII	3 1 SLOPES OR STEEPER - WOOD OR STRAW BLANKET WITH NET ON BOTH SIDES 4 1 SLOPES OR FLATTER - WOOD OR STRAW BUILCH BLANKET WITH NET ON ONE SIDE HOUSEKEEPING		4.2. SODDED AREAS FOR SODDED AREAS PERMANENT STABILIZATION MEANS THE COMPLETE BINDING OF THE S		
	WITH A PERMANENT COVER. 1,2.3. COVER ANY STOCK PILED TOPSOIL WITH PLASTIC (OR OTHER IMPERVIOUS COVERING) OR	BEEN FINALLY STABILIZED SUCH INSPECTIONS SHALL BE CONDUCTED AT LEAST ONCE EVERY MONTH DURING THE WARRANTY PERIOD.	VII.	ON-SITE UNLESS THE DEPARTMENT HAS APPROVED OTHERWISE. EROSION, SEDIMENTATION & POLLUTION CONTROL NOTES	THES	E PERFORMANCE STANDARDS APPLY TO ALL SITES.		ROOTS INTO THE APPROVED MULCH MATERIAL. 4.3. PERMANENT MULCH		
,	USE A TEMPORARY SEED MIX. USE STOCKPILED TOPSOIL AS EARTHEN BERMS TO SERVE AS TEMPORARY SEEDMENT BASINS. 3. DRAINGE	 DISTURIED AREAS AND AREAS USED FOR STORAGE OF MATERIALS THAT ARE EXPOSED TO PRECIPITATION SHALL BE RESPECTED FOR EXIDENCE OF, OR THE POPULATION AND AND AND AND AND AND AND AND AND AN	1.	THE IMPLEMENTATION OF THESE EROSION SEDIMENT CONTROL (ESC) PLANS AND THE CONSTRUCTION, MANTENANCE, REPLACEMENT, AND UPORADING OF THESE ESC FACILITIES IS THE RESPONSIBILITY OF THE CONTRACTOR UNTEL ALL CONSTRUCTION IS COMPLETED AND APPROVED		PETROLEUM PRODUCTS: INCLUDING OR, GASOLINE, LUBRICANTS AND ASPHALTIC SUBSTANCES. 1.1. HAVE EQUIPMENT TO CONTAIN AND CLEAN UP PETROLEUM SPILLS IN FUEL STORAGE AREAS		FOR MULCHED AREAS, PERMARENT MULCHING MEANS TOTAL COVERAGE OF THE EXPOSED AREA WITH AN APPROVED MULCH MATERIAL.		
	1.3.1. ALL EXISTING CONTROLS WILL BE MAINTAINED DURING DRAINAGE INSTALLATION. 1.3.2. CONSTRUCTION DRAINAGE WILL BE ROUTED THROUGH LAKES WHICH WILL ACT AS SEDIMET BASINS OR OTHER ACCEPTRALE SEDIMINET BASINSTRAPS.	DISCHARGE LOGATIONS OR POINTS ARE ACCESSIBLE. THEY SHALL BE INSPECTED TO ASSECTAN WHETHER EROSION CONTROL MEASURES ARE EFFECTIVE IN PREVENTING SKRIPTCANT IMPACTS TO RECEIVING VIA TENS, LOCATIONS WHERE VURTILES ENTER OR EATT THE SHALL BE	2	AND VEGETATIONLANDSCAPPIO IS ESTABLISHED. THE ESC FACILITIES SHOWN ON THIS PLAN MUST BE CONSTRUCTED IN CONJUNCTION WITH ALL CLEARING AND GRADING ACTIVITIES, AND IN SUCH A MAINLER AS TO INSUKE THAT SEDIMENT AND		OR ON MANTENANCE AND FUELING VEHICLES 1.2. STORE IN COVERED AREAS PROTECTED WITH DIKES 2. SPILLS PREVENTION AND RESPONSE.		4.4. RIPRAP FOR AREAS STABLIZED WITH RIPRAP, PERMANENT STABLIZATION MEANS THAT SLOPES STABLIZED WITH RIPRAP HAVE AN APPROPRIATE BACKING OF AN APPROVED GEOTEXTILE T		
	1.3.3. STORM DRAIN NUET PROTECTION AS SHOWN ON DETAIL SHEET SHALL BE INSTALLED ON ALL CURB REFT, STORM DRAIN MANFOLGS, JUNCTION BOXES AND GRATE REFTS. 1.3.4. DELAYS OF GREATER THAN IA DAYS PRIOR TO START OF THE INST CONSTRUCTION SEQUENCE WILL MANADER STABILIZATION PROCEDURES, ACCEPTANE METHODS OF	 A WITTER REPORT EMANAGEMONT STATE SUBJECT THROWS AND ANALYSIS AND QUALIFICATIONS OF PERSONNEE MARKING THE INSPECTION, THE DATE(S) OF THE INSPECTION, WALHER ATHER INFORMATION FOR THE PERIOD SINCE THE LAST INSPECTION, OR SINCE COMMENCEMENT OF INFORMATION FOR THE PERIOD SINCE THE LAST INSPECTION, OR SINCE COMMENCEMENT OF INFORMATION FOR THE PERIOD SINCE THE LAST INSPECTION, OR SINCE COMMENCEMENT OF INFORMATION FOR THE PERIOD SINCE THE LAST INSPECTION, INSPECTION, WALHER INFORMATION FOR THE PERIOD SINCE THE LAST INSPECTION, INSPECTION, WALHER INFORMATION FOR THE PERIOD SINCE THE LAST INSPECTION, INSPECTION,	is J	SEDIMENT LADEN WATER DO NOT ENTER THE DRAMAGE SYSTEM. RCADWAYS, OR VIOLATE APPLICABLE NATER STANDARDS. 1. THE ESF FACILITIES SHOWN OF THIS PLAN ARE THE MINIMUM REQUIREMENTS FOR ANTICIPATED		2.1. STORE AND HANDLE MATERIALS TO PREVENT SPILLS 2.2. TXHTLY SEALED CONTAINERS INEAT AND SECURE STACKING. ETC. 2.3. REDUCE STORM WATER CONTACT IF SPILL OCCURES		STABILIZED VIIT REPARE HAVE AN APPROPRIATE BACARGO AN APPROVED GEOTEXTILE T PREVENT SCR. MOVEMUT FROM DENNO THE RIPRAP. 4.5. DITCHES, CHANNELS, AND SWALES		
	STABLEATION INCLUDE MULCINIG AND TEMPORARY SEEDING. 1.3.5. ALL STOME INCES NOT IN STREETS OR OTHER PAVED AREAS ARE TO BE MULCHED AND SEEDED WITHIN 5 DAYS AFTER BACKFEL.	CONSTRUCTION ACTIVITY INCLUDING A BEST ESTIMATE OF THE BECARNING OF EACH STORM EVENT DURATION OF EACH STORM LIVENT, APPROXIMATE AMOUNT OF RANNAL TO REACH STORM EVENT IN INCHES, AND WHETHER ANY DISCHARGES OCCURRED, LOCATIONIS) OF DISCHARGES OF SEDIMENT OR OTHER POLUTIATIS FROM THE SITE (COATIONIS) OF IMPS THAT NEED	im if	SITE CONDITIONS, DURING THE CONSTRUCTION PERIOD. THESE ESC FACILITIES SHALL BE UPGMARED AS NEEDED FOR UNEXPECTED STORM EVENTS AND TO ENSURE THAT SEDIMENT AND SEDIMENT LADRE WARTER OD ON LEWEL THE SITE.		2.3.1. CLEANUP PROCEDURES SHOULD BE CLEARLY POSTED. 2.3.2. CLEANUP MATERIALS SHOULD BE READLY AVARABLE 2.3.3. STOP THE SOURCE 2.3.4. CONTRH THE SPIL		FOR OPEN CHANNELS, PERMANENT STABILIZATION MEANS THE CHANNEL IS STABILIZED WITH MATURE VEOLTATION AT LEAST THREE INCHES IN HEXATT, WITH VELL-GRADED RIPPAR LINN OR WITH ANDTHER ROMERSSME LINNING GAVABLE OF WITHSTANDERS THE ANTICHATED FLO		
,	A. WASTE DISTRIBUTION SYSTEM INSTALLATION	MARITENANCE, LOCATION(S) OF BMP'S THAT FAILED TO OPERATE AS DESIGNED OR PROVED INADEQUATE FOR A PARTICULAR LOCATION (SOCATION(S) WHERE ADDITIONAL BMP'S ARE NEEDED THAT DID NOT EXIST AT THE TIME OF INSPIRITION AND NO CORRECTION ACTION REQUIRED		NECESSARY TO ENSURE THEIR CONTINUED FUNCTIONING.	3	NON-STORM WATER DISCHARGES		VELOCITIES AND FLOW DEPTHS WITHOUT RELIANCE ON CHECK DAMS TO SLOW FLOW, THEF MUST BE NO ENDERCE OF SLUMPING OF THE LINING, UNDERCUTTING OF THE BANKS, OR DOWN CUTTING OF THE CHANNEL.		
	1.4.1, ALL EXISTING CONTROLS WILL BE MAINTAINED DURING INSTALLATION OF THE WATER DISTRIBUTION SYSTEM, 1.4.2, DELAYS OF GREATER THAN 14 DAYS PRIOR TO START OF NEXT ACTIVITY WILL MANDATE	INCLUDING AND CANNES TO SWIPP NECESSARY AND IMPLEMENTATION ACTORS. NCLUDING ANY CHANGES TO SWIPP NECESSARY AND IMPLEMENTATION ACTORS. 4. THE REPORT SHALL BE MAINTAINED AT LEAST THREE YEARS FROM THE DATE THE SITE IS FINALLY.		THE ESC FACILITIES ON INACTIVE SITES SHALL BE INSPECTED AND MAINTAINED A MINIMUM OF ONCE A MONTH OR WITHIN THE 24 HOURS FOLLOWING A MAJOR STORM EVENT.		THE FOLLOWING NON-STORMWATER DISCHARGES MUST BE PROTECTED FROM CAUSING POLLUTION OR EROSION	XL	FERTILIZER REQUIREMENTS		
	STABILIZATION PROCEDURES. ACCEPTABLE METHODS OF STABILIZATION INCLUDE MULCHING AND TEMPORARY SEEDING.	STABILIZED. THE REPORT MUST BE SIGNED AND SHALL CONTAIN A CERTIFICATION THAT THE FACILITY IS IN COMPLIANCE WITH THE STORM WATER POLILUTION PRIVENTION PLAN AND THE		6. AT NO TIME SHALL MORE THAN ONE FOOT OF SEDIMENT BE ALLOWED TO ACCUMULATE WITHIN A CATCH BASIN, ALL CATCH BASINS AND CONVEYANCE LINES SHALL BE CLEANED PRIOR TO PAVING AND PRIOR TO FINAL INSPECTION, THE CLEANING OPERATION SHALL NOT FLUIDS SEDIMENT LIADEN		3.1. DISCHARGES FROM FIRE-FIGHTING ACTIVITIES 3.2. FIRE HYDRANT FLUSHINGS		1. TEMPORARY SEEDING FERTILIZER		
5	5. WASTEWATER COLLECTION SYSTEM INSTALLATION	NPDES PERMIT REFERENCED ABOVE. THE CONTRACTOR SHALL MAINTAIN THIS REPORT. THE REPORT SHALL BE SUBMITTED TO THE ENGINEER AND OWNER.		WATER INTO THE DOWNSTREAM SYSTEM.		3.3. WATER USED TO OWASH VEHICLES WHERE DETERGENTS ARE NOT USED 3.4. WATER USED TO CONTROL DUST		APPLY & MINIMUM OF 500 LBS PER ACRE OF A COMPLETE 10-10-10 FERTILIZER (11.5 POUNDS PER 1000 SQUARE FEET) OR EQUIVALENT DURING TEMPORARY SEEDING OF GRASSES UNLESS A SOL		

1.5. WASTEWATER COLLECTION SYSTEM INSTALLATION

1.1.1.1. LE LENTING COMINGE NUEL NE MINITERE DURINGETAULTION OF HER WARTUNGET X. USTER 1.2. DELAS DU ALCITE TIME IL DU ALCITE TIME IL MODIFICATE DELATION DE LE MINISTRATE AL DU ALCITE 1.6. CONSTRUCTION OF ROADS

16.1. ALL EXISTING CONTROLS WILL BE MAINTAINED DURING ROAD CONSTRUCTION. 1.6.2. GELAYS OF GREATER THAN 16 DAYS PRICE TO STANT OF NEXT ACTINITY WILL MANDATE STABILIZATION PROCEDURES. ACCEPTABLE METHODS OF STABILIZATION INCLUDE MULCING AND TEMPORARY SEEDING.

- 1,7. ORASSING
- 1.7.1. ALL EXISTING CONTROLS WILL BE MAINTAINED UNTIL GRASSING IS ESTABLISHED 1.7.2. AVY AREAS THAT ERODE OR WHERE GRASS DOES NOT ESTABLISH ITSELF SHALL BE RE-GRADED AND RE-GRADSED.

2. STORM WATER MANAGEMENT

- RUNGFF FROM THIS PROJECT WILL DISCHARGE INTO A STORM WATER MANAGEMENT SYSTEM. TREATMENT WILL OCCUR IN STORM WATER DETENTION PONDS.
- 3. OTHER CONTROLS

2.1. WHERE STABLIZATION BY THE 14TH DAY IS PRECLUDED BY SHOW COVER OF FROZEN GROUND CONSTITUNE STABLIZATION MEASURES MUST BE INITIATED AS SOON AS PRACTICABLE. 2. WHERE CONSTRUCTION ANTATION OF A PORTING OF WEST [ST ENFORMATING COASED. DAY LAWERT CONSTRUCTION ANTATION OF A PORTING OF THE STEEL STEEL OF THAT FOR THE STEEL STABLIZATION REASURES DON'THAT THE OF THE STEEL OF THAT FOR THE OF THE STEEL STABLIZATION MEASURES DON'THAT THAT THE OF THE STEEL OF THAT FOR THE OF THE STEEL STABLIZATION MEASURES DON'THAT TO BE OFFICIED OF THAT FOR THE OF THE STEEL STABLIZATION OF THE STEEL OF THE STEEL OF THAT FOR THE OF THE STEEL STABLIZATION MEASURES DON'THE STABLE OF THE STEEL STABLIZATION MEASURES DON'THE STABLE OF THE STEEL OF THE STEEL OF THE STEEL OF THE STEEL STABLIZATION OF THE STEEL OF THE

THE ROADS AND DRAINAGE SYSTEM WILL BE OWNED AND MAINTAINED BY ## AFTER CONSTRUCTION IS COMPLETE.

IF NECESSARY, SLOPES WHICH EXCEED EICHT (8, VERTICAL FEET SHOULD BE STABILIZED WITH SYNTHETIC OR VEGETATIVE MATS. IN ADDITION TO GRASSING J HYDROBEEDING. IT MAY BE NECESSARY TO INSTALL TEMPORARY SLOPE DRANS DURING CONSTRUCTION. TEMPORARY BEAMS MAY BE NEEDED UNTIL THE SLOPE IS BRONGHT TO GRAGE.

STABILIZATION MEASURES SHALL BE INITIATED AS SOON AS PRACTICABLE IN PORTIONS OF THE STEE WHERE CONSTRUCTION STITUTES HAVE TEAD AS SOON AS PRACTICABLE IN PORTIONS OF THE STEE WHERE CONSTRUCTION STITUTES HAVE TEAD AS A SOON AS PRACTICABLE IN PORTIONS OF THE STEE WHERE CONSTRUCTION STITUTES HAVE TEAD AS A SOON AS PRACTICABLE IN PORTIONS OF THE STEE WHERE CONSTRUCTION STATUTES HAVE TEAD AS A SOON AS PRACTICABLE IN PORTIONS OF THE STEE WHERE CONSTRUCTION STATUTES HAVE TEAD AS A SOON AS PRACTICABLE IN PORTIONS OF THE STEE WHERE CONSTRUCTION STATUTES HAVE TEAD AS A SOON AS PRACTICABLE IN PORTIONS OF THE STEE WHERE CONSTRUCTION STATUTES HAVE TEAD AS A SOON AS PRACTICABLE IN PORTIONS OF THE STEE WHERE CONSTRUCTION STATUTES HAVE TEAD AS A SOON AS PRACTICABLE IN PORTIONS OF THE STEE WHERE CONSTRUCTION STATUTES HAVE TEAD AS A SOON AS PRACTICABLE IN PORTIONS OF THE STEE WHERE CONSTRUCTION STATUTES HAVE TEAD AS A SOON AS PRACTICABLE IN PORTIONS OF THE STEE WHERE CONSTRUCTION STATUTES HAVE TEAD AS A SOON AS PRACTICABLE IN PORTIONS OF THE STEE WHERE CONSTRUCTION STATUTES HAVE TEAD AS A SOON AS A SO

VI. SC DHEC STANDARD NOTES

- ALL SEDMENT AND EROSION CONTROL DEVICES SHALL BE INSPECTED ONCE EVERY CALENDAR WEEK. IF PERIODIC RISPECTION OR OTHER INFORMATION INDICATES THAT A MIT HAS BEEN USED BARPROPRIATELY OR INCORRECTLY. THE PERINTER WORTADORESS THE INELESSARY REPLACEMENT OR NOOFICATION REQUIRED TO CORRECT THE BINP WITHIN 48 HOURS OF IDENTIFICATION.

4. AT NO TIME SHALL MORE THAN ONE FOOT OF SEDIRENT RE ALLONED TO ACCUMULATE WITHIN A CATCH MARKIN ALL CATCH MASHIS AND CONCENTRATE LINE SHALL BE CLEANDED PRODIT TO PAVING AND PRODIT TO FINAL INSPECTION. THE CLEANING OPERATION SHALL NOT FLUSH SEDIMENT LADEN WATER INFO THE DOWNSTERMAY STATE. STABLED CONSTRUCTION ENTRANCES SHALL BE RESTALED AT THE BECOMMON OF CONSTRUCTION AND MARKARD ON THE DRANTON OF THE PROJECT. ADDITIONAL MEASURES MAY BE RECURED TO BESURE THAT ALL PAVED AREAS ARE REPT CLEAN FOR THE DURATION OF THE PROJECT. TO BESURE THAT ALL PAVED AREAS ARE REPT CLEAN FOR THE DURATION OF THE PROJECT.

- THE THE WAY IS AN A REAL AND A THE THE ADDRESS TO A REAL ADDRESS ADDRE
- 9. WATER MAY NOT BE DISCHARGED IN A MANINER THAT CAUSES EROSICH. SEDIMENTATION. OR FLOODING OF THE SHE ON DOWNSTREAM PROFERTIES IN THE RECEIVENG GHARLES OR IN ANY STORM WATER NEET. WHICH SHE DEWATERIAG WATER VIDEO FROM THE SHE INCLUDING THERINGES SHALL BE THATELED ON ORE OF THE FOLLOWING
- 9.1. TEMPORARY SEDIMENTATION BASINS 9.2. SEDIMENT FILTERING BAGS

TO PROTECT AGAINST SPILLS TES F FERTILIZERS AND DETERGENTS

- INEEDED
- ER SYSTEM
- NS PRIOR TO SEEDING
- HE ASPS GSS, MACHINE CUT SOD AT A EXCLUDING TOP GROWTH AND THATC TO SUPPORT ITS OWN WEIGHT WHEN YED PIECES, AND TORN OR UNEVEN EN
- ANTING AND FROM SEPTEMBER 15 TO
- ALL REQUIREMENTS AND REGULATIONS E. THE SEVERAL VARIETIES OF SEED GGED TO SHOW NAME OF SEED. NET IR INFORMATION REQUIRED BY THE
- ING 96 PERCENT PURITY AND 85 PERCENT
- ND 85 PERCENT GERMINATION, Y AND 90 PERCENT GERMINATION.
 - AREA NOT TO BE COVERED BY 'ENT.
- MENT. F FINAL GRADING AND TEMPORARY FE FOR MORE THAN FOURTEEN (14) DAYS
- ED ANYTIME EXCEPT JUNE THRU OCTOBER EMPORANY COVER, THE CUNTRACTOR E TEMPORANY COVER, AT THE APPROPRIA MUST ACHEVE A STRAND OF PERMANENT NOT BE MORE THAN I BECH SQUARE IN AP

- POLUTION OR ENDORM 1. DISCINGUES TRAVIER-SAMPLIGATION ACTIVITIES 1. DISCINGUES TO WAILY OWNELS WHERE DETENDINGS 1. WHET BUILD TO WAILY OWNELS WHERE DETENDINGS 1. WHET BUILD TO WAILY OWNELS WHERE DETENDINGS 1. MOUTHE EXTERNAL REDURN TO WAIT DO WATER HER FUSIONS 1. MOUTHE EXTERNAL REDURN TO WAIT OWNEL TO WAIT HER FUSIONS 1. MOUTHE EXTERNAL REDURN TO WAIT OWNEL TO WAIT HER FUSIONS 2. MOUTHE EXTERNAL REDURN TO WAIT OWNEL TO WAIT HER FUSIONS 2. MOUTHE EXTERNAL REDURN TO WAIT OWNEL TO WAIT HER FUSIONS 2. MOUTHE EXTERNAL REDURNS OF COMPLEX SECOND THE REDUCTION OF WHERE 2. MOUTHE EXTERNAL REDURNS OF WAIT HERE FUSIONS ALL REDUCTIONS AND THE 3. MOUTHE EXTERNAL REDURNS OF WAIT FOR WAITHER WAITHER 3. MOUTHER ACTIVITY DELANDARING ON COMPLEX FUSIONS ALL REDUCTIONS 3. MOUTHER ACTIVITY DELANDARING ON COMPLEX FUSIONS ALL REDUCTIONS 3. MOUTHER ACTIVITY DELANDARING ON COMPLEX FUSIONS ALL REDUCTIONS AND THE REDUCTION 3. MOUTHER ACTIVITY DELANDARING AND COMPLEX FUSIONS ALL REDUCTIONS AND THE REDUCTION ON TO TO OTHER DELANDARING AND THE REDUCTION ON THE REDUCTION ON

- 4. CONSTRUCTION WASTES: DEMOLITION RUBBLE, PACKAGING MATERIALS, SCRAP BUILDING SUPPLIES, ETC.
- SUPPLIES, ETC. 4.1. SELECT DESIGNATED WASTE COLLECTION AREA 4.2. PROVIDE LIDS FOR WASTE CONTAINERS 4.3. WHEN POSSIBLE LOCATE CONTAINERS IN COVERED AREA 4.4. MAINTAIN CONSISTENT RELIVIAL SCHOOLE FOR WASTE

APPLY A MINIMUM OF 1001151 PER ACRE OF A COMPLETE 15-16-19 FERTURE (12) POWDD 7 FER THE THOUSENESS AND THE TRANSPORT OF THE THOUSENESS AND THE THOUSENESS AND THE TEST FRANCENTES A MAY REISE TRANSPORT TO COMPORE THE THEORY AND THE THOUSENESS THE THOUSENESS AND THE SOL IN POWDD OF COMPLETE THEORY AND THE THEORY AND THE TO 4 NO THE SOL IN THE THEORY AND THE THEORY AND THE THEORY AND THE THEORY AND THE TO 4 NO THE SOL IN THE THEORY AND THE THEORY AND THE THEORY AND THE THEORY AND THE TO 4 NO THE THEORY AND THE THEORY AND THE THEORY AND THE THEORY AND THE THEORY THE THEORY AND THE T XII. SWPP PREPARER CERTIFICATION INVERPLACED MY SIGNATURE AND SEAL ON THE DESIGN DOCUMENTS SUBMITTED SIGNIFYING THAT I ACCEPT RESPONSIBILITY OR THE DESIGN OF THE SYSTEM FURTHERL LOCKITY TO THE BEST OF MY MOVELEDIG AND BULET HAT THE DESIGN IS CONSISTEMT WITH HE RECORDENISTIO SITTLET CHAPTER IS OF THE CODE OF LANS OF SS. 1934 AS AMENDED FURSIANT TO RECULATION 7200 ET IN APPLICABLE, NOR ACCEMBANCE HITH THE TIGBLE AND CONDITIONS OF INCOME.

