

***Beaufort-Jasper Water & Sewer Authority***  
***Fiscal Year 2011 Operating Budget***  
6 Snake Road  
Okatie, South Carolina 29909-3937



**In order to install 6400 feet of pipe to cross Archers Creek, horizontal directional drill (HDD) technology was used to cross marsh and waterways from Little Horse Island to Jericho Island. The Archers Creek pipeline set the record for the longest HDD installation of 16-inch fusible PVC in the United States.**

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**Fusible PVC pipe near the Archers Creek Site**

**RESOLUTION**

**ADOPTING AN OPERATING BUDGET FOR THE BEAUFORT-JASPER WATER AND SEWER AUTHORITY FOR THE FISCAL YEAR BEGINNING JULY 1, 2010 AND ENDING JUNE 30, 2011**

**WHEREAS**, the General Manager of the Beaufort-Jasper Water and Sewer Authority (“BJWSA”) has prepared an estimate of revenues and expenditures for the fiscal year beginning July 1, 2010 and ending June 30, 2011; and

**WHEREAS**, the Finance Committee has reviewed the proposed operating budget, held a public hearing on the proposed budget on June 17, 2010, and recommends its adoption.

**NOW, THEREFORE, BE IT RESOLVED** by the members of the Beaufort-Jasper Water and Sewer Authority duly assembled, that the hereto annexed and approved revenues and expenditures for the fiscal year beginning July 1, 2010 and ending June 30, 2011 are hereby adopted as the official operating budget for the Beaufort-Jasper Water and Sewer Authority for said fiscal year.

**ADOPTED**, this 24th day of June 2010 in Regular Session.

(SEAL)

**BEAUFORT-JASPER WATER AND SEWER  
AUTHORITY, SOUTH CAROLINA**

By: \_\_\_\_\_  
Brandy M. Gray, Chairwoman

*Attest:*

\_\_\_\_\_  
Mark C. Snyder, Secretary/Treasurer

**RESOLUTION**

**ADOPTING A SCHEDULE OF ANCILLARY CHARGES FOR BEAUFORT-JASPER WATER AND SEWER CUSTOMERS FOR THE FISCAL YEAR ENDING JUNE 30, 2011**

**WHEREAS**, it is the policy of Beaufort-Jasper Water and Sewer Authority (“BJWSA”) to charge all customers based on the actual cost of providing certain services; and,

**WHEREAS**, BJWSA provides certain ancillary services for which BJWSA levies various fees and provides certain ancillary services for which no levy is made; and,

**WHEREAS**, BJWSA has determined the actual cost of providing each type of ancillary service; and,

**WHEREAS**, the Finance Committee has reviewed the proposed ancillary fee schedule and recommends its adoption,

**NOW, THEREFORE, BE IT RESOLVED** by the members of the Beaufort-Jasper Water and Sewer Authority that the hereto annexed and approved ancillary fee schedule be adopted for the fiscal year ending June 30, 2011

**ADOPTED** this 24th day of June 2010 in Regular Session.

(SEAL)

**BEAUFORT-JASPER WATER AND SEWER AUTHORITY,  
SOUTH CAROLINA**

By: \_\_\_\_\_  
Brandy M. Gray, Chairwoman

*Attest:*

\_\_\_\_\_  
Mark C. Snyder, Secretary/Treasurer

## FY 2011 BUDGET HIGHLIGHTS

- **Overview**
  - FY2011 budget continues the challenge from FY2010. Our focus remains on preserving cash balances and maintaining acceptable debt service coverage in order to ensure stable, healthy and positive net assets.
  - Several factors combine to make FY2011 a difficult budget year.
    - Revenues were flat in FY2010 due to significantly more rain than normal and economic impacts influencing customer conservation.
    - Capacity fees continue to come in under budget in FY2010 as the housing and development markets are slow to recover from the economic downturn.
    - Operating Expenses were reduced (11.5%) with the FY2010 budget. With the recent increases in power and fuel costs, as well as scheduled maintenance items, increasing certain expenses is unavoidable.
  - No rate increases are proposed for FY2011, with the exception of SCE&G whose fixed O&M and usage charges increased.
  - Though Operating Income budgeted for FY2011 is (\$3.7M) compared to (\$1.1M) budgeted in FY2010, we have non-operating revenue of \$12.1M which along with capacity fees results in a budgeted Net Income of \$10.4M .
  - Military Construction Reimbursement revenue is budgeted at \$18.2M which is largely a result of the completion of the consolidation project and first phase ISM's.
  - The cost per kgal for water, excluding depreciation and debt service, is budgeted at **\$1.73** as compared to the FY2010 budget of \$1.80. The average revenue per kgal for the year is budgeted at **\$2.88**, leaving **\$1.15/**kgal (compared to \$1.28/kgal FY2010) to cover O&M capital, debt service, and contingency and depreciation funding.
  - The cost per kgal for wastewater, excluding depreciation and debt service, is budgeted at **\$3.58** as compared to the FY2010 budget of \$3.11. The average revenue per kgal for the year is budgeted at **\$4.94**, leaving **\$1.35/**kgal (compared to \$1.33/kgal FY2010) to cover O&M capital, debt service, and contingency and depreciation funding.
  - Debt Coverage target is 1.52 and 1.51 for fiscal years 2011 and 2012, respectively.
- **Revenue forecasts** remain conservative due to the impact of the weather and economy on Fiscal Year 2010 sales.
  - 300 new customers are projected for each waster and wastewater systems, which was the same projection as Fiscal Year 2010.
  - Operating Revenues are \$2.3M or 5.8% above projected FY2010 but (1.2%) or (\$485K) below FY2010 budget based on dryer weather conditions and a conservative increase forecasted in customer usage.
  - Capacity Fees are projected at \$2.0M, an increase of \$1.0M from FY2010 forecast and a decrease of (\$500K) from FY2010 budget.
  - No recommended increase in ancillary charges, with the exception of Septage, which will increase to \$90/kgal from \$50.
- **Operating expenses** before depreciation are \$1.4 M or 6.4% above projected FY2010 expenses and \$411K or 1.8% above FY2010 Budget.
  - Fixed costs like power and fuel are budgeted to increase along with an increase in maintenance expense due to additional Military assets added.
  - Funded FTE increased from 169 to 170 due to the split of the Deputy General Mgr of Finance & Administration in FY2010.
  - Two positions on hold were funded while two positions funded were placed on hold, netting zero FTE's
  - The Accounting Analyst position was deleted from the organizational structure.
  - Total Payroll of \$9.09M (excluding benefits and overtime) increased over FY2010 Budget by \$214K or 2%.
  - A 3% COLA (\$257,283) and other salary adjustments (\$257,283) have been budgeted for employees.
  - Depreciation increased 8.3% or \$1.7M over FY2010 budget primarily due to the capitalization of the Military Consolidation Project and remaining first phase ISM's.
  - Capital purchases total approximately \$1.2M and include \$273K for vehicles, \$179K for equipment, \$150K for technology improvements and \$603K for meters/transponders
- **Debt Service** will increase to \$12.4M which is approximately \$1.7M over FY2010 projection and \$675K over FY2010 budget.
  - The minimal increase in debt service is due to the addition of the ASR well and Military Consolidation SRF loan payments and the savings realized in FY2010 from the 2010B Refunding transaction.
  - Debt Coverage Target for FY2011 is 1.52.

**Beaufort - Jasper Water and Sewer Authority**  
**Budget of Revenues and Expenses**  
**For the year ended June 30, 2011**

**Operating revenues:**

Water	
Civilian wholesale	\$ 1,749,345
Military wholesale	1,208,205
Retail	18,535,597
Military retail	1,222,836
Other	1,865,700
Total water revenues	<u>24,581,684</u>
Wastewater	
Service	14,131,790
Military retail	2,862,132
Other	226,000
Total wastewater revenues	<u>17,219,922</u>
Total operating revenues	<b>41,801,606</b>

**Operating expenses:**

Water	
Water treatment	3,989,260
Transmission and distribution	3,237,809
Source of supply	535,154
Laboratory and testing	337,625
Engineering and construction services	306,732
Mapping	86,634
Customer service	937,844
Meter reading	238,267
Financial services	568,896
Information technology	693,763
General and administrative	1,351,077
Franchise fee	592,000
Depreciation	9,566,000
Total water operating expenses	<u>22,441,061</u>
Wastewater	
Wastewater treatment	2,926,187
Collection and transmission	3,194,953
Wastewater disposal	212,000
Sludge management	307,351
Laboratory and testing	336,143
Engineering and construction services	207,336
Mapping	57,109
Customer service	624,160
Meter reading	158,878
Financial services	378,918
Information technology	479,607
General and administrative	898,830
Franchise fee	461,000
Depreciation	12,842,000
Total wastewater operating expenses	<u>23,084,472</u>
Total operating expenses	<b>45,525,533</b>

**Operating income (loss)**

**(3,723,927)**

**Non-operating income and (expense)**

Interest income	120,000
Bond interest income	-
Military Construction Revenue	18,150,595
Gain (loss) on disposal of assets	50,000
Interest expense	(6,121,828)
Amortization	(120,000)
Total non-operating income (expense)	<u>12,078,767</u>

**Income (loss) before capital contribution fee revenue**

**8,354,840**

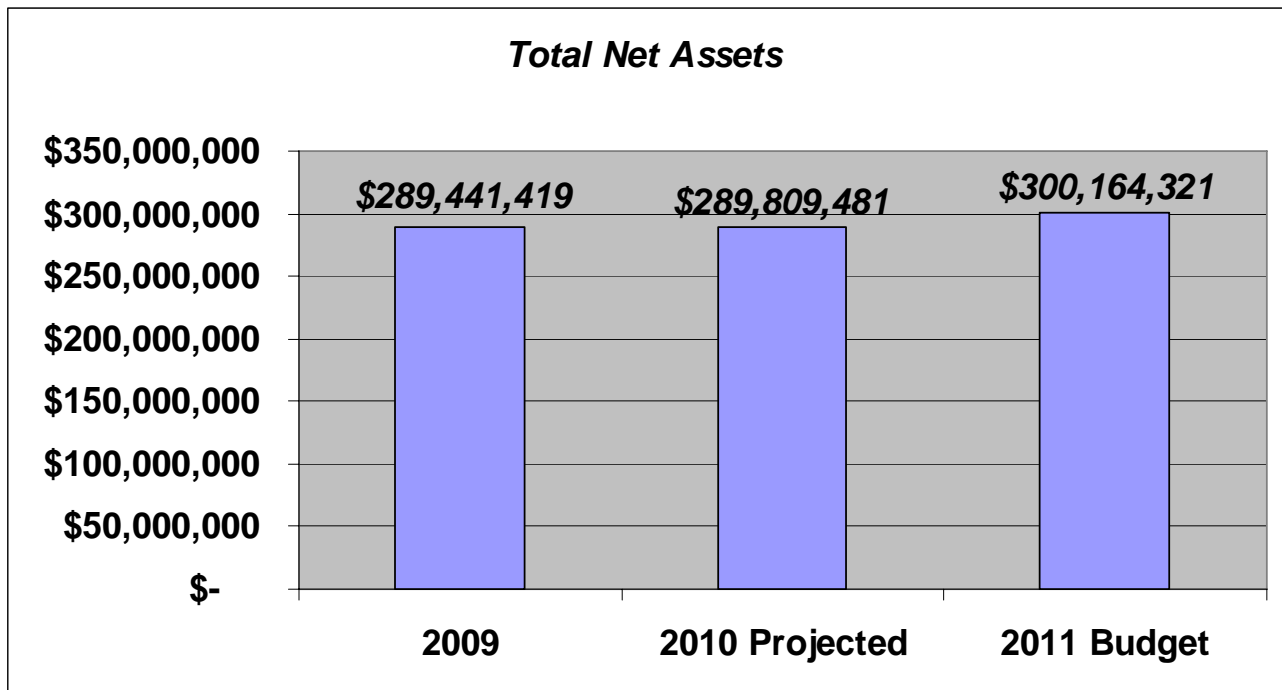
Water capacity revenue	500,000
Sewer capacity revenue	1,500,000
	<u>2,000,000</u>

**Net Income (Loss)**

**\$ 10,354,840**

**Condensed Statement of Revenues, Expenses, and Changes in Net Assets**  
**Actual, Projected, and Budgeted**  
**Year Ended June 30,**

	2009		2010	2011
	Actual	Budget	Projected	Budget
<b>Revenues:</b>				
Water service revenues	\$ 22,628,083	\$ 24,049,882	\$ 21,101,573	\$ 22,715,984
Wastewater service revenues	16,124,828	15,950,667	16,445,175	16,993,922
Other revenues	1,960,584	2,408,000	1,976,880	2,091,700
<b>Total operating revenues</b>	<b>\$ 40,713,495</b>	<b>\$ 42,408,549</b>	<b>\$ 39,523,628</b>	<b>\$ 41,801,606</b>
<b>Expenses:</b>				
Operating, before depreciation, but including franchise fees				
Water operations	8,827,507	9,653,947	8,054,044	8,691,848
Wastewater operations	7,719,277	7,801,960	7,317,445	7,437,634
Depreciation	21,111,824	20,430,000	21,854,429	22,408,000
General, administrative, customer service and engineering	7,075,143	8,191,679	6,361,590	6,988,051
<b>Total operating expenses</b>	<b>44,733,751</b>	<b>46,077,586</b>	<b>43,587,508</b>	<b>45,525,533</b>
<b>Operating Income</b>	<b>(4,020,256)</b>	<b>(3,669,037)</b>	<b>(4,063,880)</b>	<b>(3,723,927)</b>
Non-operating revenue (expenses), net	(3,188,772)	(4,810,000)	(3,843,872)	12,078,767
<b>Increase (decrease) in net assets, before contributions</b>	<b>(7,209,028)</b>	<b>(8,479,037)</b>	<b>(7,907,752)</b>	<b>8,354,840</b>
<b>Capital contributions:</b>				
Grants	247,690	N/A	-	N/A
Capacity fees	2,360,669	10,483,906	1,000,000	2,000,000
Developer contributions of systems	13,801,380	N/A	7,275,814	N/A
<b>Total capital contributions</b>	<b>16,409,739</b>	<b>10,483,906</b>	<b>8,275,814</b>	<b>2,000,000</b>
<b>Increase(decrease) in net assets</b>	<b>\$ 9,200,711</b>	<b>\$ 2,004,869</b>	<b>\$ 368,062</b>	<b>\$ 10,354,840</b>
<b>Net assets at beginning of year</b>	<b>280,240,708</b>		<b>289,441,419</b>	<b>289,809,481</b>
<b>Total net assets</b>	<b>\$ 289,441,419</b>		<b>\$ 289,809,481</b>	<b>\$ 300,164,321</b>



## Beaufort-Jasper Water & Sewer Authority

	Operating Cash Analysis				
	2010	2011	2012	2013	2014
	Estimated	BUDGET	Estimated	Estimated	Estimated
Operating Net Income (projected)	(4,063,880)	(3,723,927)	(2,950,000)	(2,300,000)	(2,200,000)
<b>Add:</b>					
Depreciation Expense	21,854,429	22,408,000	22,856,160	23,313,283	24,478,947
Interest Income	65,632	120,000	132,000	145,200	160,070
<b>Deduct:</b>					
Principal Payments (current debt)	(6,181,617)	(7,797,461)	(7,950,511)	(8,261,843)	(8,587,222)
Interest Payments (current debt)	(6,047,238)	(6,121,828)	(6,200,828)	(5,887,805)	(5,563,236)
New Debt Service	-	-	(602,000)	(1,260,000)	(2,141,400)
Transfers to C&D (3-year cash flow)	(1,677,083)	(4,025,000)	(4,025,000)	(4,025,000)	(4,025,000)
C&D cash funding to O&M	-	-	-	-	-
Capital purchases funded by operations	(1,575,008)	(1,204,900)	(1,265,145)	(1,328,402)	(1,394,822)
C&D Funding - Transponder Retrofits	-	348,400	355,500	366,000	381,000
Transfers from Capital Funds	887,016	906,776	943,047	980,769	1,020,000
Engineering Salaries Capitalized	(887,016)	(906,776)	(943,047)	(980,769)	(1,020,000)
<b>Adjusted Income (Cash)</b>	<b>2,375,235</b>	<b>3,284</b>	<b>350,176</b>	<b>761,433</b>	<b>1,108,337</b>
<b>Beginning Balance Cash</b>	<b>7,669,382</b>	<b>10,044,617</b>	<b>10,047,901</b>	<b>10,398,077</b>	<b>11,159,509</b>
<b>Anticipated Ending Cash</b>	<b>10,044,617</b>	<b>10,047,901</b>	<b>10,398,077</b>	<b>11,159,509</b>	<b>12,267,846</b>
<b>Target Balance (3 months cash outlay)</b>	<b>8,352,726</b>	<b>8,878,161</b>	<b>9,664,611</b>	<b>10,464,421</b>	<b>11,384,279</b>
<b>Debt Service Coverage Ratio (w/o CC Fees):</b>					
Operating Income	(4,063,880)	(3,723,927)	(2,950,000)	(2,300,000)	(2,200,000)
Add:					
Depreciation Expense	21,854,429	22,408,000	22,856,160	23,313,283	24,478,947
Interest Income	65,632	120,000	132,000	145,200	160,070
Net Earnings	<b>17,856,181</b>	<b>18,804,073</b>	<b>20,038,160</b>	<b>21,158,483</b>	<b>22,439,017</b>
Debt Service to be paid	<b>10,704,676</b>	<b>12,395,110</b>	<b>13,229,160</b>	<b>13,885,469</b>	<b>14,767,679</b>
Debt Coverage	<b>1.67</b>	<b>1.52</b>	<b>1.51</b>	<b>1.52</b>	<b>1.52</b>
<b>Projected Debt Service:</b>					
Future SRF/Bonds	-	-	602,000	1,260,000	2,141,400
	<b>-</b>	<b>-</b>	<b>602,000</b>	<b>1,260,000</b>	<b>2,141,400</b>
	<b>12,228,855</b>	<b>13,919,289</b>	<b>14,753,339</b>	<b>15,409,648</b>	<b>16,291,858</b>

**NOTE:**

Capacity fees, which represent increases to water and sewer capital cash accounts, were not considered since these funds are not available for operations. Cash consists of gross revenue, and operations & maintenance.

Transfers to C&D have been calculated based on the Renewal & Replacement forecast.

**Monthly Operating Expenses include a factor for customer growth and inflation:**

Monthly Operating Expenses	1,892,186	1,926,461	2,119,107	2,331,018	2,564,120
Monthly Debt Service	892,056	1,032,926	1,102,430	1,157,122	1,230,640
Monthly Total Cash Requirements	<b>2,784,242</b>	<b>2,959,387</b>	<b>3,221,537</b>	<b>3,488,140</b>	<b>3,794,760</b>
# of months required	3	3	3	3	3
	<b>8,352,726</b>	<b>8,878,161</b>	<b>9,664,611</b>	<b>10,464,421</b>	<b>11,384,279</b>

## ***MISSION, BACKGROUND, AND FINANCIAL POLICIES***

### **Mission & Background**

**The mission of the Beaufort-Jasper Water and Sewer Authority is to protect the public health and the environment by providing, on a non-profit basis, to the residents, businesses and land owners within its service area:**

**Affordable, High Quality Drinking Water**

**Environmentally Sound, Affordable Wastewater Treatment and Disposal**

**Efficient, Reliable and Courteous Service**

Beaufort-Jasper Water & Sewer Authority, hereafter referred to as the Authority, was created under provisions of Act No. 784 - enacted during the 1954 Session of the General Assembly of the State of South Carolina - as a public, nonprofit corporation to acquire and distribute supplies of fresh water for industrial and domestic purposes within its service area. During its 1969 Session, the General Assembly enacted Act No. 598, which enlarged the functions and powers of the Authority to include the construction of facilities that provide for the collection, treatment, and disposal of wastewater in thickly populated areas of Beaufort County. In 1971, the General Assembly created the Jasper County Water and Sewer Authority to provide an entity capable of providing water and wastewater service in Jasper County for areas not served by municipal governments. In 1983, the Authority and the Jasper County Water and Sewer Authority were consolidated into the entity now called the Beaufort-Jasper Water and Sewer Authority. The Authority was governed by a board that consisted of nine members appointed by the Governor of South Carolina, upon recommendation of the legislative delegations for Beaufort County and Jasper County. In May 2009, the South Carolina Legislature passed Act S793 which consolidated all past enabling legislation amendments relating to the powers, service area, and membership of the Authority and expanded Board membership from nine to eleven members.

Although originally established to provide water and wastewater services only to the unincorporated areas, the Authority now also provides direct services to the citizens in the incorporated areas of the City of Beaufort, the Town of Bluffton, the City of Hardeeville, the Town of Port Royal and indirectly to thousands of additional citizens in the Beaufort and Hilton Head areas, through wholesale services provided to other water and sewer utilities. The Authority's customer base as of June 30, 2009, was **45,460** retail water accounts and the following wholesale water customers: Military installations – Naval Hospital, Parris Island Recruit Depot, Marine Corps Air Station Beaufort, Laurel Bay Housing Facility; Utilities – Hilton Head PSD, Fripp Island PSD, Harbor Island Utilities, Callawassie/CUC, Inc., Water Oak Utility, and Warsaw Eustis Oaks Water Company. These wholesale customers resell and/or redistribute the Authority's water to their residents. Authority headquarters are located on Highway 170, approximately thirteen miles south of the City of Beaufort.

The Authority provides reliable high quality supplies of potable water used for drinking, irrigation, fire protection and other purposes. The Chelsea Water Treatment Plant, located on Highway 170 at the Authority headquarters, and the Purrysburg Water Treatment Plant, located in Jasper County, are the

principal treatment facilities, both utilizing the Savannah River as their source. Ground water systems supplement the main system and also provide water to Point South and Palm Key in Jasper County.

The wastewater system serves approximately **28,480** retail and 3 wholesale customers. The wastewater collection systems consist of gravity pipelines, lift stations and force mains conveying wastewater to eleven (11) treatment plants. The four largest wastewater treatment plants are Cherry Point Water Reclamation Facility, Port Royal Island Water Reclamation Facility, Parris Island Wastewater Treatment Plant and the Hardeeville Wastewater Treatment Plant, with permitted capacities of 7.5, 7.5, 3.0, and 1.01 MGD (millions of gallons per day), respectively. The additional seven plants combined capacity is approximately 3.43 MGD. Other wastewater services include industrial pretreatment programs, water reclamation for irrigation, and sludge and septage disposal.

Effective September 1, 2008, the Authority began servicing a contract with the military (Department of the Navy) for the privatization of its installations (Naval Hospital, Parris Island Recruit Depot, Marine Corps Air Station Beaufort, and Laurel Bay Housing Facility). In addition to the wholesale rate for water, the military is charged a retail (military privatization) rate that considers the cost to service these facilities. In addition, a retail (military privatization) rate was calculated in compliance with the contract that recovers the costs for servicing the wastewater facilities as well. These revenues and related costs have been included in the FY2011 budget.

Consistent with the Authority's objective to provide greater information to the public in a more efficient manner, the Fiscal Year 2011 Operating Budget is also available on the website ([www.bjwsa.org](http://www.bjwsa.org)).

## **Policies & Strategies**

The Financial Management Policies for the Authority provide the framework and direction for financial reporting, planning, and decision making by the management and the Board of Directors. They are designed to ensure the financial integrity of the Authority and a service delivery system that addresses the needs of the users of financial information. To be relevant in the planning and management of Authority finances, goals and policies are documented and periodically reviewed to reflect changes in Board policy, legal and professional requirements, and changes in accepted industry practices.

### **General Accounting and Internal Control Policies**

In developing and evaluating the Authority's accounting system, consideration is given to the effective implementation of financial accounting policies and, specifically, to the adequacy of internal controls. The Authority's accounting system is designed to assemble, analyze, classify, record, and report financial data on the full accrual basis. Internal accounting controls are an integral part of the Authority's management systems and are designed to provide reasonable assurance that assets are safeguarded from unauthorized use or disposition, and that records used for preparing financial reports and maintaining asset accountability are reliable.

Management is responsible, in all material respects, both for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures. The data is reported in a manner designed to fairly present the financial position and changes in the financial position of the

Authority. All disclosures necessary to enable the reader to gain an understanding of the Authority's financial and operational activities are included.

The Authority's management is further charged with providing the leadership that promotes ethical behavior within the control environment. As a part of the Authority's ongoing effort to employ comprehensive and cost-effective internal accounting controls, the Controller will review controls and procedures on a continuing basis. The Controller generally functions as internal auditor and is accountable to the Chief Financial Officer, and to the General Manager as applicable.

All activities of the Authority are accounted for within a single proprietary (enterprise) fund. Proprietary funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Accordingly, the Authority's financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

The Authority applies all Governmental Accounting Standards Board (GASB) pronouncements. GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting*, offers the option of following all Financial Accounting Standards Board (FASB) standards issued after November 30, 1989, unless the latter conflict with or contradict GASB pronouncements, or not following FASB standards issued after such date. The Authority has elected the option to not follow FASB standards after November 30, 1989. The Authority also applies standard practices as promulgated by the American Waterworks Association (AWWA), the Government Finance Officers' Association (GFOA), the American Institute of Certified Public Accountants (AICPA), and any other professional organization which enhances financial reporting, but does not conflict with any laws or regulatory standards.

The accounting and financial reporting treatment applied to the Authority is determined by its measurement focus. The transactions of the Authority are accounted for on a ***flow of economic resources measurement focus***. Therefore, all assets and all liabilities associated with the operations are included on the balance sheet.

***Annual Audit:*** The Finance Committee of the Authority's Board of Directors serves as the Audit Committee of the Authority. It is composed of four members of the Board who are not employees and who provide a broad overview of management's financial reporting and control functions. Generally, this Committee meets with management on a monthly basis to review the financial status of the Authority. Additionally, the Committee meets with management and the independent external auditors to ensure that both parties are fulfilling their obligations with regard to auditing, controls, and other financial reporting factors. A Comprehensive Annual Financial Report (CAFR) is prepared after the end of the fiscal year and is audited by an external auditing firm. A copy of the most recent CAFR for the fiscal year ending June 30, 2009, is available via the Authority's website.

***Single Audit:*** As a recipient of federal and state assistance, the Authority is also responsible for ensuring that an adequate internal control structure is in place to secure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management.

