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Nov 08 2023

SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT
Deborah Brooks Durden, Administrative Law Judge

Appellate Case Number: 2023-000521

Glenn C. OdomAppellant,

v.

South Carolina Public Employee Benefit Authority,
South Carolina Retirement SystemsRespondent.

RECORD ON APPEAL

Volume II of IX

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Form 1100
Revised 06/12/2006
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RETIREMENT PLAN ENROLLMENT
State Budget and Control Board
South Carolina Retirement Systems
Attention: Enrollment
Box 11960, Columbia, SC 29211-1960

Print or type in black ink
and sign in blue ink.
Please read the
instructions on page 2
before completing this
form.

ACTION REQUESTED (Check One):

- NEW ENROLLEE (First-time membership)
 OPEN ENROLLMENT (Irrevocable election from State DRP)
 CHANGE OF EMPLOYER (Transfer/DUAL EMPLOYMENT)
 CHANGE OF INFORMATION
 Name (Prior Name): _____
(ATTACH LEGAL DOCUMENT INDICATING NAME CHANGE)
 Address _____
 SSN (Old Number) _____
 Date of Birth _____

SECTION I: EMPLOYEE INFORMATION (TO BE COMPLETED BY THE EMPLOYEE)

1. Last Name & Suffix <i>Odom</i>		2. First/Middle Name <i>Glenn</i>		3. Social Security Number (ATTACH A COPY OF YOUR SOCIAL SECURITY CARD) <i>[REDACTED] 6591</i>	
4. Address <i>547 Sandy Pt Lane</i>			5. City <i>Hartsville</i>		6. State <i>SC</i>
			7. ZIP+4 <i>29550</i>		
8. Sex <i>M</i>	9. Date of Birth <i>[REDACTED]</i>	10. Telephone Number <i>843-335-7533</i>	11. Have you ever been a member of the South Carolina Retirement Systems? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes		12. If item 11 is "Yes", indicate the name(s) of your former employer. <i>Chesterfield County</i> Did you withdraw your contributions? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
13. Do you currently have a pending refund request? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes			14. Are you now receiving or have you applied to receive a monthly benefit from any of the Retirement Systems' retirement plans? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> Application in Process		
15. Retirement Plan Election (CHOOSE ONE) <input checked="" type="checkbox"/> SCRS <input type="checkbox"/> PORS (See Instructions) <input type="checkbox"/> State ORP (If State ORP, please complete item 16.) <input type="checkbox"/> GARS - Senator (100.01) <input type="checkbox"/> GARS - Representative (100.02) <input type="checkbox"/> JSRS - Judge (001.00) <input type="checkbox"/> JSRS - Solicitor (002.00)			16. Select ORP Vendor <input type="checkbox"/> AIG Valic <input type="checkbox"/> MetLife <input type="checkbox"/> TIAA-CREF <input type="checkbox"/> The Hartford		

17. An employee hired by an eligible employer (school district, higher education, technical college, state department, agency, bureau, commission, and institution) covered under the South Carolina Retirement System (SCRS), may elect to participate in either the traditional defined benefit plan, SCRS, or the optional defined contribution plan, State ORP. The election to participate in State ORP must be made within 30 calendar days after entry into service (date of hire).
 If I do not make an election within the required time, I will be considered to have elected membership in SCRS. Participants in the State ORP assume all investment risk. The election to participate in State ORP is irrevocable, except a State ORP participant may make a one-time irrevocable election to join SCRS during any open enrollment period after the first annual anniversary, but before the fifth annual anniversary of the initial enrollment in State ORP.
 I understand that, unless a designated beneficiary is on file, my estate will be designated as my beneficiary until the Retirement Systems receives from me a properly executed beneficiary form.
 My signature below indicates that my employer has explained the retirement plan options available to me and has provided me with access to information necessary to make an informed choice. My signature on this document confirms my retirement plan election as indicated in block 15 above.

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS AND DOES NOT CREATE A CONTRACT BETWEEN THE MEMBER AND THE SOUTH CAROLINA RETIREMENT SYSTEMS. THE SOUTH CAROLINA RETIREMENT SYSTEMS RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT.

Employee's Signature *A. Odom* Date *8-22-06* Witness _____
(Required only when signed by member)

SECTION II: EMPLOYER INFORMATION (TO BE COMPLETED BY THE EMPLOYER)

A COPY OF THE EMPLOYEE'S SOCIAL SECURITY CARD MUST BE ATTACHED TO THIS FORM TO ENROLL THE MEMBER. THE NAME ON THE SOCIAL SECURITY CARD MUST MATCH THE NAME LISTED IN ITEMS 1-3 IN SECTION I OF THIS FORM.

18. Employer Code <i>713.15</i>	19. Employer Name <i>Alligator Rural Water & Sewer</i>	20. Please indicate if you are the employee's primary or secondary employer. (Annual member statements are sent to primary employers for distribution to members.) <input checked="" type="checkbox"/> Primary Employer <input type="checkbox"/> Secondary Employer	
21. Original Date of Hire with Employer listed in items 18-19 <i>01-01-05</i>	22. Date of Membership <i>9-1-06</i>	23. Employee's Position Title <i>General Manager</i>	24. Employee's Annual Salary <i>120,000.00</i>
25. I hereby certify that the employee listed in Section I of this form is eligible for the retirement plan selected.			
Employer Signature <i>A. Odom</i>		Date <i>8-22-06</i>	Work Telephone Number <i>843-335-6464</i>

For more information, please contact Customer Services at 1-800-858-5142 in South Carolina, 803-762-2000 in other states.

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SEP 20 2006



Service Purchase Salary Verification
State Budget and Control Board
South Carolina Retirement Systems
PO Box 11960, Columbia SC 29211-1960
1-800-868-9002 (in state) or 803-737-6800

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FEB 12 2010

SERVICE

Agency Name and Address:

Alligator Rural Water & Sewer Co.
PO Box 810
McCree SC 29101

Re: Glenn C. Odom

Employee Name

[Redacted] 6591

SSN#

The employee named above has submitted a request to purchase additional service credit. In order to calculate the payment required, we must have salary information as indicated below. Current annual salary includes base salary plus any additional compensation subject to retirement withholdings (i.e. overtime pay, summer school, additional course load, differentials, stipends, coaching supplement).

I certify the base annual salary during fiscal year (2009-2010) for this employee to be \$ 19,246.70

I certify this employee will also earn additional compensation during fiscal year (20__-20__) in the amount of \$ _____ for _____ (Indicate reason for additional payment)

I certify the current status of this employee to be: (check applicable box)

Actively employed and earning compensation

Leave of absence with pay (on paid annual leave and/or paid sick leave)

Leave of absence without pay ___/___/___ (provide date two began)

Leave of absence without pay due to receiving Workers' Compensation benefits ___/___/___ (provide date of injury)

Terminated ___/___/___ (provide date of termination)

RECEIVED

FEB 11 2010

BENEFITS

RECEIVED

FEB 11 2010

2-10-2010
Date

Glenn C. Edwards
Signature

843-335-6464
Telephone Number

Office Manager
Title

713-15
Employer Code

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS AND DOES NOT CREATE A CONTRACT BETWEEN THE MEMBER AND THE SOUTH CAROLINA RETIREMENT SYSTEMS. THE SOUTH CAROLINA RETIREMENT SYSTEMS RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT.

South Carolina
PUBLIC EMPLOYEE BENEFIT AUTHORITY

PEBA

Peggy G. Boykin, CPA
Executive Director
Retirement Benefits

GAIL C EDWARDS
OFFICE MANAGER
ALLIGATOR RURAL WATER & SEWER CO
P O BOX 810
MCBEE SC 29101-0000

May 22, 2015

RE: GLENN C ODOM
SSN. [REDACTED] 5591

The employee named above has submitted a request to purchase additional service credit. In order to calculate the payment required we must have salary **and** employee status information as requested below. Current annual salary includes base salary plus any additional compensation subject to retirement withholdings (i.e. overtime pay, summer school, additional course load, differentials, stipends, coaching supplement).

- ◆ I certify the base annual salary during fiscal year 2014-2015 for this employee to be

\$ 12,000.00

- ◆ I certify this employee will also earn additional compensation during fiscal year 2014-2015 in

the amount of \$ _____

for _____

(Indicate reason for additional payment)

- ◆ I certify the **current** status of this employee to be: (check applicable box)

- Actively employed and earning compensation
- Leave of absence with pay (on paid annual leave and/or paid sick leave)
- Leave of absence without pay ____/____/____ (provide date twop began)
- Leave of absence without pay ____/____/____ (provide date twop began), but making supplemental contributions due to: (check applicable box)
 - Serving on active military duty
 - Participating in an approved furlough program.
 - Receiving workers' compensation benefits
- Terminated ____/____/____ (provide date of termination)

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JUN 10 2015

SERVICE

6-8-15

Date

843-332-3585

Telephone Number

India Aycock

Signature

Accountant

Title

Employer Code _____

SERVICE DEPARTMENT

Form 2209 RCOSP009 (Revised 2/04/2011)

Street Address:
202 Arbor Lake Drive
Columbia, South Carolina 29223

www.retirement.sc.gov
803-737-6800
800-868-9002 (within S.C. only)

RECEIVED

JUN 10 2015

Mailing Address:

Post Office Box 1960
Columbia, South Carolina 29211-1960

South Carolina
PUBLIC EMPLOYEE BENEFIT AUTHORITY

PEBA

Peggy G. Boykin, CPA
Executive Director
Retirement Benefits

GAIL C EDWARDS
OFFICE MANAGER
ALLIGATOR RURAL WATER & SEWER CO
P O BOX 810
MCBEE SC 29101-0000

May 22, 2015

RECEIVED

JUN 15 2015

SERVICE

RE: GLENN C ODOM
SSN: ██████████ 591

The employee named above has submitted a request to purchase additional service credit. In order to calculate the payment required we must have salary and employee status information as requested below. Current annual salary includes base salary plus any additional compensation subject to retirement withholdings (i.e. overtime pay, summer school, additional course load, differentials, stipends, coaching supplement).

- ◆ I certify the base annual salary during fiscal year **2014-2015** for this employee to be
\$ 12,000.00
- ◆ I certify this employee will also earn additional compensation during fiscal year **2014-2015** in
the amount of \$ _____
for _____
(Indicate reason for additional payment)
- ◆ I certify the **current** status of this employee to be: (check applicable box)
 - Actively employed and earning compensation
 - Leave of absence with pay (on paid annual leave and/or paid sick leave)
 - Leave of absence without pay ____/____/____ (provide date lwop began)
 - Leave of absence without pay ____/____/____ (provide date lwop began), but making
supplemental contributions due to: (check applicable box)
 - Serving on active military duty
 - Participating in an approved furlough program
 - Receiving workers' compensation benefits
 - Terminated: ____/____/____ (provide date of termination)

6-1-15
Date
843-335-6464
Telephone Number

Gail C Edwards
Signature
Office Manager
Title
713.15
Employer Code

SERVICE DEPARTMENT

Form 2209 RCOSP009 (Revised 2/04/2011)

Street Address:
202 Arbor Lake Drive
Columbia, South Carolina 29223

www.retirement.sc.gov
803-737-6800
800-868-9002 (within S.C. only)

Mailing Address:
Post Office Box 11960
Columbia, South Carolina 29211-1960

Jun 16, 2015
11:13 AM

**- SCRS Monthly Benefit Estimate -
SERVICE RETIREMENT**

Page: 1 of 2

Estimated Avg Final Compensation: \$ 75,500.00
Nondeferred Contributions: \$ 2,825.93
Total Contributions + Interest: \$ 31,454.56

Social Security No: XXX-XX-6591
Date of Retirement: 07-01-2019
Birth Date: ██████████
Age at Retirement: 70 Years 0 Mos 5 Days

BENEFICIARY INFORMATION

Average Age: 45 Years 3 Mos 23 Days
Birth Date(s) Used in Average:
1. 12-07-1971 2. 06-09-1976

GLENN C ODOM
547 SANDY POINT LANE
HARTSVILLE SC 29550

SERVICE CREDIT

Class II: 20 Years 01 Mos 16 Days
Sick Leave: 00 Mos 00 Days

Correlated Service: 09 Years 01 Mos 00 Days
Total Service: 29 Years 02 Mos 16 Days

PAYMENT PLANS

RETIREE LIFETIME BENEFITS		BENEFICIARY	REDUCTION
		PAYOUT	FROM MAX
\$ 2,304.77 Option A	Max Plan - Standard Basic Annuity	Remaining contributions, If any.	
\$ 1,554.34 Option B	100% Retiree-Revert to Max/100% Surviving Bene(s)	\$ 1,554.34	32.56%
\$ 1,856.49 Option C	100% Retiree-Revert to Max/50% Surviving Bene(s)	\$ 928.25	19.45%

**** Important Notice ****

Estimate is a projection based on information you provided or non-certified system information and is subject to change. It does not qualify you for retirement; change beneficiaries you previously designated; or certify vesting, retirement date, service credit, taxes, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

NOTES: If benefit is \$0.00, then you may not select the payment plan indicated.

SC Public Employee Benefit Authority • South Carolina Retirement Systems
Fontaine Business Center • 202 Arbor Lake Drive • Post Office Box 11960 • Columbia, South Carolina 29211
803-737-6800 • 800-868-9002

RMILLR
Form 6340 Rev 7/19/2012

Jun 16, 2015
11:13 AM

**- SCRS Monthly Benefit Estimate -
SERVICE RETIREMENT**

Page: 2 of 2

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

TAX INFORMATION

Status: Single Federal Exemptions: 0 State Exemptions: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Option A	2,304.77	13.46	276.50	135.39	1,892.88
Option B	1,554.34	7.85	164.77	83.25	1,306.32
Option C	1,856.49	7.85	210.10	104.40	1,541.99

AVERAGE FINAL COMPENSATION INFORMATION

Average final compensation of \$ 75500.00 calculated using:
Unaudited Current System Postings

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

ESTIMATED 12 HIGHEST CONSECUTIVE QUARTERS OF EARNABLE COMPENSATION

Cal Qtr	Cal Year	Salary
Dec	2009	9,000.00
Sep	2009	7,500.00
Jun	2009	13,000.00
Mar	2009	9,000.00
Jun	2008	12,000.00
Mar	2008	24,000.00
Dec	2007	36,000.00
Sep	2007	20,000.00
Jun	2007	30,000.00
Mar	2007	26,000.00
Dec	2006	24,000.00
Sep	2006	16,000.00
		226,500.00

SC Public Employee Benefit Authority • South Carolina Retirement Systems
Fontaine Business Center • 202 Arbor Lake Drive • Post Office Box 11960 • Columbia, South Carolina 29211
803-737-6800 • 800-868-9002

Jun 16, 2015
11:14 AM

**- SCRS Monthly Benefit Estimate -
SERVICE RETIREMENT**

Page: 1 of 2

Estimated Avg Final Compensation:	\$ 75,500.00	Social Security No:	XXX-XX-6591
Nondeferred Contributions:	\$ 2,825.93	Date of Retirement:	07-01-2019
Total Contributions + Interest:	\$ 31,454.56	Birth Date:	██████████
		Age at Retirement:	70 Years 0 Mos 5 Days

BENEFICIARY INFORMATION

Average Age: 45 Years 3 Mos 23 Days
 Birth Date(s) Used in Average:
 1. 12-07-1971 2. 06-09-1976

GLENN C ODOM
 547 SANDY POINT LANE
 HARTSVILLE SC 29550

SERVICE CREDIT

Class II: 25 Years 01 Mos 16 Days
 Sick Leave: 00 Mos 00 Days

 Correlated Service: 09 Years 01 Mos 00 Days
 Total Service: 34 Years 02 Mos 16 Days

PAYMENT PLANS

RETIREE LIFETIME BENEFITS		BENEFICIARY	REDUCTION
		PAYOUT	FROM MAX
\$ 2,877.31 Option A	Max Plan - Standard Basic Annuity	Remaining contributions, If any.	
\$ 1,940.46 Option B	100% Retiree-Revert to Max/100% Surviving Bene(s)	\$ 1,940.46	32.56%
\$ 2,317.67 Option C	100% Retiree-Revert to Max/50% Surviving Bene(s)	\$ 1,158.84	19.45%

**** Important Notice ****

Estimate is a projection based on information you provided or non-certified system information and is subject to change. It does not qualify you for retirement; change beneficiaries you previously designated; or certify vesting, retirement date, service credit, taxes, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

NOTES: If benefit is \$0.00, then you may not select the payment plan indicated.
 estimate includes five years non qualified not paid

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 Fontaine Business Center • 202 Arbor Lake Drive • Post Office Box 11960 • Columbia, South Carolina 29211
 803-737-6800 • 800-868-9002

Jun 16, 2015
11:14 AM

**- SCRS Monthly Benefit Estimate -
SERVICE RETIREMENT**

Page: 2 of 2

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

TAX INFORMATION

Status: Single Federal Exemptions: 0 State Exemptions: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Option A	2,877.31	13.46	362.38	175.46	2,339.47
Option B	1,940.46	7.85	222.69	110.28	1,607.49
Option C	2,317.67	7.85	279.27	136.68	1,901.72

AVERAGE FINAL COMPENSATION INFORMATION

Average final compensation of \$ 75500.00 calculated using:
Unaudited Current System Postings

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

ESTIMATED 12 HIGHEST CONSECUTIVE QUARTERS OF EARNABLE COMPENSATION

Cal Qtr	Cal Year	Salary
Dec	2009	9,000.00
Sep	2009	7,500.00
Jun	2009	13,000.00
Mar	2009	9,000.00
Jun	2008	12,000.00
Mar	2008	24,000.00
Dec	2007	36,000.00
Sep	2007	20,000.00
Jun	2007	30,000.00
Mar	2007	26,000.00
Dec	2006	24,000.00
Sep	2006	16,000.00
		226,500.00

SC Public Employee Benefit Authority • South Carolina Retirement Systems
Fontaine Business Center • 202 Arbor Lake Drive • Post Office Box 11960 • Columbia, South Carolina 29211
803-737-6800 • 800-868-9002

Main Folder: [REDACTED]-6591
Glenn C. Odom

Sub Folder: SCRS

Index As: AFC QDRO for Subpoena

RAF108PO
 Feb 23, 15
 Allison Lawler

***** South Carolina Retirement Systems *****
 - Non-Annualized AFC Worksheet -

RAF108M3
 4:11 PM

SSN: ██████████-6591
 Sequence 00002

Member Name GLENN C ODOM - *General Mgr.*

Verified By _____

System - SCRS
 Status ESTIMATE
 Current Salary

Update Information
 Date Added 02 23 2015
 Last Update 02 23 2015
 User . . . RDEASA

Date Verified _____
ADRO's eff:
 - 3/26/13
 - 1/31/14

Paid Leave. Qtr. FY
 Paid Leave Days
 Paid Leave Amt .
 Contract Days .
 Leave Allowed.

Elapsed Start
 Elapsed End .

Correlated Systems Y
 Service Audited Y
 Concurrent Service Y
 Service Prior to 1980 N

TOTAL SERVICE 15-04-16
 AFC Earned Service 09-10-09
 TBR's Included . . . N

Fiscal	Fiscal		Actual	Original Values					
	Qtr	Year		FTE	Salary	Service			
<i>7/15</i>	2	2010	1 0000	9000 00	2	2010	1 0000	9000 00	3 00
	1	2010	1 0000	7500 00	1	2010	1 0000	7500 00	3 00
	4	2009	1 0000	13000 00	4	2009	1 0000	13000.00	3 00
	3	2009	1 0000	9000 00	3	2009	1 0000	9000 00	3 00
	4	2008	1 0000	12000 00	4	2008	1 0000	12000 00	3 00
	3	2008	1 0000	24000.00	3	2008	1 0000	24000 00	3 00
	2	2008	1 0000	36000.00	2	2008	1 0000	36000 00	3 00
	1	2008	1 0000	20000.00	1	2008	1 0000	20000 00	3 00
	4	2007	1 0000	30000.00	4	2007	1 0000	30000 00	3 00
	3	2007	1 0000	26000 00	3	2007	1 0000	26000 00	3 00
	2	2007	1 0000	24000 00	2	2007	1 0000	24000 00	3 00
	1	2007	1 0000	16000 00	1	2007	1 0000	16000 00	1 00
Total.				226500.00					

**** A F C **** 75,500 00

Remarks

Member SSN: ██████████-6591
Member Name: GLENN C ODOM
Account: SCRS Class II
Other Accounts: 04

Sick Leave.....
Buyin/NQ/Other
Earned Service +09-10-09
Purch Service. +05-06-07
Total Service. +15-04-16

Audited Acct. Y Conv Bal Fwd..
Audited Adj.. Unaudited Adj.
Pre97 Aud Adj.

FYear	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Yr Total
2015 cred	1.00	1.00	1.00										00-03-00
rept	1.00	1.00	1.00										
	ES	ES	ES										
2014 cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	
2013 cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	
2012 cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	
2011 cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
rept	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
	**	**	**	ES	ES	ES	ES	ES	ES	ES	ES	ES	
2010 cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
rept	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	
	**	**	**	ES	ES	ES	ES	ES	ES	**	**	**	
2009 cred							1.00	1.00	1.00	1.00	1.00	1.00	00-06-00
rept							3.00	3.00	3.00	1.00	1.00	1.00	
							**	**	**	ES	ES	ES	
2008 cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	
2007 cred			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	00-10-00
rept			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
			ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	
<i>7/1/02 - 1/3/06 under PORS</i>													
2002 cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	
2001 cred				0.43	0.43	0.43	1.00	1.00	1.00	1.00	1.00	1.00	00-07-09
rept				0.43	0.43	0.43	1.00	1.00	1.00	1.00	1.00	1.00	
				ES	ES	ES	ES	ES	ES	ES	ES	ES	

RCS245M3

***** South Carolina Retirement Systems *****
- Service Matrix / Worksheet -

02/23/15

Member SSN: [REDACTED]-6591
Member Name: GLENN C ODOM
Account: SCRS Class II

FYear		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Yr Total
2000	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		PS	PS	PS	PS	ES	ES	ES	ES	ES	ES	ES	ES	
1999	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	
1998	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	
1997	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	
1996	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	
1995	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	
1994	cred										0.23	1.00	1.00	00-02-07
	rept										0.23	1.00	1.00	
											PS	PS	PS	

RAF108PO
 Mar 5,15
 Denise Rodriguez

***** South Carolina Retirement Systems *****
 - Non-Annualized AFC Worksheet -

RAF108M3
 8 45 AM

SSN ██████-6591 Member Name GLENN C ODOM
 Sequence 00003

Verified By _____

System. PORS
 Status ESTIMATE
 Current Salary

Update Information
 Date Added 03 05 2015
 Last Update 03 05 2015
 User RRODRD

Date Verified _____

*QDRO 3/13
 - 3/26/13
 - 1/31/14*

Paid Leave Qtr FY
 Paid Leave Days
 Paid Leave Amt
 Contract Days.
 Leave Allowed

Elapsed Start 07 01 1979
 Elapsed End 12 31 2012

Correlated Systems Y TOTAL SERVICE 09-01-00
 Service Audited Y AFC Earned Service 04-01-00
 Concurrent Service Y TER's Included N
 Service Prior to 1980 N

Fiscal			Actual		Original Values				
Qtr	Year	FTE	Salary		Qtr	Year	FTE	Salary	Service
4	2006	1 0000	4641	36 6	4	2006	1 0000	4641 36	3 00
3	2006	1 0000	5414	92 7	3	2006	1 0000	5414 92	3 00
2	2006	1 0000	4641	36 6	2	2006	1 0000	4641 36	3 00
1	2006	1 0000	5343	84 7	1	2006	1 0000	5343 84	3 00
<hr/>									
4	2005	1 0000	4917	36 7	4	2005	1 0000	4917 36	3 00
3	2005	1 0000	4214	88 6	3	2005	1 0000	4214 88	3 00
2	2005	1 0000	4917	36 7	2	2005	1 0000	4917 36	3 00
1	2005	1 0000	4214	88 6	1	2005	1 0000	4214 88	3 00
<hr/>									
4	2004	1 0000	4492	32 7	4	2004	1 0000	4492 32	3 00
3	2004	1 0000	3850	56 6	3	2004	1 0000	3850 56	3 00
2	2004	1 0000	4492	32 7	2	2004	1 0000	4492 32	3 00
1	2004	1 0000	3850	56 6	1	2004	1 0000	3850 56	3 00
<hr/>									
Total			54991	72					

11/3/05

90041.48

18264.48

14685.76

773.56

702.48

441.76

**** A F C **** 18,330 57 ✓

Remarks

Member SSN. [REDACTED] 6591
Member Name: GLENN C ODOM
Account: PORS Class II
Other Accounts: 01

Sick Leave.....
Buyin/NQ/Other.. +05-00-00
Earned Service.. +04-01-00
Purch Service..
Total Service.. +09-01-00

Audited Acct. Y Conv Bal Fwd..
Audited Adj.. Unaudited Adj.
Pre97 Aud Adj.

FYear	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Yr Total
2007 cred	0.33	0.33	0.33										00-01-00
rept	0.33	0.33	0.33										NC
	ES	ES	ES										
2006 cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NC
	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	
2005 cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NC
	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	
2004 cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NC
	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	
2003 cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NC
	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	

No concurrency

2/23/15,
al

Allison Lawler

From Gail Edwards [arws3@shtc.net]
Sent Wednesday, March 04, 2015 2:38 PM
To Allison Lawler
Subject Re: Alligator Water (Glenn Odom, 6591, emp code 713.15)

On 3/4/2015 11:10 AM, Allison Lawler wrote:

> Thank you. I note that I asked for a pay history for the time period of 7/1/06 - 12/31/10, as well as information regarding his employment during calendar year 2008. This history has information for calendar year 2010, but nothing else that I requested. Do you not have any payroll/employment records prior to March 2010? Please advise. Thanks.

>

> ~al

>

> Allison D. Lawler
> Fiscal Analyst III
> Member Account Services
> SC Public Employee Benefit Authority
> Telephone 803-737-7468
> Fax 803-737-6933
> Email, alawler@peba.sc.gov

>

>

> -----Original Message-----

> From: Gail Edwards [<mailto:arws3@shtc.net>]

> Sent: Wednesday, March 04, 2015 10:43 AM

> To: Allison Lawler

> Subject: Alligator Water (Glenn Odom, 6591, emp code 713.15)

>

> Ms. Lawler,

>

> I am sorry I have not sent the information you have asked for. Alligator Rural Water did not have the records for the years you asked for, so the CPA sent me what records they have. I have attached these records.

>

> Thanks

> Gail Edwards

> Office Manager

> This communication, including any attachments, is for the sole use of the intended recipient(s) and may contain confidential information, legally privileged information, and/or information that is protected from disclosure by applicable federal and/or state law. If you are not the intended recipient(s), please contact the sender toll-free at (888) 260-9430, and destroy all copies of the original message. Any unauthorized review, use, disclosure, or distribution is prohibited. Please note that the terms and conditions of the benefits contracts and Plan of Benefits documents govern all benefits offered through PEBA.

Ms. Lawler,

I do not have any more records. I forward the request letter you sent me last week to Alligator Water's CPA. The records of Glenn's payroll came from the CPA.



Thanks

Gail Edwards

Denise Rodriguez

From: Denise Rodriguez
Sent: Wednesday, March 04, 2015 4:31 PM
To: Denise Rodriguez
Subject: FW: subpoena/QDRO Benefit Estimate

From: Allison Lawler
Sent: Wednesday, March 04, 2015 9:54 AM
To: Rebecca Haltwanger, Chris Pastelak
Cc: David McEachern, Justin Werner
Subject: FW: subpoena/QDRO Benefit Estimate

I was finally able to leave a message for Gail Edwards, so I'll give her until the end of the day to call me back, and if she doesn't, I'll just have to give you the value that we have. I can't justify dragging this out any longer and I've tried to contact her 3 different ways, now

~al

From: Allison Lawler
Sent: Friday, February 27, 2015 3:57 PM
To: Rebecca Haltwanger; Chris Pastelak
Cc: David McEachern, Justin Werner
Subject: FW: subpoena/QDRO Benefit Estimate

I tried calling the employer at the two numbers listed on the employer profile for 713 15. The 335-6464 number had a message saying that the office was closed due to inclement weather, and the 335-5189 number just returned a busy signal. I've printed the email I sent Monday (and forwarded Wednesday), and have faxed it to the number on file with a request that Ms. Edwards contact me.

I can provide an AFC value but it is totally un-verified, and with missing service and what looks like missing wages, I am confident that it is not right as it is. I am making a note to follow-up again next Tuesday.

~al

From: Allison Lawler
Sent: Wednesday, February 25, 2015 3:05 PM
To: Rebecca Haltwanger, Chris Pastelak
Cc: David McEachern, Justin Werner
Subject: FW: subpoena/QDRO Benefit Estimate

Just an FYI, I've followed up with this employer.

~al

From: Allison Lawler
Sent: Monday, February 23, 2015 4:22 PM
To: Rebecca Haltwanger, Chris Pastelak

Cc: David McEachern; Justin Werner
Subject: RE. subpoena/QDRO Benefit Estimate

I've had to request info from the employer

~al

From: Rebecca Haltiwanger
Sent: Monday, February 23, 2015 3:04 PM
To: Chris Pastelak
Cc: David McEachern, Allison Lawler, Justin Werner
Subject: subpoena/QDRO Benefit Estimate

Hi Chris,

Can you generate a QDRO Benefit Estimate as of **3/26/2013** and **12/31/2014** for Glenn C. Odom (XXX-XX-6591) for a subpoena response?

Attorney Information for QDRO letter
John O. McDougall
Attorney at Law
Post Office Box 90860
Columbia, South Carolina 29290

We received the subpoena today

Thanks,
Rebecca
7-6811

Alligator Rural Water & Sewer Co., Inc.

Payroll Transaction Listing

1/1/1980 to 2/25/2015

Client No 104

Page 1

<u>Trn #</u>	<u>Check</u>	<u>Date</u>	<u>Gross</u>	<u>Fed WH</u>	<u>Fica</u>	<u>Med</u>	<u>State WH</u>	<u>Deds</u>	<u>Net</u>
1 - Glenn Odom									
1634		03/31/10	8,000 00	1,081 50	496 00	116 00	473 60	520 00	5,312 90
1647		06/30/10	6,000 00	653 80	372 00	87 00	342 70	390 00	4,154 50
1675		09/09/10	3,000 00	233 33	186 00	43 50	185 00	0 00	2,352 17
1687		10/28/10	1,000 00	0 00	62 00	14 50	45 00	0 00	878 50
1694	1	12/31/10	0 00	0 00	4 91	1 15	0 00	0 00	-6 06
1708	6734	03/17/11	1,000 00	101 12	42 00	14 50	64 23	65 00	713 15
1707	6735	03/17/11	1,000 00	101 12	42 00	14 50	64 23	65 00	713 15
1706	6736	03/17/11	1,000 00	101 12	42 00	14 50	64 23	65 00	713 15
1711	6739	03/31/11	1,000 00	101 12	42 00	14 50	64 23	65 00	713 15
1727	6749	04/28/11	1,000 00	101 12	42 00	14 50	64 23	65 00	713 15
1735	6755	05/26/11	1,000 00	101 12	42 00	14 50	64 23	65 00	713 15
1742	6762	06/30/11	3 000 00	514 23	126 00	43 50	204 23	195 00	1,917 04
1748	6768	07/28/11	1,000 00	96 78	42 00	14 50	64 23	93 90	688 59
1756	6775	09/01/11	1,000 00	96 78	42 00	14 50	64 23	93 90	688 59
1762	6781	09/29/11	1,000 00	96 78	42 00	14 50	64 23	93 90	688 59
1770	6788	10/27/11	1,000 00	96 78	42 00	14 50	64 23	93 90	688 59
1777	6795	12/01/11	1,000 00	96 78	42 00	14 50	64 23	93 90	688 59
1789	6800	12/20/11	1,000 00	96 78	42 00	14 50	64 23	93 90	688 59
1800	6810	01/26/12	1,000 00	100 15	42 00	14 50	64 23	65 00	714 12
1806	6816	03/01/12	1,000 00	100 15	42 00	14 50	64 23	65 00	714 12
1813	6822	03/29/12	1,000 00	100 15	42 00	14 50	64 23	65 00	714 12
1819	6828	04/26/12	1,000 00	100 15	42 00	14 50	64 23	65 00	714 12
1826	6835	05/31/12	1,000 00	100 15	42 00	14 50	64 23	65 00	714 12
1832	6841	06/28/12	1,000 00	100 15	42 00	14 50	64 23	65 00	714 12
1837	6850	07/26/12	1,000 00	100 15	42 00	14 50	64 23	65 00	714 12
1845	6857	08/30/12	1,000 00	100 15	42 00	14 50	64 23	65 00	714 12
1851	6863	09/27/12	1,000 00	100 15	42 00	14 50	64 23	65 00	714 12
1858	6870	11/01/12	1,000 00	100 15	42 00	14 50	64 23	65 00	714 12
1864	6876	11/28/12	1,000 00	100 15	42 00	14 50	64 23	65 00	714 12
1870	6882	12/27/12	1,000 00	100 15	42 00	14 50	64 23	65 00	714 12
1879		12/31/12	0 00	0 00	3 33	1 15	0 00	0 00	-4 48
1881	6889	01/31/13	1,000 00	99 14	62 00	14 50	64 23	85 00	695 13
1887	6895	02/28/13	1 000.00	99 14	62 00	14 50	64 23	65 00	695 13
1894	6902	03/28/13	1,000 00	99 14	62 00	14 50	64 23	65 00	695 13
1922	6927	04/25/13	1,000 00	98 39	62 00	14 50	64 23	70 00	690 88
1959	6964	05/30/13	1,000 00	98 39	62 00	14 50	64 23	70 00	690 88
1991	6994	06/27/13	1,000 00	98 39	62 00	14 50	64 23	70 00	690 88

Alligator Rural Water & Sewer Co., Inc.
Payroll Transaction Listing

1/1/1980 to 2/25/2015

Client No 104 Page 2

<u>Trn #</u>	<u>Check</u>	<u>Date</u>	<u>Gross</u>	<u>Fed WH</u>	<u>Fica</u>	<u>Med</u>	<u>State WH</u>	<u>Deds</u>	<u>Net</u>
2033	7023	08/01/13	1,000 00	98 39	62 00	14 50	64 23	70 00	690 88
2065	7054	08/29/13	1,000 00	98 39	62 00	14 50	64 23	70 00	690 88
2095	7072	09/26/13	1,000 00	98 39	62 00	14 50	64 23	70 00	690 88
2133	7096	10/31/13	1,000 00	98 39	62 00	14 50	64 23	70 00	690 88
2162	7113	11/26/13	1,000 00	98 39	62 00	14 50	64 23	70 00	690 88
2187	84	12/18/13	0 00	0 00	4 91	1 15	0 00	0 00	-6 06
2198	7133	12/18/13	1,000 00	97 64	62 00	14 50	64 23	75 00	686 63
2245	7157	01/30/14	1,000 00	96 92	62 00	14 50	64 23	75 00	687 35
2276	7175	02/27/14	1,000 00	96 92	62 00	14 50	64 23	75 00	687 35
2302	7189	03/27/14	1,000 00	96 92	62 00	14 50	64 23	75 00	687 35
2335	7206	05/01/14	1,000 00	96 92	62 00	14 50	64 23	75 00	687 35
2361	7220	05/29/14	1,000 00	96 92	62 00	14 50	64 23	75 00	687 35
2382	7235	06/26/14	1,000 00	96 92	62 00	14 50	64 23	75 00	687 35
2411	7252	07/31/14	1,000 00	96 17	62 00	14 50	64 23	330 00	433 10
2434	7267	08/28/14	1,000 00	96 17	62 00	14 50	64 23	330 00	433 10
2467	7286	09/24/14	1,000 00	96 17	62 00	14 50	64 23	330 00	433 10
2499	7308	10/29/14	1,000 00	96 17	62 00	14 50	64 23	330 00	433 10
2525	7327	11/25/14	1,000 00	96 17	62 00	14 50	64 23	330 00	433 10
2555	211	12/31/14	0 00	0 00	9 45	2 21	0 00	0 00	-11 66
2562	7348	12/31/14	1,000 00	96 17	62 00	14 50	64 23	330 00	433 10
2591	7363	01/29/15	1,000 00	95 45	62 00	14 50	64 23	330 00	433 82
2620	7381	02/26/15	1,000 00	95 45	62 00	14 50	64 23	330 00	433 82
	Emp	Total	71,000 00	7,403 68	3,884 60	1,035 16	4,462 03	6,758 40	47,456 13
	Final	Total	71 000 00	7,403 68	3,884 60	1 035 16	4,462 03	6,758 40	47,456 13

Transmission Report

Date/Time 02-27-2015 11 52 30 Transmit Header Text
 Local ID 1 8037376933 Local Name 1 PEBA AFC

**This document . Confirmed
 (reduced sample and details below)
 Document size . 8.5"x11"**

Public Employee Benefit Authority
 Retirement Benefits
 Member Account Services

Fax Transmittal Sheet

To. Gail Edwards
 Company Alligator Rural Water & Sewer Co (713 15)
 Phone Number (843) 335-5189
 Fax Number (843) 335-7720
 RE: cmail referencing Glenn Odom (6591)

From Allison Lawler
 Date 2/27/15
 Number of pages including cover sheet: 2
 Sender's phone number 803-737-7468
 Sender's fax number 803-737-6933
 Sender's E-mail alawler@peba.sc.gov

Notes/Comments

Ms Edwards,

Please see the attached email and contact me as soon as possible
 Our office is required to provide certain information to Mr
 Odom's attorney, and I cannot do so until I have verified his
 particulars via the documentation requested ~Allison

Total Pages Scanned 2

Total Pages Confirmed 2

No	Job	Remote Station	Start Time	Duration	Pages	Line	Mode	Job Type	Results
001	096	918433357720	11 51 02 02-27-2015	00 00 46	2/2	1	EC	H5	CP14400

Abbreviations

HS Host send	PL Polled local	MP Mailbox print	CP Completed	TS Terminated by system
HR Host receive	PR Polled remote	RP Report	FA Fall	G3 Group 3
WS Waiting send	MS Mailbox save	FF Fax Forward	TU Terminated by user	EC Error Code

Public Employee Benefit Authority
Retirement Benefits
Member Account Services

Fax Transmittal Sheet

To: Gail Edwards
Company: Alligator Rural Water & Sewer Co. (713.15)
Phone Number: (843) 335-5189
Fax Number: (843) 335-7720
RE: email referencing Glenn Odom (6591)

From: Allison Lawler
Date: 2/27/15
Number of pages including cover sheet: 2
Sender's phone number: 803-737-7468
Sender's fax number: 803-737-6933
Sender's E-mail: alawler@peba.sc.gov

Notes/Comments:

Ms. Edwards,

Please see the attached email and contact me as soon as possible.
Our office is required to provide certain information to Mr.
Odom's attorney, and I cannot do so until I have verified his
particulars via the documentation requested. ~Allison

Allison Lawler

From: Allison Lawler
Sent: Wednesday, February 25, 2015 3:04 PM
To: 'arws3@shtc.net'
Subject: FW: Glenn Odom, 6591, emp code 713.15, AFC
Importance: High

Please see below and advise. It is imperative that I get this information as soon as possible.

~al

From: Allison Lawler
Sent: Monday, February 23, 2015 4:19 PM
To: 'arws3@shtc.net'
Subject: Glenn Odom, 6591, emp code 713.15, AFC
Importance: High

Hello – I hope you're doing well today.

I've been asked to generate an AFC (average final compensation) value for the individual indicated above, and see that we are missing a couple of quarters. There are no postings for the time period of 7/1/08 – 12/31/08. Was he an employee of ARWS at that time?

Also, his wage amounts fluctuate wildly for the time that was reported. Can I get a check history for the time period of 7/1/06 – 12/31/10? Thanks for your help.

Due to the nature of this request, I have to put some priority on it. Please respond as soon as possible.

~al

Allison D. Lawler
Fiscal Analyst III
Member Account Services
SC Public Employee Benefit Authority
Telephone 803-737-7468
Fax 803-737-6933
Email alawler@peba.sc.gov

IMAGING COVER SHEET
SAME MEMBER/DOC

SSN/EMP CODE:

NAME/EMPLOYER NAME:

SYSTEM:

ACCT CODE:

INDEX AS:

GLENN C ODOM XXX-XX-6591
BENEFIT ESTIMATE SCENARIO
March 24, 2006

"As Is"

6591

CORRELATED SCENARIOS

#2 #1

STOP PORS WORK ON 06/30/2006
DRAW SCRS DEFERRED ANNUITY AT AGE 60
DO NOT TRANSFER SCRS TO PORS

PORS DOR: 07/01/2006
 EST AFC; \$18,257.20
 YOS: 04-00-00
 EST MAX: \$130.23 (GROSS MONTHLY)
 COST: \$0.00

SCRS DEFERRED ANNUITY EARLIEST AGE 60

:

SCRS DOR: 06/26/2009 (AGE 60)
 EST AFC; \$18257.20
 YOS: 07-09-16
 MAX: \$161.86 (GROSS MONTHLY)
 COST: \$0.00

NOTE: Member has no concurrent service.

RCN220PO
Mar 24,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate
SERVICE RETIREMENT

Scenario 1

RCN221M4
08:42-AM

██████████-6591

Estimated Avg Final Compensation: \$ 18,257.20 Social Security No: XXX-XX-6591
Nondeferred Contributions: \$ 0.00 Date of Retirement: 07-01-2006
Total Contributions + Interest: \$ 4,401.40 Birth Date: ██████████
Age at Retirement: 57 Years 0 Mos 5 Days
----- Beneficiary Information -----
Average Age: 57 Years 7 Mos 0 Days
Birth Date(s) Used in Average:
1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II: 04 Years 00 Mos 00 Days
Sick Leave: 00 Mos 00 Days

Correlated Service: 07 Years 09 Mos 16 Days
Total Service: 11 Years 09 Mos 16 Days

TYPE I: RETIREE ONLY LIFETIME MONTHLY ANNUITY PLANS

RETIREE BENEFITS BENEFICIARY PAYOUT
\$ 130.23 Opt A Max Plan - Standard Basic Annuity Remaining Contributions, if any.

TYPE II: 100%/100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS REDUCTION

\$ 109.48 Opt B 100% Retiree-Revert to Max/100% Surviving Bene(s) \$ 109.48 15.93%

FROM MAX

TYPE III: 100%/50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS

\$ 118.97 Opt C 100% Retiree-Revert to Max/50% Surviving Bene(s) \$ 59.49 8.65%

** IMPORTANT NOTICE **

This retirement benefit estimate and any supporting documents are only projections based on information you provided or non-certified system information. This estimate does not qualify you for retirement, nor change beneficiaries you previously designated, nor certify your date of retirement, service credit, tax computation, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

BENEFITS ARE ESTIMATED. EARNINGS ARE PROJECTED THROUGH THE MARCH 2006 QTR.

RCN111N3
Mar-24,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate
SERVICE RETIREMENT

6591

RCN111M4
08:42-AM
Page 2 of 2

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B

Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	130.23	0.00	0.00	3.00	127.23
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	109.48	0.00	0.00	2.00	107.48
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	118.97	0.00	0.00	2.00	116.97

Service credit calculated based on:

Anticipated last 12 months of service through the date of retirement

Unaudited Average Final Compensation of \$ 18257.20 calculated using:

* Data provided by user or member (Contributions not verified or posted)

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

ESTIMATED HIGH 12 QUARTERS DETAIL					
Cal Qtr	Cal Year	FTE %	Salary	Annualized	Service
Mar	2006	1.0000	5,343.84	5,343.84	3.00 *
Dec	2005	1.0000	4,641.36	4,641.36	3.00 *
Sep	2005	1.0000	5,343.84	5,343.84	3.00
Jun	2005	1.0000	4,917.36	4,917.36	3.00
Mar	2005	1.0000	4,214.88	4,214.88	3.00
Dec	2004	1.0000	4,917.36	4,917.36	3.00
Sep	2004	1.0000	4,214.88	4,214.88	3.00
Jun	2004	1.0000	4,492.32	4,492.32	3.00
Mar	2004	1.0000	3,850.56	3,850.56	3.00
Dec	2003	1.0000	4,492.32	4,492.32	3.00
Sep	2003	1.0000	3,850.56	3,850.56	3.00
Jun	2003	1.0000	4,492.32	4,492.32	3.00
				54,771.60	

Scenario 1

RCN210PO ***** South Carolina Retirement Systems ***** RCN211M5
Mar 24,06 - SCRS Monthly Benefit Estimate 6591 08:46-AM
Ronald C. Davis SERVICE RETIREMENT

Estimated Avg Final Compensation: \$ 18,257.20 Social Security No: XXX-XX-6591
Nondeferred Contributions: \$ 2,825.93 Date of Retirement: 06-26-2009
Total Contributions + Interest: \$ 3,765.12 Birth Date: [REDACTED]
Age at Retirement: 60 Years 0 Mos 0 Days
----- Beneficiary Information -----
Average Age: 60 Years 6 Mos 25 Days
Birth Date(s) Used in Average:
1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II: 07 Years 09 Mos 16 Days
Sick Leave: 00 Mos 00 Days
Correlated Service: 04 Years 00 Mos 00 Days Early Ret. Age Reduction: 25.00%
Total Service: 11 Years 09 Mos 16 Days

TYPE I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS

RETIREE BENEFITS BENEFICIARY PAYOUT
\$ 161.86 Opt A Max Plan - Standard Basic Annuity Remaining contributions, if any.

TYPE II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS REDUCTION
----- FROM MAX
\$ 144.30 Opt B 100% Retiree-Revert to Max/100% Surviving Bene(s) \$ 144.30 10.85%

TYPE III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS

\$ 152.57 Opt C 100% Retiree-Revert to Max/50% Surviving Bene(s) \$ 76.29 5.74%

** IMPORTANT NOTICE **

This retirement benefit estimate and any supporting documents are only projections based on information you provided or non-certified system information. This estimate does not qualify you for retirement, nor change beneficiaries you previously designated, nor certify your date of retirement, service credit, tax computation, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

1st payment will be a partial payment.
BENEFITS ARE ESTIMATED. MEMBER HAS NO CONCURRENT SERVICE. IF YOU DO NOT TRANSFER YOUR SCRS SERVICE TO THE PORS ACCOUNT, YOU ARE FIRST ELIGIBLE TO DRAW YOUR SCRS BENEFIT AT AGE 60.

RCN111N3
Mar-24,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- SCRS Monthly Benefit Estimate -
SERVICE RETIREMENT

RCN111M4
08:46-AM
Page 2 of 2

██████████-6591

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B
Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	161.86	9.11	0.00	3.00	158.86
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	144.30	7.85	0.00	3.00	141.30
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	152.57	7.85	0.00	3.00	149.57

Service credit calculated based on:
Data keyed by user

Unaudited Average Final Compensation of \$ 18257.20 calculated using:
AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

GLENN C ODOM XXX-XX-6591
BENEFIT ESTIMATE SCENARIO [REDACTED] 6591
March 24, 2006

#2 TRANSFER 07-09-16 FROM SCRS TO PORS
DRAW PORS ANNUITY AT AGE 57
STOP WORK ON 06/30/2006
DOR: 07/01/2006
AFC: \$18,257.20
YEARS OF SERVICE: 11-09-16
MAX BENEFIT: \$383.99 (Gross Monthly Annuity)
COST: \$7,782.86

SCRS 07—09—16
PORS 04—00—00
 11—09—16

NOTE: Member has no concurrent service.

Scenario 2

RCN220PO
Mar 24,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate
SERVICE RETIREMENT

RCN221M4
08:49-AM

6591

Estimated Avg Final Compensation: \$	18,257.20	Social Security No: XXX-XX-6591
Nondeferred Contributions: \$	0.00	Date of Retirement: 07-01-2006
Total Contributions + Interest: \$	4,401.40	Birth Date: [REDACTED]
		Age at Retirement: 57 Years 0 Mos 5 Days
		----- Beneficiary Information -----
		Average Age: 57 Years 7 Mos 0 Days
		Birth Date(s) Used in Average:
		1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II: 11 Years 09 Mos 16 Days
Sick Leave: 00 Mos 00 Days

Total Service: 11 Years 09 Mos 16 Days

TYPE I: RETIREE ONLY LIFETIME MONTHLY ANNUITY PLANS

	RETIREE BENEFITS	BENEFICIARY PAYOUT
\$ 383.99 Opt A	Max Plan - Standard Basic Annuity	Remaining Contributions, if any.

TYPE II: 100%/100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS	REDUCTION FROM MAX
\$ 322.82 Opt B 100% Retiree-Revert to Max/100% Surviving Bene(s)	\$ 322.82 15.93%

TYPE III: 100%/50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS	REDUCTION FROM MAX
\$ 350.77 Opt C 100% Retiree-Revert to Max/50% Surviving Bene(s)	\$ 175.39 8.65%

** IMPORTANT NOTICE **

This retirement benefit estimate and any supporting documents are only projections based on information you provided or non-certified system information. This estimate does not qualify you for retirement, nor change beneficiaries you previously designated, nor certify your date of retirement, service credit, tax computation, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

BENEFITS ARE ESTIMATED. EARNINGS ARE PROJECTED THROUGH THE MARCH 2006 QTR. ESTIMATED BENEFITS IF YOU TRANSFER YOUR SCRS SERVICE TO YOUR PORS ACCOUNT AND BEGIN DRAWING 7/1/06

7-09-16 SCRS
4-00-00 PORS
11-09-16

Est Cost \$7,782.86

Senai 2

RCN111N3
Mar-24,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

RCN111M4
08:49-AM
Page 2 of 2

6591

Client Name: GLENN C ODOM SSN: XXX-XX-6591

Calculate Federal, State, or Both... B
Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	383.99	0.00	0.00	10.00	373.99
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	322.82	0.00	0.00	8.00	314.82
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	350.77	0.00	0.00	9.00	341.77

Service credit calculated based on:
Data keyed by user

Unaudited Average Final Compensation of \$ 18257.20 calculated using:
* Data provided by user or member (Contributions not verified or posted)
The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

ESTIMATED HIGH 12 QUARTERS DETAIL					
Cal Qtr	Cal Year	FTE %	Salary	Annualized	Service
Mar	2006	1.0000	5,343.84	5,343.84	3.00 *
Dec	2005	1.0000	4,641.36	4,641.36	3.00 *
Sep	2005	1.0000	5,343.84	5,343.84	3.00
Jun	2005	1.0000	4,917.36	4,917.36	3.00
Mar	2005	1.0000	4,214.88	4,214.88	3.00
Dec	2004	1.0000	4,917.36	4,917.36	3.00
Sep	2004	1.0000	4,214.88	4,214.88	3.00
Jun	2004	1.0000	4,492.32	4,492.32	3.00
Mar	2004	1.0000	3,850.56	3,850.56	3.00
Dec	2003	1.0000	4,492.32	4,492.32	3.00
Sep	2003	1.0000	3,850.56	3,850.56	3.00
Jun	2003	1.0000	4,492.32	4,492.32	3.00
				54,771.60	

Mark Sanford, Chairman
Governor

Grady L. Patterson, Jr.
State Treasurer

Richard Eckstrom
Comptroller General

State Budget and Control Board South Carolina Retirement Systems



Peggy G. Boykin, CPA
Director

Hugh K. Leatherman, Sr.
Chairman,
Senate Finance Committee

6591
Glenn C. Cooper
Chairman,
Ways and Means Committee

Frank W. Fusco
Executive Director

(803) 737-6800

1-800-868-9002

March 21, 2006

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SSN: XXX-XX-6591
PORS

Dear Member:

We are providing an **UNOFFICIAL** cost estimate as requested. This calculation is based only on a preliminary review of available verification/documentation. We hope this information meets your needs.

Service Type:	TRANSFER STATE TO POLICE
Estimated Service:	07 years 09 months 16 days
Approximate Cost:	\$ 7,782.86

You must be an active member of the South Carolina Retirement Systems in order to be eligible to purchase additional service credit.

If you have any questions or we can be of further assistance, please contact our Customer Service Department at 803-737-6800 or 800-868-9002(SC only).

**DO NOT SEND PAYMENT
THIS IS NOT AN INVOICE FOR PAYMENT**

CORRELATED SCENARIOS

#3 STOP PORS WORK ON 06/25/2009
DRAW SCRS & PORS ANNUITY AT AGE 60
DO NOT TRANSFER SCRS TO PORS

PORS DOR: 06/26/2009
EST AFC; \$20,062.40
YOS: 06-11-25
EST MAX: \$249.93 (GROSS MONTHLY)
COST: \$0.00

SCRS DOR: 06/26/2009 (AGE 60)
EST AFC; \$20,062.4
YOS: 07-09-16
MAX: \$177.87 (GROSS MONTHLY)
COST: \$0.00

NOTE: Member has no concurrent service.

Scenario 3

RCN220PO
Mar 24,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate
SERVICE RETIREMENT

RCN221M4
10:23-AM

6591

Estimated Avg Final Compensation: \$	20,062.40	Social Security No:	XXX-XX-6591
Nondeferred Contributions: \$	0.00	Date of Retirement:	06-26-2009
Total Contributions + Interest: \$	4,401.40	Birth Date:	[REDACTED]
		Age at Retirement:	60 Years 0 Mos 0 Days

----- Beneficiary Information -----
Average Age: 60 Years 6 Mos 25 Days
Birth Date(s) Used in Average:
1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II: 06 Years 11 Mos 25 Days
Sick Leave: 00 Mos 00 Days

Correlated Service: 07 Years 09 Mos 16 Days
Total Service: 14 Years 09 Mos 11 Days

TYPE I: RETIREE ONLY LIFETIME MONTHLY ANNUITY PLANS

RETIREE BENEFITS		BENEFICIARY PAYOUT	
\$ 249.93 Opt A	Max Plan - Standard Basic Annuity	Remaining Contributions, if any.	

TYPE II: 100%/100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS REDUCTION

\$ 203.97 Opt B	100% Retiree-Revert to Max/100% Surviving Bene(s)	\$ 203.97	18.39%
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-----FROM MAX-----

TYPE III: 100%/50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS

\$ 224.61 Opt C	100% Retiree-Revert to Max/50% Surviving Bene(s)	\$ 112.31	10.13%
-----------------	--	-----------	--------

** IMPORTANT NOTICE **

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1st payment will be a partial payment.
BENEFITS ARE ESTIMATED. IF YOU WORK TO AGE 60 IN PORS AND DO NOT
TRANSFER YOUR SCRS TO PORS. DRAW PORS AND SCRS BENEFITS STARTING
AGE 60

RCN111N3
Mar-24,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

RCN111M4
10:23-AM
Page 2 of 2

6591

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B

Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	249.93	0.00	0.00	6.00	243.93
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	203.97	0.00	0.00	4.00	199.97
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	224.61	0.00	0.00	5.00	219.61

Service credit calculated based on:

Data keyed by user

Unaudited Average Final Compensation of \$ 20062.40 calculated using:

* Data provided by user or member (Contributions not verified or posted)

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

ESTIMATED HIGH 12 QUARTERS DETAIL

Cal Qtr	Cal Year	FTE %	Salary	Annualized	Service
Mar	2008	1.0000	5,343.84	5,343.84	3.00 *
Dec	2007	1.0000	4,641.36	4,641.36	3.00 *
Sep	2007	1.0000	5,343.84	5,343.84	3.00 *
Jun	2007	1.0000	4,641.36	4,641.36	3.00 *
Mar	2007	1.0000	5,343.84	5,343.84	3.00 *
Dec	2006	1.0000	4,641.36	4,641.36	3.00 *
Sep	2006	1.0000	5,343.84	5,343.84	3.00 *
Jun	2006	1.0000	4,641.36	4,641.36	3.00 *
Mar	2006	1.0000	5,343.84	5,343.84	3.00 *
Dec	2005	1.0000	4,641.36	4,641.36	3.00 *
Sep	2005	1.0000	5,343.84	5,343.84	3.00
Jun	2005	1.0000	4,917.36	4,917.36	3.00
				60,187.20	

Scenario 3

RCN210PO
Mar 24, 06
Ronald C. Davis

***** South Carolina Retirement Systems
- SCRS Monthly Benefit Estimate -
SERVICE RETIREMENT

██████████-6591

RCN211M5
11:00-AM

Estimated Avg Final Compensation: \$	20,062.40	Social Security No: XXX-XX-6591
Nondeferred Contributions: \$	2,825.93	Date of Retirement: 06-26-2009
Total Contributions + Interest: \$	3,765.12	Birth Date: ██████████
		Age at Retirement: 60 Years 0 Mos 0 Days
		----- Beneficiary Information -----
		Average Age: 60 Years 6 Mos 25 Days
		Birth Date(s) Used in Average:
		1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II:	07 Years 09 Mos 16 Days
Sick Leave:	00 Mos 00 Days

Correlated Service:	06 Years 11 Mos 21 Days	Early Ret. Age Reduction:	25.00%
Total Service:	14 Years 09 Mos 07 Days		

TYPE I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS

RETIREE BENEFITS		BENEFICIARY PAYOUT	
\$ 177.87 Opt A	Max Plan - Standard Basic Annuity	Remaining contributions, if any.	

TYPE II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS

			REDUCTION	
			FROM MAX	
\$ 158.57 Opt B	100% Retiree-Revert to Max/100% Surviving Bene(s)	\$ 158.57	10.85%	

TYPE III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS

\$ 167.66 Opt C	100% Retiree-Revert to Max/50% Surviving Bene(s)	\$ 83.83	5.74%	
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** IMPORTANT NOTICE **

This retirement benefit estimate and any supporting documents are only projections based on information you provided or non-certified system information. This estimate does not qualify you for retirement, nor change beneficiaries you previously designated, nor certify your date of retirement, service credit, tax computation, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

1st payment will be a partial payment.
BENEFITS ARE ESTIMATED AND ELIGIBILITY IS 60TH BIRTHDAY UNLESS MEMBER TRANSFERS HIS SERVICE TO PORS.

RCN111N3
Mar-24,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- SCRS Monthly Benefit Estimate -
SERVICE RETIREMENT

RCN111M4
11:00-AM
Page 2 of 2

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B

Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	177.87	9.11	0.00	3.00	174.87
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	158.57	7.85	0.00	3.00	155.57
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	167.66	7.85	0.00	3.00	164.66

Service credit calculated based on:

Data keyed by user

Unaudited Average Final Compensation of \$ 20062.40 calculated using:

AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

Member SSN: ██████████ 6591
Member Name: GLENN C ODOM
Account: PORS Class II
Other Accounts: 01

██████████ 6591
Sick Leave.....
Buyin/NQ/Other.
Earned Service. +03-06-00
Purch Service..
Total Service.. +03-06-00

Audited Acct. Y Conv Bal Fwd..
Audited Adj.. Unaudited Adj.
 Pre97 Aud Adj.

FYear		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Yr Total
2006	cred	1.00	1.00	1.00	1.00	1.00	1.00							00-06-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00							
		ES	ES	ES	ES	ES	ES							
2005	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	
2004	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	
2003	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	

Member SSN: ██████████ 6591
Member Name: GLENN C ODOM
Account: SCRS Class II
Other Accounts: 04

██████████-6591
Sick Leave.....
Buyin/NQ/Other,
Earned Service.. +02-03-09
Purch Service.. +05-06-07
Total Service.. +07-09-16

Audited Acct. Y Conv Bal Fwd..
Audited Adj.. Unaudited Adj.
 Pre97 Aud Adj.

FYear		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Yr Total
2002	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	
2001	cred				0.43	0.43	0.43	1.00	1.00	1.00	1.00	1.00	1.00	00-07-09
	rept				0.43	0.43	0.43	1.00	1.00	1.00	1.00	1.00	1.00	
					ES	ES	ES	ES	ES	ES	ES	ES	ES	
2000	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		PS	PS	PS	PS	ES	ES	ES	ES	ES	ES	ES	ES	
1999	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	
1998	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	
1997	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	
1996	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	
1995	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	
1994	cred										0.23	1.00	1.00	00-02-07
	rept										0.23	1.00	1.00	
											PS	PS	PS	

Shawn Holman

[Redacted] - 6591

From: Alice Copeland
Sent: Tuesday, March 21, 2006 8:55 AM
To: Ronald Davis
Cc: Shawn Holman
Subject: Can you work up some scenarios on him with a July 1 DOR - correlated systems & if buys into PORS. Thanks!