Any type and the second second

2. PERMANENT SEEDING FERTILIZER

LAURENS COUNTY WATER SEWER COMMISSION ISO NEW J-26108.0005 01/04/2022 MAI MAL

EC0.1



THOMAS HUTTON

Columbia www.f

REPLACEMENI

PS/FM CONTROL

PARKWAY

NOTES

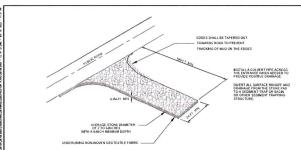
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A HUTTON A HUTTON ENGNETRING

		TEMPORARY	SEEDING - COASTAL		STORM							1
ECIES	LBS/AC JAN FEB	MAR APR	MAY JUN	JUL AUG SEP	OCT NOV DEC		NTROL LEGEND	EROSION CON		EROSION CONT		Neo.
BROWNTOP MILLET	ao I I	SANDY, E	ROUGHTY SITES			DESCRIPTION	PLAN_SYMBOL	DESCRIPTION	PLAN_SYMBOL	DESCRIPTION	PLAN SYMBOL	CHIC
RYE, GRAIN RYEGRASS	56 50					SILT FENCE		EROSION CONTROL BLANKET OR TURF REINFORCEMENT MAT		ROCK CHECK DAM	► ► ^{OR}	COTHICO
BROWNTOP MILLET	40 40	WELL DRAINED,	CLAYEY/LOAMEY SITE	S		CLEARING UNITS	cL	FLEXIBLE GROWTH MATRIX	FGM	POROUS BAFFLES		1
RYE, GRAIN OATS RYEGRASS	56 75 50					DIVERSION DIKE	⇒00⇒	BONDED FIBER MATRIX	BFM	STABILIZED CONSTRUCTION ENTRANCE	zzá	TH CARO
RYEGRASS	50					DIVERSION BERM	⇒DB⇒	SODDING	so	CONCRETE WASHOUT		105
PECIES	LBS/AC JAN FEE	MAR APR		JUL AUG SEP	OCT NOV DEC	TEMPORARY DIVERSION		SLOPED SODDING		STORM DRAIN INLET PROTECTION - TYPE A FILTER FABRIC		
BROWNTOP MILLET BAHIAGRASS	10 40	SANDY,	DROUGHTY SITES			PERMANENT DIVERSION	PD	STAKED SOD	-	STORM DRAIN INLET PROTECTION - TYPE	<u> </u>	
BROWNTOP MILLET BAHIAGRASS SERICEA LESPEDEZA	10 30 40					SUBSURFACE DRAIN	(=:sso(=:	STAKED SOD AROUND INLET		STORM DRAIN INLET PROTECTION - TYPE		
BROWNTOP MILLET ATLANTIC COASTAL	10 15					VEGETATED CHANNEL		RPRAP		HARDWARE FABRIC AND STONE		
PANICGRASS BROWNTOP MILLET SWITCHGRASS	PLS 10 8					RIP RAP LINED CHANNEL	NON RON	OUTLET PROTECTION - RIP RAP		BLOCK AND GRAVEL		
(ALAMO) LITTLE BLUESTEM SERICEA LESPEDEZA	PLS 4 20									RIGID INLET FILTER		
BROWNTOP MILLET WEEPING LOVEGRASS	10 8	WELL DRAINED	, CLAYEY/LOAMEY SIT	FS		ECB OR TRM LINED CHANNEL		OUTLET PROTECTION - ECO OR TRM		E SURFACE COURSE CURB INLET FILTER STORM DRAIN INLET PROTECTION - TYPE		
BROWNTOP MILLET BAHIAGRASS	10 40					PAVED CHANNEL	PC =	DUST CONTROL		F INLET TUBE	F	
RYE, GRAIN BAHIAGRASS LOVER, CRIMSON (ANNUAL)	10. 40 5					TREE PROTECTION	0	POLYACRYLAMIDE (PAM)	PAM	STORM DRAIN INLET PROTECTION - TYPE C IMPERVIOUS AREA	C	S
BROWNTOP MILLET BAHIAGRASS SERICEALESPEDEZA	10 30 40					SURFACE ROUGHENING	🗯 • LG	SEDIMENT BASIN		STORM DRAIN INLET PROTECTION - CATCH BASIN INSERT	I	THOMAS
BROWNTOP MILLET BERMUDA, COMMON	10 10					TOP SOLUNG	۲	SEDIMENT BASIN WITH SKIMMER		PIPE SLOPE DRAINS	0====	티
SERICEA LESPEDEZA BROWNTOP MILLET BERMUDA, COMMON	40 10 12					TEMPORARY SEEDING	TS	SEDIMENT TRAP		TEMPORARY STREAM CROSSING	间间	E
BROWNTOP MILLET	10 10 20					PERMANENT SEEDING	PS	ROCK SEDIMENT DIKE	P	LEVEL SPREADER		
BERMUDA, COMMON SERICEA LESPEDEZA	6 40					MULCHING	(M)	SEDIMENT TUBE	and the second second			~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
BROWNTOP MILLET SWITCHGRASS LITTLE BLUESTEM	10 8 PLS								J	CONSTRUCTION SEQUENC		10
InclandRaSS			, , , , , , , , , , , , , , , , , , ,	- I . I	I I		AMITO AMERICA VASSCATTON AMITO AMERICA VASSCATTON INTELNATIONAL POLYMAN INTELNATIONAL PO	NO DAVIGONALDITAL COVITICO. NET METAL PROTECTICA ACENCY METAL PROTECTICA ACENCY DEMOLATION DE DEMOLATION CONTOL DE DEMOLATION CONTOL N N N N METAL SECTOR SECTOR STATUS ST	Ortan Control or A Ortan Control or A Ortan Control or A Ortan Control orta Ortan Control orta Ortan Control ortan Ortan Control Ortan Contro Ortan Control	LE LANA PRIVATES AND CONTROLS STORE THE AND CONTROLS AND CONTROLS AND CONTROLS AND MAKE LOCAL CONTROLS AND AND CONTROLS AND MAKE LOCAL CONTROLS AND	LES A VER PRINCIPAL SEDURUT TRANS ORADRA, NETAL ADDITIONAL MASURES DOWNLO GARDNOL MASURES DOWNLO GARDNOL RENOT-CONTROL (IN ADMITS AND RENOT-CONTROL (IN ADMITS AND SECOND CONTROL (IN ADMITS AND SECOND CONTROL (IN ADMITS AND ADMITS AND ADMITS ADMITS AND ADMITS AND ADMITS AND ADMITS AND ADMITS AND ADMITS AND ADMITS AND ADMITS AND ADMITS ADMITS ADMITS ADMITS ADMITS ADMITS ADMITS ADMITS ADMITS ADMITS ADMITS ADMITS ADMITS ADMITS ADMITS ADMITS ADMITS	LAURENS COUNTY WATER
							RCP REINFORCED CONCRETE SCS SOB, CONSERVATION SER SWIPPP STORMWATER POLIUTIO	PIPE IVICE	11 BUILDING CONSTRUE ROADS, ETC.		OR PERMANENT STABILIZATION NTELY ON ALL DISTURBED AREAS WHERE OR COMPLETE. Y EROSION AND SEDIMENTATION CONTROL IN TAKES PLACE.	APPROVED SCALE

- TRM TURF REINFORCEMENT MAT VFS VEGETATED FILTER STRIP



WHEN AND WHERE TO USE IT. STABILIZED CONSTRUCTION DITRANCES SHOULD BE USED AT ALL POINTS WHERE TRAFFIC WILL BE LEAVING A CONSTRUCTION SITE AND MOVING DIRECTLY ONTO A PUBLIC ROAD.

TANT CONSIDERATIONS

INVULTING LOCADIDATIONS. IF WASHING SUCE PROVISIONS MUST BE MADE TO INTERCEPT THE WASH WATER AND TRAP THE SEDIMENT BEFORE IT IS CARRED OFFSITE WASHOONN FACILITIES SHALL BE RECURED AS DIRCTED BY SCHIECA SA REEDED, WASHOOWN AREAS IN GENERAL MUST BE ESTABLISHED WITH CRUSHED GRAVEL NO DARKIN INTO A SEDIMENT TRAP OR SEDIMENT BASH. CONSTRUCTION ENTRANCES SHOULD BE USED IN CONJUNCTION WITH THE STABILIZATION OF CONSTRUCTION ROADS TO REDUCE THE AMOUNT OF MUD PICKED UP BY VEHICLES.

INSTALLATION REMOVE ALL VEGETATION AND ANY OBJECTIONABLE MATERIAL FROM THE FOUNDATION AREA. DIVERT ALL SURFACE RUNOFF AND DRAINAGE FROM STONES TO A SEDIMENT TRAP OR BASIN.

INSTALL & NON-WOVEN GEOTEXTILE FABRIC PRIOR TO PLACING ANY STORE.

INSTALL & CULVERT PIPE ACROSS THE ENTRANCE WHEN NEEDED TO PROVIDE POSITIVE DRAINAGE.

THE ENTRANCE SHALL CONSIST OF I-INCH TO 3-INCH 050 STONE PLACED AT A MINIMUM DEPTH OF 6-INCHES.

MINIMUM DIMENSIONS OF THE ENTRANCE SHALL BE 24-FEET WIDE BY 100-FEET LONG. AND MAY BE MODIFIED AS NECESSARY TO ACCOMMODATE STE CONSTRAINTS, THE EDGES OF THE ENTRANCE SHALL BE TAPERED OUT TOWARDS THE ROAD TO PREVENT TRACKING OF MUD AT THE EDGE OF THE ENTRANCE.

INSPECTION AND MAINTENANCE

CHECK FOR MUD AND SEDMENT BUILD/P AND PAD INTEGRITY, MAKE DALY INSPECTIONS DURING PERIODS OF WET WEATHER. MAINTENNICE IS REQUIRED MORE FREQUENTLY IN WET WEATHER CONSTITUNE, RESHAPE THE STONE PAD AS REEDED FOR DRAMAGE AND INCOFF CONTROL.

WASH OR REPLACE STONES AS NEEDED. THE STONE IN THE ENTRANCE SHOULD BE WASHED OR REPLACED WHENEVER THE ENTRANCE FAILS TO REDUCE MUD BEING CARRIED OFF-SITE BY VEHICLES. FREQUENT WASHING WILL EXTEND THE USEFUL LIFE OF STONE.

IMMEDIATELY REMOVE MUD AND SEDIMENT TRACKED OR WASHED ONTO PUBLIC ROADS BY BRUSHING OR SWEEPING. FLUSHING SHOULD ONLY BE USED WHEN THE WATER CAN BE DISCHARGED TO A SEDIMENT TRAP OR BASIN.



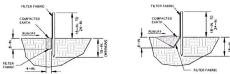
STABILIZED CONSTRUCTION ENTRANCE

12625

NOT TO SCALE

1.25 LB/LINEAR FT, STEEL POST FILTER F HEAVY DUTY PLASTIC THE BACKFILL TRENCH WITH RUNUFF USE EITHER FLAT-BOTTOM OR V-BOTTOM TRENCH -SHOWN BELOW SILT FENCE INSTALLATION

STORMWATER POLLUTION PREVENTION PLAN



V-SHAPED TRENCH DETAIL

FLAT-BOTTOM TRENCH DETAIL

WHEN AND WHERE TO USE IT.

WHERE THE MAXIMUM SHEET OR OVERLAND FLOW PATH LENGTH TO THE FENCE IS 100-FEET, WHERE THE MAXIMUM SLOPE STEEPHEES NORMAL PERPENDEULARITO FENCE LINE) IS 2H IV. THAT DO NOT RECEIVE CONCENTRATE FLORING GREATER THAN 0.5 CFS.

DO NOT PLACE SILT FENCE ACROSS CHANNELS OR USE IT AS A VELOCITY CONTROL BMP

MATERIALS

STELE 10515 SUG-ANOL IGNO STELE POSTS THAT MEET THE FOLLOWING WINAWA PHYSICAL REQUIREMDITS. COMPOSED OF IMM STRUCTUR STELE, WITH MINIAWA YELD STELEGISTIC OF NA 09474. MINICA 150 CONDERSTRUCTUR STELE, WITH AN IMMUNE AND STELEGISTIC OF ANALYSICAL TELEGIST OF LABINGES. WIGHL 157 CONDERSTRUCTUR STELEGISTIC OF ANALYSICAL STELEGISTIC OF AN ADVISOR OF A DATA MINICA 155 CONDERSTRUCTUR STELEGISTIC OF ANALYSICAL STELEGISTIC OF AN ADVISOR OF A DATA MINICA 155 CONDERSTRUCTUR STELEGISTIC OF ANALYSICAL STELEGISTIC OF AN ADVISOR OF A DATA MINICA 155 CONDERSTRUCTUR STELEGISTIC OF ANALYSICAL STELEGISTIC OF AN ADVISOR OF A DATA MINICA 155 CONDERSTRUCTUR STELEGISTIC OF AN ADVISOR OF A DATA ADVISOR OF A DATA ADVISOR OF A DATA ADVISOR OF A MINICA 155 CONDERSTRUCTUR STELEGISTIC OF A DATA ADVISOR OF A DATA ADVISOR OF A DATA ADVISOR OF A DATA ADVISOR OF ADVISOR OF A DATA ADVISOR OF A MINICA 155 CONDERSTRUCTUR ADVISOR OF ADVISOR OF A DATA ADVISOR OF ADVISOR OF ADVISOR OF ADVISOR OF A DATA ADVISOR OF ADVIS

GEOTEXTILE FILTER FABRIC FILTER FABRIC IS

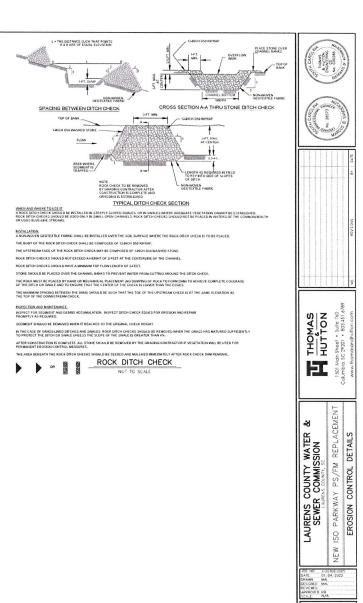
USE ONLY FABRIC APPEARING ON SCOOT APPROVAL SHEET #34 MEETING THE RECUIREMENTS OF THE MOST CURRENT EDITION OF THE SCOOT STANDARD SPECIFICATIONS FOR HIGHWAY CONSTRUCTION.

BETAILURE DETAILURE INSTALLATION

UMULATED AFTER TEMPORARY BEST MANAGEMENT PRACTICES (BMPS) ARE NO LONGER NEEDED, PERMANENTLY STABLER ISTURBED AREAS RESULTING FROM FINCE REMOVAL.

SILT FENCE

NOT TO SCALE



EC2.1

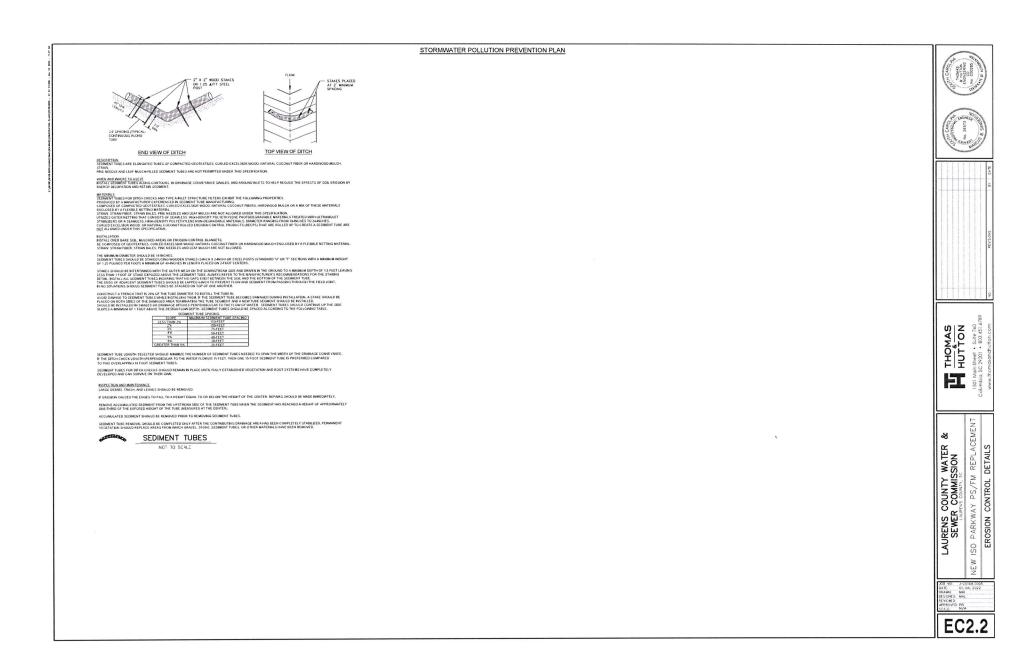


Exhibit D

PROJECT NARRATIVE

<u>Exhibit D</u>

Project Narrative and Objectives

Need:

Fibertex, one of Europe's leading manufacturers of nonwoven textiles, has two facilities in North America. One is in Ingleside, Illinois and the other is in Gray Court, Laurens County, South Carolina. The Gray Court facility produces material used in various products such as baby wipes, face masks, footwear, bedding, and furniture. Currently, they have one production line with an annual capacity of 14,000 tons of nonwoven textiles.

The Gray Court Fibertex Facility is adding a second production line, slated to be operational in the fourth quarter of 2022. Three (3) more lines are tentatively planned for the years 2025, 2027 and 2032.

Wastewater from the Fibertex is collected in the ISO Parkway Pump Station (IPPS) adjacent to the current facility on ISO Parkway. The pump station is owned and operated by the Laurens County Water & Sewer Commission (LCWSC). Currently, flow to this station, approximately 40,000 gpd, is exclusively from Fibertex.

In addition to Fibertex, these infrastructure improvements are necessary to accommodate the anticipated future increase in flow from Fibertex expansion(s), the Gray Court Owings School (currently on a septic system), potential neighboring residential and commercial tracts, and portions of the Town of Gray Court along Main Street.

The LCWSC has received preliminary approval for \$3,221,000 in funding, see Section F., Project Costs. LCWSC is requesting \$346,250 in ARPA funds from Laurens County to complete construction of the project. This will allow the LCWSC to maintain its current limited reserve fund balance for other needed projects in the County and minimize the potential for future rate increases to our customers.

Project Description:

LCWSC owns and operates an existing sanitary sewer collection system in the vicinity of the Fibertex property. Wastewater from this system flows to the ISO Parkway Pump Station. The pump station, originally constructed in 2017, consists of two (2) 15-HP submersibles with a duty point of 95 GPM at 180 feet TDH. Analysis of pump run times show a current average daily flow to the ISO Parkway Pump Station of approximately 40,000 GPD. Flow from the station is through a 4-inch, 16,000 LF force main that discharges into a receiving manhole located approximately three miles to the north, in Owings Industrial Park. Flow from this manhole is through a 12-inch gravity sewer line to the Owings Industrial Park Pump Station. The Owings Industrial Park Pump Station (OIPPS) transmits flow north via a series of force mains, gravity mains, and pump stations to its eventual treatment at Durbin Creek Wastewater Recovery Facility (DCWWRF) owned and operated by Renewable Water Resources (ReWa). Projected average daily flow to the ISO Parkway Pump Station is 405,000 gpd. Therefore, the existing pump station is currently undersized to accommodate the expected future flow.

This project will consist of the construction of a new duplex pump station to replace the existing station. The station will be equipped with a stand-by generator package to maintain operability in the event of power loss. Pumps will be sized to handle flow from the anticipated Fibertex expansion, Gray Court Owings School, a 15-acre commercial tract, a 61-acre residential tract and the "commercial" district of the Town of Gray Court. The 350-GPM pump station will be designed to be easily upgradable as growth increases. The 4-inch force main to the Owings Industrial Park will be replaced with a new 8-inch force main.

The proposed improvements will also decommission the existing ISO Parkway Pump Station. If possible, parts from the existing pump station will be removed and stored as spare parts for other similar sized pump stations with compatible equipment. LCWSC will also evaluate the feasibility of trailer mounting the existing generator so it can be used as a portable generator for other compatible pump stations. The total construction cost of the ISO Lift Station upgrade is \$3,798,000, which includes engineering.

The project schedule will take place over approximately 440 days. It is anticipated that the Engineering Design will take 60 days, Agency Permitting will take 50 days, Bidding and Award will take 60 days, and Construction will take 270 days. A more detailed project schedule table can be found in an Appendix to this application.

Feasibility:

Preliminary analysis of topography along the proposed force main alignments indicates typical construction conditions. High points exist along the 16,000 LF force main route, which will require air release valves (ARV) and manholes. The planned pump station and approximately 2,870 LF of the 16,000 LF of the force main will require property and easement acquisition from Fibertex, as these will be located off public right-of-way (ROW). All other pipeline routing will be installed within public ROW, thus minimizing the time and legal efforts required for property acquisition.

From available National Wetlands Inventory database information, there appear to be no wetlands or waters of the state along the proposed route, minimizing the environmental permitting efforts required prior to construction.

The force main, where crossing road intersections and railroad spurs, will be installed by the trenchless horizontal directional (HDD) drilling method. All other construction will be installed per typical open cut construction techniques.

Construction methods for this project will be typical. No extraordinary depths are anticipated. At the completion of design and successful permitting, the project will be developed into a single competitive bid package. The bid package will then be procured through LCWSC and South Carolina procurement procedures. Bid competition will be based on price, bidder experience, competence, and other LCWSC curriculum typical with South Carolina procedures.

Once a successful bidder is identified, a single contract award will be issued, and construction will commence on the project as designed. When construction is complete, project testing, startup and closeout will be conducted per LCWSC and SCDHEC protocols, at which point LCWSC will take ownership and maintenance responsibilities for the pump station and force main.

Evaluation (Benefits):

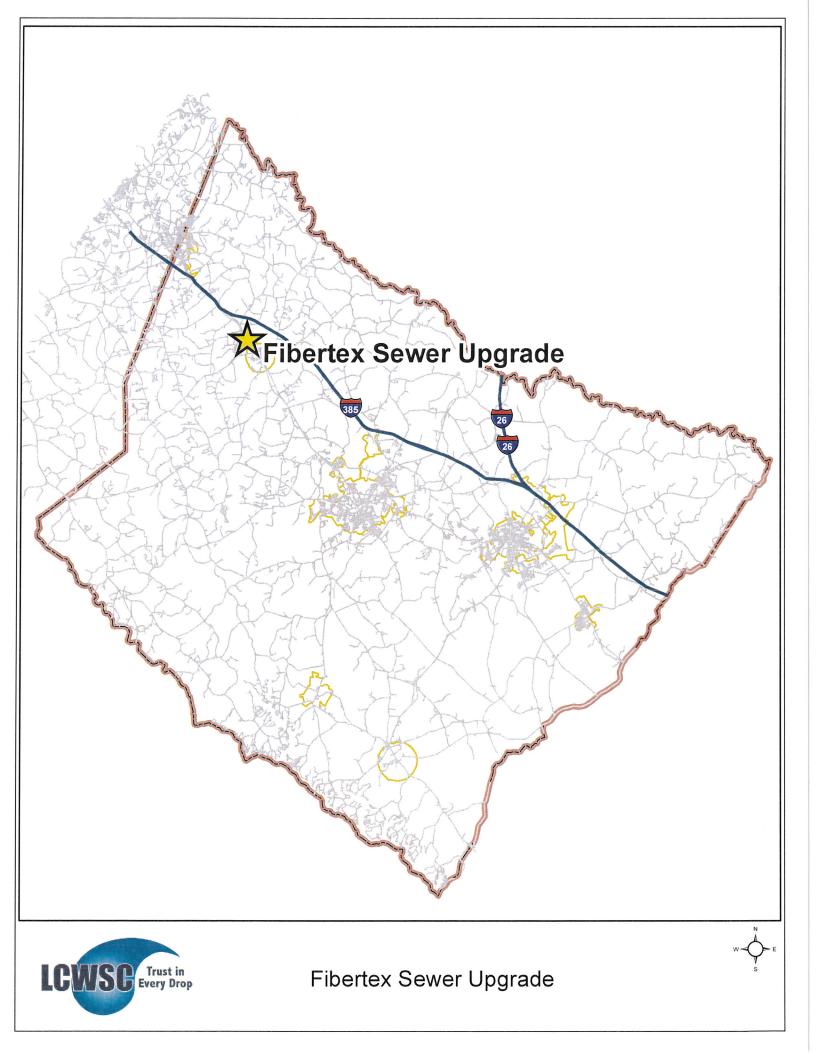
Successful completion of this project will allow Fibertex Industries to complete their expansion(s) plans at their Gray Court facility. Creating much need jobs in the community which is paramount in ensuring that Laurens County can quickly recover from the hardship and adversity that COVID-19 has caused the communities.

Laurens County demographics further demonstrate the need for this project. Though the County is in a prime location for industrial development, situated in the heart of Upstate SC, many residents have been unable to take advantage of the industrial growth in the upstate. Lack of good transportation can make it hard for many to make the commute.

This project will encourage and allow the residential, commercial, and industrial development to continue in this part of Laurens County and around the Town of Gray Court.

Exhibit E

LOCATION/SERVICE AREA MAPS



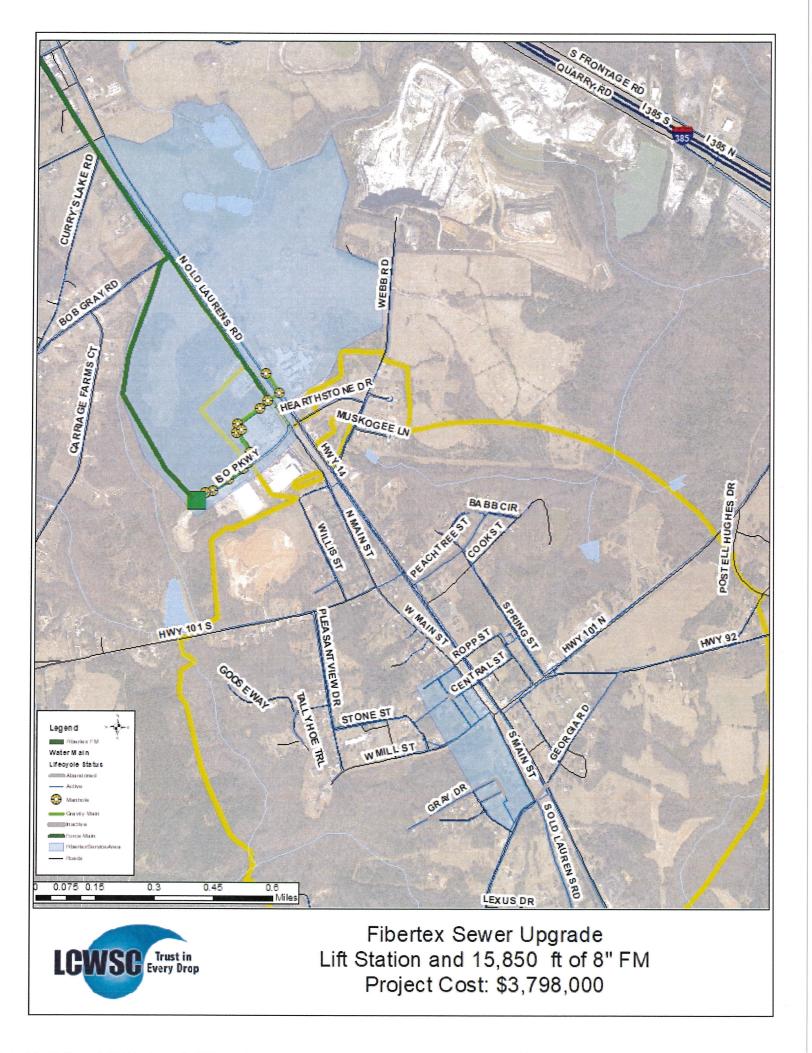


Exhibit F

Project Team:

The Laurens County Water and Sewer Commission (LCWSC) will be responsible for the administration and construction of this project. After construction, the LCWSC will be solely responsible for ownership, operations, and maintenance of the life of the project.