## *Cash and Investment Management Policies*

It is the policy of the Board of Directors of the Authority that the Chief Financial Officer, shall maintain an effective program of cash and investment management and follow the legal requirements regarding depositories and collateral requirements. To that effect, the Chief Financial Officer is both authorized and required to promulgate a written Statement of Cash and Investment Management Policy governing the Authority's cash management and investment activities, and to institute and administer such specific procedures and criteria as may be necessary to ensure compliance with the Authority's financial management policy. Specifically, this policy mandates pursuit of the following overall goals and objectives:

1. All aspects of cash management operations shall be designed to ensure the absolute safety and integrity of the Authority's financial assets. The overall financial objective is to provide the highest possible income support to the Authority with a very low risk of loss of principal.
2. Cash management activities shall be conducted in full compliance with prevailing state and federal regulations. Furthermore, such activities shall be designed to adhere to guidelines and standards promulgated by such professional organizations as the American Institute of Certified Public Accountants (AICPA), the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA). Investments of the Authority must comply with South Carolina Code Section 6-5-10, which states that the Authority may invest money subject to its control and jurisdiction in:
  - (a) Obligations of the United States and agencies thereof;
  - (b) General obligations of the State of South Carolina or any of its political units;
  - (c) Savings and Loan Associations to the extent that the same are insured by an agency of the federal government;
  - (d) Certificates of deposit where the certificates are collaterally secured by securities of the type described in (a) and (b) above and are held by a third party as escrow agent or custodian, of a market value not less than the amount of the certificates of deposit so secured, including interest; provided, however, such collateral shall not be required to the extent the same are insured by an agency of the federal government.
  - (e) Repurchase agreements when collateralized by securities as set forth in this section.
  - (f) No load open-end or closed-end management type investment companies or investment trusts registered under the Investment Company Act of 1940, as amended, where the investment is made by a bank or trust company or savings and loan association or other financial institution when acting as trustee or agent for a bond or other debt issue of that local government unit, political subdivision, or county treasurer if the particular portfolio of the investment company or investment trust in which the investment is made (i) is limited to obligations described in items (a), (b), and (e) of this subsection, and (ii) has among its objectives the attempt to maintain a constant net asset value of one dollar a share and to that end, value its assets by the amortized cost method.

The provisions of South Carolina Code Section 6-5-10 do not impair the power of the Authority to hold funds in deposit accounts with banking institutions as otherwise authorized by law. Investments shall have maturities consistent with the time or times when the invested monies will be needed in cash.

3. Operating within appropriately established administrative and procedural parameters, the Authority shall aggressively pursue optimum financial rewards, while simultaneously controlling its related expenses. Therefore, cash management functions, which engender interaction with outside financial intermediaries, shall be conducted in the best financial and administrative interests of the Authority. In pursuit of these interests, the Authority will utilize competitive bidding practices whenever practicable, affording no special financial advantage to any individual or corporate member of the financial or investment community.
4. The Chief Financial Officer, shall design and enforce standards and guidelines relating to a variety of cash management issues, such as the eligibility or selection of various financial intermediaries; documentation and safekeeping requirements; philosophical and operational aspects of the investment function; and such other functional and administrative aspects of the cash management program which necessitate standard setting in pursuit of appropriate prudence, enhanced protection of assets, or procedural improvements.
5. Investments of the Authority, or of funds held in its possession in a fiduciary capacity, shall be made with the exercise of that judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived.

The Authority's cash management program seeks to achieve three objectives with regards to investments: safety of principal, adequate liquidity to meet daily cash needs, and a reasonable yield commensurate with the preservation of principal and liquidity. At all times, the Authority shall remain sufficiently liquid to meet cash flow requirements by matching investment maturities with forecasted cash flow requirements, investing in securities with active secondary markets, and maintaining appropriate portfolio diversification.

#### **Revenue Policies, including Revenue Sufficiency and Rate Setting**

All water and wastewater revenues are recognized on the ***accrual basis when the related services are provided and the earning process is complete***. Services are provided to customers under a rate structure designed to produce revenue sufficient for operating and maintenance costs, capital outlay, debt service, reserves and debt service coverage. Operating revenues are those that result from providing water and wastewater services and nonoperating revenues include other activities, such as investing, not related to the provision of water and wastewater services.

In order to provide adequate service to its customers, the Authority must receive sufficient total revenue to cover operation and maintenance expenses, planned cash capital outlays, debt payments, and required cash reserves. While the Authority prepares long-range rate projections, these projections are reviewed annually through the budgetary and rate-making process of the Authority. Management recommends rates based upon a cost of service analysis, which incorporates the principle of ***revenue sufficiency and equity among customer classes***. Rate recommendations and the supporting budgets are presented through the Finance Committee to the Board for approval annually. An analysis is presented with the budget and rate recommendation to ensure that utility revenues are sufficient to recover total cash needs for a three-year projection period.

The general revenue policies which guide the Authority are outlined as follows:

- *sufficient total revenue to cover operation and maintenance expenses, planned cash capital outlays, debt payments, and required cash reserves;*
- *rates based upon a cost of service analysis, which incorporates the principle of revenue sufficiency and equity among customer classes;*
- *effective collections to assure that obligations to the Authority are paid in a timely and appropriate manner to maximize resources and efficiency; and*
- *conservative revenue and customer growth projections for consistent budgeting and adequate cash planning.*

Revenues from operations fall into three general categories: water service, wastewater service and ancillary charges. Ancillary charges include tap fees, account set up and penalty fees, engineering and inspection services, and charges for other miscellaneous services. The Authority has two classes of water and wastewater customers: wholesale and retail, with retail further subdivided into residential and commercial customers.

***Capital Contribution Fees:*** Capital contribution fees (also referred to as capacity or impact fees) are assessed to pay the cost of growth to the extent possible. The Authority collects water and wastewater capacity fees to ensure that current customers do not bear the entire burden of growth. These fees are paid by all new customers and represent, on a residential equivalent unit basis, the cost of the water and/or wastewater capacity represented by the new account. Because the Authority does not use capacity fees to subsidize operations these contributions do not impact operating income. The Authority restricts the use of capacity fee revenue to capital investment in its system and these contributions are reported in the audited Statement of Cash Flows as a capital financing source. Capacity fees are based upon a cost of capacity analysis and are generally reviewed every year, but are increased only when deemed economically feasible for the Authority.

Commercial and residential real estate developers also construct and then convey to the Authority water and wastewater systems that serve their developments. Prior to GASB 33 and 34 implementation, the money and system assets received were recorded as direct contributions to the equity. GASB 33 and 34 define these fees as non-operating revenues and requires reporting the amounts through the Statement of Revenues, Expenses and Changes in Net Assets. Developers convey primarily residential systems to the Authority upon completion in accordance with plans and specifications approved by the Authority. These contributions are not budgeted as they are generally non-cash, of limited relevance to rate setting, and the timing is not subject to Authority control.

### **Operating Budget Policies**

The Authority has no taxing power. Operational and maintenance costs are funded from customer fees and charges. The Authority plans, budgets, and manages to assure that *current costs are funded through current revenues.*

The Authority uses a *one-year operating budget process with an additional three-year cash and coverage projection included* to encourage a longer term planning and management perspective. An analysis is presented with the budget and rate recommendation to ensure that utility revenues are sufficient to recover total cash needs for a three-year projection period. Total cash needs include annual expenditures to operate the system, capital-related costs of principal and interest payments on

debt, contributions to specific reserves, and capital replacements and improvements that are not debt-financed.

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). The current operating budget details the Authority's plans to earn and expend funds for charges incurred for operation, maintenance, certain interest and general functions, and other charges for the fiscal year. The Authority adopts *flexible* annual operating and capital budgets. During the year, management is authorized to transfer budgeted amounts between line items within the Authority's divisions. Depreciation expense is budgeted based upon prior year actual and estimates of acquisitions and contributed capital. The capital budget or Capital Improvement Program (CIP) details the plan to receive and expend cash capital contribution fees, special assessments, grants, borrowings and certain revenues for capital projects. The CIP budget is discussed in more detail in the section entitled "Capital Budgeting Policy."

The Controller is responsible for analyzing financial data to present a recommended budget based on the following: 1) historical analysis of actual costs compared to budget; 2) cost increases, including inflation; 3) coordination with the recommended Cost of Service rates; 4) new programs or areas of emphasis previously identified, and 5) customer growth. This process is generally completed and distributed by functional area to managers for review by the end of January. Any material increases requested from management must be clearly documented and tied to performance within the budget documentation. Manager reviews generally occur during February and are required to be submitted to Finance before March. Finance compiles the functional budgets, incorporates the annual calculation of the cost of service rates, completes a revenue and cash sufficiency analysis, and submits to the Chief Officers for final review.

***The Budget Process:*** Generally, the budget is completed and compiled in April and formally presented to the Finance Committee in May with a public hearing in June. The cost of human resources is submitted to the Personnel Committee for approval in April and capital outlay (vehicles and equipment funded by operations) is presented to the Capital Projects Committee for approval in April. The complete proposed budget is submitted to the Authority's Board of Directors at the May Board meeting following Finance Committee review. The operating budget and proposed rates are adopted by resolution of the Board before the beginning of each fiscal year (July 1) and after the public notice and hearing as prescribed by state law. The complimentary budget adopted by the board is the Cash Flows Budget, which outlines the major cash activities of the Authority to be undertaken in conjunction with the Operating Budget for the same fiscal period. Whereas the operating budget is captioned by major functional category (i.e., Sewer Service Revenue, Source of Supply Expenses, etc.), the Cash Flows Budget displays the major activities including payments for debt service, capital expenditures, interest income, etc.

All unexpended and unencumbered appropriations in the operating budget lapse at the end of the fiscal year. No appropriation for a capital project (Capital Improvement Program) in the capital budget lapses until the purpose for which the appropriation was made has been accomplished or abandoned.

Preparation of the operating budget is guided by the following policies:

- Revenue projections are to be *conservative but sufficient* to cover operation and maintenance expenses, planned cash capital outlays, debt payments, and required cash reserves.

- *Ongoing expenses are not to be funded by a non-recurring or one-time revenue source, such as debt.*
- *Self sufficiency* is the overall objective of the operating budget and expenditures must be funded either exclusively or primarily by user fee revenues.
- Management must focus on a *performance budget*, identifying and clarifying choices related to the provision of on-going or additional services.
- In planning expenditures, management will *adhere to the Authority's mission* of providing "affordable, high quality drinking water; environmentally sound, affordable wastewater treatment and disposal; and efficient, reliable and courteous service." In general, the Authority will *maintain* its facilities and continuously *seek ways to operate more efficiently*.
- Human resource cost proposals are developed to assure that the compensation program reflects the *goal of recruiting and retaining qualified and excellent employees within the constraints of financial resources*.
- *Adequate operating cash balances* are to be maintained, generally equated to three months cash outlay.

***Budgetary Controls:*** The Authority maintains budgetary controls to ensure compliance with legal and Board provisions. Current expenses are *controlled at both the functional and operating division levels* by continuously monitoring costs compared to budget and by reporting variances and other significant financial data monthly to the Finance Committee. Managers are responsible for budgetary items that are controllable at their organizational levels. Since all expenses are controllable at some level, this dual monitoring of expenses by both management and the Finance Committee of the Board serves to strengthen overall budgetary and management controls. The following policies are adopted as regards budgetary controls:

- The Authority will maintain a budgeting control system that *ensures continual compliance* with the adopted budget and that *reports any material variances* to the Finance Committee and the Board within a timely manner.
- The Finance Committee and the Board of Directors will be provided with *interim* financial reports comparing *actual versus budgeted* revenue and expense activity.

### **Capital Expenditures Policy**

The objective of the Authority's capital expenditure accounting policy is to establish a set of standard procedures and policies regarding the inventory and management of property in the fixed asset system. Investments in long-term assets (plant, property, and equipment) have a major impact on a company's future stream of earnings and the risk of those earnings. As such, the long-term investment (capital budgeting) decision has a significant impact on the value of the company.

Capital budgeting is the process of planning for purchases of assets whose returns are expected to continue beyond one (1) year (the 1-year period is arbitrary, but serves as a useful guideline). A ***capital expenditure*** is a *material cash outlay* that is expected to *generate a flow of future cash benefits lasting longer than one year*. For purposes of materiality, the Authority has defined this to be a **minimum of \$5,000** for equipment purchases (i.e., the equipment itself must cost at least \$5,000 without installation and other incidental costs to be considered a capital item). Additionally, for purposes of materiality for BJWSA, the future cash benefits must last a minimum of **three years** in order to be considered a capital asset. Therefore, if an asset acquisition is less than \$5,000 for the major component and/or it cannot be assured that the asset will provide an economic benefit for a

minimum of three years, the item will be considered a period expense instead of a capital expenditure. Once purchased (or contributed), all capital items are to be maintained, and depreciated if applicable, on the Fixed Assets Register until disposed.

Several different types of outlays **may** be classified as capital, including the following:

- The purchase of a **new** piece of equipment, real estate, or a building in order to **expand** existing services.
- The **replacement** of an existing capital asset which has been fully depreciated or has become obsolete. (In this case it is important to review what asset is being replaced to determine whether the replacement is just bringing the value of the asset up to what it should be or whether economic value to future periods has been added.)
- Expenditures for **research and development (studies)** when the cost can be directly associated with a *verifiable fixed asset* and the *costs are required to create/acquire such asset*.
- The **refunding** of an old bond issue with a new, **lower interest** issue.
- **Capital leases** where it can be readily determined that the intention of the lease is to pay for the asset over time.
- **Merger and acquisition** evaluation when the merger or acquisition actually occurs.

**Summary of Significant Accounting Policies Regarding Capital Assets:** Property, plant, and equipment in service and construction in progress are recorded at cost, if purchased or constructed. Maintenance and repairs that do not significantly extend the value or life of property, plant and equipment are expensed as incurred.

Assets acquired through contributions from developers or other customers are capitalized at their estimated fair market value, if available, or at engineers' estimated fair market value or cost to construct at the date of the contribution. Utility systems acquired from other governmental service providers are recorded at the purchase price, limited to fair market value. Internal engineering costs are capitalized to the extent of direct support and contribution to construction and expansion projects. Costs of studies that directly result in specific construction projects are capitalized. Contributions are recognized in the Statement of Revenues, Expenses and Changes in Net Assets when earned.

Interest cost is capitalized on the construction of qualified assets, whether or not borrowings exist for such projects, to the extent of amounts funded by debt or operating results. Interest is not capitalized on project costs funded by contributed capital, such as grants, gifts and impact fees. Interest costs of tax-exempt borrowings are capitalized net of related investment earnings on the proceeds. Interest costs are not capitalized for small projects that will be constructed in less than six months or for those with estimated costs under \$250,000 because these amounts are considered immaterial for purposes of interest capitalization. The Authority utilizes the straight-line depreciation method and estimated useful lives of assets in service are as follows:

	<u>Years</u>
Source of supply equipment	15-50
Water treatment plant	10-50
Wastewater treatment plant	10-50
Transmission and distribution systems	10-50
Equipment	3-20
Structures and improvements, including buildings	10-50

**NOTE:**

Any change to the existing significant accounting policies must be in accordance with GAAP and must be disclosed in the notes to the financial statements. Additional accounting pronouncements may require additional disclosure (i.e., a change in accounting estimate).

All changes to the fixed assets register are performed by the Fixed Asset Accountant (FAA) within the Finance Department. Expenditures related to the Capital Improvement Program (CIP) are reconciled monthly and capitalized when put into service by the Controller, who provides the required documentation to the FAA. Capital expenditures and accumulated depreciation are reconciled on a monthly basis and agreed to the fixed assets register, where applicable.

At year-end, the Finance department reconciles all general ledger fixed asset accounts to the fixed-asset system and supplies detailed supporting evidence to the external auditors. Additionally, the Controller performs periodic audits of existing capital assets by distributing a physical inventory of assets to the appropriate manager and requesting confirmation of existence, location, and valuation.

**Capital Budgeting Policy**

All capital acquisitions must be budgeted through the Capital Improvement Program (CIP) or as part of the Operations & Maintenance (O&M) annual budget. For operational equipment purchases, managers, as part of the operating budget, are tasked with:

- evaluating all existing equipment and other operating capital items to determine if useful life has been exceeded, or will be exceeded in the upcoming year,
- determining if equipment needs to be replaced or purchased to meet *new* service requirements, and
- estimating the total cost to replace or purchase equipment within the budget period.

These operational equipment purchases, which are not directly part of the water and sewer system, are funded by gross revenue and included in the Operating Budget.

The CIP is funded by the capital funds generated from capacity fees, transfers from Gross Revenue into the Contingency & Depreciation Fund, the issuance of debt, and the receipt of grants. The Authority produces a 10-year capital improvement forecast and adopts a three-year capital improvement funding plan that is incorporated into, but produced separately, from the Operating Budget. The CIP is reviewed and updated annually, generally in the fall of each calendar year. By setting CIP priorities early in the fiscal year, the full impact of the financial plan can be incorporated into the upcoming operating budget.

**Debt Management Policy**

The Authority will manage debt in accordance with all applicable law and adopted debt management policy. In the Bond Resolutions, the Authority covenants and agrees that it will, at all times, prescribe, maintain, and thereafter collect rates and charges for the services and facilities furnished by the Authority, together with other income, that will yield annual Net Earnings in the fiscal year equal to at

least one hundred ten percent (110%) of the sum of the annual debt service payments for all bonds outstanding. “Net Earnings” is defined by the bond resolution to mean, for the period in question, the net operating income of the System determined in accordance with generally accepted accounting principles, adding back depreciation, and including interest income not restricted to bond construction and cash capital contributions not received by government grants.

The rate covenant in the Bond Resolution obligates the Authority to review rates not less than once a year and to revise such rates and charges as necessary to meet the coverage test. The Authority further covenants in the Bond Resolution that it will maintain rates and charges that are at all times sufficient to provide for the payment of the bonds; to maintain the debt service funds, debt service reserve funds, and any other related funding instruments related to the debt of the system; to provide for the payment of administrative and operational expenses of the system preserving the system in good repair and working order; and to build and maintain a reserve for depreciation of the system.

Although the Bond Resolutions allow the use of capacity fee revenue (i.e., cash capital contributions) in the calculation of debt service coverage, the Authority has adopted a more stringent internal policy of maintaining one hundred and twenty-five percent (125%) debt service coverage without consideration of capacity fee revenue.

The following are the general policies related to debt:

- *Long-term borrowing is restricted to capital improvements too extensive to be financed from current revenues.*
- *The Authority utilizes capacity fees, to the extent available, for all system growth projects before utilizing debt.*
- *Proceeds from long term debt will not be used for current, ongoing operations.*
- *Debt will be retired within a period not to exceed the expected useful life of the capital project.*
- *The use of any revenue anticipation borrowing will be avoided. However, if imperative, the Authority will attempt to retire/refinance the debt within the same fiscal year as it is incurred.*
- *Good communication with bond rating agencies and the State Revolving Fund officers will be maintained and **full disclosure** included in every audited financial report.*
- *The Authority shall review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the Authority the opportunity to refund an issue and lessen its debt service costs.*

Finance will monitor debt on a monthly basis by reviewing new debt, ratios (such as debt to equity), and debt service coverage. Further, any projections made for the capital improvement program or the operating budget must include considerations of new borrowings and debt service coverage (as well as the rate impact to customers) to ensure adequate revenue and cash sufficiency to maintain the Authority’s level of credit.

The debt policy and the CIP must be coordinated to assure that debt is used for priorities and that projects are considered both on (1) their merit as important infrastructure and (2) on their credit worthiness. The Chief Financial Officer is responsible for ensuring that the CIP is considered as a key component of debt analysis.

### **Financial Risk Management Policy**

The term *risk* refers to a possible loss or other adverse event that has the potential to interfere with the Authority's financial stability or the ability to fulfill its mission in providing services. Because risk is inherent in most productive activities, even the most conscientious efforts cannot eliminate all risk; they can, however, help the Authority avoid or reduce the impact of risk on operations. As noted in the "Cash and Investment Management Policy," all aspects of cash management operations shall be designed to ensure the absolute safety and integrity of the Authority's financial assets. The overall financial objective is to provide the highest possible income support to the Authority with a very low risk of loss of principal.

The Authority employs a broad-based process to identify risks and to develop the action plans that are required to address them. In addition to maintaining sufficient resources to address financial risk through the Contingency and Depreciation Fund, the Authority insures against damage to property and equipment as well as liability for general claims, and participates with the State Accident Fund in providing workers' compensation coverage to limit exposure to risk. Consultants or independent carriers generally provide rates based upon actuarial studies of risk and the Authority performs a 'cost versus benefit' analysis to determine appropriate coverage.

### **Financial Condition & Trends**

Management believes the Authority's financial condition remains strong despite the current economic downturn. Conservative budgeting has ensured that the Authority remains fiscally sound in light of flat revenues, stagnant growth and rising costs. The Authority continues to assess the impact on maintaining a fiscally sound organization while delivering the level of service demanded by its customers. Today's utility financial managers must be well-rounded, strategic business planners. Regulatory compliance, limited resources, competition for funding, and the desire to optimize efficiencies within the system have all become major factors in the financial management of water utilities throughout the country.

For fiscal year 2011, projections for new customers (300 and 300 for water and wastewater, respectively) remain the same as the prior year projections. Management has based these projections on current year actual data and believes the projection is reasonable in light of economic conditions. At June 30, 2009, the Authority served **45,464** water customers, with approximately 63% also receiving wastewater services. The 2011 budget projects **46,153** and **46,453** water customers as of June 30, 2010 and 2011, respectively.

Though FY2010 brought about many new challenges for Management in the form of rising costs, extremely slow growth and a drastic reduction in Capacity fees received, no rate increase was recommended for FY2011. Deferment of CIP projects, controlling of expenses and careful financial planning have aided in minimizing rate increases.

The trend in actual operating revenues and expenses is presented on page 31. In the chart, the projected figures for 2010 and the budget for 2011 are compared to audited information presented for fiscal years 2002 through 2009. The increase in operating expenses is primarily related to the increase in depreciation expense, maintenance, chemical volume, and utilities. Although operating expenses are expected to increase in the fiscal year 2011 (page 34), ratio analysis indicates that \$1.81 will be

earned for every \$1.00 spent (page 33) and there will be sufficient cash to cover debt service and capital expenditures from revenue generated (page 32).

The Authority has developed financial models that integrate long range capital improvement planning and the annual operations and maintenance budget. These models provide valuable assistance in many areas, including cash flow projections and debt service coverage. Cash coverage trends are graphically depicted on page 32. Fiscal year 2011 budgeted revenues are expected to generate sufficient cash to cover budgeted operating expenses, before depreciation, and to provide for debt service coverage, leaving a cash coverage margin of 52% more than the cash required to service debt (1.52 debt service coverage ratio). This cash is generally utilized for contingency and depreciation, thereby funding the renewal and replacement of assets, and operating capital expenditures (such as vehicles and information technology). Both this graph and the Operating Cash Analysis on page 8 provide assurance that sufficient cash is available to support operations, cover debt service, and pay for operating capital, with 3 months operating cash to ensure liquidity.

A comprehensive financial plan is essential in ensuring that a utility operates on a self-sustaining basis. Water utilities are now being recognized as businesses that are owned by their communities, their citizens. With the advantage of a strong customer service motivation, utility managers are now required to extend their focus from strictly operations and capital planning to one that encompasses organization, financial, and customer service aspects.

The 2011 budget demonstrates that the Authority continues to withstand the current economic crisis and operates a self-sustaining business enterprise that responds to the needs of its customers as well as creating value for its stakeholders, the community at large. The fiscal year budget has incorporated the current economic downturn, slow customer growth, rising costs and greater efficiency with limited resources. Budget considerations include meeting service levels, fulfilling social responsibility to public health and the environment, helping employees grow for succession planning, and improving overall effectiveness by adding value to the services that are provided. To achieve this progress, a continuous quality improvement program is included in the performance management systems of the Authority.

The Authority's leadership believes that through such a detailed assessment of where the Authority is, where it needs to be in the future, and how we can get there, future challenges will be addressed both fiscally and effectively in a manner that consistently provides a reliable, high level of service to its customers.