ODOM

RCS100PO ***** South Carolina Retirement Systems ***** RCS100M1
 Mar 21,06 - Add Contact Log - 1 more >

*SSN [Redacted] 6591 Name: GLENN C ODOM
 *Emp Code: [Redacted] Address: POST OFFICE BOX 576
 Other Id: _____ MCBEE SC 29101
 PH: (843) 680 - 1471 _____ Last Adrs Updt: 08-13-2002

Contact Date: 03-21-2006
 Start Time: 08:52:44.9
 Notes :

 WANTS ME TO LOOK UP HIS ACCOUNT AND THEN CALL BACK...MAY COME IN AT
 A LATER DATE. _____

*Contact Reason: CALLBACK _____
 Direct Command:
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
 confm help retrn quit Prof End Cancel bkwr frwr left right main
 No action performed

IMAGING COVER SHEET

SAME MEMBER/DOC

SSN/EMP CODE:

[REDACTED] 6591

NAME/EMPLOYER NAME:

GLENN ODOM

SYSTEM:

SCRS

ACCT CODE:

1

INDEX AS:

BE/SCENARIOS 3/30/06

FAX



Date: 03 31 2006

Number of pages including cover sheet: 1

GLENN ODOM

Phone: 843 680 1471

Fax phone: 843 335 7720

CC: _____

From: RONALD DAVIS, SCRS

Phone: 803 737 7581

Fax phone: 803-737-7461

REMARKS: Urgent For your review Reply ASAP Please comment

Mr. Odom. You should have received 21 pages of information concerning your estimated benefits should you continue to work for an employer covered by the Retirement Systems beginning 7/1/2006. You were provided 4 scenarios and each estimated benefit estimate was based on the projected salary you provided of \$150,000.00 per year over the next three years beginning 7/1/06. I hope the information provide will give you the solution you are looking for.

If you want to purchase service under your current PORS account, you must submit a service purchase request and the employer must provide a salary verification to allow the Service Department to provide you with the costs you need should you decide to pursue purchasing Non-Qualified service and to have your SCRS account service transferred to PORS account.

Please contact me by phone 803 737 7581 or email rdavis@retirement.sc.gov should you have any questions.


Ronald C. Davis

Customer Service Field Education

IF YOU ENCOUNTER ANY PROBLEMS RECEIVING THIS FAX CALL 803-737-6807

Retirement Scenarios
Glenn Odum
XXX-XX-6591

March 30, 2006

Per your request, the chart below is a snapshot of your gross estimated monthly annuity plan amounts based on maximum benefit. Estimated gross monthly annuity amounts for other payment plans are shown on the benefit estimates for each scenario. The total cost to purchase service, if applicable, are also shown on this chart.

ESTIMATED BENEFIT AMOUNTS AND SERVICE COSTS

SCENARIO	PROJECTED DATES OF RETIREMENT	TOTAL YEARS OF SERVICE SCRS & PORS	GROSS MONTHLY BENEFIT AMT SCRS & PORS 100%-MAXIMUM	ESTIMATED COST OF SERVICE PURCHASE
1	07/01/2009	14-09-16	\$2,913.39	\$ 0.00
2	07/01/2009	14-09-06	\$3,667.21	\$ 7,782.86
3	07/01/2009	19-06-16	\$4,250.87	\$34,948.20
4	07/01/2009	19-06-16	\$5,004.69	\$42,731.06

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE AN EMPLOYMENT CONTRACT BETWEEN THE EMPLOYEE AND THE SOUTH CAROLINA RETIREMENT SYSTEMS. THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS. THE SOUTH CAROLINA RETIREMENT SYSTEMS RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT, IN WHOLE OR IN PART. NO PROMISES OR ASSURANCES, WHETHER WRITTEN OR ORAL, WHICH ARE CONTRARY TO OR INCONSISTENT WITH THE TERMS OF THIS PARAGRAPH CREATE ANY CONTRACT OF EMPLOYMENT.

Retirement Consultation March 30, 2006

Glenn Odum
XXX-XX-6591

SCENARIO 1

Work until June 30, 2009 and do not transfer the SCRS service credit into the PORS account.
The estimated gross monthly annuity amounts for a maximum benefit are presented below.
See benefit estimates for estimated gross monthly survivor lifetime annuities.
ESTIMATED AVERAGE FINAL COMPENSATION (AFC) \$150,000.00:

DOR 7/1/2009	Years of Service	MONTHLY ANNUITY	MONTHLY ANNUITY	ESTIMATED SERVICE COST
		100 % MAXIMUM	100 % MAXIMUM	
SYSTEMS	YY MM DD	SCRS OPT A	PORS OPT A	SCRS TO PORS
		\$ 1,843.41	\$ 1,069.98	NON-QUALIFIED
TOTAL YEARS	14 09 16	TOTAL BENEFIT	\$ 2,913.39	TOTAL BENEFIT
				\$0.00
				\$0.00
				\$0.00

* Estimated gross monthly annuity amounts for other payment plans are shown on the benefit estimate that corresponds to the date of retirement.

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE AN EMPLOYMENT CONTRACT BETWEEN THE EMPLOYEE AND THE SOUTH CAROLINA RETIREMENT SYSTEMS. THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS. THE SOUTH CAROLINA RETIREMENT SYSTEMS RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT, IN WHOLE OR IN PART. NO PROMISES OR ASSURANCES, WHETHER WRITTEN OR ORAL, WHICH ARE CONTRARY TO OR INCONSISTENT WITH THE TERMS OF THIS PARAGRAPH CREATE ANY CONTRACT OF EMPLOYMENT.

RCN210PO
Mar 30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- SCRS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 1
-6591

RCN211M5
02:41-PM

Estimated Avg Final Compensation: \$ 150,000.00 Social Security No: XXX-XX-6591
Nondeferred Contributions: \$ 2,825.93 Date of Retirement: 07-01-2009
Total Contributions + Interest: \$ 35,853.27 Birth Date: [REDACTED]
Age at Retirement: 60 Years 0 Mos 5 Days
----- Beneficiary Information -----
Average Age: 60 Years 7 Mos 0 Days
Birth Date(s) Used in Average:
1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II: 10 Years 09 Mos 16 Days
Sick Leave: 00 Mos 00 Days
Correlated Service: 04 Years 00 Mos 00 Days Early Ret. Age Reduction: 24.93%
Total Service: 14 Years 09 Mos 16 Days

TYPE I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS

RETIREE BENEFITS BENEFICIARY PAYOUT
\$ 1,843.41 Opt A Max Plan - Standard Basic Annuity Remaining contributions, if any.

TYPE II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS REDUCTION
----- FROM MAX
\$ 1,643.40 Opt B 100% Retiree-Revert to Max/100% Surviving Bene(s) \$ 1,643.40 10.85%

TYPE III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS

\$ 1,737.60 Opt C 100% Retiree-Revert to Max/50% Surviving Bene(s) \$ 868.80 5.74%

** IMPORTANT NOTICE **

This retirement benefit estimate and any supporting documents are only projections based on information you provided or non-certified system information. This estimate does not qualify you for retirement, nor change beneficiaries you previously designated, nor certify your date of retirement, service credit, tax computation, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

BENEFITS ARE ESTIMATED BASED ON MEMBER'S SALARY OF \$150,000.00 PER
MEMBER: ALSO IF MEMBER DOES NOT TRANSFER HIS SCRS SERVICE TO FORS.

RCN111N3
Mar-30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- SCRS Monthly Benefit Estimate
SERVICE RETIREMENT

SCENARIO 1
-6591

RCN111M4
02:41-PM
Page 2 of 2

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B

Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	1,843.41	10.86	117.00	103.00	1,623.41
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	1,643.40	7.85	97.00	89.00	1,457.40
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	1,737.60	7.85	106.00	96.00	1,535.60

Service credit calculated based on:

Data keyed by user

Unaudited Average Final Compensation of \$ 150000.00 calculated using:

AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

RCN220PO
Mar 30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 1
-6591

RCN221M4
02:40-PM

Estimated Avg Final Compensation: \$ 150,000.00 Social Security No: XXX-XX-6591
Nondeferred Contributions: \$ 0.00 Date of Retirement: 07-01-2009
Total Contributions + Interest: \$ 4,413.59 Birth Date: [REDACTED]
Age at Retirement: 60 Years 0 Mos 5 Days
----- Beneficiary Information -----
Average Age: 60 Years 7 Mos 0 Days
Birth Date(s) Used in Average:
1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II: 04 Years 00 Mos 00 Days
Sick Leave: 00 Mos 00 Days

Correlated Service: 10 Years 09 Mos 16 Days
Total Service: 14 Years 09 Mos 16 Days

TYPE I: RETIREE ONLY LIFETIME MONTHLY ANNUITY PLANS

RETIREE BENEFITS BENEFICIARY PAYOUT
\$ 1,069.98 Opt A Max Plan - Standard Basic Annuity Remaining Contributions, if any.

TYPE II: 100%/100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS REDUCTION
----- FROM MAX
\$ 873.21 Opt B 100% Retiree-Revert to Max/100% Surviving Bene(s) \$ 873.21 18.39%

TYPE III: 100%/50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS

\$ 961.59 Opt C 100% Retiree-Revert to Max/50% Surviving Bene(s) \$ 480.80 10.13%

** IMPORTANT NOTICE **

This retirement benefit estimate and any supporting documents are only projections based on information you provided or non-certified system information. This estimate does not qualify you for retirement, nor change beneficiaries you previously designated, nor certify your date of retirement, service credit, tax computation, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

BENEFITS ARE ESTIMATED. NO TRANSFER OF SCRS INTO PORS.

1

RCN111N3
Mar-30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 1
-6591

RCN111M4
02:40-PM
Page 2 of 2

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B
Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	1,069.98	0.00	40.00	50.00	979.98
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	873.21	0.00	21.00	36.00	816.21
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	961.59	0.00	29.00	42.00	890.59

Service credit calculated based on:
Data keyed by user

Unaudited Average Final Compensation of \$ 150000.00 calculated using:
AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

Retirement Consultation March 30, 2006

Glenn Odom
XXX-XX-6591

SCENARIO 2

Work until June 30, 2009 in SCRS and transfer the SCRS service credit into the PORs account.
The estimated gross monthly annuity amounts for a maximum benefit are presented below.
See benefit estimates for estimated gross monthly survivor lifetime annuities.
ESTIMATED AVERAGE FINAL COMPENSATION (AFC) \$150,000.00:

DOR 7/1/2009	Years of Service	MONTHLY ANNUITY	MONTHLY ANNUITY	ESTIMATED SERVICE COST
SYSTEMS	YY MM DD	100% MAXIMUM	100% MAXIMUM	
SCRS	03 00 00	SCRS OPT A	\$ 512.34	SCRS TO PORs
PORs	11 09 06	PORs OPT A	\$ 3,154.87	NON-QUALIFIED
TOTAL YEARS	14 09 06	TOTAL BENEFIT	\$ 3,667.21	TOTAL COST
			\$0.00	\$7,782.86

*Estimated gross monthly annuity amounts for other payment plans are shown on the benefit estimate that corresponds to the date of retirement.

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2

RCN210PO
Mar 30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- SCRS Monthly Benefit Estimate
SERVICE RETIREMENT
SCENARIO 2
[REDACTED] **6591**

RCN211M5
02:47-PM

Estimated Avg Final Compensation: \$	150,000.00	Social Security No: XXX-XX-6591
Nondeferred Contributions: \$	2,825.93	Date of Retirement: 07-01-2009
Total Contributions + Interest: \$	35,853.27	Birth Date: [REDACTED]
		Age at Retirement: 60 Years 0 Mos 5 Days
		----- Beneficiary Information -----
		Average Age: 60 Years 7 Mos 0 Days
		Birth Date(s) Used in Average:
		1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II:	03 Years 00 Mos 00 Days
Sick Leave:	00 Mos 00 Days

Correlated Service:	11 Years 09 Mos 16 Days	Early Ret. Age Reduction:	24.93%
Total Service:	14 Years 09 Mos 16 Days		

TYPE I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS

	RETIREE BENEFITS	BENEFICIARY PAYOUT
\$ 512.34 Opt A	Max Plan - Standard Basic Annuity	Remaining contributions, if any.

TYPE II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS

		REDUCTION
		FROM MAX
\$ 456.75 Opt B	100% Retiree-Revert to Max/100% Surviving Bene(s)	\$ 456.75 10.85%

TYPE III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS

\$ 482.93 Opt C	100% Retiree-Revert to Max/50% Surviving Bene(s)	\$ 241.47 5.74%
-----------------	--	-----------------

** IMPORTANT NOTICE **

This retirement benefit estimate and any supporting documents are only projections based on information you provided or non-certified system information. This estimate does not qualify you for retirement, nor change beneficiaries you previously designated, nor certify your date of retirement, service credit, tax computation, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

BENEFITS ARE ESTIMATED BASED ON MEMBER'S SALARY OF \$150,000.00 PER MEMBER: ALSO IF MEMBER TRANSFERS HIS SCRS SERVICE TO PORS BEFORE BECOMING ACTIVE IN SCRS AND WORKING 3 MORE YEARS.

RCN111N3
Mar-30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- SCRS Monthly Benefit Estimate -
SERVICE RETIREMENT

*****SCENARIO 2
[REDACTED] 6591

RCN111M4
02:47-PM
Page 2 of 2

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B

Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	512.34	10.86	0.00	15.00	497.34
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	456.75	7.85	0.00	13.00	443.75
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	482.93	7.85	0.00	14.00	468.93

Service credit calculated based on:

Data keyed by user

Unaudited Average Final Compensation of \$ 150000.00 calculated using:

AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

RCN220PO
Mar 30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 2
6591

RCN221M4
02:45-PM

Estimated Avg Final Compensation:	\$ 150,000.00	Social Security No:	XXX-XX-6591
Nondeferred Contributions:	\$ 0.00	Date of Retirement:	07-01-2009
Total Contributions + Interest:	\$ 4,413.59	Birth Date:	[REDACTED]
		Age at Retirement:	60 Years 0 Mos 5 Days
		----- Beneficiary Information -----	
		Average Age: 60 Years 7 Mos 0 Days	
		Birth Date(s) Used in Average:	
		1. 12-01-1948	

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II:	11 Years 09 Mos 16 Days
Sick Leave:	00 Mos 00 Days
Correlated Service:	03 Years 00 Mos 00 Days
Total Service:	14 Years 09 Mos 16 Days

TYPE I: RETIREE ONLY LIFETIME MONTHLY ANNUITY PLANS

	RETIREE BENEFITS	BENEFICIARY PAYOUT
\$ 3,154.87 Opt A	Max Plan - Standard Basic Annuity	Remaining Contributions, if any.

TYPE II: 100%/100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS	REDUCTION FROM MAX
\$ 2,574.69 Opt B 100% Retiree-Revert to Max/100% Surviving Bene(s)	\$ 2,574.69 18.39%

TYPE III: 100%/50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS	REDUCTION FROM MAX
\$ 2,835.28 Opt C 100% Retiree-Revert to Max/50% Surviving Bene(s)	\$ 1,417.64 10.13%

** IMPORTANT NOTICE **

This retirement benefit estimate and any supporting documents are only projections based on information you provided or non-certified system information. This estimate does not qualify you for retirement, nor change beneficiaries you previously designated, nor certify your date of retirement, service credit, tax computation, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

BENEFITS ARE ESTIMATED. IF MEMBER TRANSFER SCRS INTO PORS BEFORE HE BECOME A MEMBER OF SCRS AGAIN.

RCN111N3
Mar-30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 2

RCN111M4
02:45-PM
Page 2 of 2

██████████-6591

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B
Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	3,154.87	0.00	311.00	196.00	2,647.87
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	2,574.69	0.00	224.00	155.00	2,195.69
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	2,835.28	0.00	263.00	173.00	2,399.28

Service credit calculated based on:
Data keyed by user

Unaudited Average Final Compensation of \$ 150000.00 calculated using:

AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

Retirement Consultation March 30, 2006

Glenn Odom
XXX-XX-6591

SCENARIO 3

Work until June 30, 2009 and do not transfer the SCRS but purchase 5 years non-qualified service into PORS
The estimated gross monthly annuity amounts for a maximum benefit are presented below.
See benefit estimates for estimated gross monthly survivor lifetime annuities.
ESTIMATED AVERAGE FINAL COMPENSATION (AFC) \$150,000.00:

DOB	7/1/2009	Years of Service		MONTHLY ANNUITY		MONTHLY ANNUITY		ESTIMATED SERVICE COST
SYSTEMS	YY	MM	DD	100 % MAXIMUM		100 % MAXIMUM		
SCRS	10	09	16	SCRS OPT A	\$ 1,843.41			SCRS TO PORS
PORS	09	00	00	PORS OPT A	\$ 2,407.46			NON-QUALIFIED
TOTAL YEARS	19	09	16	TOTAL BENEFIT	\$ 4,250.87			TOTAL COST
						\$0.00		\$0.00
								\$34,948.20
								\$34,948.20

*Estimated gross monthly annuity amounts for other payment plans are shown on the benefit estimate that corresponds to the date of retirement.

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE AN EMPLOYMENT CONTRACT BETWEEN THE EMPLOYEE AND THE SOUTH CAROLINA RETIREMENT SYSTEMS. THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS. THE SOUTH CAROLINA RETIREMENT SYSTEMS RESERVES THE RIGHT TO REVERSE THE CONTENT OF THIS DOCUMENT, IN WHOLE OR IN PART, NO PROMISES OR ASSURANCES, WHETHER WRITTEN OR ORAL, WHICH ARE CONTRARY TO OR INCONSISTENT WITH THE TERMS OF THIS PARAGRAPH CREATE ANY CONTRACT OF EMPLOYMENT

RCN210PO
Mar 30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- SCRS Monthly Benefit Estimate
SERVICE RETIREMENT

SCENARIO 3
-6591

RCN211M
02:41-P

Estimated Avg Final Compensation: \$ 150,000.00 Social Security No: XXX-XX-6591
Nondeferred Contributions: \$ 2,825.93 Date of Retirement: 07-01-2009
Total Contributions + Interest: \$ 35,853.27 Birth Date: [REDACTED]
Age at Retirement: 60 Years 0 Mos 5 Days
----- Beneficiary Information -----
Average Age: 60 Years 7 Mos 0 Days
Birth Date(s) Used in Average:
1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II: 10 Years 09 Mos 16 Days
Sick Leave: 00 Mos 00 Days
Correlated Service: 04 Years 00 Mos 00 Days Early Ret. Age Reduction: 24.93%
Total Service: 14 Years 09 Mos 16 Days

TYPE I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS

RETIREE BENEFITS BENEFICIARY PAYOUT
\$ 1,843.41 Opt A Max Plan - Standard Basic Annuity Remaining contributions, if any.

TYPE II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS REDUCTION
-----FROM MAX
\$ 1,643.40 Opt B 100% Retiree-Revert to Max/100% Surviving Bene(s) \$ 1,643.40 10.85%

TYPE III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS

\$ 1,737.60 Opt C 100% Retiree-Revert to Max/50% Surviving Bene(s) \$ 868.80 5.74%

** IMPORTANT NOTICE **

This retirement benefit estimate and any supporting documents are only projections based on information you provided or non-certified system information. This estimate does not qualify you for retirement, nor change beneficiaries you previously designated, nor certify your date of retirement, service credit, tax computation, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

BENEFITS ARE ESTIMATED BASED ON MEMBER'S SALARY OF \$150,000.00 PER MEMBER: ALSO IF MEMBER DOES NOT TRANSFER HIS SCRS SERVICE TO PORS.

RCN111N3
Mar-30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- SCRS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 3
-6591

3
RCN111M
02:41-P
Page 2 of

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B

Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	1,843.41	10.86	117.00	103.00	1,623.41
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	1,643.40	7.85	97.00	89.00	1,457.40
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	1,737.60	7.85	106.00	96.00	1,535.60

Service credit calculated based on:
Data keyed by user

Unaudited Average Final Compensation of \$ 150000.00 calculated using:

AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

RCN220PO
Mar 30, 06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 3
[REDACTED]-6591

RCN221M4
02:54-PM

Estimated Avg Final Compensation:	\$ 150,000.00	Social Security No:	XXX-XX-6591
Nondeferred Contributions:	\$ 0.00	Date of Retirement:	07-01-2009
Total Contributions + Interest:	\$ 4,413.59	Birth Date:	[REDACTED]
		Age at Retirement:	60 Years 0 Mos 5 Days
		----- Beneficiary Information -----	
		Average Age: 60 Years 7 Mos 0 Days	
		Birth Date(s) Used in Average:	
		1. 12-01-1948	

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II: 09 Years 00 Mos 00 Days
Sick Leave: 00 Mos 00 Days

Correlated Service: 10 Years 09 Mos 16 Days
Total Service: 19 Years 09 Mos 16 Days

TYPE I: RETIREE ONLY LIFETIME MONTHLY ANNUITY PLANS

	RETIREE BENEFITS	BENEFICIARY PAYOUT
\$ 2,407.46 Opt A	Max Plan - Standard Basic Annuity	Remaining Contributions, if any.

TYPE II: 100%/100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS	REDUCTION
	FROM MAX
\$ 1,964.73 Opt B 100% Retiree-Revert to Max/100% Surviving Bene(s)	\$ 1,964.73 18.39%

TYPE III: 100%/50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS	REDUCTION
	FROM MAX
\$ 2,163.58 Opt C 100% Retiree-Revert to Max/50% Surviving Bene(s)	\$ 1,081.79 10.13%

** IMPORTANT NOTICE **

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BENEFITS ARE ESTIMATED. IF MEMBER DOES NOT TRANSFER SCRS INTO PORS BUT PURCHASE 5 YEARS OF NON-QUALIFIED SERVICE INTO PORS ACCOUNT AT LOWER SALARY.

RCN111N3
Mar-30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 3
6591

RCN111M4
02:54-PM
Page 2 of 2

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B

Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	2,407.46	0.00	199.00	144.00	2,064.46
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	1,964.73	0.00	133.00	113.00	1,718.73
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	2,163.58	0.00	162.00	126.00	1,875.58

Service credit calculated based on:

Data keyed by user

Unaudited Average Final Compensation of \$ 150000.00 calculated using:

AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

Retirement Consultation March 30, 2006

Glenn Odum
XXX-XX-6591

SCENARIO 4

Work until June 30, 2009, transfer the SCRS service credit and purchase 5 years non qualified service in PORS.
The estimated gross monthly annuity amounts for a maximum benefit are presented below.
See benefit estimates for estimated gross monthly survivor lifetime annuities.
ESTIMATED AVERAGE FINAL COMPENSATION (AFC) \$150,000.00:

DOR	7/1/2009	Years of Service	MONTHLY ANNUITY	MONTHLY ANNUITY	ESTIMATED SERVICE COST	
SYSTEMS	YY	MM	DD	100 % MAXIMUM	100 % MAXIMUM	
SCRS	03	00	00	SCRS OPT A	\$ 512.34	SCRS TO PORS
PORS	16	09	16	PORS OPT A	\$ 4,492.35	NON-QUALIFIED
TOTAL YEARS	19	09	16	TOTAL BENEFIT	\$ 5,004.69	TOTAL COST
					\$0.00	\$7,782.86
						\$34,948.20
						\$42,731.06

* Estimated gross monthly annuity amounts for other payment plans are shown on the benefit estimate that corresponds to the date of retirement.

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4

RCN210PO
Mar 30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- SCRS Monthly Benefit Estimate -
SERVICE RETIREMENT
SCENARIO 4
[REDACTED] **6591**

RCN211M
02:47-PI

Estimated Avg Final Compensation: \$	150,000.00	Social Security No: XXX-XX-6591
Nondeferred Contributions: \$	2,825.93	Date of Retirement: 07-01-2009
Total Contributions + Interest: \$	35,853.27	Birth Date: [REDACTED]
		Age at Retirement: 60 Years 0 Mos 5 Days
		----- Beneficiary Information -----
		Average Age: 60 Years 7 Mos 0 Days
		Birth Date(s) Used in Average:
		1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II: 03 Years 00 Mos 00 Days
Sick Leave: 00 Mos 00 Days

Correlated Service: 11 Years 09 Mos 16 Days Early Ret. Age Reduction: 24.93%
Total Service: 14 Years 09 Mos 16 Days

TYPE I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS

RETIREE BENEFITS		BENEFICIARY PAYOUT
\$ 512.34 Opt A	Max Plan - Standard Basic Annuity	Remaining contributions, if any.

TYPE II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS			REDUCTION
			FROM MAX
\$ 456.75 Opt B	100% Retiree-Revert to Max/100% Surviving Bene(s)	\$ 456.75	10.85%

TYPE III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS			
\$ 482.93 Opt C	100% Retiree-Revert to Max/50% Surviving Bene(s)	\$ 241.47	5.74%

**** IMPORTANT NOTICE ****

This retirement benefit estimate and any supporting documents are only projections based on information you provided or non-certified system information. This estimate does not qualify you for retirement, nor change beneficiaries you previously designated, nor certify your date of retirement, service credit, tax computation, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

BENEFITS ARE ESTIMATED BASED ON MEMBER'S SALARY OF \$150,000.00 PER MEMBER: ALSO IF MEMBER TRANSFERS HIS SCRS SERVICE TO PORS BEFORE BECOMING ACTIVE IN SCRS AND WORKING 3 MORE YEARS.

RCN111N3
Mar-30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- SCRS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 4
-6591

RCN111M
02:47-P
Page 2 of

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B
Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	512.34	10.86	0.00	15.00	497.34
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	456.75	7.85	0.00	13.00	443.75
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	482.93	7.85	0.00	14.00	468.93

Service credit calculated based on:
Data keyed by user

Unaudited Average Final Compensation of \$ 150000.00 calculated using:
AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

RCN220PO
Mar 30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 4

RCN221M4
02:51-PM

██████████ 6591

Estimated Avg Final Compensation: \$ 150,000.00
Nondeferred Contributions: \$ 0.00
Total Contributions + Interest: \$ 4,413.59

Social Security No: XXX-XX-6591
Date of Retirement: 07-01-2009
Birth Date: ██████████
Age at Retirement: 60 Years 0 Mos 5 Days

----- Beneficiary Information -----
Average Age: 60 Years 7 Mos 0 Days
Birth Date(s) Used in Average:
1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II: 16 Years 09 Mos 16 Days
Sick Leave: 00 Mos 00 Days

Correlated Service: 03 Years 00 Mos 00 Days
Total Service: 19 Years 09 Mos 16 Days

TYPE I: RETIREE ONLY LIFETIME MONTHLY ANNUITY PLANS

	RETIREE BENEFITS	BENEFICIARY PAYOUT
\$ 4,492.35 Opt A	Max Plan - Standard Basic Annuity	Remaining Contributions, if any.

TYPE II: 100%/100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS	REDUCTION FROM MAX
\$ 3,666.21 Opt B 100% Retiree-Revert to Max/100% Surviving Bene(s)	\$ 3,666.21 18.39%

TYPE III: 100%/50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS	REDUCTION FROM MAX
\$ 4,037.27 Opt C 100% Retiree-Revert to Max/50% Surviving Bene(s)	\$ 2,018.64 10.13%

** IMPORTANT NOTICE **

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BENEFITS ARE ESTIMATED. IF MEMBER TRANSFER SCRS INTO PORS BEFORE HE BECOME A MEMBER OF SCRS AGAIN. ALSO IF MEMBER PURCHASE 5 YEARS OF NON-QUALIFIED SERVICE INTO PORS ACCOUNT.

RCN111N3
Mar-30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 4
-6591

RCN111M4
02:51-PM
Page 2 of 2

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B

Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	4,492.35	0.00	512.00	289.00	3,691.35
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	3,666.21	0.00	388.00	232.00	3,046.21
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	4,037.27	0.00	443.00	258.00	3,336.27

Service credit calculated based on:

Data keyed by user

Unaudited Average Final Compensation of \$ 150000.00 calculated using:

AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

251

TRANSACTION REPORT

Transmission
Transaction(s) completed

NO. TX	DATE/TIME	DESTINATION	DURATION	PGS.	RESULT	MODE
301	MAR 31 08:35	8433367720	0' 08' 53"	021	OK	N ECM

**Retirement Scenarios
Glenn Odum
XXX-XX-6591**

shot of your gross estimated monthly annuity plan amounts based on maximum benefit. or other payment plans are shown on the benefit estimates for each scenario. The total cost to you on this chart.

D BENEFIT AMOUNTS AND SERVICE COSTS

TOTAL YEARS OF SERVICE SCRS & PORS	GROSS MONTHLY BENEFIT AMT SCRS & PORS 100%-MAXIMUM	ESTIMATED COST OF SERVICE PURCHASE
14-09-16	\$2,913.39	\$ 0.00
14-09-06	\$3,667.21	\$ 7,782.86
19-06-16	\$4,250.87	\$34,948.20
19-06-16	\$5,004.69	\$42,731.06

NOT CREATE AN EMPLOYMENT CONTRACT BETWEEN THE EMPLOYEE AND THE SOUTH CAROLINA RETIREMENT ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS. THE SOUTH CAROLINA RETIREMENT SYSTEMS RESERVES THE RIGHT, IN WHOLE OR IN PART, TO PROMISES OR ASSURANCES, WHETHER WRITTEN OR ORAL, WHICH ARE NOT OF THIS PARAGRAPH CREATE ANY CONTRACT OF EMPLOYMENT

GENERAL INDEX INSTRUCTIONS

- Index as Group of Documents
- Append to Existing Document(s)

Name of Document Appending:

Main Folder : [REDACTED]-6591

(SSN, Employer Code, Manager #, etc.)

Name : Glenn C. Odom

(Member, Employer, Manager, etc.)

Subfolder: SCRS

Document Name: Final Agency Determination

Department: Legal

Submitted by: _____



PEBASM
SC Retirement Systems
and State Health Plan

South Carolina Public Employee Benefit Authority

202 Arbor Lake Drive | Columbia, SC 29223
803.737.6800 | 888.260.9430
www.peba.sc.gov

February 12, 2021

Reginald W. Belcher, Esquire
Turner Padgett Graham & Laney, P.A.
Post Office Box 1473
Columbia, SC 29202

RE: Glenn C. Odom

Dear Mr. Belcher:

Please find enclosed Final Agency Determination No. 21-004, issued in response to your request, on behalf of your client, Glenn C. Odom, that the South Carolina Public Employee Benefit Authority (PEBA) review its determination of the earnable compensation that may be credited to Mr. Odom for the purposes of the South Carolina Retirement System in connection with his work with the Alligator Rural Water and Sewer Company.

If Mr. Odom disagrees with the Determination, you may, in accordance with S.C. Code Ann. § 9-21-60 (2019), request a contested hearing on the Determination before an administrative law judge by filing a Request for a Contested Case Hearing with the Administrative Law Court within thirty (30) consecutive calendar days after your receipt of this Final Agency Determination. **However, if you fail to respond within this time limitation, your client's right to appeal the Final Agency Determination will end.** I have enclosed with this letter two copies of the Administrative Law Court's "Request for Contested Case Hearing" form. If you choose to request a contested case hearing in this matter, you must file the Request for a Contested Case with the Court, along with a copy of the Final Agency Determination and a filing fee of Fifty Dollars (\$50.00), at the following address:

Clerk
Administrative Law Court
Edgar A. Brown Building
1205 Pendleton Street, Suite 224
Columbia, South Carolina 29201

In addition, a copy of the request for a contested case hearing must be sent to me at 202 Arbor Lake Drive, Columbia, South Carolina 29223. If your client is unable to pay the required filing fee, you may request a waiver of the fee by filing a completed Request for Waiver and Affidavit and a Financial Statement form with the Clerk at the same time the request for a contested case hearing is filed with the Court. For more information about requesting a contested case before the Administrative Law Court, you may contact the Clerk of Court at 803.734.0550.


Once you have filed a request for a contested case hearing with the Court, all further proceedings will be before the Administrative Law Court and will be conducted in accordance with its rules of procedure.

Serving those who serve South Carolina

Health insurance | Retirement benefits | 401(k) | 457(b) | Dental | Vision | Life insurance | Long term disability | Flexible spending accounts

If you have any questions concerning this matter, you may call me at 803.737.6894 or my program coordinator, Rebecca Haltiwanger, at 803.737.6811.

Sincerely,



Justin R. Werner
Deputy General Counsel

Enclosures: Final Agency Determination No. 21-004
Two (2) Request for Contested Case Hearing forms



FINAL AGENCY DETERMINATION

NO. 21-004

In Re: Glenn C. Odom, SSN XXX-XX-6591

This Final Agency Determination is issued in accordance with the South Carolina Retirement Systems Claims Procedures Act set out at S.C. Code Ann. §§ 9-21-10 et seq. (2019) and the South Carolina Retirement Systems Claims Procedure (2005). In this matter, Glenn C. Odom (“Claimant”) seeks review of the determination by the South Carolina Public Employee Benefit Authority (“PEBA”) of the earnable compensation that may be credited to him for the purposes of the South Carolina Retirement System in connection with his work with the Alligator Rural Water and Sewer Company.

BACKGROUND

Claimant Glenn Odom is a 71-year-old active member of the South Carolina Retirement System (“SCRS” or “System”), who has served as the general manager for the Alligator Rural Water and Sewer Company, Inc. (“Alligator”) since Alligator joined SCRS as a participating employer in the System effective September 1, 2006. As set forth in greater detail below, Claimant seeks review of PEBA’s initial determination of the earnable compensation that may be credited to him in SCRS in connection with his work for Alligator.

By a Retirement Plan Enrollment form executed by Claimant in August 2006, Claimant was enrolled in SCRS effective September 1, 2006, as an employee of Alligator. On the form, Claimant’s position was listed as Alligator’s general manager, and he was reported to have an annual salary of approximately \$120,000.00. For 2007, the first full calendar year of Alligator’s participation as an employer in SCRS, Alligator reported that Claimant’s earnable compensation from employment with the company was \$112,000.00, consistent with the information provided on the enrollment form. Over the next three years, the earnable compensation reported by Alligator for Claimant’s services for the company declined substantially from the \$112,000.00 reported for 2007 to \$36,000.00 for 2008, \$32,500.00 for 2009, and \$31,000.00 for 2010. In subsequent years, the earnable compensation reported by Alligator for Claimant’s employment as general manager

decreased further to an annual amount of \$12,000.00. In particular, with the exception of a slight uptick in the first half of 2011, Alligator reported that Claimant had earnable compensation of \$3,000.00 per quarter for every quarter between July 2010 and April 2016.¹

After reporting Claimant's earnable compensation at \$3,000.00 per quarter for nearly six years, Alligator reported that Claimant's earnable compensation for the quarter ending June 30, 2016, was \$103,000.00. For the subsequent quarters of 2016 and early 2017, Alligator resumed reporting Claimant's earnable compensation at \$3,000.00 per quarter, but again reported a disproportionately large earnable compensation for the quarter ending in June 2017, this time in the amount of \$303,000.00. Given the size of these reporting variances, PEBA's retirement finance staff reviewed the earnable compensation reported for Claimant for the June quarters of 2016 and 2017. By a letter dated August 8, 2017, PEBA wrote to Alligator to explain that the compensation reported for those quarters appeared to include special payments that were not part of Claimant's regular annual salary and that would not be included in his earnable compensation for the purposes of SCRS. Accordingly, PEBA notified Alligator in the letter that it would be returning the contributions Alligator had remitted based upon earnable compensation for Claimant in excess of \$3,000 for those quarters. The letter also explained that Claimant could appeal the determination regarding his earnable compensation to PEBA's Executive Director within one year of the date of the letter.

Although neither Alligator nor Claimant sought review of PEBA's initial determination regarding Claimant's earnable compensation, Alligator continued to report elevated compensation for Claimant for the 2017-2018 and 2018-2019 fiscal years, reporting Claimant's compensation as approximately \$270,000.00 for each year.² Consequently, by letters dated August 7, 2018, and

¹ During this period, Claimant visited PEBA on June 16, 2015, to discuss his retirement options. In the visit, PEBA's customer service representative generated benefit estimates for Claimant for a proposed retirement date of July 1, 2019. The average final compensation used to prepare those benefit estimates was the system-generated estimated average final compensation of \$75,500.00 that Claimant had accrued as of that date, based primarily on the compensation reported for his first three years of participation with Alligator.

² It appears that this amount was set to reflect the maximum amount of a member's compensation that could be taken into account for the purposes of SCRS in 2017 pursuant to Section 401(a)(17) of the Internal Revenue Code. In an email with PEBA's Employer Reporting Department in July 2017 regarding this federal limitation, Claimant sought further clarification about that compensation limit, noting that "[s]ince I plan to start drawing retirement later this year (2017) it would be in my best interest to have additional wages reported in the next few months."

August 8, 2019, respectively, PEBA again returned to Alligator all contributions remitted each fiscal year based upon earnable compensation for Claimant that exceeded the \$3,000.00 quarterly salary that had previously been reported to PEBA as Claimant's regular compensation base. In response to PEBA's August 7, 2018 letter, Wade Huggins, the President of Alligator's Board of Directors, wrote to PEBA to provide further information regarding Claimant's compensation from Alligator. In the letter, Mr. Huggins acknowledged that Claimant "received \$1000 a month as his wage base for the past nine years," but explained that "Alligator Rural Water Company, Inc. has owed Mr. Odom a large sum for years since the inception of the company" and that "[t]his debt was being paid down in lieu of compensation." Mr. Huggins further stated in the letter that, because "[t]he amount owed to Mr. Odom has been drastically reduced," Alligator was then able to pay him an increased salary.

Throughout the period of its participation in SCRS, Alligator has also made significant expenditures to a separate company for the management of its operations. Pursuant to a Management Agreement dating back to November 2002, Alligator has contracted with a private company in which Claimant is a principal, Odom & Associates, Inc. ("Odom & Associates"), to manage and operate Alligator's water and sewer facilities and services. Most notably, the Management Agreement between Alligator and Odom & Associates requires Odom & Associates to, among other things, "[p]rovide a general manager, office manager, administrative assistant along with a properly equipped office necessary to carry out its functions under th[e] agreement." (Management Agreement ¶ II.1 (emphasis added).) Pursuant to its outsourcing of management services, Alligator has reported to the Internal Revenue Service that it expended \$12,437,307.00 in fees for management services for non-employees for the period between 2006, the year Alligator joined SCRS, and 2018, the most recent year for which federal reporting is available, for an average of about \$956,716.00 per year for such services.³ By a letter to Claimant dated June 8, 2017, Alligator's external accountant provided additional details regarding the financial relationship between Alligator and Odom & Associates, and, in particular, how employment costs

³ As a tax-exempt entity, Alligator is required to annually file a Form 990, Return of Organization Exempt from Income Tax, with the IRS. Among other things, the Form 990 requires a tax-exempt entity to report the number of its employees, list the names and compensation of its officers, directors, and key employees, report the independent contractors it works with, and list its expenditures, including wages, payroll taxes, and fees for management services for non-employees.

were handled as part of that relationship. In the letter, the accountant explained that, while Odom & Associates is required to provide the personnel for Alligator's operations as part of its management agreement, Odom & Associates had approved an arrangement under which certain personnel would be hired as employees of Alligator and reported as such for the purposes of taxes and retirement benefits. She further explained that the costs incurred by Alligator in paying these personnel as employees of Alligator are then deducted from the management fees that would otherwise have been owed to Odom & Associates under the management contract.

The chart below shows the amounts reported by Alligator to PEBA as Claimant's earnable compensation for SCRS by calendar year between 2006 and 2018, the amounts reported by Alligator to the IRS on its Form 990s as Claimant's compensation for employment for that period, and the amounts reported by Alligator on its Form 990s as fees for management services paid to non-employees for that period.

<u>Calendar Year</u>	<u>SCRS-Claimant</u>	<u>Form 990-Claimant</u>	<u>Form 990-Fees for Management Services</u>
2006	\$ 40,000.00	Not listed	\$ 644,184.00
2007	\$ 112,000.00	Not listed	\$ 649,244.00
2008	\$ 36,000.00	\$ 36,052.00	\$ 635,194.00
2009	\$ 32,500.00	\$ 20,579.00	\$ 851,057.00
2010	\$ 31,000.00	\$ 18,079.00	\$ 1,127,286.00
2011	\$ 16,000.00	Not listed	\$ 1,255,534.00
2012	\$ 12,000.00	\$ 12,079.00	\$ 1,250,846.00
2013	\$ 12,000.00	\$ 11,249.00	\$ 1,413,105.00
2014	\$ 12,000.00	\$ 12,152.00	\$ 1,510,897.00
2015	\$ 12,000.00	Not listed	\$ 1,182,187.00
2016	\$ 112,000.00	Not listed	\$ 1,011,298.00
2017	\$ 428,727.25	\$ 428,727.00	\$ 363,629.00
2018	\$ 282,272.70	\$ 282,273.00	\$ 542,846.00

Based upon certain irregularities in the total number of employees reported by Alligator both to PEBA in its quarterly SCRS reports and to the IRS in its Form 990s, PEBA also conducted a separate review during 2017 and 2018 of whether Alligator was continuing to employ personnel who would be eligible to participate in the employee benefit plans administered by PEBA or

whether its personnel had been entirely outsourced to Odom & Associates or other contractors. After a period of correspondence between PEBA and Alligator's accountant in late 2018 and early 2019, PEBA completed its review of Alligator's participation in the benefit plans administered by PEBA and notified Alligator, by a letter dated March 26, 2019, that it would allow Alligator's continued participation in those plans. However, in the letter, PEBA further explained that, although Alligator would be permitted to continue participation in the benefit plans, its review did not reveal any basis to revisit its prior determinations of August 2017 and August 2018 regarding the earnable compensation reportable for Claimant's position for the purposes of SCRS and that, accordingly, it would "not be able to accept contributions for compensation in excess of the \$12,000 annual compensation reported for the position since 2009 without further documentation that substantiates any increased compensation as earnable compensation from covered employment." By correspondence received March 25, 2020, Claimant sought further review of PEBA's initial determination regarding his earnable compensation for the purposes of SCRS before PEBA's Executive Director. Claimant submitted additional documentation in support of his request for review on June 5, 2020, and October 7, 2020. This Final Agency Determination is issued in response to his request for review.

DISCUSSION

In this matter, Claimant contends that PEBA improperly excluded certain additional payments made to him by Alligator from his earnable compensation for the purposes of SCRS. In particular, Claimant contends that the additional payments he received from Alligator beginning in 2016 were legitimate increases in his earnable compensation from Alligator that were made because Alligator "finally had the financial ability to do so and to reward him for successfully increasing the Company's customer base and revenues." (Claimant's Memorandum in Support of the Complaint at 3.) However, as set forth below, I find that PEBA properly excluded those additional payments from the compensation considered for the purposes of Claimant's participation in SCRS, because the payments do not meet the requirements for earnable compensation under the system.

The maximum annual service retirement benefit payable to a Class Two member of SCRS who retires after age 65 is equal to 1.82 percent of the member's average final compensation, multiplied by his or her years of creditable service. See S.C. Code Ann. § 9-1-1550(B)(1) (2019). The Retirement Code defines the "average final compensation" used in that calculation as "the

average annual earnable compensation of a member during the twelve consecutive quarters of his creditable service on which regular contributions as a member were made to the [S]ystem producing the highest such average.” Id. § 9-1-10(4)(a) (emphasis added). “Earnable compensation” is defined, in turn, as “the full rate of the compensation that would be payable to a member if the member worked the member’s full normal working time.” Id. § 9-1-10(8)(a). In addition, Section 9-1-1020 of the Retirement Code further clarifies the compensation that is includable in a member’s earnable compensation and upon which contributions are due. That section provides, in relevant part, that “[p]ayments for unused sick leave, single special payments at retirement, bonus and incentive-type payments, or any other payments not considered a part of the regular salary base are not compensation for which contributions are deductible.” Id. § 9-1-1020 (emphasis added). Put simply, as implied by its name and as defined in these Code provisions, a member’s average final compensation, and the earnable compensation used in calculating that figure, is not intended to reflect an abnormal, short-term spike in a member’s compensation, but is instead designed to approximate the member’s highest normal rate of regular compensation earned over a sustained period of his covered employment. In construing a similar concept of “regular compensation” for a Boston retirement system, the Massachusetts Supreme Judicial Court recognized that such definitions of the compensation that may be included for the purposes of calculating retirement benefits provide “a safeguard against the introduction into the computations of adventitious payments to employees which could place untoward, massive, continuing burdens on the retirement systems,” noting that these safeguards are “needed especially where the public entity that negotiates [the compensation] is not the one that will have to find the funds to pay the continuing retirement benefits.” Boston Ass’n of School Administrators and Sup’rs v. Boston Ret. Bd., 419 N.E.2d 277, 280-81 (Mass. 1981).⁴

It is important to note that the determination that a payment from an employer does not constitute earnable compensation for the purposes of SCRS is not a finding that the payment is illegitimate or improper or that the payment is not compensation for other purposes, such as federal or state income taxation. For example, bonuses, severance payments, and certain types of

⁴ In reaching that conclusion, the court explained that the word “‘regular,’ as it modifies ‘compensation,’ imports the idea of ordinariness or normality as well as the idea of recurrence” in determining what constitutes compensation for the purposes of calculating retirement benefits. Id. at 280.

payments for unused leave are all legitimate types of compensation that could be paid to a member by a participating employer and reported as compensation for tax purposes, but that would not be considered earnable compensation for the purposes of SCRS. See S.C. Code Ann. § 9-1-1020. These payments outside of a member's regular salary base are excluded from the definition of earnable compensation not because the payments are not compensation, but because the inclusion of those types of irregular or abnormal payments in the calculation of members' retirement benefits would undermine the actuarial basis upon which the System is funded. Member and employer contributions to SCRS are set on an actuarial basis as a percentage of employees' earnable compensation, and it is those contributions and the investment earnings on them that, when accrued over time, provide the funds for the lifetime monthly benefits payable to retirees from the System. If member and employer contributions were collected on a lower, regular compensation for most of a member's career, but the member's lifetime monthly benefit were to be based upon a short-term, irregular spike in compensation at retirement, such as a bonus or severance payment, the resulting gap between the contributions collected over the member's career and the benefits to be paid over his or her retirement would be a fiscal harm to the System that would weaken its actuarial soundness. Cf. Duvall v. S.C. Budget & Control Bd., Docket No. 03-ALJ-30-0448-CC, 2004 WL 3154719, at *6 (S.C. Admin. Law Ct. Mar. 5, 2004) (discussing the effects of salary spiking upon the actuarial soundness of SCRS).

In the instant matter, the additional payments received by Claimant from Alligator beginning in 2016 do not constitute earnable compensation for the purposes of SCRS under the standards described above. As an initial matter, the \$103,000.00 reported by Alligator as Claimant's compensation for the April to June quarter of 2016 clearly includes a special payment that was not part of Claimant's regular salary base. For the prior 19 quarters leading up to that payment, Alligator had reported Claimant's earnable compensation as exactly \$3,000.00 per quarter. The payment of an additional \$100,000.00 in that quarter is not reflective of Claimant's regular, recurring salary base and would not be considered earnable compensation for the purposes of SCRS. Similarly, the \$303,000.00 reported by Alligator as Claimant's compensation for the April to June quarter of 2017 reflects a special payment that would not be earnable compensation for the purposes of the System. At the time of that reported payment, Alligator had reported Claimant's earnable compensation as exactly \$3,000.00 per quarter for 22 of the prior 23 quarters, with the one exception being the April to June quarter of 2016 when the additional \$100,000.00

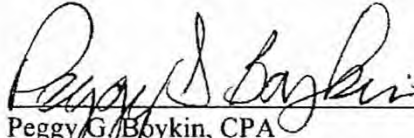
discussed above was reported. In short, whether characterized as bonuses, incentive pay, or some other form of special payment, these payments of \$100,000.00 and \$300,000.00 made in the quarters ending in June 2016 and June 2017, respectively, are not consistent with the regular base salary of \$3,000.00 per quarter that Alligator had been reporting for Claimant on a recurring and consistent basis since 2010, and, thus, would not be considered earnable compensation for the purposes of SCRS. See S.C. Code Ann. §§ 9-1-10(8)(a), 9-1-1020.

Further, the increased compensation Alligator began reporting for Claimant in July 2017—in the amount of approximately \$270,000.00 per year—also falls outside of his regular salary base and would not be considered earnable compensation under the System. To the extent that this increased reported compensation does not reflect bonuses or special payments, this compensation still appears to include payments that, prior to these final years of his employment before retirement, had not previously been considered part of his regular salary base and had not previously been treated as wages for employment by Alligator. Whether these payments had previously been classified as payments to pay off debt Alligator owed to Claimant, as payments to Odom & Associates pursuant to its management agreement with Alligator, or as some other form of compensation, the payments had not been considered part of Claimant's normal, regular salary from Alligator and had been paid to Claimant outside of Alligator's employment payroll prior to 2017. To permit any such non-payroll payments to be reclassified as wages for employment and included in Claimant's earnable compensation would allow Claimant's average final compensation—and resulting retirement benefit—to be distorted by a short-time spike in his reported compensation that does not accurately reflect the regular salary base upon which Claimant and Alligator had remitted contributions for the majority of his employment.⁵ And, as noted earlier, the finding that these payments do not constitute earnable compensation for the purposes of SCRS does not imply that the payments were improperly made or not properly classified as compensation for taxes, workers' compensation insurance, or any other purposes; it simply means that the payments do not meet the statutory requirements for inclusion in the calculation of Claimant's retirement benefits under the System in a sound actuarial manner.

⁵ For example, if the additional payments reported for Claimant after 2017 were used to calculate his estimated retirement benefits instead of the system-generated estimated average final compensation he had accrued prior to 2017, those additional payments would result in a 258% increase in his estimated monthly retirement benefit, from approximately \$2,419 per month to about \$8,651 per month.

CONCLUSION

Therefore, for the reasons set forth above, I find that PEBA has properly determined the earnable compensation that may be credited to Claimant for the purposes of the South Carolina Retirement System in connection with his work for Alligator Rural Water and Sewer Company.



Peggy G. Boykin, CPA

Executive Director

February 12, 2021
Columbia, South Carolina

**South Carolina Administrative Law Court (SC ALC)
Request for Contested Case Hearing FORM**

Last Name: _____ First: _____ Middle: _____ Mr. Miss Docket No. (To Be Completed by ALC)
 Mrs. Ms.

Mailing Address: _____ City: _____ State and Zip: _____

Home Number: _____ Work Number: _____ Cell Number: _____ *E-Mail Address: _____

*By providing your e-mail address, you consent to receive court orders and notices via electronic transmission

REPRESENTATION

Are you representing yourself? <input type="checkbox"/> Yes <input type="checkbox"/> No	If No, please complete the following:
Are you represented by an Attorney? <input type="checkbox"/> Yes <input type="checkbox"/> No	Are you represented by a CPA? <input type="checkbox"/> Yes <input type="checkbox"/> No
Name of Attorney: _____	Name of CPA: _____
Mailing Address: _____	Mailing Address: _____
City, State and Zip: _____	City, State and Zip: _____
Work Number, Cell Number and E-mail Address: _____	Work Number, Cell Number and E-mail Address: _____

CASE INFORMATION

Name of the Agency that issued the decision:
 (Example – Dept. of Revenue, Dept. of Insurance, DHEC)

In order to have your case processed, you must attach the agency decision. Is it attached?: <input type="checkbox"/> Yes <input type="checkbox"/> No	If no, please explain:
Date the decision was issued:	Date the decision was received:
Please provide a brief statement regarding why the hearing is being requested and the relief sought:	
Payment via <input type="checkbox"/> Check <input type="checkbox"/> Money Order <input type="checkbox"/> Cash for \$ _____ (applicable filing fee pursuant to ALC Rule 71) is being submitted today to the Administrative Law Court via <input type="checkbox"/> U.S. Postal Service <input type="checkbox"/> Hand-delivery	
_____	_____
X Your Signature or Signature of Attorney/CPA	Date

CERTIFICATE OF SERVICE (MUST BE COMPLETED)

Your Name:	Date:	City:	State:
I hereby certify that on the date and place listed above, I served a copy of the foregoing Request for Contested Case Hearing on all other parties to this matter by depositing the same in the United States Mail, postage paid, and addressed as follows (use the reverse side for any additional names):			
Name and/or Agency	Address	City, State and Zip	
_____	_____	_____	
Name and/or Agency	Address	City, State and Zip	
_____	_____	_____	
X Your Signature or Signature of Attorney/CPA	Date		

**South Carolina Administrative Law Court (SC ALC)
Request for Contested Case Hearing FORM**

Last Name: _____ First: _____ Middle: _____ Mr. Miss Docket No. (To Be Completed by ALC)
 Mrs. Ms.

Mailing Address: _____ City: _____ State and Zip: _____

Home Number: _____ Work Number: _____ Cell Number: _____ *E-Mail Address: _____

*By providing your e-mail address, you consent to receive court orders and notices via electronic transmission

REPRESENTATION

Are you representing yourself? <input type="checkbox"/> Yes <input type="checkbox"/> No		If No, please complete the following:	
Are you represented by an Attorney? <input type="checkbox"/> Yes <input type="checkbox"/> No		Are you represented by a CPA? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Name of Attorney: _____		Name of CPA: _____	
Mailing Address: _____		Mailing Address: _____	
City, State and Zip: _____		City, State and Zip: _____	
Work Number, Cell Number and E-mail Address: _____		Work Number, Cell Number and E-mail Address: _____	

CASE INFORMATION

Name of the Agency that issued the decision:
(Example – Dept. of Revenue, Dept. of Insurance, DHEC)

In order to have your case processed, you must attach the agency decision. Is it attached?: <input type="checkbox"/> Yes <input type="checkbox"/> No	If no, please explain:
Date the decision was issued:	Date the decision was received:
Please provide a brief statement regarding why the hearing is being requested and the relief sought:	
Payment via <input type="checkbox"/> Check <input type="checkbox"/> Money Order <input type="checkbox"/> Cash for \$ _____ (applicable filing fee pursuant to ALC Rule 71) is being <input type="checkbox"/> U.S. Postal Service <input type="checkbox"/> Hand-delivery	
X Your Signature or Signature of Attorney/CPA _____	Date _____

CERTIFICATE OF SERVICE (MUST BE COMPLETED)

Your Name: _____	Date: _____	City: _____	State: _____
I hereby certify that on the date and place listed above, I served a copy of the foregoing Request for Contested Case Hearing on all other parties to this matter by depositing the same in the United States Mail, postage paid, and addressed as follows (use the reverse side for any additional names):			
Name and/or Agency _____	Address _____	City, State and Zip _____	
Name and/or Agency _____	Address _____	City, State and Zip _____	
X Your Signature or Signature of Attorney/CPA _____	Date _____		

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REPLY TO:

Reginald W. Belcher
Certified Specialist in Labor and Employment Law

E-Mail: RBelcher@TurnerPadgett.com
Writer's Direct Dial: 803-227-4314

October 7, 2020

VIA ELECTRONIC MAIL (JWerner@peba.sc.gov)
AND UNITED STATES MAIL

Justin Werner
Deputy General Counsel
South Carolina Public Employee Benefit Authority ("PEBA")
202 Arbor Lake Drive
Columbia, South Carolina 29223

Re: **Claim for Retirement Contribution and Benefits / Glenn C. Odom**

Dear Mr. Werner:

As you know, my law firm represents Glenn C. Odom, who is a statutorily-defined "active member" of PEBA's retirement plan, pursuant to South Carolina Code Section 9-1-10(2).

The Alligator Rural Water and Sewer Company ("Alligator," "Company," or "Employer") employed Mr. Odom as its Manager—a role in which he essentially served as the Company's Executive Director or Chief Executive Officer.

As Mr. Odom's previously submitted Complaint explained, he is entitled to full retirement contributions and benefits under the South Carolina Public Employee Benefit Authority ("PEBA") retirement plan, based on his total annual salary with Alligator.

Per your recent request, we herein enclose various documents supplementing Mr. Odom's Complaint, including Mr. Odom's Second Affidavit, an Affidavit from Certified Public Accountant Karen Currin,¹ and various publicly-available documents highlighting Mr. Odom's

¹ Ms. Currin is a Certified Public Accountant and a Partner in the accounting firm of Phillips, Currin & Company, CPA's, LLC ("PCC"). (Currin Aff., ¶ 3). Ms. Currin provides accounting and peer review services to clients in North Carolina and South Carolina. (Currin Aff., ¶ 5).

Since at least 2010, Ms. Currin has provided accounting services to Alligator. (Odom Second Aff., ¶ 24) (Currin Aff., ¶ 6). Ms. Currin compiled and has knowledge of Alligator's financial statements, state and federal tax returns, and various documents supporting the Company's financial statements and tax returns. (Currin Aff., ¶ 7). Ms. Currin has knowledge of Alligator's business operations, including but not limited to the Company's pay practices, employee

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Justin Werner, Deputy General Counsel

October 7, 2020

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integral role in significantly increasing Alligator's revenues—which warranted the salary increases that the Company gave Mr. Odom beginning in 2016.

Mr. Odom's Role With Odom and Associates Was Unrelated To His PEBA Retirement Contributions and Benefits

Mr. Odom is entitled to full PEBA retirement contributions and benefits based on his total annual salary with Alligator.

Mr. Odom's salary with Alligator was unrelated to his role with Odom and Associates, which was one of several third-party companies with whom Alligator contracted and/or conducted business with over the years. (Odom Second Aff., ¶ 7) (Currin Aff., ¶ 12).

Alligator and Odom and Associates are separate and distinct business entities. (Odom Second Aff., ¶ 8) (Currin Aff., ¶ 13).

Odom and Associates has substantial income-generating real estate holdings that are unrelated and unaffiliated with Alligator. (Odom Second Aff., ¶ 9). For example, Odom and Associates owns roughly 40 rental units and approximately 1,200 acres of land. (Odom Second Aff., ¶ 9). Odom and Associates primarily leases warehouse space for large paper mills, which is another business practice that is unrelated and unaffiliated with Alligator. (Odom Second Aff., ¶ 10).

Alligator directly pays Odom and Associates for any services that it performs and did not include those payments as part of Mr. Odom's salary with Alligator. (Odom Second Aff., ¶¶ 11, 35) (Currin Aff., ¶¶ 14, 33).

Mr. Odom's role with Odom and Associates did not affect his salary with Alligator, as his roles and earnings with the two organizations were separate and distinct. (Odom Second Aff., ¶ 16). Alligator never paid Mr. Odom, as part of his annual salary with the Company, for work that Odom and Associates performed. (Odom Second Aff., ¶ 18) (Currin Aff., ¶ 17).

Accordingly, when determining Mr. Odom's retirement contributions and benefits, PEBA should disregard Mr. Odom's role with Odom and Associates and Alligator's business relationship with Odom and Associates—as they are wholly unrelated to the PEBA retirement contributions that Mr. Odom made while employed with Alligator. Mr. Odom is entitled to full PEBA retirement contributions and benefits based on his total annual salary with Alligator.

benefits, and its employment of Mr. Odom. (Currin Aff., ¶ 8). Ms. Currin has knowledge of Mr. Odom's membership in, contributions to, and future receipt of retirement benefits from the PEBA retirement plan. (Currin Aff., ¶ 9).

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Alligator Based Mr. Odom's Salary On His Job Performance And The Company's Financial Success And Ability To Pay

Mr. Odom is entitled to full PEBA retirement contributions and benefits based on his total annual salary with Alligator. The Company based Mr. Odom's salary on his job performance and Alligator's financial success and ability to pay.

Odom's Salary History—In Mr. Odom's position with Alligator, he reported to the Company's Board of Directors, which set his annual salary based on his job performance and Alligator's financial success and ability to pay. (Odom Second Aff., ¶¶ 6, 14, 17) (Currin Aff., ¶ 11).

For approximately nine consecutive years, Alligator paid Mr. Odom a relatively low salary of just \$12,000 per year so that the Company could pay down debt and become more financially secure. (Odom Second Aff., ¶ 12) (Currin Aff., ¶ 15).

Alligator increased Mr. Odom's salary in or about 2016 and thereafter paid him a salary that was more consistent with the industry averages for his role at the Company, wherein he essentially served as the Executive Director or Chief Executive Officer, though his official title was Manager. (Odom Second Aff., ¶ 13) (Currin Aff., ¶ 16).

In 2016, Alligator increased Mr. Odom's salary because it finally had the financial ability to do so and to reward him for successfully increasing the Company's customer base and revenues, as explained in greater detail below. (Odom Second Aff., ¶ 21) (Currin Aff., ¶ 19).

No Deferred Salary—Alligator never suppressed or deferred any of Mr. Odom's compensation in any year in order to pay him more in any subsequent year. (Odom Second Aff., ¶ 19) (Currin Aff., ¶ 18). Instead, Alligator's Board of Directors expressed its willingness or desire to increase Mr. Odom's salary, at some future point, if he remained employed, his performance remained satisfactory, and the Company's financial performance improved enough to justify and/or allow a salary increase. (Odom Second Aff., ¶ 19).

In fact, Mr. Odom never deferred any compensation, as he wanted to earn as much as possible each year because he was never guaranteed continued or future employment. (Odom Second Aff., ¶ 20). Mr. Odom never had an employment contract with Alligator, which always employed him on an at-will basis, meaning that the Company could fire him at any time and for any or no reason. (Odom Second Aff., ¶¶ 15, 20).