Exhibit G

CURRENT YEAR BUDGET

ANNUAL BUDGET

FISCAL YEAR 2022

Starting July 1, 2021



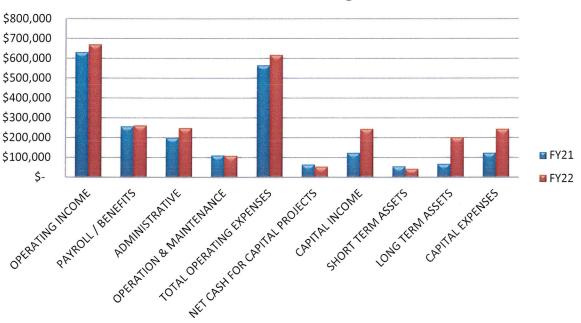
I. Sewer Collection Budget Summary

In FY2022 the annual budget included operating income for Sewer Collection of \$669,360 and operating expenses for Sewer Collection of \$616,545. The net revenue of \$52,816 plus expected capacity and tap fees of \$120,475 along Sewer Collection reserve funds are used to pay for annual capital improvements totaling \$242,675.

	FY2	21 BUDGET	202283	PROPOSED FY22 BUDGET		(CREASE / ECREASE)	%OF BUDGET
OPERATING BUDGET							
INCOME							
Volume Fees LCWSC	\$	457,297	\$	469,338	\$	12,041	70.12%
Volume & Base Fees (Billed by City of Clinton)	\$	67,200	\$	81,600	\$	14,400	12.19%
Monthly Base Fee (\$9/account)	\$	78,948	\$	92,880	\$	13,932	13.88%
O&M Surcharge	\$	6,120	\$	4,560	\$	(1,560)	0.68%
Industrial Repair Surcharge Underused Operational Surcharge	\$ \$	- 16,792	\$ \$	- 16,792	\$ \$	-	0.00% 2.51%
Grease Trap Fee	\$	1,200	\$	1,100	.թ \$	(100)	0.16%
Pump Station Maintenance / Surcharge (cost plus 10%)	\$	1,200	\$	1,470	\$	(100)	0.22%
Origination Fees	\$	1,620	\$	1,620	\$	-	0.24%
TOTAL OPERATING INCOME	\$	630,647	\$	669,360	S	38,713	100.00%
EXPENSES							
PAYROLL							
Gross Salaries (Includes Temporary Help)	\$	151,442	\$	156,106	\$	4,664	
Overtime / On Call	\$	15,025	\$	15,218	\$	193	
FICA/Medicare	\$	12,735	\$	13,106	\$	372	
S.C. Retirement	\$	25,458	\$	27,883	\$	2,426	
Employee Uniform Expenses	\$	4,260	\$	4,260	\$	-	
Employee YMCA Membership	\$	900	\$	900	\$	-	
S.C. Unemployment Insurance Health/Dental/Long-Term Disability	\$ \$	- 31,417	\$ \$	-	\$ ¢	-	
Insurance Disability (Short Term)	ծ \$	1,322	ծ \$	34,972 1,383	\$ \$	3,555 60	
Insurance Workers Compensation	\$ \$	4,750	\$	5,600	\$	850	
Employee Accrual Cost for Other Retirement Benefits	\$	7,873	\$	-	\$	(7,873)	
Employee Drug Test / Background Checks	\$	400	\$	400	\$	-	
Employee Health Services	\$	800	\$	800	\$	-	
TOTAL PAYROLL	\$	256,382	\$	260,628	\$	4,246	42.27%
ADMINISTRATIVE							
Administrative Fees	\$	174,163	\$	223,924	\$	49,761	
WD Billing Admin Fee	\$	4,410	\$	4,410	\$	-	
Employee License Renewal/Testing	\$	600	\$	600	\$	-	
Employee Reimbursement (Mileage)	\$	650	\$	650	\$	-	
Computers/Software Maintenance Mission Controls Service/Repair	\$ \$	1,250 6,986	\$ \$	1,250 6,986	\$ \$	-	
Phone Mobile (Usage/Purchase)	\$ \$	2,660	ծ \$	2,175	» \$	(485)	
Training Conferences / Seminars	\$	2,570	\$	1,995	\$	(575)	
Training Safety	\$	3,196	\$	3,196	\$	-	
Railroad R/W Fee	\$	2,902	\$	2,902	\$	-	
TOTAL ADMINISTRATIVE	\$	199,387	\$	248,088	\$	48,701	40.24%
OPERATION AND MAINTENANCE							
C Root & Grease Control	\$	3,250	\$	3,273	\$	23	
Chemicals (Herbicides / Pesticides)	\$	1,004	\$	1,045	\$	41	
E Backhoe CAT 420D	\$	625	\$	625	\$	-	
E Camera and Trailer	\$	750	\$	250	\$	(500)	
E Oil and Lube	\$	200	\$ ©	250	\$	50	
E Other Equipment Maintenance	\$ ¢	500 750	\$	500	\$	-	
E Pressure Washer Harbin E Treator/loader 2012 M8540 Kubata	\$ ¢	750	\$ ¢	880	\$	130	
E Tractor/loader 2012 M8540 Kubota E Trailer Maintenance	\$ \$	1,000 600	\$ \$	1,000 600	\$ \$	-	
	Ф	000	Ф	000	Ф	-	

	FY21 BUDGET			PROPOSED		NCREASE /	%OF BUDGET
			FY	22 BUDGET	(1	DECREASE)	
E Polaris Rangers (2)	\$	500	\$	500	\$	-	
Fittings & Supplies	\$	1,000	\$	500	\$	(500)	
Pump Station Maintenance / Surcharge	\$	2,400	\$	-	\$	(2,400)	
LS Maintenance	\$	15,000	\$	15.000	\$	(2,100)	
LS Force Main Maintenance	\$	3,600	\$	3,600	\$	-	
LS Portable Generator	\$	438	\$	438	\$	-	
M Portable Pump	\$	213	\$	213	\$	-	
Enoree Septic	\$	400	\$	200	\$	(200)	
Right of Way	\$	19,200	\$	18,600	\$	(600)	
Tools & Supplies	\$	1,500	\$	1,500	\$	-	
Maintenance Tools & Supplies	\$	350	\$	350	\$	-	
Tools Safety Equipment	\$	2,730	\$	2,730	\$	-	
Utilities Connexial Blvd	\$	-	\$	2,184	\$	2,184	
Utilities Country Fresh	\$	1,920	\$	U. Maria	\$	(1,920)	
Utilities Gray Court A	\$	2,520	\$	2,472	\$	(48)	
Utilities HWY 56	\$	1,644	\$	1,644	\$	-	
Utilities HWY 25	\$	2,436	\$	2,436	\$	-	
Utilities HWY 385	\$	756	\$	660	\$	(96)	
Utilities HWY 76	\$	1,176	\$	1,140	\$	(36)	
Utilities ISO Parkway	\$	1,680	\$	4,176	\$	2,496	
Utilities Jail	\$	2,244	\$	1,812	\$	(432)	
Utilities O'Dell	\$	2,088	\$	2,088	\$	-	
Utilities Owings Industrial Park	\$	3,960	\$	3,732	\$	(228)	
Utilities Reedy Creek	\$	6,720	\$	6,852	\$	132	
Utilities Sullivan Rd	\$	5,112	\$	5,472	\$	360	
Utilities Woodfield	\$	1,368	\$	1,932	\$	564	
Utilities Owings #2	\$	1,728	\$	2,388	\$	660	
WW Gasoline/Diesel	\$	10,560	\$	11,363	\$	803	
WW Off Road Fuel	\$	3,200	\$		\$	(3,200)	
WW07 Maintenance - 2 ton Dump Truck	\$	600	\$	600	\$	-	
WW11 Maintenance - Collection F450 4x4	\$	650	\$	650	\$	-	
WW13 Maintenance - Collection Dodge Ram	\$	625	\$	625	\$	-	
WW14 Maintenance - C\J F450 Boom Truck	\$	1,000	\$	1,000	\$	-	
WW15 Maintenance - C\J F150 4x4	\$	650	\$	650	\$	-	
WW18 Maintenance-Collection New 250	\$	600	\$	650	\$	50	
WW19 Maintenance - Gene	\$	650	\$	650	\$		
WW20 Maintenance - Barry	\$	600	\$	600	\$	-	
TOTAL OPERATION & MAINTENANCE	\$	110,496	\$	107,829	\$	(2,667)	17.49%
TOTAL OPERATING EXPENSE	\$	566,266	\$	616,545	\$	50,279	100.00%
NET CASH FOR CAPITAL PROJECTS	5 S	64,382	\$	52,816	\$	(11,566)	100.0070
NET CASH FOR CATITAL TROJECTS	9	04,502	Ψ	52,010	9	(11,500)	
CAPITAL BUDGET							
INCOME	¢	(1.202	¢	50.014	¢	(11 = 20)	01 7 (0)
Revenue	\$	64,382	\$	52,816	\$	(11,566)	21.76%
Reserve Funds	\$	48,446	\$	69,384	\$ ¢	20,938	28.59%
Interest Income	\$	-	\$	-	\$	-	0.00%
New Account Fees (Capacity Fees)	\$	-	\$	1,975	\$	1,975	0.81%
Capacity Fees Owings	\$ ¢	-	\$ ¢	-	\$ ¢	-	0.00%
Tap Fees	\$ ¢	-	\$ ¢	118,500	\$ ¢	118,500	48.83%
Assets Sold	\$	10,000	\$	-	\$	(10,000)	0.00%
TOTAL CONTRIBUTED CAPITAL INCOME	S	122,828	\$	242,675	\$	119,847	100%

	FY2	1 BUDGET	PROPOSED 22 BUDGET	VCREASE / ECREASE)	%OF BUDGET
EXPENSES					
SHORT TERM ASSETS					
Vehicle Purchase	\$	16,000	\$	\$ (16,000)	
Equipment Purchase	\$	37,500	\$ 36,950	\$ (550)	
Tool Purchase	\$	825	\$ 5,000	\$ 4,175	
Computer/Phone/ Software	\$	750	\$ 350	\$ (400)	
TOTAL SHORT TERM ASSETS	\$	55,075	\$ 42,300	\$ (12,775)	17.43%
LONG TERM ASSETS					
New Taps	\$	-	\$	\$ -	
Owings Capacity Reserve Fund	\$	-	\$	\$ -	
Laurens County Sewer Service Master Plan Study	\$	-	\$ 12,375	\$ 12,375	
CDBG Grant - Lydia Mill	\$	40,000	\$	\$ (40,000)	
ISO Parkway / Fibertex Pump Station Upgrade	\$	-	\$ 100,000	\$ 100,000	
Pump Station Rehabilitation	\$	17,753	\$ 13,000	\$ (4,753)	
Force Main Rehabilitation	\$	-	\$ March (199 <mark>2</mark>)	\$ -	
Manhole Rehab	\$	-	\$	\$ -	
Gravity Sewer Line Rehab Projects	\$	-	\$ 65,000	\$ 65,000	
Sewer Meter Rehab & New Installation	\$	10,000	\$ 10,000	\$ -	
Deprecation	\$	-	\$ -	\$ -	
TOTAL LONG TERM ASSETS	\$	67,753	\$ 200,375	\$ 132,622	82.57%
TOTAL CAPITAL EXPENSES	\$	122,828	\$ 242,675	\$ 119,847	100.00%
TOTAL EXPENSES	\$	689,094	\$ 859,220	\$ 170,126	
NET CASH FOR RESERVE FUNDS	\$	0	\$ (0)	\$ (0)	



Collection Budget

Collection System

- 1. Overall Budget: \$859,220 (Increase of \$170,126)
- 2. Operating Budget: \$616,545 (Increase of \$50,279)
- 3. Increase in income by \$38,713
 - Increase in volume fees LCWSC and monthly base fee due to Winterbrook phase 2 and part of Winterbrook phase 3 coming online
 - Adjustment in volume & base fees (Billed by City of Clinton) to correct allocation between collection and treatment for Lydia Mill charges
- 4. Payroll and Benefits increased by \$4,246
 - Includes a 1.0% increase in South Carolina Retirement System
 - Includes a 2.6% increase for the State Health Insurance Plan starting in January 2022
 - Includes various merit increases for employees
- 5. Administrative increased by \$48,701
 - Increase in Administration Fee Allocation See Administration Budget
- 6. Operation and Maintenance decreased by (\$2,667)
 - Decrease in pump station maintenance / surcharge
 - Increase in utilities
 - Decrease in off-road fuel due to utilizing fuel cards

7. Capital Budget: \$242,675 (Increase of \$119,847)

- Revenue from operations: \$52,816 (Decrease of \$11,566)
- Reserve funds: \$69,384 (Increase of \$20,938)
 - To cover ISO Parkway / Fibertex Pump Station upgrade engineering
 - Increase in capacity fees and tap fees due to Winterbrook phase 2 and phase 3
- Decrease in assets sold

- 8. Short Term Assets decreased by (\$12,775)
 - No vehicle purchase
 - Decrease in equipment purchase but still includes a new backhoe
 - Increase in tool purchase to include a new camera and smoke machine; split cost with Clinton / Joanna (Wastewater Treatment)
- 9. Long Term Assets increased by **\$132,622**
 - Increase for Laurens County Sewer Service Master Plan Study
 - Decrease in CDBG project local match for Lydia Mill completed in FY21
 - Increase for ISO Parkway / Fibertex Pump Station upgrade engineering
 - Decrease in pump station rehabilitation
 - Increase in gravity sewer line rehabilitation

Exhibit H

AUDITED FINANCIAL STATEMENTS

LAURENS COUNTY WATER AND SEWER COMMISSION LAURENS, SC

FINANCIAL STATEMENTS

JUNE 30, 2021 (With Comparative Totals for June 30, 2020)

LAURENS COUNTY WATER AND SEWER COMMISSION YEAR ENDED JUNE 30, 2021

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LAURENS COUNTY WATER AND SEWER COMMISSION YEAR ENDED JUNE 30, 2021

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LOVE BAILEY

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Honorable Board of Commissioners Laurens County Water and Sewer Commission Laurens, South Carolina

We have audited the accompanying financial statements of Laurens County Water and Sewer Commission, Laurens, South Carolina, as of and for the year ended June 30, 2021, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Laurens County Water and Sewer Commission as of June 30, 2021, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

As discussed in Note 12 to the financial statements, Laurens County Water and Sewer Commission recorded a prior period adjustment related to a management estimate regarding depreciation.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension plan schedules and other postemployment benefit plan schedules as listed in the table of contents, be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Laurens County Water and Sewer Commission's basic financial statements. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2021, on our consideration of the Laurens County Water and Sewer Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Laurens County Water and Sewer Commission's internal control over financial reporting and compliances.

Love Bailey & Associates, LLC

Love Bailey & Associates, LLC Laurens, South Carolina December 13, 2021

This section presents management's analysis of the Laurens County Water & Sewer Commission (the "Commission") financial condition and activities for the year. This information should be read in conjunction with the financial statements.

FINANCIAL ANALYSIS AND HIGHLIGHTS

The accounts of the Commission are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are self-supporting and are thus accounted for with a separate set of accounts. The opinion of management and the supporting facts presented in this discussion are based on the combined financial statement of all the funds.

The Commission's financial condition is stable with a 3% increase in operating revenue and a 11% increase in net position. This stability can be contributed primarily to continued increases in water sales, water tap fees and wastewater treatment revenues. Management believes consumption is slightly increasing in water sales and that the recently adopted rate plan for sewer collection and sewer treatment will result in sufficient operating revenue. The following are key financial highlights:

- Total assets did increase by \$42.7 million or 35% from the previous fiscal year, primarily from an increase in cash and capital assets. At year-end total assets were \$165.7 million which exceeded total liabilities by \$57.5 million. The Commission's Net Position is still strong at \$58.3 million, an increase of \$5.6 million or 11% from the previous fiscal year.
- Unrestricted cash and cash equivalents to support short-term operations were \$7.9 million compared to \$5.9 million the prior year.
- Operating revenues for fiscal year 2021 increased 3% or \$376 thousand, compared to the previous fiscal year.
- Operating expenses for fiscal year 2021, before depreciation, decreased 7% or \$529 thousand, compared to fiscal year 2020.
- Total operating income for the year was \$1.6 million compared to an operating income of \$1.9 million in the prior year.
- Ratios of operating income to total operating revenues are at 13% for 2021 compared to 16% for 2020.
- Long-term debt increased from \$59.7 million in 2020 to \$96.8 million in 2021; an increase of 38 percent however Series 2020 Anticipation bonds of \$42.7 million were paid in full subsequent to yearend.

OVERVIEW OF ANNUAL FINANCIAL REPORT

Management's Discussion and Analysis (MD&A) serves as an introduction to the basic financial statements and supplementary information. The MD&A represents management's examination and analysis of the Commission's financial condition and performance.

The financial statements report information about the Commission using full accrual accounting methods as utilized by similar business activities in the private sector. However, rate-regulated accounting principles applicable to private sector utilities are not used by government utilities.

The financial statements include a statement of net position; a statement of revenues, expenses and changes in net position; a statement of cash flows; and notes to the financial statements. The statement of net position presents the financial position of the Commission on a full accrual historical cost basis and provides information about the nature and amount of resources and obligations at year-end. The statement of revenues, expenses, and changes in net position presents the results of the business activities over the course of the fiscal year and information as to how the net position changed during the year

The statement of cash flows presents changes in cash and cash equivalents, resulting from operational, financing and investing activities. This statement presents cash receipts and cash disbursement information, without consideration of the earnings event, when an obligation arises, or depreciation of capital assets.

The notes to the financial statements provide required disclosures and other information that are essential to a full understanding of material data provided in the statements; the notes present information about the Commission's accounting policies, significant account balances and activities, dependencies, obligations, and commitments, if any.

The financial statements were prepared by the Commission's external independent auditors from the detailed books and records of the Commission. The financial statements were audited and adjusted, if material, during the independent external audit process.

ECONOMIC CONDITION AND OUTLOOK

The Commission operates in all of Laurens County and portions of southern Greenville County with the exceptions of areas inside the municipal boundaries of Laurens, Clinton and Gray Court, and agreed upon areas contiguous thereto.

Customer growth rate within the Commission's service area continues to increase and there are no signs that this growth is slowing, quite the opposite. Several sites in the upper part County, were public sewer is available, are being considered for large residential developments in excess of 2000 lots. Additionally, because South Carolina is known as an extremely pro-business State, it is anticipated the Upstate of South Carolina, including Laurens County, will continue to see robust growth as the U.S. economy starts to recover from the pandemic. The County has already seen more industrial RFI's (Request for Information) that it did all last year.

The three Clinton Corporate Industrial Parks and associated hotel/restaurant development continues to draw interest from companies looking to locate to the region. The Clinton-Adiar Industrial Park, located near the intersection of I-385 and I-26, is home to General Electric and a "Spec" building being consider by another prospective industry. The Pharmacy school and Physicians Assistance Curriculum at Presbyterian College has brought in new faculty members and increased enrollment at the college. This has led to new housing in the form of several apartment complexes and many renovations to existing housing that was formerly unoccupied. The college has adopted a new strategic plan for the next decade that will lead to continue growth in enrollment and engagement in the community. These activities indicate that the Clinton area is poised for growth which will help sustain if not slightly increase sewer revenue moving forward.

Just over 14 years ago the Commission constructed significant water and sewer infrastructure, including a 1,000,000-gallon elevated tank, in the northern part of its service area to provide enough water and sewer service for both large and small manufacturing facilities that were anticipated to locate in this part of Laurens County. Shortly thereafter, construction of the German owned ZF Transmissions facility in Phase I of Owings Industrial Park was complete. The 1,200,000-square foot manufacturing facility and the associated research and development facility employ over 2,200 people and manufactures some of the most advanced transmissions for automobile suppliers all over the world. Inteplast Group, a plastic company, located in Phase III of the Owings Industrial Park, currently employees 350 employees. A new industrial park, the Connexial Center, is being developed near the Owings Industrial Park. The 500-acre park is almost complete and is home to a 150,000 square foot Spec that was recently purchased by company relocating to the area. Finally, in FY 2018 the Commission installed a \$1.5 million sewer collection system to extend sewer service to an existing industrial park just over two miles south of the This sewer collection system, funded by the Economic Development Owings Industrial Park. Administration (EDA), serves an existing industrial building that has been purchased and repurposed by Fibertex Nonwovens (Fibertex). Fibertex has since decided to locate their North American headquarters at this site and further expand the production lines. As a result, LCWSC has received another \$2.0 million in grant funds from the EDA and an additional \$500 thousand in grant funds from the SC Rural Infrastructure Authority to upsize this entire sewer system to serve Fibertex expansion and other adjacent industrial and residential sites. Industrial prospects continue to look in this area of the County as an attractive location given its proximity to interstate I-385 and Greenville County. For this reason, management anticipates that the industrial/commercial/residential population in the northern part of the Commission's service area will substantially increase over the next 20+ years.

With northern and southern Laurens County primed for industrial development and the residential growth associated with these developments and the development of Lake Greenwood, the Commission's financial outlook for the future continues to look very strong. To better encourage this growth, the Commission will continue to play a leadership role in economic development for Laurens County.

TOTAL NET POSITION

The following schedule is a summary of Commission's net position for the fiscal year ended June 30, 2021 and the amount and percentage differences in relation to the prior year net position. The Commission's net position improved 11 percent over the prior fiscal year or \$5.6 million.

Total Net Position

	Totalite	 Sicion		
			Increase	Percent
			(decrease)	increase
	<u>FY 2021</u>	<u>FY 2020</u>	<u>from FY 20</u>	<u>(decrease)</u>
<u>Assets</u>				
Total Cash	\$ 7,938,040	\$ 5,992,064	\$ 1,945,976	32%
Restricted Cash for Debt Service	866,420	829,852	36,568	4%
Restricted Cash ¹	44,973,813	31,514,849	13,458,964	43%
Due from Gray Court	127,293	155,580	(28,287)	-18%
Net Receivables	1,133,579	2,166,256	(1,032,677)	-48%
Other Assets	169,941	156,746	13,195	8%
Capital assets	110,548,058	82,232,752	28,315,306	34%
Total assets	 165,757,144	123,048,099	42,709,045	35%
Deferred Outflows/Inflows				
Deferred Outflows - Pension	788,975	642,415	146,560	23%
Deferred Inflows - Pension	(17,284)	(120,397)	103,113	-86%
Loss on Refunding of Debt	7,863	15,454	(7,591)	-49%
Total Deferred Outflows	 779,554	537,472	242,082	45%
Liabilities				
Current liabilities	48,348,373	5,689,140	42,659,233	750%
Long-term liabilities	51,922,025	58,337,221	(6,415,196)	-11%
Other Non-Current Liabilities	7,955,586	6,925,125	1,030,461	15%
Total liabilities	 108,225,984	70,951,486	37,274,498	53%
Net Position				
Net invested in capital assets	56,182,434	52,379,436	3,802,998	7%
Restricted for Debt Service	866,420	829,852	36,568	4%
Restricted for Future Capacity	2,160,075	1,788,599	371,476	21%
Unrestricted	(898,215)	(2,363,802)	1,465,587	-62%
Total net position	\$ 58,310,714	\$ 52,634,085	\$ 5,676,629	11%

Note 1: Restricted cash consists of Construction Funds and Capacity Fees

REVENUES

The following schedule presents a summary of Commission's revenues for the fiscal year ended June 30, 2021 and the amount and percentage differences in relation to prior year revenues.

			In	crease	Percent
		Percent	(de	crease)	increase
Operating Revenues	<u>Amount</u>	<u>of Total</u>	<u>fror</u>	<u>m FY 20</u>	<u>(decrease)</u>
Sewer Collection Revenues	\$ 625 <i>,</i> 586	5%	\$	38,564	7%
Wastewater Treatment Revenues	1,826,845	15%		(83,545)	-4%
Water Sales	8,627,868	70%		80,492	1%
Tap Fees and penalties	905,627	7%		294,203	48%
Other Operating Income	368,240	3%		35,062	13%
Total Operating Revenue	\$ 12,354,166		\$	364,776	3%
-					
			In	crease	Percent
		Percent	(de	crease)	increase
Non-Operating Revenues (Expenses)	<u>Amount</u>	<u>of Total</u>	<u>fror</u>	<u>m FY 20</u>	<u>(decrease)</u>
Property Tax Collections	\$ 375,920	-50%		(13,010)	-3%
Interest Earned	14,736	-2%		(98 <i>,</i> 960)	-87%
Insurance Proceeds	42,113	-6%		42,113	100%
Interest Expense	(1,419,779)	187%		(999 <i>,</i> 081)	237%
Bond Administration Expense	(30,609)	4%		(23 <i>,</i> 820)	351%
Gain on Sale of Assets	9,560	-1%		(60 <i>,</i> 997)	62%
Capacity Fees	435,375	-57%		165,905	62%
Miscellaneous Income (Expense)	43,083	-6%		266,835	-119%
Sale of Service Area	1,203,161	86%	:	1,203,161	100%
Non Cash - State Retirement	(263,796)	35%		(76,366)	41%
Non Cash - Post Employment Expense	(516,990)	68%		(358,023)	225%
Total Non-Operating Revenues (Expenses)	\$ (107,226)		\$	(602,980)	-31%

EXPENSES

The following schedule presents a summary of Commission's expenses for the fiscal year ended June 30, 2021 and the amount and percentage differences in relation to prior year expenses.