**Flume in Canal**

**BJWSA Rates  
Effective July 1, 2009  
WATER**

<b>Commercial</b>	Minimum Usage	\$6.00 <b>\$3.32</b>	Basic Facilities Charge per Thousand gallons
<b>Residential</b>	Minimum Usage	\$6.00 <b>\$3.32</b>	Basic Facilities Charge per Thousand gallons
<b>Raw Water Commercial Contract</b>	Basic Facilities Charge Fixed O&M Charge Usage	\$6.00 <b>\$5,500.00</b> <b>\$0.07</b>	Basic Facilities Charge per Month per Thousand gallons
<b>Reverse Osmosis Commercial Contract</b>	Basic Facilities Charge Fixed O&M Charge Usage	\$6.00 <b>\$5,000.00</b> <b>\$3.02</b>	Basic Facilities Charge per Month per Thousand gallons
<b>Return Water Commercial Contract</b>	Basic Facilities Charge Fixed O&M Charge Usage	\$6.00 <b>\$3,000.00</b> <b>\$0.05</b>	Basic Facilities Charge per Month per Thousand gallons
<b>Wholesale</b>	Military Area A1 Area A2 Area A3 Area B1 Area B2 Area B3	<b>\$1.82</b> <b>\$2.15</b> <b>\$2.15</b> <b>\$2.15</b> <b>\$1.86</b> <b>\$2.02</b> <b>\$1.58</b>	per Thousand gallons per Thousand gallons per Thousand gallons per Thousand gallons per Thousand gallons per Thousand gallons per Thousand gallons

**SEWER**

<b>Commercial</b>	Minimum	\$6.00 <b>\$5.60</b>	Basic Facilities Charge per Thousand gallons
<b>Bulk Commercial</b>	Minimum	\$6.00 <b>\$4.60</b>	Basic Facilities Charge per Thousand gallons
<b>Residential</b>	Minimum  Maximum per month	\$6.00 <b>\$5.60</b> <b>\$45.00</b>	Basic Facilities Charge per Thousand gallons Residential Maximum
<b>Reclaimed Water</b>	Basic Facilities Charge Fixed O&M Charge: NOB Golf Course Irrigation SOB Golf Course Irrigation SOB Residential/Commercial Irrigation Usage	<b>\$6.00</b> <b>\$460.00</b> <b>\$200.00</b> <b>\$2,000.00</b> <b>\$0.25</b>	Basic Facilities Charge per Month per Month per Month per Thousand gallons
<b>Wholesale</b>	Minimum	\$6.00 <b>\$4.60</b>	Basic Facilities Charge per Thousand gallons

**Capital Contribution/Capacity Fees**

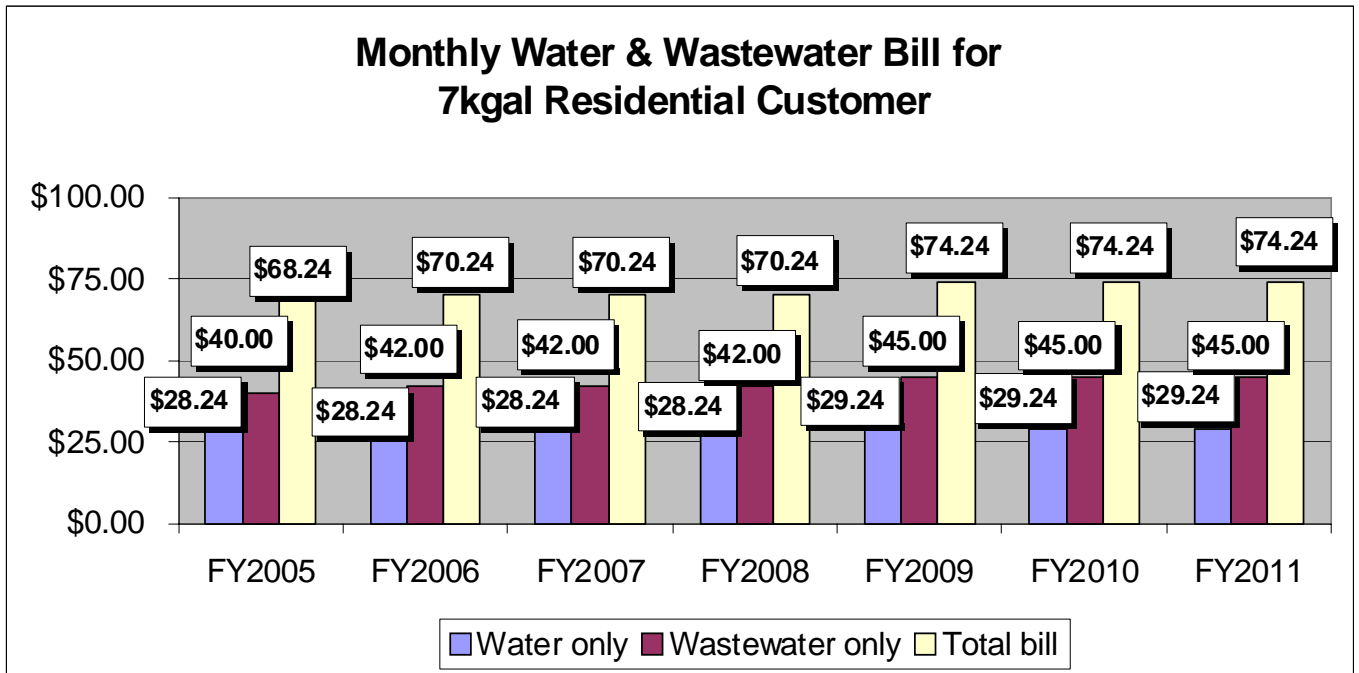
<b>Residential Water per REU</b>	<b>\$1,200.00</b>	<b>June 1, 2007</b>
<b>Residential Sewer per REU</b>	<b>\$2,760.00</b>	<b>June 1, 2007</b>
<b>Commercial Water per gpd (minimum 300 gpd)</b>	<b>\$3.00</b>	<b>June 1, 2007</b>
<b>Commercial Sewer per gpd (minimum 200 gpd)</b>	<b>\$9.20</b>	<b>June 1, 2007</b>

**Water Rate Comparisons**  
**Effective Date**

		7/1/2004	7/1/2005	7/1/2006	7/1/2007	7/1/2008	7/1/2009	7/1/2010	
<b>Commercial</b>	Minimum	\$5.00	\$5.00	\$5.00	\$5.00	\$6.00	\$6.00	\$6.00	Basic Facilities Charge
	Usage	\$ 3.32	\$3.32	\$3.32	\$3.32	\$3.32	\$3.32	\$3.32	
<b>Residential</b>	Minimum	\$5.00	\$5.00	\$5.00	\$5.00	\$6.00	\$6.00	\$6.00	Basic Facilities Charge
	Usage	\$ 3.32	\$3.32	\$3.32	\$3.32	\$3.32	\$3.32	\$3.32	

**Wastewater Rate Comparisons**  
**Effective Date**

		7/1/2004	7/1/2005	7/1/2006	7/1/2007	7/1/2008	7/1/2009	7/1/2010	
<b>Commercial</b>	Minimum	\$5.00	\$5.00	\$5.00	\$5.00	\$6.00	\$6.00	\$6.00	Basic Facilities Charge
		\$5.05	\$5.30	\$5.30	\$5.30	\$5.60	\$5.60	\$5.60	
<b>Residential</b>	Minimum	\$5.00	\$5.00	\$5.00	\$5.00	\$6.00	\$6.00	\$6.00	Basic Facilities Charge
		\$5.05	\$5.30	\$5.30	\$5.30	\$5.60	\$5.60	\$5.60	
	Maximum per month	\$40.00	\$42.00	\$42.00	\$42.00	\$45.00	\$45.00	\$45.00	Residential Maximum



## Beaufort-Jasper Water & Sewer Authority

Ancillary Charges  
FY 2011

Charge Type		FY11 Charge	Charge Description	Effective Date
1	<b>Back Flow Prevention Installation</b>			July 1, 2001
	¾" Reduced Pressure (RP)	\$300.00		
	1" RP	\$350.00		
	2" RP	\$500.00		
	¾" Double Check Valve Assembly	\$200.00		
	1" DCVA	\$250.00		
	2" DCVA	\$400.00		
2	<b>Back Flow Prevention Testing</b>		For annual inspection and testing of cross connection devices	July 1, 2001
	< or = 6"	\$75.00		
	> 6"	\$125.00		
3	<b>Back Flow Prevention Repairs</b>		Service call and actual costs, plus 30%	July 1, 2001
4	<b>Service Calls</b>		Request to perform service at BJWSA service location (i.e., meter, fire hydrant, sewer line, etc.)	July 1, 2001
	Business Hours	\$75.00		
	After Hours	\$100.00		
5	<b>Administrative Charges</b>			
	Account Service Charge/New Service	\$15.00	For administrative costs of establishing or transferring new water and sewer accounts	July 1, 1998
	Returned payment fee	\$30.00	For handling fees and charges associated with the return of a payment from a financial institution, etc.	July 1, 2003
	Late payment penalty	1.5%	Monthly penalty applied to all retail account balances five (5) days after the due date	July 1, 2003
	Delinquent account fee	\$25.00	Applied to all retail accounts 30 days after the due date, prior to service termination	July 1, 2001
	Reconnect	\$50.00	For restoration of service after delinquent payment is made	July 1, 2001
6	<b>Meter Fees</b>			
	Meter Tampering	\$100.00	For unauthorized meter tampering (i.e., turn-on, etc.)	July 1, 2005
	Meter Damage	\$100.00	Plus actual material cost, plus 30%	July 1, 2005
	<b>Meter Testing Fee</b>		For testing at customer's request; waived if meter is in error	July 1, 2001
	¾" - 1"	\$75.00		
	1-1/2" and larger	\$400.00	Charge for meters over 1-1/2" reflects increased labor requirements	
7	<b>Security Deposits</b>			
	<b>Residential Security Deposit</b>	\$150.00	Equivalent to average 2-month residential bill	July 1, 2002
	<b>Commercial Security Deposit (water)</b>		Refundable upon account closing; additional irrigation meter deposit not required if a water deposit is on hand	July 1, 2002
	¾"	\$150.00	One month's typical bill at 7kgal/month, escalated according to equivalent meter size	
	1"	\$150.00		
	1-1/2"	\$150.00		
	2"	\$175.00		
	3"	\$345.00		
	4"	\$550.00		
	6"	\$1,100.00		
	8"	\$1,760.00		
	10"	\$2,530.00		
	12"	\$8,250.00		
	<b>Commercial Security Deposit (water AND sewer)</b>		1.5 times the single water deposit fee	July 1, 2002
	¾"	\$150.00		
	1"	\$150.00		
	1-1/2"	\$150.00		
	2"	\$265.00		
	3"	\$515.00		
	4"	\$825.00		
	6"	\$1,650.00		

## Beaufort-Jasper Water & Sewer Authority

Ancillary Charges  
FY 2011

Charge Type		FY11 Charge	Charge Description	Effective Date
	8"	\$2,640.00		
	10"	\$3,795.00		
	12"	\$12,375.00		
8	<b>Fire Lines, private</b>		Monthly charge for fire line availability	November 1, 1999
	¾" – 4"	\$4.50		
	6"	\$6.50		
	8"	\$8.50		
	10"	\$10.50		
	> or = 12"	\$12.50		
9	<b>Meter Rental</b>		Deposit, plus account service charge, plus water	July 1, 2001
	Hydrant Meter deposit	\$1,500.00		
	Construction Meter (1") deposit	\$500.00		
	Account Service Charge/New Service	\$15.00	For administrative costs of establishing or transferring new water and sewer accounts	
	Water Charges	\$17.00	Base Charge of \$17.00 per month plus volume charge at main system commercial rate	
10	<b>Lab Analysis Fees</b>		For laboratory analysis performed under contract to wholesale customers (see attached Lab Cost worksheet)	November 1, 1999
11	<b>Project Development Fees</b>			July 1, 2001
	<b>Water/Sewer Availability Letter:</b>		REU-Residential Equivalent Unit	July 1, 2006
	< = 150 REU/CEU	\$25.00	CEU-Commercial Equivalent Unit	
	> 150 REU/CEU	\$50.00		
	Plan Review (relieved for resubmits)		All plans resubmitted for review are charged ½ of original plan review	
	< or = 150 REU (Residential Equivalent Units)	\$300.00		July 1, 2005
	> 150 REU	\$600.00		July 1, 2005
	Construction Phase Review/REU	\$40.00	Maximum value removed	July 1, 2005
	Record Drawing Conversion to GIS			
	< or = 150 REU	\$500.00		July 1, 2005
	> 150 REU	\$1,000.00		July 1, 2005
	Legal Documents			
	Easement Recording	\$150.00	Each	July 1, 2005
	Pump Station Recording	\$200.00	Each	July 1, 2005
12	<b>WASTEWATER PROGRAM FEES</b>			
	<b>Effluent Disposal Fee</b>	\$0.50	Per kgal	July 1, 1995
	<b>Septage Tipping Fee</b>	\$90.00	Per kgal	July 1, 2010
	<b>Septic Truck Clean-out Fee</b>	\$50.00	Each occurrence	July 1, 2005
	<b>Residential Grinder Maintenance Fee</b>	\$30.00	Per Month	July 1, 2008
	<b>Sludge Handling</b>			
	Dewatering	\$500.00	Per dry ton	July 1, 2005
	<b>Pretreatment Permits</b>			
	Application	\$400.00		July 1, 2001
	<b>Annual Admin. &amp; Inspection</b>			
	Non-Significant Discharge	\$300.00		July 1, 2001
	Significant Discharge			
	Without Pretreatment	\$500.00		July 1, 2001
	With Pretreatment	\$1,000.00		July 1, 2001
	<b>Extra Strength Surcharges</b>			
	BOD > 250 mg/l	\$0.35	Per lb.	July 1, 2005
	TSS > 250mg/l	\$0.60	Per lb.	July 1, 2005
	Ammonia	\$1.50	Per lb.	July 1, 2005
	<b>Discharge Violations</b>	Varies	Fines ranging from \$100 - \$1,000 per Sewer Use Ordinance	
	<b>Disconnect (Cut Off) Fee</b>	\$300.00	For costs or terminating sewer service due to non-payment of charges or other violations	
13	<b>Water Theft Fine</b>			
	First Offense	\$100.00	Plus estimated water loss @ 3.50/kgal	
	Second Offense	\$500.00	In magistrate court, plus estimated water loss @ 3.50/kgal	

## Beaufort-Jasper Water & Sewer Authority

Ancillary Charges

FY 2011

Charge Type		FY11 Charge	Charge Description	Effective Date
14	<b>Mobilization Charges</b>		Assessed to contractor, etc., responsible for the mobilization	July 1, 2001
	On pipes < 12"	\$500.00	Plus actual costs, plus 30%	
	On pipes > or = 12"	\$1,000.00	Plus actual costs, plus 30%	
15	<b>Equipment Use Fee (8-hour day, ½ day minimum)</b>			November 1, 1999
	Air Compressor	\$150.00	Plus .365/mile and operator time	
	Backhoe or Loader			
	Rubber Tire Hoe	\$215.00	Plus .365/mile and operator time	
	Track Hoe	\$510.00	Plus .365/mile and operator time	
	Due Wheel Tractors	\$250.00	Plus .365/mile and operator time	
	Chain Saws	\$50.00	Plus operator time	
	Metal Detectors	\$50.00	Plus operator time	
	Portable Trailer Mounted Pump	\$150.00	Plus .365/mile and operator time	
	Pipe Saws	\$50.00	Plus operator time	
	Rice Pumps	\$100.00	Plus .365/mile and operator time	
	Standby Generators			
	100kw, 120/240/208, 1/3	\$310.00	Plus .365/mile and operator time	
	80kw, 110/220, 1/3	\$248.00	Plus .365/mile and operator time	
	4000w, 110/220, 1	\$70.00	Plus operator time	
	5000w, 110/220, 1	\$70.00	Plus operator time	
	2200w, 110/220, 1	\$50.00	Plus operator time	
	Sewer Cleaner – Portable	\$190.00	Plus .365/mile and operator time	
	Trucks			
	Boom Truck	\$350.00	Plus .365/mile and operator time	
	Dump Truck	\$195.00	Plus .365/mile and operator time	
	Flat Beds	\$190.00	Plus .365/mile and operator time	
	Utility/Tandems	\$95.00	Plus .365/mile and operator time	
	Tanker Charge	\$250.00	Plus .365/mile and operator time	
	Mechanics Truck	\$95.00	Plus .365/mile and operator time	
	Pickup Truck	\$75.00	Plus .365/mile and operator time	
	Sewer Vac Truck	\$600.00	Plus .365/mile and operator time	
	Portable Welder	\$150.00	Plus .365/mile and operator time	
	Batwing Mower	\$150.00	Plus .365/mile and operator time	
	Bush Hog	\$100.00	Plus .365/mile and operator time	
	Slope Mower	\$200.00	Plus .365/mile and operator time	
	Timber Tamer	\$500.00	Plus .365/mile and operator time	
	Trencher w/Hoe	\$175.00	Plus .365/mile and operator time	
	Small Track Hoe	\$350.00	Plus .365/mile and operator time	
	Arrow Board	\$100.00	Plus .365/mile and operator time	
	Sewer Video Equipment	\$250.00	Plus .365/mile and operator time	
16	<b>Operations Labor Charge for work incurred due to outside agencies (i.e., contractors, etc.)</b>	\$32.00	Per hour	July 1, 2002

**Beaufort-Jasper Water & Sewer Authority  
Tap Fees and Related Charges  
FY 2011**

Charge Type		FY 11 Charge	Charge Description	Effective Date
1	Commercial Tap Quotes	\$50.00		October 1, 1995
2	Sewer Inspection Fee	\$65.00		July 1, 2007
3	Sewer Tap Fees			
	4" Connection to existing tap	\$500.00		July 1, 1995
	4" Connection requiring new tap		Actual Cost	July 1, 2008
	> 4"		Actual Cost	
4	Wet Taps			July 1, 1995
	2" and smaller	\$200.00		
	4"	\$300.00		
	6"	\$400.00		
	8"	\$500.00		
	10"	\$600.00		
	12"	\$700.00		
5	Water Tap Fees			
	¾" Model 25 – 25 GPM Maximum	\$250.00	For early taps (within 60 days after permit to operate is issued) for BJWSA financed waterline extensions into existing neighborhoods (non-developer)	July 1, 2005
	¾" Model 25 – 25 GPM Maximum	\$500.00		July 1, 2004
	¾" Model 35 – 35 GPM Maximum	\$625.00		July 1, 2004
	1" Model 70 – 70 GPM Maximum	\$775.00		July 1, 2004
	1-1/2" Model 120 – 120 GPM Maximum	\$975.00		July 1, 2004
	> 2" – Contact BJWSA for GPM		Actual cost	

<b>Beaufort-Jasper Water &amp; Sewer Authority Lab Analysis Fees</b>				
<b>Parameter</b>	<b>Method Reference</b>	<b>Qty</b>	<b>Matrix</b>	<b>BJWSA Cost</b>
pH-Lab	EPA 150.1	1	Aqueous	6.00
pH-Field	EPA 150.1	1	Aqueous	10.00
Turbidity	SM 2130B	1	Aqueous	6.00
Conductivity-Lab	SM 2510B	1	Aqueous	6.00
Conductivity-Field	SM 2510B	1	Aqueous	10.00
Total Residual Chlorine-Lab	SM 4500CLG	1	Aqueous	10.00
Total Residual Chlorine-Field	SM 4500CLG	1	Aqueous	14.00
Free Residual Chlorine-Lab	SM 4500CLG	1	Aqueous	10.00
Free Residual Chlorine-Field	SM 4500CLG	1	Aqueous	14.00
Total Coliform/E. Coli	SM 9223B	1	Aqueous	25.00
Heterotrophic Bacteria	SM 9215B	1	Aqueous	30.00
Alkalinity	SM 2320B	1	Aqueous	15.00
Calcium-Hardness	SM 3500CAD	1	Aqueous	15.00
Fluoride	SM 4500F-C	1	Aqueous	15.00
Chloride	SM 4500CL-B	1	Aqueous	15.00
Total Phosphorous	SM 4500 PE	1	Aqueous	18.00
Orthophosphate	EPA 365.2	1	Aqueous	15.00
Ammonia-distilled	SM 4500NH3F	1	Aqueous	25.00
Nitrate	EPA 92110	1	Aqueous	20.00
Biochemical Oxygen Demand	SM 5210B	1	Aqueous	18.00
Total Organic Carbon	SM 5310B	1	Aqueous	25.00
Total Suspended Solids	SM 2540D	1	Aqueous	15.00
Total Dissolve Solids	SM 2540C	1	Aqueous	15.00
<b>Additional Service:</b>				
Sample Pick-up		Per day		75.00
<b>Terms and Additional Information:</b>				
Based on business days after sample receipt.				
Weekends and holidays excluded unless prior approval from Laboratory Manager.				
BJWSA sampling containers will be provided with appropriate preservatives.				

**Beaufort - Jasper Water and Sewer Authority**  
**Pro Forma Income Statement (without Contributed Capital) - For Analytical Purposes Only**  
**For the year ended June 30,**

	2010 Budget	2010 Projected	2011 Budget	Budget Vs. Projected
<b>Operating revenues:</b>				
Water				
Civilian wholesale	1,703,918	1,740,527	1,749,345	0.51%
Military wholesale	1,123,418	1,163,986	1,208,205	3.80%
Retail	18,927,622	16,974,224	18,535,597	9.20%
Military retail	1,222,836	1,222,836	1,222,836	0.00%
Other	1,934,400	1,821,223	1,865,700	2.44%
Total water revenues	<u>24,912,194</u>	<u>22,922,796</u>	<u>24,581,684</u>	7.24%
Wastewater				
Service	14,293,862	13,674,982	14,131,790	3.34%
Military retail	2,862,132	2,770,193	2,862,132	3.32%
Other	218,500	155,657	226,000	45.19%
Total wastewater revenues	<u>17,374,494</u>	<u>16,600,832</u>	<u>17,219,922</u>	3.73%
Total operating revenues	<u>42,286,688</u>	<u>39,523,628</u>	<u>41,801,606</u>	5.76%
<b>Operating expenses:</b>				
Water				
Water treatment	3,867,714	3,556,108	3,989,260	12.18%
Transmission and distribution	3,027,961	3,115,473	3,237,809	3.93%
Source of supply	570,251	487,868	535,154	9.69%
Laboratory and testing	330,686	318,783	337,625	5.91%
Engineering and construction services	305,453	302,078	306,732	1.54%
Mapping	53,843	32,916	86,634	163.19%
Customer service	940,768	870,713	937,844	7.71%
Meter reading	257,161	259,230	238,267	-8.09%
Financial services	574,664	535,417	568,896	6.25%
Information technology	757,191	626,382	693,763	10.76%
General and administrative	1,434,932	1,176,277	1,351,077	14.86%
Franchise fee	599,000	575,812	592,000	2.81%
Total water operating expenses before depreciation	<u>12,719,623</u>	<u>11,857,057</u>	<u>12,875,061</u>	8.59%
Wastewater				
Wastewater treatment	2,884,021	2,880,249	2,926,187	1.59%
Collection and transmission	2,942,652	3,119,706	3,194,953	2.41%
Wastewater disposal	215,500	203,839	212,000	4.00%
Sludge management	275,337	322,102	307,351	-4.58%
Laboratory and testing	333,428	341,922	336,143	-1.69%
Engineering and construction services	203,633	202,670	207,336	2.30%
Mapping	35,833	21,944	57,109	160.25%
Customer service	625,896	572,455	624,160	9.03%
Meter reading	171,438	172,818	158,878	-8.07%
Financial services	383,170	357,331	378,918	6.04%
Information technology	504,945	445,731	479,607	7.60%
General and administrative	952,758	785,628	898,830	14.41%
Franchise fee	458,000	449,628	461,000	2.53%
Total wastewater operating expenses before deprec.	<u>9,986,609</u>	<u>9,876,021</u>	<u>10,242,472</u>	3.71%
Total operating expenses before depreciation	<u>22,706,233</u>	<u>21,733,079</u>	<u>23,117,533</u>	6.37%
Depreciation - water	9,360,000	9,383,809	9,566,000	1.94%
Depreciation - wastewater	11,340,000	12,470,621	12,842,000	2.98%
Total operating expenses	<u>43,406,233</u>	<u>43,587,508</u>	<u>45,525,533</u>	4.45%
<b>Operating income (loss)</b>	<u>(1,119,544)</u>	<u>(4,063,880)</u>	<u>(3,723,927)</u>	-8.37%
<b>Non-operating income and (expense)</b>				
Interest income	450,000	65,632	120,000	82.84%
Bond interest income	-	-	-	0.00%
Military Construction Revenue	-	2,500,000	18,150,595	626.02%
Gain (loss) on disposal of assets	40,000	57,906	50,000	-13.65%
Interest expense	(6,400,399)	(6,347,410)	(6,121,828)	-3.55%
Amortization	(120,000)	(120,000)	(120,000)	0.00%
Total non-operating income (expense)	<u>(6,030,399)</u>	<u>(3,843,872)</u>	<u>12,078,767</u>	414.23%
<b>Income (loss) before capital contribution fee revenue</b>	<u>(7,149,943)</u>	<u>(7,907,752)</u>	<u>8,354,840</u>	205.65%
Water capacity revenue	700,000	300,000	500,000	66.67%
Sewer capacity revenue	1,800,000	700,000	1,500,000	114.29%
<b>Net Increase (Decrease) in Net Assets</b>	<u>(4,649,943)</u>	<u>(6,907,752)</u>	<u>10,354,840</u>	249.90%

**Beaufort-Jasper Water & Sewer Authority**

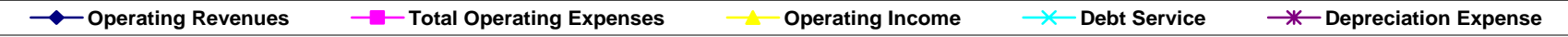
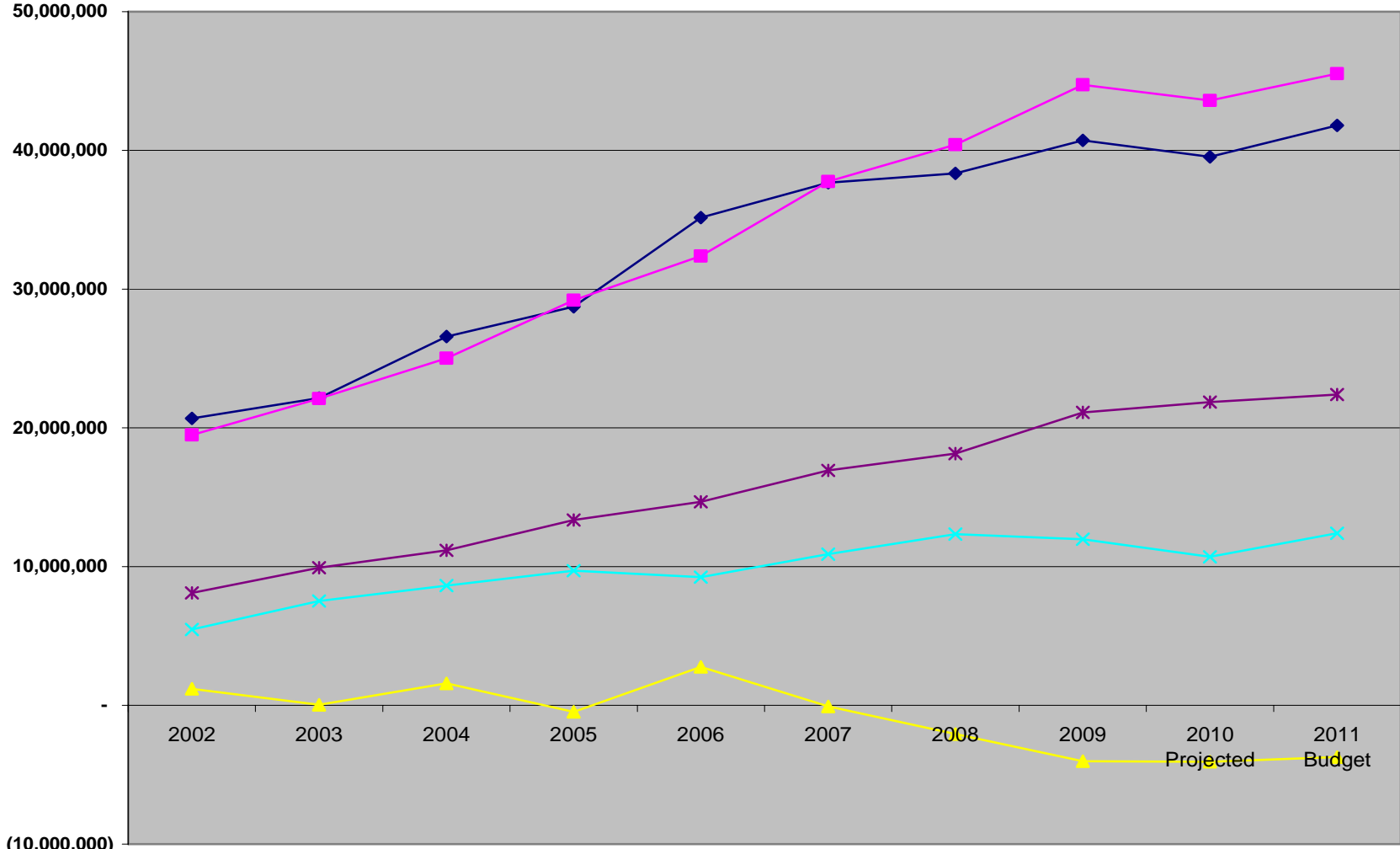
Fiscal Year Ended June 30,