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Odom's Success—Mr. Odom worked for many years to develop and enhance local infrastructure in order to expand water and sewer services to Alligator's customers, and his successful efforts dramatically and significantly increased the Company's revenues.²

For example, on or about 2014, Mr. Odom renegotiated a wastewater treatment contract with the City of Hartsville to provide the necessary infrastructure to allow Nestle Waters to open a bottling facility in Chesterfield County. (Odom Second Aff., ¶ 22) (Currin Aff., ¶ 20). Almost immediately, Nestle became Alligator's biggest customer, purchasing more than 1 billion gallons of water annually. (Odom Second Aff., ¶ 22).

Nestle's large purchases substantially increased Alligator's revenues, stabilized the Company's financial position, and eventually allowed it to increase Mr. Odom's annual compensation so that his salary finally was more consistent with industry averages for executive managers. (Odom Second Aff., ¶ 23) (Currin Aff., ¶ 21).

Alligator's Significant Financial Improvement—Largely, if not entirely, because of Mr. Odom's successful leadership and management, along with his integral role in recruiting Nestle to Chesterfield County, Alligator's revenues and financial stability dramatically improved.

CPA Currin analyzed Alligator's financial performance for the period of 2010 to 2018 and concluded as much. (Odom Second Aff., ¶ 25) (Currin Aff., ¶ 22). Ms. Currin summarized her findings as follows:

- 1) Alligator's sewer revenues increased from \$311,542 in 2010 to \$658,096 in 2018—a total increase of \$346,554 (111% increase). (Odom Second Aff., ¶ 26) (Currin Aff., ¶ 23);
- 2) Alligator's water revenues increased from \$1,897,313 in 2010 to \$3,082,538 in 2018—a total increase of \$1,185,225 (62% increase). (Odom Second Aff., ¶ 27) (Currin Aff., ¶ 24); and
- 3) Alligator's total water and sewer revenues increased from \$2,208,855 in 2010 to \$3,740,634 in 2018—a total increase of \$1,531,779 (69% increase). (Odom Second Aff., ¶ 28) (Currin Aff., ¶ 25).

However, notwithstanding these impressive increases in revenues during the referenced nine-year period, Alligator's financial condition remained volatile before the addition of Nestle to the customer base in 2014. (Odom Second Aff., ¶ 29) (Currin Aff., ¶ 26). For example,

² Exhibits A through D contain articles, published from 2009 to 2014, illustrating Mr. Odom's advocacy, leadership, and success on these issues.

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during 2012, Alligator suffered a **negative** cash flow of \$374,058. (Odom Second Aff., ¶ 30) (Currin Aff., ¶ 27).

Adding Nestle to the customer base in 2014 greatly stabilized Alligator's financial position. (Odom Second Aff., ¶ 31) (Currin Aff., ¶ 28).

From 2013 (the year prior to adding Nestle) to 2018, Alligator's annual water revenues increased from \$2,383,529 to \$3,082,538—a total increase of \$699,009 (29% increase). (Odom Second Aff., ¶ 32) (Currin Aff., ¶ 29). Nestle's water purchases accounted for nearly all of this increase during the referenced period. (Odom Second Aff., ¶ 32).

Similarly, Alligator's water and sewer revenues each increased every year from 2015 through 2018. (Odom Second Aff., ¶ 33) (Currin Aff., ¶ 30).

In fact, Alligator enjoyed the highest water and sewer revenues in the Company's history (to that point) during 2016, 2017, and 2018. (Odom Second Aff., ¶ 34) (Currin Aff., ¶ 31). As a result, Alligator paid Mr. Odom the highest annual salaries of his career (to that point) during those same years. (Odom Second Aff., ¶ 34) (Currin Aff., ¶ 32).

Stated differently, the three highest revenue producing years in Alligator's history were 2016, 2017, and 2018. During those years, the Company substantially increased Mr. Odom's salary to reward him for his successful efforts and because the Company finally had the financial ability to adequately compensate him. (Odom Second Aff., ¶¶ 38, 39) (Currin Aff., ¶¶ 35, 36, 37).

Conclusion

Mr. Odom is entitled to full PEBA retirement contributions and benefits based on his total annual salary with Alligator. The Company based Mr. Odom's salary on his job performance and Alligator's financial success and ability to pay. (Odom Second Aff., ¶ 37) (Currin Aff., ¶ 35).

Alligator did not consider Mr. Odom's PEBA retirement contributions or future benefits when setting Mr. Odom's salary. (Odom Second Aff., ¶ 36) (Currin Aff., ¶ 34).

Alligator did not manipulate Mr. Odom's salary to affect his PEBA contributions or future benefits, and Mr. Odom never engaged in any fraud, misrepresentation, or unlawful conduct of any kind in his participation in, contributions to, or receipt of future benefits from PEBA's retirement plan. (Odom Second Aff., ¶ 40) (Currin Aff., ¶ 38).

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Justin Werner, Deputy General Counsel

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Mr. Odom has established that his claim is meritorious, through the two sworn Affidavits he produced, the sworn Currin Affidavit, and the various documents that he previously submitted.

To summarize, per Paragraph 36 of Mr. Odom's Complaint, he respectfully requests the following relief:

- a) Basing Odom's retirement contributions and benefits on his total annual salary, without limitation, with Alligator;
- b) Retroactively crediting Odom's retirement contributions and benefits to the full extent allowable under South Carolina Code Section 9-21-50;
- c) Giving Odom and/or his counsel an opportunity to present his claims in a conference before the PEBA Board prior to the issuance of a final agency determination, pursuant to South Carolina Code Section 9-21-50; and
- d) Providing Odom and/or his counsel all documents and/or information relied upon by PEBA in making its final determination of Odom's claims.

Please contact me directly if you need additional documents or information related to Mr. Odom's claim.

Sincerely,

TURNER PADGET GRAHAM & LANEY P.A.



Reginald W. Belcher

RWB:mhs

Enclosures: (1) Second Affidavit of Glenn C. Odom
(2) Affidavit of Karen A. Currin
(2) Exhibits A-D

cc: Glenn C. Odom (via electronic mail / with Exhibits)

STATE OF SOUTH CAROLINA)
)
COUNTY OF CHESTERFIELD)

SECOND AFFIDAVIT OF GLENN C. ODOM

Affiant Glenn C. Odom did depose and say as follows:

1. My name is Glenn C. Odom. Unless otherwise stated, I have personal knowledge of the information stated herein.

2. I am a male over the age of eighteen years old, and I live in Chesterfield County, South Carolina.

~~3. I am a member and participant in the retirement program administered and managed by the South Carolina Public Employee Benefit Authority ("PEBA").~~

4. I previously submitted an Affidavit to PEBA on or about June 5, 2020. I herein reaffirm the accuracy and truthfulness of the testimony I provided in that previous Affidavit and supplement it with further testimony herein.

5. The Alligator Rural Water and Sewer Company ("Alligator," "Company," or "Employer") conducts business in Chesterfield County, South Carolina and employed me as its Manager—a role in which I essentially served as the Company's Executive Director or Chief Executive Officer.

6. In my position with Alligator, I reported to the Company's Board of Directors.

7. My salary with Alligator was unrelated to my role with Odom and Associates, which was one of several third-party companies with whom Alligator contracted and/or conducted business with over the years.

8. Alligator and Odom and Associates are separate and distinct business entities.

Glenn C. Odom

9. Odom and Associates has substantial income-generating real estate holdings that are unrelated and unaffiliated with Alligator. For example, Odom and Associates owns roughly 40 rental units and approximately 1,200 acres of land.

10. Odom and Associates primarily leases warehouse space for large paper mills, which is another business practice that is unrelated and unaffiliated with Alligator.

11. Alligator directly pays Odom and Associates for any services that it performs and did not include those payments as part of my salary with Alligator.

12. For approximately nine consecutive years, Alligator paid me a reduced or lower salary of just \$12,000 per year so that the Company could pay down debt and become more financially secure.

13. Alligator increased my salary in or about 2016 and since has paid me a salary that was more consistent with the industry averages for my role at the Company, wherein I essentially served as the Executive Director or Chief Executive Officer, though my official title is Manager.¹

14. Alligator's Board of Directors set my annual salary and had the right to establish or change my job duties, along with the time, place, degree, and amount of my duties.

15. Alligator's Board of Directors also always had the right to fire me at any time and for any or no reason, as I never had an employment contract with the Company.

16. My role with Odom and Associates did not affect my salary with Alligator, as my roles and earnings with the two organizations were separate and distinct.

17. Alligator set my annual salary based on my job performance and the Company's financial success and ability to pay.

¹ My previous Affidavit stated that Alligator increased my pay in or about 2017. My first significant pay increase with Alligator actually occurred in 2016, so I herein correct the inadvertent misstatement in my previous Affidavit.

18. Alligator never paid me, as part of my annual salary, for work that Odom and Associates performed.

19. Alligator never suppressed or deferred any of my compensation in any year in order to pay me more in any subsequent year. Instead, Alligator's Board of Directors expressed its willingness or desire to increase my salary, at some future point, if I remained employed, my performance remained satisfactory, and the Company's financial performance improved enough to justify and/or allow a salary increase.

20. In fact, I never wanted to defer any compensation, as I wanted to earn as much as possible each year because I was never guaranteed continued or future employment. I never had an employment contract with Alligator, which always employed me on an at-will basis, meaning that the Company could fire me at any time and for any or no reason.

21. Beginning in 2016, Alligator increased my salary because it finally had the financial ability to do so and to reward me for successfully increasing the Company's customer base and revenues.

22. In or about 2014, I renegotiated a wastewater treatment contract with the City of Hartsville to provide the necessary infrastructure to allow Nestle Waters to open a bottling facility in Chesterfield County. Almost immediately, Nestle became Alligator's biggest customer, purchasing more than 1 billion gallons of water annually.

23. Nestle's large purchases substantially increased Alligator's revenues, stabilized the Company's financial position, and eventually allowed it to increase my annual compensation so that my pay finally was more consistent with industry averages for executive managers.

24. The accounting firm of Phillips, Currin & Company, CPA's ("PCC") serves as Alligator's outside accountants and/or auditors.

AD

25. I asked PCC to provide a financial analysis of Alligator for the period of 2010 to 2018, in order to summarize and explain the Company's financial performance.

26. According to PCC's analysis, Alligator's sewer revenues increased from \$311,542 in 2010 to \$658,096 in 2018—a total increase of \$346,554 (111% increase).

27. According to PCC's analysis, Alligator's water revenues increased from \$1,897,313 in 2010 to \$3,082,538 in 2018—a total increase of \$1,185,225 (62% increase).

28. According to PCC's analysis, Alligator's total water and sewer revenues increased from \$2,208,855 in 2010 to \$3,740,634 in 2018—a total increase of \$1,531,779 (69% increase).

29. However, notwithstanding these impressive increases in revenues during the referenced nine-year period, Alligator's financial condition remained volatile before the addition of Nestle to the customer base in 2014.

30. For example, during 2012, Alligator suffered a negative cash flow of \$374,058.

31. Adding Nestle to the customer base in 2014 greatly stabilized Alligator's financial position.

32. From 2013 (the year prior to adding Nestle) to 2018, Alligator's annual water revenues increased from \$2,383,529 to \$3,082,538—a total increase of \$699,009 (29% increase). Nestle's water purchases accounted for nearly all of this increase during the referenced period.

33. Alligator's water and sewer revenues each increased every year from 2015 through 2018.

34. In fact, Alligator enjoyed the highest water and sewer revenues in the Company's history (to that point) during 2016, 2017, and 2018. Not coincidentally, Alligator paid me the highest annual salaries of my career (to that point) during those same years.

35. My compensation with Alligator was not based on and was wholly unrelated to any work or services that Odom and Associates provided.

36. My compensation with Alligator was not based on my participation in, contributions to, or projected future benefits from the PEBA retirement plan.

37. Alligator based my annual compensation on my job performance and the Company's financial success and ability to pay.

38. Accordingly, the three highest revenue producing years in Alligator's history were 2016, 2017, and 2018, which resulted in the Company substantially increasing my salary during those same three years.

39. Alligator enjoyed record high revenues in 2016, 2017, and 2018 as a direct result of my successful management of the Company, including but not limited to my recruitment of Nestle in 2014. The addition of Nestle to the Company's customer base dramatically increased Alligator's revenues and significantly improved the Company's financial position and ability to pay me a salary commensurate with industry averages.

40. I have not engaged in any fraud, misrepresentation, or unlawful conduct of any kind in my participation in, contributions to, or receipt of future benefits from PEBA's retirement plan.

41. The undersigned affirms and attests that the foregoing allegations are accurate and truthful based on the facts, information, and documents available upon execution of this Second Affidavit.

DO

42. I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment by contempt.²

FURTHER THE AFFIANT SAYETH NOT.


Glenn C. Odom

September 22, 2020

² Per the South Carolina Supreme Court's Order, dated April 3, 2020, addressing the "Operation of the Trial Courts During the Coronavirus Emergency," affidavits do not require a notary's certification during the Coronavirus Pandemic. Instead, "The requirement of an affidavit may be satisfied by a signed certification of the maker stating, 'I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment by contempt.'" (Order, ¶ (c)(16)).

STATE OF SOUTH CAROLINA)
) **AFFIDAVIT OF KAREN A. CURRIN**
COUNTY OF DARLINGTON)

Affiant Karen A. Currin did depose and say as follows:

1. My name is Karen A. Currin. Unless otherwise stated, I have personal knowledge of the information stated herein.

2. I am a female over the age of eighteen years old, and I live in Darlington County, South Carolina.

~~3. I am a Certified Public Accountant and a Partner in the accounting firm of Phillips, Currin & Company, CPA's, LLC ("PCC").~~

4. PCC maintains offices in North Myrtle Beach and Hartsville, South Carolina.

5. I provide accounting and peer review services to clients in North Carolina and South Carolina.

6. Since at least 2010, I have provided accounting services to the Alligator Rural Water and Sewer Company ("Alligator," "Company," or "Employer") in Chesterfield County, South Carolina.

7. Since at least 2010, I have compiled and have knowledge of Alligator's financial statements, state and federal tax returns, and some documents supporting the Company's financial statements and tax returns.

8. I have knowledge of Alligator's business operations, including but not limited to the Company's pay practices, employee benefits, and its employment of Glenn Odom, who has served as Alligator's Manager since at least 2009.

9. I have knowledge of Mr. Odom's membership in, contributions to, and future receipt of retirement benefits from South Carolina Public Employee Benefit Authority ("PEBA")

retirement program.

10. Since at least 2009, Alligator employed Mr. Odom as its Manager—a role in which he essentially served as the Company's Executive Director or Chief Executive Officer.

11. In Mr. Odom's position with Alligator, he reported to the Company's Board of Directors.

12. Odom and Associates was one of several third-party companies with whom Alligator contracted and/or conducted business with over the years.

13. Alligator and Odom and Associates are separate and distinct business entities.

14. Alligator directly paid Odom and Associates for any services that it performed and did not include those payments as part of Mr. Odom's salary with Alligator.

15. For approximately nine consecutive years, Alligator paid Mr. Odom a reduced or lower salary of just \$12,000 per year so that the Company could pay down debt and become more financially secure.

16. Alligator increased Mr. Odom's salary in or about 2016 and thereafter paid him a higher salary than in previous years.

17. Alligator never paid Mr. Odom, as part of his annual salary, for work that Odom and Associates performed.

18. Alligator never suppressed or deferred any of Mr. Odom's compensation in any way in order to pay him more in any subsequent year.

19. Beginning in 2016, Alligator increased Mr. Odom's salary because it finally had the financial ability to do so.

20. Mr. Odom played a key role in recruiting Nestle Waters to open a bottling facility in Chesterfield County in or about 2014.

21. Nestle's large purchases substantially increased Alligator's revenues, stabilized the Company's financial position, and eventually allowed it to increase Mr. Odom's annual compensation.

22. I recently analyzed Alligator's financial performance for the period of 2010 to 2018, and I summarize my findings herein below.

23. Alligator's sewer revenues increased from \$311,542 in 2010 to \$658,096 in 2018—a total increase of \$346,554 (111% increase).

24. Alligator's water revenues increased from \$1,897,313 in 2010 to \$3,082,538 in 2018—a total increase of \$1,185,225 (62% increase).

25. Alligator's total water and sewer revenues increased from \$2,208,855 in 2010 to \$3,740,634 in 2018—a total increase of \$1,531,779 (69% increase).

26. Despite these impressive increases in revenues during the referenced nine-year period, Alligator's financial condition remained volatile before the addition of Nestle to the customer base in 2014.

27. For example, during 2012, Alligator suffered a **negative** cash flow of \$374,058.

28. Adding Nestle to the customer base in 2014 greatly stabilized Alligator's financial position.

29. From 2013 (the year prior to adding Nestle as a customer) to 2018, Alligator's annual water revenues increased from \$2,383,529 to \$3,082,538—a total increase of \$699,009 (29% increase).

30. Alligator's water and sewer revenues each increased every year from 2015 through 2018.

31. In fact, Alligator enjoyed the highest water and sewer revenues in the Company's

history (to that point) during 2016, 2017, and 2018.

32. Not coincidentally, Alligator paid Mr. Odom the highest annual salaries of his career (to that point) during 2016, 2017, and 2018.

33. Mr. Odom's compensation with Alligator was not based on and was wholly unrelated to any work or services that Odom and Associates provided.

34. Mr. Odom's compensation with Alligator was not based on his participation in, contributions to, or projected future benefits from the PEBA retirement plan.

35. Alligator based Mr. Odom's annual compensation on his job performance and the Company's financial success and ability to pay.

36. The three highest revenue producing years in Alligator's history were 2016, 2017, and 2018, which resulted in the Company substantially increasing Mr. Odom's salary during those same three years.

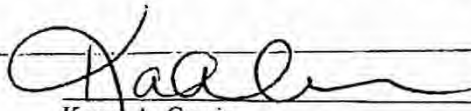
37. Alligator enjoyed record high revenues in 2016, 2017, and 2018 as a direct result of Mr. Odom's successful management of the Company, including but not limited to his recruitment of Nestle in 2014. The addition of Nestle to the Company's customer base increased Alligator's revenues and significantly improved the Company's financial position and ability to pay Mr. Odom a salary commensurate with industry averages.

38. Based on my knowledge and the accounting services I have provided to Alligator, I do not believe that Alligator or Mr. Odom engaged in any fraud, misrepresentation, or unlawful conduct of any kind in Mr. Odom's participation in, contributions to, or receipt of future benefits from PEBA's retirement plan.

39. The undersigned affirms and attests that the foregoing allegations are accurate and truthful based on the facts, information, and documents available upon execution of this Affidavit.

40. I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment by contempt.¹

FURTHER THE AFFIANT SAYETH NOT.



Karen A. Currin

September 30, 2020

¹ Per the South Carolina Supreme Court's Order, dated April 3, 2020, addressing the "Operation of the Trial Courts During the Coronavirus Emergency," affidavits do not require a notary's certification during the Coronavirus Pandemic. Instead, "The requirement of an affidavit may be satisfied by a signed certification of the maker stating, 'I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment by contempt.'" (Order, ¶ (c)(16)).



OPINION EXTRA

Odom: McBee officials fighting economic development

BY GLENN ODOM - GUEST COLUMNIST

DECEMBER 22, 2009 12:00 AM



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With South Carolina's economic forecast continuing to worsen, families across the state are struggling to find ways to make ends meet. This is particularly true in our rural communities, where unemployment levels are beginning to match those experienced only during the Great Depression. Unfortunately, some politicians are making a recovery less likely because they refuse to support common-sense strategies that foster community growth and development.

The fight over a proposed water treatment facility in the town of McBee is a good illustration. Located in Chesterfield County, where the unemployment rate now tops 17 percent, McBee desperately needs additional infrastructure in order to attract new businesses and residents. Yet a few local politicians are attempting to block the effort by Alligator Rural Water and Sewer Co. to expand the area's capacity for clean water and safe sewage treatment. Sadly, their opposition is counter to the economic interest of the McBee-area residents and is based entirely on fear and misinformation. Here are the facts:

Alligator Rural Water applied for and was granted a permit by DHEC to dispose of treated wastewater in a modern above-ground rapid infiltration facility and not in a peach orchard as recently reported in The State. The project will utilize technology that offers a sustainable, environmentally sound solution that other

EXHIBIT A₅

communities across the country have found beneficial. The proposed facility conforms to the Clean Water Act and recommendations of federal health officials, the EPA and DHEC to reduce wastewater flowing into local rivers and streams.

For more than a year, Alligator Rural Water has worked diligently with DHEC, local officials and area residents to answer questions and address any concerns about the project. Multiple public hearings offered residents the opportunity to learn the facts about the facility. DHEC, the EPA and a host of experts have deemed the project to be a safe and effective wastewater treatment solution. Many residents see the opportunity the facility represents, and more than 1,000 have signed a petition supporting it.

Despite the claims of some opponents, the facility would not treat wastewater from other states. Alligator Rural Water has never proposed this and will not do so in the future. Alligator has been a good steward of the region's natural resources for more than 20 years. We have engaged in honest dialogue about the project and are committed to working with area residents as partners.

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It is disconcerting that McBee's mayor and council members continue to denounce the project. It has even been recently acknowledged to The State that additional water treatment capacity would be economically beneficial to the region. So why is our plan opposed? Apparently because they think they know better than scientists, engineers, business leaders and many of the citizens they supposedly represent. Now the town has retained a former DHEC commissioner to further spread fear in our community.

Alligator Rural Water has spent to date more than \$1 million to filter out pesticide contamination that has entered into the groundwater. As a result of these harmful

chemicals entering the groundwater supply, we have had to shut down numerous wells, including the well in McBee. Meanwhile, the mayor continues to truck in sludge generated at wastewater treatment plants from out of the area and spread it on his pastures on top of the same drinking water aquifer he now expresses concerns about our project contaminating.

We have applied to the U.S. Rural Development Administration for a \$15 million loan and grant that will allow us to pump all of our well water to one central location to more efficiently remove by carbon filter all the pesticide contaminants from the drinking water supply. The pesticide contaminants in some of these wells are below DHEC drinking water limits, but we are committed to removing all of the pesticide contamination, not just meeting EPA and DHEC standards.

There is little dispute that our proposed wastewater treatment facility is an important step in ensuring that McBee and its neighbors are well-positioned to attract potential employers. But infrastructure alone cannot bring jobs to our area. Lasting prosperity depends on wise leadership from elected officials who give their communities the tools they need to compete. Tragically, the town's mayor and council have so far offered just the opposite.

In spite of the efforts of the mayor, council and their hired gun, Alligator Rural Water intends to continue to strive to improve the quality of life for all the citizens it serves by providing safe, reliable drinking water and an environmentally friendly way of treating wastewater.

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OCTOBER 05, 2020 11:48 AM

Progressive Journal

Alligator Rural Water and Sewer Co. receives permit for new plant

Monday, August 29, 2011 at 3:15 pm

From release

Alligator Rural Water and Sewer Company has been granted a permit by the South Carolina Department of Health and Environmental Control (DHEC) to construct a new wastewater treatment plant. The plant will be located east of the Town of McBee off Highway 151 on Farm Loop Road.

Bobby Blackwell, board president of Alligator Water & Sewer said, "We are fortunate to have received funding from the United States Department of Agriculture to construct this wastewater treatment facility."

Blackwell indicated that construction is expected to begin this fall with completion by this time next year.

According to Brenda Workman, Chesterfield County Economic Development Director, "Alligator's announcement is a deal changer event for Chesterfield County. Beginning construction for the first phase of sewer capacity on the western side of the county will provide much needed infrastructure to support existing industry expansion and to add to the county's assets vital to new business attraction.

Alligator's announcement is welcome news for the economic future of Chesterfield County."

Alligator's Manager, Glenn Odom said, "The company has had a clear vision to provide services that will benefit its customers and the county. We are pleased to receive this permit and will continue our efforts to improve wastewater infrastructure for the area."

Alligator Rural Water & Sewer Company has been in operation since 1987 and in partnership with Chesterfield Rural Water provides water to approximately 90 percent of the county.

Hartsville, Chesterfield County business agreement

0 comments

https://scnow.com/messenger/hartsville-chesterfield-county-business-agreement-may-have-major-economic-impact/article_713594ec-6b86-11e4-bb5b-2f8863b87179.html

Hartsville, Chesterfield County business agreement may have major economic impact

JIM FAILE Hartsville Messenger
Nov 13, 2014

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HARTSVILLE, S.C. -- Hartsville city officials hope a new agreement between the city and Alligator Rural Water and Sewer Company of Chesterfield County for access to the city's wastewater treatment system will help encourage Nestlé Waters North America to build a bottled water plant near McBee.

Nestlé announced earlier this year it was considering a Chesterfield County location on S.C. 151, just southeast of McBee, as a possible site for a new plant. Lance Tully, senior natural resource specialist with Nestlé Waters, said in the June public meeting the plant, if built, would encompass about 200,000 square feet, employ 40 to 50 people and represent an investment by the company in excess of \$40 million.

Tully said then that company officials hoped to make a decision by the end of the year.

Chesterfield Economic Development said Thursday morning it had an announcement to make Friday, but gave no further details.

Hartsville City Manager Natalie Zeigler said the city was pleased to enter into the contract with Alligator, which financially benefits the city and could help the region economically.

"We're obviously excited to be able to continue sewer service to that community," she said. "(Alligator) needed a commitment from the city that we would be there to continue to serve their customers and Nestlé."

EXHIBIT C

Zeigler said the contract will allow for expansion of wastewater services to Alligator customers as well.

Hartsville, Chesterfield County business agreement

0 comments

The agreement should bring an estimated revenue increase of about \$140,000 over the next 10 months to the city, money exclusively for the city's water and sewer fund, Zeigler said.

Hartsville Mayor Mel Pennington also commented Thursday on the city's agreement with Alligator.

"We're excited to be a part of an agreement to bring more jobs to the McBee area," he said.

Hartsville and Alligator's contract would also allow an existing Chesterfield County company, Talley Metals Technology Inc., to discharge wastewater produced through its manufacturing process into the city system.

Pennington said the city's participation with Alligator in the agreement is crucial to bringing Nestlé Waters to the McBee area.

The city operates a regional wastewater treatment facility with an existing capacity of 3.5 million gallons a day and is permitted to expand capacity to 5.5 million gallons a day.

The new agreement between the city and Alligator replaces a previous agreement under which Alligator discharged an average of 203,600 gallons a day during the 12 months that ended in June 2014.

The previous agreement was scheduled to end in 2020. It allowed Alligator to provide wastewater treatment and disposal services to its customers through the city's facilities.

The city built a wastewater transmission line that, under the previous agreement, allowed Alligator to serve industrial and educational customers in the McBee area.

The original contract had been in place since 1997.

The new agreement will run until Jan. 1, 2040 and will automatically renew for 10-year terms unless canceled by either party. 0 comments

Christopher McKagen is the editor of The Hartsville Messenger, covering Hartsville, Darlington and Darlington County. **Follow @chrismckagen**

0 comments

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https://scnow.com/messenger/nestle-waters-to-invest-40-million-in-chesterfield-county-create-40-50-jobs/article_5c374ef2-6c1a-11e4-9aa3-db74b5267b2c.html

Nestlé Waters to invest \$40 million in Chesterfield County, create 40-50 jobs

From local reports
Nov 14, 2014

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Chesterfield County officials, including McBee Town Council members, join the Nestlé Waters team members at the future water bottling plant site, located off of S.C. 151 near McBee.

PHOTO CONTRIBUTED

MCBEE, S.C. – Chesterfield County Economic Development announced Friday morning Nestlé Waters North American will build a \$40 million water bottling facility near McBee. The 200,000-square-foot facility will produce Deer Park spring water, mostly for customers in the Southeast. The investment by Nestlé is expected to create between 40-50 jobs with competitive wages and comprehensive benefits.

EXHIBIT D

The facility is expected to impact the local economy by \$40 million when operational, Chesterfield Economic Development said in a media release. **Nestlé Waters to invest \$40 million in Chesterfield** 0 comments 0-
that
expectation is the results of an economic impact study conducted by economists at Miley and Associates Inc. The impact takes in to consideration such factors as payrolls, increased spending by employees and inter-industry spending.

“This is a victory for everyone who lives and works in Chesterfield County,” said J. Matthew Rivers, chairman of Chesterfield County Council. “Nestlé Waters’ decision to build and operate a bottling facility here is a testament to our region’s strengths as a good place to do business and create jobs.”

“Also, Council would like to thank Kim Burch and Cherry McCoy of Chesterfield County Economic Development. Their hard work and dedication have been a huge part of our success.”

The facility will also generate around \$400,000 in property taxes, the release said, and the plant is expected to support another 40 to 50 jobs indirectly.

“Having a world-class company like Nestlé Waters will enhance our economic development efforts,” said Lenora Powe, vice chair of the county council. “This will help us attract other companies and grow employment opportunities. We look forward to continuing to work together with Nestlé Waters as the company continues to become a part of our community as an employer and neighbor.”

Nestlé announced in June during a public meeting it was eyeing the location on S.C. 151 south of McBee for a plant. Lance Tully, senior natural resource specialist for Nestlé Waters said company leaders are grateful for the support from Chesterfield County, the McBee area and the state.

“We’ve been studying water in Chesterfield County for several years and we look forward to continuing to build strong relationships in the community as this new facility becomes operational.”

Tully said Nestlé Waters has a strong track record of hiring locally. Hiring is expected to begin in the summer of next year. Specific job openings and how to apply for positions will be provided as the information becomes available.

Nestlé Waters to invest \$40 million in Chesterfield

0 comments

In the release Gov. Nikkie Haley and state Secretary of Commerce Bobby Hitt addressed the announcement.

“We're excited to congratulate Nestlé Waters on their decision to establish a new bottling facility in Chesterfield County,” Haley said. She added the state looks forward to supporting Nestlé Water as the company grows.

“Nestlé Waters joins a roster of globally respected brands that call South Carolina home,” Hitt said. “We appreciate their commitment to Chesterfield County and to the state, a commitment that underscores that South Carolina is just right for business and for manufacturing.”

With 36 years of experience providing bottled water, Nestlé Waters North American produces six regional natural spring water brands in the U.S. including Deer Park, 100% natural spring water, which is sourced only from carefully selected springs, the company said in the release.

For more information, visit www.nestlewatersse.com.

Christopher McKagen is the editor of The Hartsville Messenger, covering Hartsville, Darlington and Darlington County. **Follow @chrismckagen**

0 comments

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Nestlé Waters to invest \$40 million in Chesterfield County

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Jul 2, 2014



STATE OF SOUTH CAROLINA)	
)	
Glenn C. Odom,)	
)	CLAIMANT'S MEMORANDUM IN SUPPORT
Claimant,	)	OF THE COMPLAINT
)	
vs.)	
)	
South Carolina Public Employee)	
Benefit Authority ("PEBA"),)	
)	
Respondent.)	

Claimant Glenn C. Odom ("Odom" or "Claimant"), by and through his undersigned
 _____counsel, timely submits the following Memorandum in Support of the Complaint. _____

INTRODUCTION

The Alligator Rural Water and Sewer Company ("Alligator," "Company," or "Employer") conducts business in Chesterfield County, South Carolina and employs Odom as its Manager—a role in which he essentially serves as the Company's Executive Director or Chief Executive Officer. Odom reports to the Company's Board of Directors.

Alligator is a statutorily defined "employer" for purposes of the retirement program administered and managed by the South Carolina Public Employee Benefit Authority ("PEBA"), pursuant to South Carolina Code Section 9-1-10(14).

Similarly, Odom is a statutorily defined "active member" of PEBA's retirement program and an "employee" for purposes of PEBA, pursuant to South Carolina Code Sections 9-1-10(2) and (11).¹

In a series of correspondence between PEBA and Odom (described more fully in the

¹ PEBA previously acknowledged, at least implicitly, that Alligator was a statutorily-defined employer and that Odom was a statutorily-defined member and employee, under the PEBA-related retirement statutes. (Complaint, ¶ 11, Exhibits 1 and 2).

Complaint), PEBA erroneously limited Odom's contributions to the retirement program based on an annual salary of \$12,000, even though Odom earned significantly more each year from 2016 to present.

PEBA limited Odom's contributions because it questioned the pay increases that he received beginning in 2016, as PEBA required "documentation that substantiates any increased compensation as earnable compensation from covered employment." (Complaint, Exhibit 1).

In addition, PEBA further limited Odom's contributions as it erroneously stated that "it appears that personnel for Alligator's operations are not directly employed by Alligator" but rather were contracted through another entity—Odom and Associates. (Complaint, Exhibit 4).

For the reasons set forth herein, Odom is entitled to contribute to and receive full retirement benefits from the PEBA retirement program based on the actual annual salary that Alligator pays him.

STATEMENT OF FACTS

Substantiating Odom's Pay Increases

Odom timely has provided substantial documentation and/or information showing that his pay increases at Alligator, beginning in 2016, were legitimate, well-deserved, and accurately reflected on multiple Form W-2's, which the Company annually submitted to the Internal Revenue Service ("IRS").

For example, Odom produced to PEBA a letter from the President of Alligator's Board of Directors, explaining the rationale supporting Odom's pay increases as follows:

. . . The amount in question as wages for Mr. Odom is his wage base. You are correct that Mr. Odom received \$1000 a month as his wage base for the past nine years. Alligator Rural Water Company, Inc. has owed Mr. Odom a large sum for years since the inception of the company. This debt was being paid down [in] lieu of compensation.

The amount owed to Mr. Odom has been drastically reduced and now the Organization is able to pay his base salary to be in line with other Executive Directors of water companies as well as his time spent to grow infrastructure in Chesterfield Count which in turn grows the water company customer base. Mr. Odom has been very instrumental in bringing new industry into the county. One example is the Nestle Water Company as well as a new IGA and a satellite location for North Eastern Technical College to be located at the Alligator Industrial Park. Mr. Odom's gross monthly pay is \$24,545.45 which is \$294,545.40 a year....

(Complaint ¶¶ 12, 13 and 14; Exhibit 3).

Odom further testified, in his Affidavit, that Alligator previously paid him a reduced or ~~lower salary of just \$12,000 per year so that the Company could pay down debt and become~~ more financially secure.² (Odom Aff., ¶ 11).

Alligator thereafter significantly increased Odom's salary and since has paid him a salary that is more consistent with the industry averages for positions that are similar to his role at the Company, wherein he essentially serves as the Executive Director or Chief Executive Officer, though his official title is Manager. (Odom Aff., ¶ 12).

Alligator increased his salary because it finally had the financial ability to do so and to reward him for successfully increasing the Company's customer base and revenues. (Odom Aff., ¶ 13). Odom attached to his Affidavit the W-2 Statements that Alligator provided to the IRS during 2017, 2018, and 2019 and attested that they were accurate and truthful. (Odom Aff., ¶¶ 14, 15, 16, and 17).

The wages and compensation recited on the W-2 Statements that Alligator issued to the IRS on Odom's behalf specifically and exclusively included only the wages and compensation that he earned in exchange for performing services as Alligator's employee. (Odom Aff., ¶ 17).

² In his Affidavit, Odom attested that the factual allegations of his Complaint were true and accurate. (Odom Aff. ¶ 24).

In other words, the wages and compensation reflected on those W-2 Statements, issued by Alligator, did not include any payments, wages, income, and/or compensation that Odom might have earned by performing services for any other individual or entity. (Odom Aff., ¶ 17).

Finally, Odom's stated salary at Alligator is his regular and normal rate of pay and does not include any special compensation for bonuses, leave, paid time off, or any other reason. (Complaint ¶ 13) (Odom Aff., ¶ 24).

Odom's Status As Alligator's "Employee"

At all relevant times, Alligator indisputably has employed Odom based on numerous facts supporting and proving the existence of an employment relationship, per applicable legal precedent in South Carolina—regardless of Alligator's business relationship with Odom and Associates.

Alligator Exercises Substantial Control Over Odom—Alligator maintains substantial control over Odom, indicating that they have an employer-employee relationship.

For example, Odom reports directly to Alligator's Board of Directors, which has the right to establish or change Odom's job duties, along with the time, place, degree, and amount of his duties. (Odom Aff., ¶¶ 5, 21). Stated differently, the Company's Board of Directors has the right to instruct Odom on how and when to perform his job duties, conduct himself in the workplace, and engage in other actions related to the Company's business and customers. (Odom Aff., ¶ 22). Alligator requires Odom to follow the Board's instructions and direction at all times. (Odom Aff., ¶ 22).

The Company also requires Odom to follow all of the Company's policies and procedures in the Employee Handbook. (Odom Aff., ¶¶ 6, 9).

Moreover, as Alligator's Manager, Odom administers and enforces all of the policies and

procedures in the Employee Handbook—subject to oversight, guidance, and direction from the Company’s Board of Directors. (Odom Aff., ¶ 10).

In addition, Alligator maintains regular hours of operation, Monday through Friday of each week, and the Company expects and/or requires Odom to perform his job duties during those hours of operation, along with other times in which he might be required to work to further the Company’s business or to satisfy the needs of the Company’s customers. (Odom Aff., ¶ 20).

Alligator Provides Odom’s Materials And Equipment—Alligator provides the materials and equipment that are necessary for Odom to perform his job duties with the Company and does not require him to provide and/or pay for any such materials and equipment. (Odom Aff., ¶ 19).

Alligator Pays Odom As An Employee—Alligator compensates Odom as an employee by paying him a set salary, as opposed to payment based on completion of a specific project or assignment, pays payroll taxes on his behalf, and reports his wages to the IRS via Form W-2—all of which indicate that they enjoy an employer-employee relationship. (Odom Aff., ¶¶ 6, 18).

Odom provides Odom with various employee benefits and pays workers’ compensation insurance on his behalf, further indicating that he is an employee. (Odom Aff., ¶ 6).

Alligator Maintains The Right To Fire Odom—Alligator maintains the right to discipline or discharge Odom if he fails and/or refuses to follow the Board of Directors’ instructions and directives, if he performs unsatisfactorily, or for other reasons within the Board’s discretion. (Odom Aff., ¶ 23). Likewise, Odom is subject to the policies of the Employee Handbook, which states that all employees are employed on an at-will basis, meaning that the Company can fire Odom at any time and for any or no reason. (Odom Aff., ¶ 9, Exhibit 1).

LEGAL ANALYSIS

Odom Proved The Legitimacy and Accuracy Of His Salary

Odom fully satisfied PEBA's request to provide information and/or documents explaining the rationale for his pay increases. Through Odom's testimony, the Board Chair's letter, and the W-2 Statements, Odom established the following:

- 1) Alligator previously paid Odom a reduced or lower salary of just \$12,000 per year so that the Company could pay down debt and become more financially secure;
- 2) Alligator thereafter significantly increased Odom's salary and since has paid him a higher salary that is more consistent with the industry averages for his particular role at the Company;
- 3) Alligator increased Odom's salary because it finally had the financial ability to do so and to reward him for successfully increasing the Company's customer base and revenues;
- 4) The wages and compensation recited on the W-2 Statements that Alligator issued to the IRS on Odom's behalf specifically and exclusively included only the wages and compensation that Odom earned in exchange for performing services as Alligator's employee;
- 5) The wages and compensation reflected on those W-2 Statements, issued by Alligator, did not include any payments, wages, income, and/or compensation that Odom might have earned by performing services for any other individual or entity; and
- 6) Odom's stated salary at Alligator is his regular and normal rate of pay and does not include any special compensation for bonuses, leave, paid time off, or any other reason.

Accordingly, Odom conclusively has established that his annual salary at Alligator is legitimately earned and paid, compensates him exclusively for the job duties that he performs for Alligator, and does not include or constitute "special" compensation of any kind.

In addition, the W-2 Statements conclusively and accurately show Odom's actual earned annual income. See *Robinson v. Robinson*, 2005 S.C. App. Unpub. LEXIS 389, *6 (Ct. App., Mar. 15, 2005) (ruling that W-2 Statements are reliable and admissible to show wages for a given time period "without requiring that the persons or institutions issuing the documents or statements be present in court") (citation omitted); see also *Galladora v. Waffle House, Inc.*, 2016 U.S. Dist. LEXIS 73346, *3 (E.D.La., June 6, 2016) (ruling that W-2 Statements were admissible per the "business records exception" to the hearsay rule).

Neither the legitimacy nor the accuracy of Odom's salary is in dispute, thereby giving Odom the right to make retirement contributions and receive retirement benefits based on his total annual salary with Alligator, under PEBA's retirement program.

Alligator Employs Odom

Odom produced a mountain of evidence conclusively proving that, at all relevant times, he was an "employee" who worked for Alligator, pursuant to all applicable statutory and common law definitions of that term.

Under the common law and all employment-related statutes, workers must be classified as either employees or independent contractors. The South Carolina Supreme Court established the following standards in determining whether a worker is an employee or independent contractor:

Under settled law, the determination of whether a claimant is an employee or independent contractor focuses on the issue of control, specifically whether the purported employer had the *right* to control the claimant in the performance of his work. . . . Under the controlling common law rubric of the right of control, the Court examines four factors which serve as a means of analyzing the work relationship as a whole: (1) direct evidence of the right or

exercise of control; (2) furnishing of equipment; (3) method of payment; [or] (4) right to fire.’

Shatto v. McLeod Reg'l Med. Ctr., 406 S.C. 470, 753 S.E.2d 416, 419 (2013) (citations omitted).

All four of these factors weigh heavily in Odom’s favor and show that Alligator employed him, even though he does not have to prove each factor to establish that an employment relationship exists.

Right to Control—Alligator maintains substantial, if not total, actual and inherent control over Odom, indicating that they have an employer-employee relationship.

“The test is not the actual control exercised, but whether there exists the right and authority to control and direct the particular work or undertaking.” *Paschal v. Price*, 392 S.C. 128, 708 S.E.2d 771, 773 (2011).

“While evidence of actual control exerted by a putative employer is evidence of an employment relationship, the critical inquiry is ‘whether there exists the *right and authority* to control and direct the particular work or undertaking.’” *Shatto*, at 420 (citation omitted).

“The right to control does not require the dictation of the thinking and manner of performing the work. It is enough if the employer has the *right* to direct the person by whom the services are to be performed, the time, place, degree, and amount of said services.” *Id.* The right to control the time, place, and amount of work “weighs heavily” in favor of finding an employment relationship. *Id.*

Alligator controls or has the right to control nearly every aspect of Odom’s work, including the right to establish and change Odom’s job duties and the right to determine the time, place, degree, and amount of his job duties.

In addition, the Company's Board of Directors has the right to instruct Odom on how and when to perform his job duties, conduct himself in the workplace, and engage in other actions related to the Company's business and customers. The Company requires Odom to follow the Board's instructions and direction at all times.

The Company also requires Odom to follow all of the Company's policies and procedures in the Employee Handbook. Moreover, as Alligator's Manager, Odom administers and enforces all of the policies and procedures in the Employee Handbook—subject to oversight, guidance, and direction from the Company's Board of Directors.

Alligator maintains substantial, if not total, actual and inherent control over Odom, indicating that they have an employer-employee relationship.

Alligator Provides Odom's Materials And Equipment—Alligator provides the materials and equipment that are necessary for Odom to perform his job duties with the Company and does not require him to provide and/or pay for any such materials and equipment, thereby establishing that they enjoy an employment relationship. *See Shatto*, at 421 (noting that, “When it is the employer who furnishes the equipment, the inference of right of control is a matter of common sense and business.”) (citation omitted)).

Alligator Pays Odom As An Employee—Alligator compensates Odom as an employee by paying him a set salary, as opposed to payment based on completion of a specific project or assignment, pays payroll taxes on his behalf, and reports his wages to the IRS via Form W-2—all of which indicate that they enjoy an employer-employee relationship.

Odom also provides Odom with various employee benefits and pays workers' compensation insurance on his behalf, further indicating that he is an employee. *See Shatto*, at

421 (noting that, “Payment on a time basis [such as a salary] is strong indication of the status of employment, while payment on a completed project basis is indicative of independent contractor status.”) (citation omitted)).

Alligator Maintains The Right To Fire Odom—Alligator maintains the right to discipline or discharge Odom if he fails and/or refuses to follow the Board of Directors’ instructions and directives, if he performs unsatisfactorily, or for other reasons within the Board’s discretion. Likewise, Odom is subject to the policies of the Employee Handbook, which states that the Company employs all employees on an at-will basis, meaning that the Company can fire Odom at any time and for any or no reason.

These factors indicate that Alligator and Odom enjoy an employment relationship. *See Shatto*, at 422 (noting that, “The power to fire, it is often said, is the power to control. The absolute right to terminate the relationship without liability is not consistent with the concept of independent contract, under which the contractor should have the legal right to complete the project.”) (citation omitted)).

A mountain of evidence shows that Alligator and Odom enjoy an employment relationship, thereby giving Odom the right to make retirement contributions and receive retirement benefits based on his total annual salary with Alligator, under PEBA’s retirement program.³

³ Contrary to one of PEBA’s erroneous theories, Alligator’s contractual relationship with Odom and Associates is irrelevant to this analysis, as the undisputed evidence shows that Alligator employed Odom at all relevant times according to all applicable statutory and common law standards for determining whether a worker is an “employee.” Even if Alligator and Odom and Associates jointly employed Odom, he still is entitled to full retirement contributions and benefits based on his total annual salary with Alligator because it indisputably controlled all

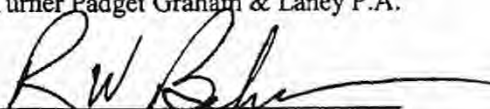
CONCLUSION

Odom is entitled to make retirement contributions and receive benefits based on his total annual salary with Alligator. Claimant respectfully requests the following relief from PEBA:

- a) Base Odom's retirement contributions and benefits on his total annual salary, without limitation, with Alligator;
- b) Retroactively credit Odom's retirement contributions and benefits to the full extent allowable under South Carolina Code Section 9-21-50;
- c) Give Odom and/or his counsel an opportunity to present his claims in a conference before the PEBA Board prior to the issuance of a final agency determination, pursuant to South Carolina Code Section 9-21-50; and
- d) Provide Odom and/or his counsel all documents and/or information relied upon by PEBA in making its final determination of Odom's claims.

RESPECTFULLY SUBMITTED,

Turner Padget Graham & Laney P.A.



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ATTORNEYS FOR CLAIMANT

GLENN ODOM

June 5, 2020

aspects of his employment and "employed" him pursuant to applicable statutory and common law standards.

STATE OF SOUTH CAROLINA)
)
COUNTY OF CHESTERFIELD)

AFFIDAVIT OF GLENN C. ODOM

Affiant Glenn C. Odom did depose and say as follows:

1. My name is Glenn C. Odom. Unless otherwise stated, I have personal knowledge of the information stated herein.

2. I am a male over the age of eighteen years old, and I live in Chesterfield County, South Carolina.

~~3. I am a member and participant in the retirement program administered and managed by the South Carolina Public Employee Benefit Authority ("PEBA").~~

4. The Alligator Rural Water and Sewer Company ("Alligator," "Company," or "Employer") conducts business in Chesterfield County, South Carolina and employs me as its Manager—a role in which I essentially serve as the Company's Executive Director or Chief Executive Officer.

5. In my position with Alligator, I report to the Company's Board of Directors.

6. Throughout my employment with Alligator, the Company always has paid me a salary, reported my wages and compensation to the Internal Revenue Service ("IRS") via Form W-2, provided me with various employee benefits, maintained workers' compensation insurance covering my employment, paid payroll taxes on my behalf, maintained a personnel file and other employment-related records related to my employment, provided the equipment, supplies, and materials necessary for me to perform my job duties, and required me to follow the Company's policies, practices, and procedures.

7. Throughout my employment with Alligator, the Company always has maintained the right to discipline and/or discharge me if, for example, I failed to meet the Company's

performance expectations, failed to follow the Company's policies and/or procedures, or for other reasons within the Company's sole discretion.

8. I have attached hereto a copy of Alligator's Employee Handbook (Exhibit 1).

9. As Alligator's employee, I am subject to and must follow all of the policies and procedures in the Employee Handbook, and I am subject to discipline, including discharge, if I fail to follow those policies and procedures.

10. As Alligator's manager, I administer and enforce all of the policies and procedures in the Employee Handbook, subject to oversight, guidance, and direction from the Company's Board of Directors.

11. For approximately nine consecutive years, Alligator paid me a reduced or lower salary of just \$12,000 per year so that the Company could pay down debt and become more financially secure.

12. Alligator increased my salary in or about 2017 and since has paid me a salary that is more consistent with the industry averages for my role at the Company, wherein I essentially serve as the Executive Director or Chief Executive Officer, though my official title is Manager.

13. Alligator increased my salary, beginning in 2017, because it finally had the financial ability to do so and to reward me for successfully increasing the Company's customer base and revenues.

14. I have attached Exhibit 2 hereto, which are copies of the W-2 Wage and Tax Statements that Alligator provided to the IRS during 2017, 2018, and 2019.

15. Those W-2 Statements correctly refer to me as Alligator's "employee" and further correctly recite the wages and compensation that I earned as an employee at Alligator during 2016, 2017, and 2018.

16. Alligator has issued W-2 Statements reflecting my wages and compensation as the Company's employee during each year of my employment with Alligator.

17. The wages and compensation recited on the W-2 Statements that Alligator issued to the IRS on my behalf specifically and exclusively included only the wages and compensation that I earned in exchange for performing services as Alligator's employee. In other words, the wages and compensation reflected on those W-2 Statements, issued by Alligator, did not include any payments, wages, income, and/or compensation that I might have earned by performing services for any other individual or entity.

18. Throughout my employment with Alligator, the Company has paid me a regular salary that does not vary between pay periods. The Company has not and does not pay me based on the completion of a particular project or assignment.

19. Alligator provides the materials and equipment that are necessary for me to perform my job duties with the Company and does not require me to provide and/or pay for any such materials and equipment.

20. Alligator maintains regular hours of operation, Monday through Friday of each week, and the Company expects and/or requires me to perform my job duties during those hours of operation, along with other times which I might be required to work to further the Company's business or to satisfy the needs of the Company's customers.

21. The Company's Board of Directors has the right to establish or change my job duties, along with the time, place, degree, and amount of my duties.

22. Stated differently, as Alligator's Manager and employee, the Company's Board of Directors has the right to instruct me on how and when to perform my job duties, conduct myself

in the workplace, and engage in other actions related to the Company's business and customers, and I am required to follow the Board's instructions and direction.

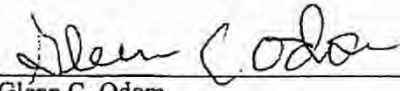
23. The Company has the right to discipline or discharge me if I fail and/or refuse to follow the Board of Directors' instructions and directives.

24. The factual allegations contained in the Complaint that my attorney submitted to PEBA, on or about March 25, 2020, are accurate and truthful to the best of my knowledge.

25. The undersigned affirms and attests that the foregoing allegations are accurate and truthful based on the facts, information, and documents available upon execution of this Complaint.

26. I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment by contempt.¹

FURTHER THE AFFIANT SAYETH NOT.


Glenn C. Odom

June 5, 2020

¹ Per the South Carolina Supreme Court's Order, dated April 3, 2020, addressing the "Operation of the Trial Courts During the Coronavirus Emergency," affidavits do not require a notary's certification during the Coronavirus Pandemic. Instead, "The requirement of an affidavit may be satisfied by a signed certification of the maker stating, 'I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment by contempt.'" (Order, ¶ (c)(16)).

1.0 GENERAL POLICY

1.1 PURPOSE

The rules and regulations contained herein are intended to provide guidelines for meaningful employment opportunities to all segments of the community, and to provide fair and equal opportunity for qualified persons relating to recruitment, selection, placement, training, promotion, discipline, or any other aspect of personnel administration without regard to race, religion, national origin, age, sex, physical handicap, political affiliation, or material status.

1.2 AUTHORITY

These rules are intended to comply with the authority provided by, and to be consistent with, all applicable laws of the United States, the state of South Carolina and all other rules and regulations of agencies of jurisdiction. Any provision herein found to be inconsistent with the stated intent will not affect the validity of application of the other provisions. In cases where federal, state laws, or regulations supersede local policy for specific groups of employees, such laws or regulations will be substituted for these personnel policies only insofar as necessary to comply with such laws, regulations, or provisions.

1.3 APPLICATION

These rules will apply to all ARWS employees except where otherwise specifically exempted by written agreement

1.4 DIVISION OF RESPONSIBILITY

- (a) The board of directors and the general manager of ARWS will be the final and sole authority for the adoption and amendment of these personnel policies. The board of directors may amend, revise or revoke these personnel policies without prior notice to or the approval of any other employee of ARWS.
- (b) The general manager will be responsible for the administration of these personnel policies. The general manager will maintain a complete set of these personnel policies together with all revisions for reference by employees. In addition, the general manager will provide a complete copy of these personnel policies and a copy of all revisions to all employees and board members. Continued employment by the employee after receipt of any revisions to these personnel policies will constitute acceptance of such revisions by the employee.
- (c) All employees are responsible for cooperation in the application of these rules. Employee suggestions for changes to rules are welcome.
- (d) The policies, procedures, rules and regulations contained herein are not a part of any employment relationship or contract between the employee and the association.

2.0 HIRING PRACTICES

2.1 BASIS

No discrimination will be allowed against any person in job structuring, recruitment, examination, selection, appointment, placement, training, upward mobility, discipline, or any other aspect of personnel administration based upon race, age, religion, color, handicap, national origin, sex, political affiliation or belief, or any other non-merit factor. Personnel decisions will be made only on the basis of occupational

qualifications and job-related factors such as skill, knowledge, education, experience, and ability to perform a specific job.

Initial employment with ARWS will be based on ability and fitness as evidenced by any combination of the following:

- Experience and training;
- Investigation of character and motor vehicle driving record;
- Physical examination to include drug testing;
- Performance testing and other requirements as necessary.

Board members may not be hired as an employee in any capacity until at least twelve months have elapsed from the time that their term as a board member has expired unless approved by a majority vote of the board. Falsification of a job application may be cause for immediate dismissal with loss of all accrued employment benefits.

2.2 APPLICATION OR RESUME

Each applicant for employment will be required to submit a written application or resume and other pertinent information regarding training and experience. The general manager or the executive committee of the board of directors will make appropriate inquiries to verify experience, character, and suitability of any applicant

2.3 APPOINTMENT

With the exception of the position of general manager, upon completion of the selection process, hiring of the best qualified applicants will be approved by the general manager.

The general manager has exclusive authority to select and employ personnel within the limits of these policies and the overall comprehensive budget. Other supervisors may be asked for recommendations as appropriate.

2.4 INITIAL THREE-MONTH PERIOD OF EMPLOYMENT

The initial three months of employment with ARWS or the initial three months following promotion will be utilized for observing the new or promoted employee's work and for securing the most effective adjustment of a new employee to his or her position with the association. New employees will be required to complete the initial three-month period before being eligible to receive any leave benefits provided by ARWS.

During the initial three-month period, the supervisor, if any, will report to the general manager, or the general manager will prepare a report evaluating the employee's performance.

At any time during the initial three-month period, the general manager may dismiss an employee for any valid reason. Any employee dismissed during such period will not be entitled to any accrued benefits from ARWS (see separations chapter of these policies for additional details.) Any reference to the initial three-month period will not be construed to either extend or grant an employee a term of employment equal to that period, but instead, is that period during which the employee's suitability for his or her job is assessed.

2.5 VACANCIES

Staff vacancies are filled on the basis of merit, whether by promotion or by appointment. Selection of the best qualified person is made only on the basis of occupational qualifications and job related factors such as skill, knowledge, education, experience, and ability to perform the specific job. Tenure or length of employment play little or no role in determining promotions or other incentives unless both applicants are deemed equally qualified.

2.6 QUALIFICATIONS

ARWS maintains a job (class) description which establishes the required knowledge, skills, and abilities for each staff position and the acceptable levels of experience and training for each. The job description sets forth the minimum acceptable qualifications to fill the position and the expectations of the individual filling that position.

2.7 DISQUALIFICATION

An applicant is disqualified from employment by ARWS if he or she (1) does not meet the minimum qualifications for performance of the duties of the position involved, (2) knowingly has made a false statement on the application form, (3) has committed fraud during the selection process, or (4) is not legally permitted to hold the position.

3.0 JOB PERFORMANCE

3.1 JOB DESCRIPTIONS

(a) The general manager will prepare job descriptions for all classes of employees. These job descriptions will be reviewed from time to time to ensure that they adequately and efficiently reflect the duties and responsibilities most advantageous to the performance of the business of ARWS. Employees are expected to perform the duties specified by such job descriptions. Any change in job description may or may not result in changes in pay and/or other employee benefits.

(b) The job description for each employee's position will be (1) given to each employee, (2) reviewed by the employee, and (3) placed in the employee's personnel file with a certification executed by the employee certifying that the employee has reviewed it together with the supervisor or general manager and received a copy of the job description.

(c) In the absence of any requests for clarification, each employee is considered to understand the responsibilities assigned to the position he or she occupies.

3.2 PROMOTION

Promotions and salary increases will be based on performance, evaluated merit, availability of funds, and review by the general manager or the board of directors.

3.3 OUTSIDE EMPLOYMENT

Employment by ARWS will be considered as the primary responsibility of all employees. see also section 4.03 herein.

4.0 EMPLOYEE RESPONSIBILITIES

4.1 GENERAL

ARWS is a professional association whose purpose, among others, is to provide professional services to its members. Its employees must adhere to high standards of public service that emphasize professionalism, courtesy, and avoidance of even the appearance of illegal or unethical conduct. Employees are required to carry out efficiently the work items assigned as their responsibility, to maintain good moral conduct, and to do their part in maintaining good relationships with their supervisors and fellow employees, the public, and other member employees and officials.

4.2 TIMELINESS

Employees are to be punctual in reporting for work, keeping appointments, and meeting schedules for completion of work. An employee who expects to be late or absent from work must report the expected tardiness or absence to his or her supervisor or the general manager immediately. Habitual un-excused tardiness and absenteeism will result in disciplinary action up to, and including, termination.

4.3 OUTSIDE ACTIVITIES

Employees may not engage in any outside employment, activity, or enterprise determined by the general manager (1) to be inconsistent or incompatible with employment with the ARWS or (2) that affect the employees job performance adversely.

An employee must have the advance approval of his or her supervisor and the general manager to engage in any outside employment including self-employment.

4.4 CONFLICT OF INTEREST

An employee may not: (1) solicit or accept or agree to accept a financial benefit, other than from the ARWS that might reasonably tend to influence his or her performance of duties for CCRWC or that he or she knows, or should know, is offered with intent to influence the employee's performance; (2) accept employment or compensation that reasonably induce him or her to disclose confidential information acquired in the performance of official duties; (3) accept outside employment or compensation that might reasonably tend to impair independence of judgment in performance of duties for ARWS; (4) make any personal investment that might reasonably be expected to create a substantial conflict between the employee's private interest and duties for ARWS; or (5) solicits or accept or agrees to accept a financial benefit from another person in exchange for having performed duties as a ARWS employee in favor of that person.

4.5 POLITICAL ACTIVITIES

(a) ARWS employees are encouraged to vote and to exercise other prerogatives of citizenship consistent with state and federal law and these policies.

(b) ARWS employee's political activity, not in violation of this section, will not be considered in determining his or her compensation, eligibility for promotion or demotion, work assignment, leave or travel requests, or in applying any other employment practices to the employee.

4.6 COMMUNICATIONS

Matters that involve ARWS policy, operations, and organization are brought before the executive committee by the general manager or by a person designated to do so by the general manager.

An employee may request that a matter be considered by the executive committee or the general manager by submitting the item in writing to the general manager who will forward the communication to the executive committee.

Communication with the public about ARWS business or problems is the responsibility of the general manager. Employees are to refer the public to the general manager if a question is non-routine, controversial, or outside of the scope of the employee's normal duties.

4.7 USE OF EQUIPMENT

Employees shall treat all equipment, tools, supplies and other ARWS property with care, respect, safety and consideration for economy.

4.8 USE OF ARWS OWNED VEHICLES

Vehicles owned by ARWS shall be used for company business only. Express permission should be asked of a supervisor if you intend to deviate from policy.

5.0 TYPES OF EMPLOYMENT, COMPENSATION, AND ADVANCEMENT

5.1 CATEGORIES OF EMPLOYMENT

There are four categories of employment with ARWS;

Regular Full Time

A regular full time employee fills an authorized position and works at that position an average of 40 hours per week.

Regular Part Time

A regular part-time employee fills an authorized position an average of less than 40 hours per week.

Temporary Hourly

An employee hired to complete a specific project within a specific time period.

Part Time Hourly

An hourly employee is employed for a specific period of time. He or she may work on an irregular schedule. Payment for hourly work is at an hourly rate for the actual number of hours worked. Hourly employees are not entitled to any ARWS benefits - including holidays, insurance, and vacation.

5.2 RATE OF COMPENSATION

The level of compensation is based solely on job performance. Length of service and tenure play no part in determining an employee's level of compensation. Compensation levels will be determined by the general manager with oversight provided by the board of directors.