			Increase	Percent
		Percent	(decrease)	increase
Expenses	<u>Amount</u>	<u>of Total</u>	<u>from FY 20</u>	<u>(decrease)</u>
Salaries and Employees' Benefits	\$ 3,003,814	28%	\$ (24,540)	-1%
Liability Insurance	93,505	1%	5 <i>,</i> 649	6%
Water Purchase	2,343,452	22%	201,732	9%
Contract Plant Operations	187,205	2%	36,156	24%
Utilities	415,972	4%	45,256	12%
Telephone and Other Communications	84,547	1%	(2,442)	-3%
Vehicle and Equipment	269,504	3%	54,012	25%
Repairs and Maintenance	702,289	7%	104,389	17%
Audit and Legal Fees	113,317	1%	47,794	73%
Engineering Fees	38,500	0%	5,910	18%
Depreciation	2,715,727	25%	206,972	8%
Flow Monitoring	18,900	0%	16,200	600%
Economic Development	35,710	0%	(141)	0%
Billing	86,550	1%	(10,180)	-11%
IVR and Merchant Fees	118,925	1%	14,080	13%
All Other	494,315	5%	26,390	6%
Total Expenses	\$ 10,722,232		\$ 727,237	7%

CONTRIBUTED CAPITAL

Capital Contributions for the fiscal year ended June 30, 2021 were \$4,151,920. This is a decrease of 6 percent or \$402,692 from the prior fiscal year's capital contributions. Capital contributions to the Commission are detailed in Note 4.

CAPITAL ASSET AND DEBT ADMINISTRATION

CAPITAL ASSETS

At the end of 2021, the Commission had invested \$110.5 million in capital assets. This amount represents an increase (including additions and deductions) of \$28.3 million from the prior year. More detailed information about the Commission's capital assets is presented in Note 3 to the financial statements.

	In		Increase	Percent	
				(decrease)	Increase
Capital Assets		<u>FY 2021</u>		<u>from FY 20</u>	<u>(decrease)</u>
Land & Right of Ways	\$	1,602,073	\$	25,748	2%
Buildings, Furniture & Fixtures		4,295,979		67,668	2%
Mains, Pumps & Accessories		14,720,007		2,059,362	16%
Water Distribution System		56,528,656		1,840,991	3%
Water Capacity Rights		4,342,243		-	0%
Sewer WWTP and Lines		23,226,429		177,143	1%
Dam, Intake Tower & Other		4,038,145		-	0%
Equipment		1,343,126		85,190	7%
Vehicles		886,635		71,112	9%
Recreation Park		1,323,485		-	0%
Construction in Progress		47,852,888		26,596,217	125%
Accumulated Depreciation		(49,609,558)		(2,606,075)	-6%
Net	\$	110,550,108		\$ 28,317,356	34%

LONG-TERM DEBT AND CAPITAL LEASES

At year-end, the Commission had \$96.87 million in bonds, notes and capital leases outstanding; a increase of 38 percent or \$41.3 million from the prior year. More detailed information about the Commission's long-term liabilities is presented in Note 5 to the financial statements.

	51/ 2024	51/ 2020	Increase (decrease)	Percent Increase
Outstanding Debt Bonds and Notes	<u>FY 2021</u> \$ 96,878,373	<u>FY 2020</u> \$ 59,708,184	from FY 20 \$ 37,170,189	<u>(decrease)</u> 62%
Capital Leases	ې ۶,۶/۶/۶/۶ -	Ş 59,708,184 -	- ⁻	0%
Total	\$ 96,878,373	\$ 59,708,184	\$ 37,170,189	62%

CONTACTING THE COMMISSION'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, and creditors with a general overview of the Commission's finances and to demonstrate the Commission's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Jeff Field, P.E., Executive Director, Post Office Box 1006, Laurens, South Carolina 29360.

LAURENS COUNTY WATER AND SEWER COMMISSION COMBINED STATEMENTS OF NET POSITION JUNE 30, 2021

(with summarized comparative totals for June 30, 2020)

	2021		 2020	
ASSETS				
Current Assets				
Cash and cash equivalents	\$	7,938,040	\$ 5,992,064	
Restricted cash for debt service		866,420	829,852	
Accounts receivable, net		906,783	1,055,443	
Contributed capital receivable		226,796	1,110,813	
Inventories		72,119	69,222	
Prepaid expenses		97,822	 87,524	
Total current assets		10,107,980	 9,144,918	
Non-Current Assets				
Restricted cash - capacity funds		2,160,075	1,788,599	
Restricted cash - construction funds		42,813,738	29,726,250	
Due from Gray Court		127,293	155,580	
Capital assets, net	1	L10,548,058	 82,232,752	
Total non-current assets	1	155,649,164	 113,903,181	
Total assets	1	165,757,144	 123,048,099	
DEFERRED OUTFLOW OF RESOURCES				
Pensions		788,975	642,415	
Loss on refunding of debt		7,863	 15,454	
Total deferred outflow of resources		796,838	 657,869	
LIABILITIES				
Current Liabilities				
Accounts payable		2,793,994	3,708,057	
Accruals		163,191	222,479	
Due to other governmental entities		65,741	36,002	
Accrued interest		300,989	284,314	
Customer deposits		50,826	50,825	
Deferred revenue		17,284	16,500	
Current portion of bonds payable		44,956,348	 1,370,963	
Total current liabilities		48,348,373	 5,689,140	

The accompanying notes are an integral part of these financial statements.

LAURENS COUNTY WATER AND SEWER COMMISSION COMBINED STATEMENTS OF NET POSITION JUNE 30, 2021 (with summarized comparative totals for June 30, 2020)

	2021	2020
Non-Current Liabilities		
Bonds payable	51,922,025	58,337,221
Net pension liability	4,570,539	4,057,069
Accrued other post employment benefits	3,385,047	2,868,056
Total non-current liabilities	59,877,611	65,262,346
Total liabilities	108,225,984	70,951,486
DEFERRED INFLOW OF RESOURCES		
Pensions	17,284	120,397
NET POSITION		
Net investment in capital assets	56,182,434	52,379,436
Restricted for debt service	866,420	829,852
Restricted for future capacity	2,160,075	1,788,599
Unrestricted	(898,215)	(2,363,802)
Total net position	\$ 58,310,714	\$ 52,634,085

LAURENS COUNTY WATER AND SEWER COMMISSION COMBINED STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION YEAR ENDED JUNE 30, 2021 (with summarized comparative totals for the year ended June 30, 2020)

	2021	2020
OPERATING REVENUE		ć 507.000
Collection revenue	\$ 625,586	\$ 587,022
Wastewater treatment revenue	1,826,845	1,910,390
Water sales	8,627,868	8,547,376
Penalties	253,695	250,778
Tap fees	651,932	360,646
Reinstate, reconnect and delinquent fees	153,393	137,551
Origination fees	56,570	49,825
Other operating revenue	158,277	145,802
Total revenue	12,354,166	11,989,390
OPERATING EXPENSES		
Salaries	2,074,079	2,101,595
Payroll taxes	157,848	150,807
Group insurance	384,944	374,351
State retirement	322,516	329,096
Worker's compensation	38,390	30,627
Employee health/safety expense	6,931	5,527
Employee memberships	6,925	6,100
Employee training, conferences and seminars	13,056	30,251
Uniform expense	30,057	29,907
Dues, subscriptions and licenses	15,870	14,707
Commissioners & legislative expense	38,581	35,488
Water purchases	2,343,452	2,141,720
Chemicals	96,904	92,935
Contract plant operations	187,205	151,049
System maintenance	523,127	406,506
Vehicle and equipment maintenance	225,847	215,492
Buildings and grounds maint	86,660	90,466
Software and office equipment maintenance	156,856	100,928
Property and casualty insurance	93,505	87,856
Depreciation	2,715,727	2,508,755
Utilities	415,972	370,716
Telephone and mobile communications	78,277	86,989
DHEC licenses and fees	33,279	32,651
Tools and supplies	36,127	54,982
Flow monitoring	18,900	2,700
Right of way maintenance	56,526	58,207
Billing fees	86,550	96,730
Office expense	73,185	51,448
Professional fees	113,317	65,523
Engineering and consulting	38,500	32,590
Economic development	35,710	35,851
Community outreach	62,467	82,198
Entertainment expense	15,951	17,797
IVR and merchant service fees	118,925	104,845
Miscellaneous expense	20,065	(2,396)
Total operating expenses	10,722,231	9,994,994
Operating income	1,631,935	1,994,396

The accompanying notes are an integral part of these financial statements.

LAURENS COUNTY WATER AND SEWER COMMISSION COMBINED STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION YEAR ENDED JUNE 30, 2021 (with summarized comparative totals for the year ended June 30, 2020)

	2021	2020
NON-OPERATING REVENUE (EXPENSES)		
Property tax collections	375,920	388,930
Interest earned	14,736	113,696
Insurance proceeds	42,113	-
Gain on sale of assets	9,560	70,557
Sale of service area	1,203,161	-
Capacity fees	435,375	269,470
Bond administration expense	(30,609)	(6,789)
Miscellaneous non-operating rev(exp)	43,083	(223,752)
Interest expense	(1,419,779)	(420,698)
Non cash - state retirement	(263,796)	(187,430)
Non cash - post employment expense	(516,990)	(158,967)
Total non-operating revenue (expense)	(107,226)	(154,983)
Change in net position before capital		
contributions	1,524,709	1,839,413
CAPITAL CONTRIBUTIONS	4,151,920	4,399,965
Change in net position	5,676,629	6,239,378
Net position, beginning of year	52,634,085	45,694,851
Prior period adjustment (Note 12)		699,856
Net position, beginning of year, restated	52,634,085	46,394,707
Net position, end of year	\$ 58,310,714	\$ 52,634,085

LAURENS COUNTY WATER AND SEWER COMMISSION COMBINED STATEMENTS OF CASH FLOWS YEAR ENDED JUNE 30, 2021 (with summarized comparative totals for the year ended June 30, 2020)

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 13,444,500	\$ 11,126,918
Payments for supplies for goods and services	(6,045,615)	(1,280,343)
Payments for labor and related services	(2,250,416)	(2,116,357)
Payment for employee benefits	(746,474)	(721,133)
Net cash provided by operating activities	4,401,995	7,009,085
CASH FLOWS FROM CAPITAL AND RELATED		
FINANCING ACTIVITIES		
Property tax collections	375,920	388,930
Capital outlay	(29,196,783)	(20,569,759)
Capital contributions	2,421,174	4,015,693
Proceeds from sale of assets	(9,560)	(44,415)
Interest paid on bonds	(1,412,589)	
Bonds proceeds, net	37,170,165	41,302,736
Bond administration fees	(30,609)	(6,789)
Property lease fees	81,792	86,400
Sale of service area	1,203,161	-
Bond issuance savings	(55,382)	(310,452)
Capacity fees	435,375	269,470
Net cash provided by capital and related		
financing activities	10,982,664	24,722,950
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income	14,736	113,696
Net cash flows provided by investing activities	56,849	113,696
Net increase in cash	15,441,508	31,845,731
Cash, beginning of year	38,336,765	6,491,034
Cash, end of year	\$ 53,778,273	\$ 38,336,765
RECONCILIATION TO STATEMENT OF NET POSITION		
Cash and cash equivalents	7,938,040	5,992,064
Restricted cash - debt service funds	866,420	829,852
Restricted cash - capacity funds	2,160,075	1,788,599
Restricted cash - construction funds	42,813,738	29,726,250
Total cash and cash equivalents	\$ 53,778,273	\$ 38,336,765

LAURENS COUNTY WATER AND SEWER COMMISSION COMBINED STATEMENTS OF CASH FLOWS YEAR ENDED JUNE 30, 2021 (with summarized comparative totals for the year ended June 30, 2020)

	2021	2020
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income	\$ 1,631,934	\$ 1,994,396
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	2,715,727	2,508,755
Gain on sale of assets	(9 <i>,</i> 560)	-
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	921,262	(935,422)
(Increase) decrease in inventory	(2,897)	2,439
(Increase) decrease in prepaids	(5,768)	(8,057)
Increase (decrease) in accounts payable	(881,633)	3,201,687
Increase (decrease) in due to other governmental entities	94,028	(153,008)
Increase (decrease) in accrued expenses	 (61,098)	 398,295
Total adjustments	 2,770,061	 5,014,689
Net cash provided by operating activities	\$ 4,401,995	\$ 7,009,085

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Pursuant to an Ordinance enacted on November 24, 1992, as amended on March 23, 1993, by the Laurens County Council and by an Ordinance enacted on March 2, 1993, by the Greenville County Council, respectively, Rabon Creek Rural Water District and the Laurens County Water Resources Commission were consolidated effective July 1, 1993. The consolidated district is known as Laurens County Water and Sewer Commission (the "Commission"). In enacting the Ordinances, the County Councils determined that the Water Resources Commission and Rabon Creek should be consolidated in order to obtain greater efficiency and economy in the provision of water and sewer services to the residents of rural Laurens County. The consolidation created a unified water supply and distribution and wastewater collection and treatment system for the unincorporated areas of the county. The Commission sells on credit to customers in this rural area of Laurens County and two small areas of Southern Greenville County.

The consolidated district is governed by the Commission, which comprises nine members, each of whom is either an individual user in the service area operated and maintained by the consolidated district or a resident of the service area of the consolidated district. The Commission succeeded to all the rights, powers and privileges and obligations of Rabon Creek Rural Water District and the Laurens County Water Resources Commission as set forth in the acts creating each, including the debt obligations issued by such entities.

The Commission's eight members as appointed by the Governor of South Carolina are as follows:

Name of Member	Beginning of Term	Expiration of Term
John S. Peden	07-01-19	06-30-23
Philip O'Dell	07-01-17	06-30-21
Jurell Byrd, Jr.	07-01-17	06-30-21
William Teague	07-01-19	06-30-23
Susan Curry	07-01-19	06-30-23
John L. McMurray	07-01-17	06-30-21
Thomas E. Davenport	07-01-17	06-30-21
Doug Hendrick	07-01-19	06-30-21
Vacant		

Notwithstanding the consolidation of Rabon Creek and the Water Resources Commission, the Commission continues to operate the Water Distribution System, the Water Supply System and the Sewer System as separate "systems" and maintains separate books of account for each. In addition, at present, improvements to each system are financed independently and such financing is secured by pledges of the revenues of the applicable system. The Commission is authorized to fix rates for service without any supervision or regulation by the state or county. The Commission is further authorized to build, construct, maintain and operate reservoirs, water treatment facilities, and water distribution systems to sell water on a retail and wholesale basis for domestic, industrial and agricultural uses.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

The Commission may also construct sewage treatment facilities and sewage collection facilities to collect and treat sewage on a retail and wholesale basis.

The Commission is independent of any other governing body. There are no significant continuing relationships between the Commission and Laurens County for carrying out the day to day functions. The Commission hires management and prepares budgets independently. The Commission is responsible for its own debt. It is not financially accountable to Laurens County. Consequently, the County is not entitled to the surpluses of the system and is not obligated for its deficits or debts.

The Commission operates five funds under a Board-Manager form of government.

The accounting policies of Laurens County Water and Sewer Commission conform to generally accepted accounting policies as applicable to governments. The following is a summary of the more significant policies:

Fund Accounting

The accounts of the Commission are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, net position, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements as follows:

Proprietary Funds

<u>Enterprise Funds</u> – Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost (expense, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The following are brief descriptions of the four enterprise funds presented in this report.

<u>Collection System</u> – The Collection System provides collection and transportation of sewer for treatment by the Clinton/Joanna Wastewater Treatment Plant or by various other treatment providers.

<u>Clinton/Joanna Wastewater Treatment Plant</u> – The plant is a source of sewage treatment for the City of Clinton, Communities of Joanna, Lydia Mill, and local industry.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

<u>Lake Rabon Water Supply System</u> – The watershed is comprised of three dams forming Lake Beulah, Lake Stoddard and Lake Rabon. The Commission owns and operates Lake Rabon which serves as a water supply for Laurens County as well as recreation and flood control. The Commission of Public Works of the City of Laurens also purchases raw water from the watershed.

<u>Water Distribution System</u> – The water distribution system acquires, treats and distributes fresh water for industrial, agricultural, and domestic use. There are approximately 15,263 residential homes and 148 businesses serviced by this system. Included in those numbers are the Town of Gray Courts 392 residential customers (see Note 11).

<u>Internal Service Fund</u> – Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the Commission on a cost-reimbursement basis. The following is a brief description of the Internal Service Fund presented in this report.

<u>Administrative Fund</u> – The Administrative Fund provides the management and other administrative needs required of the other funds for proper execution of their duties. The Administrative Fund is funded by an administrative fee charged to other funds based on time required by the other funds.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. Unbilled utility service receivables are recorded at year end. With this measurement focus, all assets and liabilities are included on the Statement of Net Position. Net position is segregated into invested in capital assets, restricted, and unrestricted.

Budgets and Budgetary Accounting

Prior to June 30, the Executive Director submits to the Board of Commissioners a proposed operating budget for each fund for the fiscal year commencing July 1. The operating budgets include proposed expenditures and the means for financing them.

All Commission Board Meetings are open to the public. The commission will discuss the proposed budgets at the public meetings and make changes as necessary. The budgets are passed by the Commissioners by vote at a public meeting to adopt it. They are always adopted prior to the beginning of the fiscal year on July 1.

All changes in the budgets are authorized by the Commission in subsequent meetings. The Executive Director has no authority to make changes in the budget.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

All funds presented are budgeted. Revenues and expenses are presented in comparison with the budget.

Budgets for these funds are adopted on a basis consistent with generally accepted accounting principles.

Economic Dependency

The City of Clinton is the major source of revenue for the Clinton/Joanna Wastewater Treatment Plant. The Commission of Public Works of the City of Laurens is the major source of revenue for the Lake Rabon Water Supply System.

Cash and Cash Equivalents

Demand deposits and short-term investments with a maturity of three months or less when purchased are considered cash and cash equivalents.

Investments

The Commission currently or in the past year has primarily used the following investments in it operating activities:

- South Carolina Local Government Investment Pool ("LGIP" or "Pool") investments are invested with the South Carolina State Treasurer's Office, which established the South Carolina Pool pursuant to Section 6-6-10 of the South Carolina Code. The Pool is an investment trust fund, in which public monies in excess of current needs, which are under the custody of any city treasurer or any governing body of a political subdivision of the State, may be deposited. In accordance with GASB Statement No. 31 "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", investments are carried at fair value determined annually based upon quoted market prices for identical or similar investments. The total fair value of the Pool is apportioned to the entities with funds invested on an equal basis for each share owned, which are acquired at a cost of \$1.00. Funds may be deposited by Pool participants at any time and may be withdrawn upon 24 hours' notice. Financial statements for the Pool may be obtained by writing the Office of State Treasurer, Local Government Investment Pool, P.O. Box 11778, Columbia, SC 29211-1960.
- Money market mutual funds are generally open-ended funds that invest in short term debt securities (including obligations of the United States and related agencies) that generally have a weighted average maturity of 60 days or less and do not invest more than 5% in any one issuer, except for government securities and repurchase agreements.
- U.S. Government Agency Bonds are securities that are generally backed by mortgage loans, and due to their creation from particular corporations that are sponsored by the U.S. government, they enjoy credit protection based on either an implicit or explicit guarantee from the U.S. government.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Restricted Cash

The Commission is required to maintain debt service funds under the terms of certain bonds (see Note 6). The debt service funds are used to segregate resources accumulated for debt service payments coming due over the next twelve months. The Commission also established accounts for capacity fees and construction funds that may only be used for construction purposes. These funds are shown as restricted cash on the Statement of Net Position because their use is limited.

Accounts Receivable

The Commission renders bills to residential, commercial, and industrial customers on billing cycles that end on various days throughout the month. The accounts receivable are financial instruments that potentially subject the Commission to credit risk. If accounts have not been collected within the designated time, the service is disconnected, and a penalty is required to be paid before the service is reconnected. Accounts which are not considered collectible are written off as bad debts at various times during the year.

Collection System customer accounts receivable at June 30, 2021 was \$93,187. The accumulated allowance for doubtful accounts in the Collection System was \$39,978 at June 30, 2021. Collection System bad debt expense for the year ended June 30, 2021 was \$21.

Clinton/Joanna Wastewater Treatment Plant accounts receivable due from the City of Clinton for wastewater services was \$153,228 at June 30, 2021. The accumulated allowance for doubtful accounts in the Clinton/Joanna Wastewater Treatment Plant was \$16,713 at June 30, 2021. Clinton/Joanna Wastewater Treatment Plant bad debt expense for the year ended June 30, 2021 was \$13.

Lake Rabon Water Supply System accounts receivable due from the Laurens Commission of Public Works for sale of raw water was \$26,801 at June 30, 2021 and LCWSC \$16,307 (eliminated in consolidation) at June 30, 2021.

Water Distribution System accounts receivable at June 30, 2021 was \$1,321,136. The accumulated allowance for doubtful accounts in the Water Distribution System was \$632,977 at June 30, 2021. The Water Distribution System bad debt expenses for the year ended June 30, 2021 was \$3,016.

Inventories

Inventory is valued at cost. Cost is determined by the first-in, first-out method.

Inter-fund Transfers

The inter-fund transfers were the transfers from each of the other four funds to the Administrative Fund for each fund's prorated share of the costs incurred by that fund in performing administrative duties for the other four funds. For the year ended June 30, 2021, the Collection System transferred \$171,694, the Clinton/Joanna Wastewater Treatment Plant transferred \$343,386, the Lake Rabon Water Supply System transferred \$128,770, and the Water Distribution System transferred \$1,073,082 to the Administrative Fund.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Capital Assets

The accounting and reporting treatment applied to the Capital Assets associated with a fund are determined by its measurement focus. All proprietary funds are accounted for on a cost of service or "capital maintenance" measurement focus. This means that all assets (whether current or non-current) associated with their activity are included on their Statements of Net Position. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net position. Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on the proprietary fund Statement of Net Position. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Description	Useful	Life
Dam, Intake Tower	60 - 10	0 years
Plant, Buildings and Improvements 10 – 50 yea		years
Sewer Mains and Pump Stations	20 – 50	years
Water Distribution System	20 – 60	years
Equipment	5 - 7	years
Vehicles	5	years

Capitalization of Interest

Amounts incurred for interest costs during the construction phase of fixed assets are capitalized.

Compensated Absences

The Commission has a general leave program which provides employees with annual paid general leave days. Employees can carry a maximum of ninety days of sick time and twenty-five days of accrued leave. At June 30, 2021 \$129,671 for compensated absences is included in accrued expenses reported on the Statement of Net Position. No liability is booked for sick pay because it is not payable to the employee at termination.

Long-term Obligations

If material, bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Gains or losses on debt refundings are deferred and amortized over the life of the new debt or the remaining life of the refunded debt, whichever is shorted, using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premiums or discounts. Gains or losses on debt refundings are treated as deferred inflows of resources and deferred outflows of resources, respectively.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The Commission currently has two

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

types of deferred outflows of resources. (1) The Commission reports *deferred refunding charges* in its Statement of Net Position. If material, *deferred refunding charges*, which is the difference between the reacquisition price and the net carrying amount of the defeased debt, are deferred and amortized over the life of the refunding bonds, which has the same maturity as the bonds that were refunded. Amortization of *deferred refunding charges* is included in interest expense. (2) The Commission also reports *deferred pension charges* in its Statement of Net Position in connection with its participation in the South Carolina Retirement System. These *deferred pension charges* are either (a) recognized in the subsequent period as a reduction of the net pension liability (which includes pension contributions made after the measurement date) or (b) amortized in a systematic and rational method as pension expense in future periods in accordance with GAAP.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Commission currently has one type of deferred inflows of resources. The Commission reports deferred pension credits in its Statement of Net Position in connection with its participation in the South Carolina Retirement System. These deferred pension credits are amortized in a systematic and rational method and recognized as a reduction of pension expense in future periods in accordance with GAAP.

Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources in the Statement of Net Position. Net position is classified as net investment in capital assets; restricted; and unrestricted. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Outstanding debt which has not been spent is included in the same net position component as the unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments.

Pensions

Pensions are required to be recognized and disclosed using the accrual basis of accounting (see Note 7 and the required supplementary information immediately following the notes to the financial statements for more information). The Commission recognizes a net pension liability for its qualified pension, which represents the Commission's proportionate share thereof in the case of a cost-sharing multiple-employer plan, measured as of the Commission's fiscal year-end. Changes in the net pension liability during the period are recorded as pension expense, or as deferred outflows or inflows of resources depending on the nature of the change, in the period incurred. Those changes in net pension liability that are recorded as deferred outflows or inflows of resources that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience are amortized over the weighted average remaining service life of all participants in the

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

respective qualified pension plan and recorded as a component of pension expense beginning with the period in which they are incurred. Projected earnings on qualified pension plan investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred outflows or inflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred.

Fair Value

The fair value measurement and disclosure framework provides for a three-tier fair value hierarchy that gives highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Commission can access at the measurement date.

Level 2 – Inputs to the valuation methodology, other than quoted prices included in Level 1, that are observable for an asset or liability either directly or indirectly and include:

- Quoted prices for similar assets and liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted market prices that are observable for the asset or liability.
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 – Inputs to the valuation methodology that are unobservable for an asset or liability and include:

• Fair value is often based on developed models in which there are few, if any, observable inputs.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

The valuation methodologies described above may produce a fair value calculation that may not be indicative of future net realizable values or reflective of future fair values. The Commission believes that the valuation methods used are appropriate and consistent with GAAP. The use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no significant changes from the prior year in the methodologies used to measure fair value.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Reclassification of prior year presentation

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results for the year ended June 30, 2021.

NOTE 2 – DEPOSITS AND INVESTMENTS

Custodial Credit Risk – Financial Institutions

Custodial credit risk is the risk that the Commission's bank deposits may not be returned to it in the event of financial institution failure. All of the Commission's cash deposits are with financial institutions which are insured by the Federal Deposit Insurance Corporation up to \$250,000.