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>Projected 2010</u>	<u>Budgeted 2011</u>
Wholesale Water	\$ 4,135,462	\$ 3,624,459	\$ 3,107,129	\$ 3,137,503	\$ 3,853,757	\$ 4,018,595	\$ 3,767,300	\$ 3,559,950	\$ 2,904,513	\$ 2,957,550
Retail Water	8,963,445	9,708,300	12,991,369	13,574,916	16,372,404	18,205,237	18,796,242	18,049,788	16,974,224	18,535,597
Military Privatization Water	-	-	-	-	-	-	-	1,018,345	1,222,836	1,222,836
Retail Sewer	5,410,832	6,347,515	7,907,729	9,014,473	10,887,631	12,073,009	12,972,288	13,812,013	13,674,982	14,131,790
Military Privatization Sewer	-	-	-	-	-	-	-	2,312,815	2,770,193	2,862,132
Other Revenue	2,176,478	2,473,021	2,580,845	3,001,615	4,037,797	3,374,090	2,802,724	1,960,584	1,976,880	2,091,700
	<b>20,686,217</b>	<b>22,153,295</b>	<b>26,587,072</b>	<b>28,728,507</b>	<b>35,151,589</b>	<b>37,670,931</b>	<b>38,338,554</b>	<b>40,713,495</b>	<b>39,523,628</b>	<b>41,801,606</b>
Water:										
Source of Supply	340,719	504,642	475,373	467,529	470,263	620,600	505,623	555,520	487,868	535,154
Water Treatment	1,776,727	1,874,625	2,132,490	2,957,024	3,251,150	3,593,936	3,874,657	4,190,575	3,556,108	3,989,260
Transmission & Distribution	2,331,875	2,072,613	2,233,613	2,695,529	2,957,852	3,635,662	3,577,694	3,174,085	3,115,473	3,237,809
Laboratory and Testing	113,042	120,880	178,453	214,720	250,682	300,199	312,074	330,604	318,783	337,625
Franchise Fee	378,062	394,240	418,874	434,838	519,081	585,534	581,427	576,723	575,812	592,000
Depreciation	3,748,074	4,446,057	4,813,392	5,750,180	6,367,653	7,390,944	8,446,036	9,474,704	9,383,809	9,566,000
General and Administrative	2,492,471	2,581,815	2,736,892	2,872,791	3,282,304	3,826,484	3,852,378	4,257,143	3,803,013	4,183,213
Wastewater										
Collection and Transmission	1,306,870	1,559,206	1,635,080	1,794,163	2,083,516	2,552,008	3,013,987	3,359,529	3,119,706	3,194,953
Wastewater Treatment	1,148,511	1,441,531	1,826,302	1,986,896	2,152,968	2,598,325	2,778,744	3,035,845	2,880,249	2,926,187
Wastewater Disposal	107,961	115,853	95,511	85,915	105,712	171,786	194,520	211,795	203,839	212,000
Sludge Management	89,126	153,933	207,990	298,492	292,966	199,663	227,617	297,986	322,102	307,351
Laboratory and Testing	122,260	163,592	209,399	230,253	255,165	275,117	352,539	372,472	341,922	336,143
Franchise Fee	173,199	193,802	247,951	260,513	325,468	371,406	426,767	441,650	449,628	461,000
Depreciation	4,353,219	5,466,060	6,349,990	7,606,544	8,292,789	9,535,722	9,692,106	11,637,120	12,470,621	12,842,000
General & Administrative	1,008,535	1,021,075	1,448,586	1,540,900	1,776,363	2,100,383	2,564,795	2,818,000	2,558,577	2,804,838
	19,490,651	22,109,924	25,009,896	29,196,287	32,383,932	37,757,769	40,400,964	44,733,751	43,587,509	45,525,533
	<b>1,195,566</b>	<b>43,371</b>	<b>1,577,176</b>	<b>(467,780)</b>	<b>2,767,657</b>	<b>(86,838)</b>	<b>(2,062,410)</b>	<b>(4,020,256)</b>	<b>(4,063,880)</b>	<b>(3,723,927)</b>
Investment Income	416,585	324,461	255,562	680,500	1,457,482	2,057,398	1,603,877	309,022	65,632	120,000
Contributed Capital - cash	7,786,679	7,921,826	7,840,116	10,786,524	13,105,543	11,768,105	6,948,506	2,360,669	1,000,000	2,000,000
	8,101,293	9,912,117	11,163,382	13,356,724	14,660,442	16,926,666	18,138,142	21,111,824	21,854,429	22,408,000
Debt Service	\$ 17,500,123	\$ 18,201,775	\$ 20,836,236	\$ 24,355,968	\$ 31,991,124	\$ 30,665,331	\$ 24,628,115	\$ 19,761,259	\$ 18,856,181	\$ 20,804,073
	\$ 5,462,898	\$ 7,524,602	\$ 8,639,960	\$ 9,698,641	\$ 9,246,655	\$ 10,890,776	\$ 12,341,682	\$ 11,973,349	\$ 10,704,676	\$ 12,395,110
with CC fees	<b>3.20</b>	<b>2.42</b>	<b>2.41</b>	<b>2.51</b>	<b>3.46</b>	<b>2.82</b>	<b>2.00</b>	<b>1.65</b>	<b>1.76</b>	<b>1.68</b>
on Prior Bond w/o CC fees	<b>1.78</b>	<b>1.37</b>	<b>1.50</b>	<b>1.40</b>	<b>2.04</b>	<b>1.74</b>	<b>1.43</b>	<b>1.45</b>	<b>1.67</b>	<b>1.52</b>

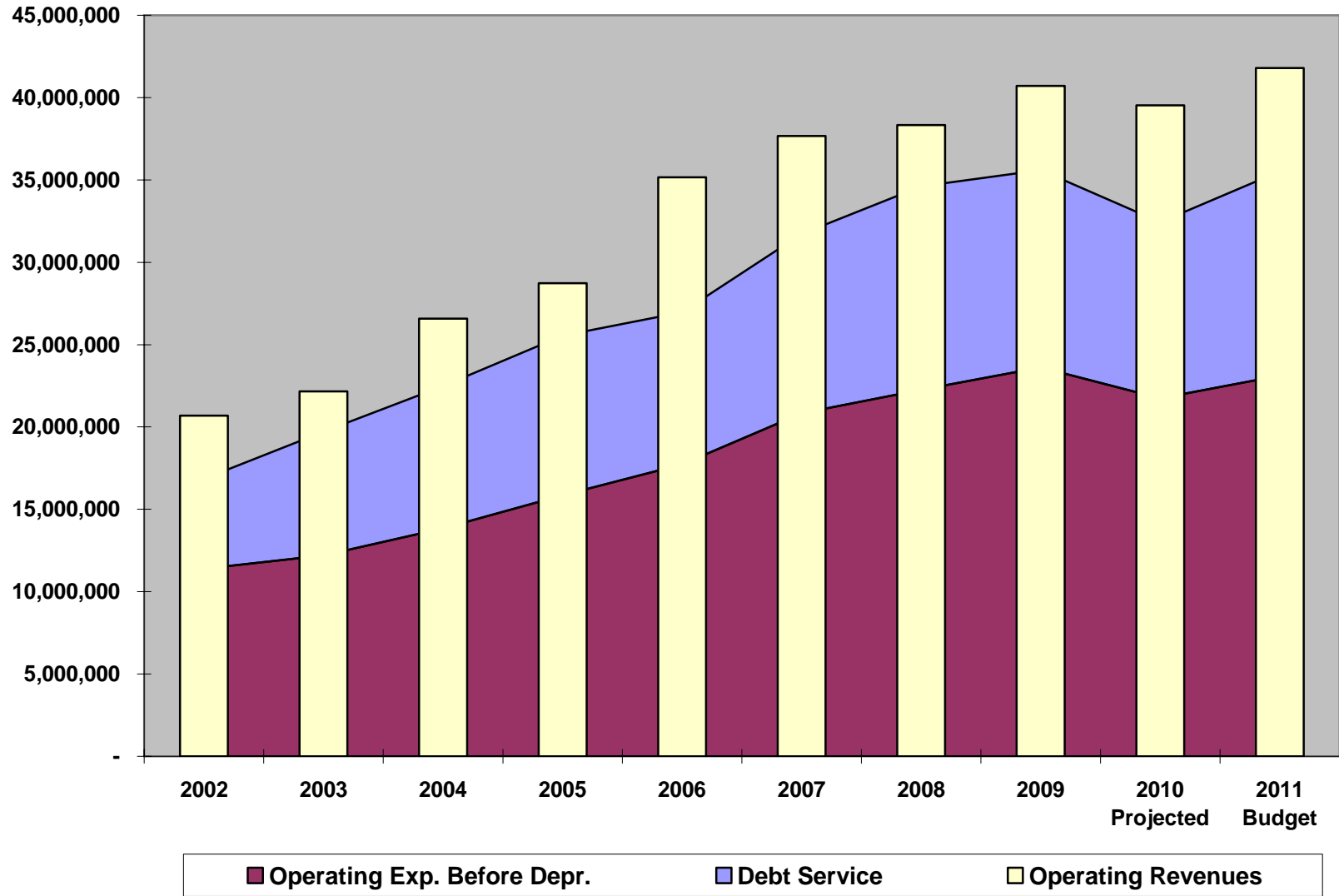
The debt service figures include parity debt paid by the authority.

As presented in the official statement, general & administrative includes engineering & mapping, customer service & meter reading, information technology, financial services, and other general & administrative functions.

### Trend in Operating Revenues and Expenses

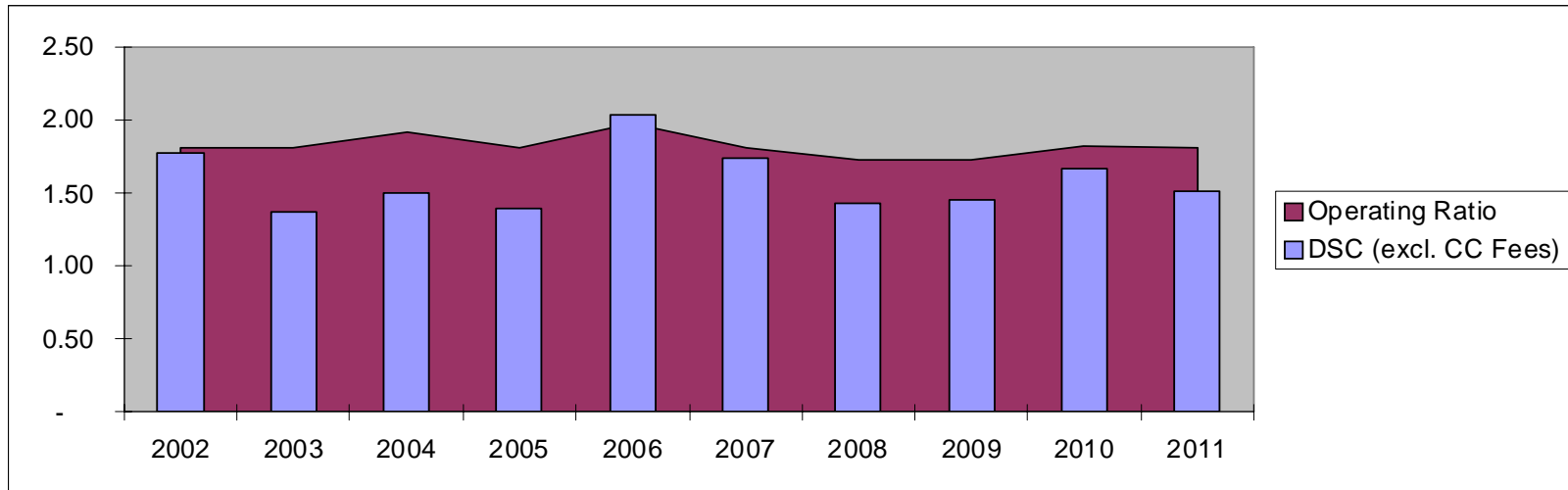


## Cash Coverage

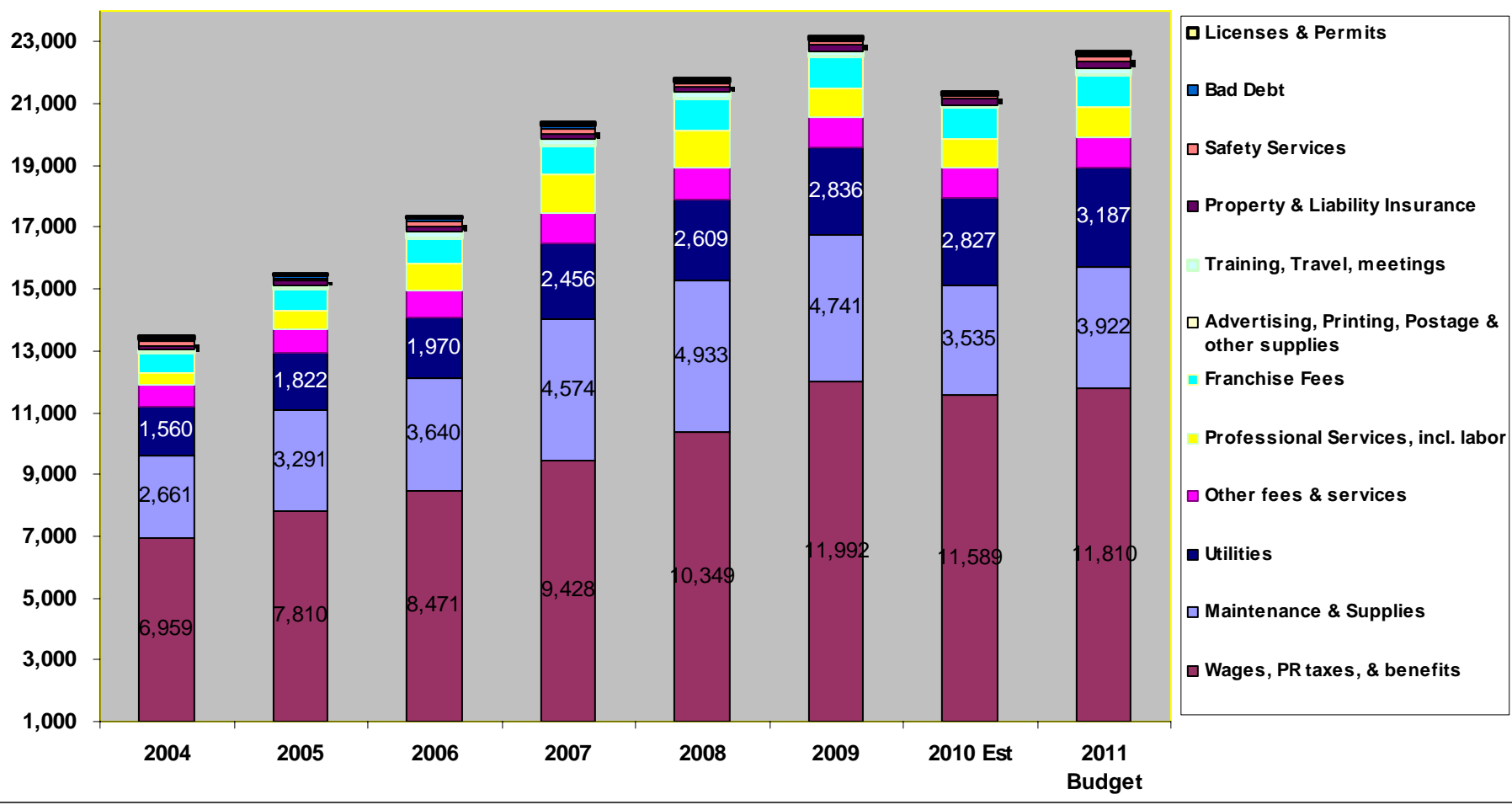


### Ratio Analysis

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Operating Ratio	1.82	1.82	1.92	1.81	1.98	1.81	1.72	1.72	1.82	1.81
DSC (excl. CC Fees)	1.78	1.37	1.50	1.40	2.04	1.74	1.43	1.45	1.67	1.52



### Expense Categories (Reported in Thousands)



## Beaufort-Jasper Water & Sewer Authority

### Schedule of Budgeted Monthly Units (kgals)

For the Fiscal Year July 1, 2010 to June 30, 2011

	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	April	May	June	Totals
Water Operating Expenses	\$ 1,878,318	\$ 1,853,731	\$ 1,878,318	\$ 1,853,731	\$ 1,878,318	\$ 1,902,912	\$ 1,853,731	\$ 1,829,138	\$ 1,902,912	\$ 1,853,731	\$ 1,878,319	\$ 1,877,902	\$22,441,061
Depreciation	797,200	797,200	797,200	797,200	797,200	797,200	797,200	797,200	797,200	797,200	797,200	796,800	9,566,000
Net Water Operating Exp.	\$1,081,118	\$1,056,531	\$1,081,118	\$1,056,531	\$1,081,118	\$1,105,712	\$1,056,531	\$1,031,938	\$1,105,712	\$1,056,531	\$1,081,119	\$1,081,102	\$12,875,061
Forecast Water Sales	812,314	815,682	808,706	659,504	566,934	503,806	486,886	429,460	453,338	539,161	653,961	723,366	7,453,118
<b>Cost per Kgal, excl. Depr.</b>	<b>\$ 1.33</b>	<b>\$ 1.30</b>	<b>\$ 1.34</b>	<b>\$ 1.60</b>	<b>\$ 1.91</b>	<b>\$ 2.19</b>	<b>\$ 2.17</b>	<b>\$ 2.40</b>	<b>\$ 2.44</b>	<b>\$ 1.96</b>	<b>\$ 1.65</b>	<b>\$ 1.49</b>	<b>\$ 1.73</b>
Forecast Water Revenue	\$2,215,765	\$2,197,552	\$2,153,986	\$1,754,782	\$1,650,261	\$1,553,496	\$1,455,096	\$1,349,216	\$1,498,060	\$1,654,660	\$1,998,656	\$1,993,620	\$21,475,148
<b>Avg. Revenue per Kgal</b>	<b>\$ 2.73</b>	<b>\$ 2.69</b>	<b>\$ 2.66</b>	<b>\$ 2.66</b>	<b>\$ 2.91</b>	<b>\$ 3.08</b>	<b>\$ 2.99</b>	<b>\$ 3.14</b>	<b>\$ 3.30</b>	<b>\$ 3.07</b>	<b>\$ 3.06</b>	<b>\$ 2.76</b>	<b>\$ 2.88</b>
<b>Net DSC &amp; C&amp;D/kgal \$</b>													<b>1.15</b>
Wastewater Operating Expenses	\$1,930,532	\$1,910,119	\$1,930,532	\$1,910,119	\$1,930,532	\$1,950,960	\$1,910,119	\$1,889,704	\$1,950,960	\$1,910,119	\$1,930,529	\$1,930,247	\$23,084,472
Depreciation	1,070,200	1,070,200	1,070,200	1,070,200	1,070,200	1,070,200	1,070,200	1,070,200	1,070,200	1,070,200	1,070,200	1,069,800	12,842,000
Net Wastewater Operating Exp.	\$860,332	\$839,919	\$860,332	\$839,919	\$860,332	\$880,760	\$839,919	\$819,504	\$880,760	\$839,919	\$860,329	\$860,447	\$10,242,472
Forecast Wastewater Sales	314,921	310,983	315,699	208,838	181,493	183,476	183,869	175,162	192,211	229,098	290,902	273,796	2,860,447
<b>Cost per Kgal, excl. Depr.</b>	<b>\$ 2.73</b>	<b>\$ 2.70</b>	<b>\$ 2.73</b>	<b>\$ 4.02</b>	<b>\$ 4.74</b>	<b>\$ 4.80</b>	<b>\$ 4.57</b>	<b>\$ 4.68</b>	<b>\$ 4.58</b>	<b>\$ 3.67</b>	<b>\$ 2.96</b>	<b>\$ 3.14</b>	<b>\$ 3.58</b>
Forecast Wastewater Revenue	\$1,238,628	\$1,268,395	\$1,233,467	\$1,146,042	\$1,103,670	\$1,118,911	\$1,108,905	\$1,044,745	\$1,120,992	\$1,193,192	\$1,258,698	\$1,296,147	\$14,131,790
<b>Avg. Revenue per Kgal</b>	<b>\$ 3.93</b>	<b>\$ 4.08</b>	<b>\$ 3.91</b>	<b>\$ 5.49</b>	<b>\$ 6.08</b>	<b>\$ 6.10</b>	<b>\$ 6.03</b>	<b>\$ 5.96</b>	<b>\$ 5.83</b>	<b>\$ 5.21</b>	<b>\$ 4.33</b>	<b>\$ 4.73</b>	<b>\$ 4.94</b>
<b>Net DSC &amp; C&amp;D/kgal \$</b>													<b>1.35</b>

NOTE: Other retail revenues and fire line water sales are not included in the above, since they are not direct operating revenues.

**Beaufort-Jasper Water & Sewer Authority**  
**Fiscal Year 2011 Water Sales and Consumption Forecast**

	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	April	May	June	TOTAL
<b>WHOLESALE:</b>													
<b>Volume(kgals)</b>													
Military	67,208	62,653	60,234	55,782	53,460	49,407	50,041	43,532	52,103	52,522	62,355	54,552	663,849
Area A1	22,745	25,648	22,049	13,527	14,217	9,844	9,310	7,874	10,820	16,106	11,580	16,738	180,458
Area A2	2,183	2,997	2,998	1,406	1,746	1,494	2,115	2,145	1,512	1,475	2,282	1,887	24,239
Area A3	4,251	3,546	2,989	2,325	1,659	1,176	1,210	1,407	2,066	1,534	3,015	3,877	29,054
Area B1	11,662	8,993	8,882	6,968	5,751	4,077	4,670	5,418	7,133	7,586	8,199	9,735	89,073
Area B2	10,868	10,267	10,067	8,467	7,686	5,091	4,313	4,443	7,047	7,614	8,741	10,028	94,633
Area B3	54,250	54,250	45,000	40,300	70,500	60,450	55,800	50,400	41,850	45,000	48,005	49,500	615,305
<b>Total</b>	<b>173,166</b>	<b>168,355</b>	<b>152,220</b>	<b>128,775</b>	<b>155,018</b>	<b>131,539</b>	<b>127,458</b>	<b>115,219</b>	<b>122,530</b>	<b>131,837</b>	<b>144,177</b>	<b>146,317</b>	<b>1,696,610</b>
<b>Revenue</b>													
Military	122,319	114,028	109,626	101,523	97,297	89,921	91,075	79,228	94,827	95,590	113,486	99,285	1,208,205
Area A1	48,902	55,143	47,405	29,084	30,567	21,165	20,017	16,929	23,262	34,628	24,897	35,987	387,984
Area A2	4,693	6,443	6,446	3,024	3,753	3,212	4,547	4,612	3,251	3,171	4,905	4,057	52,114
Area A3	9,140	7,624	6,426	4,998	3,567	2,528	2,602	3,025	4,441	3,298	6,483	8,336	62,467
Area B1	21,691	16,728	16,521	12,960	10,696	7,583	8,685	10,078	13,267	14,109	15,250	18,107	165,675
Area B2	21,954	20,740	20,336	17,103	15,525	10,283	8,711	8,975	14,235	15,381	17,658	20,256	191,158
Area B3	85,715	85,715	71,100	63,674	77,775	71,068	67,580	61,040	81,123	71,100	75,848	78,210	889,947
<b>Total</b>	<b>\$ 314,412</b>	<b>\$ 306,421</b>	<b>\$ 277,860</b>	<b>\$ 232,366</b>	<b>\$ 239,180</b>	<b>\$ 205,760</b>	<b>\$ 203,217</b>	<b>\$ 183,887</b>	<b>\$ 234,406</b>	<b>\$ 237,277</b>	<b>\$ 258,526</b>	<b>\$ 264,237</b>	<b>\$ 2,957,550</b>

<b>RETAIL:</b>													
<b>Volume(kgals)</b>													
Residential	342,047	343,828	340,027	256,675	226,077	211,353	204,153	192,926	205,485	248,692	318,969	302,140	3,192,371
Commercial	74,971	78,823	76,312	61,614	75,633	81,453	66,218	57,986	68,142	64,206	72,444	77,632	855,434
Special Commercial	157,050	168,450	182,350	161,950	74,950	54,550	70,500	51,000	37,500	68,050	74,000	145,900	1,246,250
Residential Irrigation	23,697	20,091	23,351	23,684	11,095	6,470	5,729	4,167	7,156	11,883	18,715	20,913	176,951
Commercial Irrigation	41,383	36,136	34,447	26,807	24,161	18,441	12,827	8,162	12,524	14,493	25,656	30,464	285,501
<b>Total</b>	<b>639,147</b>	<b>647,327</b>	<b>656,487</b>	<b>530,729</b>	<b>411,916</b>	<b>372,267</b>	<b>359,428</b>	<b>314,241</b>	<b>330,808</b>	<b>407,324</b>	<b>509,784</b>	<b>577,050</b>	<b>5,756,508</b>
<b>Revenue</b>													
Residential	1,372,469	1,378,381	1,365,762	1,089,033	987,449	938,565	914,663	877,389	919,085	1,062,531	1,295,851	1,239,980	13,441,160
Commercial	268,211	281,000	272,664	223,865	270,409	289,733	239,153	211,821	245,541	232,471	259,823	277,046	3,071,737
Special Commercial	30,059	30,532	31,130	27,237	21,487	22,046	21,767	20,432	18,963	20,148	22,456	27,174	293,431
Residential Irrigation	88,803	76,831	87,657	88,732	46,947	31,612	29,150	23,966	33,890	49,582	72,264	79,563	708,997
Commercial Irrigation	141,811	124,386	118,913	93,548	84,789	65,780	47,146	31,721	46,174	52,650	89,736	105,620	1,002,273
<b>Total</b>	<b>\$ 1,901,353</b>	<b>\$ 1,891,130</b>	<b>\$ 1,876,125</b>	<b>\$ 1,522,416</b>	<b>\$ 1,411,080</b>	<b>\$ 1,347,736</b>	<b>\$ 1,251,879</b>	<b>\$ 1,165,329</b>	<b>\$ 1,263,653</b>	<b>\$ 1,417,382</b>	<b>\$ 1,740,130</b>	<b>\$ 1,729,383</b>	<b>\$ 18,517,597</b>