5.3 DEDUCTIONS

Payroll deductions routinely consist of the following: federal income tax, social security, retirement, any other deductions required by law. In accordance with the policies and general procedures approved by the board of directors of ARWS, deductions from an employee's pay may be authorized by the employee for:

(1) group health/medical insurance for dependents (2) life insurance for the employee, and (3) such other deductions as may be authorized by the general manager, the board of directors of ARWS.

5.4 MERIT INCREASES

Merit increases may be granted for exceptionally good and consistent performance in the same position. They are not used to recognize increased duties and responsibilities (a promotion) and are granted without regard to cost-of-living factors or longevity. Merit increases recognize outstanding performance and are thus granted in conjunction with a performance evaluation of the employee, the results of which are one factor used in merit pay decisions. Any merit increases are granted by the general manager.

5.5 PROMOTIONS

A promotion is a change in the duty assignment of an employee from a position in one classification to a position in another classification in a higher pay group. A promotion is recognized as advancement to a higher position requiring higher qualifications and involving greater responsibility. A promoted employee may receive:

- (a) A pay increase may result.
- (b) Promotions are approved by the general manager within staffing patterns and budget limits.

6.0 WORK SCHEDULE AND TIME REPORTING

6.1 WORK WEEK

(a) The official work period for ARWS office employees is normally a five-day period beginning at 8:00 a.m. to 5:00 p.m. daily on Monday through Thursday and 8:00 a.m. until 12:00 p.m. on Friday. For the outside crew employees, the week usually consists of a four-day period, with work commencing at 7:00 a.m. and ending at 5:00 p.m. on Monday through Thursday with every other Friday off.

(b) In addition, the general manager may set other hours of work for individuals or groups of employees if necessary or desirable.

(c) Employees are expected to report punctually for duty at the beginning of their assigned workday and work the full workday established.

6.2 SCHEDULE ADJUSTMENTS

Adjustments to the normal hours of operation may be made by the general manager or the board of directors to better serve members.

6.3 NUMBER OF HOURS WORKED

The general manager determines the number of hours worked by an employee for the compensation to be received, subject to laws governing pay and working hours and the provisions of the ARWS budget.

6.4 BAD WEATHER DAYS

Typically, the outside crew cannot perform normal duties during times of bad weather. When bad weather occurs, the outside crew may be sent home at the discretion of the general manager. Employees will be compensated for these hours.

6.5 OVERTIME

(a) An employee may be required to work more than the normal number of working hours in the official work period.

(b) For employees who are covered by the overtime provisions of the fair labor standards act (FLSA), the policy of ARWS is to grant leave at an equal rate of overtime.

(c) All elective overtime by employees covered under FLSA must be authorized in advance by the general manager and approved by the employee's supervisor

In the event it is not possible to grant equivalent time off during the same work week in which the overtime was worked, the supervisor will make every effort to give the employee equivalent time off within the same pay period; and only if neither of these methods of compensation is possible will ARWS pay the employee one and one-half times the number of overtime hours worked at the employee's regular hourly rate.

Executive, administrative, and professional employees are exempt from the overtime provisions of the fair labor standards act (FLSA) and are expected to render necessary and reasonable overtime services with no additional compensation. This overtime may be used as a factor in granting compensatory leave other than vacation or sick leave.

6.6 HOLIDAYS WORKED

If a non-exempt employee is required to work during a scheduled holiday, the policy of the ARWS is to compensate the employee for the holiday time worked by granting equal time off within the same pay period. If it is not possible to grant the employee equal time off, he or she may be paid at the regular straight time hourly rate for the number of hours worked in addition to normal holiday pay.

6.7 TIME REPORTING

Employees, including field personnel, shall keep records of all hours worked and leave time taken. Employees shall report hours worked and leave time taken at the close of each pay period to the general manager or their supervisor. Time records must be signed by the employee and reviewed by the employee's immediate supervisor or the general manager. No pay checks will be issued until time records are received by the supervisor or the general manager. Call-outs are compensated for the actual time spent on the call-out with a two-hour minimum.

6.8 FIELD PERSONNEL

Due to the unusual working conditions involved, the hours worked by field personnel shall be flexible, as required by the situation. Including holidays, weekends and afterhours.

7.0 LEAVE TIME

7.1 DEFINITIONS

(a) *Leave Time.* Leave time is time during normal working hours in which an employee does not engage in the performance of job duties. Leave time may be either paid or unpaid. Holidays are days designated by the board of directors of ARWS when the ARWS office is closed on what would otherwise be regular business days.

(b) *Unauthorized Absence.* An unauthorized absence is one in which the employee is absent from regular duty without permission of the supervisor or the general manager. Employees are not paid for unauthorized absences and such absences are cause for disciplinary action at the discretion of the general manager or supervisor.

7.2 APPROVAL OF LEAVE

All leave taken by ARWS employees must be approved by the employee's supervisor.

(a) *Sick Leave Approval.* Approval of sick leave for non-emergency medical, dental, or optical appointments must be secured in advance. In all other instances of use of sick leave, the employee must notify his or her supervisor or the general manager as early as practical on the first day of absence and request that approval of sick leave be granted.

(b) *Supervisor's Responsibility for Verification.* Supervisors or the general manager are responsible for determining that leave is accrued and available for use in the amounts requested by an employee.

7.3 VACATION LEAVE

(a) All regular employees of ARWS are entitled to vacation leave. After the completion of the initial three-month period of employment or promoted status pursuant to section 2.04 herein, one week of vacation leave is credited to the employee's account; but vacation leave cannot be taken, nor will it be paid upon separation, during the such initial three-month period.

(b) Regular employees annually earn vacation leave in accordance with the following:

Note: These vacation guidelines apply to all employees hired prior to January 15, 2020

Vacation Leave:

- first year of employment - 1 week
- fifth year of employment - 2 weeks
- tenth year of employment - 3 weeks
- fifteenth year of employment - 4 weeks
- twentieth year of employment - 5 weeks, maximum

Note: The following vacation guidelines apply to employees hired after January 1, 2015

Vacation Leave:

Normally vacation leave will not exceed two weeks away from work at one time unless approved by the general manager.

7.4 SICK LEAVE

An employee with accrued sick leave may use it if the employee is absent from work due to:

- (1) personal illness or physical incapacity;
- (2) medical, dental, or optical examinations or treatments;
- (3) medical quarantine resulting from exposure to a contagious disease.

The general manager may request, and employees must provide upon request, written verification by a physician of medical disability precluding availability for duty at any time that sick leave benefits are requested.

Regular fulltime employees are entitled to sick leave after the completion of the three-month probationary period. At that time, sick leave is accumulated at a rate of 1.85 hours per pay period; but paid sick leave cannot be taken during the initial three-month period referred to herein.

Sick leave can be used after the initial three-month period of employment for the authorized purposes. Sick leave not used during the year in which it accrues accumulates and is available for use in succeeding year up to a maximum allowable accumulation of sixty days. Each December 31, any sick leave balance in excess of the maximum is reduced to the maximum without compensation.

An employee who has exhausted earned sick leave benefits may request leave of absence without pay. Except in the case of a bona-fide, on-the-job, work related injury requiring absence from work, no advance of unearned sick leave benefits will be made. Unused sick leave is not compensable upon separation from employment.

7.5 EXTENDED LEAVE FOR ILLNESS OR TEMPORARY DISABILITY

Upon written approval of the general manager an employee may use accrued sick leave and vacation leave for the purpose of paid absence from duty during an extended illness or temporary disability.

An employee may be granted an unpaid leave of absence for the purpose of recovery from an extended illness or temporary disability only after the exhaustion of all accrued sick and vacation leave and with the written approval of the general manager. During this time, the employee accrues no additional vacation leave, sick leave, or longevity benefits. Other benefits are retained during unpaid leave of absence unless otherwise prohibited by the terms of the provisions of the benefit program. Medical or other group insurance can be continued if paid in advance by the employee.

Maternity leave is treated in the same manner as any other extended illness or temporary disability and is available for female employees. Upon approval of the general manager, female employees may be granted up to ninety-days maternity leave without pay.

The general manager may require an employee requesting a paid or unpaid leave of absence for extended illness or temporary disability to provide a medical doctor's statement as to the date upon which the employee is no longer able to perform his or her duties and the expected length of the recuperation period as well as a written statement from the employee concerning his or her intentions about returning to work. Leaves of absence without pay for illness or temporary disability are limited to ninety days.

7.6 MILITARY LEAVE

Regular employees who have satisfied the three-month probationary period and who are members of the state military forces or members of any of the reserve components of the armed forces of the United States are entitled to leave of absence from their duties without loss of time or efficiency rating or vacation time or salary, on all days during which they are engaged in authorized training or duty ordered by proper authority, for not more than fifteen days in any one calendar year. Military leave in excess of fifteen days will be charged to vacation leave or leave without pay. Regular and temporary employees who are ordered to extended active duty with state or federal military forces are entitled to all of the re-employment rights and benefits provided by law upon their release from active duty.

7.7 CIVIL LEAVE

Employees are granted civil leave with pay providing sufficient documentation of such service is provided, for jury duty, for service as a subpoenaed witness in an official proceeding and for the purpose of voting. When an employee has completed civil leave, he or she must report to ARWS for duty the remainder of the workday.

7.8 LEAVE OF ABSENCE WITHOUT PAY

(a) Leave of absence without pay is an approved absence from duty in a non-pay status. Granting a leave of absence without pay is at the discretion of the general manager but such leave is not authorized unless there is a reasonable expectation that the employee will return to employment with ARWS at the end of the approved period. Employees on leave without pay receive no compensation and accrue no benefits. However, the previously accrued benefits are retained during leave of absence unless otherwise prohibited by the terms or provisions of the benefit programs. Medical insurance can be continued if paid in advance by the employee.

(b) Upon returning to work after a leave of absence without pay, an employee receives an adjusted employment date and adjusted anniversary date which reflect the period of time that the employee used for leave of absence.

(c) A leave of absence without pay may be revoked upon receipt of evidence submitted that the cause for granting such leave was misrepresented or has ceased to exist.

(d) At the expiration of a leave of absence without pay, if no vacancy exists and a reasonable effort has been unsuccessful to place the employee in another position, the employee will be separated and paid accrued benefits.

(e) A leave of absence without pay may be appropriate for the following reasons:

- (1) Military service.
- (2) Recovery from extended illness or temporary disability.
- (3) Educational purposes when successful completion will benefit the ARWS.
- (4) Public service assignments, or any other reason which in the judgment of the general manager merits a leave of absence without pay.

7.9 USING LEAVE IN COMBINATION

- (a) An employee who is absent on sick leave must exhaust all sick and vacation leave before he or she is eligible to request leave without pay.
- (b) Sick leave cannot be used for vacation purposes when vacation leave is exhausted.
- (c) With the approval of an employee's supervisor and the general manager, other types of leave and holidays can be used in any combination, if it is determined to be in the best interests of the ARWS and the employee.

7.10 ADMINISTRATION AND EMERGENCY LEAVE

- (a) The general manager is authorized to grant administrative leave to an employee in certain limited circumstances.
- (b) The general manager may authorize administrative leave with or without pay when warranted by unforeseen circumstances not otherwise provided for in this policy.

(c) Emergency leave with pay may be granted by the general manager for reasons of a death in the employee's family. For purposes of emergency leave, family includes spouse, child, parent, brother, sister, uncle, aunt, nephew, niece, and grandparents of an employee or an employee's spouse, or any other relative living in an employee's household. Emergency leave is limited to no more than 3 days per occurrence. The length of time granted for emergency leave must be approved by the general manager or supervisor.

7.11 ABANDONMENT OF POSITION

Unauthorized absence from work for a period of two consecutive working days will be considered by as a resignation.

8.0 HOLIDAYS

8.1 GENERAL POLICY

The following days are observed as paid holidays for ARWS employees:

New Year's Day, Martin Luther King Day, Easter Monday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day & Friday following, Christmas Eve, and Christmas Day.

The general manager may designate other holidays at his or her discretion.

8.2 HOLIDAYS FALLING ON WEEKENDS

When a legal holiday listed above falls on a Saturday or a Sunday, it will be observed on the Friday preceding or the Monday following as the general manager so determines.

8.3 HOLIDAYS DURING VACATION

- (a) If a holiday falls on an employee's day off, or a vacation day, the employee will receive an additional day off when scheduling is approved.
- (b) In order to receive holiday pay, the employee must work the day preceding and the day following unless on excused absence or vacation. Sick leave shall not be considered as time worked for purpose of this section.

8.4 WORK DURING HOLIDAYS

The general manager may direct some or all employees of ARWS to report for work on any holiday as deemed necessary.

9.0 BENEFITS

9.1 INSURANCE BENEFITS AND RETIREMENT PLAN

(a) The board of directors of ARWS may from time to time provide group insurance coverage and a retirement plan for the benefit of ARWS employees upon such terms and conditions as the board elects.

(b) Upon employment, each regular and temporary employee shall be given a booklet containing detailed information about ARWS benefit programs in existence at that time.

9.2 CONTINUING EDUCATION REQUIRED BY CCRWC

When ARWS requires an employee to attend any training course, seminar or conference, ARWS will provide the necessary time off with pay and will reimburse the employee for all associated costs including tuition or registration fees and authorized travel, meals and lodging.

9.3 CONTINUING EDUCATION IN GENERAL

Employees are encouraged to further their education and training in areas that will enhance their job performance. With the endorsement of the general manager and upon advanced approval by the board of directors, and upon successful completion of relevant training courses; employees shall be reimbursed for tuition and books upon presentation of proper documentation to the education and communication committee.

10.0 REIMBURSEMENT OF EXPENSES

10.1 GENERAL POLICY

The policy of ARWS is that employees are to be fully reimbursed for necessary and reasonable job-related expenses incurred in the authorized conduct of company business. All requests for reimbursement of expenses are subject to requirements of documentation and reasonableness, and will be honored in conformance with adopted policies and procedures. Expenses which are not permitted under the terms of grants, contracts, or agreements with other agencies will not be charged as costs to those grants, contracts, or agreements.

10.2 REIMBURSABLE EXPENSES

(a) All ARWS paid employee travel must be on necessary company business, the details of which shall be approved in advance by the general manager.

(b) Expenses reimbursed to employees shall be only for necessary and reasonable actual costs as verified by expense receipts which indicate the date, vendor, explanation and itemization of expenses, and a list of all persons covered.

- (c) First class accommodations on public carriers shall not be authorized unless lesser fares are not available on required trips.
- (d) When approved in advance by the general manager, employees shall be paid mileage for personal vehicles at a rate determined from time to time by the board of directors. Employees must provide evidence of liability and property damage insurance prior to such use.
- (e) At the discretion of the general manager funds may be advanced for anticipated travel expenses.

11.0 HEALTH AND SAFETY

11.1 SAFETY POLICY

It is the policy of ARWS to make every effort to provide healthful and safe working conditions for all of its employees.

11.2 EMPLOYEES RESPONSIBILITIES, REPORTING

- (a) Employees are responsible for conducting their work activities in a manner that is protective of their own health and safety, as well as that of other employees.
- (b) An employee must report every on-the-job accident, no matter how minor, to his or her supervisor or the general manager as soon as practical.
- (c) Employees shall report immediately to their supervisors or the general manager any conditions that in their judgment threatens the health and safety of employees or visitors.
- (d) Employees are encouraged to make suggestions to their supervisors or the general manager of improvements that would make the ARWS work place safer or more healthful.

11.3 ON THE JOB INJURIES

ARWS provides workers' compensation insurance for all of its employees. This insurance provides medical expenses and a weekly payment if an employee is absent from work because of a bona fide, on-the-job work-related injury for more than seven days. If an employee sustains a bona fide, on-the-job, work-related injury which renders him or her unfit for performing the duties of the job, the employee will receive pay as follows:

- (a) For up to seven days the employee receives his or her regular pay for that period with the time charged first to accrue and, if necessary, to emergency sick leave.
- (b) Beginning on the eighth day and for any days thereafter that the employee is unfit for duty, the employee receives payments from the insurance carrier in accordance with law. the employee may use accrued sick leave or vacation leave to provide additional compensation above the insurance payment
- (c) An employee who sustains a bona fide, on-the-job, work-related injury may seek medical attention from the medical facility or professional of the company's choice. ARWS requires statements of medical condition and of release to return to work from the attending physician. an employee may be required to submit to examination by an independent physician as determined by the general manager at company expense.

(d) While on leave, because of a bona fide, on-the-job, work-related injury, an employee must contact his or her supervisor to report on his or her condition. Failure to provide the required medical status reports or to contact your supervisor on the schedule required by your supervisor may result in revocation of the leave and/or immediate dismissal and loss of all accrued benefits.

(e) All employees must return to work after the approval of the attending physician. Failure to return to work when directed may result in immediate dismissal and loss of all accrued benefits. An employee who is able to return to work in light duty status may be required to work in a different department and perform duties not contained within his or her current classification.

12.0 DISCIPLINE

12.1 INTRODUCTION

Disciplinary action as determined by the general manager or the executive committee of the board of directors of ARWS may be taken against an employee for actions of the employee including, but not limited to the following:

- (a) insubordination;
- (b) absence without leave including absence without permission, failure to notify a supervisor or the general manager of sick leave, and repeated tardiness or early departure;
- (c) endangering the safety of other persons through negligent or willful acts;
- (d) intoxication or drug abuse while on duty or while on company property or in company vehicle;
- (e) unauthorized use or abuse of company funds or property;
- (f) violation of the requirements of these personnel policies;
- (g) conviction of a felony or a crime of moral turpitude, such as fraud, theft, burglary, robbery, perjury;
- (h) falsification of documents or records;
- (i) unauthorized use of company information or unauthorized disclosure of company confidential information.
- (j) failure to observe company policies regarding communications with members and the public (see communications in employee responsibilities chapter);
- (k) incompetence or neglect of duty; or
- (l) disruptive behavior which impairs the performance of others.
- (m) abusive or threatening language to customers or employees.

12.2 PROGRESSIVE DISCIPLINE

The general manager or the board of directors of ARWS, in their discretion, may take disciplinary action, including dismissal, affecting an employee at any time. The severity of the discipline depends upon the nature of the infraction. ARWS may, but will not necessarily follow the following progressive discipline system: oral warnings with records of each warning maintained by the supervisor or the general manager and placed in the employee's personnel file; or demotion; or separation by involuntary dismissal. Except in the case of oral warnings, disciplinary action shall be accomplished or preceded by written notice to the employee involved. Notice includes a description of the action and, except in the case of dismissal, states the likely consequences of further unsatisfactory performance or conduct. Written notice of disciplinary action is included in the employee's personnel file.

Disciplinary action does not automatically or permanently disqualify an employee from consideration for future promotion, pay increases, commendations, or other beneficial official personnel actions.

13.0 PERSONNEL FILES

13.1 GENERAL

- (a) Personnel files are maintained by the general manager or his designee with the exception of the general manager's personnel file which shall be maintained by the executive committee of the board of directors of ARWS.
 - (b) No information from any record placed in an employee's file will be communicated to any person or organization except by the general manager or an employee authorized to do so by the general manager.
 - (c) An employee or his or her representative designated in writing may examine the employee's personnel file upon request during normal working hours at the ARWS office. When a supervisor requires access to the personnel file of an employee under his or her supervision for the handling of personnel matters, the supervisor must obtain authorization from the general manager or the general manager's designee.
 - (d) Employees are expected to inform their supervisors of any changes in or corrections to information recorded in their individual personnel file such as home address, telephone number, person to be notified in case of emergency, or other pertinent information.
-

13.2 CONTENTS OF PERSONNEL FILE

An employee's personnel file contains; an employment record; a copy of the employee's application for employment; a signed copy of the employee's acknowledgment of receiving a copy of the personnel policies manual, the job (class) description of ARWS personnel evaluation form; personnel action forms; record of review of company drug and alcohol policy; performance evaluation record; records of any citations for excellence or award for good performance; records of disciplinary action; records of leave accrued and taken; and any other pertinent information having bearing on the employee status.

14.0 SEPARATIONS

14.1 TYPES OF SEPARATION

All separations of employees are designated as one of the following types: resignation; retirement; reduction in force;
Dismissal; or death.

14.2 RESIGNATIONS

- (a) An employee who intends to resign must notify the general manager in writing at least ten working days prior to the last day worked.
- (b) An employee who resigns without sufficient notice is subject to losing all accrued leave benefits and to having a written reprimand placed in his or her file documenting this violation of personnel policies unless there is a valid reason approved by the general manager for not giving sufficient notice.

14.3 RETIREMENT

(a) The same notice requirements apply in the case of retirement.

(b) The board of directors of ARWS may approve the continuation of employment of persons beyond the end of the fiscal year in which their 67th birthday occurs. Action of the board is upon request of the employee and positive recommendation of the general manager. Extensions are reviewed by the board of directors of ARWS annually and may be renewed on a year-to-year basis.

14.4 EMPLOYMENT AT WILL

Employees of ARWS are hired at-will. Employment of any individual may be terminated at any time for any valid reason "at-will" by ARWS.

14.5 DEATH

If a ARWS employee dies, his or her estate receives all pay due and any earned and payable benefits as of the date of death.

14.6 CALCULATION OF SEPARATION PAY

Upon separation from ARWS employment, regular and temporary employees who have completed at least three months of continuous employment will be paid for accrued and unused vacation leave up to the limit of their maximum allowable accumulation. Payment for such leave balances will be included in the employee's final paycheck and will be calculated in the following manner:

The hours worked during the last pay period in which work was performed will be added to the allowable vacation hours, and the employee will be paid in a lump sum according to the total number of hours payable. The regular hourly rate will be determined by dividing the employee's regular annual compensation by 2,080 working hours per year; or for employees who are subject to the fair labor standards act, any overtime hours (hours in excess of 40 hours per work week, as defined in these policies) worked during the employee's final pay period, which have not been compensated through either of the time-off methods described under the overtime worked section in these policies, will be paid in the final paycheck at a rate of one and one-half times the employee's regular hourly rate of overtime hour worked.

The employee will receive his or her final paycheck on the scheduled payday that falls on or immediately follows the employee's last workday.

14.7 EXIT INTERVIEWS AND RECORDS

Reason(s) for a separation are stated in writing, signed by the supervisor or general manager, and, except in unusual or emergency circumstances, initialed by the employee. The general manager shall discuss with the employee the reason(s) for the separation in an exit interview whenever possible.

15.0 SEXUAL HARASSMENT POLICY

It is the policy of ARWS to eliminate all forms of sexual harassment by company personnel. Sexual harassment consists of unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature, when an employee's response to such conduct affects their job status or creates a

hostile or offensive working environment. This prohibition against sexual harassment applies to co-workers, supervisory personnel, and to non-employees admitted on company premises.

While the term "sexual harassment" applies only to "unwelcome" sexual conduct, the company feels that the best way to avoid the possibility of improper sexual harassment related to employment is to avoid all sexual advances, requests for sexual favors, and other verbal or physical conduct of any kind. Activities of this kind only serve to distract employees from legitimate company business and serve no useful purpose within the organization.

Employee complaints of sexual harassment may be made either through the company's regular complaint procedure or directly to the board of directors. All such complaints shall receive immediate management attention. The complainant will be interviewed, and there will be an investigation, and all witnesses and parties involved will be consulted. Disciplinary action will be taken to stop such harassment and to preclude recurrence.

Due to the sensitive nature of the complaints on sexual harassment, all care will be taken to maintain confidentiality. This is to protect the parties involved, particularly the wrongly accused, and also to encourage the reporting of incidents of sexual harassment.

16.0 UNACCEPTABLE BEHAVIOR

(a) All employees have a right to work in an environment free of discrimination, which encompasses freedom from sexual harassment.

(b) The following behavior or actions are unacceptable and strictly prohibited:

"Repeated, offensive sexual flirtations, advances, propositions, continued verbal abuse of a sexual nature; graphic verbal commentaries about an individual's body; sexually degrading words used to describe an individual; display of sexually suggestive objects or pictures"

(c) This policy extends to non-employees, such as vendors' personnel, sales representatives and job applicants.

17.0 Family Death policy

ARWS employees are given 3 days off to attend to the necessary arrangements for immediate family. Immediate family is defined as: spouse, children, siblings, parents.

<input type="checkbox"/> Void		1 Employee's social security number [REDACTED] 6591		Copy 1 For State, City or Local Tax Department			
2 Employee's identification number 57-0878765			1 Wages, tips, other compensation 102830.80		7 Federal income tax withheld 13138.62		
3 Employee's name, address, and ZIP code Alligator Rural Water & Sewer Co. P.O. Box 810 McBee, SC 29101			3 Social security wages 112000.00		4 Social security tax withheld 8944.00		
			5 Medicare wages and tips 112000.00		6 Medicare tax withheld 1624.00		
4 Control number 1			7 Social security tax [REDACTED]		8 Allocated tips [REDACTED]		
5 Employee's first name and initial Glenn		Last name Odom	Suffix [REDACTED]	11 Nonqualified plans [REDACTED]		12a [REDACTED]	
6 Employee's address and ZIP code P.O. Box 576 McBee, SC 29101			13 Salary, wages, tips, etc. [REDACTED]	Retirement Plan X	12b [REDACTED]	12c [REDACTED]	
			14 Other [REDACTED]	12d [REDACTED]	12e [REDACTED]	12f [REDACTED]	
7 Employee's address and ZIP code [REDACTED]			15 State SC	8 State wages, tips, etc. 102830.80	9 State income tax 5770.76	16 Local wages, tips, etc. [REDACTED]	
			10 Employer's state ID no. 25471041-5	17 Local income tax [REDACTED]	18 Locality name [REDACTED]	19 Locality state ID no. [REDACTED]	

Form **W-2** Wage and Tax Statement

2016

Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> Void		1 Employee's social security number [REDACTED] 591		Copy 1 For State, City or Local Tax Department			
2 Employee's identification number 57-0878765			1 Wages, tips, other compensation 416683.68		7 Federal income tax withheld 102578.27		
3 Employee's name, address, and ZIP code Alligator Rural Water & Sewer Co. P.O. Box 810 McBee, SC 29101			3 Social security wages 127200.00		4 Social security tax withheld 7886.40		
			5 Medicare wages and tips 428727.25		6 Medicare tax withheld 8275.10		
4 Control number 1			7 Social security tax [REDACTED]		8 Allocated tips [REDACTED]		
5 Employee's first name and initial Glenn		Last name Odom	Suffix [REDACTED]	11 Nonqualified plans [REDACTED]		12a [REDACTED]	
6 Employee's address and ZIP code P.O. Box 576 McBee, SC 29101			13 Salary, wages, tips, etc. [REDACTED]	Retirement Plan X	12b [REDACTED]	12c [REDACTED]	
			14 Other [REDACTED]	12d [REDACTED]	12e [REDACTED]	12f [REDACTED]	
7 Employee's address and ZIP code [REDACTED]			15 State SC	8 State wages, tips, etc. 416683.68	9 State income tax 24821.74	16 Local wages, tips, etc. [REDACTED]	
			10 Employer's state ID no. 25471041-5	17 Local income tax [REDACTED]	18 Locality name [REDACTED]	19 Locality state ID no. [REDACTED]	

Form **W-2** Wage and Tax Statement

2017

Department of the Treasury - Internal Revenue Service



1 Employee's social security number [REDACTED] 6591			
b Employer's identification number 57-0678765		1 Wages, incl. other compensation 256868.16	2 Federal income tax withheld 70568.16
c Employer's name, address, and city and state Alligator Run Water & Sewer Co. P.O. Box 81 McBee, SC 29528		3 Social security wages 128400.00	4 Social security tax withheld 7960.80
		5 Medicare wages and tips 282272.70	6 Medicare tax withheld 4833.40
		7 Social security tips	8 Medicare tips
d Control number 1		9 Verification code	10 Dependent care benefits
e Employer's full name Glenn Odom		11 Retirement plans	12a
f Employer's address P.O. Box 579 McBee, SC 29528		13a Security Plan Employee	12b
		13b Retirement Plan Sick Pay SMA Pay X	12c
		14 Other	12d
g Employer's address 15 State Emp. ID No. SC 2547		16 State wages, incl. etc. 256868.16	17 State inc. tax 19759.08
		18 Local wages, tips	19 Local inc. tax
		20 Locality name	

Form **W-2** 2018 Department of the Treasury - Internal Revenue Service



Turner | Padget

REPLY TO:

Reginald W. Belcher
Certified Specialist in Labor and Employment Law

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March 25, 2020

VIA ELECTRONIC MAIL (pboykin@peba.sc.gov)
AND UNITED STATES MAIL

Peggy G. Boykin, CPA
Executive Director

South Carolina Public Employee Benefit Authority ("PEBA")
202 Arbor Lake Drive
Columbia, South Carolina 29223

Re: **Claim for Retirement Contribution and Benefits / Glenn C. Odom**

Dear Ms. Boykin:

My law firm represents Glenn C. Odom, who is a statutorily-defined "active member" of PEBA's retirement program, pursuant to South Carolina Code Section 9-1-10(2).

At all relevant times, the Alligator Rural Water and Sewer Company ("Alligator" or "Company") employed Mr. Odom as its Manager, and Alligator is a statutorily defined "employer" for purposes of PEBA, pursuant to South Carolina Code Section 9-1-10(14).

In addition, at all relevant times, Odom served as Alligator's "employee" for purposes of PEBA, pursuant to South Carolina Code Section 9-1-10(11) and other applicable statutes and common law.

Pursuant to South Carolina Code Section 9-1-50, please find enclosed a Complaint and Exhibits 1 through 7 referenced therein, in which Mr. Odom timely and respectfully requests, among other relief, that PEBA base and/or calculate his retirement contributions and benefits on his total annual salary with Alligator, as explained more fully in the Complaint.

Please contact me directly if you need additional documents or information related to this issue.

TURNER PADGET GRAHAM & LANEY P.A.
Columbia | Charleston | Greenville | Florence | Myrtle Beach

www.turnerpadget.com P 803-254-2200 F 803-799-3957
1901 Main St., 17th Floor (29201) | P.O. Box 1473, Columbia, SC 29202

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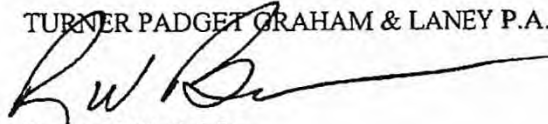
Turner | Padget

Peggy G. Boykin, PEBA Executive Director
March 25, 2020
Page 2

I look forward to working with PEBA to successfully resolve this dispute in Mr. Odom's favor.

Sincerely,

TURNER PADGET GRAHAM & LANEY P.A.



Reginald W. Belcher

RWB:mhs

Enclosures: (1) Complaint
(2) Exhibits 1 through 7

cc: Glenn C. Odom (via electronic mail / without Exhibits)

STATE OF SOUTH CAROLINA)
)
 Glenn C. Odom,)
)
 Claimant,)
 vs.)
)
 South Carolina Public Employee)
 Benefit Authority ("PEBA"),)
)
 Respondent.)
 _____)

COMPLAINT
(DEMAND FOR FULL RETIREMENT
CONTRIBUTIONS AND BENEFITS)

Claimant Glenn C. Odom ("Odom" or "Claimant"), by and through his undersigned counsel, timely alleges the following.

CLAIM AND JURISDICTION

1. At all relevant times, the Alligator Rural Water and Sewer Company ("Alligator," "Company," or "Employer") conducted business in Chesterfield County, South Carolina and employed Odom as its Manager—a role in which he essentially served as the Company's Executive Director or Chief Executive Officer who reports to the Company's Board of Directors.
2. At all relevant times, Alligator was a statutorily defined "employer" for purposes of PEBA, pursuant to South Carolina Code Section 9-1-10(14).
3. At all relevant times, Odom was a statutorily defined "active member" and "employee" for purposes of PEBA, pursuant to South Carolina Code Sections 9-1-10(2) and (11).
4. At all relevant times, Alligator paid Odom a salary via Internal Revenue Service ("IRS") Form W-2, maintained workers' compensation insurance covering Odom's employment, paid payroll taxes on behalf of Odom, maintained a personnel file and other employment-related records related to Odom, provided the equipment, supplies, and materials necessary for Odom to

perform his essential job duties, and required Odom to follow the Company's policies, practices, and procedures.

5. In addition, at all relevant times, Alligator maintained the right to discipline and/or discharge Odom if, for example, he failed to meet the Company's performance expectations, failed to follow the Company's policies and/or procedures, or for other reasons within the Company's sole discretion.

6. Accordingly, at all relevant times, Odom was an "employee" who worked for Alligator, pursuant to all applicable statutory and common law definitions of that term. *See Shatto v. McLeod Reg'l Med. Ctr.*, 406 S.C. 470, 753 S.E.2d 416, 419 (2013) (ruling that, "Under settled law, the determination of whether a claimant is an employee or independent contractor focuses on the issue of control, specifically whether the purported employer had the *right* to control the claimant in the performance of his work. . . . Under the controlling common law rubric of the right of control, 'the Court examines four factors which serve as a means of analyzing the work relationship as a whole: (1) direct evidence of the right or exercise of control; (2) furnishing of equipment; (3) method of payment; [and] (4) right to fire.'" (citations omitted).

7. On March 26, 2019, PEBA erroneously determined that it "will not be able to accept contributions for compensation [for Odom] in excess of the \$12,000 annual compensation reported for the position since 2009 without further documentation that substantiates any increased compensation as earnable compensation from covered employment." (Exhibit 1).¹

¹ Claimant fully includes and incorporates herein all referenced Exhibits as if they were fully stated verbatim herein.

8. Odom herein timely disputes PEBA's aforementioned erroneous determination and demands full retirement contributions, credit, and benefits for all of his earned income and/or salary at Alligator, pursuant to South Carolina Code Sections 9-21-30, 9-21-40, and 9-21-50.

9. Pursuant to South Carolina Code Section 9-21-50, Claimant's name is Glenn C. Odom, and his business address is Alligator Rural Water and Sewer Company, Post Office Box 810, McBee, South Carolina 29101. Odom's Social Security Number is 251-88-6591.

STATEMENT OF FACTS

10. Via letter to Alligator, dated August 8, 2018, PEBA erroneously determined that \$257,999.95 of Odom's wages from September 2017 through June 2018 were "ineligible wages" for purposes of calculating or determining Odom's PEBA retirement contributions and benefits. (Exhibit 2).

11. In the aforementioned letter of August 8, 2018, PEBA acknowledged, at least implicitly, that Alligator was a statutory employer and that Odom was a statutory member and employee, under the applicable PEBA-related retirement statutes. (Exhibit 2). In addition, per its aforementioned letter, PEBA accepted retirement contributions for Odom based only on \$12,000.00 of Odom's annual salary because that was Odom's previous salary "for the past nine years." (Exhibit 2). PEBA erroneously reasoned that the "additional amounts [of Odom's salary for 2017 and 2018] appear to represent special payments that are outside the member's normal annual salary and not includable in his earnable compensation." (Exhibit 2).

12. Alligator responded to PEBA, via letter dated August 30, 2018 (Exhibit 3), explaining that the Company increased Odom's annual pay from \$12,000.00 to \$294,545.45 during the aforementioned time period because of Odom's role in successfully increasing the

Company's customer base and revenues. Alligator further explained that the Company previously paid Odom a lower salary while the Company paid down debt and that Alligator, beginning in 2017, finally could pay Odom "in line with other Executive Directors of water companies." (Exhibit 3).

13. As Alligator indicated in its aforementioned response letter (Exhibit 3), Odom's annual salary of \$294,545.45 was his regular and normal rate of pay for that time period and, contrary to PEBA's erroneous determination, did not include any special compensation for bonuses, leave, paid time off, or any other reason.

14. PEBA never refuted, contradicted, and/or rebutted Alligator's legitimate business reasons for increasing Odom's annual salary and/or that his stated salary was his regular or normal rate of pay—free and clear of any "special" compensation. PEBA further cited no legal authority supporting its erroneous position.

15. On September 27, 2018, PEBA wrote Odom directly and changed its theory for denying him the full retirement contribution and benefits for which he was entitled. (Exhibit 4). In this letter, PEBA erroneously alleged that Odom was ineligible for retirement contributions and/or benefits because "the personnel for Alligator's operations are not directly employed by Alligator, but are contracted through, and employees of, Odom and Associates." (Exhibit 4).

16. PEBA cited no legal authority supporting the erroneous position it expressed in its aforementioned letter of September 27, 2018, and further erroneously disregarded the undisputed fact that Alligator employed Odom based on the applicable statutory and/or common law legal standards—despite Alligator's contractual relationship with Odom and Associates.

17. On January 8, 2019, Alligator's third-party accountant sent PEBA documents

showing that the Company paid W-2 wages and workers' compensation premiums for its employees, including Odom. (Exhibit 5). PEBA never refuted, contradicted, and/or rebutted the relevancy and/or authenticity of these undisputed documents.

18. Odom's regular wages and/or salary from Alligator totaled \$428,727.25 in 2017, per his W-2 Wage and Tax Statement. (Exhibit 6). PEBA never refuted, contradicted, and/or rebutted the relevancy and/or authenticity of this undisputed information.

19. Odom's regular wages and/or salary from Alligator totaled \$282,272.70 in 2018, per his W-2 Wage and Tax Statement. (Exhibit 7). PEBA never refuted, contradicted, and/or rebutted the relevancy and/or authenticity of this undisputed information.

20. On March 26, 2019, PEBA again changed its theory and/or rationale for denying Odom's full retirement contributions and benefits. (Exhibit 1). In Exhibit 1, PEBA again recognized and acknowledged that Odom was a statutorily-defined PEBA member and Alligator's statutorily-defined "employee."

21. However, in Exhibit 1, PEBA erroneously determined that it "will not be able to accept contributions for compensation [for Odom] in excess of the \$12,000 annual compensation reported for the position since 2009 without further documentation that substantiates any increased compensation as earnable compensation from covered employment." (Exhibit 1).

22. In Exhibit 1, PEBA also erroneously required Odom to provide "further documentation that substantiates increased compensation" above \$12,000.00 annually, as Alligator previously provided a written document (Exhibit 3) setting forth the Company's legitimate business reason for increasing Odom's salary in 2017.

23. PEBA never refuted, contradicted, and/or rebutted Alligator's legitimate business

reasons, which the Company provided in Exhibit 3, for increasing Odom's annual salary and/or that his stated salary was his regular or normal rate of pay—free and clear of any “special” compensation. PEBA further cited no legal authority supporting the erroneous position it expressed in Exhibit 1.

24. No applicable statute, regulation, and/or common law required Alligator to provide any additional documentation regarding Odom's salary increase and/or the reasons justifying it, and PEBA never cited any such legal authority.

25. In Exhibit 1, PEBA expressly stated that, “Please note that this determination is not a final determination on your earnable compensation or average final compensation, and PEBA reserves the right to make adjustments to your reported compensation upon a full audit of your records . . .”

26. Despite PEBA's aforementioned statement in Exhibit 1, PEBA already audited Alligator's records, which indisputably showed that it employed Odom continuously during the relevant time period.

STATEMENT OF LAW

27. At all relevant times, Alligator was a statutorily defined “employer” for purposes of PEBA, pursuant to South Carolina Code Section 9-1-10(14).

28. At all relevant times, Odom was a statutorily defined “active member” and “employee” for purposes of PEBA, pursuant to South Carolina Code Sections 9-1-10(2) and (11). Likewise, at all relevant times, Odom was Alligator's “employee,” pursuant to other applicable statutes and common law precedent.

29. Without citing any binding legal justification or authority, PEBA repeatedly has changed its theory and/or reason for denying Odom's full retirement contributions and benefits based on his total annual salary as Alligator's employee.

30. PEBA never refuted, contradicted, and/or rebutted Alligator's undisputed information and documentation showing that it employed Odom at all relevant times nor the Company's legitimate business reasons for increasing Odom's salary in 2017.

31. PEBA further never cited any legal authority justifying its erroneous determination to limit Odom's retirement contributions and benefits to only \$12,000.00 of his total annual salary as Alligator's employee. No such legal authority exists to limit Odom's retirement contributions and benefits in this manner.

32. Contrary to one of PEBA's erroneous and shifting theories, Alligator's contractual relationship with Odom and Associates is irrelevant to this analysis, as the undisputed evidence showed that Alligator employed Odom at all relevant times according to all applicable statutory and common law standards for determining whether a worker is an "employee."

33. Even if Alligator and Odom and Associates jointly employed Odom, he still is entitled to full retirement contributions and benefits based on his total annual salary with Alligator because it indisputably controlled all aspects of his employment and "employed" him pursuant to applicable statutory and common law standards.

34. PEBA's determination of March 26, 2019 (Exhibit 1), which limited Odom's retirement contributions and benefits solely to \$12,000.00 of his annual salary with Alligator, was arbitrary, capricious, erroneous, and without any legal justification.

35. Odom is entitled to full retirement contributions and benefits based on his total annual salary with Alligator.

36. Claimant respectfully requests the following relief:

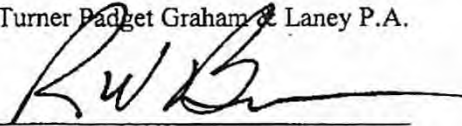
- a) Basing Odom's retirement contributions and benefits on his total annual salary, without limitation, with Alligator;
- b) Retroactively crediting Odom's retirement contributions and benefits to the full extent allowable under South Carolina Code Section 9-21-50;
- c) Giving Odom and/or his counsel an opportunity to present his claims in a conference before the PEBA Board prior to the issuance of a final agency determination, pursuant to South Carolina Code Section 9-21-50; and
- d) Providing Odom and/or his counsel all documents and/or information relied upon by PEBA in making its final determination of Odom's claims.

37. The undersigned affirms and attests that the foregoing allegations are truthful and accurate based on the facts, information, and documents available upon execution of this Complaint.

38. Claimant reserves the right to supplement these allegations with additional documents and information, including affidavits, if necessary.

RESPECTFULLY SUBMITTED,

Turner Padgett Graham & Laney P.A.



Reginald W. Belcher (SC Bar 11710)

RBelcher@TurnerPadgett.com

Hannah D. Stetson (SC Bar 101507)

HStetson@TurnerPadgett.com

Post Office Box 1473

Columbia, South Carolina 29202

(803) 254-2200 telephone

(803) 400-1515 facsimile

ATTORNEYS FOR CLAIMANT

GLENN ODOM

March 25, 2020

STATE OF SOUTH CAROLINA)
)
 Glenn C. Odom,)
)
 Claimant,)
 vs.)
)
 South Carolina Public Employee)
 Benefit Authority ("PEBA"),)
)
 Respondent.)
 _____)

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on the 25th day of March, 2020, she served one copy of the foregoing letter, Complaint and Exhibits 1-7 in the above-referenced matter to all parties, by electronic mail and by placing a copy in the United States Mail, with due and proper postage affixed thereto as addressed below:

Peggy G. Boykin, CPA
 Executive Director
 South Carolina Public Employee Benefit Authority
 202 Arbor Lake Drive
 Columbia, SC 29223
 E-mail: pboykin@peba.sc.gov

Margaret H. Smith
 Margaret H. Smith
 Legal Assistant to Reginald W. Belcher

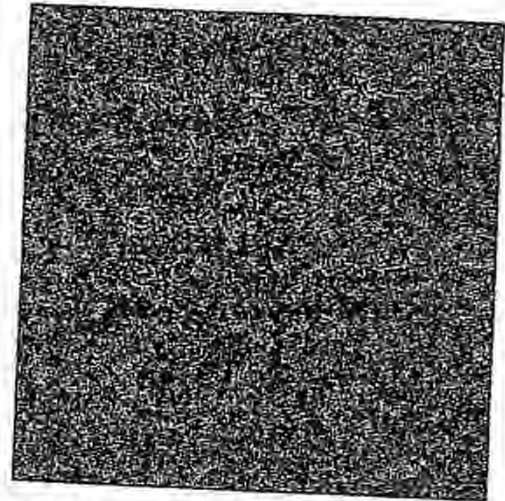


March 26, 2019

COPY

Glenn C. Odom, General Manager
Alligator Rural Water and Sewer Co
Post Office Box 810
McBee, SC 29101

Dear Mr. Odom:



As you know, the South Carolina Public Employee Benefit Authority (PEBA) has been reviewing records related to Alligator Rural Water and Sewer Co. (Alligator) and its contracted management company, Odom and Associates, Inc. (Odom and Associates), to determine whether certain employees are eligible to participate in the governmental employee benefit plans administered by PEBA. I am writing you today to notify you of the status of that review.

After review of the records and explanations submitted by Alligator's accountant, Karen A. Currin, by her letters dated November 29, 2018, and January 8, 2019, PEBA has determined that it will not contest Alligator's continued participation in the South Carolina Retirement System (SCRS) and State Health Plan for those personnel properly reported as employees of Alligator. Please note that, in order to participate in those benefit plans, these personnel must be treated as employees of Alligator for all purposes, including, but not limited to, federal and state tax reporting and unemployment and workers' compensation insurance, and must meet the eligibility requirements for participation in each plan. In making this determination, PEBA has relied expressly upon the documents provided and representations made by Ms. Currin in her capacity as Alligator's accountant. Further, it should be emphasized that this decision is limited to the general determination to allow Alligator's continued participation in SCRS and the State Health Plan and is not a specific finding of eligibility with regard to any particular employee or any particular situation. Moreover, it must also be noted that PEBA reserves the right to revisit this determination and make a different determination in the future if we become aware of additional information that would materially affect the basis for this determination.

Although PEBA has determined that Alligator may continue to participate in SCRS and the State Health Plan for its personnel who are properly classified as employees of Alligator, our review did not reveal any basis to revisit our prior determinations of August 2017 and August 2018 regarding the reportable level of compensation for Alligator's General Manager position. Accordingly, PEBA will not be able to accept contributions for compensation in excess of the \$12,000 annual compensation reported for the position since 2009 without further documentation that substantiates any increased compensation as earnable compensation from covered employment. Please note that this determination is not a final determination on your earnable compensation or average final compensation, and PEBA reserves the right to make adjustments to your reported compensation upon a full audit of your records to ensure

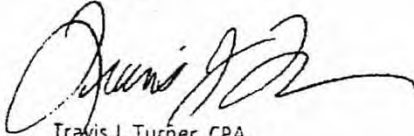


Executive Director Peggy G. Boykin, CPA
801 137 6000 | 803 761 2432 | www.peba.sc.gov
703 Arbor Lake Dr., Columbia, SC 29225

that any compensation credited for the purposes of SCRS meets the statutory requirements for earnable compensation from covered employment.

If you have any questions regarding this matter, please feel free to contact me.

Sincerely,



Travis J. Turner, CPA,
Chief Financial Officer
South Carolina Public Employee Benefit Authority
Phone: 803.734.0574 Email: tturner@peba.sc.gov

cc: Gail C. Edwards, Office Manager
Karen A. Currin, CPA ✓



Serving those who serve South Carolina

August 8, 2018

Gail C. Edwards, Office Manager
 Alligator Rural Water and Sewer Co.
 PO Box 810
 McBee, SC 29101

Re: Employer Code 713.15

Dear Ms. Edwards:

Enclosed is a check dated August 8, 2018 in the amount of \$58,204.79 which represents ineligible contributions that were remitted to the South Carolina Retirement System (SCRS) for special payments made to Glenn C. Odom during fiscal year 2018.

In accordance with SC Code Section 9-1-1020, payments for unused sick leave, single special payments at retirement, bonus and incentive-type payments, or any other payments not considered a part of the regular salary base are not compensation for which contributions are deductible. The following wages were reported for Mr. Odom during fiscal year 2018; however, the regular compensation reported for Mr. Odom for the past nine years reflects that his annual compensation as General Manager is \$12,000.00. Because these additional amounts appear to represent special payments that are outside the member's normal annual salary and not includable in his earnable compensation, the excess contributions are being returned to the employer.

Quarter	Wages Reported	Wages Allowed	Ineligible Wages	Ineligible Contributions	
				Employee 9.00%	Employer 13.56%
Sept 2017	\$49,090.90	\$3,000.00	\$46,090.90	\$4,148.18	\$6,249.93
Dec 2017	73,636.35	3,000.00	70,636.35	6,357.27	9,578.29
Mar 2018	73,636.35	3,000.00	70,636.35	6,357.27	9,578.29
Jun 2018	73,636.35	3,000.00	70,636.35	6,357.27	9,578.29
Total	\$269,999.95	\$12,000.00	\$257,999.95	\$23,219.99	\$34,984.80

Please ensure that employee contributions are refunded to the member and that payroll records are appropriately adjusted for income tax reporting purposes.

It should be noted that this return of excess contributions is consistent with the return of excess contributions we made by our letter dated August 8, 2017, in connection with similar special payments above Mr. Odom's reported regular salary base for June 2016 and June 2017. Accordingly, PEBA will not

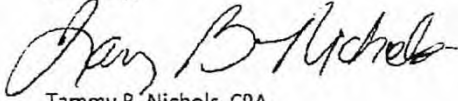


Executive Director Peggy G. Boykin, CPA
 803.737.6800 | 888.260.9430 | www.peba.sc.gov
 202 Arbor Lake Dr., Columbia, SC 29223

be able to accept contributions for any increases of similar magnitude in the compensation reported for Mr. Odom without documentation that substantiates the increased compensation as earnable compensation.

If you have any questions or need additional information, please call our Customer Contact Center.

Sincerely,



Tammy B. Nichols, CPA
Retirement Finance Director

Enclosure

Alligator Rural Water & Sewer Company, Inc.
Established 1987

August 30, 2018

Tammy B. Nichols, CPA, Executive Director
South Carolina PEBA
State Health Plan/Retirement Systems
202 Arbor Lake Drive
Columbia, SC 29223

Dear Ms. Nichols:

I am writing in reference to the enclosed letter. The amount in question as wages for Mr. Odom is his wage base. You are correct that Mr. Odom received \$1000 a month as his wage base for the past nine years. Alligator Rural Water Company, Inc. has owed Mr. Odom a large sum for years since the inception of the company. This debt was being paid down if lieu of compensation. The amount owed to Mr. Odom has been drastically reduced and now the Organization is able to pay his base salary to be in line with other Executive Directors of water companies as well as his time spent to grow infrastructure in Chesterfield Count which in turn grows the water company customer base. Mr. Odom has been very instrumental in bringing new industry into the county. One example is the Nestle Water Company as well as a new IGA and a satellite location for North Eastern Technical College to be located at the Alligator Industrial Park. Mr. Odom's gross monthly pay is \$24,545.45 which is \$294,545.40 a year.

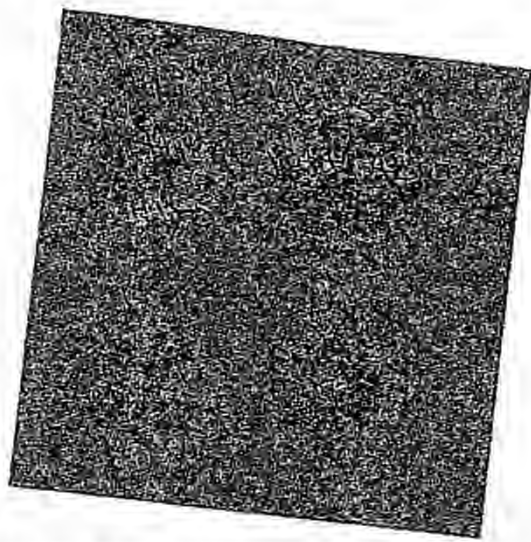
If we can provide any other information to you, please do not hesitate to ask. We do ask that you correct your records and accept the \$58,204.79 that we are returning to you.

Sincerely,

Wade Huggins
Board President
Alligator Rural Water and Sewer Co., Inc.



378 West Pine Avenue**Post Office Box 810**McRae, South Carolina 29101**843-335-6464**Fax 843-335-7720



September 27, 2018

Glenn C. Odom, General Manager
Alligator Rural Water and Sewer Co
Post Office Box 810
McBee, SC 29101

Dear Mr. Odom:

Recently, the South Carolina Public Employee Benefit Authority (PEBA) became aware of certain irregularities in the compensation reported to PEBA for employees of Alligator Rural Water and Sewer (Alligator) in connection with its participation in the South Carolina Retirement System (SCRS). As a result of those irregularities, PEBA has conducted an audit of Alligator's participation in SCRS and the State Health Plan, with a particular focus on whether Alligator was properly reporting employee compensation to PEBA. We are writing you today to provide the results of that review.

Based upon our review, it appears that, since July 1, 2010, Alligator Rural Water and Sewer has no longer directly employed its workers, but has contracted with a private entity, Odom and Associates, Inc., to provide the personnel for its operations. This arrangement is reflected in Alligator's reporting to PEBA beginning in July 2010, which not only reduced the number of reported employees for Alligator to three, but also appears to have significantly underreported the compensation for one of those reported employees, showing an annual compensation of only \$12,000 for the General Manager. Federal tax reporting made by Alligator to the Internal Revenue Service also reflects that Alligator no longer pays any salaries or wages to employees, but instead pays fees for services to a contractor for its operations. Correspondence from Alligator's accountant also indicates that Odom and Associates provides the personnel for Alligator's operations under a management contract between the parties.

By law, participation in SCRS and the State Health Plan is limited to employees of the public entities that participate in those programs. Therefore, because it appears that the personnel for Alligator's operations are not directly employed by Alligator, but are contracted through, and employees of, Odom and Associates, those personnel are not eligible to participate in SCRS and the State Health Plan as public employees. Accordingly, effective January 1, 2019, PEBA intends to terminate the participation of all of Alligator's reported personnel in SCRS and the State Health Plan going forward. In addition, any SCRS credit awarded to Alligator's reported personnel since July 1, 2010, will be canceled and all member and employer contributions for that service will be refunded to Alligator.

If you disagree with this determination and believe that the personnel reported to PEBA for your operations are, in fact, employees of Alligator, and not Odom and Associates, you may submit additional documentation to PEBA in support of your position. At a minimum, this documentation should include full payroll and tax reporting records for both Alligator Rural Water and Sewer and Odom and Associates.



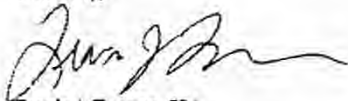
Executive Director (Allstate Tower) 215
1117 165th St, Suite 2000-4700, Allenton, SC 29521
(803) 785-1111

for the period between July 1, 2010, and the present; any and all management contracts or other agreements between Alligator and Odom and Associates in effect for the period between July 1, 2010, and the present; and, any other relevant records that would reflect the employment status of the affected personnel from July 1, 2010, to the present, including, for example, workers compensation coverage records, unemployment insurance coverage records, and the like. Any such additional documentation may be submitted to my attention at the address on the letterhead and should be submitted as soon as possible. Please keep in mind that, if an individual is determined to be an employee of Alligator, that individual's full earnable compensation for all services performed for Alligator must be reported and contributed upon for the entire period; the compensation for the services cannot be bifurcated between Alligator and Odom and Associates.

Further, we are in receipt of the letter dated August 30, 2018 from Mr. Wade Huggins, Board President, returning the check previously issued to Alligator Rural Water and Sewer for ineligible retirement contributions and asking this office to accept and post these funds. Given that resolution of the issues spelled out above will be required before any funds for the period after July 1, 2010 will be allowed to remain in retirement accounts for employees of Alligator, we are returning the check to your office as these funds will not be accepted until this matter is fully resolved.

In closing, let me emphasize that we are mindful of the significance of this determination and the concerns it may cause with the affected personnel. However, PEBA has an obligation to ensure that our benefit plans remain in compliance with federal requirements for governmental plans and a responsibility to maintain the fiscal integrity of our plans. If you have any questions regarding this matter, feel free to contact me.

Sincerely,



Travis J. Turner, CPA
Chief Financial Officer
South Carolina Public Employee Benefit Authority
Phone: 803.734.0574 Email: tturner@peba.sc.gov

cc: Gail C. Edwards, Office Manager

Phillips, Currin & Company, CPA's, LLC

300 West Home Avenue, Hartsville, South Carolina 29550. Tele (843) 332-3585 Fax (843) 383-8829

January 8, 2019

Travis J. Turner, CPA
Chief Financial Officer
South Carolina Public Employee Benefit Authority
202 Arbor Lake Drive
Columbia, SC 29223



RE: Alligator Rural Water and Sewer Company (Alligator)

Dear Mr. Turner:

I am writing in reference to your letter dated December 7, 2018. I am sending to you the quarterly payroll reports that Odom and Associates, Inc. filed with the taxing authorities for the years 2012 - 2018. You should now have all the quarterly reports for Odom and Associates, Inc. and Alligator Rural Water and Sewer Company as requested.

As for the 990's reporting employees and comparing it to the 941's, I am enclosing information for 2010 - 2017. I have taken the W-3 and referenced the line items to the 990 so that you can see where the wages and number of employees were reported. I was able to do this for 2012 - 2017; however, for 2010 and 2011 I do not have the w-3 copies for those years. For 2016 you stated that "Alligator reports that it did not have any employees during 2016." I can see why you said that, however, what happened was I did not answer the question. The question is blank, not a zero. If I had e-filed the return, this error would have been caught. However, due to the 990-T, the return was not able to be e-filed, but was mailed to the IRS instead. Thus, this omission was not caught on my end.

I have enclosed page 5 and page 10 of the 990 for each year in the period of 2010-2017. In preparing this information, I have seen some inconsistencies that are in 990 preparation on my end, not anything on Alligator's end. Odom and Associates, Inc. reduces the amount owed to them at the end of the year, by the amount of money that Alligator has paid to their employees including benefits due to their assistance. For bookkeeping purposes, the expenses were recorded in one account. At the end of the year when the tax return was being prepared, the amounts were allocated manually. In reviewing these returns to pull the information together for you, I realized that for 2013, 2014 and 2015 the amounts were recorded in one line item on page 10. For 2010, 2011, 2012, 2016 and 2017 the amounts were allocated correctly on page 10. For 2019 I have changed the bookkeeping process to ensure this allocation is not omitted. I have amended the 2015 return and have included in this information page 1 of the return so you can see it is marked "amended" and page 10 that shows it recorded correctly. The years 2013 and 2014 are too old to amend. The total amount is correct, it is just the detail allocation was not provided. Again, this was an error on my part, not on the management of Alligator.

Member of American Institute of Certified Public Accountants and the South Carolina Association of Certified Public Accountants

I have also enclosed Workers Compensation invoices for Alligator for 2009 – 2019 policy periods.

This should be all the information that you have requested. Please do not hesitate to contact me if you need anything further. You may email me at Karencurrin@bellsouth.net.

Thank you for your prompt attention to this matter.

Sincerely,


Karen A. Currin, CPA

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	11	
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)</i>	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If 'Yes,' enter the name of the foreign country: <i>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</i>		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If 'Yes,' to line 5a or 5b, did the organization file Form 8896-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
6b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If 'Yes,' indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9a	Sponsoring organizations maintaining donor advised funds. Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders	2,256,089	
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	14,121	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		
13a	Section 501(c)(29) qualified nonprofit health insurance issuers. Is the organization licensed to issue qualified health plans in more than one state? <i>Note. See the instructions for additional information the organization must report on Schedule O.</i>		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O		

2010

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	19,750.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	163,617.			
7 Other salaries and wages				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	18,296.			
9 Other employee benefits				
10 Payroll taxes	15,283.			
11 Fees for services (non-employees):				
a Management	1,127,286.			
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	481.			
13 Office expenses	23,389.			
14 Information technology				
15 Royalties				
16 Occupancy	350,380.			
17 Travel	65.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	130,953.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	567,681.			
23 Insurance	21,287.			
24 Other expenses. Itemize expenses not covered above. List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.				
a Professional fees	106,256.			
b Bank charges	900.			
c Chemicals	22,518.			
d Water and sewer repairs and supplies	94,309.			
e Feeding	40,299.			
f All other expenses	16,415.			
25 Total functional expenses. Add lines 1 through 24f	3,319,165.			
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

BAA

Form 990 (2010)

2010

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
6b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7 Organizations that may receive deductible contributions under section 170(c).			
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If 'Yes,' indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1095-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations: Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds:		
9a	Did the organization make any taxable distributions under section 4956?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10 Section 501(c)(7) organizations. Enter:			
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11 Section 501(c)(12) organizations. Enter:			
11a	Gross income from members or shareholders	2,325,813	
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	134,033	
12a	Section 4947(a)(1) non-exempt charitable trusts: Is the organization filing Form 990 in lieu of Form 1041?		
12b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
13a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O		

BAA

TEEA0105 (07/08/11)

Form 990 (2011)

2011

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	74,798.			
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	6,777.			
9 Other employee benefits				
10 Payroll taxes	13,202.			
11 Fees for services (non-employees):				
a Management	1,255,534.			
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	135,247.			
12 Advertising and promotion				
13 Office expenses	1,900.			
14 Information technology				
15 Royalties				
16 Occupancy	301,639.			
17 Travel	4,377.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	11,794.			
20 Interest	515,799.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	765,956.			
23 Insurance	25,678.			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Bank and billing charges	7,561.			
b Training	1,029.			
c Chemicals for water and power system	21,940.			
d Testing	5,112.			
e All other expenses	256,381.			
25 Total functional expenses. Add lines 1 through 24e	3,404,824.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

2011

		a Control number		For Official Use Only >	
				OMB No. 1545-0048	
b Kind of Payer >	941 <input checked="" type="checkbox"/>	Military <input type="checkbox"/>	943 <input type="checkbox"/>	944 <input type="checkbox"/>	Kind of Employer >
	CT-1 <input type="checkbox"/>	Habkt. emp. <input type="checkbox"/>	Medicare govt. emp. <input type="checkbox"/>		
				501c non-govt <input type="checkbox"/>	
				St/Loc gov-501c <input type="checkbox"/>	
				Fed Govt <input type="checkbox"/>	
				3rd party sick pay <input type="checkbox"/>	
c Total number of Forms W-2		d Establishment number		1 Wages, tip, other compensation	2 Federal income tax withheld
3				68107.02	6307.32
e Employer's identification number				3 Social security wages	4 Social security tax withheld
57-0878765				73076.46	3069.22
f Employer's name				5 Medicare wages and tips	6 Medicare tax withheld
Alligator Rural Water & Sewer Co.				73076.46	1059.61
g Employer's address and ZIP code				7 Social security tips	8 Alcohol tip
P.O. Box 810					
McBee, SC 29101					10 Dependent care benefits
				11 Nonqualified plans	12a Deferred compensation
					4969.44
h Other EIN used this year				13 For third-party sick pay use only	
15 State	Employer's state ID number			14 Income tax withheld by payer of third-party sick pay	
SC	25471041-5				
16 State wages, Tip, Etc.	17 State Income Tax			18 Local Wages, Tip, Etc.	19 Local Income Tax
88107.02	4181.88				
Contact person				Telephone Number	For Official Use Only
E-Mail address				Fax Number	

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature >

Title >

Date >

Form **W-3** Transmittal of Wage and Tax Statements

2012

Department of the Treasury
Internal Revenue Service

File Copy

Part VII Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V.