South Carolina Law requires deposits in excess of \$250,000 to be collateralized. Loss would only occur if the financial institution fails and is seized by the Federal Deposit Insurance Corporation, which would not be legally obligated on cash deposits in excess of \$250,000. At June 30, 2021, all of the commission's deposits in excess of the amount insured by the Federal Deposit Insurance Corporation were fully collateralized.

Investment Credit Risk

At June 30, 2021, the Commission has cash equivalent short term investments of \$7,367,094 in the South Carolina Local Government Investment Pool. This investment pool holds investment grade governmental and corporate bonds and notes with an average maturity of ninety days or less. Information regarding the underlying security rating of the Commission's investment in this local government investment pool is available in the South Carolina Local Government Investment Pool's financial statements. This investment pool does not have a credit quality rating assigned. A copy of these financial statements may be obtained by writing to the state treasurer at the following address:

The State Treasurer's Office Local Governmental Investment Pool Post Office Box 11778 Columbia, South Carolina 29211

NOTE 3 – CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2021:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Capital Assets, Non-Depreciable					
Land	\$ 1,576,325	\$ 25,748	\$-	\$-	\$ 1,602,073
Construction in Progress	21,256,671	27,827,579	-	(1,231,362)	47,852,888
Total Capital Assets, Non-Deprec	22,832,996	27,853,327	-	(1,231,362)	49,454,961
Capital Assets, Depreciable					
Buildings, Furniture and Fixtures	4,228,311	67,668			4,295,979
Mains, Pumps, and Accessories	12,660,645	1,137,230	(8,882)	931,014	14,720,007
Water Distribution System	54,687,665	1,522,528	-	318,463	56,528,656
Water Capacity Rights	4,342,243	-	-	-	4,342,243
SS Treatment Plant and Lines	23,049,286	177,143	-	-	23,226,429
Dam, Intake Tower, and Other Costs	4,038,145	-	-	-	4,038,145
Equipment	1,257,936	85,190	-	-	1,343,126
Vehicles	815,523	199,557	(100,575)	(27,870)	886,635
Recreation Park	1,323,485	-	-	-	1,323,485
Total Capital Assets, Depreciable	106,403,239	3,189,316	(109,457)	1,221,607	110,704,705
Less: Accumulated Depreciation	47,003,483	2,715,727	(99 <i>,</i> 897)	(9 <i>,</i> 755)	49,609,558
Total Capital Assets, Depreciable, Net	59,399,756	473,588	(9,560)	1,231,632	61,095,147
Total Capital Assets, Net	\$82,232,752	\$28,326,916	\$ (9,560)	\$-	\$110,550,108

Construction in Progress consists of \$62,404 in improvements to the Collection System, \$89,450 in improvements to the Clinton/Joanna Wastewater Treatment, \$21,262 in improvements to the Lake Rabon Water Supply System and \$47,679,773 system improvements to the Water Distribution System.

In 2009, the Commission hired a consultant to perform a water resources master plan. The master plan determined that current water resources are not sustainable for future growth. On November 14, 2019 the Commission held a ground breaking ceremony at the Raw Water Intake on Lake Greenwood. The project's estimated costs is \$56,293,923, at June 30, 2021 the Commission has spent \$47,544,483 in construction in progress and has construction obligations of \$8,749,440. The Commission has obtained revenue bonds (see Note 5) for a majority of the construction costs. As of June 30, 2021, the Commission has also received grant funds of \$500,000 from the South Carolina Rural Infrastructure Authority and of \$2,605,421 from the U.S. Economic Development Administration towards the project's costs. The Commission will receive an additional \$412,457 in grants funds from the U.S. Economic Development Administration and \$5,013,070 from the U.S. Department of Agriculture to cover a portion of the remaining project's costs.

NOTE 4 – CAPITAL CONTRIBUTIONS

During the year ended June 30, 2021, the Commission received a total of \$4,802,657 in capital contributions. The following is a brief description of the various sources of these capital contributions:

The Commission received \$497,370 in federal Community Development Block Grant funds as a subrecipient from Laurens County for construction of water and sewer facilities.

The Commission received \$1,624,494 from the U.S. Economic Development Administration funds.

The Commission received \$159,835 in nonfederal grants.

Other contributions from homeowners and industry toward waterline and sewer facility construction totaled \$2,520,958.

NOTE 5 – LONG TERM OBLIGATIONS

The following is a summary of changes in long-term obligations for the year ended June 30, 2021.

	Beginning				Ending	[Due Within
Long-Term Obligations	Balance	Additions	Re	eductions	Balance		One Year
Bonds:							
Series 2013	\$ 1,388,000	\$ -	\$	319,000	\$ 1,069,000	\$	334,000
Series 2013 USDA	4,148,682	-		81,963	4,066,719		84,246
Series 2016	6,725,000	-		475,000	6,250,000		490,000
Series 2017	4,685,000	-		485,000	4,200,000		490,000
Series 2020 BAN	42,761,502	-		-	42,761,502		42,761,502
Series 2020 A-F USDA	-	39,120,814		589,662	38,531,152		796,600
Total Bonds	\$ 59,708,184	\$ 39,120,814	\$	1,950,625	\$ 96,878,373	\$	44,956,348

The following is a summary of the long-term obligations at June 30, 2021 operating unit:

Collection System		
Series 2013 General Obligation Advanced Refunding Bond		
Dated October 31, 2013, due March 1, 2024	Å	4 0 0 0 0 0 0
Interest rate 2.25%	<u>></u>	1,069,000
Clinton/Joanna Wastewater Treatment Plant		
United States Department of Agriculture – Series 2013 USDA Bond		
Dated September 26, 2013, due September 26, 2053, at 2.75%	<u>\$</u>	4,066,719
Water Distribution System		
Series 2016 Revenue Bonds		
Dated December 7, 2016, due March 1, 2032		
Interest rate at 1.90%	\$	6,250,000
		<i>i</i>

NOTE 5 – LONG TERM OBLIGATIONS, Continued

Series 2017 Revenue Bonds Dated January 26, 2017, due March 1, 2029 Interest rate at 1.90%	4,200,000
USDA Series 2020 A-F Revenue Bonds Dated October 28, 2020, due September 28, 2060 Interest rate at 1.500%	38,531,152
Series 2020 Bond Anticipation Notes Dated August 1, 2020, due February 1, 2022	
Interest rate at 1.375%	42,761,502
Total Water Distribution System Obligations	<u>\$ 91,742,654</u>
Total Long-Term Obligations of the Commission	<u>\$ 96,878,373</u>

Annual debt service requirements to maturity for all long-term debt at June 30, 2021 are as follows:

Year Ending				Total
June 30	Principal	Interest	Re	equirements
2022	\$ 44,956,348	\$ 1,654,302	\$	46,610,650
2023	2,253,223	1,029,964		3,283,187
2024	2,141,848	990,445		3,132,293
2025	1,784,724	956,194		2,740,918
2026	1,814,857	930,306		2,745,163
2027-2031	9,750,582	3,964,509		13,715,091
2032-2036	6,420,188	3,245,140		9,665,328
2037-2041	5,784,538	2,834,670		8,619,208
2042-2046	6,083,395	2,361,176		8,444,571
2047-2051	5,834,156	1,794,622		7,628,779
2052-2056	5,453,790	742,840		6,196,630
2057-2060	 4,600,724	145,340		4,746,065
	\$ 96,878,373	\$ 20,649,508	\$	117,527,881

All revenue bonds are secured by pledges of revenue of the applicable system. Therefore, sewer system revenue cannot be used to service the debt of the water distribution system, or vice versa. The South Carolina State Budget and Control Board Revolving Fund loan and the United States Department of Agriculture Rural Development loans are secured by a pledge of sewer revenue and a statutory lien on the sewer system.

The Series 2020 Bond Anticipation Notes is interim financing for the Water Treatment Plant under construction (see Note 3). The bond was paid off by the Series 2020 A-F Revenue Bonds subsequent year-end (see Note 12).

NOTE 5 – LONG TERM OBLIGATIONS, Continued

The general obligation bonds of the Collections System is payable through property tax collections from the service area (see Note 9).

The Government Accounting Standards Board (GASB) in Statement No. 23 requires that the loss on debt defeasance be amortized in a rational and systematic way as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. This deferred amount is shown as a Loss on Refunding of Debt in the Deferred Outflows of Resources section of the Statements of Net Position. The losses on refunding of debt per system are as follows:

Collection System

<u>\$ 7,591</u>

NOTE 6 - COMPLIANCE WITH BOND REQUIREMENTS - RESTRICTED CASH

The amount of cash or cash equivalents restricted by the bond resolutions is summarized below.

	Deb	ot Service	Del	ot Service	
		Fund	Res	erve Fund	Total
Collection System	\$	210,178	\$	-	\$ 210,178
Clinton/Joanna Wastewater Treatment Plant		-		155,548	155,548
Water Distribution System		394,086		106,608	500,694
Total Debt Service Funds	\$	604,264	\$	262,156	\$ 866,420

<u>NOTE 7 – PENSION PLAN</u>

Employee Retirement Systems

The Commission participates in the State of South Carolina's retirement plans, which are administered by the South Carolina Public Employee Benefit Authority ("PEBA").

The South Carolina Public Employee Benefit Authority (PEBA), created July 1, 2012, is the state agency responsible for the administration and management of the various Retirement Systems and retirement programs of the state of South Carolina, including the State Optional Retirement Program and the S.C. Deferred Compensation Program, as well as the state's employee insurance programs. As such, PEBA is responsible for administering the South Carolina Retirement Systems' five defined benefit pension plans. PEBA has an 11-member Board of Directors, appointed by the Governor and General Assembly leadership, which serves as custodian, co-trustee and co-fiduciary of the Systems and the assets of the retirement trust funds. The Retirement System Investment Commission (Commission as the governing body, RSIC as the agency), created by the General Assembly in 2005, has exclusive authority to invest and manage the retirement trust funds' assets. The Commission, an eight-member board, serves as co-trustee and co-fiduciary for the assets of the retirement trust funds. By law, the State Fiscal Accountability Authority (SFAA), which consists of five elected officials, also reviews certain PEBA Board decisions regarding the actuary of the Systems.

NOTE 7 – PENSION PLAN, Continued

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Systems and additions to/deductions from the Systems fiduciary net position have been determined on the accrual basis of accounting as they are reported by the Systems in accordance with generally accepted accounting principles (GAAP). For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Benefit and refund expenses are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

PEBA issues a Comprehensive Annual Financial Report (CAFR) containing financial statements and required supplementary information for the Systems' Pension Trust Funds. The CAFR is publicly available through PEBA's website at www.peba.sc.gov, or a copy may be obtained by submitting a request to PEBA, 202 Arbor Lake Drive, Columbia, SC 29223. PEBA is considered a division of the primary government of the state of South Carolina and therefore, retirement trust fund financial information is also included in the comprehensive annual financial report of the state.

Plan Descriptions

- The South Carolina Retirement System (SCRS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits for teachers and employees of the state and its political subdivisions. SCRS covers employees of state agencies, public school districts, higher education institutions, other participating local subdivisions of government and individuals newly elected to the South Carolina General Assembly at or after the 2012 general election.
- The State Optional Retirement Program (State ORP) is a defined contribution plan that is offered as an alternative to SCRS to certain newly hired employees of state agencies, institutions of higher education, public school districts and individuals first elected to the S.C. General Assembly at or after the general election in November 2012. State ORP participants direct the investment of their funds into an account administered by one of four third party service providers. PEBA assumes no liability for State ORP benefits. Rather, the benefits are the liability of the four third party service providers. For this reason, State ORP assets are not part of the retirement systems' trust funds for financial statement purposes.

Membership

Membership requirements are prescribed in Title 9 of the South Carolina Code of Laws. A brief summary of the requirements under each system is presented below.

<u>SCRS</u> – Generally, all employees of covered employers are required to participate in and contribute to the system as a condition of employment. This plan covers general employees and teachers and individuals newly elected to the South Carolina General Assembly beginning with the November 2012 general election. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

NOTE 7 – PENSION PLAN, Continued

<u>State ORP</u> – As an alternative to membership in SCRS, certain newly hired state, public school, and higher education employees and individuals first elected to the S.C. General Assembly at or after the November 2012 general election have the option to participate in the State ORP. Contributions to the State ORP are at the same rates as SCRS. A direct remittance is required from the employer to the member's account with the ORP service provider for the employee contribution and a portion of the employer contribution (5 percent). A direct remittance is also required to SCRS for the remaining portion of the employer contribution and an incidental death benefit contribution, if applicable, which is retained by SCRS.

Benefits

Benefit terms are prescribed in Title 9 of the South Carolina Code of Laws. PEBA does not have the authority to establish or amend benefit terms without a legislative change in the code of laws. Key elements of the benefit calculation include the benefit multiplier, years of service, and average final compensation/current annual salary. A brief summary of the benefit terms for each system is presented below.

<u>SCRS</u> – A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 65 or with 28 years credited service regardless of age. A member may elect early retirement with reduced pension benefits payable at age 55 with 25 years of service credit. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension upon satisfying the Rule of 90 requirement that the total of the member's age and the member's creditable service equals at least 90 years. Both Class Two and Class Three members are eligible to receive a reduced deferred annuity at age 60 if they satisfy the five- or eight-year earned service requirement, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program.

The annual retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase. Members who retire under the early retirement provisions at age 55 with 25 years of service are not eligible for the benefit adjustment until the second July 1 after reaching age 60 or the second July 1 after the date they would have had 28 years of service credit had they not retired.

The retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase.

NOTE 7 – PENSION PLAN, Continued

Contributions

Actuarial valuations are performed annually by an external consulting actuary to ensure applicable contribution rates satisfy the funding parameters specified in Title 9 of the South Carolina Code of Laws. Under these provisions, SCRS and PORS contribution requirements must be sufficient to maintain an amortization period for the financing of the unfunded actuarial accrued liability (UAAL) over a period that does not exceed the number of years scheduled in state statute. Legislation in 2017 increased, but also established a ceiling for SCRS and PORS employee contribution rates. Effective July 1, 2017, employee rates were increased to a capped rate of 9.00 percent for SCRS and 9.75 percent for PORS. The legislation also increased employer contribution rates beginning July 1, 2017 for both SCRS and PORS by two percentage points and further scheduled employer contribution rates to increase by a minimum of one percentage point each year in accordance with state statute. However, the General Assembly postponed the one percent increase in the SCRS and PORS employer contributions are not sufficient to meet the funding periods set in state statute, the board shall increase the employer contribution rates as necessary to meet the funding periods set for the applicable year.

The maximum funding period of SCRS and PORS is scheduled to be reduced over a ten-year schedule from 30 years beginning fiscal year 2018 to 20 years by fiscal year 2028.

Additionally, the Board is prohibited from decreasing the SCRS contribution rates until the funded ratio is at least 85 percent. If the most recent annual actuarial valuation of the Systems for funding purposes shows a ratio of the actuarial value of system assets to the actuarial accrued liability of the system (the funded ratio) that is equal to or greater than 85 percent, then the board, effective on the following July 1, may decrease the then current contribution rates upon making a finding that the decrease will not result in a funded ratio of less than 85 percent. If contribution rates are decreased pursuant to this provision, and the most recent annual actuarial valuation of the system shows a funded ratio of less than 85 percent, then effective as necessary, the board shall increase the then current contribution rates until a subsequent annual actuarial valuation of the system shows a funded ratio of the system shows a funded ratio that is equal to or greater than 85 percent.

Required employee contribution rates¹ are as follows:

	Fiscal Year 2021	Fiscal Year 2020
SCRS		
Employee Class Two	9.00%	9.00%
Employee Class Three	9.00%	9.00%
State ORP		
Employee	9.00%	9.00%

NOTE 7 – PENSION PLAN, Continued

Required employer contribution rates (1) are as follows:

	Fiscal Year 2021	Fiscal Year 2020
SCRS		
Employee Class Two	15.41%	15.41%
Employee Class Three	15.41%	15.41%
Employer Incidental Death Benefit	0.15%	0.15%
State ORP		
Employer Contribution (2)	15.41%	15.41%
Employer Incidental Death Benefit	0.15%	0.15%

Actuarial Assumptions and Methods

Actuarial valuations of the plan involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. An experience report on the Systems was most recently issued for the period ending June 30, 2019 for first use in the July 1, 2021 actuarial valuation.

(1) Calculated on earnable compensation as defined in Title 9 of the South Carolina Code of Laws.

(2) Of this employer contribution, 5% of earnable compensation must be remitted by the employer directly to the ORP vendor to be allocated to the member's account with the remainder of the employer contribution remitted to the SCRS.

The June 30, 2019, total pension liability (TPL), net pension liability (NPL), and sensitivity information shown in this report were determined by our consulting actuary, Gabriel, Roeder, Smith and Company (GRS) and are based on an actuarial valuation performed as of July 1, 2019. The total pension liability was rolled-forward from the valuation date to the plans' fiscal year end, June 30, 2020, using generally accepted actuarial principles.

The following provides a summary of the actuarial assumptions and methods used to calculate the TPL as of June 30, 2020.

	SCRS
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.25%
Projected Salary Increases	3.0% to 12.5% (varies by service) ¹
Benefit Adjustments	Lesser of 1% or \$500 annually
¹ Includes Inflation at 2.25%	

NOTE 7 – PENSION PLAN, Continued

The post-retiree mortality assumption is dependent upon the member's job category and gender. The base mortality assumptions, the 2016 Public Retirees of South Carolina Mortality table (2016 PRSC), was developed using the System's mortality experience. These base rates are adjusted for future improvement in mortality using published Scale AA projected from the year 2016.

Assumptions used in the determination of the June 30, 2020, TLP are as follows:

Former Job Class	Males	Females
Educators	2016 PRSC Males multiplied by	2016 PRSC Females multiplied
	92%	by 98%
General Employees and Members	2016 PRSC Males multiplied by	2016 PRSC Females multiplied
of the General Assembly	100%	by 111%
Public Safety and Firefighters	2016 PRSC Males multiplied by	2016 PRSC Females multiplied
	125%	by 111%

Net Pension Liability

The net pension liability (NLP) represents the total pension liability determined in accordance with GASB No. 67 less that System's fiduciary net position. SPL totals, as of June 30, 2020, for SCRS is presented below:

				Plan Fiduciary Net
			Employers' Net	Position as a
	Total Pension	Plan Fiduciary	Pension Liability	Percentage of Total
System	Liability	Net Position	(Asset)	Pension Liability
SCRS	\$ 51,844,187,763	\$ 26,292,418,682	\$ 25,551,769,081	50.7%

The TPL is calculated by the Systems' actuary, and each plan's fiduciary net position is reported in the Systems' financial statements. The NPL is disclosed in accordance with the requirements of GASB 67 in the Systems' notes to the financial statements and required supplementary information. Liability calculations performed by the Systems' actuary for the purpose of satisfying the requirements of GASB 67 and 68 are not applicable for other purposes, such as determining the plans' funding requirements.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments is based upon 20-year capital market assumptions. The long-term expected rates of return represent assumptions developed using an arithmetic building block approach primarily based on consensus expectations and market-based inputs. Expected returns are net of investment fees.

The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2020 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the table on the following page. For actuarial purposes, the 7.25 percent assumed annual investment rate of return used in the calculation of the TPL includes a 5.00 percent real rate of return and a 2.25 percent inflation component. (Continued)

NOTE 7 – PENSION PLAN, Continued

Asset Class	Total Asset Allocation	Expected Arithmetic Real Rate of Return	Long-term Expected Portfolio Real Rate of Return
Global Equity	51.0%		
Global Public Equity	35.0%	7.81%	2.73%
Private Equity	9.0%	8.91%	0.80%
Equity Options Strategies	7.0%	5.09%	0.36%
Real Assets	12.0%		
Real Estate (private)	8.0%	5.55%	0.44%
Real Estate (REITs)	1.0%	7.78%	0.08%
Infrastructure (private)	2.0%	4.88%	0.10%
Infrastructure (public)	1.0%	7.05%	0.07%
Opportunistic	8.0%		
Global Tactical Asset	7.0%	3.56%	0.25%
Other	1.0%	4.41%	0.04%
Credit	15.0%		
High Yield Bonds/Bank Loans	4.0%	4.21%	0.17%
Emerging Marketing Debt	4.0%	3.44%	0.14%
Private Debt	7.0%	5.79%	0.40%
Rate Sensitive	14.0%		
Core Fixed Income	13.0%	1.60%	0.21%
Cash and Short Duration (net)	1.0%	0.56%	0.01%
Total Expected Real Return	100%		5.80%
Inflation for Actuarial Purposes			2.25%
Total Expected Nominal Return			8.05%

Pensions

At June 30, 2021, the Commission reported a liability of \$4,570,539 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Commission's proportion of the net pension liability was based on a projection of the Commission's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

NOTE 7 – PENSION PLAN, Continued

For the year ended June 30, 2021, the Commission recognized pension expense of \$586,312. At June 30, 2021, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Governmental Activities		
	Deferred	Deferred	
	Outflows of	Inflows of	
SCRS	Resources	Resources	
Differences between expected and actual experience	\$ 58,338	\$ 17,284	
Changes of assumptions:			
Investment experience changes	336,202	-	
Changes in proportion and differences between:			
Commission contributions and proportionate share of			
contributions	71,627	-	
Commission contributions subsequent to the		-	
measurement date	322,808		
Total	\$ 788,975	\$ 17,284	

An amount of \$322,808 reported as deferred outflows of resources related to pensions resulting from Commission contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

The following schedule reflects the amortization of the net balance of remaining deferred outflows/(inflows) of resources at the measurement date. Average remaining service lives of all employees provided with pensions through the pension plan at the measurement date was 4.00 years for SCRS:

Measurement Period	
Ending June 30	
2021	\$ 113,869
2022	125,375
2023	123,848
2024	85,791
Net Balance of Deferred Outflow/(Inflow) of Resources	\$ 448,883

Discount Rate

The discount rate used to measure the TPL was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers in SCRS will be made based on the actuarially determined rates based on provisions in the South Carolina Code of Laws. Based on those assumptions, the System's fiduciary net position was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

NOTE 7 – PENSION PLAN, Continued

Sensitivity Analysis

The following table presents the collective net pension liability of the participating employers calculated using the discount rate of 7.25 percent, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is 1.00 percent lower or (6.25 percent) or 1.00 percent higher (8.25 percent) than the current rate.

Sensitivity of the Net Pension Elability to enanges in the Discount Nate											
	1.00% Decrease	Current Discount Rate	1.00% Increase								
System	(6.25%)	(7.25%)	(8.25%)								
SCRS	\$ 5,664,621	\$ 4,570,538	\$ 3,656,965								

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

Additional Financial and Actuarial Information

Information contained in these Notes to the Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer (Schedules) was compiled from the Systems' audited financial statements for the fiscal year ended June 30, 2020, and the accounting valuation report as of June 30, 2020. Additional financial information supporting the preparation of the Schedules (including the unmodified audit opinion on the financial statements and required supplementary information) is available in the Systems' CAFR.

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS

Plan Description

The Commission's post-employment benefit plan is a single employer plan that pays a portion of the health insurance premiums of retired employees. Coverage is provided through the Employee Insurance Program for the State of South Carolina. For current retirees age 65 and over, the Commission pays a percentage of the insurance premium of retirees' Medicare supplemental policies and optional dental insurance. Retirees under age 65 are covered under the same health insurance policy as are active employees, and the Commission pays a portion of their premiums. The plan was amended for employees hired after November 2010, whereby eligibility in the plan remains the same, but the Commission will no longer pay any portion of the health insurance premium when the retiree becomes eligible for Medicare. The Board of Commission and plan members, which may be amended at its discretion. The retiree health plan does not issue a publicly available financial report.

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS, Continued

As of June 30, 2021, the measurement date, there were 44 covered participants, including 38 active participants (11 hired before November 2010 and 27 hired after November 2010) and 6 retirees. The percentage of the health insurance premium paid by the Commission for retiree health insurance is based on the number of years of service as follows:

Continuous Years of Service	Percentage Paid by the Commission
Less than 10	0%
	• / •
10	20%
15	40%
20	60%
25	80%
30+	100%

Funding Policy

The Commission's annual other post-employment benefits (OPEB) cost (expense) is a pay-as-you-go basis.

Annual OPEB Cost and Net OPEB Obligation

Health Insurance Continuation of Coverage – As required by the Consolidated Omnibus Budget and Reconciliation Act (COBRA), the Commission provides health insurance benefits to eligible former employees and eligible dependents based upon requirements outlined by the federal government for this coverage. The premium is paid in full by the insured on or before the tenth day of the month for the actual month covered. There is no associated cost to the Commission.

Total OPEB Liability – The Commission's total OPEB liability of \$3,385,047 was measured as of June 30, 2021, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent
Salary increases	3.00 percent
Discount rate	2.16 percent

The discount rate was based on the 20-Bond GO Index.

Mortality rates were based on the July 1, 2017, SCRS valuation (see Note 8).

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study with a measurement date of June 30, 2021.

(Continued)

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS, Continued

Changes in the Total OPEB Liability

	Т	otal OPEB Liability
Balance at 6/30/2020	\$	2,868,056
Changes for the year:		
Service cost		127,932
Interest		79,307
Economic losses		78,094
Effect of assumptions		260,976
Employer contributions		(29,317)
Net changes		516,991
Balance at 6/30/2021	\$	3,385,047

Post-Employment and Other Employee Benefits, Continued

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the Commission, as well as what the Commission's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.50 percent) or 1-percentage-point higher (4.50 percent) than the current discount rate:

	1%	Discount	1%
	Decrease	Rate	Increase
	 (1.16)	(2.16)	(3.16)
Total OPEB liability	\$ 4,004,300	\$ 3,385,047	\$ 2,890,050

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB -For the year ended June 30, 2021, the Commission recognized OPEB expense of \$472,919. At June 30, 2021, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Defe	erred	Defe	erred
	Outflo	ows of	Inflo	ws of
	Reso	urces	Reso	urces
Differences between expected and actual experience	\$	-	\$	-
Changes of assumptions or other inputs		-		-
Total	\$	-	\$	-

NOTE 9 – PROPERTY TAXES

Property taxes are levied against all real and tangible personal property located in the Commission's service area in Laurens County. The Laurens County Treasurer and Auditor annually sets the millage in the Commission's service area sufficient to service the principal and interest repayment schedules of the General Obligation Bonds of Laurens County Water and Sewer Commission, South Carolina. The county treasurer also collects all levied property taxes for the Commission, and makes principal and interest payments on this debt from the property tax collections.