Retail Customers:	Customer Estimate 06/30/09	Customer Estimate 06/30/10		Volume	Revenue	Average	
Residential	39,479	39,779		Wholesale 1,696,610.26	2,957,550.28	\$ 1.74	
Commercial	3,218	3,218		Residential 3,192,370.98	13,441,159.64	\$ 4.21	
Special Commercial	1	1		Commercial 855,433.94	3,071,736.68	\$ 3.59	
Residential Irrigation	1,690	1,690		Special Commercial 1,246,250.00	293,431.00	\$ 0.24	
Commercial Irrigation	784	784		Residential Irrigation 176,951.27	708,996.58	\$ 4.01	
	45,172	45,472	300 New Customers	Commercial Irrigation 285,501.40	1,002,273.33	\$ 3.51	
				<b>7,453,118</b>	<b>\$21,475,147.50</b>	<b>\$ 2.88</b>	
				Excl. Special Commercial	<b>6,206,868</b>	<b>\$21,181,716.50</b>	<b>\$ 3.41</b>

**Beaufort-Jasper Water & Sewer Authority**  
**Fiscal Year 2011 Wastewater Forecast**

	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	April	May	June	TOTAL
<b>Volume(kgals)</b>													
Wholesale	3,268	2,882	2,328	2,314	2,564	2,862	3,037	2,308	2,804	2,954	2,768	3,026	33,115
Residential	234,170	232,914	239,837	150,972	109,043	107,612	122,414	115,954	127,761	165,387	217,079	200,480	2,023,623
Commercial	62,593	67,087	64,175	51,802	68,196	72,512	56,758	53,549	56,676	55,988	64,105	63,380	736,819
Reclaimed	14,890	8,100	9,360	3,750	1,690	490	1,660	3,350	4,970	4,770	6,950	6,910	66,890
<b>Total</b>	<b>314,921</b>	<b>310,983</b>	<b>315,699</b>	<b>208,838</b>	<b>181,493</b>	<b>183,476</b>	<b>183,869</b>	<b>175,162</b>	<b>192,211</b>	<b>229,098</b>	<b>290,902</b>	<b>273,796</b>	<b>2,860,447</b>

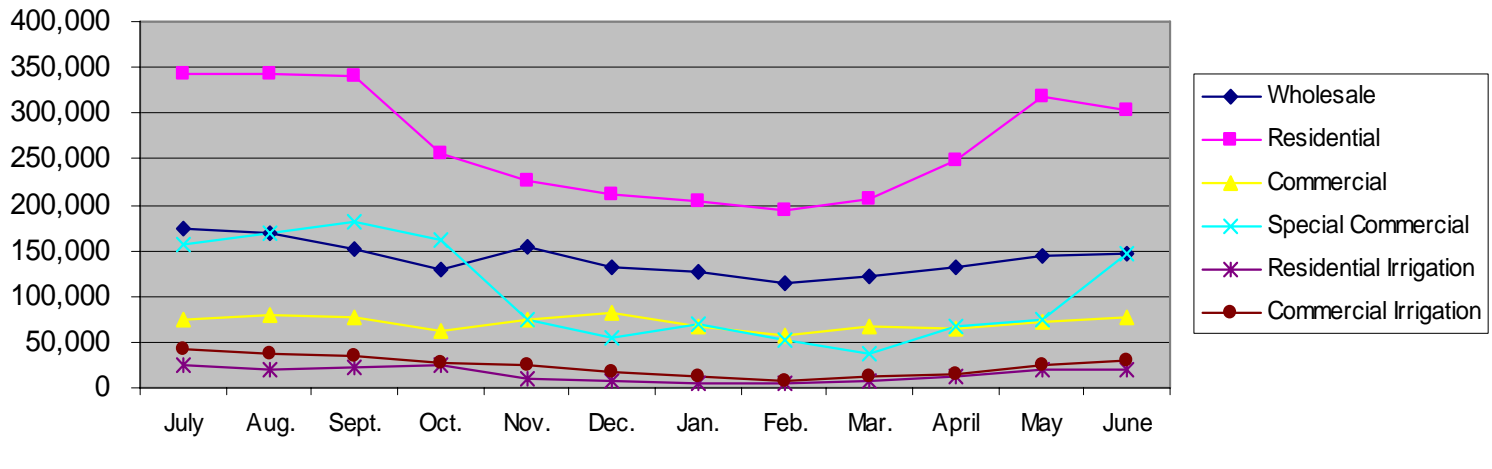
<b>Revenue</b>													
Wholesale	15,033	13,255	10,707	10,646	11,796	13,166	13,968	10,618	12,898	13,588	12,734	13,921	152,330
Residential	863,658	871,987	854,024	837,834	700,444	693,328	767,333	725,571	782,418	857,408	879,091	919,177	9,752,273
Commercial	353,554	378,467	363,735	293,964	388,347	409,634	324,528	305,057	321,772	318,343	362,474	358,661	4,178,535
Reclaimed	6,383	4,686	5,001	3,598	3,083	2,783	3,076	3,499	3,903	3,853	4,398	4,388	48,651
<b>Total</b>	<b>\$ 1,238,628</b>	<b>\$ 1,268,395</b>	<b>\$ 1,233,467</b>	<b>\$ 1,146,042</b>	<b>\$ 1,103,670</b>	<b>\$ 1,118,911</b>	<b>\$ 1,108,905</b>	<b>\$ 1,044,745</b>	<b>\$ 1,120,992</b>	<b>\$ 1,193,192</b>	<b>\$ 1,258,698</b>	<b>\$ 1,296,147</b>	<b>\$ 14,131,790</b>

	Customer Estimate 06/30/09	Customer Estimate 06/30/10
Wholesale	3	3
Residential	25,883	26,183
Commercial	2,442	2,442
<b>Total</b>	<b>28,328</b>	<b>28,628</b>

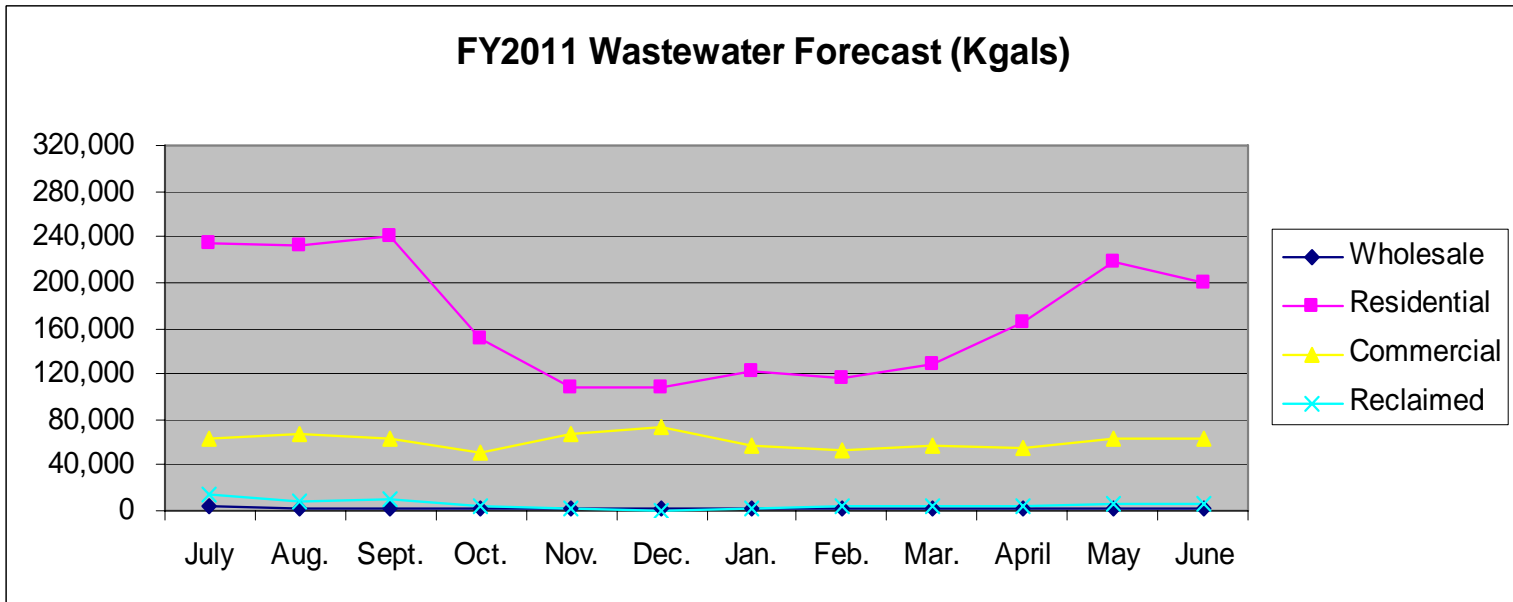
300 New Customers

	Volume	Revenue	Average
Wholesale	33,115	152,330	4.60
Residential	2,023,623	9,752,273	4.82
Commercial	736,819	4,178,535	5.67
Reclaimed Water	66,890	48,651	0.73
<b>Total</b>	<b>2,860,447</b>	<b>\$14,131,790</b>	<b>\$ 4.94</b>
<b>Total W/O Reclaimed</b>	<b>2,793,557</b>	<b>14,083,139</b>	<b>\$ 5.04</b>

### FY 2011 Water Consumption Forecast (Kgals)



### FY2011 Wastewater Forecast (Kgals)



**Beaufort-Jasper Water & Sewer Authority  
Capital Improvements Program / Budget  
2011 Budget Worksheet**

**Fund No:** O & M - Capital - Meters & General Equipment  
**Department No. & Name:** 121060 - New Meter Installations & Transponders  
 121080 - General Equipment  
 121085 - Vehicles  
 121022 - IT Master Plan

Item / Project Description	Fixed Asset Account	Estimated Costs	Amount Approved	
<b>Transponder Replacement</b>				
Only capitalized when a complete area/cycle is replaced to extend life.				
2,600 units @ \$134.	121060	348,400.00	<b>348,400.00</b>	
<b>Capitalized Meters</b>				
Based on current fiscal year plus growth rate. (600 @ \$425)				
	121060	255,000.00	<b>255,000.00</b>	<b>\$ 603,400.00</b>
<b><u>FIELD OPERATIONS:</u></b>				
<b>Dri Prime pump</b>				
for SOB system	121080	47,000.00	<b>47,000.00</b>	
<b>Dump Truck #327</b>				
1995 F800 5yd truck	121080	60,000.00	<b>60,000.00</b>	
<b><u>MAINTENANCE:</u></b>				
<b>Blower Replacement for CPWWTP</b>	121080	6,500.00	<b>6,500.00</b>	
<b><u>TREATMENT OPERATIONS:</u></b>				
<b>Sludge Truck-Truck 512</b>	121085	65,000.00	<b>65,000.00</b>	<b>\$ 178,500.00</b>
<b>VEHICLES</b>	121085	273,000.00	<b>273,000.00</b>	<b>\$ 273,000.00</b>
<b>IT MASTER PLAN</b>	121022	150,000.00	<b>150,000.00</b>	<b>\$ 150,000.00</b>
<b>Total</b>		<b>\$1,204,900.00</b>	<b>\$1,204,900.00</b>	<b>\$ 1,204,900.00</b>

## VEHICLE LISTING

Description	New / Replacement -Sell	Department	Estimated Cost
Like vehide	Replace - sell 107	Engineering	\$23,000
Like vehide	Replace - sell 205	Maintenance	\$39,000
Like vehide	Replace - sell 208	Maintenance	\$39,000
Like vehide	Replace - sell 215	Maintenance	\$39,000
Like vehide	Replace - sell 216	Maintenance	\$39,000
Like vehide	Replace - sell 302	Field Ops	\$27,000
Mid Size Pickup 4 dr 4X4	Replace - sell 315	Utility Compliance	\$22,000
Mid Size Pickup 4 dr 4X4	Replace - sell 503	Wastewater Ops	\$22,000
(1) 1/2 ton Pickup ext cab	Replace - sell 506/508	Wastewater Ops	\$23,000
<b>TOTAL VEHICLE BUDGET</b>			<b>\$ 273,000.00</b>

NOTE: Vehicles are generally sold at auction to receive a higher value and are budgeted as gain from sale of assets, not as an offset to the purchase price.

### Capital Improvements Program / Budget 2011 Budget Worksheet

**Fund No:** Information Technology - Computer Equipment & Sys.

**Account No:** 121102-IT MASTER PLAN

Item / Project Description	Fixed Asset		Estimated Costs	Amt. Approved
	Acct.			
<b>SAN-Additional HD Storage</b>	121102		30,000.00	<b>30,000.00</b>
<b>Security Camera System New Camera/Bldg B-Lobby</b>	121102		5,000.00	<b>5,000.00</b>
<b>Help Desk Software</b>	121102		15,000.00	<b>10,000.00</b>
<b>IMS &amp; GBA Support (Arcadis)</b>	121102		33,200.00	<b>25,000.00</b>
<b>IT Master Plan Update</b>	121102		45,000.00	<b>45,000.00</b>
<b>Orion Gateway-Fixed Network</b>	121102		20,000.00	<b>18,200.00</b>
<b>Replacement DVTEL Domes (PRWWTP)</b>	121102		1,800.00	<b>1,800.00</b>
<b>Terminal Server Replmnt (PBWTP)</b>	121102		15,000.00	<b>15,000.00</b>
<b>Total</b>				<b>\$150,000.00</b>

### Debt Service Schedule - FY 2011

Description of Debt	Total Debt Service	Water Debt Service	Wastewater Debt Service
Series 2001 (\$47.140 mil) (Part Refunded)	560,150.00	448,120.00	112,030.00
1990 (COH) SRF (\$2,414,566)	184,171.00	-	184,171.00
2000 (COH) SRF (\$876,001)	62,344.80	-	62,344.80
2001B SRF (ASR System)	58,491.88	58,491.88	-
Port Royal Note Payable (\$3,935,700)	438,119.08	262,871.45	175,247.63
2004 SRF (Port Royal WRF)	1,666,979.72	-	1,666,979.72
2005 SRF (PRWRF Outfall Line)	184,242.15	-	184,242.15
Series 2006 (\$58.75M)	3,299,475.00	1,913,695.50	1,385,779.50
N/P-Department of the Navy	1,086,059.95	465,095.25	620,964.71
2008 SRF (Chelsea NaOCl3)	170,781.56	170,781.56	-
2009 SRF (ASR Well/WST/BPS)	232,315.72	232,315.72	-
2010A SRF (Military Consolidation)	720,373.32	-	720,373.32
Series 2010B Refunding Bonds	5,255,784.38	2,838,123.57	2,417,660.81
<b>TOTALS</b>	<b>13,919,288.56</b>	<b>6,389,494.92</b>	<b>7,529,793.64</b>
		45.9%	54.1%

Personnel - Fiscal Year 2011 Budget				
Division	FTE's	Wages (incl. OT)	Fringe Benefits	Total
Water Treatment	21.50	1,325,777	419,373	1,745,150
Transmission & Distribution	26.10	1,273,904	446,055	1,719,959
Source of Supply	2.90	156,675	55,579	212,254
Wastewater Treatment	17.15	1,006,215	323,892	1,330,107
Collection & Transmission	32.05	1,515,725	529,878	2,045,603
Sludge Management	2.30	105,515	34,336	139,851
Laboratory	5.00	290,601	101,717	392,318
Engineering & Mapping	6.00	432,215	119,014	551,229
Customer Service	17.00	708,605	223,124	931,729
Meter Reading	7.00	259,089	81,056	340,145
Information Technology	5.00	358,689	87,281	445,970
Financial Services	8.00	446,468	134,306	580,774
General Administration	11.00	893,788	299,969	1,193,757
Capital Projects	9.00	676,079	230,697	906,776
<b>Totals</b>	<b>170.00</b>	<b>9,449,345</b>	<b>3,086,277</b>	<b>12,535,622</b>

BOY - FY09 BUDGETED POSITIONS	178	32.66%	54.23%
Part-time positions accounted for	1	Benefits as %	% of Op. Exp. Before Depr.
Positions Approved NOT Budgeted	(8)		
FY10 New Positions Approved	-		
Positions NOT FUNDED	(1) Field Operations Coordinator		
<b>FY 09 BUDGETED POSITIONS</b>	<b>170</b>		

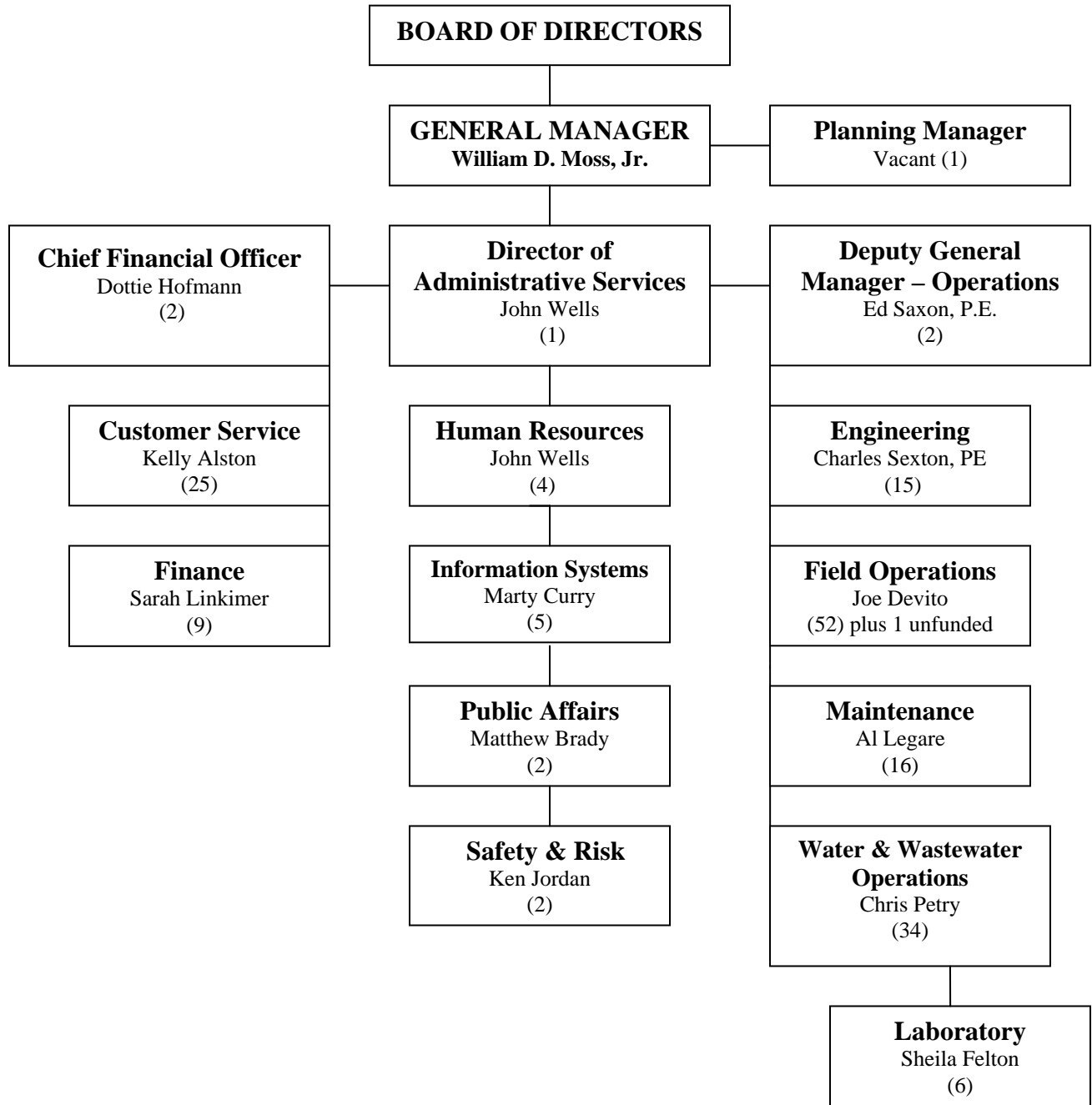
Fiscal Year	Employees	Customers	
		Water	Sewer
1996	72	6,614	1,185
1997	71	8,350	1,980
1998	73	9,216	3,013
1999	80	11,412	4,344
2000	107	22,207	10,831
2001	107	23,703	11,492
2002	114	25,234	14,014
2003	119	28,930	16,120
2004	132	32,687	19,167
2005	139	37,182	21,499
2006	142	40,546	24,647
2007	150	43,499	27,232
2008	161	45,311	28,786
2009	166	45,464	28,483
2010	169	46,153	29,201
(Est.) 2011	170	46,453	29,501

Estimated New customers

300

300

# Organizational Chart



**NOTE:** Divisions are presented alphabetically and the contact manager for each is listed. The number of positions in each division is noted in parentheses, with 177 funded FY10 positions (plus 1 part-time and less 8 prior year position not budgeted for FY11) for a total of 170 FTEs.



Date: April 13, 2010  
 To: Personnel Committee; Finance Committee  
 Cc: Dean Moss; Dottie Hofmann; Ed Saxon  
 From: John Wells  
 RE: FY11 Human Resources Budget Request

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1. Based on our preliminary revenue and expenditure projections, recommend the following positions not be funded in the FY11 Budget. All positions are currently vacant.

<u>Title</u>	<u>Salary (est.)</u>
Field Operations Coordinator	\$39,270
Warehouse Supervisor	\$41,225
Water Operator IV	\$47,195
Wastewater Operator II	\$39,270
Field Operator I – NOB Pipeline	\$33,363
Inspector	\$51,126
Project Engineer	\$53,102
Human Resources Manager	\$62,134
<b>Total</b>	<b><u>\$366,685</u></b>

2. The following positions are recommended to be funded for FY11:

<u>Title</u>	<u>Salary (est.)</u>
Information Technology Specialist	\$51,126
GIS Coordinator	\$55,099
Field Operations Supervisor – Note 1	\$ 8,500
Director of Planning – Note 2	\$29,515

Note 1: Convert an approved, funded but vacant Field Operator I position to a supervisory position that will allow for a split of the Utility Compliance Division into two (2) groups resulting in a North & South of the Broad group which mirrors the structure of the Distribution and Collection groups.

Note 2: Anticipate mid-year hire at lower grade and title

<b>Total</b>	<b><u>\$144,240</u></b>
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3. Recommend the following position be deleted from the organization structure:

<u>Title</u>	<u>Salary (est.)</u>
Accounting Analyst	\$44,907
<b>Total</b>	<b><u>\$44,907</u></b>

2. Also recommend that a Cost of Living Adjustment in the amount of 3.0% be included in next year's budget. We conducted a survey of other utilities and several municipalities in the state and have determined that nearly 80% of those surveyed are providing a similar level increase ranging from 2.0% – 7.0%.

Each year we request a recommendation from our Human Resources consultant to help base our recommendation and this year they have recommended an increase of between 2.8% - 3.0% based on the Economic Cost Indicators and the Consumer Price Index. We are not, however, recommending any additional merit increase due to revenue and expense projections.

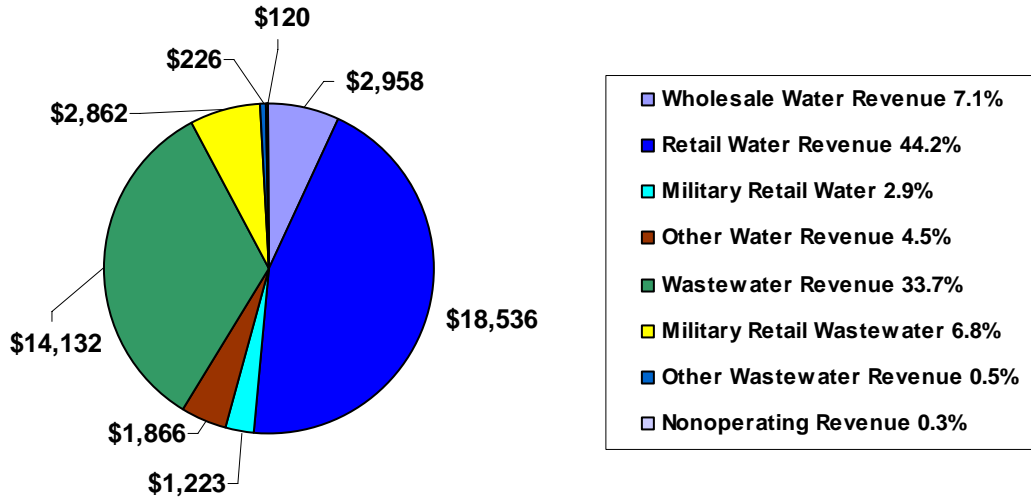
The cost of this living adjustment will amount to approximately \$240,000.

3. In addition, we have identified several employee benefit related expenditures such as the Christmas Party, Employee Picnic, etc and recommend they not be included in next year's budget.

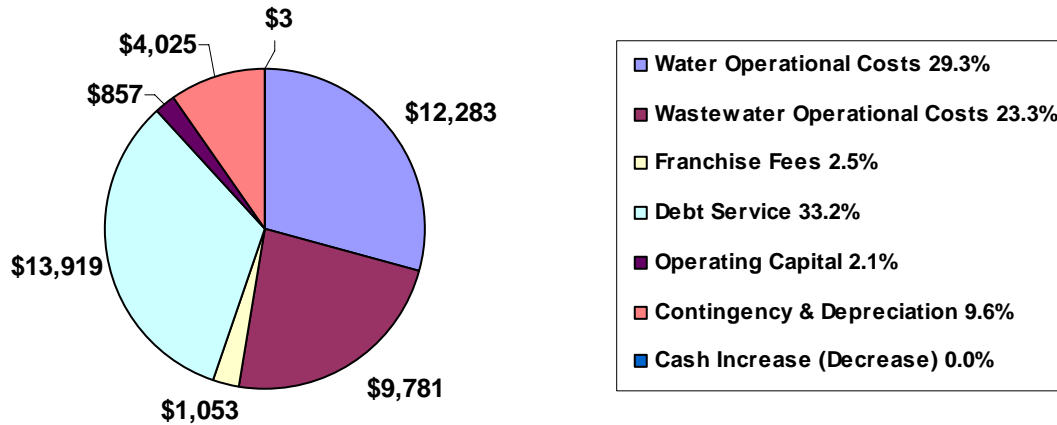
4. We have reviewed our training budget and feel that by maintaining the same level of cuts from the current year, we can continue training for manager and supervisor development, basic skill training for employees and organizational type training such as Spanish, computer and business writing. These cuts should not have a significant impact on our overall training initiative.