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)</i>	X	
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3 b	If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O.		
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4 b	If 'Yes,' enter the name of the foreign country: _____ <i>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</i>		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7 a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year.		
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9 a	Did the organization make any taxable distributions under section 4966?		
9 b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10 a	Initiation fees and capital contributions included on Part VIII, line 12.		
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter:		
11 a	Gross income from members or shareholders.	2,496,419.	
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	72,088.	
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13 a	Is the organization licensed to issue qualified health plans in more than one state? <i>Note. See the instructions for additional information the organization must report on Schedule O.</i>		
13 b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
13 c	Enter the amount of reserves on hand.		
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14 b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.		

BAA

TEEA0105 08/08/12

Form 990 (2012)

2012

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 5b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	12,079			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)			3,076	
7 Other salaries and wages	60,997			
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	6,968			
9 Other employee benefits				
10 Payroll taxes	4,480			
11 Fees for services (non-employees):				
a Management	1,250,806			
b Legal				
c Accounting	40,071			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amt, list line 11g expenses on Sch O)				
12 Advertising and promotion	2,941			
13 Office expenses	6,735			
14 Information technology				
15 Royalties				
16 Occupancy	297,263			
17 Travel	10,340			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	673,433			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	957,437			
23 Insurance	45,886			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24a. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Billing charges	4,859			
b Training	534			
c Chemicals for water and sewer system	16,249			
d Testing	960			
e All other expenses	216,132			
25 Total functional expenses. Add lines 1 through 24e	3,608,210			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

BAA

TEEA0110 12/18/12

Form 990 (2012)

2012

		Control number		For Official Use Only				
				OMB No. 1545-0046				
b Kind of Payer >	<input checked="" type="checkbox"/> 941	<input type="checkbox"/> Military	<input type="checkbox"/> 943	<input type="checkbox"/> 944	Kind of Employer >	<input checked="" type="checkbox"/> None Apply	<input type="checkbox"/> 501c non-govt	3rd party sick pay
	<input type="checkbox"/> 942	<input type="checkbox"/> Home emp.	<input type="checkbox"/> Medicare govt. emp.			<input type="checkbox"/> 501c non-501c	<input type="checkbox"/> 501c 501c		☐ Fed Govt
c Total number of Forms W-2	9		d Establishment number	1 Wages, tips, other compensation		2 Federal income tax withheld		
e Employer's identification number	57-0878765			3 Social security wages		4 Social security tax withheld		
f Employer's name	Alligator Rural Water & Sewer Co.			5 Medicare wages and tips		6 Medicare tax withheld		
g Employer's address and ZIP code	P.O. Box 810			7 Social security tips		8 Allocated tips		
	McBee, SC 29101			11 Nonqualified plans		12a Defered compensation		
						14902.08		
h Other EIN used this year			13 For third-party sick pay use only					
10 State	Employer's state ID number		14 Income tax withheld by payer of third-party sick pay					
SC	25471041-5							
16 State wages, tips, etc.		17 State income tax		18 Local Wages, Tips, Etc.		19 Local Income Tax		
209825.99		13036.51						
Contact person		Telephone Number		For Official Use Only				
Karen A Currin		843-332-3585						
E-Mail address		Fax Number						
karencurrin@bellsouth.net		843-383-8829						

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature > Title > Date >

Form **W-3** Transmittal of Wage and Tax Statements

2013

Department of the Treasury
Internal Revenue Service

File Copy

Part III Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V.

		1 a Enter the number reported in Box 3 of Form 1086. Enter -0- if not applicable.		1 a	0
		b Enter the number of Forms W-2s included in line 1a. Enter -0- if not applicable.		1 b	0
		c Did the organization copy with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1 c	X
		2 a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax State- ments, filed for the calendar year ending with or within the year covered by this return.		2 a	9
		b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2 b	X
		3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3 a	X
		b If "Yes" has it filed a Form 990-T for the year? If "No" to line 3b, provide an explanation in Schedule O.		3 b	X
		4 a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4 a	X
		b If "Yes," enter the name of the foreign country.		4 b	
		See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
		5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5 a	X
		b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5 b	X
		c If "Yes," to line 5a or 5b, did the organization file Form 8868-17?		5 c	X
		6 a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that are normally deductible as charitable contributions?		6 a	X
		b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6 b	
		7 Organizations that may receive deductible contributions under section 170(e):			
		a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7 a	X
		b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7 b	
		c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8867?		7 c	X
		d If "Yes," indicate the number of Forms 8867 filed during the year.		7 d	
		e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7 e	X
		f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7 f	X
		g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7 g	
		h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7 h	
		8 Sponsoring organizations maintaining donor advised funds and section 59(a)(2) supporting organizations: Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8	
		9 Sponsoring organizations maintaining donor advised funds:			
		a Did the organization make a distribution to a donor, donor advisor, or related person?		9 a	
		b Did the organization make a distribution under section 5906?		9 b	
		10 Section 501(c)(7) organizations: Enter:			
		a Contribution fees and capital contributions included on Part VII, line 12.		10 a	
		b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		10 b	
		11 Section 501(c)(12) organizations: Enter:			
		a Gross income from members or shareholders.		11 a	2,833,150
		b Gross income from other sources (Do not net amounts due or received from other sources against amounts due or received from them.)		11 b	72,600
		12 a Section 4947(a)(1) non-exempt charitable trusts: Is the organization filing Form 990 in lieu of Form 1041?		12 a	
		b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		12 b	
		13 Section 501(c)(29) qualified nonprofit health insurance issuers:			
		a Is the organization licensed to issue qualified health plans in more than one state?		13 a	
		b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		13 b	
		c Enter the amount of reserves on hand.		13 c	
		14 a Did the organization receive any payments for kind or learning services during the tax year?		14 a	X
		b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		14 b	

Form 990 (2013)

TEAR-OUT COPY

BAA

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management	1,413,105.			
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g and excess 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	1,420.			
13 Office expenses	13,114.			
14 Information technology				
15 Royalties				
16 Occupancy	292,236.			
17 Travel	33.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	872,343.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,351,968.			
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Billing charges	5,472.			
b Taxes and licenses	1,733.			
c Chemicals for water and sewer system	14,159.			
d Testing	7,309.			
e All other expenses	232,306.			
25 Total functional expenses. Add lines 1 through 24e.	4,205,198.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

2013

Starting 2014.
 Make the retirement
 box on W2 that don't put
 anything in box 12 in
 regards to state retirement.

File Copy

Signature > _____ Date > _____

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.

Employer's name Alligator Rural Water & Sewer Co. P.O. Box 810 McBee, SC 29101		Employer's EIN used this year 57-0878765	Employer's EIN used this year 25471041-5	Employer's state ID number SC	Employer's state ID number 238459.21	Local wages, tax, etc. 14872.26	Contact person Karen A Gurnh	Telephone number 843-332-3585	E-mail address karencurnh@bellsouth.net								
10 Total number of Forms W-2 1	11 Requested gross 257743.48	12 Income tax withheld by payer of purchase, etc. 257743.48	13 For employer use only 20224.27	14 State income tax 3737.29	15 Local income tax 15980.10	16 Social security tax 257743.48	17 Social security wage base 236459.21	18 Medicare tax 15980.10	19 Other EIN used this year None								
2 Kind of Payer <input checked="" type="checkbox"/> 941 <input type="checkbox"/> 942 <input type="checkbox"/> 943 <input type="checkbox"/> 944 <input type="checkbox"/> 945 <input type="checkbox"/> 946 <input type="checkbox"/> 947 <input type="checkbox"/> 948 <input type="checkbox"/> 949 <input type="checkbox"/> 950 <input type="checkbox"/> 951 <input type="checkbox"/> 952 <input type="checkbox"/> 953 <input type="checkbox"/> 954 <input type="checkbox"/> 955 <input type="checkbox"/> 956 <input type="checkbox"/> 957 <input type="checkbox"/> 958 <input type="checkbox"/> 959 <input type="checkbox"/> 960 <input type="checkbox"/> 961 <input type="checkbox"/> 962 <input type="checkbox"/> 963 <input type="checkbox"/> 964 <input type="checkbox"/> 965 <input type="checkbox"/> 966 <input type="checkbox"/> 967 <input type="checkbox"/> 968 <input type="checkbox"/> 969 <input type="checkbox"/> 970 <input type="checkbox"/> 971 <input type="checkbox"/> 972 <input type="checkbox"/> 973 <input type="checkbox"/> 974 <input type="checkbox"/> 975 <input type="checkbox"/> 976 <input type="checkbox"/> 977 <input type="checkbox"/> 978 <input type="checkbox"/> 979 <input type="checkbox"/> 980 <input type="checkbox"/> 981 <input type="checkbox"/> 982 <input type="checkbox"/> 983 <input type="checkbox"/> 984 <input type="checkbox"/> 985 <input type="checkbox"/> 986 <input type="checkbox"/> 987 <input type="checkbox"/> 988 <input type="checkbox"/> 989 <input type="checkbox"/> 990 <input type="checkbox"/> 991 <input type="checkbox"/> 992 <input type="checkbox"/> 993 <input type="checkbox"/> 994 <input type="checkbox"/> 995 <input type="checkbox"/> 996 <input type="checkbox"/> 997 <input type="checkbox"/> 998 <input type="checkbox"/> 999 <input type="checkbox"/> 1000	3 Kind of Employer <input checked="" type="checkbox"/> 301 <input type="checkbox"/> 302 <input type="checkbox"/> 303 <input type="checkbox"/> 304 <input type="checkbox"/> 305 <input type="checkbox"/> 306 <input type="checkbox"/> 307 <input type="checkbox"/> 308 <input type="checkbox"/> 309 <input type="checkbox"/> 310 <input type="checkbox"/> 311 <input type="checkbox"/> 312 <input type="checkbox"/> 313 <input type="checkbox"/> 314 <input type="checkbox"/> 315 <input type="checkbox"/> 316 <input type="checkbox"/> 317 <input type="checkbox"/> 318 <input type="checkbox"/> 319 <input type="checkbox"/> 320 <input type="checkbox"/> 321 <input type="checkbox"/> 322 <input type="checkbox"/> 323 <input type="checkbox"/> 324 <input type="checkbox"/> 325 <input type="checkbox"/> 326 <input type="checkbox"/> 327 <input type="checkbox"/> 328 <input type="checkbox"/> 329 <input type="checkbox"/> 330 <input type="checkbox"/> 331 <input type="checkbox"/> 332 <input type="checkbox"/> 333 <input type="checkbox"/> 334 <input type="checkbox"/> 335 <input type="checkbox"/> 336 <input type="checkbox"/> 337 <input type="checkbox"/> 338 <input type="checkbox"/> 339 <input type="checkbox"/> 340 <input type="checkbox"/> 341 <input type="checkbox"/> 342 <input type="checkbox"/> 343 <input type="checkbox"/> 344 <input type="checkbox"/> 345 <input type="checkbox"/> 346 <input type="checkbox"/> 347 <input type="checkbox"/> 348 <input type="checkbox"/> 349 <input type="checkbox"/> 350 <input type="checkbox"/> 351 <input type="checkbox"/> 352 <input type="checkbox"/> 353 <input type="checkbox"/> 354 <input type="checkbox"/> 355 <input type="checkbox"/> 356 <input type="checkbox"/> 357 <input type="checkbox"/> 358 <input type="checkbox"/> 359 <input type="checkbox"/> 360 <input type="checkbox"/> 361 <input type="checkbox"/> 362 <input type="checkbox"/> 363 <input type="checkbox"/> 364 <input type="checkbox"/> 365 <input type="checkbox"/> 366 <input type="checkbox"/> 367 <input type="checkbox"/> 368 <input type="checkbox"/> 369 <input type="checkbox"/> 370 <input type="checkbox"/> 371 <input type="checkbox"/> 372 <input type="checkbox"/> 373 <input type="checkbox"/> 374 <input type="checkbox"/> 375 <input type="checkbox"/> 376 <input type="checkbox"/> 377 <input type="checkbox"/> 378 <input type="checkbox"/> 379 <input type="checkbox"/> 380 <input type="checkbox"/> 381 <input type="checkbox"/> 382 <input type="checkbox"/> 383 <input type="checkbox"/> 384 <input type="checkbox"/> 385 <input type="checkbox"/> 386 <input type="checkbox"/> 387 <input type="checkbox"/> 388 <input type="checkbox"/> 389 <input type="checkbox"/> 390 <input type="checkbox"/> 391 <input type="checkbox"/> 392 <input type="checkbox"/> 393 <input type="checkbox"/> 394 <input type="checkbox"/> 395 <input type="checkbox"/> 396 <input type="checkbox"/> 397 <input type="checkbox"/> 398 <input type="checkbox"/> 399 <input type="checkbox"/> 400	4 Social security wages 257743.48	5 Medicare wages and tips 257743.48	6 Medicare tax withheld 15980.10	7 Social security tips 3737.29	8 Employer's state ID number 236459.21	9 Employer's address and ZIP code P.O. Box 810 McBee, SC 29101	10 Total number of Forms W-2 1	11 Requested gross 257743.48	12 Income tax withheld by payer of purchase, etc. 257743.48	13 For employer use only 20224.27	14 State income tax 3737.29	15 Local income tax 15980.10	16 Social security tax 257743.48	17 Social security wage base 236459.21	18 Medicare tax 15980.10	19 Other EIN used this year None

Part VII Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1099. Enter -0- if not applicable		
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3 b	If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O.		
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4 b	If 'Yes,' enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8866-T?		
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7 a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8262?		X
7 d	If 'Yes,' indicate the number of Forms 8262 filed during the year		
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1099-CV?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9 a	Did the sponsoring organization make any taxable distributions under section 4956?		
9 b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10 a	Initiation fees and capital contributions included on Part VIII, line 12.		
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11 a	Gross income from members or shareholders	3,101,352	
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	384,991	
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13 a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.		
13 b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13 c	Enter the amount of reserves on hand		
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14 b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.		

BAA

TESA0105 08/28/14

Form 990 (2014)

2014

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX.

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7 Other salaries and wages.				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.				
10 Payroll taxes.				
11 Fees for services (non-employees):				
a Management	1,510,897.			
b Legal	94,091.			
c Accounting	25,685.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees				
g Other. (If line 11g and exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	4,437.			
13 Office expenses	27,317.			
14 Information technology				
15 Royalties				
16 Occupancy	334,257.			
17 Travel	510.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	803,022.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,337,230.			
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Billing charges	4,394.			
b Taxes and licenses	4,412.			
c Chemicals for water and sewer system	22,317.			
d Testing	5,300.			
e All other expenses	248,614.			
25 Total functional expenses. Add lines 1 through 24e.	4,422,483.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

*11g Expenses
to Year 2014*

2014

		a Control number		For Official Use Only >					
		OMB No. 1545-0008							
Kind of Payer >	941 <input checked="" type="checkbox"/>	Military <input type="checkbox"/>	943 <input type="checkbox"/>	944 <input type="checkbox"/>	Kind of Employer >	None Apply <input checked="" type="checkbox"/>	501c non-govt <input type="checkbox"/>	3rd party sick pay <input type="checkbox"/>	
		CT-1 <input type="checkbox"/>	Hahed emp. <input type="checkbox"/>	Medicare gov. emp. <input type="checkbox"/>			501c non-501c <input type="checkbox"/>		501c 501c <input type="checkbox"/>
c Total number of Forms W-2	d Establishment number			1 Wages, tips, other compensation	2 Federal income tax withheld				
11	page 5 on the 990			304208.09	33788.90				
e Employer's identification number	f Employer's name			3 Social security wages	4 Social security tax withheld				
57-0878765	Alligator Rural Water & Sewer Co.			333311.27	20665.28 725,496				
g Employer's address and ZIP code P.O. Box 810 McBee, SC 29101				5 Medicare wages and tips	6 Medicare tax withheld				
				333311.27	4832.99				
h Other EIN used this year				7 Social security tips	8 Allocated tips				
				This was originally included on line 11 on the 990 page 10				10 Dependent care benefits	
i State				11 Nonqualified plans	12a Deferred compensation				
				it has been commended				12b	
13 State Employer's state ID number		17 State income tax		14 Income tax withheld by payer of third-party sick pay		18 Local wages, tips, etc.		19 Local income tax	
SC 25471041-5		304208.09 19103.02							
Employer's contact person				Employer's telephone number		For Official Use Only			
Glenn Odom				843-335-6464					
Employer's fax number				Employer's E-mail address					
843-335-7720				awsc@shtc.net					

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature >

Title >

Date >

Form **W-3** Transmittal of Wage and Tax Statements

2015

Department of the Treasury
Internal Revenue Service

File Copy

3 Employee's identification number		4 Employee's name, address, and ZIP code		Copy 1 For State, City or Local Tax Department			
57-0878765		Alligator Rural Water & Sewer Co. P.O. Box 810 McBee, SC 29101		1 Wages, tips, other compensation	2 Federal income tax withheld		
6 Control number		7 Social security wages		3 Social security wages	4 Social security tax withheld		
1		8 Medicare wages and tips		5 Medicare wages and tips	6 Medicare tax withheld		
9 Employee's first name and initial		10 Last name		7 Social security tax	8 Allocated tax		
Glenn		Odom		9 Dependent care benefits			
11 Employee's address and ZIP code		12 State wages, tips, etc.		13 State income tax			
P.O. Box 576 McBee, SC 29101		102830.80		5770.76			
14 State		15 State wages, tips, etc.		16 Local wages, tips			
SC		25471041-5		102830.80		5770.76	

Form **W-2** Wage and Tax Statement

2016

Department of the Treasury - Internal Revenue Service

3 Employee's identification number		4 Employee's name, address, and ZIP code		Copy 1 For State, City or Local Tax Department			
57-0878765		Alligator Rural Water & Sewer Co. P.O. Box 810 McBee, SC 29101		1 Wages, tips, other compensation	2 Federal income tax withheld		
6 Control number		7 Social security wages		3 Social security wages	4 Social security tax withheld		
1		8 Medicare wages and tips		5 Medicare wages and tips	6 Medicare tax withheld		
9 Employee's first name and initial		10 Last name		7 Social security tax	8 Allocated tax		
Glenn		Odom		9 Dependent care benefits			
11 Employee's address and ZIP code		12 State wages, tips, etc.		13 State income tax			
P.O. Box 576 McBee, SC 29101		416683.68		24821.74			
14 State		15 State wages, tips, etc.		16 Local wages, tips			
SC		25471041-5		416683.68		24821.74	

Form **W-2** Wage and Tax Statement

2017

Department of the Treasury - Internal Revenue Service

Employee's social security number		6591	
Employer's identification number		57-0878765	
Employer's name, address, and city and state		Alligator Run Water & Sewer Co. P.O. Box 211 McBee, SC 29555	
Control number		1	
Employee's first name		Glenn	
Last name		Odom	
Suffix			
11 Nonqualified plans		12a	
13 Salaried employee		13a	
Retirement Plan		13b	
14 Other		13c	
15 State		15a	
SC		2547	
16 State wages less, etc.		17 State inc. tax	
256868.16		19759.08	
18 Local wages less, etc.		19 Local inc. tax	
20 Locality name			

Form **W-2**

and Tax
Statement

2018

Department of the Treasury - Internal Revenue Service

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1099. Enter -0- if not applicable.		
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	X	
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3 b	If 'Yes' has it filed a Form 990-T for this year? If 'No' to line 3a, provide an explanation in Schedule O.		
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4 b	If 'Yes,' enter the name of the foreign country: > See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts. (FBAR)		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8888-T?		
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7 a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year.		
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8889 as required?		
7 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1088-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9 a	Did the sponsoring organization make any taxable distributions under section 4968?		
9 b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10 a	Inflation fees and capital contributions included on Part VIII, line 12.		
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter:		
11 a	Gross income from members or shareholders.	3,013,380.	
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	819,011.	
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13 a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.		
13 b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
13 c	Enter the amount of reserves on hand.		
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14 b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.		

2015

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX.

Do not include amounts reported on lines 2b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	* 12,152			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).		395,355		
7 Other salaries and wages.	* 331,159			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	* 36,549			
9 Other employee benefits.				
10 Payroll taxes.	* 25,496			
11 Fees for services (non-employees):				
a Management.	1,182,187. = 756,749			
b Legal.				
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion.	1,180.			
13 Office expenses.	14,729.			
14 Information technology.				
15 Royalties.				
16 Occupancy.	362,174.			
17 Travel.	10,296.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.	796,110.			
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	1,363,024.			
23 Insurance.	47,559.			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Billing charges.	7,790.			
b Taxes and licenses.	2,600.			
c Chemicals for water and sewer system.	30,847.			
d Professional fees.	64,914.			
e All other expenses.	237,254.			
25 Total functional expenses. Add lines 1 through 24e.	4,120,664.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 88-2 (ASC 958-720).				

2015

Return of Organization Exempt From Income Tax

2015

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.
Information about Form 990 and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

A For the 2015 calendar year, or tax year beginning 2015, and ending 2015

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization: Alligator Rural Water Co., Inc.
 Doing business as:
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite:
PO Box 810
 City or town, state or province, country, and ZIP or foreign postal code:
McBee SC 29101

D Employer identification number: 57-0878765

E Telephone number: (843) 335-6464

F Name and address of principal officer:
Glenn Odom 547 Sandy Point Ln McBee SC 29101

G Gross receipts: \$3,832,391.

H(A) Is this a group return for subordinates? Yes No
H(B) Are all subordinates included? Yes No
 If "No," attach a list (see instructions)

I Tax-exempt status: 501(c)(3) 501(c)(1,2) (Insert no.) 4947(a)(1) or 527

J Website: N/A

K Form of organization: Corporation Trust Association Other
L Year of formation: 1987 **M** State of legal domicile: SC

Summary

1 Briefly describe the organization's mission or most significant activities: Water Distribution and Sewer Service

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a) 3

4 Number of independent voting members of the governing body (Part VI, line 1b) 7

5 Total number of individuals employed in calendar year 2015 (Part V, line 2a) 11

6 Total number of volunteers (estimate if necessary) 0

7a Total unrelated business revenue from Part VIII, column (C), line 12 0.

7b Net unrelated business taxable income from Form 990-T, line 34 0.

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)		683,397.
9 Program service revenue (Part VIII, line 2g)	3,263,742.	3,013,380.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		135,614.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	222,600.	
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,486,342.	3,832,391.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		395,388.
16a Professional fundraising fees (Part IX, column (A), line 11a)		
b Total fundraising expenses (Part IX, column (D), line 25)		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,422,483.	3,725,276.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,422,483.	4,120,664.
19 Revenue less expenses. Subtract line 18 from line 12	-936,141.	-288,273.
20 Total assets (Part X, line 16)	Beginning of Current Year 45,114,359.	End of Year 44,386,228.
21 Total liabilities (Part X, line 26)	24,796,834.	24,910,674.
22 Net assets or fund balances. Subtract line 21 from line 20	20,317,525.	19,475,554.

Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: Glenn Odom Date: 11/15/16
 Type or print name and title: General Manager

Paid Preparer Use Only

Print/preparer's name: Karen A. Currin, CPA Preparer's signature: _____ Date: 01/09/19 Check self-employed PTIN: P01003218

Firm's name: Phillips, Currin & Company, CPA's, LLC Firm's EIN: 20-4022503
 Firm's address: 300 W. Home Avenue Hartsville SC 29550-4128 Phone no.: (843) 332-3585

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0121 1/12/15

Form 990 (2015)

Amended 2015

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX.

Do not include amounts reported on lines 9b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	12,152.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7 Other salaries and wages.	321,159.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	36,579.			
9 Other employee benefits.				
10 Payroll taxes.	25,498.			
11 Fees for services (non-employees):				
a Management.	786,799.			
b Legal.				
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion.	1,180.			
13 Office expenses.	14,729.			
14 Information technology.				
15 Royalties.				
16 Occupancy.	362,174.			
17 Travel.	10,296.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.	796,110.			
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	1,363,024.			
23 Insurance.	47,559.			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>billing charges</u>	7,790.			
b <u>taxes and licenses</u>	2,600.			
c <u>Chemicals for water and sewer system</u>	30,847.			
d <u>Professional fees</u>	64,914.			
e All other expenses.	237,254.			
25 Total functional expenses. Add lines 1 through 24e.	4,120,664.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

BAA

TEEA0110 10/12/15

Form 990 (2015)

2015

a Control number		For Official Use Only >	
		OMB No. 1545-0005	
b Kind of Payer >	941 <input checked="" type="checkbox"/>	Military <input type="checkbox"/>	943 <input type="checkbox"/>
	CT-1 <input type="checkbox"/>	Habit. emp. <input type="checkbox"/>	Medicare govt. emp. <input type="checkbox"/>
Kind of Employer >	None Apply <input checked="" type="checkbox"/>		501c non-profit <input type="checkbox"/>
	501c non-501c <input type="checkbox"/>		Fed Govt <input type="checkbox"/>
c Total number of Forms W-2 15		d Establishment number See comment on page 5	
e Employer's identification number 57-0878785		1 Wages, tips, other compensation 428997.13	2 Federal income tax withheld 50580.74
f Employer's name Alligator Rural Water & Sewer Co.		3 Social security wages 469824.49	4 Social security tax withheld 29044.31
P.O. Box 810 McBee, SC 29101		5 Medicare wages and tips 469824.49	6 Medicare tax withheld 6792.63
g Employer's address and ZIP code		7 Social security tips part IX line 5=7 page 10	8 Allocated tips
h Other EIN used this year		11 Nonqualified plans	12a Deferred compensation
13 State Employer's state ID number SC 25471041-5		14 Income tax withheld by payer of third-party sick pay	
16 State wages, Tips, Etc. 428997.13	17 State Income Tax 26093.96	18 Local Wages, Tips, Etc.	19 Local Income Tax
Employer's Contact person Glenn Odom		Employer's Telephone Number 843-335-5464	For Official Use Only
Employer's Fax Number 843-335-7720		Employer's E-Mail address awsc@shtc.net	

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature > Title > Date >

Form **W-3** Transmittal of Wage and Tax Statements

2016

Department of the Treasury
Internal Revenue Service

File Copy

This W-3 references
where wages were
reported on the
990.

Allig-104-
2016 W2

Part VII Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		10
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		15
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>did not answer</i>	X	
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O.		
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7 Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year		7d
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			
9 Sponsoring organizations maintaining donor advised funds.			
a	Did the sponsoring organization make any taxable distributions under section 49887?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10 Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12.		10a
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		10b
11 Section 501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders		1,272,732
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		228,912
12 a	Section 4947(e)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		12b
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		13a
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		13b
c	Enter the amount of reserves on hand		13c
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.		14b

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX.

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	112,000.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).		469,825 Agues with 11725 with 10-3		
7 Other salaries and wages.	357,825.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	52,409.			
9 Other employee benefits.				
10 Payroll taxes.	35,942.			
11 Fees for services (non-employees):				
a Management.	1,011,298.			
b Legal.				
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If the 11g amount exceeds 10% of line 25, column (A) amount, list the 11g expenses on Schedule O.)				
12 Advertising and promotion.	2,801.			
13 Office expenses.	19,150.			
14 Information technology.				
15 Royalties.				
16 Occupancy.	313,519.			
17 Travel.	2,524.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.	845,907.			
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	1,385,844.			
23 Insurance.	34,713.			
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Billing charges.	6,500.			
b Taxes and licenses.	6,390.			
c Chemicals for water and sewer system.	30,436.			
d Professional fees.	97,454.			
e All other expenses.	225,862.			
25 Total functional expenses. Add lines 1 through 24e.	4,540,574.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 88-2 (ASC 958-720).				

		a Control number		For Official Use Only				
		OMB No. 1545-0048						
b Kind of Payer >	941 <input checked="" type="checkbox"/>	Military <input type="checkbox"/>	943 <input type="checkbox"/>	944 <input type="checkbox"/>	Kind of Employer >	Not Apply <input checked="" type="checkbox"/>	501c 990-govt <input type="checkbox"/>	3rd party sick pay <input type="checkbox"/>
		CT-1 <input type="checkbox"/>	Homeb. emp. <input type="checkbox"/>	Medicare gov't emp. <input type="checkbox"/>			501c non-501c <input type="checkbox"/>	
c Total number of Forms W-2		d Establishment number		1 Wages, tips, other compensation		2 Federal income tax withheld		
14		page 5 on the 990		759314.95		142846.27		
e Employer's identification number		990		3 Social security wages		4 Social security tax withheld		
57-0878765				505238.11		31324.76		
f Employer's name				3 Medicare wages and tips		6 Medicare tax withheld		
Aligator Rural Water & Sewer Co.				806765.36		13756.66		
g Employer's address and ZIP code				7 Social security tips		8 Allocated tips		
P.O. Box 810				page 10 come				
McCree, SC 29101				Sand 7				
h Other EIN used this year				11 Nonqualified plans		12a Deferred compensation		
				on-line 990				
i State		Employer's state ID number		13 For third-party sick pay use only		14 Income tax withheld by payer of third-party sick pay		
SC		25471041-5						
16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		
769112.95		46368.75						
Employer's Contact person		Employer's Telephone Number		Employer's E-Mail address		For Official Use Only		
Glenn Odom		843-335-6464		awsc@shtc.net				
Employer's Fax Number								
843-335-7720								

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature > _____ Title > _____ Date > _____

Form **W-3** Transmittal of Wage and Tax Statements **2017** Department of the Treasury Internal Revenue Service

File Copy

Part V Statements Regarding Other IRS Filings and Tax Compliance
Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in Box 3 of Form 1099. Enter -0- if not applicable	8	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (combined) winnings to prize winners?	X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	14	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b If "Yes," enter the name of the foreign country: See Instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7 Organizations that may receive deductible contributions under section 170(c). a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d If "Yes," indicate the number of Forms 8282 filed during the year		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9 Sponsoring organizations maintaining donor advised funds. a Did the sponsoring organization make any taxable distributions under section 4965?		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10 Section 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on Part VIII, line 12		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11 Section 501(c)(12) organizations. Enter: a Gross income from members or shareholders	3,675,595.	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	80,417.	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13 Section 501(c)(29) qualified nonprofit health insurance issuers. a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O. b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
c Enter the amount of reserves on hand		
14a Did the organization receive any payments for indoor tanning services during the tax year?		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

Form 990 (2017)

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX
 Do not include amounts reported on lines 6b, 7b, 8b, and 10b of Part VII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
7 Grants and other assistance to domestic individuals. See Part IV, line 22				
Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
Benefits paid to or for members				
Compensation of current officers, directors, trustees, and key employees	428,727.			
Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	378,038.			
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	90,145.			
9 Other employee benefits	83,508.			
10 Payroll taxes	45,081.			
11 Fees for services (non-employees):	363,629.			
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	13,173.			
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	4,748.			
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	814,164.			
20 Interest				
21 Payments to affiliates	1,400,829.			
22 Depreciation, depletion, and amortization	41,820.			
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24a. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Billing charges	6,145.			
b Taxes and licenses	521.			
c Chemicals for water and sewer system	32,140.			
d Professional fees	38,759.			
e All other expenses	895,671.			
25 Total functional expenses. Add lines 1 through 24e	4,637,098.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

REV 10/16/18 PRO

Form 990 (2017)

PAGE 1	INVOICE DATE 9/01/2009	INVOICE # SCWC091010102
-----------	---------------------------	----------------------------

Alligator Rural Water

P.O. Box 810
McBee, SC 29101

Please Remit and Make Payable To:
South Carolina Counties Workers' Compensation Trust
P.O. Box 8207
Columbia, SC 29202-8207

Insurance Company SCCWCT		Policy Type Self-Funded	
Named Insured Alligator Rural Water		Policy # SCWC-AL-101-09	Eff Date 7/1/2009
		Exp Date 7/1/2010	
Transaction Effective 10/01/2009	Transaction Second Quarter Installment Workers' Compensation (Annual Estimate is \$13,107)	Amount \$ 3,276	
<i>Terms: Premiums are due as of the Transaction Effective Date or upon receipt of this invoice</i>		TOTAL AMOUNT	\$3,276

REMITTANCE COPY - YELLOW

CUSTOMER COPY - WHITE

PAGE 1	INVOICE DATE 9/01/2010	INVOICE # SCWC101110102
------------------	----------------------------------	-----------------------------------

Alligator Rural Water

P.O. Box 810
McBee, SC 29101

Please Remit and Make Payable To:
South Carolina Counties Workers' Compensation Trust
P.O. Box 8207
Columbia, SC 29202-8207

Insurance Company SCCWCT		Policy Type Self-Funded		
Named Insured Alligator Rural Water		Policy # SCWC-AL-101-10	Eff. Date 7/1/2010	Exp Date 7/1/2011
Transaction Effective 10/01/2010	Transaction Second Quarter Installment Workers' Compensation (Annual Estimate is \$9,233)	Amount \$ 2,308		
<small>Terms: Premiums are due as of the Transaction Effective Date or upon receipt of this invoice</small>		TOTAL AMOUNT	\$2,308	

REMITTANCE COPY - YELLOW

CUSTOMER COPY - WHITE

18512

PAGE 1	INVOICE DATE 12/01/2011	INVOICE # SCWC111210103
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Alligator Rural Water

P.O. Box 810
McBee, SC 29101

Please Remit and Make Payable To:
South Carolina Counties Workers' Compensation Trust
 P.O. Box 8207
 Columbia, SC 29202-8207

Insurance Company SCCWCT		Policy Type Self-Funded	
Named Insured Alligator Rural Water		Policy # SCWC-AL-101-11	Eff Date 7/1/2011
		Exp Date 7/1/2012	
Transaction Effective	Transaction	Amount	
1/01/2012	Third Quarter Installment Workers' Compensation (Annual Estimate is \$2,137)	\$ 534	
<small>Terms: Premiums are due as of the Transaction Effective Date or upon receipt of this invoice</small>		TOTAL AMOUNT	\$534

REMITTANCE COPY - YELLOW

CUSTOMER COPY - WHITE

PAGE 1	INVOICE DATE 12/01/2012	INVOICE # SCWC121310103
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Alligator Rural Water

P.O. Box 810
McBee, SC 29101

Please Remit and Make Payable To:
South Carolina Counties Workers' Compensation Trust
P.O. Box 8207
Columbia, SC 29202-8207

Insurance Company SCCWCT		Policy Type Self-Funded	
Named Insured Alligator Rural Water		Policy # SCWC-AL-101-12	Eff Date 7/1/2012
		Exp Date 7/1/2013	
Transaction Effective 1/01/2013	Transaction Third Quarter Installment Workers' Compensation (Annual Estimate is \$2,878)	Amount \$ 719	
<small>Terms: Premiums are due as of the Transaction Effective Date or upon receipt of this invoice</small>		TOTAL AMOUNT	\$719

REMITTANCE COPY - YELLOW

CUSTOMER COPY - WHITE

PAGE 1	INVOICE DATE 11/07/2014	INVOICE # SCWC1314101A
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Alligator Rural Water

P.O. Box 810
McBee, SC 29101

Please Remit and Make Payable To:
South Carolina Counties Workers' Compensation Trust
P.O. Box 8207
Columbia, SC 29202-8207

Insurance Company SCCWCT		Policy Type Self-Funded		
Named Insured Alligator Rural Water		Policy # SCWC-AL-101-13	Eff Date 7/1/2013	Exp Date 7/1/2014
Transaction Effective 7/01/2013	Transaction Additional 2013-2014 Premium Due Workers' Compensation Audit		Amount \$ 6,673	
<i>Terms: Premiums are due as of the Transaction Effective Date or upon receipt of this invoice</i>			TOTAL AMOUNT	\$6,673

REMITTANCE COPY - YELLOW

CUSTOMER COPY - WHITE

PAGE 1	INVOICE DATE 3/01/2015	INVOICE # SCWC141510104
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Alligator Rural Water

P.O. Box 810
McBee, SC 29101

Please Remit and Make Payable To:
South Carolina Counties Workers' Compensation Trust
P.O. Box 8207
Columbia, SC-29202-8207

Insurance Company SCCWCT		Policy Type Self-Funded	
Named Insured Alligator Rural Water		Policy # SCWC-AL-101-14	Eff Date 7/1/2014
		Exp Date 7/1/2015	
Transaction Effective 4/01/2015	Transaction Fourth Quarter Installment Workers' Compensation (Annual Estimate is \$8,120)	Amount \$ 2,030	
<small>Terms: Premiums are due as of the Transaction Effective Date or upon receipt of this invoice</small>		TOTAL AMOUNT	\$2,030

REMITTANCE COPY - YELLOW

CUSTOMER COPY - WHITE

PAGE 1	INVOICE DATE 03/01/2016	INVOICE # SCWC151610104
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Alligator Rural Water

P.O. Box 810
McBee, SC 29101

Please Remit and Make Payable To:
South Carolina Counties Workers' Compensation Trust
P.O. Box 8207
Columbia, SC 29202-8207

Insurance Company SCCWCT		Policy Type Self-Funded		
Named Insured Alligator Rural Water		Policy # SCWC-AL-101-15	Eff. Date 7/1/2015	Exp Date 7/1/2016
Transaction Effective 4/01/2016	Transaction Fourth Quarter Installment Workers' Compensation (Annual Estimate is \$9,707)	Amount \$ 2,426		
<i>Terms: Premiums are due as of the Transaction Effective Date or upon receipt of this invoice</i>		TOTAL AMOUNT	\$2,426	

REMITTANCE COPY - YELLOW

CUSTOMER COPY - WHITE

PAGE 1	INVOICE DATE 12/01/2016	INVOICE # SCWC161710103
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Alligator Rural Water

P.O. Box 810
McBee, SC 29101

Please Remit and Make Payable To:
South Carolina Counties Workers' Compensation Trust
P.O. Box 8207
Columbia, SC 29202-8207

Insurance Company SCCWCT		Policy Type Self-Funded		
Named Insured Alligator Rural Water		Policy # SCWC-AL-101-16	Eff Date 7/1/2016	Exp Date 7/1/2017
Transaction Effective 1/01/2017	Transaction Third Quarter Installment Workers' Compensation (Annual Estimate is \$8,897)	Amount \$ 2,224		
<small>Terms: Premiums are due as of the Transaction Effective Date or upon receipt of this invoice</small>		TOTAL AMOUNT	\$2,224	

REMITTANCE COPY - YELLOW

CUSTOMER COPY - WHITE

PAGE 1	INVOICE DATE 11/07/2018	INVOICE # SCWC1718101A
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Alligator Rural Water

P.O. Box 810
McBee, SC 29101

revised - disregard/cancel original
invoice dated 11/06/17
new amount is due now as
reflected below

Please Remit and Make Payable To:
South Carolina Counties Workers' Compensation Trust
P.O. Box 8207
Columbia, SC 29202-8207

Insurance Company SCCWCT		Policy Type Self-Funded		
Named Insured Alligator Rural Water		Policy # SCWC-AL-101-17	Eff Date 7/1/2017	Exp Date 7/1/2018
Transaction Effective 7/01/2017	Transaction Additional 2017-2018 Premium Due Workers' Compensation Audit	Amount \$ 1,634		
<small>Terms: Premiums are due as of the Transaction Effective Date or upon receipt of this invoice</small>		TOTAL AMOUNT	\$1,634	

REMITTANCE COPY - YELLOW

CUSTOMER COPY - WHITE

PAGE 1	INVOICE DATE 12/01/2018	INVOICE # SCWC181910103
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Alligator Rural Water

P.O. Box 810
McBee, SC 29101

Please Remit and Make Payable To:
South Carolina Counties Workers' Compensation Trust
 P.O. Box 8207
 Columbia, SC 29202-8207

Insurance Company SCCWCT		Policy Type Self-Funded		
Named Insured Alligator Rural Water		Policy # SCWC-AL-101-18	Eff Date 7/1/2018	Exp Date 7/1/2019
Transaction Effective 1/01/2019	Transaction Third Quarter Installment Workers' Compensation (Annual Estimate is \$13,514)	Amount \$ 3,378		
<i>Terms: Premiums are due as of the Transaction Effective Date or upon receipt of this Invoice</i>		TOTAL AMOUNT	\$ 3,378	

REMITTANCE COPY - YELLOW

CUSTOMER COPY - WHITE

Void <input type="checkbox"/>		Employee's social security number [REDACTED] 6591		Copy 1 For State, City or Local Tax Department			
b Employer's identification number 57-0878765				1 Wages, tips, other compensation 102830.80		2 Federal income tax withheld 13138.62	
c Employer's name, address, and ZIP code Alligator Rural Water & Sewer Co. P.O. Box 810 McBee, SC 29101				3 Social security wages 112000.00		4 Social security tax withheld 6944.00	
				5 Medicare wages and tips 112000.00		6 Medicare tax withheld 1624.00	
				7 Social security tips		8 Allocated tips	
d Control number 1				9		10 Dependent care benefits	
e Employer's first name and initial Glenn		Last Name Odom		11 Nonqualified plans		12a	
f Employer's address and ZIP code P.O. Box 576 McBee, SC 29101				13 Statutory employee Retirement Plan 2nd Party Sick Pay X		12b	
				14 Other		12c	
g Employer's address and ZIP code				15		12d	
15 State Employer's state ID No. SC | 25471041-5		16 State wages, tips, etc. 102830.80		17 State inc. tax 5770.76		18 Local wages, tips	
				19 Local inc. tax		20 Locality name	

Form **W-2** Wage and Tax Statement

2016

Department of the Treasury - Internal Revenue Service

Void <input type="checkbox"/>		Employee's social security number [REDACTED] 6591		Copy 1 For State, City or Local Tax Department			
b Employer's identification number 57-0878765				1 Wages, tips, other compensation 416683.68		2 Federal income tax withheld 102578.27	
c Employer's name, address, and ZIP code Alligator Rural Water & Sewer Co. P.O. Box 810 McBee, SC 29101				3 Social security wages 127200.00		4 Social security tax withheld 7886.40	
				5 Medicare wages and tips 428727.25		6 Medicare tax withheld 8275.10	
				7 Social security tips		8 Allocated tips	
d Control number 1				9 Verification code		10 Dependent care benefits	
e Employer's first name and initial Glenn		Last Name Odom		11 Nonqualified plans		12a	
f Employer's address and ZIP code P.O. Box 576 McBee, SC 29101				13 Statutory employee Retirement Plan 2nd Party Sick Pay X		12b	
				14 Other		12c	
g Employer's address and ZIP code				15		12d	
15 State Employer's state ID No. SC | 25471041-5		16 State wages, tips, etc. 416683.68		17 State inc. tax 24821.74		18 Local wages, tips	
				19 Local inc. tax		20 Locality name	

Form **W-2** Wage and Tax Statement

2017

Department of the Treasury - Internal Revenue Service



198

b Employer's identification number 57-0878765		a Employee's social security number [REDACTED] 6591		1 Wages, tips, other compensation 256868.16		2 Federal income tax withheld 70568.16	
c Employer's name, address, and city and state Alligator Run Water & Sewer Co. P.O. Box 81 McBee, SC 29524				2 Social security wages 128400.00		4 Social security tax withheld 7960.80	
				5 Medicare wages and tips 282272.70		6 Medicare tax withheld 4833.40	
				7 Social security tax		8 Allocated tips	
d Control number 1				9 Verification code		10 Dependent care benefits	
e Employee's first name Glenn		Last Name Odom		Suff		11 Nonqualified plans	
P.O. Box 575 McBee, SC 29524				13 Statutory employee Retirement Plan 3rd Party Sick Pay X		12a	
				14 Other		12b	
						12c	
						12d	
f Employee's address (if different from employer's)							
15 State SC		16 State wages, tips, etc. 256868.16		17 State inc. tax 19759.08		18 Local wages, tips	
2547						19 Local inc. tax	
						20 Locality name	

Form **W-2** Wage and Tax Statement **2018** Department of the Treasury - Internal Revenue Service





PEBA
 SC Retirement Systems
 and State Health Plan

South Carolina Public Employee Benefit Authority
 202 Arbor Lake Drive | Columbia, SC 29223
 803.737.6800 | 888.260.9430
 www.peba.sc.gov

August 11, 2020

Gail C. Edwards, Office Manager
 Alligator Rural Water and Sewer Co.
 PO Box 810
 McBee, SC 29101

Re: Employer Code 713.15

Dear Ms. Edwards:

This notice is to advise Alligator Rural Water and Sewer Co. that a check in the amount of \$63,364.80 has been issued and will be mailed to the above address. This amount represents ineligible contributions that were remitted to the South Carolina Retirement System (SCRS) for special payments made to Glenn C. Odom during fiscal year 2020. Although Mr. Odom has filed an appeal regarding his earnable compensation under SCRS, that appeal is still ongoing and PEBA's prior decision regarding his earnable compensation will remain the status quo while that appeal is pending.

In accordance with SC Code Section 9-1-1020, payments for unused sick leave, single special payments at retirement, bonus and incentive-type payments, or any other payments not considered a part of the regular salary base are not compensation for which contributions are deductible. The following wages were reported for Mr. Odom during fiscal year 2020; however, the regular compensation reported for Mr. Odom for prior years reflects that his annual compensation as General Manager is \$12,000.00. Because these additional amounts appear to represent special payments that are outside the member's normal annual salary and not includable in his earnable compensation, the excess contributions are being returned to the employer.

Quarter	Wages Reported	Wages Allowed	Ineligible Wages	Ineligible Contributions	
				Employee 9.00%	Employer 15.56%
Sep-19	\$67,500.00	\$3,000.00	\$64,500.00	\$5,805.00	\$10,036.20
Dec-19	45,000.00	3,000.00	42,000.00	3,780.00	6,535.20
Mar-20	90,000.00	3,000.00	87,000.00	7,830.00	13,537.20
Jun-20	67,500.00	3,000.00	64,500.00	5,805.00	10,036.20
Total	\$270,000.00	\$12,000.00	\$258,000.00	\$23,220.00	\$40,144.80

Please ensure that employee contributions are refunded to the member and that payroll records are appropriately adjusted for income tax reporting purposes.

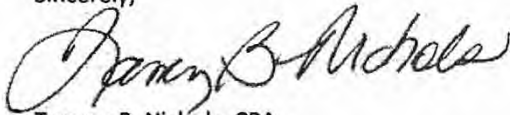
Serving those who serve South Carolina

Health insurance | Retirement benefits | 401(k) | 457(b) | Dental | Vision | Life insurance | Long term disability | Flexible spending accounts

It should be noted that this return of excess contributions is consistent with the return of excess contributions we made previously in connection with similar special payments above Mr. Odom's reported regular salary base for fiscal years 2016, 2017, 2018 and 2019. Accordingly, PEBA is not able to accept contributions for any increases of similar magnitude in the compensation reported for Mr. Odom at this time. If any changes to Mr. Odom's earnable compensation are required based upon the outcome of Mr. Odom's appeal, corrective reporting and contributions would be submitted at that time.

If you have any questions or need additional information, please call our Customer Contact Center.

Sincerely,

A handwritten signature in black ink that reads "Tammy B. Nichols". The signature is written in a cursive, flowing style.

Tammy B. Nichols, CPA
Retirement Finance Director



Serving those who serve South Carolina

August 8, 2017

Gail C Edwards, Office Manager
 Alligator Rural Water and Sewer Co
 PO Box 810
 McBee, SC 29101

Re Employer Code 713 15

Dear Ms Edwards.

Enclosed is a check dated August 8, 2017 in the amount of \$79,880 00 which represents ineligible contributions that were remitted to the South Carolina Retirement Systems for special payments made to Glenn C Odom

In accordance with SC Code Section 9-1-1020, payments for unused sick leave, single special payments at retirement, bonus and incentive-type payments, or any other payments not considered a part of the regular salary base are not compensation for which contributions are deductible. The following wages were reported for Mr Odom, however, amounts appear to represent special payments and are outside the member's normal annual salary based on contributions remitted for the past 7 years, therefore, amounts are being returned to the employer

Quarter	Wages Reported	Wages Allowed	Ineligible Wages	Ineligible Contributions	
				Employee	Employer
June 2016	\$ 103,000 00	\$ 3,000 00	\$ 100,000 00	\$ 8,160 00	\$ 11,060 00
June 2017	303,000 00	3,000 00	300,000 00	25,980 00	34,680 00
Total	\$ 406,000 00	\$ 6,000 00	\$ 400,000 00	\$ 34,140 00	\$ 45,740 00

Please ensure that employee contributions are refunded to the member and that payroll records are appropriately adjusted for income tax reporting purposes

I trust that you understand that we are bound by statute and have a fiduciary obligation to act within our legal authority. An appeals process is available for members who are dissatisfied with any determination rendered. If the member wishes to pursue this issue further, he may file a written appeal directly to Director Peggy G Boykin. In accordance with the South Carolina Retirement Systems' Procedure Act set out in SC Code §9-21-10 *et seq*, an appeal must be made within one year from the date of this letter. If you have any questions or need additional information, please call our Customer Contact Center.

Sincerely,


 Tammy B Nichols, CPA
 Retirement Finance Director

Executive Director Peggy G Boykin, CPA
 803 737 6800 | 888 260 9430 | www.peba.sc.gov
 202 Arbor Lake Dr, Columbia, SC 29223



PEBA
 SC Retirement Systems
 and State Health Plan

South Carolina Public Employee Benefit Authority
 202 Arbor Lake Drive | Columbia, SC 29223
 803.737.6800 | 888.260.9430
 www.peba.sc.gov

August 11, 2020

Gail C. Edwards, Office Manager
 Alligator Rural Water and Sewer Co.
 PO Box 810
 McBee, SC 29101

Re: Employer Code 713.15

Dear Ms. Edwards:

This notice is to advise Alligator Rural Water and Sewer Co. that a check in the amount of \$63,364.80 has been issued and will be mailed to the above address. This amount represents ineligible contributions that were remitted to the South Carolina Retirement System (SCRS) for special payments made to Glenn C. Odom during fiscal year 2020. Although Mr. Odom has filed an appeal regarding his earnable compensation under SCRS, that appeal is still ongoing and PEBA's prior decision regarding his earnable compensation will remain the status quo while that appeal is pending.

In accordance with SC Code Section 9-1-1020, payments for unused sick leave, single special payments at retirement, bonus and incentive-type payments, or any other payments not considered a part of the regular salary base are not compensation for which contributions are deductible. The following wages were reported for Mr. Odom during fiscal year 2020; however, the regular compensation reported for Mr. Odom for prior years reflects that his annual compensation as General Manager is \$12,000.00. Because these additional amounts appear to represent special payments that are outside the member's normal annual salary and not includable in his earnable compensation, the excess contributions are being returned to the employer.

<u>Quarter</u>	<u>Wages Reported</u>	<u>Wages Allowed</u>	<u>Ineligible Wages</u>	<u>Ineligible Contributions</u>	
				<u>Employee</u>	<u>Employer</u>
Sep-19	\$67,500.00	\$3,000.00	\$64,500.00	9.00%	15.56%
Dec-19	45,000.00	3,000.00	42,000.00	3,780.00	6,535.20
Mar-20	90,000.00	3,000.00	87,000.00	7,830.00	13,537.20
Jun-20	67,500.00	3,000.00	64,500.00	5,805.00	10,036.20
Total	\$270,000.00	\$12,000.00	\$258,000.00	\$23,220.00	\$40,144.80

Please ensure that employee contributions are refunded to the member and that payroll records are appropriately adjusted for income tax reporting purposes.

Serving those who serve South Carolina

Health insurance | Retirement benefits | 401(k) | 457(b) | Dental | Vision | Life insurance | Long term disability | Flexible spending accounts

It should be noted that this return of excess contributions is consistent with the return of excess contributions we made previously in connection with similar special payments above Mr. Odom's reported regular salary base for fiscal years 2016, 2017, 2018 and 2019. Accordingly, PEBA is not able to accept contributions for any increases of similar magnitude in the compensation reported for Mr. Odom at this time. If any changes to Mr. Odom's earnable compensation are required based upon the outcome of Mr. Odom's appeal, corrective reporting and contributions would be submitted at that time.

If you have any questions or need additional information, please call our Customer Contact Center.

Sincerely,

Tammy B. Nichols, CPA
Retirement Finance Director

SUPPLEMENTAL CONTRIBUTION REPORT
SC Public Employee Benefit Authority
 PO Box 11960
 Columbia, SC 29211-1960

Instructions are on Page 2.

EMPLOYER CODE 713.15 **REASON FOR SUPPLEMENT** Ineligible Contributions FY20

EMPLOYER NAME Alligator Rural Water & Sewer Co.

SECTION 1

EMPLOYEE NAME	SSN	RETIREE INDICATOR	SCRS MEMBER WAGES	SCRS MEMBER CONTRIBUTIONS	PORS MEMBER WAGES	PORS MEMBER CONTRIBUTIONS	STATE ORP WAGES	VEN NUM	D or N	CONT LENG	MONTHS PAID	BEGINNING DATE (REQUIRED)	ENDING DATE (REQUIRED)
Glenn C. Odom	6591		(67,500.00)	(6,075.00)						12	03	07/01/2019	09/30/2019
Glenn C. Odom	6591		3,000.00	270.00						12	03	07/01/2019	09/30/2019
Glenn C. Odom	6591		(45,000.00)	(4,050.00)						12	03	10/01/2019	12/31/2019
Glenn C. Odom	6591		3,000.00	270.00						12	03	10/01/2019	12/31/2019
Glenn C. Odom	6591		(90,000.00)	(9,100.00)						12	03	01/01/2020	03/31/2020
Glenn C. Odom	6591		3,000.00	270.00						12	03	01/01/2020	03/31/2020
TOTALS													

SECTION 2 - EMPLOYER CONTRIBUTIONS

- Employer retirement contributions
 Total wages x contribution rate (see Form 1340) _____
- Incidental Death Benefit contributions (if covered)
 Total Wages x Rate (see Form 1340) _____
- Accidental death contributions (if covered) - PORS only (see Form 1340) _____
- Total remittance due (Section 1 total member contributions + line 1 + line 2 + line 3) _____
- CHECK TOTAL (combine line 4 of SCRS, PORS and STATE ORP) (63,364.80)

CONTACT PERSON (please print) _____

SIGNATURE _____

Telephone _____

Date (MM-DD-YYYY) _____

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS AND DOES NOT CREATE A CONTRACT BETWEEN THE MEMBER AND THE SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY. THE SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT.

Please contact PEBA's Customer Contact Center with any questions at 803.737.6800 or 888.260.9430, or www.peba.sc.gov.

SUPPLEMENTAL CONTRIBUTION REPORT
SC Public Employee Benefit Authority
 PO Box 11960
 Columbia, SC 29211-1960

Instructions are on Page 2.

EMPLOYER CODE 713.15 **REASON FOR SUPPLEMENT:** Ineligible Contributions FY20
EMPLOYER NAME Alligator Rural Water & Sewer Co. **Page 2 of 2**

SECTION 1

EMPLOYEE NAME	SSN	RETIREE INDICATOR TR	SCRS MEMBER WAGES	SCRS MEMBER CONTRIBUTIONS	PORS MEMBER WAGES	PORS MEMBER CONTRIBUTIONS	STATE ORP WAGES	VEN NUM	D N	CONT LENG	MONTHS PAID	BEGINNING DATE (REQUIRED)	ENDING DATE (REQUIRED)
Glenn C. Odum	6591		(67,500.00)	(6,075.00)						12	03	04/01/2020	06/30/2020
Glenn C. Odum	6591		3,000.00	270.00								04/01/2020	06/30/2020
TOTALS			(258,000.00)	(23,220.00)									

SECTION 2 - EMPLOYER CONTRIBUTIONS

1. Employer retirement contributions Total wages x contribution rate (see Form 1340)	(39,757.80)
2. Incidental Death Benefit contributions (if covered) Total Wages x Rate (see Form 1340)	(387.00)
3. Accidental death contributions (if covered) - PORS only (see Form 1340)	
4. Total remittance due (Section 1 total member contributions + line 1 + line 2 + line 3)	(63,364.80)
5. CHECK TOTAL (combine line 4 of SCRS, PORS and STATE ORP)	(63,364.80)

CONTACT PERSON (please print) _____ **SIGNATURE** _____ **Telephone** _____ **Date (MM-DD-YYYY)** _____

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS AND DOES NOT CREATE A CONTRACT BETWEEN THE MEMBER AND THE SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY. THE SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT.
 Please contact PEBA's Customer Contact Center with any questions at 803.737.6800 or 888.260.9430, or www.peba.sc.gov.

RER711PO
Aug 17,20

***** South Carolina Retirement Systems *****
- Open Account Receivable Browse -

1 more >

A	S	Y	Emp	SL	Tr	Emp	Employer	Invoice	Invoice	Inv	Inv	Conv	Emp	FM	FY
C	S		Code	Ty	Inv	Inv	Amount	Date	Sts	Typ	Inv	Num			
01	1		713.15	13		7131500091	31.71	07/14/2020	0		IN			13	2020
01	1		713.15	10		7131500092	63,364.80	08/12/2020	0		RC			13	2020
01	1		714.07	10		7140700037	191.40	07/07/2020	0		RC			13	2020
01	1		714.09	10		7140900093	77.82	07/13/2020	0		RC			13	2020
01	1		716.05	13		7160500126	377.84	03/30/2020	0		IN			10	2020
04	2		716.05	13		7160500127	373.58	03/30/2020	0		IN			10	2020
01	1		716.05	10		7160500128	4,350.52	05/20/2020	0		RC			11	2020
01	1		716.05	10		7160500129	1,104.80	07/08/2020	0		RC			13	2020
01	1		716.05	10		7160500130	756.24	07/08/2020	0		RC			13	2020
01	1		716.05	13		7160500131	185.71	07/20/2020	0		IN			13	2020
04	2		716.05	13		7160500132	156.28	07/20/2020	0		IN			13	2020

Emp Inv: 7131500000

Direct command....:

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---

help retrn quit bkwrđ frwrđ left right main

Position cursor or enter screen value to select

Display Check Information

Display Check Information

Check recipient: [] Check issuer: [] Accompanying docs: [] Payment document: []

Paying company code: SC01 Payment document no.: 3419558385

Bank details

House bank	11000	Bank Key	[]
Account ID	43787	Bank Account	[]
Bank name	WELLS FARGO BANK, NA		
City	MINNEAPOLIS		

Check information

Check number	134763148	Currency	USD
Payment date	08/13/2020	Amount paid	€3,364.80
Check encashment	[]	Cash discount amount	0.00
Extract creation	08/19/2020	06:15:00	

Check recipient

Name	Aligator Rural Water and Sewer Co.
City	McBee
Payee's country	US
Regional code	SC

Evan Mitchell,

CPA
Retirement Accounting

(o) 803.737.4214 | EMitchell@peba.sc.gov
202 Arbor Lake Dr., Columbia, SC 29223
www.peba.sc.gov



Serving those who serve South Carolina

From: Charlotte "Charlie" Robertson <CRobertson@peba.sc.gov>
Sent: Wednesday, August 12, 2020 8:15 AM
To: Danielle M. Quattlebaum <DQuattlebaum@peba.sc.gov>; Evan Mitchell <EMitchell@peba.sc.gov>; Robin D. Elliott-

RER734PO ***** South Carolina Retirement Systems *****
 Aug 17,20 - Browse Subledger by Fiscal Year/Month for an Amount - 8:41 AM

E	Emp	Trans	Sl	Tr	Tr	SL	Sv	Fs	Fs	SL	SL
S	SSN	Date	TP	TP	Dt	Src	TP	Yr	Mo	Acct	Amt
E	71315	20-08-11	04	04	00	ER		2020	13	01-40000-10-04-00	23220.00
										01-77000-10-04-00	-258000.00
										01-72000-10-04-00	8.00
										01-43000-10-04-00	387.00
										01-41000-10-04-00	39757.80
										01-25000-00-04-00	-63364.80
E	71315	20-08-12	18	18	00	ER		2020	13	01-25000-00-18-00	63364.80
										01-12000-00-10-00	-63364.80
E	71315	20-08-17	10	10	00	ER		2020	13	01-12000-00-10-00	63364.80
										01-11210-10-10-00	-63364.80
E	71315	20-08-17	10	10	00	ER		2020	13	01-12000-10-10-00	-63364.80
										01-25000-10-10-00	63364.80

Fiscal Yr: 2020 Fiscal Mo: 13 SL Src: ER_ Sequence: A S/L Amount 63364.80__

Direct command...:

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
 help retrn quit flip bkwrd frwr print main

Position cursor or enter screen value to select

RER734PO ***** South Carolina Retirement Systems *****
 Aug 17,20 - Browse Subledger by Fiscal Year/Month for an Amount - 8:41 AM

E	Emp	Trans	Sl	Tr	Tr	SL	Sv	Fs	Fs	SL	SL
S	SSN	Date	TP	TP	Dt	Src	TP	Yr	Mo	Acct	Amt
E	71315	20-08-17	10	10	00	ER		2020	13	01-25000-00-10-00	-63364.80
										01-12000-00-10-00	63364.80

*** End of Data ***

Fiscal Yr: 2020 Fiscal Mo: 13 SL Src: ER_ Sequence: A S/L Amount 63364.80__
 Direct command...:
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
 help retrn quit flip bkwrđ frwrđ print main
 Position cursor or enter screen value to select

"Reesh" Wants to pay by

6/30/06

Form 2101 Revised 02/03/2005 Page 1 Print or Type in Black Ink	REQUEST FOR SERVICE PURCHASE COST Service Department South Carolina Retirement Systems PO Box 11960, Columbia, SC 29211-1960	<input type="checkbox"/> Check if applying for Service and/or Disability Retirement Benefits Date of Retirement: (mm-dd-yyyy)
---	--	--

As an active member of one of the South Carolina Retirement Systems, you may be entitled to purchase additional service credit. By completing this form and returning it to the address above, you are initiating the process to purchase service credit. Upon receipt of all necessary documentation, eligibility will be determined, and you will be informed by mail of the status of your request.