The Commission reports property taxes actually collected as non-operating revenue. Property tax collections are kept in a debt service fund which is maintained by the Laurens County Treasurer. The Commission reports the balance of funds in this account as restricted cash in debt service funds.

NOTE 10 - LITIGATION

The Laurens County Water and Sewer Commission and the commissioners are not a material party as a defendant or plaintiff in any litigation.

NOTE 11 – UTILITY MANAGEMENT SERVICE AGREEMENT

On January 1, 2020, the Commission signed a three-year utility management service agreement with the Town of Gray Court (the "Town") to manage and maintain the Town's water system. The Commission provides operation, maintenance and administrative services for the water system and the Commission collects the monthly water usage fees as payment for these services however the monthly fees cannot be lower than \$3,775. The Town continues to fund certain expenses associated with the water system such as utilities, rehabilitative and upgrades to the system and non-inventory parts used in system maintenance.

NOTE 12 – PRIOR PERIOD ADJUSTMENT

The Commission has recorded a prior period adjustment to the prior period's financial statements due to mistakes in applying management estimates regarding depreciation. The adjustment is summarized as follows:

	La	ake Rabon
Beginning net position – Lake Rabon Water Supply System, as previously reported at June 30, 2019	\$	3,165,459
Prior period adjustment – depreciation estimate		699,856
Net position – Lake Rabon Water Supply System, as restated at July 1, 2019	\$	3,865,315

(Continued)

NOTE 12 – PRIOR PERIOD ADJUSTMENT, Continued

	Combined		
Beginning net position – Combined, as previously reported at June 30, 2019	\$ 46,694,851		
Prior period adjustment – depreciation estimate	 699,856		
Net position – Combined, as restated at July 1, 2019	\$ 46,394,707		

NOTE 13 – SUBSEQUENT EVENTS

On July 1, 2021, the Commission's outstanding Water Distribution System Series 2020 Bond Anticipation Notes were paid off (see Note 5).

The Commission has evaluated events and transactions for subsequent events through the date of the auditor's report, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

LAURENS COUNTY WATER AND SEWER COMMISSION REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF COMMISSION'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY SOUTH CAROLINA RETIREMENT SYSTEM YEAR ENDED JUNE 30, 2021

Only eight years of information is presented as only eight years of data were available.

	Year Ended June 30,														
	_	2021		2020	_	2019		2018		2017		2016	 2015		2014
Commission's proportion of the net pension liability		0.017887%		0.017768%		0.017571%		0.017040%		0.016452%		0.015875%	0.015862%		0.015862%
Commission's proportionate share of the net pension liability	\$	4,570,539	\$	4,057,069	\$	3,937,170	\$	3,835,978	\$	3,514,123	\$	2,986,494	\$ 2,730,911	\$	2,845,077
Commission's covered-employee payroll	\$	2,074,603	\$	1,995,578	\$	1,876,214	\$	1,701,032	\$	1,719,245	\$	1,476,446	\$ 1,440,044	\$	1,359,813
Commission's proportionate share of the net pension liability as a percentage of its covered-employee payroll		220.3%		203.3%		209.8%		225.5%		204.4%		202.3%	189.6%		209.2%
Plan fiduciary net position as a percentage of the total pension liability		50.7%		54.4%		54.1%		53.3%		52.9%		57.0%	59.9%		56.4%

Notes to schedule:

The amounts presented for each fiscal year were determined as of June 30th of the preceding year.

LAURENS COUNTY WATER AND SEWER COMMISSION REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF COMMISSION'S PENSION CONTRIBUTIONS SOUTH CAROLINA RETIREMENT SYSTEM YEAR ENDED JUNE 30, 2021

Only eight years of information is presented as only eight years of data were available.

	Year Ended June 30,													
		2021		2020		2019		2018		2017		2016	 2015	 2014
Contractually required contribution	\$	322,808	\$	310,538	\$	273,177	\$	230,660	\$	198,745	\$	176,200	\$ 160,933	\$ 152,645
Contributions in relation to the contractually required contribution	\$	322,808	\$	310,538	\$	273,177	\$	230,660	\$	198,745		176,200	 160,933	 152,645
Contribution deficiency (excess)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$ _
Commission's covered-employee payroll	\$	2,074,603	\$	1,995,578	\$	1,876,214	\$	1,701,032	\$	1,719,245	\$	1,593,126	\$ 1,476,446	\$ 1,440,044
Contributions as a percentage of covered-employee payroll		15.56%		15.56%		14.56%		13.56%		11.56%		11.06%	10.90%	10.60%

LAURENS COUNTY WATER AND SEWER COMMISION SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS REQUIRED SUPPLEMENTARY INFORMATION YEAR ENDED JUNE 30, 2021

For the last four fiscal years

	2021	2020	2019	2018
Total OPEB liability				
Service cost Interest Economic losses Effect of assumptions Employer contributions	\$ 127,932 79,307 78,094 260,976 (29,318)	\$ 114,577 98,320 (368,801) 344,188 (29,317)	\$ 98,016 99,958 (1,533) 348,128 (28,530)	\$ 127,150 114,533 (360,043) 189,481 (27,835)
Net change in total OPEB liability	516,991	158,967	516,039	43,286
Total OPEB liability - beginning	2,868,056	2,709,089	2,193,050	2,149,764
Total OPEB liability - ending	\$ 3,385,047	\$ 2,868,056	\$ 2,709,089	\$ 2,193,050
Covered-employee payroll	\$ 2,074,603	\$ 1,995,578	\$ 1,876,214	\$ 1,701,032
Total OPEB liability as a percentage of covered-employee payroll	163.2%	143.7%	144.4%	128.9%
Measurement date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

Notes

(1) Pursuant to GASB 75, a 10-year history of the information shown above is required. However, until a full 10-year history is compiled, information for those years which are available may be presented.

COMBINING AND INDIVIDUAL FUND SCHEDULES

LAURENS COUNTY WATER AND SEWER COMMISSION COMBINING STATEMENTS OF NET POSITION JUNE 30, 2021 (with summarized comparative totals for June 30, 2020)

	ENTERPR							
	Collection System			Water Distribution System	Administration Fund	Eliminations	2021	2020
ASSETS								
Current Assets	¢ 267.400	¢ 4 600 004	¢ 450.400	¢ 5 200 250	ć 170.040	<u>~</u>	¢ 7.000.040	¢ 5.000.004
Cash and cash equivalents	\$ 367,409	\$ 1,633,024	\$ 450,102	\$ 5,308,259	\$ 179,246	\$-	\$ 7,938,040	\$ 5,992,064
Restricted cash for debt service	210,178	155,548	-	500,694	-	-	866,420	829,852
Accounts receivable, net	53,209	136,515	43,108	688,159	2,099	(16,307)	906,783	1,055,443
Contributed capital receivable	-	-	-	226,796	-	-	226,796	1,110,813
Inventories Bronaid expenses	8,925	49,356	-	13,838	-	-	72,119	69,222
Prepaid expenses			-	4,530	93,292		97,822	87,524
Total current assets	639,721	1,974,443	493,210	6,742,276	274,637	(16,307)	10,107,980	9,144,918
Non-Current Assets								
Restricted cash - capacity funds	185,248	-	-	1,974,827	-	-	2,160,075	1,788,599
Restricted cash - construction funds	-	-	-	42,813,738	-	-	42,813,738	29,726,250
Due from Gray Court	-	-	-	127,293	-	-	127,293	155,580
Capital assets, net	10,946,888	12,847,501	3,592,308	82,526,047	635,314		110,548,058	82,232,752
Total non-current assets	11,132,136	12,847,501	3,592,308	127,441,905	635,314	-	155,649,164	113,903,181
Total assets	11,771,857	14,821,944	4,085,518	134,184,181	909,951	(16,307)	165,757,144	123,048,099
DEFERRED OUTFLOW OF RESOURCES								
Pensions	69,686	79,654	29,762	318,346	291,527	-	788,975	642,415
Loss on refunding of debt	7,863	-			-		7,863	15,454
Total deferred outflow of resources	77,549	79,654	29,762	318,346	291,527		796,838	657,869

LAURENS COUNTY WATER AND SEWER COMMISSION COMBINING STATEMENTS OF NET POSITION JUNE 30, 2021

(with summarized comparative totals for June 30, 2020)

		ENTER	RPRISE		INTERNAL			
		Clinton/Joanna	Lake Rabon	Water				
	Collection	Wastewater	Water Supply	Distribution	Administration			
	System	Treatment	System	System	Fund	Eliminations	2021	2020
LIABILITIES								
Current Liabilities								
Accounts payable	11,540	32,163	11,808	2,683,703	71,087	(16,307)	2,793,994	3,708,057
Accruals	12,246	11,439	9,218	68,113	62,175	-	163,191	222,479
Due to other governmental entities	-	-	-	65,741	-	-	65,741	36,002
Accrued interest	6,016	1,244	-	293,729	-	-	300,989	284,314
Customer deposits	-	-	-	50,826	-	-	50,826	50,825
Deferred revenue	-	-	-	17,284	-	-	17,284	16,500
Current portion of bonds payable	334,000	84,246		44,538,102			44,956,348	1,370,963
Total current liabilities	363,802	129,092	21,026	47,717,498	133,262	(16,307)	48,348,373	5,689,140
Non-Current Liabilities								
Bonds payable	735,000	3,982,473	-	47,204,552	-	-	51,922,025	58,337,221
Net pension liability	403,691	461,435	172,409	1,844,182	1,688,822	-	4,570,539	4,057,069
Accrued other post employment benefits	380,469	339,105	133,860	1,327,408	1,204,205	-	3,385,047	2,868,056
Total non-current liabilities	1,519,160	4,783,013	306,269	50,376,142	2,893,027		59,877,611	65,262,346
Total liabilities	1,882,962	4,912,105	327,295	98,093,640	3,026,289	(16,307)	108,225,984	70,951,486
DEFERRED INFLOW OF RESOURCES								
Pensions	1,527	1,745	652	6,974	6,386	-	17,284	120,397
NET POSITION								
Net investment in capital assets	9,871,872	8,779,538	3,592,308	33,303,402	635,314	-	56,182,434	52,379,436
Restricted for debt service	210,178	155,548	-	500,694	-	-	866,420	829,852
Restricted for future capacity	185,248	-	-	1,974,827	-	-	2,160,075	1,788,599
Unrestricted	(302,381)	1,052,662	195,025	622,990	(2,466,511)		(898,215)	(2,363,802)
Total net position	\$ 9,964,917	\$ 9,987,748	\$ 3,787,333	\$ 36,401,913	\$ (1,831,197)	\$ -	\$ 58,310,714	\$ 52,634,085

LAURENS COUNTY WATER AND SEWER COMMISSION COMBINING STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION YEAR ENDED JUNE 30, 2021

			ENTE	RPRISE				INT	ERNAL					
		ollection System	Clinton/Joanna Wastewater Treatment	Wate	Rabon r Supply stem	Distr	Vater ribution ystem		nistration ⁻ und	Elin	ninations	20)21	2020
OPERATING REVENUE	-	-												
Collection revenue	\$	625,586	\$-	\$	-	\$	-	\$	-	\$	-	\$	625,586	\$ 587,022
Wastewater treatment revenue		-	1,826,845		-		-		-		-	1,	826,845	1,910,390
Water sales		-	-		485,547	8	3,305,190		-		(162,869)	8,	627,868	8,547,376
Penalties		-	-		-		253,695		-		-		253,695	250,778
Tap fees		134,500	-		-		517,432		-		-		651,932	360,646
Reinstate, reconnect and delinquent fees		271	34		-		153,088		-		-		153 <i>,</i> 393	137,551
Origination fees		2,070	-		-		54,500		-		-		56,570	49,825
Other operating revenue		25,458	9,213		32,240		100,396		-		(9,030)		158,277	 145,802
Total revenue		787,885	1,836,092		517,787		9,384,301		-		(171,899)	12,	354,166	 11,989,390
OPERATING EXPENSES														
Salaries		155,324	146,880		97,387		915,306		759,182		-	2,	074,079	2,101,595
Payroll taxes		11,799	11,213		7,454		70,602		56,780		-		157,848	150,807
Group insurance		30,257	32,261		9,312		217,374		95,740		-		384,944	374,351
State retirement		24,212	22,952		11,337		143,194		120,821		-		322,516	329,096
Worker's compensation		5,375	5,375		3,455		20,730		3,455		-		38,390	30,627
Employee health/safety expense		740	623		338		4,626		604		-		6,931	5,527
Employee memberships		536	538		300		2,776		2,775		-		6,925	6,100
Employee training, conferences and seminars		871	3,434		-		5,859		2,892		-		13,056	30,251
Uniform expense		4,680	4,555		840		17,613		2,369		-		30,057	29,907
Dues, subscriptions and licenses		255	567		-		661		14,387		-		15,870	14,707
Commissioners & legislative expense		-	-		-		-		38,581		-		38,581	35,488
Water purchases		-	-		-	2	2,506,321		-		(162,869)	2,	343,452	2,141,720
Chemicals		1,152	60,241		-		35,511		-		-		96,904	92,935
Contract plant operations		-	187,205		-		-		-		-		187,205	151,049
System maintenance		48,504	54,902		4,230		415,491		-		-		523,127	406,506
Vehicle and equipment maintenance and fuel		26,846	50,983		18,949		129,069		-		-		225,847	215,492
Buildings and grounds maint		-	23,790		12,722		23,897		26,251		-		86,660	90,466
Software and office equipment maintenance		4,291	1,326		318		18,469		132,452		-		156,856	100,928
Property and casualty insurance		-	-		-		-		93,505		-		93,505	87,856
Depreciation		354,702	615,649		104,831	1	1,556,870		83,675		-	2,	715,727	2,508,755
Utilities		39,591	210,193		34,677		109,651		21,860		-		415,972	370,716
Telephone and mobile communications		8,625	16,402		1,657		37,192		14,401		-		78,277	86,989
DHEC licenses and fees		-	2,205		-		31,074		-		-		33,279	32,651
Tools and supplies		4,978	5,365		442		25,342		-		-		36,127	54,982
Flow monitoring		-	-		18,900		-		-		-		18,900	2,700
Right of way maintenance		18,979	25,477		-		12,070		-		-		56,526	58,207
Billing fees		4,515	4,515		-		86,550		-		(9,030)		86,550	96,730

LAURENS COUNTY WATER AND SEWER COMMISSION COMBINING STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION YEAR ENDED JUNE 30, 2021

	Collection System	Clinton/Joanna Wastewater Treatment	Lake Rabon Water Supply System	Water Distribution System	Administration Fund	Eliminations	2021	2020
Office expense	-	2,247		80	70,858	-	73,185	51,448
Professional fees	-	-	4,150	24,733	84,434	-	113,317	65,523
Engineering and consulting	-	-	-	10,150	28,350	-	38,500	32,590
Economic development	-	-	-	-	35,710	-	35,710	35,851
Community outreach	-	-	-	-	62,467	-	62,467	82,198
Entertainment expense	-	-	-	-	15,951	-	15,951	17,797
IVR and merchant service fees	-	-	-	118,925	-	-	118,925	104,845
Miscellaneous expense	8,101	5,210	3,387	3,023	345		20,066	(2,396)
Total operating expenses	754,333	1,494,108	334,686	6,543,159	1,767,845	(171,899)	10,722,232	9,994,994
Operating income	33,552	341,984	183,101	2,841,142	(1,767,845)		1,631,934	1,994,396
NON-OPERATING REVENUE (EXPENSES)								
Property tax collections	375,920	-	-	-	-	-	375,920	388,930
Interest earned	1,339	2,626	819	9,291	661	-	14,736	113,696
Insurance proceeds	-	-	-	-	42,113	-	42,113	_
Gain on sale of assets	942	942	-	7,676	-	-	9,560	70,557
Sale of service area	-	-	-	1,203,161	-	-	1,203,161	-
Capacity fees	2,200	21,675	-	411,500	-	-	435,375	269,470
Bond administration expense	-	(3,556)	-	(27,053)	-	-	(30,609)	(6,789)
Miscellaneous non-operating rev(exp)	-	16,673	-	26,410	-	-	43,083	(223,752)
Interest expense	(36,927)	(113,135)	-	(1,269,717)	-	-	(1,419,779)	(420,698)
Non cash - state retirement	(23,300)	(26,632)	(9,951)	(106,440)	(97,473)	-	(263,796)	(187,430)
Non cash - post employment expense	(58,108)	(51,791)	(20,444)	(202,732)	(183,915)		(516,990)	(158,967)
Total non-operating revenue (expense)	262,066	(153,198)	(29,576)	52,096	(238,614)		(107,226)	(154,983)
Change in net position before capital								
contributions and transfers	295,618	188,786	153,525	2,893,238	(2,006,459)		1,524,708	1,839,413
CAPITAL CONTRIBUTIONS, NET	1,710,394	25,401	-	2,416,125	-	-	4,151,920	4,399,965
TRANSFERS								
Transfer LGIP	-	-	(80,000)	80,000	-	-	-	-
Transfer administrative fees	(171,694)	(343,386)	(128,770)	(1,073,082)	1,716,932			
Change in net position	1,834,318	(129,199)	(55,245)	4,316,281	(289,527)		5,676,628	6,239,378
Net position, beginning of year Prior period adjustment (Note 12)	8,130,599 	10,116,947 	3,842,578	32,085,632	(1,541,670)	-	52,634,086 	45,694,851 699,856
Net position, beginning of year, restated	8,130,599	10,116,947	3,842,578	32,085,632	(1,541,670)		52,634,086	46,394,707
Net position, end of year	\$ 9,964,917	\$ 9,987,748	\$ 3,787,333	\$ 36,401,913	\$ (1,831,197)	\$ -	\$ 58,310,714	\$ 52,634,085

LAURENS COUNTY WATER AND SEWER COMMISSION COMBINING STATEMENTS OF CASH FLOWS YEAR ENDED JUNE 30, 2021

		ENTER	PRISE		INTERNAL		
	Collection System	Clinton/Joanna Wastewater Treatment	Lake Rabon Water Supply System	Water Distribution System	Administration Fund	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from customers	\$ 780,716	\$ 1,891,271	\$ 514,391	\$ 10,260,160	\$ (2,038)	\$ 13,444,500	\$ 11,126,918
Payments for supplies for goods and services	(300,438)	(654,994)	(92,553)	(4,359,195)	(638 <i>,</i> 435)	(6,045,615)	(1,280,343)
Payments for labor and related services	(171,215)	(153,422)	(105,079)	(985,908)	(834,792)	(2,250,416)	(2,116,357)
Payment for employee benefits	(59,844)	(61,212)	(24,104)	(381,298)	(220,016)	(746,474)	(721,133)
Net cash (used in) provided by operating activities	249,219	1,021,643	292,655	4,533,759	(1,695,281)	4,401,995	7,009,085
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers between funds	(171,694)	(343,386)	(208,770)	(993,082)	1,716,932	-	-
Net cash (used in) provided by							
noncapital financing activities	(171,694)	(343,386)	(208,770)	(993,082)	1,716,932	-	-
	(,	(0.0,000)	((
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Property tax collections	375,920	-	-	-	-	375,920	388,930
Capital outlay	(102,639)	(241,201)	(13,921)	(28,785,272)	(53,750)	(29,196,783)	(20,569,759)
Capital contributions	5,049	-	-	2,416,125	-	2,421,174	4,015,693
Proceeds from sale of assets	(942)	(942)	-	(7,676)	-	(9,560)	(44,415)
Interest paid on bonds	(29,336)	(113,135)	(401)	(1,269,717)	-	(1,412,589)	(408,864)
Principal paid on bonds, net	(319,000)	(81,987)	-	37,571,152	-	37,170,165	41,302,736
Bond administration fees	-	(3,556)	-	(27,053)	-	(30,609)	(6,789)
Property lease fees	-	-	-	81,792	-	81,792	86,400
Sale of service area	-	-	-	1,203,161	-	1,203,161	-
Bond issuance savings	-	-	-	(55 <i>,</i> 382)	-	(55 <i>,</i> 382)	(310,452)
Capacity fees	2,200	21,675		411,500		435,375	269,470
Net cash provided by (used in) capital and related financing activities	(68,748)	(419,146)	(14,322)	11,538,630	(53,750)	10,982,664	24,722,950
	(00,740)	(413,140)	(14,522)	11,558,050	(55,750)	10,502,004	24,722,550
CASH FLOWS FROM INVESTING ACTIVITIES							
Insurance proceeds	-	-	-	-	42,113	42,113	-
Interest income	1,339	2,626	819	9,291	661	14,736	113,696
Net cash flows provided by investing activities	1,339	2,626	819	9,291	42,774	56,849	113,696
Net (decrease) increase in cash	10,116	261,737	70,382	15,088,598	10,675	15,441,508	31,845,731
Cash, beginning of year	752,719	1,526,835	379,720	35,508,920	168,571	38,336,765	6,491,034
Cash, end of year	\$ 762,835	\$ 1,788,572	\$ 450,102	\$ 50,597,518	\$ 179,246	\$ 53,778,273	\$ 38,336,765

LAURENS COUNTY WATER AND SEWER COMMISSION COMBINING STATEMENTS OF CASH FLOWS YEAR ENDED JUNE 30, 2021

				ENTER	PRISE	E				INTERNAL		
			Cli	nton/Joanna	Li	ake Rabon		Water				
	C	ollection	V	Vastewater	W	ater Supply	C	Distribution	Ac	dministration		
		System		Freatment		System		System		Fund	 2021	 2020
RECONCILIATION TO STATEMENT OF NET POSITION												
Cash and cash equivalents		367,409		1,633,024		450,102		5,308,259		179,246	7,938,040	5,992,064
Restricted cash - debt service funds		210,178		155,548		-		500,694		-	866,420	829,852
Restricted cash - capacity funds		185,248		-		-		1,974,827		-	2,160,075	1,788,599
Restricted cash - construction funds		-		-		-		42,813,738		-	 42,813,738	 29,726,250
Total cash and cash equivalents	\$	762,835	\$	1,788,572	\$	450,102	\$	50,597,518	\$	179,246	\$ 53,778,273	\$ 38,336,765
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		-										
Operating (loss) income	\$	33,552	\$	341,984	\$	183,101	\$	2,841,142	\$	(1,767,845)	\$ 1,631,934	\$ 1,994,396
Adjustments to reconcile operating income to net cash provided by operating activities:												
Depreciation		354,702		615,649		104,831		1,556,870		83,675	2,715,727	2,508,755
Gain on sale of assets		(942)		(942)		-		(7,676)		-	(9,560)	-
Changes in assets and liabilities:												
(Increase) decrease in accounts receivable		(5,285)		56,122		(3,396)		875,859		(2,038)	921,262	(935,422)
(Increase) decrease in inventory		(240)		(1,484)		-		(1,173)		-	(2,897)	2,439
(Increase) decrease in prepaids		1,250		1,250		-		-		(8,268)	(5 <i>,</i> 768)	(8,057)
Increase (decrease) in accounts payable		(127,932)		(651)		8,357		(779,087)		17,680	(881,633)	3,201,687
Increase (decrease) in due to other governmental entities		-		-		-		94,028		-	94,028	(153,008)
Increase (decrease) in accrued expenses		(5 <i>,</i> 886)		9,715		(238)		(46,204)		(18,485)	 (61,098)	 398,295
Total adjustments		215,667		679,659		109,554		1,692,617		72,564	 2,770,061	 5,014,689
Net cash provided by (used in) operating activities	\$	249,219	\$	1,021,643	\$	292,655	\$	4,533,759	\$	(1,695,281)	\$ 4,401,995	\$ 7,009,085

LAURENS COUNTY WATER AND SEWER COMMISSION COLLECTION SYSTEM STATEMENTS OF NET POSITION JUNE 30, 2021 (with summarized comparative totals for June 30, 2020)

	2021	2020
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 367,409	\$ 344,966
Restricted cash for general obligation bonds	210,178	184,389
Accounts receivable, net	53,209	45,098
Contributed capital receivable	-	129,886
Inventories	8,925	8,685
Prepaids		1,250
Total current assets	639,721	714,274
Non-Current Assets		
Restricted cash - capacity funds	185,248	223,364
Capital assets, net	10,946,888	9,363,720
Total non-current assets	11,132,136	9,587,084
Total assets	11,771,857	10,301,358
DEFERRED OUTFLOW OF RESOURCES		
Pensions	69,686	67,278
Loss on refunding of debt	7,863	15,454
Total deferred outflow of resources	77,549	82,732
LIABILITIES		
Current Liabilities		
Accounts payable	11,540	147,553
Accruals	12,246	16,338
Accrued interest	6,016	7,810
Current portion of bonds payable	334,000	329,000
Total current liabilities	363,802	500,701
Non-Current Liabilities		
Bonds payable	735,000	1,059,000
Net pension liability	403,691	358,339
Accrued other post employment benefits	380,469	322,361
Total non-current liabilities	1,519,160	1,739,700
Total liabilities	1,882,962	2,240,401
DEFERRED INFLOW OF RESOURCES		
Pensions	1,527	13,090
NET POSITION		
Net investment in capital assets	9,871,872	8,097,796
Restricted for debt service	210,178	184,389
Restricted for future capacity	185,248	223,364
Unrestricted	(302,381)	(374,950)
Total net position	\$ 9,964,917	\$ 8,130,599

LAURENS COUNTY WATER AND SEWER COMMISSION COLLECTION SYSTEM STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION BUDGET TO ACTUAL YEAR ENDED JUNE 30, 2021 (with summarized comparative totals for the year ended June 30, 2020)