5. Upon the Personnel Committee's review and approval, we will present this information to the Finance Committee on April 15, 2010 and then to the Board during the May meeting.

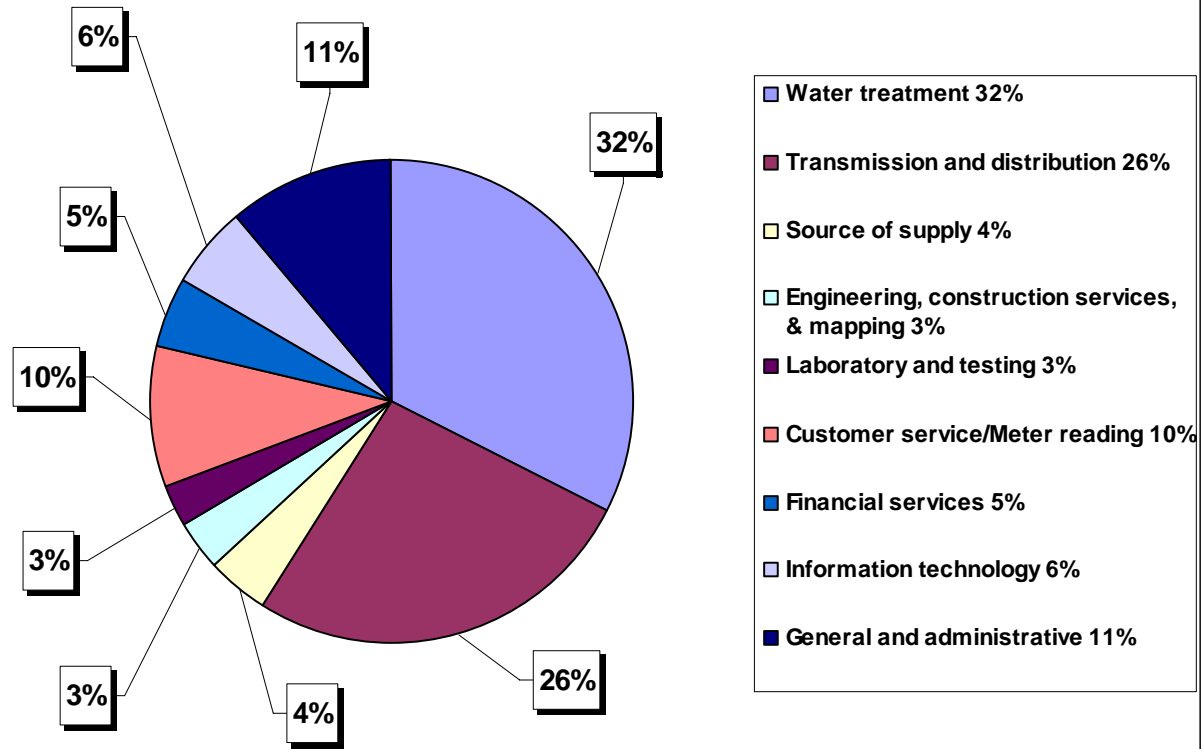
**FY2011 Budgeted Revenues - \$41.922 million**  
(in thousands)



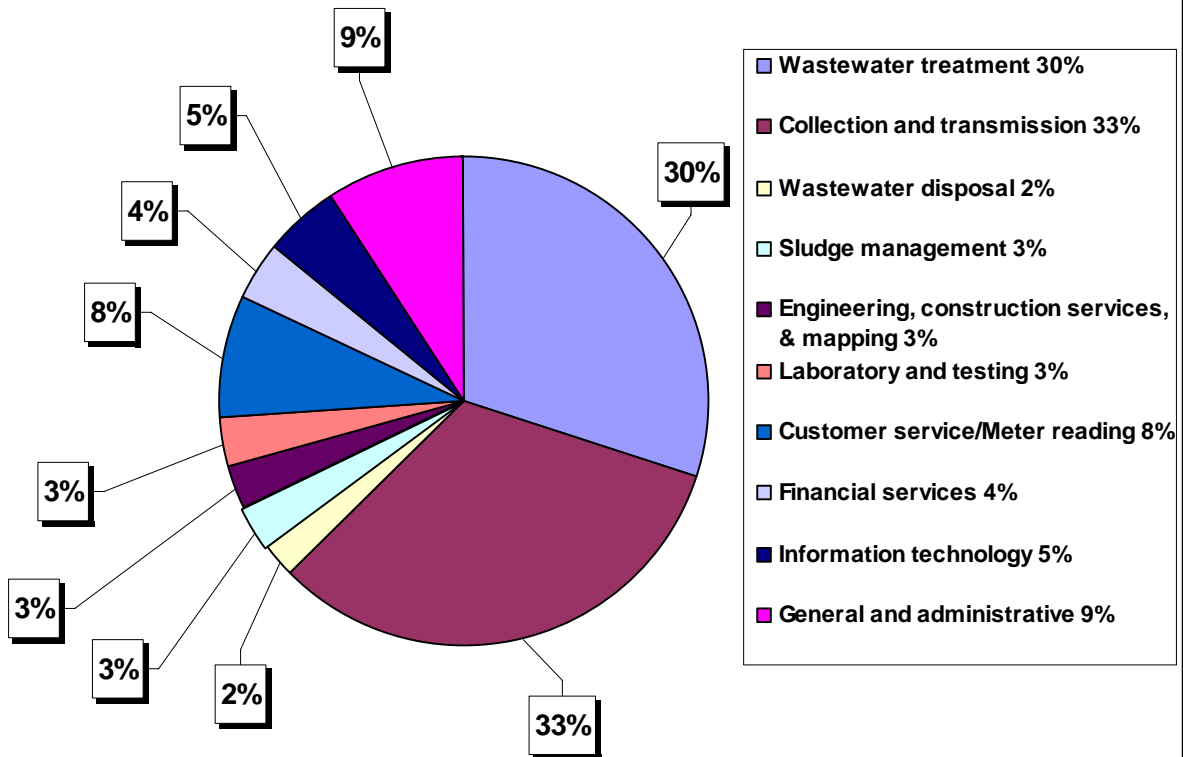
**FY2011 Budgeted Expenditures (excluding Depreciation) - \$41.922 million**  
(in thousands)



### FY2011 Water Operations - \$12.283 million



### FY2011 Wastewater Operations - \$9.781 million



Beaufort-Jasper Water and Sewer Authority  
Operating Budget for the Fiscal Year Ended June 30, 2011

Acct #		Account Name	2009	2010	2010	2011
ORG	OBJECT		Actual	Budget	Projected	Request
<b>Water Operating Revenues</b>						
<b>Civilian Wholesale Revenue</b>						
11000	061110	Calawassie Island	167,532	175,531	162,636	165,675
11000	061130	Fripp Island	358,161	409,485	384,300	387,984
11000	061140	Harbor Island	71,247	67,955	57,825	62,467
11000	061150	LLBH Water Company, Inc.	461	-	-	-
11000	061160	Moss Creek	177,968	187,812	185,059	191,158
11000	061163	HH PSD # 1	1,358,369	796,952	901,000	889,947
11000	061165	HH Broad Creek PSD	191,700	-	-	-
11000	061180	Warsaw-Eustis-Oaks	55,070	66,183	49,705	52,114
<b>Total Civilian Wholesale Revenue</b>			<b>2,380,508</b>	<b>1,703,918</b>	<b>1,740,527</b>	<b>1,749,345</b>
<b>Military Wholesale Revenue</b>						
11000	061200	Laurel Bay	250,646	274,682	260,355	251,273
11000	061210	Marine Corps Air Station	153,010	156,814	150,158	156,141
11000	061220	Naval Hospital	43,684	40,926	46,352	48,037
11000	061240	Parris Island	732,102	650,996	707,121	752,754
<b>Total Military Wholesale Revenue</b>			<b>1,179,442</b>	<b>1,123,418</b>	<b>1,163,986</b>	<b>1,208,205</b>
<b>Retail Revenues</b>						
11000	062100	Commercial Water Sales	2,913,312	2,942,176	2,892,968	3,071,737
11000	062125	Special Commercial Water Sales	251,629	263,817	288,788	293,431
11000	062150	Commercial Irrigation Sales	1,011,972	1,202,549	881,165	1,002,273
11000	062175	Military Retail Water	1,018,345	1,222,836	1,222,836	1,222,836
11000	062200	Residential Water Sales	13,161,256	13,755,907	12,318,229	13,441,160
11000	062250	Residential Irrigation Sales	694,376	745,173	574,528	708,997
11000	062400	Fire Line Water Sales	17,242	18,000	18,546	18,000
<b>Total Water Retail Revenues</b>			<b>19,068,133</b>	<b>20,150,458</b>	<b>18,197,060</b>	<b>19,758,433</b>
11000	064100	Tap Fees	595,296	653,000	444,387	540,000
11000	065100	Project development fees	80,238	121,000	25,407	65,000
11000	066100	Service Call	350	600	100	500
11000	067130	Fire Hydrant Revenue	19,726	7,000	40,025	22,400
11000	067150	Admin Service Charge	61,709	61,800	54,590	61,800
11000	067155	Service Charge	95,025	165,000	141,130	160,000
11000	067160	Reconnect/Reset/Late Fees	165,826	240,000	410,548	280,000
11000	067170	Lab Fees	22,024	35,000	12,369	22,000
11000	067180	NSF Revenue	26,334	18,000	31,551	26,000
11000	067190	Other Water Income	1,871	3,000	3,404	3,000
11000	067195	Rent Income	592,891	580,000	622,655	635,000
11000	067200	Construction reimbursement rev	43,770	50,000	35,057	50,000
<b>Other Water Revenues</b>			<b>1,705,060</b>	<b>1,934,400</b>	<b>1,821,223</b>	<b>1,865,700</b>
<b>Total Water Operating Revenues</b>			<b>24,333,144</b>	<b>24,912,194</b>	<b>22,922,796</b>	<b>24,581,684</b>
<b>Wastewater Operating Revenues</b>						
<b>Sewer Service Revenue</b>						
15000	063100	Commercial Sewer Sales	4,060,752	4,215,828	4,041,273	4,178,535
15000	063175	Military Retail Sewer	2,312,815	2,862,132	2,770,193	2,862,132
15000	063200	Residential Sewer Sales	9,560,421	9,879,766	9,441,450	9,752,273
15000	063300	Wholesale Sewer Sales	136,122	133,148	142,943	152,330
15000	063500	Reclaimed Water Sales	54,717	65,120	49,316	48,651
<b>Total Sewer Service Revenue</b>			<b>16,124,828</b>	<b>17,155,994</b>	<b>16,445,175</b>	<b>16,993,922</b>

Beaufort-Jasper Water and Sewer Authority  
Operating Budget for the Fiscal Year Ended June 30, 2011

Acct #		Account Name	2009	2010	2010	2011
ORG	OBJECT		Actual	Budget	Projected	Request
15000	064100	Tap Fees	14,378	22,000	4,533	15,000
15000	067100	Inspection Fees	52,360	56,000	41,513	50,000
15000	067107	Pretreatment Prog Inspections	5,000	6,000	6,667	5,000
15000	067110	Septage	101,325	116,000	76,267	123,000
15000	067120	Sludge	22,225	18,000	17,324	20,000
15000	067190	Other Income	300	500	9,353	1,000
15000	067195	Rent Income	-	-	-	-
15000	067200	Construction Reimb Revenue	59,937	-	-	12,000
<b>Total Other Sewer Revenues</b>			<b>255,524</b>	<b>218,500</b>	<b>155,657</b>	<b>226,000</b>
<b>Total Wastewater Revenues</b>			<b>16,380,352</b>	<b>17,374,494</b>	<b>16,600,832</b>	<b>17,219,922</b>
<b>TOTAL OPERATING REVENUES</b>			<b>40,713,495</b>	<b>42,286,688</b>	<b>39,523,628</b>	<b>41,801,606</b>
<b>Water Treatment - Operations</b>						
11110	080100	Wages and Salaries	1,011,333	980,113	982,974	965,070
11110	080110	Overtime	138,840	133,000	128,951	133,000
11110	080200	FICA	85,081	85,153	82,615	84,002
11110	080230	Workman's Comp	25,664	44,413	32,908	37,664
11110	080250	Retirement	104,894	104,633	102,193	103,219
11110	080300	Group Insurance	98,141	105,068	104,721	102,814
11110	080400	401K & Other Benefits	7,263	7,449	7,651	7,511
11110	080450	Uniforms	10,145	8,500	7,281	7,700
11110	081131	SCADA-IT	-	5,000	-	2,500
11110	081220	Vehicle Maintenance	1,382	2,000	4,906	2,000
11110	082100	Lab Supplies	-	-	-	-
11110	082200	Chemicals	880,962	725,000	497,030	650,000
11110	082400	Fuel	12,705	8,000	12,477	12,000
11110	082410	Other Fuel	51,774	20,000	15,113	12,710
11110	082500	Expendable Equipment	8,654	4,500	171	2,000
11110	082510	Water Sys. Expendable Equipment	3,181	5,000	205	2,500
11110	082575	General Supplies	5,953	5,000	5,312	5,000
11110	082600	Office Supplies	2,480	1,600	1,220	1,100
11110	082610	Computer Supplies	-	-	-	-
11110	083000	Comp./Instr. Contracts	11,063	5,000	12,885	13,000
11110	083100	Engineering	3,012	-	-	-
11110	083400	Professional Fees	7,075	10,000	6,667	1,500
11110	084100	Power	871,493	844,000	886,714	1,020,000
11110	084200	Telephone	8,567	7,000	4,971	6,000
11110	085950	Publications & Subscriptions	226	450	-	300
11110	085960	Memberships & Dues	18,323	19,000	16,408	17,000
11110	086100	Licenses	2,265	2,000	463	2,100
11110	086200	DHEC Permits	47,980	55,500	55,120	48,000
11110	086250	Fines & Penalties	-	-	-	-
11110	086710	Safety Supplies	6,060	6,000	2,183	3,000
11110	086730	Safety Training	1,473	1,000	2,577	5,000
11110	087100	Training/Conferences	3,615	3,800	1,289	3,800
11110	087150	Travel	4,757	3,000	3,198	3,000
11110	087200	Meeting Expense	931	500	719	1,000
11110	087250	Mileage	7	100	-	-
<b>Total Water Treatment Operations</b>			<b>3,435,299</b>	<b>3,201,779</b>	<b>2,978,922</b>	<b>3,254,490</b>
<b>Water Treatment - Maintenance</b>						
11210	080100	Wages and Salaries	216,213	227,473	233,703	234,707
11210	080110	Overtime	8,834	8,500	5,604	6,000
11210	080200	FICA	17,277	18,052	17,510	18,414

Beaufort-Jasper Water and Sewer Authority  
Operating Budget for the Fiscal Year Ended June 30, 2011

Acct #		Account Name	2009	2010	2010	2011
ORG	OBJECT		Actual	Budget	Projected	Request
11210	080230	Workman's Comp	7,095	11,893	9,331	10,711
11210	080250	Retirement	21,655	22,181	21,939	22,626
11210	080300	Group Insurance	27,671	30,015	30,581	30,713
11210	080400	401K & Other Benefits	1,583	1,621	1,692	1,699
11210	080450	Uniforms	3,983	3,200	3,321	4,000
11210	081110	System Structures Maintenance	8,187	14,000	-	12,000
11210	081120	Pumps Maintenance	66,127	50,000	42,707	50,000
11210	081130	Instrument Maintenance	12,040	6,000	6,474	7,000
11210	081131	SCADA - IT	16,272	-	-	-
11210	081140	Treatment Equipment Maint	139,916	105,000	46,356	130,500
11210	081200	General Equipment Maintenance	4,132	4,000	1,271	4,000
11210	081205	Facilities Maintenance	54,249	45,000	48,133	60,000
11210	081210	Electrical Equipment Maint	51,146	36,000	41,157	60,000
11210	081230	Radio Maintenance	4,256	1,000	-	1,000
11210	081300	Cleaning Services & Supplies	10,018	10,000	10,087	10,000
11210	081400	Grounds Maintenance	14,778	15,000	14,822	15,000
11210	082300	Pipes, Fittings, and Other Inventory	22,624	17,000	10,600	12,000
11210	082400	Fuel	20,343	17,000	20,992	21,000
11210	082500	Expendable Equipment	4,728	1,000	(133)	1,500
11210	082510	Water Sys. Expendable Equipment	-	-	-	-
11210	082550	Tools	2,644	2,000	1,934	2,400
11210	082575	General Supplies	1,930	3,000	545	2,000
11210	085155	Operational Equipment Lease	-	-	-	-
11210	086710	Safety Supplies	8,298	4,000	3,996	3,000
11210	086730	Safety Training	5,410	3,000	2,620	8,000
11210	087100	Training/Conferences	1,586	2,500	673	2,500
11210	087150	Travel	2,281	7,500	1,270	4,000
<b>Total Water Treatment Maint.</b>			<b>755,276</b>	<b>665,935</b>	<b>577,186</b>	<b>734,770</b>
<b>TOTAL WATER TREATMENT</b>			<b>4,190,575</b>	<b>3,867,714</b>	<b>3,556,108</b>	<b>3,989,260</b>
<b>Transmission &amp; Distribution - Operations</b>						
11120	080100	Wages and Salaries	931,852	930,482	954,691	971,623
11120	080110	Overtime	84,085	70,000	72,328	67,000
11120	080200	FICA	75,451	76,537	76,185	79,455
11120	080220	Unemployment Insurance	159	-	2,599	2,700
11120	080230	Workman's Comp	24,929	39,919	31,245	36,352
11120	080250	Retirement	93,752	94,045	94,280	97,631
11120	080300	Group Insurance	127,065	137,999	136,831	139,258
11120	080400	401K & Other Benefits	10,657	10,829	11,261	11,461
11120	080450	Uniforms	21,759	18,000	18,705	18,000
11120	081100	Transmission Line Maintenance	7,340	185,000	107,982	150,000
11120	081110	Structures Maintenance	5,301	2,000	755	2,000
11120	081120	Pumps Maintenance	-	-	-	-
11120	081150	Meter Maintenance	27,901	30,000	134,702	97,000
11120	081160	Fire Hydrant Maintenance	84,010	10,000	12,024	10,000
11120	081190	Pavement Repairs	119,116	67,500	101,001	80,000
11120	081200	General Equipment Maintenance	25,872	31,500	38,848	30,000
11120	081220	Vehicle Maintenance	54,662	57,000	54,353	55,000
11120	081230	Radio Maintenance	353	1,500	774	500
11120	081245	Computer Programming	-	1,000	1,697	-
11120	081900	Customer Repairs	2,481	1,500	3,994	2,500
11120	082300	Pipes, Fittings, and Other Inventory	292,641	77,000	53,470	70,000
11120	082310	Contract Pipes & Fittings	828	-	-	-
11120	082400	Fuel	76,338	60,000	77,255	70,000
11120	082410	Other Fuel	7,919	500	4,767	4,000

Beaufort-Jasper Water and Sewer Authority  
Operating Budget for the Fiscal Year Ended June 30, 2011

Acct #		Account Name	2009	2010	2010	2011
ORG	OBJECT		Actual	Budget	Projected	Request
11120	082500	Expendable Equipment	1,244	2,000	-	1,000
11120	082510	Water Sys. Expendable Equipment	3,852	28,000	-	4,000
11120	082550	Tools	14,252	5,000	9,448	8,000
11120	082575	General Supplies	45,215	10,000	30,379	25,000
11120	083100	Engineering	-	-	-	-
11120	083500	Contract Labor (Water Tap Install)	-	12,000	63,380	12,000
11120	083505	Contract Labor (Line Relocation)	9,520	-	-	-
11120	084100	Power	362,136	375,000	336,594	400,000
11120	084200	Telephone	14,716	12,000	9,390	9,000
11120	085100	Rent	2,850	4,000	2,760	3,000
11120	085110	Other Property Costs	3,247	3,000	4,439	3,000
11120	085150	Office Equipment Lease	824	1,200	-	500
11120	085155	Operational Equipment Lease	-	800	-	-
11120	085900	Utility Locations	20,196	12,000	7,600	8,000
11120	085950	Publications & Subscriptions	29	250	92	250
11120	085960	Memberships & Dues	309	450	205	400
11120	086100	Licenses	2,415	4,500	1,950	3,000
11120	086710	Safety Supplies	18,778	20,000	11,940	15,000
11120	086730	Safety Training	3,740	2,500	2,594	9,000
11120	087100	Training/Conferences	2,874	3,000	1,256	3,000
11120	087150	Travel	5,689	4,000	4,051	4,000
11120	087200	Meeting Expense	833	1,000	1,375	1,500
11120	087250	Mileage	-	-	-	-
11120	089140	Printing	952	900	392	600
<b>Total T&amp;D Operations</b>			<b>2,588,140</b>	<b>2,403,911</b>	<b>2,477,593</b>	<b>2,504,730</b>
<b>Transmission &amp; Distribution - Maintenance</b>						
11220	080100	Wages and Salaries	227,939	218,511	225,434	225,281
11220	080110	Overtime	13,162	12,000	8,171	10,000
11220	080200	FICA	16,958	17,634	17,156	18,152
11220	080230	Workman's Comp	6,731	11,618	8,962	10,440
11220	080250	Retirement	21,192	21,668	21,419	22,304
11220	080300	Group Insurance	24,696	27,046	27,091	27,072
11220	080400	401K & Other Benefits	1,147	1,173	1,230	1,230
11220	080450	Uniforms	4,194	2,500	2,700	2,500
11220	081105	Storage Tanks	151,352	200,000	237,769	316,000
11220	081120	Pumps Maintenance	121	3,000	1,851	3,000
11220	081130	Instrument Maintenance	211	5,000	8,496	7,000
11220	081131	SCADA - IT	10,941	-	-	-
11220	081140	Treatment Equipment Maintenance	37	1,000	204	1,000
11220	081200	General Equipment Maintenance	2,319	2,000	5,977	5,000
11220	081205	Facilities Maintenance	26,048	24,000	11,218	15,000
11220	081210	Electrical Equipment Maint	4,513	5,000	6,842	6,000
11220	081220	Vehicle Maintenance	17,350	18,000	16,609	10,000
11220	081230	Radio Maintenance	235	1,000	-	1,000
11220	081400	Grounds Maintenance	10,496	12,000	12,096	13,000
11220	082300	Pipes, Fittings, and Other Inventory	4,094	6,000	898	4,000
11220	082400	Fuel	5,603	3,500	5,916	6,000
11220	082500	Expendable Equipment	2,661	2,000	-	2,000
11220	082550	Tools	17,443	10,000	3,266	8,000
11220	082575	General Supplies	5,771	6,000	1,441	3,000
11220	084200	Telephone	5,059	3,500	3,694	4,000
11220	085950	Publications & Subscriptions	160	500	425	500
11220	085960	Memberships & Dues	-	100	-	100
11220	086100	Licenses	1,303	1,500	3,891	3,500
11220	086710	Safety Supplies	636	3,000	612	2,000

Beaufort-Jasper Water and Sewer Authority  
Operating Budget for the Fiscal Year Ended June 30, 2011

Acct #		Account Name	2009	2010	2010	2011
ORG	OBJECT		Actual	Budget	Projected	Request
11220	087100	Training/Conferences	1,015	1,000	1,027	2,500
11220	087150	Travel	2,276	3,000	3,378	3,000
11220	087200	Meeting Expense	282	800	108	500
11220	087250	Mileage	-	-	-	-
<b>Total T&amp;D Maintenance</b>			<b>585,945</b>	<b>624,050</b>	<b>637,881</b>	<b>733,079</b>
<b>TRANSMISSION &amp; DISTRIBUTION</b>			<b>3,174,085</b>	<b>3,027,961</b>	<b>3,115,473</b>	<b>3,237,809</b>
<b>Source of Supply - Operations</b>						
11130	080100	Wages and Salaries	59,396	52,530	54,764	54,059
11130	080110	Overtime	2,422	2,000	2,178	2,000
11130	080200	FICA	4,075	4,172	4,132	4,289
11130	080230	Workman's Comp	1,289	2,176	1,755	2,063
11130	080250	Retirement	5,194	5,126	5,224	5,270
11130	080300	Group Insurance	9,676	11,063	10,014	9,886
11130	080400	401K & Other Benefits	287	277	302	299
11130	080450	Uniforms	728	1,000	554	1,000
11130	081110	Structures Maintenance	15,486	2,500	17,661	2,500
11130	081131	SCADA - IT	-	1,000	-	1,000
11130	081200	General Equipment Maintenance	11,474	12,000	15,500	14,000
11130	081220	Vehicle Maintenance	3,015	3,000	5,708	3,000
11130	081245	Computer Programming	-	-	-	-
11130	082200	Chemicals	-	32,000	-	-
11130	082400	Fuel	10,419	6,000	11,676	10,000
11130	082550	Tools	-	250	-	500
11130	082575	General Supplies	78	100	-	100
11130	083100	Engineering	21,130	22,100	22,080	22,100
11130	083500	Contract Labor (SOS-Canal)	-	-	-	-
11130	084100	Power	206,008	225,000	192,748	225,000
11130	085100	Rent	-	-	-	-
11130	085110	Other Property Costs	70	100	50	100
11130	086710	Safety Supplies	-	500	-	500
11130	086730	Safety Training	-	500	-	500
11130	087100	Training/Conferences	-	-	-	500
11130	087150	Travel	-	-	85	500
<b>Total SOS Operations</b>			<b>350,746</b>	<b>383,394</b>	<b>344,432</b>	<b>359,166</b>
<b>Source of Supply - Maintenance</b>						
11230	080100	Wages and Salaries	101,221	95,628	98,247	98,616
11230	080110	Overtime	2,945	3,000	1,865	2,000
11230	080200	FICA	7,263	7,545	7,376	7,697
11230	080230	Workman's Comp	2,944	4,971	3,917	4,538
11230	080250	Retirement	9,035	9,271	9,177	9,458
11230	080300	Group Insurance	9,963	11,717	11,268	11,310
11230	080400	401K & Other Benefits	714	726	766	769
11230	080450	Uniforms	1,332	1,000	1,081	1,200
11230	081110	Structures Maintenance	47	5,000	256	4,000
11230	081120	Pumps Maintenance	14,142	10,000	190	5,000
11230	081130	Instrument Maintenance	-	3,000	1,169	3,000
11230	081131	SCADA - IT	7,384	-	-	-
11230	081140	Treatment Equipment Maintenance	19,739	15,000	2,679	10,000
11230	081200	General Equipment Maintenance	6,303	3,000	44	3,000
11230	081205	Facilities Maintenance	17,603	8,000	1,670	10,000
11230	081220	Vehicle Maintenance	308	4,000	176	1,000
11230	081400	Grounds Maintenance	3,303	4,000	3,303	3,400
11230	082575	General Supplies	527	1,000	250	1,000