Last Name & Suffix (Sr., Jr., etc.): ODOM	First Name/Middle Name: GLENN C	Social Security Number: [REDACTED] 591
--	------------------------------------	---

Address: POST OFFICE BOX 576

City: MCBEE	State: SC	ZIP+4: 29101-0576
-------------	-----------	-------------------

Home Telephone: 843 335 7533	Work: 843 335 6464	Date of Birth: [REDACTED]	Sex: M Male F Female
---------------------------------	-----------------------	------------------------------	----------------------------

Member's full name during period of service to be	System(s) in which you are currently contributing: <input checked="" type="checkbox"/> SCRS (South Carolina Retirement System) <input checked="" type="checkbox"/> PORS (Police Officers Retirement System) <input type="checkbox"/> GARS (General Assembly Retirement System) <input type="checkbox"/> JSRS (Judges and Solicitors Retirement System)
List Current Employer(s): 1. 713.07 Inactive 2. 713.03 ACTIVE	

Please check the appropriate box(es) for service to be established. PLEASE REFER TO THE DEFINITIONS AND INSTRUCTIONS ON THE BACK OF THIS FORM FOR INFORMATION PERTAINING TO YOUR REQUEST.
*Forms and Instructions will be provided upon receipt of this completed form.
Note: To establish Public, Educational, and/or State ORP service, please specify the number of forms needed.
You must complete a separate form for each employer verification to be made.

<input type="checkbox"/> Public Service - *Number of Forms: _____	<input type="checkbox"/> Withdrawal Service _____ Date(s) of injury _____
<input type="checkbox"/> Educational Service - *Number of Forms: _____	<input type="checkbox"/> Workers' Compensation - _____ (MM-DD-YY)
<input type="checkbox"/> State ORP Service - *Number of Forms: _____	<input checked="" type="checkbox"/> Transfer from SCRS to PORS
<input type="checkbox"/> Military Service	<input type="checkbox"/> Convert Class I to Class II
<input type="checkbox"/> Approved Leave of Absence	<input type="checkbox"/> Update Service Cost - _____ (Type of Service)
<input checked="" type="checkbox"/> Non-Qualified Service - Specify Amount of Service: <u>00-00</u> (YY-MM-DD)	

Comments or Special Instructions:
member will provide salary verification ~~soon~~ RCP Need Cost ASAP. Will pay for service by 6/30/06. Rollover. His agent will coordinate the R/O w/ACCT.

Please provide a letter from your current employer(s) verifying current annual salary. *(see page 2 of form)

Member Signature: Per Carl R. Davis Date: 06 22 2006
CSPE

(OFFICE USE ONLY) Verification Forms Provided to Member: Yes No
Service request taken: Office Visit Telephone Call

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS AND DOES NOT CREATE A CONTRACT BETWEEN THE MEMBER AND THE SOUTH CAROLINA RETIREMENT SYSTEMS. THE SOUTH CAROLINA RETIREMENT SYSTEMS RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT.

RCN220PO
Mar 31,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

RCN221M4
10:52-AM

----- 6591 -----
Estimated Avg Final Compensation: \$ 18,257.20 Social Security No: XXX-XX-6591
Nondeferred Contributions: \$ 0.00 Date of Retirement: 07-01-2006
Total Contributions + Interest: \$ 4,413.59 Birth Date: [REDACTED]
Age at Retirement: 57 Years 0 Mos 5 Days
----- Beneficiary Information -----
Average Age: 57 Years 7 Mos 0 Days
Birth Date(s) Used in Average:
1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II: 16 Years 09 Mos 16 Days
Sick Leave: 00 Mos 00 Days

Total Service: 16 Years 09 Mos 16 Days

TYPE I: RETIREE ONLY LIFETIME MONTHLY ANNUITY PLANS

RETIREE BENEFITS BENEFICIARY PAYOUT
\$ 546.78 Opt A Max Plan - Standard Basic Annuity Remaining Contributions, if any.

TYPE II: 100%/100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS REDUCTION
----- FROM MAX
\$ 459.68 Opt B 100% Retiree-Revert to Max/100% Surviving Bene(s) \$ 459.68 15.93%

TYPE III: 100%/50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS

\$ 499.48 Opt C 100% Retiree-Revert to Max/50% Surviving Bene(s) \$ 249.74 8.65%

** IMPORTANT NOTICE **

This retirement benefit estimate and any supporting documents are only projections based on information you provided or non-certified system information. This estimate does not qualify you for retirement, nor change beneficiaries you previously designated, nor certify your date of retirement, service credit, tax computation, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

ESTIMATED IF MEMBER TRANSFER SCRS SERVICE TO PORS AND PURCHASE 5 YEARS
NON-QUALIFIED SERVICE. PROVIDED VERBALLY BY PHONE.

RCN111N3
Mar-31,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

RCN111M4
10:52-AM
Page 2 of 2

██████████ 6591

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B

Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	546.78	0.00	0.00	17.00	529.78
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	459.68	0.00	0.00	13.00	446.68
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	499.48	0.00	0.00	15.00	484.48

Service credit calculated based on:

Data keyed by user

Unaudited Average Final Compensation of \$ 18257.20 calculated using:

AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

IMAGING COVER SHEET

SAME MEMBER/DOC

SSN/EMP CODE:

6591

NAME/EMPLOYER NAME:

SYSTEM:

ACCT CODE:

INDEX AS:

GLENN C ODOM XXX-XX-6591
BENEFIT ESTIMATE SCENARIO
March 24, 2006

"As Is"

6591

CORRELATED SCENARIOS

#2 #1

STOP PORS WORK ON 06/30/2006
DRAW SCRS DEFERRED ANNUITY AT AGE 60
DO NOT TRANSFER SCRS TO PORS

PORS DOR: 07/01/2006
 EST AFC; \$18,257.20
 YOS: 04-00-00
 EST MAX: \$130.23 (GROSS MONTHLY)
 COST: \$0.00

SCRS DEFERRED ANNUITY EARLIST AGE 60

:

SCRS DOR: 06/26/2009 (AGE 60)
 EST AFC; \$18257.20
 YOS: 07-09-16
 MAX: \$161.86 (GROSS MONTHLY)
 COST: \$0.00

NOTE: Member has no concurrent service.

Scenario 1

RCN220PO
Mar 24,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

RCN221M
08:42-AM

6591

Estimated Avg Final Compensation:	\$ 18,257.20	Social Security No:	XXX-XX-6591
Nondeferred Contributions:	\$ 0.00	Date of Retirement:	07-01-2006
Total Contributions + Interest:	\$ 4,401.40	Birth Date:	[REDACTED]
		Age at Retirement:	57 Years 0 Mos 5 Days
		----- Beneficiary Information -----	
		Average Age: 57 Years 7 Mos 0 Days	
		Birth Date(s) Used in Average:	
		1. 12-01-1948	

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II:	04 Years 00 Mos 00 Days
Sick Leave:	00 Mos 00 Days
Correlated Service:	07 Years 09 Mos 16 Days
Total Service:	11 Years 09 Mos 16 Days

TYPE I: RETIREE ONLY LIFETIME MONTHLY ANNUITY PLANS

	RETIREE BENEFITS	BENEFICIARY PAYOUT
\$ 130.23 Opt A	Max Plan - Standard Basic Annuity	Remaining Contributions, if any.

TYPE II: 100%/100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS	REDUCTION
	FROM MAX
\$ 109.48 Opt B 100% Retiree-Revert to Max/100% Surviving Bene(s)	\$ 109.48 15.93%

TYPE III: 100%/50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS	
\$ 118.97 Opt C 100% Retiree-Revert to Max/50% Surviving Bene(s)	\$ 59.49 8.65%

** IMPORTANT NOTICE **

This retirement benefit estimate and any supporting documents are only projections based on information you provided or non-certified system information. This estimate does not qualify you for retirement, nor change beneficiaries you previously designated, nor certify your date of retirement, service credit, tax computation, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

BENEFITS ARE ESTIMATED. EARNINGS ARE PROJECTED THROUGH THE MARCH 2006 QTR.

RCN111N3
 Mar-24,06
 Ronald C. Davis

***** South Carolina Retirement Systems *****
 - PORS Monthly Benefit Estimate -
 SERVICE RETIREMENT

RCN111M
 08:42-A
 Page 2 of

6591

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B
 Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	130.23	0.00	0.00	3.00	127.23
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	109.48	0.00	0.00	2.00	107.48
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	118.97	0.00	0.00	2.00	116.97

Service credit calculated based on:
 Anticipated last 12 months of service through the date of retirement

Unaudited Average Final Compensation of \$ 18257.20 calculated using:
 * Data provided by user or member (Contributions not verified or posted)
 The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

ESTIMATED HIGH 12 QUARTERS DETAIL					
Cal Qtr	Cal Year	FTE %	Salary	Annualized	Service
Mar	2006	1.0000	5,343.84	5,343.84	3.00 *
Dec	2005	1.0000	4,641.36	4,641.36	3.00 *
Sep	2005	1.0000	5,343.84	5,343.84	3.00
Jun	2005	1.0000	4,917.36	4,917.36	3.00
Mar	2005	1.0000	4,214.88	4,214.88	3.00
Dec	2004	1.0000	4,917.36	4,917.36	3.00
Sep	2004	1.0000	4,214.88	4,214.88	3.00
Jun	2004	1.0000	4,492.32	4,492.32	3.00
Mar	2004	1.0000	3,850.56	3,850.56	3.00
Dec	2003	1.0000	4,492.32	4,492.32	3.00
Sep	2003	1.0000	3,850.56	3,850.56	3.00
Jun	2003	1.0000	4,492.32	4,492.32	3.00
				54,771.60	

Scenario 1

RCN210PO
Mar 24,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- SCRS Monthly Benefit Estimate
SERVICE RETIREMENT

RCN211M!
08:46~AI

-6591

Estimated Avg Final Compensation: \$	18,257.20	Social Security No: XXX-XX-6591
Nondeferred Contributions: \$	2,825.93	Date of Retirement: 06-26-2009
Total Contributions + Interest: \$	3,765.12	Birth Date: [REDACTED]
		Age at Retirement: 60 Years 0 Mos 0 Days
		----- Beneficiary Information -----
		Average Age: 60 Years 6 Mos 25 Days
		Birth Date(s) Used in Average:
		1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II: 07 Years 09 Mos 16 Days
Sick Leave: 00 Mos 00 Days

Correlated Service: 04 Years 00 Mos 00 Days Early Ret. Age Reduction: 25.00%
Total Service: 11 Years 09 Mos 16 Days

TYPE I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS

	RETIREE BENEFITS	BENEFICIARY PAYOUT
\$ 161.86 Opt A	Max Plan - Standard Basic Annuity	Remaining contributions, if any.

TYPE II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS

		REDUCTION FROM MAX
\$ 144.30 Opt B	100% Retiree-Revert to Max/100% Surviving Bene(s)	\$ 144.30 10.85%

TYPE III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS

\$ 152.57 Opt C	100% Retiree-Revert to Max/50% Surviving Bene(s)	\$ 76.29 5.74%
-----------------	--	----------------

** IMPORTANT NOTICE **

This retirement benefit estimate and any supporting documents are only projections based on information you provided or non-certified system information. This estimate does not qualify you for retirement, nor change beneficiaries you previously designated, nor certify your date of retirement, service credit, tax computation, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

1st payment will be a partial payment.
BENEFITS ARE ESTIMATED. MEMBER HAS NO CONCURRENT SERVICE. IF YOU DO NOT TRANSFER YOUR SCRS SERVICE TO THE PORS ACCOUNT, YOU ARE FIRST ELIGIBLE TO DRAW YOUR SCRS BENEFIT AT AGE 60.

RCN111N3
Mar-24,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- SCRS Monthly Benefit Estimate
SERVICE RETIREMENT

[REDACTED] -6591

RCN111M
08:46-AM
Page 2 of

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B
Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	161.86	9.11	0.00	3.00	158.86
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	144.30	7.85	0.00	3.00	141.30
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	152.57	7.85	0.00	3.00	149.57

Service credit calculated based on:
Data keyed by user

Unaudited Average Final Compensation of \$ 18257.20 calculated using:
AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

GLENN C ODOM XXX-XX-6591

BENEFIT ESTIMATE SCENARIO

March 24, 2006

6591

#2

TRANSFER 07-09-16 FROM SCRS TO PORS

DRAW PORS ANNUITY AT AGE 57

STOP WORK ON 06/30/2006

DOR: 07/01/2006

AFC: \$18,257.20

YEARS OF SERVICE: 11-09-16

MAX BENEFIT: \$383.99 (Gross Monthly Annuity)

COST: \$7,782.86

SCRS 07—09—16

PORS 04—00—00

11—09—16

NOTE: Member has no concurrent service.

Scenario 2

RCN220PO
Mar 24,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate
SERVICE RETIREMENT

RCN221M
08:49-AM

6591

Estimated Avg Final Compensation: \$	18,257.20	Social Security No:	XXX-XX-6591
Nondeferred Contributions: \$	0.00	Date of Retirement:	07-01-2006
Total Contributions + Interest: \$	4,401.40	Birth Date:	
		Age at Retirement:	57 Years 0 Mos 5 Days
		----- Beneficiary Information -----	
		Average Age: 57 Years 7 Mos 0 Days	
		Birth Date(s) Used in Average:	
		1. 12-01-1948	

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II:	11 Years 09 Mos 16 Days
Sick Leave:	00 Mos 00 Days

Total Service: 11 Years 09 Mos 16 Days

TYPE I: RETIREE ONLY LIFETIME MONTHLY ANNUITY PLANS

	RETIREE BENEFITS	BENEFICIARY PAYOUT
\$ 383.99 Opt A	Max Plan - Standard Basic Annuity	Remaining Contributions, if any.

TYPE II: 100%/100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS	REDUCTION FROM MAX
\$ 322.82 Opt B 100% Retiree-Revert to Max/100% Surviving Bene(s)	\$ 322.82 15.93%

TYPE III: 100%/50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS	REDUCTION FROM MAX
\$ 350.77 Opt C 100% Retiree-Revert to Max/50% Surviving Bene(s)	\$ 175.39 8.65%

** IMPORTANT NOTICE **

This retirement benefit estimate and any supporting documents are only projections based on information you provided or non-certified system information. This estimate does not qualify you for retirement, nor change beneficiaries you previously designated, nor certify your date of retirement, service credit, tax computation, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

BENEFITS ARE ESTIMATED. EARNINGS ARE PROJECTED THROUGH THE MARCH 2006 QTR. ESTIMATED BENEFITS IF YOU TRANSFER YOUR SCRS SERVICE TO YOUR PORS ACCOUNT AND BEGIN DRAWING 7/1/06

Est Cost \$17,782.86

7-09-16	SCRS
4-00-00	PORS
<u>11-09-16</u>	

Senani 2

RCN111N3
Mar-24,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

RCN111M
08:49-AM
6591 Page 2 of .

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B
Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	383.99	0.00	0.00	10.00	373.99
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	322.82	0.00	0.00	8.00	314.82
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	350.77	0.00	0.00	9.00	341.77

Service credit calculated based on:
Data keyed by user

Unaudited Average Final Compensation of \$ 18257.20 calculated using:
* Data provided by user or member (Contributions not verified or posted)
The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

ESTIMATED HIGH 12 QUARTERS DETAIL

Cal Qtr	Cal Year	FTE %	Salary	Annualized	Service
Mar	2006	1.0000	5,343.84	5,343.84	3.00 *
Dec	2005	1.0000	4,641.36	4,641.36	3.00 *
Sep	2005	1.0000	5,343.84	5,343.84	3.00
Jun	2005	1.0000	4,917.36	4,917.36	3.00
Mar	2005	1.0000	4,214.88	4,214.88	3.00
Dec	2004	1.0000	4,917.36	4,917.36	3.00
Sep	2004	1.0000	4,214.88	4,214.88	3.00
Jun	2004	1.0000	4,492.32	4,492.32	3.00
Mar	2004	1.0000	3,850.56	3,850.56	3.00
Dec	2003	1.0000	4,492.32	4,492.32	3.00
Sep	2003	1.0000	3,850.56	3,850.56	3.00
Jun	2003	1.0000	4,492.32	4,492.32	3.00
				54,771.60	

Mark Sanford, Chairman
Governor

Grady L. Patterson, Jr.
State Treasurer

Richard Eckstrom
Comptroller General

State Budget and Control Board
South Carolina Retirement Systems



Peggy G. Boykin, CPA
Director

Hugh K. Leatherman, Sr.
Chairman,
Senate Finance Committee

[REDACTED] 6591
Chairman,
Ways and Means Committee

Frank W. Fusco
Executive Director

(803) 737-6800

1-800-868-9002

March 21, 2006

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SSN: XXX-XX-6591
PORS

Dear Member:

We are providing an **UNOFFICIAL** cost estimate as requested. This calculation is based only on a preliminary review of available verification/documentation. We hope this information meets your needs.

Service Type:	TRANSFER STATE TO POLICE
Estimated Service:	07 years 09 months 16 days
Approximate Cost:	\$ 7,782.86

You must be an active member of the South Carolina Retirement Systems in order to be eligible to purchase additional service credit.

If you have any questions or we can be of further assistance, please contact our Customer Service Department at 803-737-6800 or 800-868-9002(SC only).

DO NOT SEND PAYMENT
THIS IS NOT AN INVOICE FOR PAYMENT

CORRELATED SCENARIOS

#3 STOP PORS WORK ON 06/25/2009
 DRAW SCRS & PORS ANNUITY AT AGE 60
 DO NOT TRANSFER SCRS TO PORS

PORS DOR: 06/26/2009
 EST AFC; \$20,062.40
 YOS: 06-11-25
 EST MAX: \$249.93 (GROSS MONTHLY)
 COST: \$0.00

SCRS DOR: 06/26/2009 (AGE 60)
 EST AFC; \$20,062.4
 YOS: 07-09-16
 MAX: \$177.87 (GROSS MONTHLY)
 COST: \$0.00

NOTE: Member has no concurrent service.

Scenario 3

RCN220PO
Mar 24,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate
SERVICE RETIREMENT

RCN221M4
10:23-AM

6591

Estimated Avg Final Compensation: \$	20,062.40	Social Security No: XXX-XX-6591
Nondeferred Contributions: \$	0.00	Date of Retirement: 06-26-2009
Total Contributions + Interest: \$	4,401.40	Birth Date: [REDACTED]
		Age at Retirement: 60 Years 0 Mos 0 Days
		----- Beneficiary Information -----
		Average Age: 60 Years 6 Mos 25 Days
		Birth Date(s) Used in Average:
		1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II: 06 Years 11 Mos 25 Days
Sick Leave: 00 Mos 00 Days

Correlated Service: 07 Years 09 Mos 16 Days
Total Service: 14 Years 09 Mos 11 Days

TYPE I: RETIREE ONLY LIFETIME MONTHLY ANNUITY PLANS

	RETIREE BENEFITS	BENEFICIARY PAYOUT
\$ 249.93 Opt A	Max Plan - Standard Basic Annuity	Remaining Contributions, if any:

TYPE II: 100%/100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS	REDUCTION FROM MAX
\$ 203.97 Opt B 100% Retiree-Revert to Max/100% Surviving Bene(s)	\$ 203.97 18.39%

TYPE III: 100%/50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS	REDUCTION FROM MAX
\$ 224.61 Opt C 100% Retiree-Revert to Max/50% Surviving Bene(s)	\$ 112.31 10.13%

** IMPORTANT NOTICE **

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1st payment will be a partial payment.
BENEFITS ARE ESTIMATED. IF YOU WORK TO AGE 60 IN PORS AND DO NOT TRANSFER YOUR SCRS TO PORS. DRAW PORS AND SCRS BENEFITS STARTING AGE 60

RCN111N3
Mar-24,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

RCN111M4
10:23-AM
Page 2 of 2

6591

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B
Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	249.93	0.00	0.00	6.00	243.93
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	203.97	0.00	0.00	4.00	199.97
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	224.61	0.00	0.00	5.00	219.61

Service credit calculated based on:
Data keyed by user

Unaudited Average Final Compensation of \$ 20062.40 calculated using:
* Data provided by user or member (Contributions not verified or posted)
The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

ESTIMATED HIGH 12 QUARTERS DETAIL					
Cal Qtr	Cal Year	FTE %	Salary	Annualized	Service
Mar	2008	1.0000	5,343.84	5,343.84	3.00 *
Dec	2007	1.0000	4,641.36	4,641.36	3.00 *
Sep	2007	1.0000	5,343.84	5,343.84	3.00 *
Jun	2007	1.0000	4,641.36	4,641.36	3.00 *
Mar	2007	1.0000	5,343.84	5,343.84	3.00 *
Dec	2006	1.0000	4,641.36	4,641.36	3.00 *
Sep	2006	1.0000	5,343.84	5,343.84	3.00 *
Jun	2006	1.0000	4,641.36	4,641.36	3.00 *
Mar	2006	1.0000	5,343.84	5,343.84	3.00 *
Dec	2005	1.0000	4,641.36	4,641.36	3.00 *
Sep	2005	1.0000	5,343.84	5,343.84	3.00
Jun	2005	1.0000	4,917.36	4,917.36	3.00
				60,187.20	

Scenario 3

RCN210PO ***** South Carolina Retirement Systems [REDACTED] -6591 RCN211M5
Mar 24,06 - SCRS Monthly Benefit Estimate [REDACTED] 11:00-AM
Ronald C. Davis SERVICE RETIREMENT

Estimated Avg Final Compensation: \$ 20,062.40 Social Security No: XXX-XX-6591
Nondeferred Contributions: \$ 2,825.93 Date of Retirement: 06-26-2009
Total Contributions + Interest: \$ 3,765.12 Birth Date: [REDACTED]
Age at Retirement: 60 Years 0 Mos 0 Days
----- Beneficiary Information -----
Average Age: 60 Years 6 Mos 25 Days
Birth Date(s) Used in Average:
1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II: 07 Years 09 Mos 16 Days
Sick Leave: 00 Mos 00 Days

Correlated Service: 06 Years 11 Mos 21 Days Early Ret. Age Reduction: 25.00%
Total Service: 14 Years 09 Mos 07 Days

TYPE I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS

RETIREE BENEFITS BENEFICIARY PAYOUT
\$ 177.87 Opt A Max Plan - Standard Basic Annuity Remaining contributions, if any.

TYPE II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS REDUCTION

\$ 158.57 Opt B 100% Retiree-Revert to Max/100% Surviving Bene(s) \$ 158.57 10.85%

FROM MAX

TYPE III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS

\$ 167.66 Opt C 100% Retiree-Revert to Max/50% Surviving Bene(s) \$ 83.83 5.74%

** IMPORTANT NOTICE **

This retirement benefit estimate and any supporting documents are only projections based on information you provided or non-certified system information. This estimate does not qualify you for retirement, nor change beneficiaries you previously designated, nor certify your date of retirement, service credit, tax computation, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

1st payment will be a partial payment.
BENEFITS ARE ESTIMATED AND ELIGIBILITY IS 60TH BIRTHDAY UNLESS MEMBER
TRANSFERS HIS SERVICE TO PORS.

RCN111N3
Mar-24,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- SCRS Monthly Benefit Estimate -
SERVICE RETIREMENT

RCN111M4
11:00-AM
Page 2 of 2

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B

Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	177.87	9.11	0.00	3.00	174.87
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	158.57	7.85	0.00	3.00	155.57
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	167.66	7.85	0.00	3.00	164.66

Service credit calculated based on:

Data keyed by user

Unaudited Average Final Compensation of \$ 20062.40 calculated using:

AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

RCS245M2

***** South Carolina Retirement Systems *****
- Service Matrix / Worksheet -

03/24/06

Member SSN: [REDACTED] 6591
Member Name: GLENN C ODOM
Account: PORS Class II
Other Accounts: 01

[REDACTED] -6591

Sick Leave.....
Buyin/NQ/Other.
Earned Service. +03-06-00
Purch Service..
Total Service.. +03-06-00

Audited Acct. Y Conv Bal Fwd..
Audited Adj.. Unaudited Adj..
Pre97 Aud Adj.

FYear		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Yr Total
2006	cred	1.00	1.00	1.00	1.00	1.00	1.00							00-06-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00							
		ES	ES	ES	ES	ES	ES							
2005	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	
2004	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	
2003	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	

6591

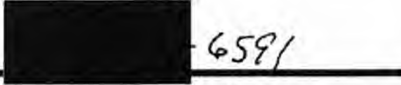
Member SSN: ██████████ 6591
Member Name: GLENN C ODOM
Account: SCRS Class II
Other Accounts: 04

Sick Leave.....
Buyin/NQ/Other.
Earned Service.. +02-03-09
Purch Service.. +05-06-07
Total Service.. +07-09-16

Audited Acct. Y Conv Bal Fwd..
Audited Adj.. Unaudited Adj.
 Pre97 Aud Adj.

FYear		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Yr Total
2002	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	ES	
2001	cred				0.43	0.43	0.43	1.00	1.00	1.00	1.00	1.00	1.00	00-07-09
	rept				0.43	0.43	0.43	1.00	1.00	1.00	1.00	1.00	1.00	
					ES	ES	ES	ES	ES	ES	ES	ES	ES	
2000	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		PS	PS	PS	PS	ES	ES	ES	ES	ES	ES	ES	ES	
1999	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	
1998	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	
1997	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	
1996	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	
1995	cred	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	01-00-00
	rept	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
		PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	
1994	cred										0.23	1.00	1.00	00-02-07
	rept										0.23	1.00	1.00	
											PS	PS	PS	

Shawn Holman



ODOM

From: Alice Copeland
Sent: Tuesday, March 21, 2006 8:55 AM
To: Ronald Davis
Cc: Shawn Holman
Subject: Can you work up some scenarios on him with a July 1 DOR - correlated systems & if buys into PORS. Thanks!

RCS100PO ***** South Carolina Retirement Systems ***** RCS100M1
 Mar 21,06 - Add Contact Log - 1 more >

*SSN : ██████████6591 Name: GLENN C ODOM
 *Emp Code: _____ Address: POST OFFICE BOX 576
 Other Id: _____ MCBEE SC 29101
 PH: (843) 680 - 1471 _____ Last Adtrs Updt: 08-13-2002

Contact Date: 03-21-2006
 Start Time: 08:52:44.9
 Notes :

_____ WANTS ME TO LOOK UP HIS ACCOUNT AND THEN CALL BACK...MAY COME IN AT
 A LATER DATE. _____

*Contact Reason: CALLBACK _____
 Direct Command: _____
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
 confm help retrn quit Prof End Cancld bkwrld frwrld left right main
 No action performed

IMAGING COVER SHEET
SAME MEMBER/DOC

SSN/EMP CODE:

NAME/EMPLOYER NAME:

SYSTEM:

ACCT CODE:

INDEX AS:

FAX



Date: 03 31 2006

Number of pages including cover sheet: 1

GLENN ODOM

Phone: 843 680 1471

Fax phone: 843 335 7720

CC: _____

From: RONALD DAVIS, SCRS

Phone: 803 737 7581

Fax phone: 803-737-7461

REMARKS: Urgent For your review Reply ASAP Please comment

Mr. Odom. You should have received 21 pages of information concerning your estimated benefits should you continue to work for an employer covered by the Retirement Systems beginning 7/1/2006. You were provided 4 scenarios and each estimated benefit estimate was based on the projected salary you provided of \$150,000.00 per year over the next three years beginning 7/1/06. I hope the information provide will give you the solution you are looking for.

If you want to purchase service under your current PORS account, you must submit a service purchase request and the employer must provide a salary verification to allow the Service Department to provide you with the costs you need should you decide to pursue purchasing Non-Qualified service and to have your SCRS account service transferred to PORS account.

Please contact me by phone 803 737 7581 or email rdavis@retirement.sc.gov should you have any questions.

Ronald C. Davis
Ronald C. Davis

Customer Service Field Education

IF YOU ENCOUNTER ANY PROBLEMS RECEIVING THIS FAX CALL 803-737-6807

Retirement Scenarios
Glenn Odom
XXX-XX-6591

March 30, 2006

Per your request, the chart below is a snapshot of your gross estimated monthly annuity plan amounts based on maximum benefit. Estimated gross monthly annuity amounts for other payment plans are shown on the benefit estimates for each scenario. The total cost to purchase service, if applicable, are also shown on this chart.

ESTIMATED BENEFIT AMOUNTS AND SERVICE COSTS

SCENARIO	PROJECTED DATES OF RETIREMENT	TOTAL YEARS OF SERVICE SCRS & PORS	GROSS MONTHLY BENEFIT AMT SCRS & PORS 100%-MAXIMUM	ESTIMATED COST OF SERVICE PURCHASE
1	07/01/2009	14-09-16	\$2,913.39	\$ 0.00
2	07/01/2009	14-09-06	\$3,667.21	\$ 7,782.86
3	07/01/2009	19-06-16	\$4,250.87	\$34,948.20
4	07/01/2009	19-06-16	\$5,004.69	\$42,731.06

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE AN EMPLOYMENT CONTRACT BETWEEN THE EMPLOYEE AND THE SOUTH CAROLINA RETIREMENT SYSTEMS. THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS. THE SOUTH CAROLINA RETIREMENT SYSTEMS RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT, IN WHOLE OR IN PART. NO PROMISES OR ASSURANCES, WHETHER WRITTEN OR ORAL, WHICH ARE CONTRARY TO OR INCONSISTENT WITH THE TERMS OF THIS PARAGRAPH CREATE ANY CONTRACT OF EMPLOYMENT

6591

Retirement Consultation March 30, 2006

Glenn Odom
XXX-XX-6591

SCENARIO 1

Work until June 30, 2009 and do not transfer the SCRS service credit into the PORS account.
The estimated gross monthly annuity amounts for a maximum benefit are presented below.
See benefit estimates for estimated gross monthly survivor lifetime annuities.
ESTIMATED AVERAGE FINAL COMPENSATION (AFC) \$150,000.00:

DOR 7/1/2009	Years of Service	MONTHLY ANNUITY	MONTHLY ANNUITY	ESTIMATED SERVICE COST
SYSTEMS	YY MM DD	100% MAXIMUM	100% MAXIMUM	
SCRS	10 09 16	SCRS OPT A	\$ 1,843.41	SCRS TO PORS
PORS	04 00 00	PORS OPT A	\$ 1,069.98	NON-QUALIFIED
TOTAL YEARS	14 09 16	TOTAL BENEFIT	\$ 2,913.39	TOTAL COST
				\$0.00
				\$0.00
				\$0.00

* Estimated gross monthly annuity amounts for other payment plans are shown on the benefit estimate that corresponds to the date of retirement.

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE AN EMPLOYMENT CONTRACT BETWEEN THE EMPLOYEE AND THE SOUTH CAROLINA RETIREMENT SYSTEMS. THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS. THE SOUTH CAROLINA RETIREMENT SYSTEMS RESERVES THE RIGHT TO REVERSE THE CONTENT OF THIS DOCUMENT IN WHOLE OR IN PART. NO PROMISES OR ASSURANCES, WHETHER WRITTEN OR ORAL, WHICH ARE CONTRARY TO OR INCONSISTENT WITH THE TERMS OF THIS PARAGRAPH CREATE ANY CONTRACT OF EMPLOYMENT.

RCN210PO
Mar 30,06
Ronald C. Davis

***** South Carolina Retirement Systems ****
- SCRS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 1
-6591

RCN211M5
02:41~PM

Estimated Avg Final Compensation: \$ 150,000.00
Nondeferred Contributions: \$ 2,825.93
Total Contributions + Interest: \$ 35,853.27

Social Security No: XXX-XX-6591
Date of Retirement: 07-01-2009
Birth Date: [REDACTED]
Age at Retirement: 60 Years 0 Mos 5 Days
----- Beneficiary Information -----
Average Age: 60 Years 7 Mos 0 Days
Birth Date(s) Used in Average:
1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II: 10 Years 09 Mos 16 Days
Sick Leave: 00 Mos 00 Days

Correlated Service: 04 Years 00 Mos 00 Days Early Ret. Age Reduction: 24.93%
Total Service: 14 Years 09 Mos 16 Days

TYPE I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS

RETIREE BENEFITS		BENEFICIARY PAYOUT	
\$ 1,843.41 Opt A	Max Plan - Standard Basic Annuity	Remaining contributions, if any.	

TYPE II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS			REDUCTION
			FROM MAX
\$ 1,643.40 Opt B	100% Retiree-Revert to Max/100% Surviving Bene(s)	\$ 1,643.40	10.85%

TYPE III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS			
\$ 1,737.60 Opt C	100% Retiree-Revert to Max/50% Surviving Bene(s)	\$ 868.80	5.74%

** IMPORTANT NOTICE **

This retirement benefit estimate and any supporting documents are only projections based on information you provided or non-certified system information. This estimate does not qualify you for retirement, nor change beneficiaries you previously designated, nor certify your date of retirement, service credit, tax computation, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

BENEFITS ARE ESTIMATED BASED ON MEMBER'S SALARY OF \$150,000.00 PER MEMBER: ALSO IF MEMBER DOES NOT TRANSFER HIS SCRS SERVICE TO PORS.

RCN111N3
Mar-30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- SCRS Monthly Benefit Estimate
SERVICE RETIREMENT

SCENARIO 1
6591 Page 2 of 2
RCN111M4
02:41-PM

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B
Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	1,843.41	10.86	117.00	103.00	1,623.41
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	1,643.40	7.85	97.00	89.00	1,457.40
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	1,737.60	7.85	106.00	96.00	1,535.60

Service credit calculated based on:
Data keyed by user

Unaudited Average Final Compensation of \$ 150000.00 calculated using:

AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

RCN220PO
Mar 30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 1
6591

RCN221M4
02:40-PM

Estimated Avg Final Compensation: \$ 150,000.00 Social Security No: XXX-XX-6591
Nondeferred Contributions: \$ 0.00 Date of Retirement: 07-01-2009
Total Contributions + Interest: \$ 4,413.59 Birth Date: [REDACTED]
Age at Retirement: 60 Years 0 Mos 5 Days
----- Beneficiary Information -----
Average Age: 60 Years 7 Mos 0 Days
Birth Date(s) Used in Average:
1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II: 04 Years 00 Mos 00 Days
Sick Leave: 00 Mos 00 Days

Correlated Service: 10 Years 09 Mos 16 Days
Total Service: 14 Years 09 Mos 16 Days

TYPE I: RETIREE ONLY LIFETIME MONTHLY ANNUITY PLANS

RETIREE BENEFITS BENEFICIARY PAYOUT
\$ 1,069.98 Opt A Max Plan - Standard Basic Annuity Remaining Contributions, if any.

TYPE II: 100%/100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS REDUCTION

\$ 873.21 Opt B 100% Retiree-Revert to Max/100% Surviving Bene(s) \$ 873.21 18.39%

FROM MAX

TYPE III: 100%/50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS

\$ 961.59 Opt C 100% Retiree-Revert to Max/50% Surviving Bene(s) \$ 480.80 10.13%

** IMPORTANT NOTICE **

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BENEFITS ARE ESTIMATED. NO TRANSFER OF SCRS INTO PORS.

RCN111N3
Mar-30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 1
-6591

RCN111M4
02:40-PM
Page 2 of 2

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B
Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	1,069.98	0.00	40.00	50.00	979.98
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	873.21	0.00	21.00	36.00	816.21
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	961.59	0.00	29.00	42.00	890.59

Service credit calculated based on:
Data keyed by user

Unaudited Average Final Compensation of \$ 150000.00 calculated using:
AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

6591

Retirement Consultation March 30, 2006

Glenn Odom
XXX-XX-6591

SCENARIO 2

Work until June 30, 2009 in SCRS and transfer the SCRS service credit into the PORS account.
The estimated gross monthly annuity amounts for a maximum benefit are presented below.
See benefit estimates for estimated gross monthly survivor lifetime annuities.
ESTIMATED AVERAGE FINAL COMPENSATION (AFC) \$150,000.00:

DOR	7/1/2009	Years of Service	MONTHLY ANNUITY	MONTHLY ANNUITY	ESTIMATED SERVICE COST	
SYSTEMS	YY	MM	DD	100% MAXIMUM	100% MAXIMUM	
SCRS	03	00	00	SCRS OPT A	\$ 512.34	SCRS TO PORS \$7,782.86
PORS	11	09	06	PORS OPT A	\$ 3,154.87	NON-QUALIFIED \$0.00
TOTAL YEARS	14	09	06	TOTAL BENEFIT	\$ 3,667.21	TOTAL COST \$7,782.86

* Estimated gross monthly annuity amounts for other payment plans are shown on the benefit estimate that corresponds to the date of retirement.

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2

RCN210PO
Mar 30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- SCRS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 2
6591

RCN211M5
02:47-PM

Estimated Avg Final Compensation: \$	150,000.00	Social Security No: XXX-XX-6591
Nondeferred Contributions: \$	2,825.93	Date of Retirement: 07-01-2009
Total Contributions + Interest: \$	35,853.27	Birth Date: [REDACTED]
		Age at Retirement: 60 Years 0 Mos 5 Days
		----- Beneficiary Information -----
		Average Age: 60 Years 7 Mos 0 Days
		Birth Date(s) Used in Average:
		1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II: 03 Years 00 Mos 00 Days
Sick Leave: 00 Mos 00 Days

Correlated Service: 11 Years 09 Mos 16 Days Early Ret. Age Reduction: 24.93%
Total Service: 14 Years 09 Mos 16 Days

TYPE I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS

RETIREE BENEFITS		BENEFICIARY PAYOUT
\$ 512.34 Opt A	Max Plan - Standard Basic Annuity	Remaining contributions, if any.

TYPE II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS			REDUCTION
			FROM MAX
\$ 456.75 Opt B	100% Retiree-Revert to Max/100% Surviving Bene(s)	\$ 456.75	10.85%

TYPE III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS			
\$ 482.93 Opt C	100% Retiree-Revert to Max/50% Surviving Bene(s)	\$ 241.47	5.74%

** IMPORTANT NOTICE **

This retirement benefit estimate and any supporting documents are only projections based on information you provided or non-certified system information. This estimate does not qualify you for retirement, nor change beneficiaries you previously designated, nor certify your date of retirement, service credit, tax computation, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

BENEFITS ARE ESTIMATED BASED ON MEMBER'S SALARY OF \$150,000.00 PER MEMBER: ALSO IF MEMBER TRANSFERS HIS SCRS SERVICE TO PORS BEFORE BECOMING ACTIVE IN SCRS AND WORKING 3 MORE YEARS.

2

RCN111N3
Mar-30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- SCRS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 2
6591

RCN111M4
02:47-PM
Page 2 of 2

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B

Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	512.34	10.86	0.00	15.00	497.34
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	456.75	7.85	0.00	13.00	443.75
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	482.93	7.85	0.00	14.00	468.93

Service credit calculated based on:

Data keyed by user

Unaudited Average Final Compensation of \$ 150000.00 calculated using:

AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

RCN220PO
Mar 30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate
SERVICE RETIREMENT

SCENARIO 2
6591

2
RCN221M4
02:45-PM

Estimated Avg Final Compensation: \$ 150,000.00 Social Security No: XXX-XX-6591
Nondeferred Contributions: \$ 0.00 Date of Retirement: 07-01-2009
Total Contributions + Interest: \$ 4,413.59 Birth Date: [REDACTED]
Age at Retirement: 60 Years 0 Mos 5 Days
----- Beneficiary Information -----
Average Age: 60 Years 7 Mos 0 Days
Birth Date(s) Used in Average:
1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II: 11 Years 09 Mos 16 Days
Sick Leave: 00 Mos 00 Days

Correlated Service: 03 Years 00 Mos 00 Days
Total Service: 14 Years 09 Mos 16 Days

TYPE I: RETIREE ONLY LIFETIME MONTHLY ANNUITY PLANS

RETIREE BENEFITS BENEFICIARY PAYOUT
\$ 3,154.87 Opt A Max Plan - Standard Basic Annuity Remaining Contributions, if any.

TYPE II: 100%/100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS REDUCTION
-----FROM MAX
\$ 2,574.69 Opt B 100% Retiree-Revert to Max/100% Surviving Bene(s) \$ 2,574.69 18.39%

TYPE III: 100%/50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS

\$ 2,835.28 Opt C 100% Retiree-Revert to Max/50% Surviving Bene(s) \$ 1,417.64 10.13%

** IMPORTANT NOTICE **

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BENEFITS ARE ESTIMATED. IF MEMBER TRANSFER SCRS INTO PORS BEFORE HE
BECOME A MEMBER OF SCRS AGAIN.

RCN111N3
Mar-30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 2

RCN111M4
02:45-PM
Page 2 of 2

6591

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B
Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	3,154.87	0.00	311.00	196.00	2,647.87
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	2,574.69	0.00	224.00	155.00	2,195.69
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	2,835.28	0.00	263.00	173.00	2,399.28

Service credit calculated based on:
Data keyed by user

Unaudited Average Final Compensation of \$ 150000.00 calculated using:
AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

6591

Retirement Consultation March 30, 2006

Glenn Odom
XXX-XX-6591

SCENARIO 3

Work until June 30, 2009 and do not transfer the SCRS but purchase 5 years non-qualified service into PORS
The estimated gross monthly annuity amounts for a maximum benefit are presented below.
See benefit estimates for estimated gross monthly survivor lifetime annuities.
ESTIMATED AVERAGE FINAL COMPENSATION (AFC) \$150,000.00:

DOR	7/1/2009	Years of Service	MONTHLY ANNUITY	MONTHLY ANNUITY	ESTIMATED SERVICE COST	
SYSTEMS	YY	MM	DD	100% MAXIMUM	100% MAXIMUM	
SCRS	10	09	16	SCRS OPT A	\$ 1,843.41	SCRS TO PORS
PORS	09	00	00	PORS OPT A	\$ 2,407.46	NON-QUALIFIED
TOTAL YEARS	19	09	16	TOTAL BENEFIT	\$ 4,250.87	TOTAL COST
					\$0.00	\$34,948.20

* Estimated gross monthly annuity amounts for other payment plans are shown on the benefit estimate that corresponds to the date of retirement.

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE AN EMPLOYMENT CONTRACT BETWEEN THE EMPLOYEE AND THE SOUTH CAROLINA RETIREMENT SYSTEMS. THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS. THE SOUTH CAROLINA RETIREMENT SYSTEMS RESERVES THE RIGHT TO REVERSE THE CONTENT OF THIS DOCUMENT IN WHOLE OR IN PART. NO PROMISES OR ASSURANCES, WHETHER WRITTEN OR ORAL, WHICH ARE CONTRARY TO OR INCONSISTENT WITH THE TERMS OF THIS PARAGRAPH CREATE ANY CONTRACT OF EMPLOYMENT.

RCN210PO
Mar 30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- SCRS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 3
-6591

RCN211M5
02:41-PM

Estimated Avg Final Compensation: \$	150,000.00	Social Security No: XXX-XX-6591
Nondeferred Contributions: \$	2,825.93	Date of Retirement: 07-01-2009
Total Contributions + Interest: \$	35,853.27	Birth Date: [REDACTED]
		Age at Retirement: 60 Years 0 Mos 5 Days
		----- Beneficiary Information -----
		Average Age: 60 Years 7 Mos 0 Days
		Birth Date(s) Used in Average:
		1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II:	10 Years 09 Mos 16 Days	
Sick Leave:	00 Mos 00 Days	
Correlated Service:	04 Years 00 Mos 00 Days	Early Ret. Age Reduction: 24.93%
Total Service:	14 Years 09 Mos 16 Days	

TYPE I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS

	RETIREE BENEFITS	BENEFICIARY PAYOUT
\$ 1,843.41 Opt A	Max Plan - Standard Basic Annuity	Remaining contributions, if any.

TYPE II:	100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS	REDUCTION
		FROM MAX
\$ 1,643.40 Opt B	100% Retiree-Revert to Max/100% Surviving Bene(s)	\$ 1,643.40 10.85%

TYPE III:	100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS	REDUCTION
		FROM MAX
\$ 1,737.60 Opt C	100% Retiree-Revert to Max/50% Surviving Bene(s)	\$ 868.80 5.74%

** IMPORTANT NOTICE **

This retirement benefit estimate and any supporting documents are only projections based on information you provided or non-certified system information. This estimate does not qualify you for retirement, nor change beneficiaries you previously designated, nor certify your date of retirement, service credit, tax computation, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

BENEFITS ARE ESTIMATED BASED ON MEMBER'S SALARY OF \$150,000.00 PER MEMBER: ALSO IF MEMBER DOES NOT TRANSFER HIS SCRS SERVICE TO PORS.

RCN111N3
Mar-30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- SCRS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 3
6591

3
RCN111M4
02:41-PM
Page 2 of 2

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B

Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	1,843.41	10.86	117.00	103.00	1,623.41
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	1,643.40	7.85	97.00	89.00	1,457.40
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	1,737.60	7.85	106.00	96.00	1,535.60

Service credit calculated based on:

Data keyed by user

Unaudited Average Final Compensation of \$ 150000.00 calculated using:

AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

RCN220PO
Mar 30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 3
[REDACTED] 6591

RCN221M4
02:54-PM

Estimated Avg Final Compensation: \$ 150,000.00 Social Security No: XXX-XX-6591
Nondeferred Contributions: \$ 0.00 Date of Retirement: 07-01-2009
Total Contributions + Interest: \$ 4,413.59 Birth Date: [REDACTED]
Age at Retirement: 60 Years 0 Mos 5 Days

----- Beneficiary Information -----
Average Age: 60 Years 7 Mos 0 Days
Birth Date(s) Used in Average:
1. 12-01-1948

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II: 09 Years 00 Mos 00 Days
Sick Leave: 00 Mos 00 Days

Correlated Service: 10 Years 09 Mos 16 Days
Total Service: 19 Years 09 Mos 16 Days

TYPE I: RETIREE ONLY LIFETIME MONTHLY ANNUITY PLANS

 RETIREE BENEFITS BENEFICIARY PAYOUT
\$ 2,407.46 Opt A Max Plan - Standard Basic Annuity Remaining Contributions, if any.

TYPE II: 100%/100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS REDUCTION

\$ 1,964.73 Opt B 100% Retiree-Revert to Max/100% Surviving Bene(s) \$ 1,964.73 18.39%

 FROM MAX

TYPE III: 100%/50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS

\$ 2,163.58 Opt C 100% Retiree-Revert to Max/50% Surviving Bene(s) \$ 1,081.79 10.13%

** IMPORTANT NOTICE **

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BENEFITS ARE ESTIMATED. IF MEMBER DOES NOT TRANSFER SCRS INTO PORS BUT PURCHASE 5 YEARS OF NON-QUALIFIED SERVICE INTO PORS ACCOUNT AT LOWER SALARY.

3

RCN111N3
Mar-30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 3

RCN111M4
02:54-PM
Page 2 of 2

6591

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B

Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	2,407.46	0.00	199.00	144.00	2,064.46
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	1,964.73	0.00	133.00	113.00	1,718.73
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	2,163.58	0.00	162.00	126.00	1,875.58

Service credit calculated based on:
Data keyed by user

Unaudited Average Final Compensation of \$ 150000.00 calculated using:
AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

6591

Retirement Consultation March 30, 2006

Glenn Odom
XXX-XX-6591

SCENARIO 4

Work until June 30, 2009, transfer the SCRS service credit and purchase 5 years non qualified service in PORS.
The estimated gross monthly annuity amounts for a maximum benefit are presented below.
See benefit estimates for estimated gross monthly survivor/lifetime annuities.
ESTIMATED AVERAGE FINAL COMPENSATION (AFC) \$150,000.00:

DOR 7/1/2009	Years of Service	MONTHLY ANNUITY	MONTHLY ANNUITY	ESTIMATED SERVICE COST
		100 % MAXIMUM	100 % MAXIMUM	
SYSTEMS	YY MM DD	SCRS OPT A	PORS OPT A	SCRS TO PORS
		\$ 512.34	\$ 4,492.35	NON-QUALIFIED
TOTAL YEARS	19 09 16	TOTAL BENEFIT:	\$ 5,004.69	TOTAL COST
			\$0.00	\$7,782.86
				\$34,948.20
				\$42,731.06

* Estimated gross monthly annuity amounts for other payment plans are shown on the benefit estimate that corresponds to the date of retirement.

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE AN EMPLOYMENT CONTRACT BETWEEN THE EMPLOYEE AND THE SOUTH CAROLINA RETIREMENT SYSTEMS. THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR OBLIGATIONS. THE SOUTH CAROLINA RETIREMENT SYSTEMS RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT, IN WHOLE OR IN PART. NO PROMISES OR ASSURANCES, WHETHER WRITTEN OR ORAL, WHICH ARE CONTRARY TO OR INCONSISTENT WITH THE TERMS OF THIS PARAGRAPH CREATE ANY CONTRACT OF EMPLOYMENT.

RCN111N3
Mar-30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- SCRS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 4
-6591

RCN111M4
02:47-PM
Page 2 of 2

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B

Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	512.34	10.86	0.00	15.00	497.34
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	456.75	7.85	0.00	13.00	443.75
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	482.93	7.85	0.00	14.00	468.93

Service credit calculated based on:

Data keyed by user

Unaudited Average Final Compensation of \$ 150000.00 calculated using:

AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

RCN220PO
Mar 30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 4

RCN221M4
02:51-PM

4

██████████-6591

Estimated Avg Final Compensation:	\$ 150,000.00	Social Security No:	XXX-XX-6591
Nondeferred Contributions:	\$ 0.00	Date of Retirement:	07-01-2009
Total Contributions + Interest:	\$ 4,413.59	Birth Date:	06-26-1949
		Age at Retirement:	60 Years 0 Mos 5 Days
		----- Beneficiary Information -----	
		Average Age: 60 Years 7 Mos 0 Days	
		Birth Date(s) Used in Average:	
		1. 12-01-1948	

GLENN C ODOM
POST OFFICE BOX 576
MCBEE SC 29101-0576

SERVICE CREDIT:

Class II:	16 Years 09 Mos 16 Days
Sick Leave:	00 Mos 00 Days
Correlated Service:	03 Years 00 Mos 00 Days
Total Service:	19 Years 09 Mos 16 Days

TYPE I: RETIREE ONLY LIFETIME MONTHLY ANNUITY PLANS

	RETIREE BENEFITS	BENEFICIARY PAYOUT
\$ 4,492.35 Opt A	Max Plan - Standard Basic Annuity	Remaining Contributions, if any.

TYPE II:	100%/100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS	REDUCTION
		FROM MAX
\$ 3,666.21 Opt B	100% Retiree-Revert to Max/100% Surviving Bene(s)	\$ 3,666.21 18.39%

TYPE III:	100%/50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY-PLANS	REDUCTION
		FROM MAX
\$ 4,037.27 Opt C	100% Retiree-Revert to Max/50% Surviving Bene(s)	\$ 2,018.64 10.13%

** IMPORTANT NOTICE **

This retirement benefit estimate and any supporting documents are only projections based on information you provided or non-certified system information. This estimate does not qualify you for retirement, nor change beneficiaries you previously designated, nor certify your date of retirement, service credit, tax computation, or average final compensation (including annual leave payments). Please do not leave employment based on this information.

BENEFITS ARE ESTIMATED. IF MEMBER TRANSFER SCRS INTO PORS BEFORE HE BECOME A MEMBER OF SCRS AGAIN. ALSO IF MEMBER PURCHASE 5 YEARS OF NON-QUALIFIED SERVICE INTO PORS ACCOUNT.

4

RCN111N3
Mar-30,06
Ronald C. Davis

***** South Carolina Retirement Systems *****
- PORS Monthly Benefit Estimate -
SERVICE RETIREMENT

SCENARIO 4
-6591

RCN111M4
02:51-PM
Page 2 of 2

Client Name: GLENN C ODOM

SSN: XXX-XX-6591

Calculate Federal, State, or Both... B
Status: Married Fed Exempt: 0 State Exempt: 0

Payment Plan	Benefit	Exclusion Amount	Federal Tax	State Tax	After Taxes
Type I: RETIREE ONLY MAXIMUM LIFETIME MONTHLY ANNUITY PLANS					
Option A	4,492.35	0.00	512.00	289.00	3,691.35
Type II: 100%-100% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option B	3,666.21	0.00	388.00	232.00	3,046.21
Type III: 100%-50% JOINT RETIREE AND SURVIVOR LIFETIME MONTHLY ANNUITY PLANS					
Option C	4,037.27	0.00	443.00	258.00	3,336.27

Service credit calculated based on:
Data keyed by user

Unaudited Average Final Compensation of \$ 150000.00 calculated using:
AFC keyed by User

The estimated Average Final Compensation (AFC) used in this benefit estimate is comprised of quarterly contribution amounts that have not yet been audited. Upon receipt of final information and verification from your employer, adjustments may be required to the amounts used for AFC purposes.

Retirement Scenarios
Glenn Odom
XXX-XX-6591

Short of your gross estimated monthly annuity plan amounts based on maximum benefit. Other payment plans are shown on the benefit estimates for each scenario. The total cost to you on this chart.

D BENEFIT AMOUNTS AND SERVICE COSTS

TOTAL YEARS OF SERVICE SCRS & PORS	GROSS MONTHLY BENEFIT AMT SCRS & PORS 100%-MAXIMUM	ESTIMATED COST OF SERVICE PURCHASE
14-09-16	\$2,913.39	\$ 0.00
14-09-06	\$3,667.21	\$ 7,782.86
19-06-16	\$4,250.87	\$34,948.20
19-06-16	\$5,004.69	\$42,731.06

NOT CREATE AN EMPLOYMENT CONTRACT BETWEEN THE EMPLOYEE AND THE SOUTH CAROLINA RETIREMENT SYSTEMS RESERVES THE RIGHT IN WHOLE OR IN PART. NO PROMISES OR ASSURANCES, WHETHER WRITTEN OR ORAL, WHICH ARE MADE OF THIS PARAGRAPH CREATE ANY CONTRACT OF EMPLOYMENT.

NO. TX DATE/TIME	DESTINATION	DURATION	PGS.	RESULT	MODE
301 MAR 31 08:55	8433357720	0' 08 55"	021	OK	N EGM

TRANSACTION REPORT
 Transaction
 Transaction(s) completed

6591



659/

TRANSACTION REPORT

Transmission
Transaction(s) completed

NO.	TX DATE/TIME	DESTINATION	DURATION	PGS.	RESULT	MODE
303	MAR. 31 09:59	8433357720	0' 00' 37"	001	OK	N ECM

SC Budget & Control Bd
SC Retirement Systems

PO Box 11960, Columbia, SC 29211

FAX



Date: 03 31 2006

Number of pages including cover sheet: 1

GLENN ODOM

Phone: 843 680 1471

Fax phone: 843 335 7720

CC: _____

From: **RONALD DAVIS, SCRS**

Phone: 803 737 7581

Fax phone: 803-737-7461

REMARKS: Urgent For your review Reply ASAP Please comment

Mr. Odom. You should have received 21 pages of information concerning your estimated benefits should you continue to work for an employer covered by the Retirement Systems beginning 7/1/2006. You were provided 4 scenarios and each estimated benefit estimate was based on the projected salary you provided of \$150,000.00 per year over the next three years beginning 7/1/06. I hope the information provide will give you the solution you are looking for.

Book

Employer Reporting
Supplemental Report
Place in SCRS

Index As:

Employer Number: 713.15

Supplement Number: 11060010



0395

1

NIKKI R. HALEY, CHAIR
GOVERNOR
CURTIS M. LOFTIS, JR.
STATE TREASURER
RICHARD ECKSTROM, CPA
COMPTROLLER GENERAL



SC BUDGET AND CONTROL BOARD
SOUTH CAROLINA RETIREMENT SYSTEMS
WILLIAM M. BLUME, JR., CPA
DIRECTOR

HUGH K. LEATHERMAN, SR.
CHAIRMAN, SENATE FINANCE
COMMITTEE
DANIEL T. COOPER
CHAIRMAN, HOUSE WAYS AND
MEANS COMMITTEE
ELEANOR KITZMAN
EXECUTIVE DIRECTOR

June 16, 2011

ALLIGATOR RURAL WATER & SEWER CO
P O BOX 810
MCBEE SC 29101

Employer Code No: **713.15**

Invoice Num: 7131500039 10
Invoice Amt: 527.38
SUPPL# 11060010 ODOM

Dear GAIL C EDWARDS:

The attached report(s) reflect the information used to compute the amount invoiced.

When clearing this outstanding item, please send a copy of this letter. If this statement represents a credit, take the credit on your next quarterly report, or if an amount is due, please remit to our office as soon as possible.

If you should have any questions concerning this invoice, please contact LYNN JOHNSON at 803-737-6804.