	 2021	 Budget	 Variance	 2020
Collection revenue	\$ 625,586	\$ 603,445	\$ 22,141	\$ 587,022
Tap fees	134,500	-	134,500	47,189
Reinstate, reconnect and delinquent fees	271	-	271	- 1 725
Origination fees Other operating revenue	2,070 25,458	- 27,202	2,070 (1,744)	1,725 25,262
Other operating revenue	 		 	 25,202
Total revenue	 787,885	 630,647	 157,238	 661,198
OPERATING EXPENSES				
Salaries	155,324	166,467	(11,143)	165,167
Payroll taxes	11,799	12,735	(936)	11,329
Group insurance	30,257	32,739	(2,482)	28,641
State retirement	24,212	25,458	(1,246)	41,441
Worker's compensation	5,375	4,750	625	4,288
Employee health/safety expense	740	1,200	(460)	997
Employee memberships	536	900	(364)	545
Employee training, conferences and seminars	871	5,766	(4,895)	2,716
Uniform expense	4,680	4,260	420	4,252
Dues, subscriptions and licenses	255	600	(345)	25
Chemicals	1,152	1,004	148	785
System maintenance	48,504	20,000	28,504	46,161
Vehicle and equipment maintenance	16,583	22,986	(6,403)	15,188
Software and office equipment maintenance	4,291	1,250	3,041	1,904
Depreciation	354,702	122,828	231,874	331,713
Vehicle and equipment fuel	10,263	13,760	(3,497)	9,334
Utilities	39,591	35,352	4,239	34,864
Telephone and mobile communications	8,625	2,660	5,965	8,737
Tools and supplies	4,978	4,580	398	8,138
Right of way maintenance	18,979	22,102	(3,123)	18,984
Billing fees	4,515	4,410	105	4,418
Miscellaneous expense	 8,101	 1,250	 6,851	 112
Total operating expenses	 754,333	 507,057	 247,276	 739,739
Operating (loss) income	 33,552	 123,590	 (90,038)	 (78,541)
NON-OPERATING REVENUE (EXPENSES)				
Property tax collections	375,920	-	375,920	388,930
Interest earned	1,339	-	1,339	8,249
Gain on sale of assets	942	10,000	(9,058)	10,571
Capacity fees	2,200	-	2,200	470
Interest expense	(36,927)	-	(36,927)	(46,563)
Non cash - state retirement	(23,300)	-	(23,300)	-
Non cash - post employment expense	 (58,108)	 (7,873)	 (50,235)	 (14,037)
Total non-operating revenue (expense)	 262,066	 2,127	 259,939	 347,620
Change in net position before capital				
contributions and transfers	 295,618	 125,717	 169,901	 269,079
CAPITAL CONTRIBUTIONS, NET	1,710,394	-	1,710,394	405,370
TRANSFERS				
Transfer administrative fees to admin fund	 (171,694)	 (174,163)	 2,469	 (163,797)
Change in net position	1,834,318	(48 <i>,</i> 446)	1,882,764	510,652
Net position, beginning of year	 8,130,599	 8,130,599	 -	 7,619,947
Net position, end of year	\$ 9,964,917	\$ 8,082,153	\$ 1,882,764	\$ 8,130,599

LAURENS COUNTY WATER AND SEWER COMMISSION COLLECTION SYSTEM STATEMENTS OF CASH FLOWS YEAR ENDED JUNE 30, 2021

Receipts from customers\$702,756\$F02,556Payments for supplies for goads and services(300,439)(86,649)Payments for labor and related services(171,213)(176,517)Payment for employee benefits(29,210)266,575CASH FLOWS FROM NONCAPTIAL FINANCING ACTIVITIES(171,694)(153,727)Transfer administrative fees to admin fund(171,694)(165,727)CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES(172,694)(165,727)CASH FLOWS FROM CAPITAL AND RELATED(102,633)(36,740)PINANCING ACTIVITIES(102,633)(34,328)Capital outributions(29,336)(34,328)Capital outributions(29,336)(34,328)Capatial outributions(29,336)(34,328)Capatial outributions(29,336)(34,328)Capatial outributions(29,336)(34,328)Capatial outributions(319,000)(319,000)Capatial outributions(319,000)(319,000)Capatial outributions(32,220)470Net cash used in capital and related(117,213)Interest income1,3398,249Net cash used incapital activities(36,740)Interest income1,3398,249Net cash used incapital activities367,409States (decrease) in cash367,409Net cash deplayeems367,409States (decrease) in cash367,409States (decrease) in cash367,409Reconcultation Of OPERATINE INCOME TO NET CASHPROVI		2021	2020		
CASH FLOWS FROM NONCAPTAL FINANCING ACTIVITIES (172,694) (163,797) Net cash used in noncapital financing activities (171,694) (163,797) CASH FLOWS FROM CAPTAL AND RELATED Financing Activities (172,694) (163,797) Property tax collections 375,920 388,930 (120,263) (184,954) Capital contributions 5,049 21,098 (102,639) (124,954) Gain on sale of assets (942) 10,571 (177,094) (131,000) (313,000) (313,000) (310,000) (310,000) (310,000) (310,000) (310,000) (310,000) (310,000) (177,213) </th <th>Payments for supplies for goods and services Payments for labor and related services</th> <th>(300,438) (171,215)</th> <th>\$ 602,556 (84,694) (176,517) (74,370)</th>	Payments for supplies for goods and services Payments for labor and related services	(300,438) (171,215)	\$ 602,556 (84,694) (176,517) (74,370)		
Transfer administrative fees to admin fund (171,694) (163,797) Net cash used in noncapital financing activities (171,694) (163,797) CASH FLOWS FROM CAPITAL AND RELATED 375,920 388,930 Pinoperty tax collections 375,920 388,930 Capital contributions 5,049 21,088 Gain on sale of assets (942) 10,571 Interest piad on bonds (29,386) (319,000) (319,000) Capital contributions (2,200 470 Net cash used in capital and related (117,213) 8,249 Interest piad on bonds (12,379) 758,505 CASH FLOWS FROM INVESTING ACTIVITIES (117,213) 8,249 Net cash used in capital and related 1,339 8,249 Net cash used in capital and related (10,176 10,116 financing activities 1,339 8,249 Net cash used in capital and related 10,116 15,766 Cash, end of year 752,719 758,505 752,719 Cash, beginning of year 5 762,835 \$72,719 Reconclustrion of operating fucomations 20,178 148,389<	Net cash provided by operating activities	249,219	266,975		
Net cash used in noncopital financing activities 171,694 (163,797) CASH FLOWS FROM CAPITAL AND RELATED 171,694 (163,797) FINANCING ACTIVITIES 375,920 388,930 Property tax collections 375,920 388,930 Capital contributions 5,049 21,098 Gain on side of assets (942) 10,571 Interest paid on bonds (29,336) (33,390) Capatiti Join bonds (29,336) (33,390) Capatity fees 2,2200 470 Net cash used in capital and related (117,213) (68,748) (117,213) CASH FLOWS FROM INVESTING ACTIVITIES Interest income 1,339 8,249 Net cash flows provided by investing activities 1,339 8,249 Net cash nows provided by investing activities 1,339 8,249 Net cash nows provided by investing activities 1,339 8,249 Net cash lows provided by investing activities 1,339 8,249 Net cash deglivalants 5 762,835 5 Cash, beginning of year 752,719 755,505 Cash, and cash equivalants 5 762,835 \$ </td <td></td> <td>(171.694)</td> <td>(163.797)</td>		(171.694)	(163.797)		
FINANCING ACTIVITIES 375,920 388,930 Property tax collections 375,920 388,930 Capital contributions 5,049 21,098 Gain on sale of assets (942) 10,571 Interest paid on bonds (29,336) (34,328) Principal paid on bonds (29,336) (34,328) Capacity fees 2,200 470 Net cash used in capital and related (68,748) (117,213) financing activities (68,748) (117,213) CASH FLOWS FROM INVESTING ACTIVITIES (68,748) 1,339 8,249 Net cash flows provided by investing activities 1,339 8,249 Net cash flows provided by investing activities 1,339 8,249 Net increase (decrease) in cash 10,116 (5,760) Cash, end of year 752,719 758,505 Cash, and cash equivalents 367,409 344,966 Restricted cash - capacity funds 210,178 184,389 Restricted cash - capacity funds 185,248 223,364 Total cash and cash equivalents 5	Net cash used in noncapital financing activities		(163,797)		
Capital cutlay (102,639) (184,954) Capital contributions 5,049 21,098 Gain on sole of assets (942) 10,571 Interest paid on bonds (29,336) (319,000) Capital contributions (319,000) (319,000) Capital control conter content control conter control conteral control co					
financing activities(68,748)(117,213)CASH FLOWS FROM INVESTING ACTIVITIESInterest income1,3398,249Net cash flows provided by investing activities1,3398,249Net cash flows provided by investing activities1,0116(5,786)Cash, beginning of year752,719758,505Cash, end of year\$ 762,835\$ 752,719RECONCILIATION TO STATEMENT OF NET POSITION8Cash and cash equivalents367,409344,966Restricted cash - debt service funds210,178184,389Restricted cash - debt service funds185,248223,364Total cash and cash equivalents\$ 762,835\$ 752,719RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIESOperating loss\$ 33,552\$ (78,541)Adjustments to reconcile operating income to net cash provided by operating activities:354,702331,713Depreciation354,702331,7131143Changes in assets and liabilities: (Increase) decrease in inventory (Increase) decrease in accounts precivable (Increase) decrease in accounts payable (Increase) (127,932)1,250(1,250)Increase (decrease) in accounts payable (Increase) (127,932)1,2721,2721,272Increase (decrease) in accounts payable (Increase) (127,932)(1,27,932)1,272Increase (decrease) in accounts payable (Increase) (5,886)(1,813)(1,813)	Capital outlay Capital contributions Gain on sale of assets Interest paid on bonds Principal paid on bonds	(102,639) 5,049 (942) (29,336) (319,000)	(184,954) 21,098 10,571 (34,328) (319,000)		
Interest income1,3398,249Net cash flows provided by investing activities1,3398,249Net increase (decrease) in cash10,116(5,786)Cash, beginning of year752,719758,505Cash, end of year\$ 762,835\$ 752,719RECONCILIATION TO STATEMENT OF NET POSITION367,409344,966Restricted cash - debt service funds210,178184,389Restricted cash - debt service funds210,178184,389Total cash and cash equivalents\$ 762,835\$ 752,719RECONCILIATION OF OPERATING INCOME TO NET CASH\$ 762,835\$ 752,719PROVIDED BY OPERATING ACTIVITIES\$ 33,552\$ (78,541)Adjustments to reconcile operating income to net cash provided by operating activities:\$ 33,552\$ (78,541)Depreciation354,702331,713\$ (1,250)Changes in assets and liabilities:\$ (6,227)15,534(Increase) decrease in inventory\$ (240)60(Increase) decrease in inventory\$ (127,932)1,272(Increase) decrease in prepaids\$ (127,932)1,272Increase (decrease) in accounts payable\$ (127,932)1,272Increase (decrease) in accounts payable </td <td></td> <td>(68,748)</td> <td>(117,213)</td>		(68,748)	(117,213)		
Net cash flows provided by investing activities1,3398,249Net increase (decrease) in cash10,116(5,786)Cash, beginning of year752,719758,505Cash, end of year\$ 762,835\$ 752,719RECONCILIATION TO STATEMENT OF NET POSITION367,409344,966Restricted cash - debt service funds210,178184,389Restricted cash - debt service funds\$ 762,835\$ 752,719RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES\$ 33,552\$ (78,541)Operating loss\$ 33,552\$ (78,541)Adjustments to reconcile operating income to net cash provided by operating activities:(6,227)15,534Depreciation354,702331,713Changes in assets and liabilities: (Increase) decrease in inventory(240)60(Increase) decrease in inventory(127,932)1,272(Increase) decrease in prepaids1,250(1,2732)1,272Increase (decrease) in accounts payable(127,932)1,272Increase (decrease) in accounts payable(127,932)1,272Increase (decrease) in accounts payable(5,886)(1,813)		1.339	8.249		
Net increase (decrease) in cash10,116(5,786)Cash, beginning of year752,719758,505Cash, end of year\$762,835\$RECONCILIATION TO STATEMENT OF NET POSITION367,409344,966Restricted cash - debt service funds210,178184,389Restricted cash - capacity funds185,248223,364Total cash and cash equivalents\$762,835\$RECONCILIATION OF OPERATING INCOME TO NET CASH\$762,835\$PROVIDED BY OPERATING ACTIVITIES\$33,552\$(78,541)Adjustments to reconcile operating income to net cash provided by operating activities:354,702331,713Changes in assets and liabilities: (Increase) decrease in inventory(240)60(Increase) decrease in inventory(240)60(Increase) decrease in inventory1,250(1,250)(Increase) decrease in inventory1,250(1,250)Increase (decrease) in accounts payable(127,932)1,272Increase (decrease) in accounts payable(127,932)1,272Increase (decrease) in accounts payable(1,250)(1,250)Increase (decrease) in accounts payable(1,250)<					
Cash, beginning of year752,719758,505Cash, end of year\$762,835\$752,719RECONCILIATION TO STATEMENT OF NET POSITION367,409344,966Cash and cash equivalents367,409344,966Restricted cash - debt service funds210,178184,389Restricted cash - capacity funds185,248223,364Total cash and cash equivalents\$762,835\$752,719RECONCILIATION OF OPERATING INCOME TO NET CASH\$762,835\$752,719PROVIDED BY OPERATING ACTIVITIES\$33,552\$(78,541)Adjustments to reconcile operating income to net cash provided by operating activities:\$354,702331,713Changes in assets and liabilities: (Increase) decrease in accounts receivable(6,227)15,53460(Increase) decrease in inventory(240)6060(Increase) decrease in accounts receivable1,250(1,250)(1,250)Increase (decrease) in accounts payable(127,932)1,2721,272Increase (decrease) in accurd expenses(5,886)(1,813)			(5,786)		
RECONCILIATION TO STATEMENT OF NET POSITIONCash and cash equivalents367,409344,966Restricted cash - debt service funds210,178184,389Restricted cash - capacity funds185,248223,364Total cash and cash equivalents\$ 762,835\$ 752,719RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIESOperating loss\$ 33,552\$ (78,541)Adjustments to reconcile operating income to net cash provided by operating activities:Depreciation354,702331,713Changes in assets and liabilities: (Increase) decrease in inventory (Increase) decrease in inventory(6,227)15,534 (12,50)Increase (decrease) in accounts payable (Increase) in accounts payable (Increase) in accounts payable1,250(1,250)Increase (decrease) in accounts payable (I2,7932)(1,272)1,272 (1,272)Increase (decrease) in accounts payable (I2,7932)(1,272)1,272Increase (decrease) in accounts payable (I2,7932)(1,272)1,272Increase (decrease) in accounts payable(1,27,932)1,272Increase (decrease) in account expenses(5,886)(1,813)	Cash, beginning of year	752,719			
Cash and cash equivalents367,409344,966Restricted cash - debt service funds210,178184,389Restricted cash - capacity funds185,248223,364Total cash and cash equivalents\$ 762,835\$ 752,719RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIESOperating loss\$ 33,552\$ (78,541)Adjustments to reconcile operating income to net cash provided by operating activities:354,702331,713Depreciation354,702331,713Changes in assets and liabilities: (Increase) decrease in inventory (Lacense) decrease in prepaids(6,227)15,534 (1,250)Increase (decrease) in accounts payable (Increase (decrease) in accounts payable (Increase (decrease) in accued expenses(1,27,932)1,272 (1,286)Increase (decrease) in accued expenses(5,886)(1,4813)	Cash, end of year	\$ 762,835	\$ 752,719		
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES Operating loss \$ 33,552 \$ (78,541) Adjustments to reconcile operating income to net	Cash and cash equivalents Restricted cash - debt service funds	210,178	•		
PROVIDED BY OPERATING ACTIVITIESOperating loss\$ 33,552\$ (78,541)Adjustments to reconcile operating income to net cash provided by operating activities:5334,702331,713Depreciation354,702331,7135Changes in assets and liabilities:(6,227)15,5341,554(Increase) decrease in accounts receivable(6,227)15,53460(Increase) decrease in inventory1,250(1,250)1,250Increase (decrease) in accounts payable(127,932)1,2721,272Increase (decrease) in accuunt expenses(5,886)(1,813)	Total cash and cash equivalents	\$ 762,835	\$ 752,719		
Adjustments to reconcile operating income to net cash provided by operating activities:354,702331,713Depreciation354,702331,713Changes in assets and liabilities: (Increase) decrease in accounts receivable(6,227)15,534(Increase) decrease in inventory (Increase) decrease in prepaids(240)60(Increase) decrease in prepaids1,250(1,250)Increase (decrease) in accounts payable(127,932)1,272Increase (decrease) in accrued expenses(5,886)(1,813)					
cash provided by operating activities:354,702331,713Depreciation354,702331,713Changes in assets and liabilities:(fc,227)15,534(Increase) decrease in accounts receivable(fc,227)15,534(Increase) decrease in inventory(240)60(Increase) decrease in prepaids1,250(1,250)Increase (decrease) in accounts payable(127,932)1,272Increase (decrease) in accrued expenses(5,886)(1,813)	Operating loss	\$ 33,552	\$ (78,541)		
Changes in assets and liabilities:(Increase) decrease in accounts receivable(6,227)15,534(Increase) decrease in inventory(240)60(Increase) decrease in prepaids1,250(1,250)Increase (decrease) in accounts payable(127,932)1,272Increase (decrease) in accrued expenses(5,886)(1,813)					
(Increase) decrease in accounts receivable(6,227)15,534(Increase) decrease in inventory(240)60(Increase) decrease in prepaids1,250(1,250)Increase (decrease) in accounts payable(127,932)1,272Increase (decrease) in accrued expenses(5,886)(1,813)	Depreciation	354,702	331,713		
Total adjustments 215,667 345.516	(Increase) decrease in accounts receivable (Increase) decrease in inventory (Increase) decrease in prepaids Increase (decrease) in accounts payable	(240) 1,250 (127,932)	60 (1,250)		
	Total adjustments	215,667	345,516		
Net cash provided by operating activities\$ 249,219\$ 266,975	Net cash provided by operating activities	\$ 249,219	\$ 266,975		

LAURENS COUNTY WATER AND SEWER COMMISSION CLINTON/JOANNA WASTEWATER TREATMENT PLANT STATEMENTS OF NET POSITION JUNE 30, 2021 (with summarized comparative totals for June 30, 2020)

	2021	2020
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,633,024	\$ 1,372,922
Restricted cash for debt service funds	155,548	153,913
Accounts receivable, net	136,515	174,079
Inventories	49,356	47,872
Prepaids	-	1,250
Total current assets	1,974,443	1,750,036
Non-Current Assets		
Capital assets, net	12,847,501	13,205,606
Total non-current assets	12,847,501	13,205,606
Total assets	14,821,944	14,955,642
DEFERRED OUTFLOW OF RESOURCES		
Pensions	79,654	73,017
LIABILITIES		
Current Liabilities		
Accounts payable	32,163	34,686
Accruals	11,439	16,110
Accrued interest	1,244	1,268
Current portion of bonds payable	84,246	81,963
Total current liabilities	129,092	134,027
Non-Current Liabilities		
Bonds payable	3,982,473	4,066,719
Net pension liability	461,435	409,596
Accrued other post employment benefits	339,105	287,314
Total non-current liabilities	4,783,013	4,763,629
Total liabilities	4,912,105	4,897,656
DEFERRED INFLOW OF RESOURCES		
Pensions	1,745	14,057
NET POSITION		
Net investment in capital assets	8,779,538	9,055,656
Restricted for debt service	155,548	153,913
Unrestricted	1,052,662	907,377
Total net position	\$ 9,987,748	\$ 10,116,946

LAURENS COUNTY WATER AND SEWER COMMISSION CLINTON/JOANNA WASTEWATER TREATMENT PLANT STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION BUDGET TO ACTUAL YEAR ENDED JUNE 30, 2021 (with totals for the year ended June 30, 2020)

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	2021	Budget	Variance	2020
OPERATING REVENUE	6 4 00C 04F	6 4 CEO 704	¢ 460.444	¢ 4.040.200
Wastewater treatment revenue Reinstate, reconnect and delinguent fees	\$ 1,826,845 34	\$ 1,658,704	\$ 168,141 34	\$ 1,910,390 23
Other operating revenue	9,213	-	9,213	8,502
Total revenue	1,836,092	1,658,704	177,388	1,918,915
OPERATING EXPENSES				
Salaries	146,880	161,738	(14,858)	156,483
Payroll taxes	11,213	11,995	(782)	10,945
Group insurance	32,261	34,645	(2,384)	31,153
State retirement	22,952	23,981	(1,029)	22,498
Worker's compensation	5,375	4,750	625	4,288
Employee health/safety expense	623	1,200	(577)	808
Employee memberships	538	900	(362)	560
Employee training, conferences and seminars	3,434	7,241	(3,807)	4,614
Uniform expense	4,555	4,095	460	4,619
Dues, subscriptions and licenses	567	600	(33)	25
Contract plant operations	98,400	99,600	(1,200)	99,600
Sludge disposal	74,512	45,000	29,512	35,303
System maintenance	54,902	21,600	33,302	33,942
Vehicle and equipment maintenance	39,591	26,093	13,498	31,986
Building and grounds maintenance	23,790	18,900	4,890	16,058
Software and office equipment maintenance	1,326	1,250	76	1,250
Depreciation	615,649	625,903	(10,254)	595,764
Vehicle and equipment fuel	11,392	14,750	(3,358)	13,282
Office expense	2,247	2,500	(253)	2,241
Utilities	210,193	187,017	23,176	200,574
Telephone and mobile communications	16,402	17,872	(1,470)	18,183
DHEC licenses and fees	2,205	2,500	(295)	2,205
Sampling and testing	14,293	14,570	(277)	16,146
Chemicals	60,241	63,015	(2,774)	57,141
Tools and supplies	5,365	4,838	527	8,580
Professional fees	-	500	(500)	-
Engineering and consulting service	-	5,000	(5,000)	800
Right of way maintenance	25,477	18,600	6,877	13,723
Billing fees	4,515	4,410	105	4,418
Miscellaneous expense	5,210	3,000	2,210	40
Total operating expenses	1,494,108	1,428,063	66,045	1,387,229
Operating (loss) income	341,984	230,641	111,343	531,686
NON-OPERATING REVENUE (EXPENSES)				
Interest earned	2,626	-	2,626	12,472
Gain on sale of assets	942	10,000	(9,058)	10,571
Santee Cooper credit	16,673	-	16,673	-
Capacity fees	21,675	-	21,675	14,600
Bond administration charge	(3,556)	-	(3,556)	(3,556)
Interest expense	(113,135)	-	(113,135)	(115,257)
Non cash - state retirement	(26,632)	-	(26,632)	(20,756)
Non cash - post employment expense	(51,791)	(12,315)	(39,476)	(16,056)
Total non-operating revenue (expense)	(153,198)	(2,315)	(150,883)	(117,982)
Change in net position before capital				
contributions and transfers	188,786	228,326	(39,540)	413,704
CAPITAL CONTRIBUTIONS, NET	25,401	-	25,401	-
TRANSFERS				
Transfer administrative fees to admin fund	(343,386)	(348,326)	4,940	(327,594)
Change in net position	(129,199)	(120,000)	(9,199)	86,110
Net position, beginning of year	10,116,947	10,116,947		10,030,837
Net position, end of year	\$ 9,987,748	\$ 9,996,947	\$ (9,199)	\$ 10,116,947

LAURENS COUNTY WATER AND SEWER COMMISSION CLINTON/JOANNA WASTEWATER TREATMENT PLANT STATEMENTS OF CASH FLOWS YEAR ENDED JUNE 30, 2021 (with summarized comparative totals for the year ended June 30, 2020)

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 1,891,271	\$ 1,919,554
Payments for treatment plant operations	(654,994)	(582,029)
Payments for labor and related services	(153,422)	(193,669)
Payment for employee benefits	(61,212)	(58,747)
Net cash provided by operating activities	1,021,643	1,085,109
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfer administrative fees to admin fund	(343,386)	(327,594)
Net cash used in noncapital financing activities	(343,386)	(327,594)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital outlay	(241,201)	(197,093)
Gain on sale of assets	(942)	(10,571)
Interest paid on bonds Principal paid on bonds	(113,135)	(115,257)
Bond administration fees	(81,987) (3,556)	(79,766) (3,556)
Capacity fees	21,675	14,600
		1,000
Net cash used in capital and related financing activities	(419,146)	(391,643)
	(113)110)	(001)0107
CASH FLOWS FROM INVESTING ACTIVITIES	2.525	42,472
Interest income	2,626	12,472
Net cash flows provided by investing activities	2,626	12,472
Net increase in cash	261,737	378,344
Cash, beginning of year	1,526,835	1,148,491
Cash, end of year	\$ 1,788,572	\$ 1,526,835
RECONCILIATION TO STATEMENT OF NET POSITION		
Cash and cash equivalents	1,633,024	1,372,922
Restricted cash - debt service funds	155,548	153,913
Total cash and cash equivalents	\$ 1,788,572	\$ 1,526,835
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income	\$ 341,984	\$ 531,685
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	615,649	595,764
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	55,180	662
(Increase) decrease in inventory	(1,484)	(2,584)
(Increase) decrease in prepaids	1,250	(1,250)
Increase (decrease) in accounts payable	(651)	(50,445)
Increase (decrease) in accrued expenses	9,715	11,277
Total adjustments	679,659	553,424
Net cash provided by operating activities	\$ 1,021,643	\$ 1,085,109

LAURENS COUNTY WATER AND SEWER COMMISSION LAKE RABON WATER SUPPLY SYSTEM STATEMENTS OF NET POSITION JUNE 30, 2021 (with summarized comparative totals for June 30, 2020)