Beaufort-Jasper Water and Sewer Authority  
Operating Budget for the Fiscal Year Ended June 30, 2011

Acct #		Account Name	2009	2010	2010	2011
ORG	OBJECT		Actual	Budget	Projected	Request
11230	085150	Equipment Lease	-	-	-	-
<b>Total SOS Maintenance</b>			<b>204,774</b>	<b>186,858</b>	<b>143,436</b>	<b>175,988</b>
<b>TOTAL SOURCE OF SUPPLY</b>			<b>555,520</b>	<b>570,251</b>	<b>487,868</b>	<b>535,154</b>
<b>Lab - Water</b>						
11335	080100	Wages and Salaries	170,972	165,904	171,171	171,530
11335	080110	Overtime	3,148	2,500	738	1,500
11335	080200	FICA	12,005	12,883	11,915	13,237
11335	080230	Workman's Comp	4,279	6,719	5,580	6,385
11335	080250	Retirement	15,746	15,830	15,752	16,265
11335	080300	Group Insurance	19,224	18,104	23,862	23,912
11335	080400	401K & Other Benefits	934	996	944	946
11335	080450	Uniforms	2,497	1,500	1,927	1,500
11335	081200	General Equipment Maintenance	3,677	800	160	800
11335	082100	Lab Supplies	50,417	48,000	43,380	48,000
11335	082500	Expendable Equipment	-	2,000	-	1,000
11335	082575	General Supplies	410	400	797	400
11335	082600	Office Supplies	62	400	135	400
11335	085500	Lab Contract	44,825	51,000	40,594	48,000
11335	085960	Memberships & Dues	65	100	-	100
11335	086100	Licenses	335	300	80	300
11335	086200	DHEC Permits	875	1,000	1,000	1,000
11335	086710	Safety Supplies	336	500	207	500
11335	086730	Safety Training	135	150	-	250
11335	087100	Training/Conferences	138	500	137	500
11335	087150	Travel	467	1,000	405	1,000
11335	087200	Meeting Expense	57	100	-	100
<b>TOTAL LAB - WATER</b>			<b>330,604</b>	<b>330,686</b>	<b>318,783</b>	<b>337,625</b>
<b>Engineering &amp; Const. Services - Water</b>						
11140	080100	Wages and Salaries	202,488	196,395	198,349	202,115
11140	080110	Overtime	61	300	-	300
11140	080200	FICA	11,819	15,047	11,810	15,485
11140	080230	Workman's Comp	1,401	2,636	1,866	2,105
11140	080250	Retirement	17,975	18,489	18,690	19,027
11140	080300	Group Insurance	13,492	13,619	16,199	16,506
11140	080400	401K & Other Benefits	1,312	1,325	1,417	1,444
11140	080450	Uniforms	2,502	300	1,022	500
11140	081220	Vehicle Maintenance	5,903	4,800	5,334	3,000
11140	082400	Fuel	10,288	6,900	9,701	9,000
11140	082500	Expendable Equipment	2,373	900	809	500
11140	082550	Tools	36	120	12	100
11140	082575	General Supplies	660	480	2,263	660
11140	082600	Office Supplies	3,178	2,700	1,887	1,980
11140	082610	Computer Supplies	-	-	-	-
11140	083100	Engineering	16,483	14,400	19,000	15,000
11140	083300	Legal Fees	120	300	-	300
11140	083400	Professional Fees	-	1,800	-	-
11140	084200	Telephone	3,430	3,000	3,869	3,480
11140	085150	Equipment Lease	4,159	4,302	423	1,020
11140	085950	Publications & Subscriptions	49	180	-	-
11140	085960	Memberships & Dues	1,716	2,160	1,802	2,160
11140	086100	Licenses	72	300	24	300

Beaufort-Jasper Water and Sewer Authority  
Operating Budget for the Fiscal Year Ended June 30, 2011

Acct #			2009	2010	2010	2011
ORG	OBJECT	Account Name	Actual	Budget	Projected	Request
11140	086710	Safety Supplies	432	1,020	593	500
11140	086730	Safety Training	180	600	-	600
11140	087100	Training/Conferences	3,141	4,200	1,016	3,180
11140	087150	Travel	8,382	6,600	4,481	5,580
11140	087200	Meeting Expense	1,556	1,440	303	750
11140	087250	Mileage	-	60	-	60
11140	089140	Printing	224	180	650	180
11140	089200	Survey	69	900	560	900
<b>TOTAL ENGINEERING &amp; CONST. SVCS.</b>			<b>313,499</b>	<b>305,453</b>	<b>302,078</b>	<b>306,732</b>
<b>Mapping - Water</b>						
11150	080100	Wages and Salaries	24,096	23,099	23,184	56,806
11150	080110	Overtime	-	180	72	108
11150	080200	FICA	1,820	1,781	1,771	4,346
11150	080230	Workman's Comp	393	312	222	250
11150	080250	Retirement	2,101	2,188	2,130	5,340
11150	080300	Group Insurance	2,550	2,562	2,781	6,815
11150	080400	401K & Other Benefits	-	155	-	284
11150	082500	Expendable Equipment	-	180	-	180
11150	082575	General Supplies	354	180	-	180
11150	082615	Comp./Instr. Contracts	-	300	-	300
11150	083100	Engineering	31,280	21,000	2,314	10,000
11150	085960	Memberships & Dues	-	45	-	45
11150	086710	Safety Supplies	72	90	76	90
11150	086730	Safety Training	-	90	-	90
11150	087100	Training/Conferences	-	300	-	300
11150	087150	Travel	-	300	-	300
11150	089140	Printing	480	180	365	300
11150	089200	Survey	-	900	-	900
<b>TOTAL MAPPING</b>			<b>63,146</b>	<b>53,842</b>	<b>32,916</b>	<b>86,634</b>
<b>Financial Services - Water</b>						
11370	080100	Wages and Salaries	297,068	264,928	252,629	267,041
11370	080110	Overtime	880	840	1,955	840
11370	080200	FICA	22,102	20,331	18,583	20,493
11370	080250	Retirement	26,534	24,982	23,400	25,181
11370	080300	Group Insurance	29,495	34,071	31,120	32,896
11370	080400	401K & Other Benefits	2,048	2,418	1,907	2,015
11370	080450	Uniforms	371	360	250	250
11370	081200	General Equipment Maintenance	-	150	40	-
11370	082500	Expendable Equipment	2,982	3,000	450	960
11370	082575	General Supplies	54	84	-	60
11370	082600	Office Supplies	2,085	2,400	1,398	2,040
11370	083200	Accounting/Auditing	37,369	37,200	37,200	33,000
11370	083500	Contract Labor	4,789	1,200	854	600
11370	085950	Publications & Subscriptions	1,237	1,350	1,039	1,200
11370	085960	Memberships & Dues	768	1,830	880	1,500
11370	086710	Safety Supplies	256	180	85	180
11370	086730	Safety Training	119	450	-	450
11370	087100	Training/Conferences	3,580	4,800	4,796	4,560
11370	087150	Travel	8,255	12,000	5,078	9,600
11370	087200	Meeting Expense	716	1,800	377	600
11370	087250	Mileage	-	90	-	-
11370	088100	Data Processing Insurance	4,684	5,100	4,894	6,120
11370	088200	Fidelity Bond	356	1,200	474	390

Beaufort-Jasper Water and Sewer Authority  
Operating Budget for the Fiscal Year Ended June 30, 2011

Acct #			2009	2010	2010	2011
ORG	OBJECT	Account Name	Actual	Budget	Projected	Request
11370	088300	Fleet Insurance	35,890	34,200	33,448	36,900
11370	088400	General Liability Insurance	20,558	24,600	22,891	24,990
11370	088500	Inland Marine Insurance	8,663	11,700	8,163	9,720
11370	088600	Property Insurance	42,477	49,800	46,812	54,780
11370	088700	Environmental Liability Insurance	14,416	16,800	13,979	15,730
11370	089120	Bank Charges	23,425	15,000	21,882	15,000
11370	089125	Penalties	13	-	-	-
11370	089140	Printing	1,571	1,800	834	1,800
11370	089500	Depreciation Expense	9,474,704	9,360,000	9,383,809	9,566,000
<b>TOTAL FINANCIAL SVCS.-WATER</b>			<b>10,067,465</b>	<b>9,934,664</b>	<b>9,919,226</b>	<b>10,134,896</b>
<b>Customer Service - Water</b>						
11360	080100	Wages and Salaries	393,772	404,999	400,429	419,163
11360	080110	Overtime	17,892	5,700	8,762	6,000
11360	080200	FICA	30,851	31,418	30,626	32,525
11360	080220	Unemployment Insurance	499	900	1,615	1,500
11360	080250	Retirement	37,590	38,606	37,465	39,965
11360	080300	Group Insurance	46,907	49,284	53,358	55,854
11360	080400	401K & Other Benefits	3,721	3,286	3,852	4,032
11360	080450	Uniforms	-	-	-	-
11360	081900	Customer Repairs	(109)	1,200	-	600
11360	082500	Expendable Equipment	3,209	1,500	-	900
11360	082575	General Supplies	262	600	36	300
11360	082600	Office Supplies	1,745	1,500	1,168	1,500
11360	082610	Computer Supplies	-	-	-	-
11360	083500	Contract labor	2,935	3,600	3,086	3,120
11360	083575	Bill processing	77,321	78,600	61,537	62,400
11360	084200	Telephone	1,353	1,800	837	1,260
11360	085150	Equipment/Furniture Lease	452	450	455	450
11360	085800	Bill Collecting Expense	64,875	71,100	50,687	60,000
11360	085805	Merchant Fees	73,812	78,000	78,409	78,000
11360	085950	Publications & Subscriptions	-	120	-	60
11360	085960	Memberships & Dues	-	120	-	120
11360	086710	Safety Supplies	-	75	-	75
11360	086730	Safety Training	238	360	-	360
11360	087100	Training/Conferences	93	1,140	16	840
11360	087150	Travel	-	1,200	-	900
11360	087200	Meeting Expense	1,859	1,500	287	480
11360	087250	Mileage	-	60	-	-
11360	089130	Postage	109,805	104,400	116,690	115,800
11360	089140	Printing	6,409	6,000	6,500	6,600
11360	089150	Bad Debt Expense	39,563	51,000	13,647	43,200
11360	089151	Bad Debt Collection fees	1,265	1,800	1,251	1,600
11360	089160	Other Expense	195	450	-	240
<b>TOTAL CUSTOMER SVC.-WATER</b>			<b>916,515</b>	<b>940,768</b>	<b>870,713</b>	<b>937,844</b>
<b>Meter Reading - Water</b>						
11365	080100	Wages and Salaries	155,216	158,572	168,547	151,853
11365	080110	Overtime	1,781	3,000	4,735	3,600
11365	080200	FICA	11,601	12,360	12,836	11,892
11365	080250	Retirement	14,498	15,188	15,339	14,613
11365	080300	Group Insurance	24,830	27,449	22,519	20,288
11365	080400	401K & Other Benefits	2,090	2,162	2,043	1,841
11365	080450	Uniforms	3,025	2,100	2,653	1,800
11365	081200	General Equipment Maintenance	8,153	6,000	6,420	6,000

Beaufort-Jasper Water and Sewer Authority  
Operating Budget for the Fiscal Year Ended June 30, 2011

Acct #			2009	2010	2010	2011
ORG	OBJECT	Account Name	Actual	Budget	Projected	Request
11365	081220	Vehicle Maintenance	2,421	9,000	4,051	6,000
11365	081230	Radio Maintenance	90	300	-	240
11365	082400	Fuel	17,012	18,300	19,230	18,000
11365	082500	Expendable Equipment	-	300	-	300
11365	082550	Tools	-	300	23	180
11365	082575	General Supplies	36	300	-	180
11365	086710	Safety Supplies	673	600	834	600
11365	086730	Safety Training	216	180	-	280
11365	087100	Training/Conferences	-	450	-	300
11365	087150	Travel	628	600	-	300
<b>TOTAL METER READING - WATER</b>			<b>242,272</b>	<b>257,161</b>	<b>259,230</b>	<b>238,267</b>
<b>Information Technology - Water</b>						
11380	080100	Wages and Salaries	180,874	177,177	179,551	214,853
11380	080110	Overtime	1,241	960	572	600
11380	080200	FICA	14,033	13,627	12,989	16,482
11380	080250	Retirement	17,010	16,745	16,536	20,253
11380	080300	Group Insurance	10,752	10,562	11,854	14,185
11380	080400	401K & Other Benefits	1,160	1,090	1,245	1,490
11380	080450	Uniforms	2,111	1,200	834	1,020
11380	081131	SCADA-IT	-	4,500	23,658	20,000
11380	081240	Computer Equipment Maintenance	3,382	30,000	3,980	4,980
11380	081245	Computer programming	42,551	28,800	34,334	28,800
11380	082500	Expendable Equipment	29,766	89,130	9,816	68,580
11380	082575	General Supplies	2,180	1,200	354	1,020
11380	082600	Office Supplies	185	300	-	300
11380	082610	Computer supplies	5,155	6,000	6,986	6,000
11380	083000	Comp./Instr. Contracts	99,720	204,600	131,770	168,900
11380	083400	Professional fees	107,443	96,000	125,352	57,000
11380	084200	Telephone	65,983	72,000	65,149	66,000
11380	085150	Equipment Lease	111	300	-	300
11380	085950	Publications & Subscriptions	24	150	-	100
11380	085960	Memberships & Dues	385	150	28	100
11380	086710	Safety Supplies	144	150	174	150
11380	086730	Safety Training	181	150	-	250
11380	087100	Training/conferences	-	900	256	900
11380	087150	Travel	-	1,200	927	1,200
11380	087200	Meeting expense	16	300	16	300
11380	087250	Mileage	-	-	-	-
<b>TOTAL INFORMATION TECH.-WATER</b>			<b>584,407</b>	<b>757,191</b>	<b>626,382</b>	<b>693,763</b>
<b>General &amp; Admin - Water</b>						
11375	080100	Wages and Salaries	684,249	630,311	583,110	535,973
11375	080110	Overtime	273	540	188	300
11375	080200	FICA	45,017	48,260	36,748	41,025
11375	080230	Workman's Comp	3,642	2,523	4,619	5,255
11375	080250	Retirement	60,908	59,300	53,390	50,410
11375	080300	Group Insurance	82,457	76,418	87,352	80,291
11375	080400	401K & Other Benefits	3,962	3,420	3,452	3,173
11375	080410	Other Post Retirement Benefits	167,400	-	27,000	27,000
11375	080425	Employee Benefits - Other	19,334	29,700	13,019	28,200
11375	080450	Uniforms	509	300	160	300
11375	081200	General Equipment Maintenance	41	600	501	540
11375	081205	Facilities Maintenance	32,158	30,000	37,873	32,400
11375	081220	Vehicle Maintenance	4,784	3,600	4,058	3,000

Beaufort-Jasper Water and Sewer Authority  
Operating Budget for the Fiscal Year Ended June 30, 2011

Acct #			2009	2010	2010	2011
ORG	OBJECT	Account Name	Actual	Budget	Projected	Request
11375	081300	Cleaning Services and Supplies	15,915	16,200	15,764	16,200
11375	081400	Grounds Maintenance	14,529	21,000	11,583	13,800
11375	082150	Sales Tax	-	-	-	-
11375	082400	Fuel	7,985	9,000	6,518	6,000
11375	082500	Expendable Equipment	4,617	3,000	953	1,500
11375	082575	General Supplies	9,539	7,500	8,041	7,500
11375	082600	Office Supplies	10,258	10,200	7,349	8,100
11375	083300	Legal Fees	82,807	79,200	76,584	106,200
11375	083400	Professional Fees	21,665	57,000	23,347	82,800
11375	084200	Telephone	6,787	7,200	4,946	6,000
11375	085100	Rent	2,166	1,800	1,567	1,860
11375	085150	Equipment Lease	19,205	17,400	19,565	18,000
11375	085600	Director Fees	34,020	43,200	34,184	40,320
11375	085950	Publications & Subscriptions	3,664	6,000	3,853	5,400
11375	085960	Memberships & Dues	20,223	21,600	17,930	20,700
11375	086000	Franchise Fee	576,723	599,000	575,812	592,000
11375	086100	Licenses	72	150	12	150
11375	086710	Safety Supplies	4,456	1,200	259	200
11375	086720	Safety Services	7,620	36,600	52	36,600
11375	086730	Safety Training	1,315	1,200	6,153	1,200
11375	086740	Safety Incentives	10,777	11,100	4,885	10,000
11375	087100	Training/Conferences	18,971	48,750	4,539	34,800
11375	087150	Travel	9,652	15,000	4,024	9,000
11375	087200	Meeting Expense	4,771	5,100	3,542	4,800
11375	087250	Mileage	-	-	6	-
11375	089100	Admin Expense	3,600	6,000	6,000	6,000
11375	089110	Advertising	2,814	3,360	2,766	2,880
11375	089111	Personnel Advertising	2,785	25,800	3,731	18,000
11375	089114	Public Relations Advertising	7,727	7,200	2,490	7,200
11375	089115	Public Education	32,586	16,800	11,352	16,800
11375	089116	Promotional Expense	7,594	12,300	133	9,000
11375	089130	Postage	22,071	21,900	20,927	22,200
11375	089131	Public Relations Postage	21,931	14,400	11,000	11,400
11375	089140	Printing	1,049	1,800	310	1,200
11375	089141	Public Relations Printing	27,638	21,000	11,000	17,400
11375	089160	Other Expense	(998)	-	(560)	-
11375	089610	Discounts	-	-	-	-
		<b>TOTAL G&amp;A - WATER</b>	<b>2,121,266</b>	<b>2,033,932</b>	<b>1,752,090</b>	<b>1,943,077</b>
		<b>TOTAL WATER OPERATING EXPENSE</b>	<b>22,559,354</b>	<b>22,079,623</b>	<b>21,240,866</b>	<b>22,441,061</b>
<b>Wastewater Operating Expenses</b>						
<b>Wastewater Treatment Operations</b>						
15515	080100	Wages and Salaries	787,718	782,587	798,567	791,669
15515	080110	Overtime	40,794	25,000	26,578	20,000
15515	080200	FICA	61,437	61,780	60,852	62,093
15515	080230	Workman's Comp	15,155	22,289	19,660	22,889
15515	080250	Retirement	76,789	75,913	75,215	76,297
15515	080300	Group Insurance	91,525	100,875	92,411	91,613
15515	080400	401K & Other Benefits	5,493	5,517	5,775	5,725
15515	080450	Uniforms	10,076	7,200	8,277	7,200
15515	081131	SCADA - IT	-	5,000	-	2,500
15515	081220	Vehicle Maintenance	10,627	8,000	12,825	6,000
15515	082100	Lab Supplies	2,208	4,000	4,116	4,500
15515	082200	Chemicals	143,213	155,000	152,652	150,000
15515	082250	Odor Control	-	-	-	-

Beaufort-Jasper Water and Sewer Authority  
Operating Budget for the Fiscal Year Ended June 30, 2011

Acct #		2009	2010	2010	2011	
ORG	OBJECT	Actual	Budget	Projected	Request	
15515	082400	Fuel	41,336	28,000	43,714	30,000
15515	082410	Other fuel	71,746	28,000	36,715	30,000
15515	082500	Expendable Equipment	18,043	5,000	429	1,000
15515	082520	Wastewater Expendable Equipment	3,137	2,000	-	1,000
15515	082550	Tools	6,017	2,000	808	1,000
15515	082575	General Supplies	4,744	4,000	4,064	4,000
15515	082600	Office supplies	1,871	1,600	1,165	1,600
15515	083000	Comp./Instr. Contracts	8,631	6,000	13,000	13,000
15515	083100	Engineering	6,028	-	-	-
15515	083400	Professional Fees	25,088	2,000	1,965	1,500
15515	084100	Power	741,139	792,000	748,309	795,000
15515	084200	Telephone	13,348	10,600	10,791	12,400
15515	085150	Office equipment lease	1,248	1,200	268	1,300
15515	085300	Processing Costs	143,828	144,000	147,926	153,320
15515	085950	Publications & Subscriptions	427	450	-	400
15515	085960	Memberships & Dues	4,011	4,000	6,000	8,500
15515	086100	Licenses	1,310	1,200	767	1,200
15515	086200	DHEC Permits	30,250	30,000	32,000	31,260
15515	086710	Safety Supplies	6,931	6,000	2,578	3,000
15515	086730	Safety Training	1,326	2,000	2,473	4,000
15515	087100	Training/Conferences	4,116	4,000	980	3,500
15515	087150	Travel	6,675	4,000	4,447	3,500
15515	087200	Meeting Expense	540	1,500	343	500
15515	087250	Mileage	7	100	-	100
15515	089140	Printing	190	400	246	400
<b>Total WWT Operations</b>		<b>2,387,020</b>	<b>2,333,211</b>	<b>2,315,916</b>	<b>2,341,966</b>	
<b>Wastewater Treatment Maintenance</b>						
15615	080100	Wages and Salaries	168,707	181,844	187,386	187,546
15615	080110	Overtime	8,798	9,000	5,507	7,000
15615	080200	FICA	13,943	14,600	14,148	14,883
15615	080230	Workman's Comp	5,629	6,949	7,465	8,774
15615	080250	Retirement	17,440	17,326	17,685	17,326
15615	080300	Group Insurance	20,813	23,251	23,040	23,060
15615	080400	401K & Other Benefits	1,147	1,240	1,230	1,232
15615	080450	Uniforms	2,740	1,800	2,184	2,500
15615	081110	Structures Maintenance	6,920	10,000	16,211	12,000
15615	081120	Pumps Maintenance	32,076	17,000	34,983	25,000
15615	081130	Instrument Maintenance	887	10,000	9,505	8,000
15615	081131	SCADA - IT	18,809	-	-	-
15615	081140	Treatment Equipment Maint	98,763	70,000	54,419	55,000
15615	081200	General Equipment Maintenance	13,642	8,000	5,762	9,000
15615	081205	Facilities Maintenance	116,776	65,000	63,577	65,000
15615	081210	Electrical Equipment Maintenance	21,897	20,000	30,719	46,000
15615	081220	Vehicle Maintenance	3,735	6,500	2,526	6,000
15615	081230	Radio Maintenance	327	800	348	1,000
15615	081300	Cleaning Services & Supplies	3,924	5,000	3,774	4,000
15615	081400	Grounds Maintenance	57,116	57,000	59,547	60,000
15615	082300	Pipes, Fittings, and Other Inventory	5,004	3,000	1,723	3,000
15615	082400	Fuel	17,512	14,000	18,081	17,500
15615	082500	Expendable equipment	2,042	1,000	248	1,000
15615	082550	Tools	7,891	2,500	1,265	2,400
15615	082575	General Supplies	1,418	1,000	694	1,000
15615	086710	Safety Supplies	870	2,000	953	2,000
15615	086730	Safety Training	-	2,000	1,353	4,000
<b>Total WWT Maintenance</b>		<b>648,824</b>	<b>550,810</b>	<b>564,333</b>	<b>584,221</b>	
<b>TOTAL WASTEWATER TREATMENT</b>		<b>3,035,845</b>	<b>2,884,021</b>	<b>2,880,249</b>	<b>2,926,187</b>	

Beaufort-Jasper Water and Sewer Authority  
Operating Budget for the Fiscal Year Ended June 30, 2011

Acct #		Account Name	2009	2010	2010	2011
ORG	OBJECT		Actual	Budget	Projected	Request
<b>Collection &amp; Transmission Operations</b>						
15525	080100	Wages and Salaries	1,159,331	1,148,601	1,175,469	1,219,600
15525	080110	Overtime	129,798	95,000	96,694	90,000
15525	080200	FICA	95,803	95,135	94,304	100,184
15525	080220	Unemployment Insurance	1,435	-	2,599	2,600
15525	080230	Workman's Comp	29,062	49,620	38,584	44,526
15525	080250	Retirement	118,886	116,898	116,798	123,102
15525	080300	Group Insurance	149,437	162,638	169,665	176,035
15525	080400	401K & Other Benefits	11,834	11,927	12,891	13,375
15525	080450	Uniforms	27,689	15,000	26,941	20,000
15525	081100	Transmission Line Maintenance	-	40,000	18,323	31,300
15525	081110	Structures Maintenance	19,854	20,000	18,102	20,000
15525	081120	Pumps Maintenance	134,859	95,000	122,280	50,000
15525	081131	SCADA - IT	1,441	4,000	934	3,000
15525	081150	Meter and Svc Line Maint	-	-	5,897	44,000
15525	081190	Pavement Repairs	37,418	6,750	10,820	9,000
15525	081200	General Equipment Maintenance	17,020	9,500	7,997	7,500
15525	081205	Facilities Maintenance	9,825	-	1,331	-
15525	081210	Electrical Equipment Maintenance	15,643	8,100	19,216	12,000
15525	081220	Vehicle Maintenance	70,648	27,000	34,922	27,000
15525	081245	Computer Programming	10,693	4,500	1,390	2,000
15525	081900	Customer Repairs	661	1,500	758	1,000
15525	082200	Chemicals	-	-	-	-
15525	082250	Odor Control	82,243	76,000	74,810	74,700
15525	082300	Pipes, Fittings, and Other Inventory	57,442	10,000	9,707	5,000
15525	082310	Contract Pipes & Fittings	2,108	-	-	-
15525	082400	Fuel	109,589	85,000	109,040	105,600
15525	082410	Other Fuel	12,053	5,500	14,447	8,900
15525	082500	Expendable Equipment	5,604	1,250	-	1,000
15525	082520	Wastewater Expendable Equipment	-	10,000	-	1,000
15525	082550	Tools	2,546	2,000	3,239	4,000
15525	082575	General Supplies	8,824	1,500	3,281	2,000
15525	083100	Engineering	-	-	-	-
15525	083500	Contract Labor (CMOM/Sewer Taps)	10,939	-	5,600	-
15525	083505	Contract Labor (Line Relocation)	43,576	-	589	-
15525	084100	Power	442,306	410,000	469,295	485,000
15525	084200	Telephone	37,333	30,000	36,287	100,000
15525	085110	Other Property Costs	2,225	3,600	2,755	2,500
15525	085150	Equipment Lease	912	900	508	-
15525	085155	Operational Equipment Lease	-	900	-	-
15525	085900	Utility Locations	8,898	6,000	5,521	5,000
15525	085960	Memberships & Dues	754	1,000	392	1,000
15525	086100	Licenses	3,683	3,000	4,683	3,000
15525	086710	Safety Supplies	5,826	8,000	8,792	5,000
15525	086730	Safety Training	2,664	2,000	1,213	1,550
15525	087100	Training/Conferences	1,582	1,500	1,104	1,500
15525	087150	Travel	3,062	2,500	3,573	2,500
15525	087200	Meeting Expense	91	250	594	500
15525	089140	Printing	-	250	-	-
<b>Total C&amp;T Operations</b>			<b>2,885,596</b>	<b>2,572,319</b>	<b>2,731,345</b>	<b>2,805,972</b>
<b>Collection &amp; Transmission Maintenance</b>						
15625	080100	Wages and Salaries	202,771	194,067	200,069	200,125
15625	080110	Overtime	10,253	10,000	6,395	6,000
15625	080200	FICA	14,947	15,611	15,150	15,845
15625	080230	Workman's Comp	6,000	10,285	7,945	9,113
15625	080250	Retirement	18,690	19,182	18,930	19,470
15625	080300	Group Insurance	22,107	25,417	24,390	24,397