FORM 1278 - RCOER027 REV. 09/24/2010

LOCATION ADDRESS:
202 ARBOR LAKE DRIVE
COLUMBIA, SOUTH CAROLINA 29223

803-737-6800
800-868-9002 (WITHIN SC ONLY)
WWW.RETIREMENT.SC.GOV

MAILING ADDRESS:
POST OFFICE BOX 11960
COLUMBIA, SOUTH CAROLINA 29211-1960
0398

Date: 06/16/11
 Time: 16:12:59
 Page: 1

South Carolina Retirement Systems
 Quarterly Contribution Report
 Reconciliation Report

Form 1230
 Revised: 03/01/1999
 RER616PR - RER616R1

Employer Code: 713.15
 Employer Name: ALLIGATOR RURAL WATER & SEWER CO
 Quarter Ending Date: 00-00-0000
 Task ID: S07131511060010

	SCRS		PORS Class 2		PORS Class 1		ORP		Invoices (15s)	
	Actual	Posted	Actual	Posted	Actual	Posted	Actual	Posted	Invoice #	Amount
Active member's Salaries:	6,000.00		.00		.00		.00			
Retired member's Salaries:	.00		.00		.00		.00			
Total member's Salaries:	6,000.00		.00		.00		.00			
Section I Employee Contributions										
Total member's Contribs:	390.00		.00		.00		.00			
Section II Employer Contributions										
Employer Ret Contribs :	554.40		.00		.00		.00			
Group Life Contribution:	9.00		.00		.00		.00			
Accidental Death(PORS) :			.00		.00		.00			
Total due for quarter :	953.40		.00		.00		.00			
Section III Account Reconciliation										
Monthly deposits remitted:										
Supp Net Remittance:	426.02-		.00		.00		.00			
Invoices (15s):										
Total deposits Received:	426.02-		.00		.00		.00			
Net Due:	527.38		.00		.00		.00			
Invoices Applied:										None
Invoice Total Applied:										.00
Grand Total due from Employer:										527.38

SUPPLEMENTAL CONTRIBUTION REPORT
For Transactions After 07/01/2005
South Carolina Retirement Systems
State Budget and Control Board
P.O. Box 11960, Columbia SC 29211-1960

11060010

SEE INSTRUCTIONS ON REVERSE (Page 2)

EMPLOYER CODE # 713.15
EMPLOYER NAME Allegator Rural Water of a former employee
REASON FOR SUPPLEMENT: Inde were Not sent by mistake

SECTION 1 - MEMBER WAGES AND CONTRIBUTIONS

EMPLOYEE NAME	SSN	RETHREE INDICATOR "R"	SCRS MEMBER WAGES	SCRS MEMBER CONTRIBUTIONS	PORS MEMBER WAGES	PORS MEMBER CONTRIBUTIONS	ORP WAGES	VEN NUM	D OF N	CONT MONTHS PAID	BEGINNING DATE (REQUIRED)	ENDING DATE (REQUIRED)
Glen C Odum	[REDACTED]		3000.00	195.00						12	1-1-2009	1-31-2009
TOTALS			3000.00	195.00								

SECTION 2 - EMPLOYER CONTRIBUTIONS

- Employer retirement contributions 109240
Total wages x contribution rate (see Form 1340) 18.01 277.20
- Incidental Death Benefit contributions (if covered)
Total Wages x Rate (see Form 1340) 00.50 4.50
- Accidental death contributions (if covered) - PORS only (see Form 1340) 0
- Total remittance due (Section 1 total member contributions + line 1 + line 2 + line 3) 213.01 476.70
- CHECK TOTAL (combine line 4 of SCRS, PORS and STATE ORP) 213.01 213.01

RECEIVED

JUN 10 2011

FINANCE

Total: \$426.02

Gail C Edwards
CONTACT PERSON (please write legibly)

Gail C Edwards
SIGNATURE

843-335-5189
Telephone

06-08-2011
Date (MM-DD-YYYY)

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS AND DOES NOT CREATE A CONTRACT BETWEEN THE MEMBER AND THE SOUTH CAROLINA RETIREMENT SYSTEMS. THE SOUTH CAROLINA RETIREMENT SYSTEMS RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT.

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SUPPLEMENTAL CONTRIBUTION REPORT
For Transactions After 07/01/2005
South Carolina Retirement Systems
State Budget and Control Board
P.O. Box 11960, Columbia SC 29211-1960

SEE INSTRUCTIONS ON REVERSE (Page 2)

EMPLOYER CODE # 713.15

REASON FOR SUPPLEMENT: Such were not sent by mistake

EMPLOYER NAME Allegator Rural Water of a former employee

SECTION 1 - MEMBER WAGES AND CONTRIBUTIONS

EMPLOYEE NAME	SSN	RETIREE INDICATOR "R"	SCRS MEMBER WAGES	SCRS MEMBER CONTRIBUTIONS	PORS MEMBER WAGES	PORS MEMBER CONTRIBUTIONS	ORP WAGES	VEN NUM	D OF N	CONT LENG	MONTHS PAID	BEGINNING DATE (REQUIRED)	ENDING DATE (REQUIRED)
Glean C Odum	654		3000.00	195.00						12	1	03-1-2009	03-31-2009
TOTALS			3000.00	195.00									

SECTION 2 - EMPLOYER CONTRIBUTIONS

- Employer retirement contributions
Total wages x contribution rate (see Form 1340) 18.01 277.20
- Incidental Death Benefit contributions (if covered)
Total Wages x Rate (see Form 1340) 4 4.50
- Accidental death contributions (if covered) - PORS only (see Form 1340)
- Total remittance due (Section 1 total member contributions + line 1 + line 2 + line 3) 213.01 476.70
- CHECK TOTAL (combine line 4 of SCRS, PORS and STATE ORP) 213.01

RECEIVED

JUN 10 2011

FINANCE

Gail C Edwards

Gail C Edwards

843-335-589

Telephone

SIGNATURE

06-08-2011

Date (MM-DD-YYYY)

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RER610N1
Jun 16,11

***** South Carolina Retirement Systems *****
- Manual Reconciliation Process -

RER610M1
1 more >

Emp Code: 713.15 Task Id: S07131511060010
Report Total : 953.40 Deposit Total: -426.02
Invoice Total: Balance: 527.38

Sel	Deposit ID	Sys	Trans Date	FY	TR	TR	Deposit	Reference Info
					TP	DT	Amount	
X	2011061003	1	06/10/2011	2011	04	00	426.02	

-
-
-
-
-
-
-
-

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit W Off Inv Post bkwrđ frwrđ left right main
The balance of this report is 527.38

SUPPLEMENTAL CONTRIBUTION REPORT
For Transactions After 07/01/2005
South Carolina Retirement Systems
State Budget and Control Board
P.O. Box 11960, Columbia SC 29211-1960

10

SEE INSTRUCTIONS ON REVERSE (Page 2)

EMPLOYER CODE # 713.15

REASON FOR SUPPLEMENT: Under wage not sent by mistake

EMPLOYER NAME

Atlixter Rural Water of a former employee

SECTION 1 - MEMBER WAGES AND CONTRIBUTIONS

EMPLOYEE NAME	SSN	RETIREE INDICATOR "R"	SCRS MEMBER WAGES	SCRS MEMBER CONTRIBUTIONS	PORS MEMBER WAGES	PORS MEMBER CONTRIBUTIONS	ORP WAGES	VEN NUM	D CONT'N LENG	MONTHS PAID	BEGINNING DATE (REQUIRED)	ENDING DATE (REQUIRED)
Glenn C Dekora	[REDACTED]	6591	2400.00	195.00					12	1	2-1-10	2-28-10
TOTALS			2400.00	195.00								

SECTION 2 - EMPLOYER CONTRIBUTIONS

RECEIVED

- Employer retirement contributions
Total wages x contribution rate (see Form 1340) 18.01 977.20
- Incidental Death Benefit contributions (if covered)
Total Wages x Rate (see Form 1340) 0 45.00
- Accidental death contributions (if covered) - PORS only (see Form 1340) 476.10
- Total remittance due (Section 1 total member contributions + line 1 + line 2 + line 3) 213.01 517.20
- CHECK TOTAL (combine line 4 of SCRS, PORS and STATE ORP) 213.01

JUN 10 2011

FINANCE

Hail C Edwards

CONTACT PERSON (please write legibly)

Hail C Edwards

SIGNATURE

843-335-6464

Telephone

5-31-11

Date (MM-DD-YYYY)

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Book

Employer Reporting
Supplemental Report

Place in SCRS

Index As:

Employer Number: 713.15

Supplement Number: 11060040

NIKKI R. HALEY, CHAIR
GOVERNOR
CURTIS M. LOFTIS, JR.
STATE TREASURER
RICHARD ECKSTROM, CPA
COMPTROLLER GENERAL



SC BUDGET AND CONTROL BOARD
SOUTH CAROLINA RETIREMENT SYSTEMS
WILLIAM M. BLUME, JR., CPA
DIRECTOR

HUGH K. LEATHERMAN, SR.
CHAIRMAN, SENATE FINANCE
COMMITTEE

DANIEL T. COOPER
CHAIRMAN, HOUSE WAYS AND
MEANS COMMITTEE

ELEANOR KITZMAN
EXECUTIVE DIRECTOR

June 20, 2011

ALLIGATOR RURAL WATER & SEWER CO
P O BOX 810
MCBEE SC 29101

Employer Code No: **713.15**

Invoice Num. 7131500040 10
Invoice Amt: 841.72
SUPPL#11060020 ODOM

Dear GAIL C EDWARDS:

The attached report(s) reflect the information used to compute the amount invoiced.

When clearing this outstanding item, please send a copy of this letter. If this statement represents a credit, take the credit on your next quarterly report, or if an amount is due, please remit to our office as soon as possible.

If you should have any questions concerning this invoice, please contact LYNN JOHNSON at 803-737-6804.

FORM 1278 - RCOER027 REV. 09/24/2010

LOCATION ADDRESS:
202 ARBOR LAKE DRIVE
COLUMBIA, SOUTH CAROLINA 29223

803-737-6800
800-868-9002 (WITHIN SC ONLY)
WWW.RETIREMENT.SC.GOV

MAILING ADDRESS:
POST OFFICE BOX 11960
COLUMBIA, SOUTH CAROLINA 29111-1960
0403

9

Employer Code: 713.15
 Employer Name: ALLIGATOR RURAL WATER & SEWER CO
 Quarter Ending Date: 00-00-0000
 Task ID: S07131511060020

	SCRS		PORS Class 2		PORS Class 1		ORP		Invoices (15s)	
	Actual	Posted	Actual	Posted	Actual	Posted	Actual	Posted	Invoice #	Amount
Active member's Salaries:	12,000.00		.00		.00		.00			
Retired member's Salaries:	.00		.00		.00		.00			
Total member's Salaries:	12,000.00		.00		.00		.00			
Section I Employee Contributions										
Total member's Contrins:	780.00		.00		.00		.00			
Section II Employer Contributions										
Employer Ret Contribs :	1,108.80		.00		.00		.00			
Group Life Contribution:	18.00		.00		.00		.00			
Accidental Death(PORS) :			.00		.00		.00			
Total due for quarter :	1,906.80		.00		.00		.00			
Section III Account Reconciliation										
Monthly deposits remitted:										
Supp Net Remittance:	1,065.08-		.00		.00		.00			
Invoices (15s):	.00		.00		.00		.00			
Total deposits Received:	1,065.08-		.00		.00		.00			
Net Due:	841.72		.00		.00		.00			
Invoices Applied:										
Invoice Total Applied:										
Grand Total due from Employer:	841.72		.00		.00		.00			

Form 1227
Revised 04/23/2010
Page 1

11060020

SUPPLEMENTAL CONTRIBUTION REPORT
For Transactions After 07/01/2005
South Carolina Retirement Systems
State Budget and Control Board
P.O. Box 11960, Columbia SC 29211-1960

SEE INSTRUCTIONS ON REVERSE (Page 2)

EMPLOYER CODE # 713.15 **REASON FOR SUPPLEMENT:** Funds were not sent by mistake of a former employee

EMPLOYER NAME Alligator Rural Water & Sewer Co.

SECTION 1 - MEMBER WAGES AND CONTRIBUTIONS

EMPLOYEE NAME	SSN	RETIREE INDICATOR "R"	SCRS MEMBER WAGES	SCRS MEMBER CONTRIBUTIONS	PORS MEMBER WAGES	PORS MEMBER CONTRIBUTIONS	ORP WAGES	VEN NUM	D OF N	CONT LENG	MONTHS PAID	BEGINNING DATE (REQUIRED)	ENDING DATE (REQUIRED)
Clearr, C. Odora	██████████5591		9000.00	585.00						1	3	10/01/2009	12/31/2009
TOTALS			9000.00	585.00									

SECTION 2 - EMPLOYER CONTRIBUTIONS

- Employer retirement contributions
Total wages x contribution rate (see Form 1340) 54.05 891.60
- Incidental Death Benefit contributions (if covered)
Total Wages x Rate (see Form 1340) 0 1350
- Accidental death contributions (if covered) - PORS only (see Form 1340) 1430.00
- Total remittance due (Section 1 total member contributions + line 1 + line 2 + line 3) 639.05
- CHECK TOTAL (combine line 4 of SCRS, PORS and STATE ORP) 5397.05

GALL C. Richards

CONTACT PERSON (please write legibly) SIGNATURE

843-335-5189

Telephone

06/15/2010

Date (MM-DD-YYYY)

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Form 1227
Revised 04/23/2010
Page 1

SUPPLEMENTAL CONTRIBUTION REPORT
For Transactions After 07/01/2005
South Carolina Retirement Systems
State Budget and Control Board
P.O. Box 11960, Columbia SC 29211-1960

20

SEE INSTRUCTIONS ON REVERSE (Page 2)

EMPLOYER CODE # 713.15 **REASON FOR SUPPLEMENT:** Funds were not sent by mistake of a former employee

EMPLOYER NAME Alligator Rural Water & Sewer Co.

SECTION 1 - MEMBER WAGES AND CONTRIBUTIONS

EMPLOYEE NAME	SSN	RETIREE INDICATOR "R"	SCRS MEMBER WAGES	SCRS MEMBER CONTRIBUTIONS	PORS MEMBER WAGES	PORS MEMBER CONTRIBUTIONS	DRP WAGES	VEN NUM	D OR N	CONT LENG	MONTHS PAID	BEGINNING DATE (REQUIRED)	ENDING DATE (REQUIRED)
Glenn C. Odum	██████████ 6591		3000.00	195.00					1	1	1	07/01/2009	09/30/2009
TOTALS			3000.00	195.00									

SECTION 2 - EMPLOYER CONTRIBUTIONS

- Employer retirement contributions 9.24%
Total wages x contribution rate (see Form 1340) 19.01 277.20
- Incidental Death Benefit contributions (if covered)
Total Wages x Rate (see Form 1340) 1.50
0 450
- Accidental death contributions (if covered) - PORS only (see Form 1340) 496.70
- Total remittance due (Section 1 total member contributions + line 1 + line 2 + line 3) 213.01
- CHECK TOTAL (combine line 4 of SCRS, PORS and STATE ORP) 245.01

Handwritten signature and date: 5-15-11

Glenn C. Edwards

CONTACT PERSON (please write legibly)

SIGNATURE

843-335-5189

Telephone

06/15/2010

Date (MM-DD-YYYY)

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Questions concerning this form should be directed to Customer Services at (803)737-6800, (800)868-9902 (within SC only), or www.retirement.sc.gov Q406

RER610N1
Jun 16,11

***** South Carolina Retirement Systems *****
- Manual Reconciliation Process -

RER610M1
1 more >

Emp Code: 713.15 Task Id: S07131511060020
Report Total : 1906.80 Deposit Total: -1065.08
Invoice Total: Balance: 841.72

Sel	Deposit ID	Sys	Trans Date	FY	TR	TR	Deposit	Reference Info
					TP	DT	Amount	
X	2011061003	1	06/10/2011	2011	04	00	1065.08	

-
-
-
-
-
-
-
-

Direct Command:

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7 ---PF8---PF9---PF10---PF11---PF12---
confr help retrn quit W Off Inv Post bkwr frwr left right main
The balance of this report is 841.72

Book

Employer Reporting
Supplemental Report

Place in SCRS

Index As:

Employer Number: 713.15

Supplement Number: 11060040

NIKKI R. HALEY, CHAIR
GOVERNOR
CURTIS M. LOFTIS, JR.
STATE TREASURER
RICHARD ECKSTROM, CPA
COMPTROLLER GENERAL



HUGH K. LEATHERMAN, SR.
CHAIRMAN, SENATE FINANCE
COMMITTEE

DANIEL T. COOPER
CHAIRMAN, HOUSE WAYS AND
MEANS COMMITTEE

ELEANOR SITZMAN
EXECUTIVE DIRECTOR

June 20, 2011

ALLIGATOR RURAL WATER & SEWER CO
P O BOX 810
MCBEE SC 29101

Employer Code No: **713.15**

Invoice Num: 7131500041 10
Invoice Amt: 263.69
SUPPL#11060040 ODOM

Dear GAIL C EDWARDS:

The attached report(s) reflect the information used to compute the amount invoiced.

When clearing this outstanding item, please send a copy of this letter. If this statement represents a credit, take the credit on your next quarterly report, or if an amount is due, please remit to our office as soon as possible.

If you should have any questions concerning this invoice, please contact LYNN JOHNSON at 803-737-6804.

FORM 1278 - RCOER027 REV: 09/24/2010

LOCATION ADDRESS:
202 ARBOR LAKE DRIVE
COLUMBIA, SOUTH CAROLINA 29223

803-737-6800
800-868-9002 (WITHIN SC ONLY)
WWW.RETIREMENT.SC.GOV

MAILING ADDRESS:
POST OFFICE BOX 11960
COLUMBIA, SOUTH CAROLINA 29111-1960

0409
15

Form 1230
 Revised: 03/01/1999
 RER616PR - RER616R1

South Carolina Retirement Systems
 Quarterly Contribution Report
 Reconciliation Report

Date: 06/20/11
 Time: 11:24:32
 Page: 1

Employer Code: 713.15
 Employer Name: ALLIGATOR RURAL WATER & SEWER CO
 Quarter Ending Date: 00-00-0000
 Task ID: S07131511060040

	SCRS	FORS Class 2	FORS Class 1	ORP	Invoices (15s)
	Actual	Actual	Actual	Actual	Invoice #
	Posted	Posted	Posted	Posted	Amount
Active member's Salaries:	3,000.00	.00	.00	.00	
Retired member's Salaries:	.00	.00	.00	.00	
Total member's Salaries:	3,000.00	.00	.00	.00	
Section I Employee Contributions					
Total member's Contribs:	195.00	.00	.00	.00	
Section II Employer Contributions					
Employer Ret Contribs :	277.20	.00	.00	.00	
Group Life Contribution:	4.50	.00	.00	.00	
Accidental Death(PORS) :		.00			
Total due for quarter :	476.70	.00	.00	.00	
Section III Account Reconciliation					
Monthly deposits remitted:					
Supp Net Remittance:	213.01-	.00	.00	.00	
Invoices (15s):	.00	.00	.00	.00	
Total deposits Received:	213.01-	.00	.00	.00	
Net Due:	263.69	.00	.00	.00	
Invoices Applied:	None				
Invoice Total Applied:				.00	
Grand Total due from Employer:				263.69	

SUPPLEMENTAL CONTRIBUTION REPORT
For Transactions After 07/01/2005
South Carolina Retirement Systems
State Budget and Control Board
P.O. Box 11960, Columbia SC 29211-1960

11060040

SEE INSTRUCTIONS ON REVERSE (Page 2)

EMPLOYER CODE # 713.15

REASON FOR SUPPLEMENT: *Checks were not sent by mistake*

EMPLOYER NAME

Alligator Rural Water of a former employee

SECTION 1 - MEMBER WAGES AND CONTRIBUTIONS

EMPLOYEE NAME	SSN	RETIREE INDICATOR	SCRS MEMBER WAGES	SCRS MEMBER CONTRIBUTIONS	PORS MEMBER WAGES	PORS MEMBER CONTRIBUTIONS	ORP WAGES	VEN NUM	D CONT or LENG	MONTHS PAID	BEGINNING DATE (REQUIRED)	ENDING DATE (REQUIRED)
<i>Glean C Odum</i>	<i>6591</i>		<i>3000.00</i>	<i>195.00</i>					<i>12</i>	<i>1</i>	<i>4-1-10</i>	<i>4-30-10</i>
TOTALS			<i>3000.00</i>	<i>195.00</i>								

SECTION 2 - EMPLOYER CONTRIBUTIONS

- Employer retirement contributions *9.24%*
Total wages x contribution rate (see Form 1340) *18.01* *177.20*
- Incidental Death Benefit contributions (if covered)
Total Wages x Rate (see Form 1340) *1.50%* *4.50*
- Accidental death contributions (if covered) - PORS only (see Form 1340) *213.01* *476.70*
- Total remittance due (Section 1 total member contributions + line 1 + line 2 + line 3) *213.01* *213.01*
- CHECK TOTAL (combine line 4 of SCRS, PORS and STATE ORP)

RECEIVED

JUN 10 2011

FINANCE

Hail C Edwards

CONTACT PERSON (please write legibly)

Hail C Edwards

SIGNATURE

843-335-589

Telephone

06-08-2011

Date (MM-DD-YYYY)

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RER610N1
Jun 15,11

***** South Carolina Retirement Systems *****
- Manual Reconciliation Process -

RER610M1
1 more >

Emp Code: 713.15 Task Id: S07131511060040
Report Total : 476.70 Deposit Total: -213.01
Invoice Total: Balance: 263.69

Sel	Deposit ID	Sys	Trans Date	FY	TR	TR	Deposit	Reference	Info
					TP	DT	Amount		
X	2011061003	1	06/13/2011	2011	04	00	213.01		
-									
-									
-									
-									
-									
-									
-									
-									
-									
-									

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11--PF12---
confm help retrn quit W Off Inv Post bkwrđ frwrđ left right main
The balance of this report is 263.69

Book

Employer Reporting
Supplemental Report

Place in SCRS

Index As:

Employer Number: 713.15

Supplement Number: 11060050

NIKKI R. HALEY, CHAIR
GOVERNOR
CURTIS M. LOFTIS, JR.
STATE TREASURER
RICHARD ECKSTROM, CPA
COMPTROLLER GENERAL



SC BUDGET AND CONTROL BOARD
SOUTH CAROLINA RETIREMENT SYSTEMS
WILLIAM M. BLUME, JR., CPA
DIRECTOR

HUGH K. LEATHERMAN, SR.
CHAIRMAN, SENATE FINANCE
COMMITTEE

DANIEL T. COOPER
CHAIRMAN, HOUSE WAYS AND
MEANS COMMITTEE

ELEANOR KITZMAN
EXECUTIVE DIRECTOR

June 20, 2011

ALLIGATOR RURAL WATER & SEWER CO
P O BOX 810
MCBEE SC 29101

Employer Code No: **713.15**

Invoice Num: 7131500042 10
Invoice Amt: 527.37
SUPPL#11060050 ODOM

Dear GAIL C EDWARDS:

The attached report(s) reflect the information used to compute the amount invoiced.

When clearing this outstanding item, please send a copy of this letter. If this statement represents a credit, take the credit on your next quarterly report, or if an amount is due, please remit to our office as soon as possible.

If you should have any questions concerning this invoice, please contact LYNN JOHNSON at 803-737-6804.

FORM 1278 - RCOER027 REV: 09/24/2010

LOCATION ADDRESS:
202 ARBOR LAKE DRIVE
COLUMBIA, SOUTH CAROLINA 29223

803-737-6800
800-868-9002 (WITHIN SC ONLY)
WWW.RETIREMENT.SC.GOV

MAILING ADDRESS:
POST OFFICE BOX 11960
COLUMBIA, SOUTH CAROLINA 29211-1960

0414

20

SUPPLEMENTAL CONTRIBUTION REPORT
For Transactions After 07/01/2005
South Carolina Retirement Systems
State Budget and Control Board
P.O. Box 11960, Columbia SC 29211-1960

11060050
~~11060030~~

SEE INSTRUCTIONS ON REVERSE (Page 2)

EMPLOYER CODE # 713.15

REASON FOR SUPPLEMENT: Checks were not sent in by mistake

EMPLOYER NAME

Alligator Rural Water of a former employee

SECTION 1 - MEMBER WAGES AND CONTRIBUTIONS

EMPLOYEE NAME	SSN	RETIREE INDICATOR "R"	SCRS MEMBER WAGES	SCRS MEMBER CONTRIBUTIONS	PORS MEMBER WAGES	PORS MEMBER CONTRIBUTIONS	ORP WAGES	VEN NUM	D P W	CONT LENG	MONTHS PAID	BEGINNING DATE (REQUIRED)	ENDING DATE (REQUIRED)
Helen C Odum	[REDACTED]	6597	6,000.00	195.00						12	1	7-1-10	8-31-10
TOTALS			6,000.00	390.00									

SECTION 2 - EMPLOYER CONTRIBUTIONS

- Employer retirement contributions .0924
Total wages x contribution rate (see Form 1340) 36.03 554.40
- Incidental Death Benefit contributions (if covered)
Total Wages x Rate (see Form 1340) .150 9.00
- Accidental death contributions (if covered) - PORS only (see Form 1340)
- Total remittance due (Section 1 total member contributions + line 1 + line 2 + line 3) 426.03 953.40
- CHECK TOTAL (combine line 4 of SCRS, PORS and STATE ORP) 426.03 953.40

RECEIVED

JUN 10 2011

FINANCE

[Signature]

Helen C Edwards
CONTACT PERSON (please write legibly)

Helen C Edwards
SIGNATURE

843 335 5189
Telephone

06-08-2011
Date (MM-DD-YYYY)

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Employer Code: 713.15
Employer Name: ALLIGATOR RURAL WATER & SEWER CO

Quarter Ending Date: 00-00-0000
Task ID: S17131511060050

	SCRS		PORS Class 2		PORS Class 1		ORP	
	Actual	Posted	Actual	Posted	Actual	Posted	Actual	Posted
Active member's Salaries:	6,000.00		.00		.00		.00	
Retired member's Salaries:	.00		.00		.00		.00	
Total member's Salaries:	6,000.00		.00		.00		.00	
Section I Employee Contributions								
Total member's Contribs:	390.00		.00		.00		.00	
Section II Employer Contributions								
Employer Ret Contribs :	554.40		.00		.00		.00	
Group Life Contribution:	9.00		.00		.00		.00	
Accidental Death(PORS) :			.00		.00		.00	
Total due for quarter :	953.40		.00		.00		.00	
Section III Account Reconciliation								
Monthly deposits remitted:								
Supp Net Remittance:	426.03-		.00		.00		.00	
Invoices (15s):	.00		.00		.00		.00	
Total deposits Received:	426.03-		.00		.00		.00	
Net Due:	527.37		.00		.00		.00	
Invoices Applied:								None
Invoice Total Applied:								.00
Grand Total due from Employer:								527.37

Alligator Rural Water & Sewer Company, Inc.
Established 1987

May 25, 2011

B & CB-SC Retirement Systems
Accounting Dept.
P. O. Box 11960 Capitol Station
Columbia, SC 29211-1960

Accounting Dept.

It has been brought to my attention by the companies CPA; Glenn Odom did not receive a monthly check for nine months in 2009 & 2010. Enclosed is a copy of his check history for 2009 & 2010. The monthly amount of \$195.00 should have been sent to the SCRS funds in a total of \$1755.00. Please apply this amount to his funds. If you have any questions please give me a call @ 843-335-5189.

Sincerely,

Gail C. Edwards
Office Manager

"COPY"

378 West Pine Avenue**Post Office Box 810**McBee, South Carolina 29101**843-335-6464**Fax 843-335-7720

0417

23

0748

RER610N1
Jun 15,11

***** South Carolina Retirement Systems *****
- Manual Reconciliation Process -

RER610M1
1 more >

Emp Code: 713.15 Task Id: S17131511060050
Report Total : 953.40 Deposit Total: -426.03
Invoice Total: Balance: 527.37

Sel	Deposit ID	Sys	Trans Date	FY	TR	TR	Deposit	Reference	Info
					TP	DT	Amount		
X	2011061003	1	06/13/2011	2011	04	00	426.03		

-
-
-
-
-
-
-
-

Direct Command:

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---

confm help retrn quit W Off Inv Post bkwrnd frwrnd left right main

The balance of this report is 527.37

BOOK

Employer Reporting – *C. Robertson*

Main Folder: 713.15

Subfolder: SCRS

Doc Name: 17080010-20



Serving those who serve South Carolina

August 07, 2017

ALLIGATOR RURAL WATER & SEWER CO
P O BOX 810
MCBEE SC 29101

Employer Code No 713.15

Invoice Num 7131500076 10
Invoice Amt \$19,220.00- Credit
SUPP 17080010-G ODOM

Dear GAIL C EDWARDS

The attached report(s) reflect the information used to compute the amount invoiced

When clearing this outstanding item, please send a copy of this letter. If this statement represents a credit, take the credit on your next quarterly report, or if an amount is due, please remit to our office as soon as possible.

If you should have any questions concerning this invoice, please contact CHARLOTTE ROBERTSON at 803 737 0210

* Letter not being sent *
* Tammy sending letter with check *
* Behind *

0420



Serving those who serve South Carolina

August 07, 2017

ALLIGATOR RURAL WATER & SEWER CO
P O BOX 810
MCBEE SC 29101

Employer Code No 713.15

Invoice Num 7131500077 10
Invoice Amt \$53,380.80- Credit
SUPP 17080020- G ODOM

Dear GAIL C EDWARDS

The attached report(s) reflect the information used to compute the amount invoiced

When clearing this outstanding item, please send a copy of this letter. If this statement represents a credit, take the credit on your next quarterly report, or if an amount is due, please remit to our office as soon as possible.

If you should have any questions concerning this invoice, please contact CHARLOTTE ROBERTSON at 803 737 0210

* Letter not being sent *
* Tammy sending letter with refund check *

0421

Form 1230

Revised: 03/01/1999
REN616PR - RER616R1

South Carolina Retirement Systems
Quarterly Contribution Report
Reconciliation Report

Date: 08/07/17
Time: 07:45:21
Page: 1

Employer Code: 713.15

Employer Name: ALLIGATOR RURAL WATER & SEWER CO

Quarter Ending Date 00-00-0000
Task ID: S07131517080010

	SCRS		PORS Class 2		PORS Class 1		ORP	
	Actual	Posted	Actual	Posted	Actual	Posted	Actual	Posted
Active member's Salaries.	100,000.00-		.00		.00		.00	
Retired member's Salaries:	.00		.00		.00		.00	
Total member's Salaries.	100,000.00-		.00		.00		.00	
Section I Employee Contributions								
Total member's Contribs:	8,160.00-		.00		.00		.00	
Section II Employer Contributions								
Employer Ret Contribs :	10,910.00-		.00		.00		.00	
Inc Death Contribution :	150.00-		.00		.00		.00	
Accidental Death(PORS) :			.00		.00		.00	
Total due for quarter :	19,220.00-		.00		.00		.00	
Section III Account Reconciliation								
Monthly deposits remitted:								
Invoices (15s):	.00		.00		.00		.00	
Total deposits Received:	.00		.00		.00		.00	
Net Due:	19,220.00-		.00		.00		.00	
Invoices Applied:								
Invoice Total Applied:								
Grand Total due to Employer:	19,220.00-		.00		.00		.00	

Form 1280
RER615PR
RER615R1

SOUTH CAROLINA RETIREMENT SYSTEMS
Employer Reporting System
Reconciliation Statement
Statement of Changes to Employer Report

Date: 08/07/17
Time: 07 45 21
Page: 1

Emp Code 713 15 Emp Name: ALLIGATOR RURAL WATER & SEWER Task Id: S07131517080010

Acct Acct	Period	Compensation	Contr	Contr	Contract	Months	Retiree
Before After	Before After	Before After	Amount	Amount	Length	Paid	Before After
			After	After	Before After	Before After	

***** End Of Report *****

17080010

RER529PO ***** South Carolina Retirement Systems *****
Aug 3,17 - Member Account Master/Service by Fiscal Year - 2 more >

SSN. [REDACTED] 6591 Name GLENN C ODOM FYear Comp.. 112000 00
Acct. 01 Stat A AudInd Y PEC 713.15 FY 2016 Other Acct.. 04
Beg Bal Date . 06/30/2015 Beg Bal FY Trxs End Bal
Deferred. 21252 10 9139.20 30391 30
Nondeferred 2825 93 0.00 2825 93
Interest 7715 35 1271.74 8987 09
Total..... 31793 38 10410 94 42204 32
Service. ... +16-01-16 +01-00-00 +17-01-16
Return to Work . 0 00 0 00 0 00

Act	FY	Emp	Tran	Amount	DNI	MP	CL	Period	Comp	Cycle	Typ	Det	R	ORP
01	2016	713	15	CO	244	80	D	3	12	3000.00	Q	09	03	09
01	2016	713	15	CO	244	80	D	3	12	3000 00	Q	12	03	12
01	2016	713	15	CO	244	80	D	3	12	3000 00	Q	03	03	03
01	2016	713	15	CO	8404	80	D	3	12	103000 00	Q	06	03	06
01	2016			IN	1271	74	I						69	00

*SSN: 251886591 *Account. 01 Fiscal Year(YYYY). 2016 Finalized-Ind

Direct Command:

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---

help retrn quit -YEAR +YEAR INFO bkwrd frwrd print left right main

Position cursor or enter screen value to select

So Keyed 8/3/17 CER

Employer Code: 713.15
 Employer Name: ALLIGATOR RURAL WATER & SEWER CO
 Quarter Ending Date: 00-00-0000
 Task ID: S17131517080020

	SCRS		PORS Class 2		PORS Class 1		ORP	
	Actual Posted	Actual Posted	Actual Posted	Actual Posted	Actual Posted	Actual Posted	Invoice #	Amount
Active member's Salaries:	264,000.00-		.00	.00	.00	.00		
Retired member's Salaries:	.00		.00	.00	.00	.00		
Total member's Salaries:	264,000.00-		.00	.00	.00	.00		
Section I Employee Contributions								
Total member's Contribs:	22,862.40-		.00	.00	.00	.00		
Section II Employer Contributions								
Employer Ret Contribs :	30,122.40-		.00	.00	.00	.00		
Inc Death Contribution :	396.00-		.00	.00	.00	.00		
Accidental Death(PORS) :			.00	.00	.00	.00		
Total due for quarter :	53,380.80-		.00	.00	.00	.00		
Section III Account Reconciliation								
Monthly deposits remitted:			.00	.00	.00	.00		
Invoices (15s)								
Total deposits Received:	.00		.00	.00	.00	.00		
Net Due:	53,380.80-		.00	.00	.00	.00		
Invoices Applied:								
Invoice Total Applied								
Grand Total due to Employer:	53,380.80-							

Form 1280
 RER615PR
 RER615R1

SOUTH CAROLINA RETIREMENT SYSTEMS
 Employer Reporting System
 Reconciliation Statement
 Statement of Changes to Employer Report

Date 08/07/17
 Time 07:45:50
 Page 1

Emp Code 713 15 Emp Name ALLIGATOR RURAL WATER & SEWER Task Id: S17131517080020

Acct Before After	Period Compensation Before After	Period Compensation Before After	Contr		Contract Length		Months Paid		Retiree Before After	
			Amount Before	Amount After	Before	After	Before	After	Before	After

SSN	6591	Name	ODDY, GLENN C	Reason	Record Modified	12	20	0	0	0
00	00			0.00	0.00					

***** End Of Report *****

17080020

RER529P0 ***** South Carolina Retirement Systems *****
Aug 3,17 - Member Account Master/Service by Fiscal Year - 2 more >

SSN: ██████████ 6591 Name: GLENN C ODOM FYear Comp 276000 00
Acct 01 Stat: A AudInd Y PEC: 713 15 FY: 2017 Other Acct 04
Beg Bal Date.. 06/30/2016 Beg Bal FY Trxs End Bal
Deferred .. 30391 30 23901.60 54292 90
Nondeferred 2825 93 0 00 2825 93
Interest . 8987 09 0.00 8987 09
Total . 42204 32 23901 60 66105 92
Service.. +17-01-16 +01-00-00 +18-01-16
Return to Work 0.00 0 00 0.00

Act	FY	Emp	Tran	Amount	DNI	MP	CL	Period	Comp	Cycle	Typ	Det	R	ORP
01	2017	713	15	C0	259.80	D	3	12	3000 00	Q 09	03	09		
01	2017	713	15	C0	259.80	D	3	12	3000 00	Q 12	03	12		
01	2017	713	15	C0	259.80	D	3	12	3000 00	Q 03	03	03		
01	2017	713	15	C0	23122.20	D	3	20	267000 00	Q 06	03	06		

*** End of Data ***

*SSN 251886591 *Account: 01 Fiscal Year(YYYY) 2017 Finalized-Ind
Direct Command:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
help retrn quit -YEAR +YEAR INFO bkwrd frwrd print left right main
Position cursor or enter screen value to select

S1 Keyed 8/3/17 CR

Sept 2009	713 15 Alligator	7,500 00
Dec 2009	713 15 Alligator	9,000 00
Mar 2010	713 15 Alligator	8,000 00
June 2010	713 15 Alligator	17,000 00
Sept 2010	713 15 Alligator	3,000 00
Dec 2010	713 15 Alligator	3,000 00
Mar 2011	713 15 Alligator	4,000 00
June 2011	713 15 Alligator	6,000 00
Sept 2011	713 15 Alligator	3,000 00
Dec 2011	713 15 Alligator	3,000 00
Mar 2012	713 15 Alligator	3,000 00
June 2012	713 15 Alligator	3,000 00
Sept 2012	713 15 Alligator	3,000 00
Dec 2012	713 15 Alligator	3,000 00
Mar 2013	713 15 Alligator	3,000 00
June 2013	713 15 Alligator	3,000 00
Sept 2013	713 15 Alligator	3,000 00
Dec 2013	713 15 Alligator	3,000 00
Mar 2014	713 15 Alligator	3,000 00
June 2014	713 15 Alligator	3,000 00
Sept 2014	713 15 Alligator	3,000 00
Dec 2014	713 15 Alligator	3,000 00
Mar 2015	713 15 Alligator	3,000 00
June 2015	713 15 Alligator	3,000 00
Sept 2015	713 15 Alligator	3,000 00
Dec 2015	713 15 Alligator	3,000 00
Mar 2016	713 15 Alligator	3,000 00
June 2016	713 15 Alligator	103,000 00 —
Sept 2016	713 15 Alligator	3,000 00
Dec 2016	713 15 Alligator	3,000 00
Mar 2017	713 15 Alligator	3,000 00
June 2017	713 15 Alligator	267,000 00 —

*Special payments outside \$12,000 salary -
 Refund back to employer*

Glenn C Odom

6591

6/26/1949 (Age 68)

Period	Employer	SCRS Service	Employer	PORS Service
		18-01-16		09-01-00
		SCRS Wages		PORS Wages
Dec 1999	713 07 Town of McBee	800 00		
Mar 2000	713 07 Town of McBee	1,200 00		
June 2000	713 07 Town of McBee	1,200 00		
Sept 2000	713 07 Town of McBee	-		
Dec 2000	713 07 Town of McBee	450 00		
Mar 2001	713 07 Town of McBee	450 00		
June 2001	713 07 Town of McBee	450 00		
Sept 2001	713 07 Town of McBee	600 00		
Dec 2001	713 07 Town of McBee	450 00		
Mar 2002	713 07 Town of McBee	450 00		
June 2002	713 07 Town of McBee	360 00		
<i>4/24/2003 Purchased 5yrs, 6mths, 7 days Public Service for \$2825 93</i>				
Sept 2002			713 03 Chesterfield	4,413 09
Dec 2002			713 03 Chesterfield	5,295 42
Mar 2003			713 03 Chesterfield	3,850 56
June 2003			713 03 Chesterfield	4,492 32
Sept 2003			713 03 Chesterfield	3,850 56
Dec 2003			713 03 Chesterfield	4,492 32
Mar 2004			713 03 Chesterfield	3,850 56
June 2004			713 03 Chesterfield	4,492 32
Sept 2004			713 03 Chesterfield	4,214 88
Dec 2004			713 03 Chesterfield	4,917 36
Mar 2005			713 03 Chesterfield	4,214 88
June 2005			713 03 Chesterfield	4,917 36
Sept 2005			713 03 Chesterfield	5,343 84
Dec 2005			713 03 Chesterfield	4,641 36
Mar 2006			713 03 Chesterfield	5,414 92
<i>6/29/2006 Purchased 5 yrs Nonqualified Service for \$35,196 81</i>				
June 2006			713 03 Chesterfield	4,641 36
Sept 2006	713 15 Alligator	16,000 00		773 56
Dec 2006	713 15 Alligator	24,000 00		
Mar 2007	713 15 Alligator	26,000 00		
June 2007	713 15 Alligator	30,000 00		
Sept 2007	713 15 Alligator	20,000 00		
Dec 2007	713 15 Alligator	36,000 00		
Mar 2008	713 15 Alligator	24,000 00		
June 2008	713 15 Alligator	12,000 00		
Sept 2008	713 15 Alligator	-		
Dec 2008	713 15 Alligator	-		
Mar 2009	713 15 Alligator	9,000 00		
June 2009	713 15 Alligator	13,000 00		

BOOK

Employer Reporting – *C. Robertson*

Main Folder: 713.15

Subfolder: SCRS

Doc Name: 18080010



Serving those who serve South Carolina

August 09, 2018

ALLIGATOR RURAL WATER & SEWER CO
P O BOX 810
MCBEE SC 29101

Employer Code No: **713.15**

Invoice Num 7131500083 10'
Invoice Amt: \$58,204 76- Credit
SUPP G ODOM 18080010

Dear GAIL C EDWARDS

The attached report(s) reflect the information used to compute the amount invoiced

When clearing this outstanding item, please send a copy of this letter. If this statement represents a credit, take the credit on your next quarterly report, or if an amount is due, please remit to our office as soon as possible

If you should have any questions concerning this invoice, please contact MARIA REECE at 803.734 2574

PEBA TO ISSUE A CHECK FOR THIS.
CEL

Form 1230
 Revised: 03/01/1999
 RER616PR - RER616R1

South Carolina Retirement Systems
 Quarterly Contribution Report
 Reconciliation Report

Date: 08/09/18
 Time: 08:03:07
 Page: 1

Employer Code: 713.15
 Employer Name: ALLIGATOR RURAL WATER & SEWER CO
 Quarter Ending Date: 00-00-0000
 Task ID: S17131518080010

	SCRS		PORS Class 2		PORS Class 1		ORP	
	Actual	Posted	Actual	Posted	Actual	Posted	Actual	Posted
Active member's Salaries:	257,999.95-		.00		.00		.00	
Retired member's Salaries:	.00		.00		.00		.00	
Total member's Salaries:	257,999.95-		.00		.00		.00	
Section I Employee Contributions								
Total member's Contribs:	23,219.99-		.00		.00			
Section II Employer Contributions								
Employer Ret Contribs :	34,597.78-		.00		.00		.00	
Inc Death Contribution :	386.99-		.00		.00		.00	
Accidental Death(PORS) :			.00					
Total due for quarter :	58,204.76-		.00		.00		.00	
Section III Account Reconciliation								
Monthly deposits remitted:								
Invoices (15s):	.00		.00				.00	
Total deposits Received:	.00		.00				.00	
Net Due:	58,204.76-		.00				.00	
Invoices Applied:	None							
Invoice Total Applied:								
Grand Total due to Employer:	58,204.76-							

SOUTH CAROLINA RETIREMENT SYSTEMS
Employer Reporting System
Reconciliation Statement
Statement of Changes to Employer Report

Emp Code: 713.15 Emp Name: ALLIGATOR RURAL WATER & SEWER Task Id: S17131518080010

Acct Acct	Period	Period	Contri	Contri	Contract	Months	Retiree
Before	Compensation	Compensation	Amount	Amount	Length	Paid	Before
After	Before	After	Before	After	Before	After	After

***** End Of Report *****

SUPPLEMENTAL SERVICE REPORT

SC Public Employee Benefit Authority
PO Box 11960
Columbia, SC 29211-1960

18020010

SA Voided 2/8/18 CRL

SEE INSTRUCTIONS ON REVERSE (Page 2)

EMPLOYER CODE # 713.15 **REASON** ineligible contributions

EMPLOYER NAME Alligator Rural Water & Sewer Co.

SECTION I

SERV TYPE	EMPLOYEE NAME	SOCIAL SECURITY #	SCRS WAGES	SCRS MEMBER CONTRIBUTIONS	PORS WAGES	PORS MEMBER CONTRIBUTIONS	ORP WAGES	D VEN NUM	D CONT LENG	BEGINNING DATE (REQUIRED)	ENDING DATE (REQUIRED)
	Glenn C Odum	6591	(46,090.90)	(4,148.18)						07/01/2017	09/30/2017
	Glenn C Odum	6591	(70,636.35)	(6,357.27)						10/01/2017	12/31/2017
	Glenn C Odum	6591	(70,636.35)	(6,357.27)						01/01/2018	03/31/2018
	Glenn C Odum	6591	(70,636.35)	(6,357.27)						04/01/2018	06/30/2018
	TOTALS		(257,999.95)	(23,219.99)							

SECTION II - EMPLOYER CONTRIBUTIONS

Wages x Total Contribution Rate (see reverse/Page 2) (34,984.80)

SECTION III - TOTAL DUE PER SYSTEM

(Member Contributions + Employer Contributions)

SECTION IV - NET REMITTANCE (SCRS, PORS AND STATE ORP) (58,204.79)

prepared internally by Tammy B Nichols

CONTACT PERSON (please write legibly) _____

SIGNATURE _____

TELEPHONE _____

08/07/2018

DATE (MM-DD-YYYY)

NOTE: Contributions remitted under the leave without pay status for service types 34, 59 & 61 are not subject to the insurance surcharge, incidental Death Benefit contributions, or accidental death contributions.

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS AND DOES NOT CREATE A CONTRACT BETWEEN THE MEMBER AND THE SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY. THE SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT.

Please contact PEBA's Customer Contact Center with any questions at 803.737.6800 or 888.260.9430, or www.peba.sc.gov. 0434



Serving those who serve South Carolina

August 8, 2018

Gall C. Edwards, Office Manager
 Alligator Rural Water and Sewer Co.
 PO Box 810
 McBee, SC 29101

copy

Re: Employer Code 713.15

Dear Ms. Edwards:

Enclosed is a check dated August 8, 2018 in the amount of \$58,204.79 which represents ineligible contributions that were remitted to the South Carolina Retirement System (SCRS) for special payments made to Glenn C. Odom during fiscal year 2018

In accordance with SC Code Section 9-1-1020, payments for unused sick leave, single special payments at retirement, bonus and incentive-type payments, or any other payments not considered a part of the regular salary base are not compensation for which contributions are deductible. The following wages were reported for Mr. Odom during fiscal year 2018; however, the regular compensation reported for Mr. Odom for the past nine years reflects that his annual compensation as General Manager is \$12,000.00. Because these additional amounts appear to represent special payments that are outside the member's normal annual salary and not includable in his earnable compensation, the excess contributions are being returned to the employer.

<u>Quarter</u>	<u>Wages Reported</u>	<u>Wages Allowed</u>	<u>Ineligible Wages</u>	<u>Ineligible Contributions</u>	
				<u>Employee</u>	<u>Employer</u>
Sept 2017	\$49,090.90	\$3,000.00	\$46,090.90	9.00%	13.56%
Dec 2017	73,636.35	3,000.00	70,636.35	6,357.27	9,578.29
Mar 2018	73,636.35	3,000.00	70,636.35	6,357.27	9,578.29
Jun 2018	73,636.35	3,000.00	70,636.35	6,357.27	9,578.29
Total	\$269,999.95	\$12,000.00	\$257,999.95	\$23,219.99	\$34,984.80

Please ensure that employee contributions are refunded to the member and that payroll records are appropriately adjusted for income tax reporting purposes.

It should be noted that this return of excess contributions is consistent with the return of excess contributions we made by our letter dated August 8, 2017, in connection with similar special payments above Mr. Odom's reported regular salary base for June 2016 and June 2017. Accordingly, PEBA will not

Executive Director Peggy G. Boykin, CPA
 803.737.6800 | 888.260.9430 | www.peba.sc.gov
 202 Arbor Lake Dr., Columbia, SC 29223

be able to accept contributions for any increases of similar magnitude in the compensation reported for Mr Odom without documentation that substantiates the increased compensation as earnable compensation.

If you have any questions or need additional information, please call our Customer Contact Center

Sincerely,

Tammy B Nichols, CPA
Retirement Finance Director

Enclosure

BOOK

Employer Reporting – *C. Robertson*

Main Folder: 713.15

Subfolder: SCRS

Doc Name: 19070010



Serving those who serve South Carolina

July 26, 2019

ALLIGATOR RURAL WATER & SEWER CO
P O BOX 810
MCBEE SC 29101

Employer Code No 713.15

Invoice Num 7131500085 10
Invoice Amt \$60,784.80- Credit
SUPP ODOM 19070010

Dear GAIL C EDWARDS

The attached report(s) reflect the information used to compute the amount invoiced

When clearing this outstanding item, please send a copy of this letter. If this statement represents a credit, take the credit on your next quarterly report, or if an amount is due, please remit to our office as soon as possible.

If you should have any questions concerning this invoice, please contact MARY DENT at 803 737 6892

Evan to process a check to return these funds.
CER

Form 1230
 Revised: 03/01/1999
 RER616PR - RER616R1

South Carolina Retirement Systems
 Quarterly Contribution Report
 Reconciliation Report

Date: 07/26/19
 Time: 07:33:49
 Page: 1

Employer Code: 713.15
 Employer Name: ALLIGATOR RURAL WATER & SEWER CO
 Employer Ending Date: 00-00-0000
 Task ID: S17131519070010

	SCRS		PORS Class 2		PORS Class 1		ORP	
	Actual	Posted	Actual	Posted	Actual	Posted	Actual	Posted
Active member's Salaries	258,000.00-		00		.00		.00	
Retired member's Salaries:	.00		.00		.00		.00	
Total member's Salaries:	258,000.00-		.00		.00		.00	
Section I Employee Contributions								
Total member's Contribs:	23,220 00-		.00		.00			
Section II Employer Contributions								
Employer Ret Contribs :	37,177 80-		.00		.00		.00	
Inc Death Contribution :	387.00-		.00		.00		.00	
Accidental Death(PORS) :			.00		.00		.00	
Total due for quarter :	60,784.80-		.00		.00		.00	
Section III Account Reconciliation								
Monthly deposits remitted								
Invoices (15s):	.00		.00		.00		.00	
Total deposits Received:	.00		.00		.00		.00	
Net Due:	60,784.80-		.00		.00		.00	
Invoices Applied:	None							
Invoice Total Applied:	.00							
Grand Total due to Employer:	60,784.80-							

SOUTH CAROLINA RETIREMENT SYSTEMS
 Employer Reporting System
 Reconciliation Statement
 Statement of Changes to Employer Report

Emp Code 713 15 Emp Name ALLIGATOR RURAL WATER & SEWER Task Id. S17131519070010

Acct Acct	Period	Compensation	Contr	Contract	Months	Retiree
Before	Before	After	Amount	Length	Paid	Before
After	After		After	After	After	After
-----	-----	-----	-----	-----	-----	-----

***** End of Report *****

SUPPLEMENTAL CONTRIBUTION REPORT
SC Public Employee Benefit Authority
 PO Box 11960
 Columbia, SC 29211-1960

19070010
 SA Kayed 7/25/19 cal

Instructions are on Page 2

EMPLOYER CODE 713 15

REASON FOR SUPPLEMENT: Ineligible Contributions FY19

Page 1 of 2

EMPLOYER NAME Alligator Rural Water & Sewer Co

SECTION 1

EMPLOYEE NAME	SSN	RETIREE INDICATOR "R"	SCRS MEMBER WAGES	SCRS MEMBER CONTRIBUTIONS	PORS MEMBER WAGES	PORS MEMBER CONTRIBUTIONS	STATE CRP WAGES	VEN NUM	D or N	CONT LENG	MONTHS PAID	BEGINNING DATE (REQUIRED)	ENDING DATE (REQUIRED)
Lenn C Odom	6591		(67,500 00)	(6,075 00)				D	12	03	03	07/01/2018	09/30/2018
Lenn C Odom	6591		3000 00	270 00				D	12	03	03	07/01/2018	09/30/2018
Lenn C Odom	6591		(67,500 00)	(6,075 00)				D	12	03	03	10/01/2018	12/31/2018
Lenn C Odom	6591		3000 00	270 00				D	12	03	03	10/01/2018	12/31/2018
Lenn C Odom	6591		(67,500 00)	(6,075 00)				D	12	03	03	01/01/2019	03/31/2019
Lenn C Odom	6591		3000 00	270 00				D	12	03	03	01/01/2019	03/31/2019
TOTALS													

SECTION 2 - EMPLOYER CONTRIBUTIONS

Employer retirement contributions _____
 Total wages x contribution rate (see Form 1340) _____
 Incidental Death Benefit contributions (if covered) _____
 Total Wages x Rate (see Form 1340) _____
 Accidental death contributions (if covered) - PORS only (see Form 1340) _____
 Total remittance due (Section 1 total member contributions + line 1 + line 2 + line 3) _____
 CHECK TOTAL (combine line 4 of SCRS, PORS and STATE ORP) _____

CONTACT PERSON (please print) _____

SIGNATURE _____

Telephone _____

Date (MM-DD-YYYY) _____

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS AND DOES NOT CREATE A CONTRACT BETWEEN THE MEMBER AND THE SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY. THE SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT.

Please contact Debbie Givens at 803 797 6000 or 800 760 0420 for assistance with this report.

SUPPLEMENTAL CONTRIBUTION REPORT
SC Public Employee Benefit Authority
PO Box 11960
Columbia, SC 29211-1960

Instructions are on Page 2

EMPLOYER CODE 713.15 **REASON FOR SUPPLEMENT: Ineligible Contributions FY19**

Page 2 of 2

EMPLOYER NAME Alligator Rural Water & Sewer Co

SECTION 1

EMPLOYEE NAME	SSN	RETIREE INDICATOR "R"	SCRS MEMBER WAGES	SCRS MEMBER CONTRIBUTIONS	PORS MEMBER WAGES	PORS MEMBER CONTRIBUTIONS	STATE ORP WAGES	VEN NUM	D or N	CONT LENG	MONTHS PAID	BEGINNING DATE (REQUIRED)	ENDING DATE (REQUIRED)
Lenn C Odom	6591		(67,500 00)	(6,075 00)				D	D	12	03	04/01/2019	06/30/2019
Lenn C Odom	6591		3000 00	270 00				D	D	12	03	04/01/2019	06/30/2019
TOTALS			(259,000)	(23,220)									

SECTION 2 - EMPLOYER CONTRIBUTIONS

Employer retirement contributions
 Total wages x contribution rate (see Form 1340) (37,177 80)

Incidental Death Benefit contributions (if covered)
 Total Wages x Rate (see Form 1340) (387 00)

Accidental death contributions (if covered) - PORS only (see Form 1340)

Total remittance due (Section 1 total member contributions + line 1 + line 2 + line 3) (60,784 80)

CHECK TOTAL (combine line 4 of SCRS, PORS and STATE ORP) (60,784 80)

CONTACT PERSON (please print)

SIGNATURE

Telephone

Date (MM-DD-YYYY)

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS AND DOES NOT CREATE A CONTRACT BETWEEN THE MEMBER AND THE SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY. THE SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT.

Please contact DEB's Customer Contact Center with any questions at 803 797 2000 or 800 760 0400. www.southcarolina.gov

BOOK

Employer Reporting – J. Riddock

Main Folder: 713.15

Subfolder: SCRS

Doc Name: 20080010



PEBA
SC Retirement Systems
and State Health Plan

South Carolina Public Employee Benefit Authority
202 Arbor Lake Drive | Columbia, SC 29223
803 737 6800 | 888 260 9430
www.peba.sc.gov

August 12, 2020

GAIL C EDWARDS
ALLIGATOR RURAL WATER & SEWER CO
P O BOX 810
MCBEE SC 29101

Employer Code No **713 15**

Invoice Num 7131500092 10
Invoice Amt \$63,364 80- Credit
SUPPLEMENT 20080010 ODOM

Dear GAIL C EDWARDS

The attached report(s) reflect the information used to compute the amount invoiced

When clearing this outstanding item, please send a copy of this letter. If this statement represents a credit, take the credit on your next quarterly report, or if an amount is due, please remit to our office as soon as possible.

If you should have any questions concerning this invoice, please contact MARK MYERS at 803 737 6841

Submitted to accounting for check to be issued.



PEBA
 SC Retirement Systems
 and State Health Plan

South Carolina Public Employee Benefit Authority
 202 Arbor Lake Drive | Columbia, SC 29223
 803 737 6800 | 888 260 9430
 www.peba.sc.gov

August 11, 2020

Gail C. Edwards, Office Manager
 Alligator Rural Water and Sewer Co
 PO Box 810
 McBee, SC 29101

Re Employer Code 713 15

Dear Ms Edwards,

This notice is to advise Alligator Rural Water and Sewer Co that a check in the amount of \$63,364.80 has been issued and will be mailed to the above address. This amount represents ineligible contributions that were remitted to the South Carolina Retirement System (SCRS) for special payments made to Glenn C. Odom during fiscal year 2020. Although Mr. Odom has filed an appeal regarding his earnable compensation under SCRS, that appeal is still ongoing and PEBA's prior decision regarding his earnable compensation will remain the status quo while that appeal is pending.

In accordance with SC Code Section 9-1-1020, payments for unused sick leave, single special payments at retirement, bonus and incentive-type payments, or any other payments not considered a part of the regular salary base are not compensation for which contributions are deductible. The following wages were reported for Mr. Odom during fiscal year 2020, however, the regular compensation reported for Mr. Odom for prior years reflects that his annual compensation as General Manager is \$12,000.00. Because these additional amounts appear to represent special payments that are outside the member's normal annual salary and not includable in his earnable compensation, the excess contributions are being returned to the employer.

Quarter	Wages Reported	Wages Allowed	Ineligible Wages	Ineligible Contributions	
				Employee 9.00%	Employer 15.56%
Sep-19	\$67,500.00	\$3,000.00	\$64,500.00	\$5,805.00	\$10,036.20
Dec-19	45,000.00	3,000.00	42,000.00	3,780.00	6,535.20
Mar-20	90,000.00	3,000.00	87,000.00	7,830.00	13,537.20
Jun-20	67,500.00	3,000.00	64,500.00	5,805.00	10,036.20
Total	\$270,000.00	\$12,000.00	\$258,000.00	\$23,220.00	\$40,144.80

Please ensure that employee contributions are refunded to the member and that payroll records are appropriately adjusted for income tax reporting purposes.

Serving those who serve South Carolina

Health insurance | Retirement benefits | 401(k) | 457(b) | Dental | Vision | Life insurance | Long term disability | Flexible spending accounts

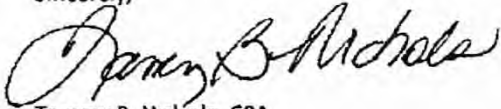
0445

51

It should be noted that this return of excess contributions is consistent with the return of excess contributions we made previously in connection with similar special payments above Mr. Odom's reported regular salary base for fiscal years 2016, 2017, 2018 and 2019. Accordingly, PEBA is not able to accept contributions for any increases of similar magnitude in the compensation reported for Mr. Odom at this time. If any changes to Mr. Odom's earnable compensation are required based upon the outcome of Mr. Odom's appeal, corrective reporting and contributions would be submitted at that time.

If you have any questions or need additional information, please call our Customer Contact Center.