		2021	2020		
ASSETS					
Current Assets					
Cash and cash equivalents	\$	450,102	\$	379,720	
Accounts receivable		43,108		39,712	
Total current assets		493,210		419,432	
Non-Current Assets					
Capital assets, net		3,592,308		3,683,218	
Total non-current assets		3,592,308		3,683,218	
Total assets		4,085,518		4,102,650	
DEFERRED OUTFLOW OF RESOURCES					
Pensions		29,762		26,289	
LIABILITIES					
Current Liabilities					
Accounts payable		11,808		3,451	
Accruals		9,218		11,433	
Total current liabilities		21,026		14,884	
Non-Current Liabilities					
Net pension liability		172,409		153,040	
Accrued other post employment benefits	_	133,860		113,416	
Total non-current liabilities		306,269		266,456	
Total liabilities		327,295		281,340	
DEFERRED INFLOW OF RESOURCES					
Pensions		652		5,021	
NET POSITION					
Net investment in capital assets		3,592,308		3,683,218	
Unrestricted		195,025		159,360	
Total net position	\$	3,787,333	\$	3,842,578	

LAURENS COUNTY WATER AND SEWER COMMISSION LAKE RABON WATER SUPPLY SYSTEM STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION BUDGET TO ACTUAL YEAR ENDED JUNE 30, 2021 (totals for the year ended June 30, 2020)

	2021	Budget	Variance	2020	
OPERATING REVENUE					
Laurens Commission of Public Works					
water sales	\$ 322,678	\$ 321,606	\$ 1,072	\$ 317,664	
Water Distribution sales	162,869	148,789	14,080	147,014	
Recreation permits and shelter rentals	32,240	24,000	8,240	22,885	
Total revenue	517,787	494,395	23,392	487,563	
OPERATING EXPENSES					
Salaries	97,387	112,492	(15,105)	109,462	
Payroll taxes	7,454	8,606	(1,152)	7,996	
Group insurance	9,312	15,997	(6,685)	9,307	
State retirement	11,337	13,715	(2,378)	10,169	
Worker's compensation	3,455	3,250	205	2,756	
Employee health/safety expense	338	310	28	130	
Employee memberships	300	300	-	300	
Uniform expense	840	1,890	(1,050)	1,288	
Vehicle and equipment maintenance	12,216	6,100	6,116	9,258	
Building and grounds maintenance	12,601	10,549	2,052	12,391	
Trail maintenance	121	2,500	(2,379)	1,472	
Software and office equipment maintenance	318	500	(182)	109	
Destrat system maintenance	4,230	6,500	(2,270)	402	
Vehicle and equipment fuel	6,733	7,500	(767)	6,148	
Depreciation	104,831	160,416	(55,585)	98,578	
Flow monitoring systems Utilities	18,900	12,600	6,300	2,700	
	34,677	26,544	8,133	11,769	
Telephone and mobile communications	1,657 442	1,704	(47)	1,736 831	
Tools and supplies Professional fees	442 4,150	1,300 5,000	(858) (850)	831	
Permits	4,130	2,000	(190)	- 1,858	
Miscellaneous expense	1,577	- 2,000	1,577	-	
Total operating expenses	334,686	399,773	(65,087)	288,660	
Operating income	183,101	94,622	88,479	198,903	
NON-OPERATING REVENUE (EXPENSES)					
Interest earned	819	-	819	3,405	
Gain on sale of assets	-	-	-	2,500	
Non cash - state retirement	(9,951)	-	(9,951)	(7,755)	
Non cash - post employment expense	(20,444)	(2,000)	(18,444)	(5,993)	
Total non-operating revenue (expense)	(29,576)	(2,000)	(27,576)	(7,843)	
Change in net position before transfers	153,525	92,622	60,903	191,060	
TRANSFERS					
Transfer LGIP funds to water distribution	(80,000)	-	(80,000)	(50,000)	
Transfer administrative fees to admin fund	(128,770)	(130,622)	1,852	(163,797)	
Total transfers	(208,770)	(130,622)	(78,148)	(213,797)	
Change in net position	(55,245)	(38,000)	(17,245)	(22,737)	
Net position, beginning of year	3,842,578	3,842,578		3,165,459	
Prior period adjustment (Note 12)	-	-	-	699,856	
Net position, beginning of year, restated	3,842,578	3,842,578		3,865,315	
Net position, end of year	\$ 3,787,333	\$ 3,804,578	\$ (17,245)	\$ 3,842,578	

LAURENS COUNTY WATER AND SEWER COMMISSION LAKE RABON WATER SUPPLY SYSTEM STATEMENTS OF CASH FLOWS YEAR ENDED JUNE 30, 2021

(with summarized	comparative totals fo	or the year ended June 30, 2020)
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	 2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 514,391	\$ 515,358
Payments to suppliers for goods and services	(92,553)	(50,392)
Payments for labor and related services	(105,079)	(135,529)
Payment for employee benefits	 (24,104)	 (8,483)
Net cash provided by operating activities	 292,655	 320,954
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfer LGIP funds to water distribution system	(80,000)	(50,000)
Transfer administrative fees to admin fund	 (128,770)	 (163,797)
Net cash used in noncapital financing activities	 (208,770)	 (213,797)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital outlay	(13,921)	(68,074)
Proceeds from sale of assets	-	2,500
Interest paid on bonds	(401)	(401)
Net cash used in capital and related		
financing activities	(14,322)	(65,975)
	 <u> </u>	 (//
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income	 819	 3,405
Net cash flows provided by investing activities	 819	 3,405
Net increase in cash	70,382	44,587
Cash, beginning of year	 379,720	 335,133
Cash, end of year	\$ 450,102	\$ 379,720
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income	\$ 183,101	\$ 198,903
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	104,831	98,578
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(3,396)	27,795
Increase (decrease) in accounts payable	8,357	(5,846)
Increase (decrease) in accrued expenses	(238)	 1,524
Total adjustments	 109,554	122,051
Net cash provided by operating activities	\$ 292,655	\$ 320,954

LAURENS COUNTY WATER AND SEWER COMMISSION WATER DISTRIBUTION SYSTEM STATEMENTS OF NET POSITION JUNE 30, 2021

	2021	2020
ASSETS		
Current Assets	¢ F 208 250	¢ 2.725.005
Cash and cash equivalents Restricted cash for debt service funds	\$ 5,308,259 500,694	\$ 3,725,885 491,550
Accounts receivable, net	688,159	809,887
Contributed capital receivable	226,796	980,927
Inventories	13,838	12,665
Prepaids	4,530	-
Total current assets	6,742,276	6,020,914
Non Consent Accests		
Non-Current Assets	1 074 927	1 565 225
Restricted cash - capacity funds Restricted cash - construction funds	1,974,827 42,813,738	1,565,235 29,726,250
Due from Gray Court	42,613,736 127,293	155,580
Capital assets, net	82,526,047	55,314,969
Total non-current assets	127,441,905	86,762,034
Total assets	134,184,181	92,782,948
		52,702,510
DEFERRED OUTFLOW OF RESOURCES	219 246	228.008
Pensions	318,346	238,008
Total deferred outflow of resources	318,346	238,008
LIABILITIES		
Current Liabilities		
Accounts payable	2,683,703	3,482,354
Accruals	68,113	97,593
Due to other governmental entities	65,741	36,002
Accrued interest	293,729	275,236
Customer deposits Deferred revenue	50,826	50,825
	17,284	16,500
Current portion of bonds payable Total current liabilities	44,538,102	960,000
Total current habilities	47,717,498	4,918,510
Non-Current Liabilities		
Bonds payable	47,204,552	53,211,502
Net pension liability	1,844,182	1,637,000
Accrued other post employment benefits Total non-current liabilities	<u> </u>	1,124,676 55,973,178
Total liabilities	98,093,640	60,891,688
		00,891,088
DEFERRED INFLOW OF RESOURCES		
Pensions	6,974	43,637
NET POSITION		
Net investment in capital assets	33,303,402	30,594,481
Restricted for debt service	500,694	491,550
Restricted for future capacity	1,974,827	1,565,235
Unrestricted	622,990	(565,635)
Total net position	\$ 36,401,913	\$ 32,085,631

LAURENS COUNTY WATER AND SEWER COMMISSION WATER DISTRIBUTION SYSTEM STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION BUDGET TO ACTUAL YEAR ENDED JUNE 30, 2021 (totals for the year ended June 30, 2020)

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	 2021		Budget	Variance	 2020
OPERATING REVENUE					
Water sales	\$ 8,305,190	\$	8,257,146	\$ 48,044	\$ 8,229,715
Penalties	253,695		300,000	(46,305)	250,778
Tap fees	517,432		230,000	287,432	313,457
Reinstate, reconnect and delinquent fees	153,088		168,140	(15,052)	137,528
Origination fees	54,500		49,200	5,300	48,100
Testing, sampling and valve install fees	44,546		42,864	1,682	47,114
Other operating revenue	 55,850		11,700	 44,150	 42,171
Total revenue	9,384,301		9,059,050	 325,251	 9,068,863
OPERATING EXPENSES					
Salaries	915,306		987,023	(71,717)	920,420
Payroll taxes	70,602		75,507	(4,905)	66,251
Group insurance	217,374		225,140	(7,766)	210,340
State retirement	143,194		151,054	(7,860)	138,800
Worker's compensation	20,730		19,000	1,730	16,539
Employee health/safety expense	4,626		4,300	326	3,007
Employee memberships	2,776		3,600	(824)	2,745
Employee training, conferences and seminars	5,859		6,567	(708)	13,135
Uniform expense	17,613		18,525	(912)	16,873
Dues, subscriptions and licenses	661		1,400	(739)	330
System maintenance	415,491		109,641	305,850	315,149
Vehicle and equipment maintenance	75,769		51,300	24,469	63,143
Building and grounds maintenance	23,897		36,499	(12,602)	28,095
Software and office equipment maintenance	18,469		29,524	(11,055)	25,381
Vehicle and equipment fuel	53,300		54,120	(820)	43,019
Water purchases	2,506,321		2,422,565	83,756	2,288,737
Depreciation	1,556,870		2,467,860	(910,990)	1,396,081
Utilities	109,651		99,533	10,118	101,446
Telephone and mobile communications	37,192		27,900	9,292	38,051
DHEC licenses and fees	31,074		29,006	2,068	28,588
Sampling and testing	35,511		32,890	2,621	35,009
Tools and supplies	25,342		23,650	1,692	37,433
Right of way maintenance	12,070		16,775	(4,705)	25,500
Professional fees	24,733		7,500	17,233	15,999
Engineering and consulting service	10,150		6,000	4,150	5,000
Billing fees	86,550		87,804	(1,254)	87,894
IVR and merchant service fees	118,925		106,500	12,425	104,845
Office expense	80		-	80	-
Miscellaneous expense	3,023		32,000	(28,977)	2,244
Total operating expenses	 6,543,159		7,133,183	(590,024)	6,030,054
Operating income	 2,841,142		1,925,867	 915,275	 3,038,809
NON-OPERATING REVENUE (EXPENSES)	 		<u> </u>	 <u> </u>	 <u> </u>
Interest earned	9,291		3,313	5,978	87,278
Gain on sale of assets	7,676		-	7,676	46,915
Sale of service area	1,203,161		_	1,203,161	-
Capacity fees	411,500		276,000	135,500	254,400
Lease revenue	81,792		81,346	446	86,400
Bond administration expense	(27,053)		-	(27,053)	(3,233)
Bond issuance cost	(55,382)		-	(55,382)	(310,152)
Interest expense	(1,269,717)		_	(1,269,717)	(258,878)
Non cash - state retirement	(106,440)		(42,665)	(63,775)	(82,954)
Non cash - post employment expense	(202,732)		-	(202,732)	(64,143)
Total non-operating revenue (expense)	52,096		317,994	(265,898)	 (244,367)
Change in net position before transfers	 2,893,238		2,243,861	 649,377	 2,794,442
CAPITAL CONTRIBUTIONS, NET	 2,416,125			 2,416,125	 3,994,595
TRANSFERS	, -				, ,
Transfer LGIP funds from Lake Rabon	80,000			80,000	50,000
Transfer administrative fees to admin fund	(1,073,082)		- (1,088,520)	15,438	(982,781)
Total transfers	 (993,082)		(1,088,520)	 95,438	 (932,781)
Change in net position	 4,316,281		1,155,341	 3,160,940	 5,856,256
Net position, beginning of year	 32,085,632		32,085,632	 -	 26,229,376
Net position, end of year	\$ 36,401,913	Ş	33,240,973	\$ 3,160,940	\$ 32,085,632

LAURENS COUNTY WATER AND SEWER COMMISSION WATER DISTRIBUTION SYSTEM STATEMENTS OF CASH FLOWS BUDGET TO ACTUAL YEAR ENDED JUNE 30, 2021 (with summarized comparative totals for June 30, 2020)

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 10,260,160	\$ 8,089,451
Payments to suppliers for goods and services	(4,359,195)	31,378
Payments for labor and related services Payment for employee benefits	(985,908)	(818,072)
,	(381,298)	(365,679)
Net cash provided by operating activities	4,533,759	6,937,078
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfer LGIP funds from Lake Rabon	80,000	50,000
Transfer administrative fees to admin fund	(1,073,082)	(982,781)
Net cash used in noncapital financing activities	(993,082)	(932,781)
CASH FLOWS FROM CAPITAL AND RELATED		
FINANCING ACTIVITIES		
Capital outlay	(28,785,272)	(20,095,850)
Capital contributions	2,416,125	3,994,595
Gain on sale of assets	(7,676)	(46,915)
Interest paid on bonds, note and capital leases Principal paid on bonds, note and capital leases, net	(1,269,717) 37,571,152	(258,878) 41,701,502
Bond administration fees	(27,053)	(3,233)
Capacity fees	411,500	254,400
Bond reissuance cost	(55,382)	(310,152)
Property lease fees	81,792	86,400
Net cash provided by capital and related		
financing activities	11,538,630	25,321,869
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income	9,291	87,278
Net cash flows provided by investing activities	9,291	87,278
Net increase in cash	15,088,598	31,413,444
Cash, beginning of year	35,508,920	4,095,476
Cash, end of year	\$ 50,597,518	\$ 35,508,920
RECONCILIATION TO STATEMENT OF NET POSITION		
Cash and cash equivalents	5,308,259	3,725,885
Restricted cash - debt service funds	500,694	491,550
Restricted cash - capacity funds	1,974,827	1,565,235
Restricted cash - construction funds	42,813,738	29,726,250
Total cash and cash equivalents	\$ 50,597,518	\$ 35,508,920
RECONCILIATION OF OPERATING INCOME TO NET CASH		
PROVIDED BY OPERATING ACTIVITIES		
Operating income	\$ 2,841,142	\$ 3,038,809
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	1,556,870	1,396,081
Gain on sale of assets	(7,676)	-
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	121,728	1,515
(Increase) decrease in inventories	(1,173)	4,963
(Increase) decrease in due to/from	754,131	(980,927)
Increase (decrease) in accounts payable	(779,087)	3,254,118
Increase (decrease) in due to/from governmental entities	94,028	(153,008)
Increase (decrease) in accrued expenses	(46,204)	375,528
Total adjustments	1,692,617	3,898,270
Net cash provided by operating activities	\$ 4,533,759	\$ 6,937,079

LAURENS COUNTY WATER AND SEWER COMMISSION ADMINISTRATIVE FUND STATEMENT OF NET POSITION JUNE 30, 2021 (with summarized comparative totals for the year ended June 30, 2020)

	2021	2020	
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 179,246	\$ 168,571	
Accounts receivable	2,099	61 85 034	
Prepaids	93,292	85,024	
Total current assets	274,637	253,656	
Non-Current Assets			
Capital assets, net	635,314	665,239	
Total non-current assets	635,314	665,239	
Total assets	909,951	918,895	
DEFERRED OUTFLOW OF RESOURCES			
Pensions	291,527	237,823	
LIABILITIES			
Current Liabilities			
Accounts payable	71,087	53,407	
Accruals	62,175	81,005	
Total current liabilities	133,262	134,412	
Non-Current Liabilities			
Net pension liability	1,688,822	1,499,094	
Accrued other post employment benefits	1,204,205	1,020,289	
Total non-current liabilities	2,893,027	2,519,383	
Total liabilities	3,026,289	2,653,795	
DEFERRED INFLOW OF RESOURCES			
Pensions	6,386	44,592	
NET POSITION			
Net investment in capital assets	635,314	665,239	
Unrestricted	(2,466,511)	(2,206,908)	
Total net position	\$ (1,831,197)	\$ (1,541,669)	

LAURENS COUNTY WATER AND SEWER COMMISSION ADMINISTRATIVE FUND STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION BUDGET TO ACTUAL YEAR ENDED JUNE 30, 2021 (with summarized comparative totals for the year ended June 30, 2020)

	2021	Budget	Variance	2020
OPERATING EXPENSES				
Salaries	\$ 759,182	\$ 759,610	\$ (428)	\$ 750,063
Payroll taxes	56,780	61,186	(4,406)	54,286
Group insurance	95,740	97,837	(2,097)	94,910
State retirement	120,821	121,679	(858)	116,188
Worker's compensation	3,455	2,500	955	2,756
Employee health/safety expense	604	1,100	(496)	585
Employee memberships	2,775	3,600	(825)	1,950
Employee training, conferences and seminars	2,892	19,542	(16,650)	9,761
Uniform expense	2,369	3,660	(1,291)	2,875
Dues, subscriptions and licenses	14,387	14,500	(113)	14,352
Commissioners expense	37,276	38,500	(1,224)	34,348
Legislative expense	1,305	1,500	(195)	1,140
Entertainment expense	15,951	18,000	(2,049)	17,797
Building and grounds maintenance	26,251	19,465	6,786	18,562
Software and office equipment maintenance	132,452	102,995	29,457	107,339
Property and casualty insurance	93,505	92,753	752	87,856
Depreciation	83,675	83,000	675	86,619
Utilities	21,860	24,000	(2,140)	22,063
Telephone and mobile communications	14,401	16,260	(1,859)	15,665
Office expense	64,039	38,715	25,324	55,154
Postage and shipping	6,819	8,408	(1,589)	7,827
Professional fees	84,434	53,000	31,434	49,524
Engineering and consulting service	28,350	30,440	(2,090)	26,790
Economic development	35,710	39,600	(3,890)	35,851
Community outreach	62,467	71,100	(8,633)	82,199
Miscellaneous expense	345		345	
Total operating expenses	1,767,845	1,722,950	44,895	1,696,460
Operating loss	(1,767,845)	(1,722,950)	(44,895)	(1,696,460)
NON-OPERATING REVENUE (EXPENSES)				
Interest earned	661	-	661	2,292
Insurance proceeds	42,113	-	42,113	-
Non cash - state retirement	(97,473)	(657)	(96,816)	(75 <i>,</i> 965)
Non cash - post employment expense	(183,915)	(18,025)	(165,890)	(58,738)
Total non-operating revenue (expense)	(238,614)	(18,682)	(219,932)	(132,411)
Change in net position before transfers	(2,006,459)	(1,741,632)	(264,827)	(1,828,871)
TRANSFERS				
Transfer administrative fees to admin fund	1,716,932	1,741,632	(24,700)	1,637,969
Change in net position	(289,527)		(289,527)	(190,902)
Net position, beginning of year	(1,541,670)	(1,541,670)	-	(1,350,768)
Net position, end of year	\$ (1,831,197)	\$ (1,541,670)	\$ (289,527)	\$ (1,541,670)

LAURENS COUNTY WATER AND SEWER COMMISSION ADMINISTRATIVE FUND STATEMENTS OF CASH FLOWS YEAR ENDED JUNE 30, 2021

	 2021	 2020
CASH FLOWS FROM OPERATING ACTIVITIES Payments to suppliers for goods and services Payments for labor and related services Payment for employee benefits Collected from (advances to) employees	\$ (638,435) (834,792) (220,016) (2,038)	\$ (594,606) (792,570) (213,854) (1)
Net cash used in operating activities	 (1,695,281)	 (1,601,031)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES Transfer in for administrative fees	 1,716,932	 1,637,969
Net cash provided by noncapital financing activities	 1,716,932	 1,637,969
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital outlay	 (53,750)	 (23,788)
Net cash used in capital and related financing activities	 (53,750)	 (23,788)
CASH FLOWS FROM INVESTING ACTIVITIES Interest income Insurance proceeds	661 42,113	2,292 -
Net cash flows provided by investing activities	42,774	2,292
Net increase in cash	 10,675	 15,442
Cash, beginning of year	 168,571	 153,129
Cash, end of year	\$ 179,246	\$ 168,571
RECONCILIATION OF OPERATING INCOME TO NET CASH USED IN OPERATING ACTIVITIES		
Operating loss	\$ (1,767,845)	\$ (1,696,459)
Adjustments to reconcile operating income to net cash used in operating activities:		
Depreciation	83,675	86,619
Changes in assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in prepaid expenses Increase (decrease) in accounts payable Increase (decrease) in accrued expenses	(2,038) (8,268) 17,680 (18,485)	(1) (5,557) 2,588 11,779
Total adjustments	 72,564	 95,428
Net cash used in operating activities	\$ (1,695,281)	\$ (1,601,031)

OTHER SUPPLEMENTAL INFORMATION

LAURENS COUNTY WATER AND SEWER COMMISSION REVENUE BOND DEBT COVERAGE RATIO JUNE 30, 2021

	Water Distribution System Series 2016, 2017 Series 2020			iton/Joanna /astewater /reatment Plant eries 2013
Change in net position before transfers	\$	2,893,238	\$	484,404
Less: Gain on sale of assets		(7,676)		(1,884)
Less: Sale of service area		(1,203,161)		-
Less: Allocated administrative loss		(1,254,037)		(601,938)
Less: Property tax collections		-		(375,920)
Plus: Capital contribution		-		-
Plus: GASB 75 noncash expenses		202,732		109,899
Plus: GASB 75 noncash expenses - administrative		114,947		55,175
Plus: GASB 68 noncash expenses		106,440		49,932
Plus: GASB 68 noncash expenses - administrative		60,921		29,242
Plus: Depreciation		1,556,870		970,351
Plus: Allocate administrative depreciation		52,297		25,103
Plus: Interest expense on bonds		1,269,717		150,062
Net earnings of the system (per bond resolution)	\$	3,792,288	\$	894,426
Debt service requirement	\$	2,599,962	\$	195,024
Debt service coverage ratio		1.46		4.59

At June 30, 2021, the Water Distribution System and Clinton/Joanna Wastewater Treatment Plant were in compliance with the debt service ratio requirements.

COMPLIANCE SECTION

LOVE BAILEY

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Board of Commissioners Laurens County Water and Sewer Commission Laurens, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of the Laurens County Water and Sewer Commission, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Laurens County Water and Sewer Commission's basic financial statements, and have issued our report thereon dated December 13, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Laurens County Water and Sewer Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Laurens County Water and Sewer Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Laurens County Water and Sewer Commission's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Laurens County Water and Sewer Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Love Banley & Associates, LLC

Love Bailey & Associates, LLC Laurens, South Carolina December 13, 2021



CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Board of Commissioners Laurens County Water and Sewer Commission Laurens, South Carolina

Report on Compliance for Each Major Federal Program

We have audited the Laurens County Water and Sewer Commission's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on the Laurens County Water and Sewer Commission's major federal programs for the year ended June 30, 2021. Laurens County Water and Sewer Commission's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Laurens County Water and Sewer Commission's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Laurens County Water and Sewer Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Laurens County Water and Sewer Commission's compliance.

Opinion on Each Major Federal Program

In our opinion, the Laurens County Water and Sewer Commission, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal program for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the Laurens County Water and Sewer Commission, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Laurens County Water and Sewer Commission's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Laurens County Water and Sewer Commission's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Love Bailey & Associates, LLC

Love Bailey & Associates, LLC Laurens, South Carolina December 13, 2021

LAURENS COUNTY WATER AND SEWER COMMISSION SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Federal Expenditures
U.S. Department of Commerce		
Economic Adjustment Assistance - Stagecoach Economic Adjustment Assistance - Milam Road Total U.S. Department of Commerce	11.307 11.307	\$ 828,206 796,288 1,624,494
U.S. Department of Housing and Urban Development		
Community Development Block Grant	14.228	497,370
U.S. Department of Agriculture and Rural Development		
Water & Wastewater Disposal Systems for Rural Communities:		
Waterworks System Revenue Bond, Series 2020	10.760	39,120,814
Total Federal Expenditures		\$ 41,242,678

LAURENS COUNTY WATER AND SEWER COMMISSION NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2021

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Commission under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Commission, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Commission

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNT POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

The Commission has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4 – USDA BONDS OUTSTANDING

At June 30, 2021, the outstanding balances of USDA Bonds were as follows:

USDA Series 2020A	\$ 8,582,065
USDA Series 2020B	8,582,065
USDA Series 2020C	8,582,065
USDA Series 2020D	8,582,065
USDA Series 2020E	3,471,016
USDA Series 2020F	 731,876
	\$ 38,531,152

LAURENS COUNTY WATER AND SEWER COMMISSION SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2021

Section I - Summary of Auditor's Results

Financial statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:		Unmodified		
Internal control over financial reporting:				
- Material weakness(es) Identified?		Yes	Х	No
 Significant deficiency(ies) Identified? Noncompliance material to financial statements noted? 		Yes Yes	X X	None Noted No
Federal awards				
Internal control over major programs:				
- Material Weakness(es) Identified?		Yes	х	No
- Significant deficiency(ies) Identified?		Yes	х	None Noted
Type of auditor's report issued on compliance for major programs:		Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?		Yes	х	No
Identification of major programs:				
Water and Waste Disposal System for Rural Communities Economic Adjustment Program		10.760 11.307		
Dollar threshold used to distinguish between type A and Type B programs:		<u>\$750,000</u>		
Auditee qualified as low-risk auditee?	х	Yes		No

LAURENS COUNTY WATER AND SEWER COMMISSION SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS AND RESPONSES

None reported

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported

SECTION IV – SCHEDULE OF PRIOR YEAR FINDINGS

None reported