Beaufort-Jasper Water and Sewer Authority  
Operating Budget for the Fiscal Year Ended June 30, 2011

Acct #			2009	2010	2010	2011
ORG	OBJECT	Account Name	Actual	Budget	Projected	Request
15625	080400	401K & Other Benefits	1,147	1,271	1,230	1,231
15625	080450	Uniforms	2,663	1,800	2,163	2,500
15625	081120	Pumps Maintenance	2,857	-	-	-
15625	081130	Instrument Maintenance	7,668	9,000	274	5,000
15625	081131	SCADA - IT	30,869	-	-	-
15625	081200	General Equipment Maintenance	4,180	4,000	796	1,000
15625	081205	Facilities Maintenance	17,117	10,000	6,170	10,000
15625	081210	Electrical Equipment Maintenance	94,291	35,000	83,492	65,000
15625	081220	Vehicle Maintenance	2,207	1,000	-	1,000
15625	081230	Radio Maintenance	999	500	355	500
15625	081400	Grounds Maintenance	7,574	15,000	9,398	10,000
15625	082300	Pipes, Fittings, and Other Inventory	12,779	1,000	117	1,000
15625	082400	Fuel	-	-	-	-
15625	082500	Expendable Equipment	1,669	1,000	-	1,000
15625	082550	Tools	3,891	5,000	2,149	5,000
15625	082575	General Supplies	1,172	1,000	368	1,000
15625	084200	Telephone	4,343	3,000	3,569	3,000
15625	085960	Memberships & Dues	255	300	187	300
15625	086100	Licenses	219	400	1,130	1,000
15625	086710	Safety Supplies	1,616	500	348	500
15625	087100	Training/Conferences	160	1,500	827	1,500
15625	087150	Travel	1,487	4,500	2,907	3,500
<b>Total C&amp;T Maintenance</b>			<b>473,933</b>	<b>370,333</b>	<b>388,360</b>	<b>388,981</b>
<b>WW COLLECTION &amp; TRANSMISSION</b>			<b>3,359,529</b>	<b>2,942,652</b>	<b>3,119,706</b>	<b>3,194,953</b>
<b>Waste Disposal Operations</b>						
15545	082200	Chemicals	13,646	9,000	2,622	3,000
15545	083100	Engineering	-	-	-	-
15545	083400	Professional Fees	-	1,000	-	1,000
15545	085200	Land Lease/Disposal Fee	93,404	121,500	132,000	130,000
<b>Total Waste Disp Operations</b>			<b>107,050</b>	<b>131,500</b>	<b>134,622</b>	<b>134,000</b>
<b>Waste Disposal Maintenance</b>						
15645	081110	Structures Maintenance	27,580	18,000	17,222	17,000
15645	081200	General Equipment Maintenance	40,562	35,000	21,609	30,000
15645	081400	Grounds Maintenance	36,341	30,000	29,118	30,000
15645	082300	Pipes, Fittings, and Other Inventory	262	1,000	1,267	1,000
<b>Total Waste Disposal Maint</b>			<b>104,746</b>	<b>84,000</b>	<b>69,217</b>	<b>78,000</b>
<b>TOTAL WASTE DISPOSAL</b>			<b>211,795</b>	<b>215,500</b>	<b>203,839</b>	<b>212,000</b>
<b>Sludge Management Operations</b>						
15550	080100	Wages and Salaries	82,991	71,094	102,821	103,015
15550	080110	Overtime	4,538	2,500	2,987	2,500
15550	080200	FICA	5,913	5,630	7,912	8,072
15550	080230	Workman's Comp	1,920	2,936	2,421	2,817
15550	080250	Retirement	7,356	6,918	9,651	9,918
15550	080300	Group Insurance	8,840	9,612	12,924	12,948
15550	080400	401K & Other Benefits	558	647	580	581
15550	082200	Chemicals	41,974	20,000	50,380	38,000
15550	082400	Fuel	-	-	-	10,000
15550	082500	Expendable Equipment	-	-	-	-
15550	082575	General Supplies	365	500	-	500
15550	083100	Engineering	-	-	-	-
15550	085350	Disposal Costs	112,306	130,000	101,747	94,000
15550	089450	Transportation Costs	-	-	-	-
<b>Total Sludge Mgmt Operations</b>			<b>266,761</b>	<b>249,837</b>	<b>291,422</b>	<b>282,351</b>

Beaufort-Jasper Water and Sewer Authority  
Operating Budget for the Fiscal Year Ended June 30, 2011

Acct #			2009	2010	2010	2011
ORG	OBJECT	Account Name	Actual	Budget	Projected	Request
<b>Sludge Management Maintenance</b>						
15650	0811 10	Structures Maintenance	-	2,000	800	1,000
15650	081200	General Equipment Maintenance	16,635	12,000	15,536	15,000
15650	081220	Vehicle Maintenance	14,273	10,000	14,338	8,000
15650	082300	Pipes, Fittings, and Other Inventory	63	500	6	500
15650	082575	General Supplies	254	1,000	-	500
<b>Total Sludge Mgmt Maintenance</b>			<b>31,225</b>	<b>25,500</b>	<b>30,679</b>	<b>25,000</b>
<b>TOTAL SLUDGE MANAGEMENT</b>			<b>297,986</b>	<b>275,337</b>	<b>322,102</b>	<b>307,351</b>
<b>Lab - Wastewater</b>						
15735	0801 00	Wages and Salaries	112,848	113,758	115,516	117,071
15735	0801 10	Overtime	150	500	13	500
15735	080200	FICA	7,783	8,741	7,813	8,994
15735	080230	Workman's Comp	2,820	4,559	3,825	4,362
15735	080250	Retirement	10,519	10,740	10,583	11,052
15735	080300	Group Insurance	13,206	12,578	15,701	15,913
15735	080400	401K & Other Benefits	586	602	642	651
15735	080450	Uniforms	1,645	1,500	1,459	1,500
15735	081200	General Equipment Maintenance	283	800	133	-
15735	082100	Lab Supplies	52,325	32,000	29,886	30,000
15735	082500	Expendable Equipment	-	2,000	(0)	500
15735	082575	General Supplies	383	400	708	250
15735	082600	Office Supplies	61	400	135	400
15735	085500	Lab Contract	68,957	66,000	81,453	66,000
15735	085501	Wetlands Monitoring	99,123	75,000	72,658	75,000
15735	085960	Memberships & Dues	48	100	-	100
15735	086100	Licenses	135	300	-	300
15735	086200	DHEC Permits	875	1,200	1,167	1,200
15735	086710	Safety Supplies	216	500	180	500
15735	086730	Safety Training	135	150	-	250
15735	087100	Training/Conferences	125	500	50	500
15735	087150	Travel	193	1,000	-	1,000
15735	087200	Meeting Expense	57	100	-	100
<b>TOTAL LAB - SEWER</b>			<b>372,472</b>	<b>333,428</b>	<b>341,922</b>	<b>336,143</b>
<b>Engineering &amp; Const. Services - Wastewater</b>						
15740	0801 00	Wages and Salaries	134,992	130,930	132,233	134,743
15740	0801 10	Overtime	41	200	-	200
15740	080200	FICA	7,879	10,031	7,597	10,323
15740	080230	Workman's Comp	929	1,757	1,238	1,403
15740	080250	Retirement	11,984	12,326	12,111	12,685
15740	080300	Group Insurance	8,994	9,078	10,481	10,680
15740	080400	401K & Other Benefits	875	883	928	945
15740	080450	Uniforms	1,668	200	681	335
15740	081220	Vehicle Maintenance	3,936	3,200	3,623	2,000
15740	082400	Fuel	6,859	4,600	6,468	6,000
15740	082500	Expendable Equipment	1,582	600	539	350
15740	082550	Tools	24	80	8	72
15740	082575	General Supplies	440	320	1,509	440
15740	082600	Office Supplies	2,118	1,800	1,258	1,320
15740	082610	Computer Supplies	-	-	-	-
15740	083100	Engineering	11,287	9,600	14,786	13,200
15740	083300	Legal Fees	80	200	-	200
15740	083400	Professional Fees	-	1,200	-	-

Beaufort-Jasper Water and Sewer Authority  
Operating Budget for the Fiscal Year Ended June 30, 2011

Acct #		Account Name	2009	2010	2010	2011
ORG	OBJECT		Actual	Budget	Projected	Request
15740	084200	Telephone	2,266	2,000	2,596	2,320
15740	085150	Equipment Lease	2,773	2,868	282	680
15740	085950	Publications & Subscriptions	33	120	-	-
15740	085960	Memberships & Dues	1,144	1,440	1,201	1,440
15740	086100	Licenses	48	200	16	200
15740	086710	Safety Supplies	288	680	395	300
15740	086730	Safety Training	120	400	-	400
15740	087100	Training/Conferences	2,094	2,800	677	2,120
15740	087150	Travel	5,584	4,400	3,036	3,720
15740	087200	Meeting Expense	1,037	960	202	500
15740	087250	Mileage	-	40	-	40
15740	089140	Printing	149	120	433	120
15740	089200	Survey	46	600	373	600
<b>TOTAL ENGINEERING &amp; CONST. SVCS.</b>			<b>209,268</b>	<b>203,633</b>	<b>202,670</b>	<b>207,336</b>
<b>Mapping - Wastewater</b>						
15750	080100	Wages and Salaries	16,432	15,400	15,456	37,871
15750	080110	Overtime	-	120	48	72
15750	080200	FICA	1,241	1,187	1,181	2,906
15750	080230	Workman's Comp	258	208	148	167
15750	080250	Retirement	1,400	1,459	1,420	3,571
15750	080300	Group Insurance	1,700	1,646	1,854	4,543
15750	080400	401K & Other Benefits	-	103	-	189
15750	082500	Expendable Equipment	-	120	-	120
15750	082575	General Supplies	236	120	-	120
15750	083000	Comp./Instr. Contracts	-	200	-	200
15750	083100	Engineering	16,683	14,000	1,543	6,000
15750	085960	Memberships & Dues	-	30	-	30
15750	086710	Safety Supplies	48	60	51	60
15750	086730	Safety Training	-	60	-	60
15750	087100	Training/Conferences	-	200	-	200
15750	087150	Travel	-	200	-	200
15750	089140	Printing	409	120	243	200
15750	089200	Survey	-	600	-	600
<b>TOTAL MAPPING</b>			<b>38,406</b>	<b>35,833</b>	<b>21,944</b>	<b>57,109</b>
<b>Financial Services - Wastewater</b>						
15770	080100	Wages and Salaries	190,385	176,619	168,419	178,027
15770	080110	Overtime	587	560	1,303	560
15770	080200	FICA	14,149	13,554	12,388	13,662
15770	080250	Retirement	17,688	16,655	15,600	16,787
15770	080300	Group Insurance	19,661	22,714	20,745	21,928
15770	080400	401K & Other Benefits	1,366	1,612	1,272	1,344
15770	080450	Uniforms	211	240	167	170
15770	081200	General Equipment Maintenance	-	100	27	-
15770	082500	Expendable Equipment	1,988	2,000	300	640
15770	082575	General Supplies	36	56	-	40
15770	082600	Office Supplies	1,390	1,600	932	1,360
15770	083200	Accounting/Auditing	24,912	24,800	24,800	22,000
15770	083500	Contract Labor	3,193	800	569	400
15770	085950	Publications & Subscriptions	824	900	693	800
15770	085960	Memberships & Dues	512	1,220	587	1,000
15770	086710	Safety Supplies	170	180	57	180
15770	086730	Safety Training	79	300	-	300
15770	087100	Training/Conferences	2,387	3,200	3,197	3,040
15770	087150	Travel	5,503	8,000	3,385	6,400
15770	087200	Meeting Expense	484	1,200	252	-

Beaufort-Jasper Water and Sewer Authority  
Operating Budget for the Fiscal Year Ended June 30, 2011

Acct #		Account Name	2009	2010	2010	2011
ORG	OBJECT		Actual	Budget	Projected	Request
15770	087250	Mileage	-	60	-	-
15770	088100	Data Processing Insurance	3,123	3,400	3,263	4,080
15770	088200	Fidelity Bond	237	800	316	260
15770	088300	Fleet Insurance	23,927	22,800	22,299	24,600
15770	088400	General Liability Insurance	13,706	16,400	15,568	16,660
15770	088500	Inland Marine Insurance	5,775	7,800	5,442	6,480
15770	088600	Property Insurance	28,318	33,200	31,208	36,520
15770	088700	Environmental Liability Insurance	9,610	11,200	9,319	10,480
15770	089120	Bank Charges	15,637	10,000	14,668	10,000
15770	089125	Penalties	9	-	-	-
15770	089140	Printing	1,047	1,200	556	1,200
15770	089500	Depreciation Expense	11,637,120	11,340,000	12,470,621	12,842,000
<b>TOTAL FINANCIAL SVCS - WW</b>			<b>12,024,034</b>	<b>11,723,170</b>	<b>12,827,952</b>	<b>13,220,918</b>
<b>Customer Service - Wastewater</b>						
15760	080100	Wages and Salaries	262,515	269,999	266,952	279,442
15760	080110	Overtime	11,928	3,800	5,841	4,000
15760	080200	FICA	20,567	20,946	20,417	21,683
15760	080220	Unemployment Insurance	333	600	1,077	1,000
15760	080250	Retirement	25,059	25,737	24,976	26,644
15760	080300	Group Insurance	31,269	32,582	35,568	37,232
15760	080400	401K & Other Benefits	2,481	2,382	2,569	2,689
15760	080450	Uniforms	-	-	-	-
15760	081900	Customer Repairs	-	800	-	400
15760	082500	Expendable Equipment	2,139	1,000	-	600
15760	082575	General Supplies	175	400	24	200
15760	082600	Office Supplies	1,198	1,000	779	1,000
15760	082610	Computer Supplies	-	-	-	-
15760	083500	Contract labor	1,957	2,400	2,057	2,080
15760	083575	Bill Processing	51,548	52,400	41,025	41,600
15760	084200	Telephone	904	1,200	558	840
15760	085150	Equipment/Furniture Lease	301	300	303	300
15760	085800	Bill Collecting Expense	43,250	47,400	33,791	40,000
15760	085805	Merchant Fees	49,208	52,000	52,272	52,000
15760	085950	Publications & Subscriptions	-	80	-	40
15760	085960	Memberships & Dues	-	80	-	80
15760	086710	Safety Supplies	-	50	-	50
15760	086730	Safety Training	158	240	-	240
15760	087100	Training/Conferences	62	760	11	560
15760	087150	Travel	-	800	-	600
15760	087200	Meeting Expense	1,233	1,000	191	320
15760	087250	Mileage	-	40	-	-
15760	089130	Postage	73,203	69,600	77,793	77,200
15760	089140	Printing	4,273	4,000	4,333	4,400
15760	089150	Bad Debt Expense	28,082	34,000	1,917	28,800
15760	089160	Other Expense	-	300	-	160
<b>TOTAL CUSTOMER SVC. - WW</b>			<b>611,842</b>	<b>625,896</b>	<b>572,455</b>	<b>624,160</b>
<b>Meter Reading - Wastewater</b>						
15765	080100	Wages and Salaries	103,478	105,715	112,364	101,236
15765	080110	Overtime	1,187	2,000	3,156	2,400
15765	080200	FICA	7,734	8,240	8,557	7,928
15765	080250	Retirement	9,665	10,125	10,226	9,742
15765	080300	Group Insurance	16,552	18,297	15,011	13,524
15765	080400	401K & Other Benefits	1,394	1,441	1,363	1,228
15765	080450	Uniforms	2,016	1,400	1,768	1,200

Beaufort-Jasper Water and Sewer Authority  
Operating Budget for the Fiscal Year Ended June 30, 2011

Acct #			2009	2010	2010	2011
ORG	OBJECT	Account Name	Actual	Budget	Projected	Request
15765	081200	General Equipment Maintenance	5,435	4,000	4,280	4,000
15765	081220	Vehicle Maintenance	1,614	6,000	2,701	4,000
15765	081230	Radio Maintenance	60	200	-	160
15765	082400	Fuel	11,342	12,200	12,820	12,000
15765	082500	Expendable Equipment	-	200	-	200
15765	082550	Tools	-	200	16	120
15765	082575	General Supplies	24	200	-	120
15765	086710	Safety Supplies	449	400	556	400
15765	086730	Safety Training	144	120	-	220
15765	087100	Training/Conferences	-	300	-	200
15765	087150	Travel	418	400	-	200
		<b>TOTAL METER READING - WW</b>	<b>161,514</b>	<b>171,438</b>	<b>172,818</b>	<b>158,878</b>
<b>Information Technology - Wastewater</b>						
15780	080100	Wages and salaries	119,115	118,118	119,700	143,236
15780	080110	Overtime	827	640	381	-
15780	080200	FICA	9,243	9,085	8,656	10,958
15780	080250	Retirement	11,328	11,163	11,023	13,464
15780	080300	Group Insurance	7,168	7,178	7,902	9,456
15780	080400	401K & Other Benefits	774	741	830	993
15780	080450	Uniforms	1,408	800	556	680
15780	081131	SCADA-IT	-	20,000	43,887	30,000
15780	081240	Computer Equipment Maintenance	2,255	3,000	2,653	3,320
15780	081245	Computer programming	28,367	19,200	22,889	20,000
15780	082500	Expendable equipment	19,844	59,420	6,544	45,720
15780	082575	General Supplies	1,453	800	236	680
15780	082600	Office Supplies	124	200	-	200
15780	082610	Computer supplies	3,437	4,000	4,658	4,000
15780	083000	Comp./Instr. Contracts	66,480	136,400	87,847	112,600
15780	083400	Professional fees	71,629	64,000	83,568	38,000
15780	084200	Telephone	44,007	48,000	43,465	44,000
15780	085150	Equipment Lease	74	200	-	200
15780	085950	Publications & Subscriptions	16	100	-	100
15780	085960	Memberships & Dues	256	100	19	100
15780	086710	Safety Supplies	96	100	116	100
15780	086730	Safety Training	120	100	-	200
15780	087100	Training/conferences	-	600	171	600
15780	087150	Travel	-	800	618	800
15780	087200	Meeting expense	11	200	11	200
15780	087250	Mileage	-	-	-	-
		<b>Information Technology</b>	<b>388,030</b>	<b>504,945</b>	<b>445,731</b>	<b>479,607</b>
<b>General Admin - Wastewater</b>						
15775	080100	Wages and Salaries	449,241	416,128	388,740	357,315
15775	080110	Overtime	182	360	125	200
15775	080200	FICA	29,481	31,861	24,495	27,350
15775	080230	Workman's Comp	2,420	1,666	3,086	3,218
15775	080250	Retirement	40,606	39,150	35,594	33,606
15775	080300	Group Insurance	53,966	51,711	58,232	53,525
15775	080400	401K & Other Benefits	2,642	2,442	2,303	2,116
15775	080410	Other Post Retirement Benefits	111,600	-	18,000	18,000
15775	080425	Employee Benefits - Other	13,123	19,800	8,722	18,800
15775	080450	Uniforms	316	200	97	200
15775	081200	General Equipment Maintenance	27	400	334	360
15775	081205	Facilities Maintenance	21,439	20,000	25,248	21,600
15775	081220	Vehicle Maintenance	3,189	2,400	2,705	2,000
15775	081300	Cleaning Services and Supplies	10,513	10,800	10,514	10,800

Beaufort-Jasper Water and Sewer Authority  
Operating Budget for the Fiscal Year Ended June 30, 2011

Acct #		Account Name	2009	2010	2010	2011
ORG	OBJECT		Actual	Budget	Projected	Request
15775	081400	Grounds Maintenance	8,887	14,000	6,924	9,200
15775	082150	Sales Tax	-	-	-	-
15775	082400	Fuel	5,324	6,000	4,346	4,000
15775	082500	Expendable Equipment	3,078	2,000	635	1,000
15775	082575	General Supplies	6,359	5,000	5,361	5,000
15775	082600	Office Supplies	6,825	6,800	4,983	5,400
15775	083300	Legal Fees	55,205	52,800	51,056	70,800
15775	083400	Professional Fees	14,027	38,000	15,564	55,200
15775	084200	Telephone	4,652	4,800	3,373	4,000
15775	085100	Rent	1,444	1,200	1,045	1,240
15775	085150	Equipment Lease	12,803	11,600	13,043	12,000
15775	085600	Director Fees	22,680	28,800	22,789	26,880
15775	085950	Publications & Subscriptions	2,443	4,000	2,568	3,600
15775	085960	Memberships & Dues	13,798	14,400	11,953	13,800
15775	086000	Franchise Fee	441,650	458,000	449,628	461,000
15775	086100	Licenses	48	100	8	100
15775	086710	Safety Supplies	2,961	800	173	200
15775	086720	Safety Services	5,080	24,400	35	24,400
15775	086730	Safety Training	877	800	4,102	800
15775	086740	Safety Incentives	7,185	7,400	3,257	5,000
15775	087100	Training/Conferences	12,647	32,500	3,026	23,200
15775	087150	Travel	6,434	10,000	2,663	6,000
15775	087200	Meeting Expense	3,181	3,400	2,341	3,200
15775	087250	Mileage	-	-	4	-
15775	089100	Admin Expense	2,400	4,000	5,333	4,000
15775	089110	Advertising	1,876	2,240	1,844	1,920
15775	089111	Personnel Advertising	1,856	17,200	2,488	12,000
15775	089114	Public Relations Advertising	5,082	4,800	1,660	4,800
15775	089115	Public Education	21,724	11,200	7,568	11,200
15775	089116	Promotional Expense	5,119	8,200	88	6,000
15775	089130	Postage	15,540	14,600	14,197	14,800
15775	089131	Public Relations Postage	14,621	9,600	7,400	7,600
15775	089140	Printing	699	1,200	207	800
15775	089141	Public Relations Printing	18,425	14,000	7,400	11,600
15775	089160	Other Expense	-	-	-	-
<b>Total Gen Admin - Sewer</b>			<b>1,463,675</b>	<b>1,410,758</b>	<b>1,235,256</b>	<b>1,359,830</b>
<b>Total Wastewater Operating Exp</b>			<b>22,174,397</b>	<b>21,326,609</b>	<b>22,346,642</b>	<b>23,084,472</b>
<b>Total Operating Expenses</b>			<b>44,733,751</b>	<b>43,406,233</b>	<b>43,587,509</b>	<b>45,525,533</b>
Net Operating Income (Loss)			<b>(4,020,256)</b>	<b>(1,119,544)</b>	<b>(4,063,880)</b>	<b>(3,723,927)</b>
<b>Non-operating Income/Expenses:</b>						
11000	067250	Military Constr Reimb Revenue-Water	327,702	-	525,000	700,000
15000	067250	Military Constr Reimb Revenue-Sewer	9,197,399	-	1,975,000	17,450,595
16000	067400	Gain/(Loss) disposal of assets	(6,473,671)	40,000	57,906	50,000
16000	067500	Interest Income	309,022	450,000	65,632	120,000
16000	067550	Bond Interest Income	-	-	-	-
<b>Income</b>			<b>3,360,452</b>	<b>490,000</b>	<b>2,623,538</b>	<b>18,320,595</b>
16225	091000	Inte rest Expense	(3,112,069)	(3,136,094)	(3,134,521)	(3,218,082)
16250	091000	Inte rest Expense	(3,324,295)	(3,264,305)	(3,212,889)	(2,903,746)
16275	091100	Amortization on Expense	(112,860)	(120,000)	(120,000)	(120,000)
<b>Expense</b>			<b>(6,549,223)</b>	<b>(6,520,399)</b>	<b>(6,467,410)</b>	<b>(6,241,828)</b>
<b>Total Non-operating Income/Exp</b>			<b>(3,188,771)</b>	<b>(6,030,399)</b>	<b>(3,843,872)</b>	<b>12,078,767</b>

Beaufort-Jasper Water and Sewer Authority  
Operating Budget for the Fiscal Year Ended June 30, 2011

Acct #			2009	2010	2010	2011
ORG	OBJECT	Account Name	Actual	Budget	Projected	Request
<b>Capital Contributions</b>						
16000	068001	Grant Revenue	247,690	-	-	-
11000	068000	Water Capacity revenue	841,289	700,000	300,000	500,000
11000	068050	Bad Debt Water Capacity revenue	-	-	-	-
11000	068100	Water Contributions of Systems	4,762,147	-	2,658,459	-
11000	068110	Water Capacity Contributed Systems	-	-	-	-
15000	068000	Wastewater Capacity revenue	1,519,380	1,800,000	700,000	1,500,000
15000	068005	Military Contribution of Systems	-	-	-	-
15000	068050	Bad Debt Wastewater Capacity revenue	-	-	-	-
15000	068100	Wastewater Contributions of Systems	9,039,233	-	4,617,356	-
15000	068110	Wastewater Capacity Contributed Sys.	-	-	-	-
<b>Total Capital Contributions</b>			<b>16,409,740</b>	<b>2,500,000</b>	<b>8,275,814.44</b>	<b>2,000,000</b>
<b>Total Non-operating &amp; Capital Contributions</b>			<b>13,220,969</b>	<b>(3,530,399)</b>	<b>4,431,942</b>	<b>14,078,767</b>
<b>Increase (Decrease) in Net Assets</b>			<b>9,200,713</b>	<b>(4,649,943)</b>	<b>368,062</b>	<b>10,354,840</b>



The bore tunnel for the HHD was thirty feet below Archers Creek and spanned its entire length. The above picture shows the accuracy of where the drill came out in relation to the orange marker target.

***BJWSA – Serving the Low Country***  
***Affordable, High Quality Drinking Water***  
***Environmentally Sound, Affordable Wastewater Treatment & Disposal***  
***Efficient, Reliable & Courteous Service***