Sincerely,



Tammy B. Nichols, CPA
Retirement Finance Director

Form 1230
 Revised: 03/01/1999
 RER616FR - RER616R1

South Carolina Retirement Systems
 Quarterly Contribution Report
 Reconciliation Report

Date 08/12/20
 Time 08.03 58
 Page 1

Employer Code 713.15
 Employer Name ALLIGATOR RURAL WATER & SEWER CO

Quarter Ending Date: 00-00-0000
 Task ID S17131520080010

	SCRS		PORS Class 2		PORS Class 1		ORP	
	Actual	Posted	Actual	Posted	Actual	Posted	Actual	Posted
Active member's Salaries:	258,000.00-	00	00	.00	00	00		
Retired member's Salaries:	.00	.00	.00	00	00	00		
Total member's Salaries:	258,000.00-	00	00	.00	00	00		
Section I Employee Contributions								
Total member's Contribs:	23,220.00-	00	00	00	00	00		
Section II Employer Contributions								
Employer Ret Contribs :	39,757.80-	00	00	.00	00	00		
Inc Death Contribution	387.00-	.00	.00	00	00	00		
Accidental Death(PORS) :								
Total due for quarter :	63,364.80-	00	00	00	00	00		
Section III Account Reconciliation								
Monthly deposits remitted								
Invoices (15s):	00	00	00	00	00	00	.00	
Total deposits Received:	00	00	00	00	00	00	.00	
Net Due:	63,364.80-	00	00	00	00	00	00	
Invoices Applied								
Invoice Total Applied								
Grand Total due to Employer:	63,364.80-	.00						

Form 1280
RER615PR
RER615R1

SOUTH CAROLINA RETIREMENT SYSTEMS
Employer Reporting System
Reconciliation Statement
Statement of Changes to Employer Report

Date: 08/12/20
Time 08 03 58
Page: 1

Emp Code 713 15 Emp Name: ALLIGATOR RURAL WATER & SEWER Task Id. S17131520080010

Acct Acct	Period	Period	Contr	Contract	Months	Retiree
Before After	Compensation	Compensation	Amount	Length	Paid	Before After
	Before	After	Before	After	Before After	

***** End of Report *****

SUPPLEMENTAL CONTRIBUTION REPORT
SC Public Employee Benefit Authority
 PO Box 11960
 Columbia, SC 29211-1960

Instructions are on Page 2

EMPLOYER CODE 713 15 **REASON FOR SUPPLEMENT: Ineligible Contributions FY20**

Page 1 of 2

EMPLOYER NAME Alligator Rural Water & Sewer Co

SECTION 1

EMPLOYEE NAME	SSN	RETIREE INDICATOR "R"	SCRS MEMBER WAGES	SCRS MEMBER CONTRIBUTIONS	PORS MEMBER WAGES	PORS MEMBER CONTRIBUTIONS	STATE ORP WAGES	VEN NUM	D OF LENG	MONTHS PAID	BEGINNING DATE (REQUIRED)	ENDING DATE (REQUIRED)
Glenn C Odom	6591		(67,500 00)	(6,075 00)					12	03	07/01/2019	09/30/2019
Glenn C Odom	6591		3,000 00	270 00					12	03	07/01/2019	09/30/2019
Glenn C Odom	6591		(45,000 00)	(4,050 00)					12	03	10/01/2019	12/31/2019
Glenn C Odom	6591		3,000 00	270 00					12	03	10/01/2019	12/31/2019
Glenn C Odom	6591		(90,000 00)	(8,100 00)					12	03	01/01/2020	03/31/2020
Glenn C Odom	6591		3,000 00	270 00					12	03	01/01/2020	03/31/2020
TOTALS												

SECTION 2 - EMPLOYER CONTRIBUTIONS

- Employer retirement contributions
 Total wages x contribution rate (see Form 1340) _____
- Incidental Death Benefit contributions (if covered)
 Total Wages x Rate (see Form 1340) _____
- Accidental death contributions (if covered) - PORS only (see Form 1340) _____
- Total remittance due (Section 1 total member contributions + line 1 + line 2 + line 3) _____
- CHECK TOTAL (combine line 4 of SCRS, PORS and STATE ORP) (63,364 80)

CONTACT PERSON (please print) _____

SIGNATURE _____

Telephone _____

Date (MM-DD-YYYY) _____

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0449

Please contact PEBA's Customer Contact Center with any questions at 803 737 6800 or 888 260 9430, or www.peba.sc.gov

SUPPLEMENTAL CONTRIBUTION REPORT
SC Public Employee Benefit Authority
 PO Box 11960
 Columbia, SC 29211-1960

Instructions are on Page 2

EMPLOYER CODE 713 15 **REASON FOR SUPPLEMENT:** Ineligible Contributions FY20

Page 2 of 2

EMPLOYER NAME Alligator Rural Water & Sewer Co

SECTION 1

EMPLOYEE NAME	SSN	RETIREE INDICATOR	SCRS MEMBER WAGES	SCRS MEMBER CONTRIBUTIONS	PORS MEMBER WAGES	PORS MEMBER CONTRIBUTIONS	STATE ORP WAGES	VEN NUM	D OR N	CONT LENG	MONTHS PAID	BEGINNING DATE (REQUIRED)	ENDING DATE (REQUIRED)
Glenn C Odum	6591		(67,500 00)	(6,075 00)						12	03	04/01/2020	06/30/2020
Glenn C Odum	6591		3,000 00	270 00						12	03	04/01/2020	06/30/2020
TOTALS			(259,000 00)	(23,220 00)									

SECTION 2 - EMPLOYER CONTRIBUTIONS

1 Employer retirement contributions Total wages x contribution rate (see Form 1340)	(39,757 80)
2 Incidental Death Benefit contributions (if covered) Total Wages x Rate (see Form 1340)	(387 00)
3 Accidental death contributions (if covered) - PORS only (see Form 1340)	
4 Total remittance due (Section 1 total member contributions + line 1 + line 2 + line 3)	(63,364 80)
5 CHECK TOTAL (combine line 4 of SCRS, PORS and STATE ORP)	(63,364 80)

CONTACT PERSON (please print) _____ **SIGNATURE** _____ **Telephone** _____ **Date (MM-DD-YYYY)** _____

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Please contact PEBA's Customer Contact Center with any questions at 803 737 6800 or 888 260 9430, or www.peba.sc.gov

57

Keyed 8/11/2020 JR

20080010

RER529PO ***** South Carolina Retirement Systems *****
Aug 10,20 - Member Account Master/Service by Fiscal Year - 2 more >

SSN ██████████ 6591 Name GLENN C ODOM FYear Comp 270000 00
 Acct 01 Stat. A AudInd Y PEC. 713 15 FY 2020 Other Acct 04
 Beg Bal Date 06/30/2019 Beg Bal FY Trxs End Bal
 Deferred .. 25430 50 24300 00 49730 50
 Nondeferred ... 2825 93 0 00 2825 93
 Interest 13365 99 0 00 13365 99
 Total 41622 42 24300 00 65922 42
 Service +20-01-16 +01-00-00 +21-01-16
 Return to Work 0 00 0 00 0 00

Act	FY	Emp	Tran	Amount	DNI	MP	CL	Period	Comp	Cycle	Typ	Det	R	ORP
01	2020	713	15	CO	6075 00	D	3	12	67500 00	Q	09	03	09	
01	2020	713	15	CO	4050 00	D	3	12	45000 00	Q	12	03	12	
01	2020	713	15	CO	8100 00	D	3	12	90000 00	Q	03	03	03	
01	2020	713	15	CO	6075 00	D	3	12	67500 00	Q	06	03	06	

*** End of Data ***

*SSN 251886591 *Account 01 Fiscal Year(YYYY) 2020 Finalized-Ind
Direct Command:

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
help retrn quit -YEAR +YEAR INFO bkwrd frwr print left right main
Position cursor or enter screen value to select

s/b 3,000.00 f 270.00

BOOK

Employer Reporting – *C. Robertson*

Main Folder: 713.15

Subfolder: SCRS

Doc Name: 2017-06-QTR



Serving those who serve South Carolina

July 24, 2017

ALLIGATOR RURAL WATER & SEWER CO
P O BOX 810
MCBEE SC 29101

Employer Code No **713.15**

Invoice Num 7131500075 10
Invoice Amt \$7,278.36- Credit
2017-06-RECONCILIATION

Dear GAIL C EDWARDS

The attached report(s) reflect the information used to compute the amount invoiced

When clearing this outstanding item, please send a copy of this letter. If this statement represents a credit, take the credit on your next quarterly report, or if an amount is due, please remit to our office as soon as possible.

If you should have any questions concerning this invoice, please contact CHARLOTTE ROBERTSON at 803 737 0210

EMPLOYER NAME: Alligator Rural Water & Sewer Co
 EMPLOYER CODE: 71115

QUARTER ENDING DATE: 6/30/17
 INVOICE AMOUNT: \$ 17,278.36

You are authorized to deduct this amount from your next quarterly report. This credit is a result of the following breakdown. Please attach a copy of this invoice. Enter when the credit is being taken

SCRS	NNAME	SSN	RTFR E INDICATOR	OLD GROSS	NEW GROSS	GROSS DIFF	OLD CONTRIB	NEW CONTRIB	CONTRIB DIFF	EMPLOYER CONTRIB	INCIDENTAL DEATH	TOTAL EMPLOYER	REASON
1	Ulean Odum	MSA NC-6591		103,000.00	267,000.00	(36,000.00)	26,239.00	23,122.20	(3,116.80)	(4,107.60)	(54.00)	(4,161.60)	RES LIMIT REACHED
				303,000.00	267,000.00	(36,000.00)	26,239.00	23,122.20	(3,116.80)	(4,107.60)	(54.00)	(4,161.60)	

TOTAL GROSS * EMPLOYER RATE OF 0.1141
 TOTAL GROSS * JD RATE OF 0.0015
 TOTAL EMPLOYER CONTRIBUTIONS
 TOTAL EMPLOYEE CONTRIBUTIONS
 TOTAL SCRS

GRAND TOTAL SCRS: 17,278.40
 VERBAGE: 0.04
 TOTAL DUE EMPLOYER: 17,278.36

Employer Code: 713.15
 Employer Name: ALLIGATOR RURAL WATER & SEWER CO
 Quarter Ending Date: 06-30-2017
 Task ID: C07131517060001

	SCRS		PORS Class 2		PORS Class 1		ORP	
	Actual	Posted	Actual	Posted	Actual	Posted	Actual	Posted
Active member's Salaries:	366,974.07		.00		.00		.00	
Retired member's Salaries:	.00		.00		.00		.00	
Total member's Salaries:	366,974.07		.00		.00		.00	
Section I Employee Contributions								
Total member's Contri:	31,779.96		.00		.00		.00	
Section II Employer Contributions								
Employer Ret Contri :	41,871.77		.00		.00		.00	
Inc Death Contribution :	550.47		.00		.00		.00	
Accidental Death(PORS) :			.00		.00		.00	
Total due for quarter :	74,202.20		.00		.00		.00	
Section III Account Reconciliation								
Monthly deposits remitted:								
1st Month:	6,388.76-		.00		.00		.00	
2nd Month:	6,554.09-		.00		.00		.00	
Qtrly Net Remittance:	68,537.71-		.00		.00		.00	
Invoices (15s):	.00		.00		.00		.00	
Total deposits Received:	81,480.56-		.00		.00		.00	
Net Due.	7,278.36-		.00		.00		.00	
Invoices Applied:	None							
Invoice Total Applied:	.00							
Grand Total due to Employer:	7,278.36-							

SOUTH CAROLINA RETIREMENT SYSTEMS
 Employee Reporting System
 Reconciliation Statement
 Statement of Changes to Employer Report

Emp Code: 713 15 Emp Name ALLIGATOR RURAL WATER & SEWER Task Id CO7131517060001

SSN	Acct Before	Acct After	Period Compensation		Contr Amount Before	Contr Amount After	Contract Length		Months Paid		Retiree Before	
			Before	After			Before	After	Before	After	Before	After
6591	00	00	0.00	0.00	0.00	0.00	12	20	0	0	0	0
6591	00	00	303000.00	261000.00	26239.00	22602.60	0	0	0	0	0	0
6591	00	00	261000.00	267000.00	22602.60	23122.20	0	0	0	0	0	0

Reason: Record Modified
 Reason: Record Modified
 Reason: Record Modifica - IRS LIMIT

***** End of Report *****

QUARTERLY CONTRIBUTION REPORT SUMMARY - CLASS II EMPLOYER

Form 1246
Revised 4/25/2017
Fiscal Year 2016-2017

SC Public Employee Benefit Authority
South Carolina Retirement Systems
Box 11960, Columbia SC 29211-1960

Check if no covered wages for this period

EMPLOYER CODE 713.15		DUE DATE 07-31-2017	
EMPLOYER NAME Alligator Rural Water & Sewer Co		QUARTER ENDING DATE 06-30-2017	
RETIREMENT CONTRIBUTIONS		SCRS Class II & Class III	PORS Class II & Class III
1 Member Salaries			
a Active Member Salaries		402,974 07	0 00
b Retired Member Salaries		0 00	0 00
c Total Salaries (Line 1a + 1b)		402,974 07	0 00
2 Total Member Contributions (Line 1c x Rate) Rate SCRS 0 08660 PORS 0 09240		34,897 55	0 00
3 Total Member Contributions Withheld - per detail report		34,896 76	0 00
4 Variance (Line 2 - Line 3) If variance is greater than \$0 99, please review for errors		0 79	0 00
5 Total Salaries SCRS Line 1c, PORS Line 1c		402,974 07	0 00
6 Employer Retirement Contributions (Line 5 x Rate) Rate SCRS 0.11410 PORS 0 13840		45,979 34	0 00
7 Retiree Insurance Surcharge (Line 5 x Rate) Rate 0 00000		0 00	0 00
8 Incidental Death Benefit (Line 5 x Rate) Rate SCRS 0 00150 PORS 0 00200		604 46	0 00
9 Accidental Death Contributions (if covered) (Line 5 x Rate) Rate PORS 0 00200			0 00
10 Total Due for the Quarter (Line 3 + 6 + 7 + 8 + 9)		81,480 56	0 00
11 Monthly Deposits Remitted			
	Month 1	Month 2	
	SCRS	6,388 76	6,554 09
	PORS	0 00	0 00
12 Net Amount Due for the Quarter (Line 10 - Line 11)		68,537 71	0 00
13 Authorized Credits and Debits (attached copy of invoice) Invoice Numbers		0 00	0 00
14 Rounding Variance (up to +/- \$0 99 allowed)		0 00	0 00
15 Net Remittance (Line 12 + 13 + 14)		68,537 71	0 00
16 Total Remittance (Line 15 with SCRS, PORS totaled)		✓\$68,537.71	

RECEIVED

JUL 17 2017

FINANCE

Contact Person GAIL EDWARDS
 Email Address ARWS3@SHTC NET
 Signature *Gail C Edwards*
 Telephone 843.335 5189 Date 7-12-17



Form 1281

RER120PR

SOUTH CAROLINA RETIREMENT SYSTEMS

Date: 07/20/17

RER120R1

Employer Reporting System

Time: 13:01:23

SCRSPRD

Statistical Report of Employer Reports

Page: 1

Trans Type: CO Emp Code: 713.15 End Date: 06/30/17

EMP Code: 713.15 EMP Name: ALLIGATOR RURAL WATER & SEWER CO

Period Ending: 06-30-2017 Task ID: CO7131517060001 EES: Y

P S Code: P

E Rep Name: _____

	SCRS	PORS	SORP
Active Salary:	402,974.07	0.00	0.00
Retiree Salary:	0.00	0.00	0.00
TOTAL Salary:	402,974.07	0.00	0.00
TOTAL Contributions:	34,896.76	0.00	0.00

Number Members:	13	0	0
Retired Members:	0	0	0

12 Month Contract Length			
Months Paid = 1	0	0	0
Months Paid = 2	0	0	0
Months Paid = 3	13	0	0
Months Paid = Other	0	0	0
Employer Sent Dates (E)	0	0	0
Used Header Dates (G)	13	0	0

*** Normal Execution Completed ***

*release
7-20-17
CEL*

Form 1283
 RER125PR
 RER125R1
 SCRSPRD

SOUTH CAROLINA RETIREMENT SYSTEMS

Employer Reporting System

Member Trans Comparison for 5 Most Recent Quarters

Date 07/20/17
 Time 13.03:24
 Page: 1

EMP Code : 713.15
 Employer Name: ALLIGATOR RURAL WATER & SEWER CO
 System : SCRS

Quarter Dates	06-30-2017	03-31-2017	12-31-2016	09-30-2016	06-30-2016
Active Salary :	402,974.07 ✓	99,330.21	98,874.35	97,937.05	185,974.88
Retiree Salary :	0.00 ✓	0.00	0.00	0.00	0.00
Total Salary :	402,974.07 ✓	99,330.21	98,874.35	97,937.05	185,974.88
Total Contributions	34,896.76 ✓	8,602.01	8,562.53	8,481.36	15,175.55
Number Members :	13	13	13	13	10
Retired Members :	0	0	0	0	0

12 Month Contract Length

Months Paid = 1	0	0	0	1	0
Months Paid = 2	0	0	0	0	0
Months Paid = 3	13	13	13	12	10
Months Paid = Other	0	0	0	0	0
Employer Sent Dates (E)	0	0	0	0	0
Used Header Dates (G)	13	13	13	13	10

Charlotte "Charlie" Robertson

From: Charlotte "Charlie" Robertson
Sent: Friday, July 21, 2017 10:36 AM
To: 'arws3@shtc.net'
Subject: qtr ending 6/30/17 exceptions, emp code713 15

Hi Gail,

Hope you are well! A review of your exception list revealed an item to which we need to draw your attention. Please see below and take appropriate action as soon as possible.

1. Glenn Odom (xxx-xx-6591) was reported with \$303,000.00 in wages which are in excess of the \$270,000 IRS limit for the 2017 calendar year, therefore, we are returning the contributions that are not allowed. Also, since he reached the cap this quarter, it will be necessary to update his contract length to 20. Even though this member will not have wages reported after the June quarter to PEBA, in order for him to receive full service credit, it will be necessary to report him with zero wages, contract length 20 with 3 months paid for the upcoming September and December quarters.

Please let me know if you have any questions.

U.S. POSTAGE
PAID
CHESTERFIELD, SC
29709
MAR 09 17
AMOUNT
\$1.82
R2305K143115-06



29223

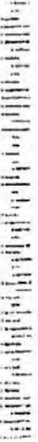


1030

Attn: Lucey
PEBA
202 Arbor Lake Dr.
Columbia SC 29223

713.15

0461



713.15

Form **990**

Return of Organization Exempt From Income Tax

OMB No 1545-0047

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public
Information about Form 990 and its instructions is at www.irs.gov/form990

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 01-01-2014, and ending 12-31-2014

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Alligator Rural Water Co Inc	D Employer identification number 57-0878765
	Doing business as	E Telephone number(s) (643) 335-6464
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO Box 810	F Gross receipts \$ 3,486,342
	City or town, state or province, country, and ZIP or foreign postal code McBee, SC 29101	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number
I Tax-exempt status: <input type="checkbox"/> 301(c)(3) <input checked="" type="checkbox"/> 501(c)(12) (used on) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: N/A		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1957 M State of legal domicile: SC

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: Water Distribution and Sewer Service			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets			
	3	Number of voting members of the governing body (Part VII, line 1a)	7	
	4	Number of independent voting members of the governing body (Part VII, line 1b)	7	
	5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	10	
	6	Total number of volunteers (estimate if necessary)	0	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0	
	7b	Net unrelated business taxable income from Form 990-T, line 34	0	
Revenue	8	Contributions and grants (Part VIII, line 1h)	509,032	0
	9	Program service revenue (Part VIII, line 2g)	2,975,760	3,263,742
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		222,600
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,484,792	3,486,342
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0
	16a	Professional fundraising fees (Part IX, column (A), line 11a)		0
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,205,198	4,422,483
18	Total expenses—add lines 13-17 (must equal Part IX, column (A), line 25)	4,205,198	4,422,483	
19	Revenue less expenses—subtract line 18 from line 12	-720,406	-936,141	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year: 45,981,382	End of Year: 45,114,359
	21	Total liabilities (Part X, line 26)	24,692,012	24,796,034
	22	Net assets or fund balances—subtract line 21 from line 20	21,289,370	20,317,325

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	***** Signature of officer	2015-09-12 Date			
	GLENN ODON, GENERAL MANAGER Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name KAREN A CURRIN CPA	Preparer's signature KAREN A CURRIN CPA	Date 2015-09-17	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name Phillips Currie & Company CPAs LLC			Firm's EIN	
	Firm's address 300 W Home Avenue Hansville, SC 293504128			Phone no (643) 332-3585	

May the IRS discuss this return with the preparer shown above? (See instructions) Yes No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2014)

0462

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1. Briefly describe the organization's mission: Water Distribution and Sewer Service

- 2. Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O
- 3. Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O
- 4. Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code) (Expenses \$) including grants of \$ (Revenue \$)
 PROVIDES A SYSTEM FOR THE STORAGE AND DISTRIBUTION OF WATER IN THE LOCAL COMMUNITY ALSO PROVIDES SEWER SERVICES TO LOCAL BUSINESSES

4b (Code) (Expenses \$) including grants of \$ (Revenue \$)

4c (Code) (Expenses \$) including grants of \$ (Revenue \$)

4d Other program services (Describe in Schedule O) (Expenses \$) including grants of \$ (Revenue \$)

4e Total program service expenses

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable:		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 5 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 8a? If "Yes," complete Schedule G, Part III	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and II	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for question number, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, unrelated business income, foreign accounts, prohibited tax shelter transactions, charitable contributions, and 501(c)(7) organizations.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
 Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
1b Enter the number of voting members included in line 1a, above, who are independent		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	Yes	
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6 Did the organization have members or stockholders?	Yes	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	Yes	
7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	Yes	
b Each committee with authority to act on behalf of the governing body?	Yes	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		No
10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		No
11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13.		No
12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.		
13 Did the organization have a written whistleblower policy?		No
14 Did the organization have a written document retention and destruction policy?		No
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official		No
b Other officers or key employees of the organization (If "Yes" in line 15a or 15b, describe the process in Schedule O (see instructions))		No
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the States with which a copy of this Form 990 is required to be filed: SC
- 18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records:
 GLENN ODOM
 PO Box 810
 McBee, SC 29101 (843) 335-6464

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ROBERT B BLACKWELL President	5.00			X				300	0	0
(2) WILLIE MAC ROARY Board Member	5.00			X				300	0	0
(3) WADE H HUGGINS Vice President	5.00	X						300	0	0
(4) JOSEPH R CATOE Secretary	5.00	X						300	0	0
(5) ODIS HAWKINS Board Member	5.00	X						200	0	0
(6) LARRY WOODSELL SR Treasurer	5.00	X						250	0	0
(7) FRANKIE JOYNER Board Member	5.00	X						300	0	0
(8) GLENN DODD General Manager	40.00				X			12,152	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A			
d Total (add lines 1b and 1c)		14,002	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	Yes	No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	Yes	No
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	Yes	No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
Odom and Associates Inc PO Box 810 McBee, SC 29101	Management Company	1,032,469

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns 1a				
	b Membership dues 1b				
	c Fundraising events 1c				
	d Related organizations 1d				
	e Government grants (contributions) 1e				
	f All other contributions, gifts, grants, and similar amounts not included above 1f				
	g For cash contributions included in lines 1a-1f \$				
	h Total. Add lines 1a-1f				
Program Service Revenue	2a Water revenue	221000	2,519,724		
	b Sewer revenue	221000	551,317		
	c Penalties and tap fees	221000	173,201		
	d Easement	221000	20,000		
	e				
	f All other program service revenue				
	g Total. Add lines 2a-2f		3,263,742		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)				
	4 Income from investment of tax-exempt bond proceeds				
	5 Royalties				
		(i) Real	(ii) Personal		
	6a Gross rents				
	b Less rental expenses				
	c Rental income or (loss)				
	d Net rental income or (loss)				
		(i) Securities	(ii) Other		
	7a Gross amount from sales of assets other than inventory				
	b Less cost or other basis and sales expenses				
	c Gain or (loss)				
	d Net gain or (loss)				
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18				
	a				
	b Less direct expenses				
	c Net income or (loss) from fundraising events				
9a Gross income from gaming activities See Part IV, line 19					
a					
b Less direct expenses					
c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances					
a					
b Less cost of goods sold					
c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code			
11a 222600	221000	727,600	722,600		
b					
c					
d All other revenue					
e Total. Add lines 11a-11d		727,600			
12 Total revenue. See instructions		3,486,342	3,486,342		

0470

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4956(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management	1,510,897			
b Legal	54,091			
c Accounting	75,685			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion	4,437			
13 Office expenses	27,317			
14 Information technology				
15 Royalties				
16 Occupancy	334,257			
17 Travel	510			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	803,022			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,137,230			
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a billing charges	4,194			
b taxes and licenses	4,412			
c Chemicals for water and sewer system	22,317			
d Testing	5,300			
e All other expenses	248,614			
25 Total functional expenses. Add lines 1 through 24e	4,422,483			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following EOP 98-2 (ASC 958-720)				

Notice no Salaries or payroll taxes reported. \$1,510,897 not. My agency report a 990 and not report Salaries here.

Part X Balance Sheet

Check if Schedule D contains a response or note to any line in this Part X

		(A)		(B)	
		Beginning of year		End of year	
Assets	1 Cash-non-interest-bearing	52,301	1	16,364	
	2 Savings and temporary cash investments		2	742,450	
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net	250,668	4	325,764	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use	9,576	8	109,600	
	9 Prepaid expenses and deferred charges		9		
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 53,680,230			
	b Less: accumulated depreciation	10b 9,162,249	45,668,636	10c 43,917,981	
	11 Investments—publicly traded securities		11		
	12 Investments—other securities. See Part IV, line 11		12		
	13 Investments—program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 34)		45,981,362	16	45,114,359	
Liabilities	17 Accounts payable and accrued expenses	1,323,902	17	1,455,460	
	18 Grants payable		18		
	19 Deferred revenue		19		
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23 Secured mortgages and notes payable to unrelated third parties	23,359,549	23	23,333,166	
	24 Unsecured notes and loans payable to unrelated third parties	8,661	24	8,208	
	25 Other liabilities (including federal income tax payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25		
	26 Total liabilities. Add lines 17 through 25		24,692,012	26	24,796,834
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets	21,289,370	27	19,575,075	
	28 Temporarily restricted net assets		28	742,450	
	29 Permanently restricted net assets		29		
	30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
	33 Total net assets or fund balances		21,289,370	33	20,317,525
	34 Total liabilities and net assets/fund balances		45,981,362	34	45,114,359

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	3,486,342
2	Total expenses (must equal Part IX, column (A), line 25)	4,422,483
3	Revenue less expenses Subtract line 2 from line 1	-936,141
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	21,289,370
5	Net unrealized gains (losses) on investments	
6	Donated services and use of facilities	
7	Investment expenses	
8	Prior period adjustments	-35,704
9	Other changes in net assets or fund balances (explain in Schedule O)	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	20,317,525

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	Yes	

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2014

Open to Public Inspection

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization: Alligator Rural Water Co Inc

Employer identification number

57-0878763

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1. Total number at end of year; 2. Aggregate value of contributions to (during year); 3. Aggregate value of grants from (during year); 4. Aggregate value at end of year; 5. Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property...; 6. Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes...

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Year. Rows include: 1. Purpose(s) of conservation easements held by the organization; 2. Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year; 2a. Total number of conservation easements; 2b. Total acreage restricted by conservation easements; 2c. Number of conservation easements on a certified historic structure included in (c); 2d. Number of conservation easements included in (c) acquired after 8/17/06...; 3. Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year; 4. Number of states where property subject to conservation easement is located; 5. Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?; 6. Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year; 7. Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year; 8. Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?; 9. In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 2 columns: Revenue included in Form 990, Part VIII, line 1; Assets included in Form 990, Part X. Rows include: 1a. If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items; 1b. If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items; 2. If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment
 - b Permanent endowment
 - c Temporarily restricted endowment
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	1,258,061			1,258,061
b Buildings	423,444		116,005	307,439
c Leasehold improvements				
d Equipment	1,111,127		765,656	345,471
e Other	50,287,598		8,270,586	42,017,012
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				43,917,981

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	3,486,342
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	3,486,342
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,486,342

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	4,422,483
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	4,422,483
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 16.)	5	4,422,483

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization
Alligator Rural Water Co Inc

Employer identification number
57-0878765

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

- 2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 ▶ \$ _____
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No

Total ▶ \$ _____

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Odom and Associates Inc	Management Company	1,032,469	Provide Management Services		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation

Schedule L (Form 990 or 990-EZ) 2014

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

2014

Open to Public Inspection

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

- ▶ Attach to Form 990 or 990-EZ.
- ▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization
Alligator Rural Water Co Inc

Employer identification number
57-0878765

990 Schedule O, Supplemental Information

Return Reference	Explanation
Pt VI, Line 18	Copies are available at office for anyone who requests
Pt VI, Line 3	The Organization contracts with a management company for the day to day operations
Pt VI, Line 6	The Organization has members
Pt VI, Line 7a	Members elect
Pt VI, Line 11b	General manager reviews with CPA and board members are given copies usually after filed
Form 990, Part IX, Line 24f	TELEPHONE 47905 WATER AND SEWER REPAIRS AND SUPPLIES 164371 COMPUTER SUPPORT 13655 PERM ITS 11597 APPRAISOR 4612 BANK CHARGES 5474 COBANK 1000

Form **4562**
 Department of the Treasury
 Internal Revenue Service (99)

Depreciation and Amortization
 (Including Information on Listed Property)

OMB No. 1545-0172

2014

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Attachment
 Sequence No. 179

Name(s) shown on return
 Alligator Rural Water Co Inc

Business or activity to which this form relates
 Form 990 / Form 990EZ

Identifying number
 57-0876765

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation Subtract line 2 from line 3. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 9 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 169(f)(1) election	15	
16	Other depreciation (including ACRS)	16	115,534

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	1,321,642
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2014 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		1,078	5	MQ	200 DB	34
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	

Section C—Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,337,230
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Cat No. 12906N

Form 4562 (2014) 0482

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation/deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)								25
26 Property used more than 50% in a qualified business use								
E-EQUIPMENT-DRIVEN	2002-04-01	100.00%	8,500	8,500	7.0			
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L-		
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2014 tax year (see instructions)					
43 Amortization of costs that began before your 2014 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report.					44

ER Notes - Allison

3/13/2017

2014

See page #7

Robert Blackwell - not reported
Willie Mae Feary - not reported
Wade Huggins - WD in 2010 not reported
Joseph Carter - not reported
Odus Hawkins - not reported
Glassy Woodell - not reported
Frankie Jagan - not reported
Glenn Adams - reported
(██████████ 6591)
cy 2014 per 940 = \$12152.00
2014 cy per mt records = \$12000.-
pg 8. Odem & Associates listed as independent contractor w/ compensation \$1,032,469

713.15

Employer Reporting - Detail Report

Alligator Rural Water & Sewer Co - 713.15

Begin Quarter Date: 10-01-2016 - End Quarter Date: 12-31-2016

Account	Employee Name	SSN	Salary	Contribution	Retiree Ind	Contract Length	Months Paid	Dept Code
			4,585.00	397.06		12	3	
			9,915.70	858.70		12	3	
			13,035.70	1,128.89		12	3	
			9,360.00	810.58		12	3	
			9,880.00	855.61		12	3	
			9,360.00	810.58		12	3	
			7,280.00	630.45		12	3	
			5,285.25	457.70		12	3	
			11,475.70	993.80		12	3	
			6,132.00	531.03		12	3	
			5,450.00	471.97		12	3	
			4,115.00	356.36		12	3	
1	ODOM GLENN	xxx-xx-6591	3,000.00	259.80		12	3	
Detail Count:		13			SCRS	PORS	ORP	
Submit Date:		01-31-2017			Active Salaries:	98,874.35	0.00	
					Retired Salaries:	0.00	0.00	
					Total Salaries:	98,874.35	0.00	0.00
					Active Contributions:	8,562.53	0.00	
					Retired Contributions:	0.00	0.00	
					Total Contributions:	8,562.53		



Serving those who serve South Carolina

March 27, 2019

Attn: Gail Edwards
Alligator Rural Water and Sewer Co.
P.O. Box 810
McBee, SC 29101

Dear Employer:

As of this date, our records indicate that the following check issued by South Carolina Retirement Systems has not been paid by the bank and is still outstanding.

Check Number: 143690347 Check Amount: \$ 58,204.79 Issue Date: 8/8/2018

This check represents payment of credit invoice 7131500083 which resulted from ineligible contributions that were remitted to the South Carolina Retirement Systems (SCRS) for special payments made to Glenn C. Odom during fiscal year 2018. Enclosed is a copy of the original correspondence that was mailed to you with the check. If you have this check in your possession, please return it to our office as soon as possible so that it may be canceled and reissued. If the above check cannot be returned, please sign and date the statement below and return it to our office. Upon receipt of this signed letter, we will place a stop payment on the original check and reissue it.

If you have any questions or need further assistance, please contact me at (803) 737-6888.

Sincerely,

Robin D. Elliott-Jones
Retirement Accounting Department

At this time, I do not have the above check in my possession to return to the South Carolina Retirement Systems. However, if at any time the original check is obtained, I will not attempt to cash or deposit it, but will return the check to the South Carolina Retirement Systems. If I should attempt to cash or deposit this check, I understand the South Carolina Retirement Systems will take the necessary actions required to recover the funds. My signature below authorized the South Carolina Retirement Systems to issue a replacement of the check indicated above.

Authorized Signature

Date

Executive Director Peggy G. Boykin, CPA
803.737.6800 | 800.260.9430 | www.peba.sc.gov
202 Arbor Lake Dr., Columbia, SC 29223

Health Services | Information Systems | 401 (X) | 402 (Z) | Labor Control | IT & Services | Risk Management | Health Services | Health Services



Serving those who serve South Carolina

August 8, 2018

Gail C. Edwards, Office Manager
 Alligator Rural Water and Sewer Co
 PO Box 810
 McBee, SC 29101

Re: Employer Code 713 15

Dear Ms. Edwards:

Enclosed is a check dated August 8, 2018 in the amount of \$58,204.79 which represents ineligible contributions that were remitted to the South Carolina Retirement System (SCRS) for special payments made to Glenn C. Odom during fiscal year 2018.

In accordance with SC Code Section 9-1-1020, payments for unused sick leave, single special payments at retirement, bonus and incentive-type payments, or any other payments not considered a part of the regular salary base are not compensation for which contributions are deductible. The following wages were reported for Mr. Odom during fiscal year 2018, however, the regular compensation reported for Mr. Odom for the past nine years reflects that his annual compensation as General Manager is \$12,000.00. Because these additional amounts appear to represent special payments that are outside the member's normal annual salary and not includable in his earnable compensation, the excess contributions are being returned to the employer.

Quarter	Wages Reported	Wages Allowed	Ineligible Wages	Ineligible Contributions	
				Employee 9.00%	Employer 13.56%
Sept 2017	\$49,090.90	\$3,000.00	\$46,090.90	\$4,148.18	\$6,249.93
Dec 2017	73,636.35	3,000.00	70,636.35	6,357.27	9,578.29
Mar 2018	73,636.35	3,000.00	70,636.35	6,357.27	9,578.29
Jun 2018	73,636.35	3,000.00	70,636.35	6,357.27	9,578.29
Total	\$269,999.95	\$12,000.00	\$257,999.95	\$23,219.99	\$34,984.80

Please ensure that employee contributions are refunded to the member and that payroll records are appropriately adjusted for income tax reporting purposes.

It should be noted that this return of excess contributions is consistent with the return of excess contributions we made by our letter dated August 8, 2017, in connection with similar special payments above Mr. Odom's reported regular salary base for June 2016 and June 2017. Accordingly, PEBA will not

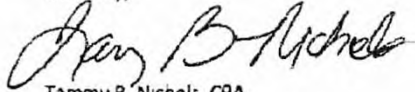
Executive Director Peggy G. Boykin, CPA
 803.737.6800 | 888.260.9430 | www.peba.sc.gov
 202 Arbor Lake Dr. Columbia, SC 29223

health insurance | retirement benefits | 401(k) | 457(b) | vision | dental | life insurance | long term disability | flexible spending accounts

be able to accept contributions for any increases of similar magnitude in the compensation reported for Mr. Odom without documentation that substantiates the increased compensation as earnable compensation

If you have any questions or need additional information, please call our Customer Contact Center

Sincerely,



Tammy B. Nichols, CPA
Retirement Finance Director

Enclosure

SC PEBA | 2

0488

94



PEBA
 SC Retirement Systems
 and State Health Plan

South Carolina Public Employee Benefit Authority
 302 Arbor Lake Drive | Columbia, SC 29223
 803.737.6800 | 888.260.9430
 www.peba.sc.gov

August 11, 2020

Gail C. Edwards, Office Manager
 Alligator Rural Water and Sewer Co.
 PO Box 810
 McBee, SC 29101

Re: Employer Code 713.15

Dear Ms. Edwards:

This notice is to advise Alligator Rural Water and Sewer Co. that a check in the amount of \$63,364.80 has been issued and will be mailed to the above address. This amount represents ineligible contributions that were remitted to the South Carolina Retirement System (SCRS) for special payments made to Glenn C. Odom during fiscal year 2020. Although Mr. Odom has filed an appeal regarding his earnable compensation under SCRS, that appeal is still ongoing and PEBA's prior decision regarding his earnable compensation will remain the status quo while that appeal is pending.

In accordance with SC Code Section 9-1-1020, payments for unused sick leave, single special payments at retirement, bonus and incentive-type payments, or any other payments not considered a part of the regular salary base are not compensation for which contributions are deductible. The following wages were reported for Mr. Odom during fiscal year 2020; however, the regular compensation reported for Mr. Odom for prior years reflects that his annual compensation as General Manager is \$12,000.00. Because these additional amounts appear to represent special payments that are outside the member's normal annual salary and not includable in his earnable compensation, the excess contributions are being returned to the employer.

<u>Quarter</u>	<u>Wages Reported</u>	<u>Wages Allowed</u>	<u>Ineligible Wages</u>	<u>Ineligible Contributions</u>	
				<u>Employee</u> 9.00%	<u>Employer</u> 15.56%
Sep-19	\$67,500.00	\$3,000.00	\$64,500.00	\$5,805.00	\$10,036.20
Dec-19	45,000.00	3,000.00	42,000.00	3,780.00	6,535.20
Mar-20	90,000.00	3,000.00	87,000.00	7,830.00	13,537.20
Jun-20	67,500.00	3,000.00	64,500.00	5,805.00	10,036.20
Total	\$270,000.00	\$12,000.00	\$258,000.00	\$23,220.00	\$40,144.80

Please ensure that employee contributions are refunded to the member and that payroll records are appropriately adjusted for income tax reporting purposes.

Serving those who serve South Carolina

Health insurance | Retirement benefits | 401(k) | 457(b) | Dental | Vision | Life insurance | Long term disability | Flexible spending **0489**

It should be noted that this return of excess contributions is consistent with the return of excess contributions we made previously in connection with similar special payments above Mr. Odom's reported regular salary base for fiscal years 2016, 2017, 2018 and 2019. Accordingly, PEBA is not able to accept contributions for any increases of similar magnitude in the compensation reported for Mr. Odom at this time. If any changes to Mr. Odom's earnable compensation are required based upon the outcome of Mr. Odom's appeal, corrective reporting and contributions would be submitted at that time.

If you have any questions or need additional information, please call our Customer Contact Center.

Sincerely,

Tammy B. Nichols, CPA
Retirement Finance Director

SUPPLEMENTAL CONTRIBUTION REPORT
SC Public Employee Benefit Authority
PO Box 11960
Columbia, SC 29211-1960

Instructions are on Page 2.

EMPLOYER CODE 713.15 **REASON FOR SUPPLEMENT:** Ineligible Contributions FY20

Page 1 of 2

EMPLOYER NAME Alligator Rural Water & Sewer Co.

SECTION 1

EMPLOYEE NAME	SSN	RETIREE INDICATOR -R-	SCRS MEMBER WAGES	SCRS MEMBER CONTRIBUTIONS	PORS MEMBER WAGES	PORS MEMBER CONTRIBUTIONS	STATE ORP WAGES	VEN NUM	D or N	CONT LENG	MONTHS PAID	BEGINNING DATE (REQUIRED)	ENDING DATE (REQUIRED)
Glenn C. Odum	6591		(67,500.00)	(6,075.00)						12	03	07/01/2019	09/30/2019
Glenn C. Odum	6591		3,000.00	270.00						12	03	07/01/2019	09/30/2019
Glenn C. Odum	6591		(45,000.00)	(4,050.00)						12	03	10/01/2019	12/31/2019
Glenn C. Odum	6591		3,000.00	270.00						12	03	10/01/2019	12/31/2019
Glenn C. Odum	6591		(90,000.00)	(8,100.00)						12	03	01/01/2020	03/31/2020
Glenn C. Odum	6591		3,000.00	270.00						12	03	01/01/2020	03/31/2020
TOTALS													

SECTION 2 - EMPLOYER CONTRIBUTIONS

- Employer retirement contributions
Total wages x contribution rate (see Form 1340) _____
- Incidental Death Benefit contributions (if covered)
Total Wages x Rate (see Form 1340) _____
- Accidental death contributions (if covered) - PORS only (see Form 1340) _____
- Total remittance due (Section 1 total member contributions + line 1 + line 2 + line 3) _____
- CHECK TOTAL (combine line 4 of SCRS, PORS and STATE ORP) (63,364.80)

CONTACT PERSON (please print) _____ **SIGNATURE** _____ **Telephone** _____ **Date (MM-DD-YYYY)** _____

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS AND DOES NOT CREATE A CONTRACT BETWEEN THE MEMBER AND THE SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY. THE SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT.

Please contact PEBA's Customer Contact Center with any questions at 803.737.6800 or 888.260.9430, or www.peba.sc.gov. 0491

SUPPLEMENTAL CONTRIBUTION REPORT
SC Public Employee Benefit Authority
PO Box 11960
Columbia, SC 29211-1960

Instructions are on Page 2.

EMPLOYER CODE 713.15 **REASON FOR SUPPLEMENT:** Ineligible Contributions FY20

EMPLOYER NAME Alligator Rural Water & Sewer Co.

Page 2 of 2

SECTION 1

EMPLOYEE NAME	SSN	RETIREE INDICATOR "R"	SCRS MEMBER WAGES	SCRS MEMBER CONTRIBUTIONS	PORS MEMBER WAGES	PORS MEMBER CONTRIBUTIONS	STATE ORP WAGES	VEN NUM	D or N	CONT LENG	MONTHS PAID	BEGINNING DATE (REQUIRED)	ENDING DATE (REQUIRED)
Glean C. Odum	591		(67,500.00)	(6,075.00)						12	03	04/01/2020	06/30/2020
Glean C. Odum	591		3,000.00	270.00						12	03	04/01/2020	06/30/2020
TOTALS													
(258,900.00 (23,220.00)													

SECTION 2 - EMPLOYER CONTRIBUTIONS

1. Employer retirement contributions
Total wages x contribution rate (see Form 1340) (39,757.90)
2. Incidental Death Benefit contributions (if covered)
Total Wages x Rate (see Form 1340) (387.00)
3. Accidental death contributions (if covered) - PORS only (see Form 1340)
4. Total remittance due (Section 1 total member contributions + line 1 + line 2 + line 3) (63,364.80)
5. CHECK TOTAL (combine line 4 of SCRS, PORS and STATE ORP) (63,364.80)

CONTACT PERSON (please print) _____ **SIGNATURE** _____ **Telephone** _____ **Date (MM-DD-YYYY)** _____

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS AND DOES NOT CREATE A CONTRACT BETWEEN THE MEMBER AND THE SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY. THE SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT.

Please contact PEBA's Customer Contact Center with any questions at 803.737.6800 or 888.260.9430, or www.peba.sc.gov. 0492

RER711P0
Aug 17,20

***** South Carolina Retirement Systems *****
- Open Account Receivable Browse -

1 more >

A	C	S	Y	Emp Code	SL Tr Ty	Emp Inv	Employer Invoice Amount	Invoice Date	Inv Sts	Inv Typ	Conv Emp Inv Num	FM	FY
01	1			713.15	13	7131500091	31.71	07/14/2020	0	IN		13	2020
01	1			713.15	10	7131500092	63,864.80	08/12/2020	0	RC		13	2020
01	1			714.07	10	7140700037	191.40	07/07/2020	0	RC		13	2020
01	1			714.09	10	7140900093	77.82	07/13/2020	0	RC		13	2020
01	1			716.05	13	7160500126	377.84	03/30/2020	0	IN		10	2020
04	2			716.05	13	7160500127	373.58	03/30/2020	0	IN		10	2020
01	1			716.05	10	7160500128	4,350.52	05/20/2020	0	RC		11	2020
01	1			716.05	10	7160500129	1,104.80	07/08/2020	0	RC		13	2020
01	1			716.05	10	7160500130	756.24	07/08/2020	0	RC		13	2020
01	1			716.05	13	7160500131	185.71	07/20/2020	0	IN		13	2020
04	2			716.05	13	7160500132	156.28	07/20/2020	0	IN		13	2020

Emp Inv: 7131500000

Direct command...:

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---

help retrn quit bkwrđ frwrđ left right main

Position cursor or enter screen value to select

Display Check Information

Display Check Information

Check receipt | Check issuer... | Accompanying docs | Payment document

Paying company code: 5001 | Payment document no.: 1419556305

Bank Details

House Bank	11000	Bank Key	
Account ID	43700	Bank Account	
Bank name	WELLS FARGO BANK, N/A		
City	NB:HEAPOLIS		

Check information

Check number	133763742	Currency	USD
Payment date	08/13/2020	Amount paid	63,564.50
Check encashment		Cash discount amount	5.00
Extract creation	08/14/2020	05115500	

Check recipient

Name	Aligator Rural Water and Sewer Co.
City	McBee
Payee's country	US
Regional code	SC

Evan Mitchell,

CPA
Retirement Accounting

(o) 803.737.4214 | EMitchell@peba.sc.gov
202 Arbor Lake Dr., Columbia, SC 29223
www.peba.sc.gov



Serving those who serve South Carolina

From: Charlotte "Charlie" Robertson <CRobertson@peba.sc.gov>
Sent: Wednesday, August 12, 2020 8:15 AM
To: Danielle M. Quattlebaum <DQuattlebaum@peba.sc.gov>; Evan Mitchell <EMitchell@peba.sc.gov>; Robin D. Elliott-

RER734P0 ***** South Carolina Retirement Systems *****
 Aug 17,20 - Browse Subledger by Fiscal Year/Month for an Amount - 8:41 AM

E	Emp	Trans	SL	Tr	Tr	SL	Sv	Fs	Fs	SL	SL
S	SSN	Date	TP	TP	Dt	Src	TP	Yr	Mo	Acct	Amt
E	71315	20-08-11	04	04	00	ER		2020	13	01-40000-10-04-00	23220.00
										01-77000-10-04-00	-258000.00
										01-72000-10-04-00	8.00
										01-43000-10-04-00	387.00
										01-41000-10-04-00	39757.80
										01-25000-00-04-00	-63364.80
E	71315	20-08-12	18	18	00	ER		2020	13	01-25000-00-18-00	63364.80
										01-12000-00-10-00	-63364.80
E	71315	20-08-17	10	10	00	ER		2020	13	01-12000-00-10-00	63364.80
										01-12000-10-10-00	-63364.80
E	71315	20-08-17	10	10	00	ER		2020	13	01-12000-10-10-00	-63364.80
										01-25000-10-10-00	63364.80

Fiscal Yr: 2020 Fiscal Mo: 13 SL Src: ER_ Sequence: A S/L Amount 63364.80__

Direct command...:

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
 help retrn quit flip bkwrđ frwrđ print main

Position cursor or enter screen value to select

RER734P0 ***** South Carolina Retirement Systems *****
 Aug 17,20 - Browse Subledger by Fiscal Year/Month for an Amount - 8:41 AM

E	Emp	Trans	Sl	Tr	Tr	SL	Sv	Fs	Fs	SL	SL
S	SSN	Date	TP	TP	Dt	Src	TP	Yr	Mo	Acct	Amt
E	71315	20-08-17	10	10	00	ER		2020	13	01-25000-00-10-00	-63364.80
										01-12000-00-10-00	63364.80

*** End of Data ***

Fiscal Yr: 2020 Fiscal Mo: 13 SL Src: ER_ Sequence: A S/L Amount 63364.80__
 Direct command...:
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
 help retrn quit flip bkwrđ frwrđ print main
 Position cursor or enter screen value to select

Financial Services – Accounting Dept.

EMP CODE: 713.15

SYSTEM: 01

EMP NAME:

Alligator Rural Water & Sewer Co

INDEX AS (BOOK):

REFUND – ER

RER731F0 ***** South Carolina Retirement Systems *****
 Aug 8,19 - Brouse Subledger by Emp Code and Trans Date - 2 37 PM

Trans Date	Sl Tr Ip	Tr Dl	Sl Sr	Tr Ip	Fs Yr	Fs Mo	SL Acct	SL Amt
2019-07-26	18	00	ER		2019	13	01-25000-00-10-00	60784.80
							01-12000-00-10-00	60784.80
2019-08-16	10	00	ER		2019	13	01-12000-10-10-00	60784.80
							01-25000-10-10-00	60784.80
2019-08-06	10	00	ER		2019	13	01-12000-00-10-00	60784.80
							01-11210-10-10-00	60784.80
2019-08-06	10	00	ER		2019	13	01-25000-00-10-00	60784.80
							01-12000-00-10-00	60784.80

*** End of Data ***

E/S/N E EMP/SSN _____ 71015 Fiscal Year 2019 Month 13
 Direct Casarand
 Enter PF1--PF2 PF3---PF4 -PF5---PF6---PF7---PF8 PF9---PF10--PF11--PF12---
 half retrn quit bkward fwd
 Position cursor or enter screen value to select



Serving those who serve South Carolina

August 8, 2019

Gail C. Edwards, Office Manager
 Alligator Rural Water and Sewer Co
 PO Box 810
 McBee, SC 29101

Re: Employer Code 713 15

Dear Ms. Edwards:

Enclosed is a check dated August 6, 2019 in the amount of \$60,784.80 which represents ineligible contributions that were remitted to the South Carolina Retirement System (SCRS) for special payments made to Glenn C. Odom during fiscal year 2019.

In accordance with SC Code Section 9-1-1020, payments for unused sick leave, single special payments at retirement, bonus and incentive-type payments, or any other payments not considered a part of the regular salary base are not compensation for which contributions are deductible. The following wages were reported for Mr. Odom during fiscal year 2019, however, the regular compensation reported for Mr. Odom for prior years reflects that his annual compensation as General Manager is \$12,000.00. Because these additional amounts appear to represent special payments that are outside the member's normal annual salary and not includable in his earnable compensation, the excess contributions are being returned to the employer.

<u>Quarter</u>	<u>Wages Reported</u>	<u>Wages Allowed</u>	<u>Ineligible Wages</u>	<u>Ineligible Contributions</u>	
				<u>Employee</u>	<u>Employer</u>
Sept 2018	\$67,500.00	\$3,000.00	\$64,500.00	\$5,805.00	\$9,391.20
Dec 2018	67,500.00	3,000.00	64,500.00	5,805.00	9,391.20
Mar 2019	67,500.00	3,000.00	64,500.00	5,805.00	9,391.20
Jun 2019	67,500.00	3,000.00	64,500.00	5,805.00	9,391.20
Total	\$270,000.00	\$12,000.00	\$258,000.00	\$23,220.00	\$37,564.80

Please ensure that employee contributions are refunded to the member and that payroll records are appropriately adjusted for income tax reporting purposes.

It should be noted that this return of excess contributions is consistent with the return of excess contributions we made previously in connection with similar special payments above Mr. Odom's.

Executive Director Peggy G. Boykin, CPA
 803.737.6800 | 888.260.9430 | www.opeba.sc.gov
 202 Arbor Lake Dr., Columbia, SC 29223

reported regular salary base for fiscal years 2016, 2017 and 2018. Accordingly, PEBA is not able to accept contributions for any increases of similar magnitude in the compensation reported for Mr. Odom without documentation that substantiates the increased compensation as earnable compensation.

If you have any questions or need additional information, please call our Customer Contact Center.

Sincerely,

A handwritten signature in black ink that reads "Tammy B. Nichols". The signature is written in a cursive style with a large initial "T".

Tammy B. Nichols, CPA
Retirement Finance Director

Enclosure

DA2738

SC RETIREMENT SYSTEM
202 ARBOR LAKE DR
COLUMBIA SC 29211-1960

STATE OF SOUTH CAROLINA
Office of State Treasurer
CURTIS M. LOFTIS JR.
STATE TREASURER

679

Page 1 of 1

F290 144262048 - 3415228097

Date 08/06/2019
Check # 144262048
Payment Amount 60,784.80



000339 R3K6TDA
ALLIGATOR RURAL WATER & SEWER CO
P O BOX 810
MCBEE SC 29101

Please use check # 144262048 to clear the items listed below

Vendor Invoice	Date	Amount	Note
V7	08/06/2019	60,784.80	Agency Reference # 3015523876
Sum Total		60,784.80	

**FOR QUESTIONS CONCERNING THIS PAYMENT, PLEASE CONTACT
SC RETIREMENT SYSTEM**

When you open or contribute to a Future Scholar 529 Plan for a loved one, you are giving them a gift they will never outgrow. By contributing to their college education, you create a lifetime of opportunities. Learn more at treasurer.sc.gov

V-7

PLEASE DETACH BEFORE DEPOSITING CHECK

SHADED AREA MUST GRADUALLY CHANGE FROM BLUE AT TOP TO GREEN AT BOTTOM

PURSUANT TO WARRANT OF NICHARD ECKSTROM COMPTROLLER GENERAL Document #08 3415228097 Agency F290 - SC RETIREMENT SYSTEM Phone		STATE OF SOUTH CAROLINA Office of State Treasurer CURTIS M. LOFTIS JR. STATE TREASURER	(1-24)1210 Date 08/06/2019 Check # 144262048
Pay Exactly **Sixty Thousand Seven Hundred Eighty-Four and 80/100 -US Dollars **			Amount \$***60,784.80
TO THE ORDER OF	ALLIGATOR RURAL WATER & SEWER CO P O BOX 810 MCBEE SC 29101		
WELLS FARGO BANK, N.A		Memo VENDOR PAYMENT	<i>Curtis M. Loftis, Jr.</i> CURTIS M. LOFTIS JR. STATE TREASURER

⑈0144262048⑈ ⑈15228097⑈ ⑈2003233043787⑈

0502

108

RFI320PR Aug 6, 19 ***** South Carolina Retirement Systems ***** 2:31 PM
 - Outstanding Invoice Browse -

S	SL	Emp	Inv	Employer	Invoice	Inv	Inv	Conv	Emp	PM	FY	
A	Y	Tr	Inv	Account	Date	Sts	Typ	Inv	Num			
C	S	code	Tr	Inv	Account	Date	Sts	Typ	Inv	Num	PM	FY
1	1	713	15	10	7131500085	60,784	80	07/29/2019	0	RC	13	2019
1	1	715	61	13	7150100169	508	20	07/22/2019	0	IN	13	2019
4	2	715	61	13	7150100170	885	07	07/22/2019	0	IN	13	2019
1	1	715	65	10	7150600022	35	91	07/03/2019	0	RC	13	2019
1	1	715	65	13	7150600023	312	12	07/13/2019	0	MI	13	2019
1	1	716	64	13	7160400016	5	31	05/02/2019	0	IN	11	2019
1	1	716	64	13	7160400017	21	54	07/05/2019	0	IN	13	2019
1	1	716	65	13	7160500100	562	59	05/13/2019	0	IN	11	2019
4	2	716	65	13	7160500109	488	58	05/13/2019	0	IN	11	2019
1	1	716	65	13	7160500110	310	66	05/13/2019	0	IN	11	2019
4	2	716	65	13	7160500111	277	27	05/13/2019	0	IN	11	2019

Emp Inv 7131500000 Sequence A
 Direct command
 Enter-PF1 - PF2 PF3 -PF4 PF5---PF6 -PF7 --PF8 -PF9 PF10 PF11 PF12
 help retrn quit bkward frward print main
 Position cursor or enter screen value to select

80

**South Carolina Public Employee Benefit Authority - Retirement Systems
Voucher**

Acct # 144262048

To: The Comptroller General
This payment should be made in accordance with the instructions below

Vendor Information	
Vendor Number	0999900010
Vendor Name	Alligator Rural Water & Sewer Co
Street	P O Box 810
City	McBee
Postal Code	29101
Region (State)	SC

Business Area	F290
Agency Name	SC Retirement Sys Trust Funds
Invoice Date	08/06/2019
Document Type	KR (Vendor Invoice Direct)
Amount	60,784.80
Text	
Reference (Voucher #)	V7
Payment Terms	ZSPE (Pmt due immediately)
Method (Single check/ACH)	S

G/L Account	Debit/Credit	Amount	Business Area	Cost Center	Functional Area	Fund	Grant
4950010000	Debit	60,784.80	F290	F290000010	F290_0000	32049000	Not Relevant

Special Notes 713 15

The South Carolina Public Employee Benefit Authority (PEBA) by its duly authorized officers, hereby certifies

- (1) The amount specified above is due or about to become due, and the person or persons to whom the respective amounts are due are correctly set forth above, and
- (2) No part of the payment mentioned herein has been included in any previous or other payment heretofore submitted

Certified Correct:

This 6th day of August, 2019

[Signature]
PEBA Retirement Systems Finance Authorization

[Signature]
PEBA Agency Authorization

3015523876

Approved in SCEIS by W

Date 8-6-19

0504

341528097 VRET 8/7/19

SCSIS FORM REVISED 6/2015



Serving those who serve South Carolina

July 26, 2019

ALLIGATOR RURAL WATER & SEWER CO
P O BOX 810
MCBEE SC 29101

Employer Code No 713.15

Invoice Num 7131500085 10
Invoice Amt \$60,784 80- Credit
SUPP ODOM 19070010

Dear GAIL C EDWARDS

The attached report(s) reflect the information used to compute the amount invoiced

When clearing this outstanding item, please send a copy of this letter. If this statement represents a credit, take the credit on your next quarterly report, or if an amount is due, please remit to our office as soon as possible.

If you should have any questions concerning this invoice, please contact MARY DENT at 803 737 6892

*Evan to process a check to return these funds.
CER*

Form 1230
 Revised: 03/01/1999
 RER616PR - RER616R1

South Carolina Retirement Systems
 Quarterly Contribution Report
 Reconciliation Report

Date: 07/26/19
 Time 07:33 49
 Page 1

Employer Code: 713.15
 Employer Name: ALLIGATOR RURAL WATER & SEWER CO

Quarter Ending Date: 00-00-0000
 Task ID: S17131519070010

	SCRS		PORS Class 2		PORS Class 1		ORP	
	Actual	Posted	Actual	Posted	Actual	Posted	Actual	Posted
Active member's Salaries:	258,000.00-	.00	.00	.00	.00	.00	.00	.00
Retired member's Salaries:	.00	.00	.00	.00	.00	.00	.00	.00
Total member's Salaries:	258,000.00-	.00	.00	.00	.00	.00	.00	.00
Section I Employee Contributions								
Total member's Contribs.	23,220.00-		00		00			
Section II Employer Contributions								
Employer Ret Contribs :	37,177.80-		.00		.00		.00	
Inc Death Contribution :	387.00-		.00		.00		.00	
Accidental Death(PORS) :			.00		.00		.00	
Total due for quarter	60,784.80-		.00		.00		.00	
Section III Account Reconciliation								
Monthly deposits remitted:			00		00		00	
Invoices (15s) :								
Total deposits Received:	60,784.80-		.00		.00		.00	
Net Due:			60,784.80-		00		.00	
Invoices Applied:	None							
Invoice Total Applied:							.00	
Grand Total due to Employer.	60,784.80-							

Form 1280
RER615PR
RER615RI

SOUTH CAROLINA RETIREMENT SYSTEMS

Employer Reporting System

Reconciliation Statement

Statement of Changes to Employer Report

Date: 07/26/19
Time: 07 33 49
Page: 1

Emp Code	713 15	Emp Name	ALLIGATOR RURAL WATER & SEWER	Task Id:	S17131519070010						
Acct	Actt	Period	Period	Contr	Amount	Contr	Amount	Contract	Length	Months	Retiree
Before	After	Compensation	Compensation	Amount	After	Amount	After	Length	Before	Paid	Before
-----	-----	Before	After	Before	-----	After	-----	After	-----	After	After
		-----	-----	-----							-----

***** End of Report *****

Form 1227
 Revised 5/20/2019
 Page 1

SUPPLEMENTAL CONTRIBUTION REPORT
SC Public Employee Benefit Authority

PO Box 11960
 Columbia, SC 29211-1960

19070010

SA Kayed 1/25/19 cal

Instructions are on Page 2

REASON FOR SUPPLEMENT: Ineligible Contributions FY19

Page 1 of 2

EMPLOYER CODE 713.15

EMPLOYER NAME Alligator Rural Water & Sewer Co.

SECTION 1

EMPLOYEE NAME	SSN	RETIREE INDICATOR "R"	SCRS MEMBER WAGES	SCRS MEMBER CONTRIBUTIONS	FORS MEMBER WAGES	FORS MEMBER CONTRIBUTIONS	STATE ORP WAGES	VEN NUM	D or N	CONT LENG	MONTHS PAID	BEGINNING DATE (REQUIRED)	ENDING DATE (REQUIRED)
Lenn C Odum	[REDACTED]		(67,500 00)	(6,075 00)					D	12	03	07/01/2018	09/30/2018
Lenn C Odum	-6591		3000 00	270 00					D	12	03	07/01/2018	09/30/2018
Lenn C Odum	-6591		(67,500 00)	(6,075 00)					D	12	03	10/01/2018	12/31/2018
Lenn C Odum	-6591		3000 00	270 00					D	12	03	10/01/2018	12/31/2018
Lenn C Odum	-6591		(67,500 00)	(6,075 00)					D	12	03	01/01/2019	03/31/2019
Lenn C Odum	-6591		3000 00	270 00					D	12	03	01/01/2019	03/31/2019
TOTALS													

SECTION 2 - EMPLOYER CONTRIBUTIONS

Employer retirement contributions _____
 Total wages x contribution rate (see Form 1340) _____
 Incidental Death Benefit contributions (if covered) _____
 Total Wages x Rate (see Form 1340) _____
 Accidental death contributions (if covered) - PORS only (see Form 1340) _____
 Total remittance due (Section 1 total member contributions + line 1 + line 2 + line 3) _____
 CHECK TOTAL (combine line 4 of SCRS, PORS and STATE ORP) _____

CONTACT PERSON (please print) _____ **SIGNATURE** _____ **Telephone** _____ **Date (MM-DD-YYYY)** _____

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS AND DOES NOT CREATE A CONTRACT BETWEEN THE MEMBER AND THE SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY. THE SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT.

Please contact DORA, Customer Contact Center with any questions at 803 797 2000 or 800 760 0430. www.dora.sc.gov

0508

SUPPLEMENTAL CONTRIBUTION REPORT
SC Public Employee Benefit Authority
 PO Box 11960
 Columbia, SC 29211-1960

Instructions are on Page 2.

EMPLOYER CODE 713 15 **REASON FOR SUPPLEMENT:** Ineligible Contributions FY19

Page 2 of 2

EMPLOYER NAME Alligator Rural Water & Sewer Co

SECTION 1

EMPLOYEE NAME	SSN	RETIREE INDICATOR "R"	SCRS MEMBER WAGES	SCRS MEMBER CONTRIBUTIONS	PORS MEMBER WAGES	PORS MEMBER CONTRIBUTIONS	STATE ORP WAGES	VEN NUM	D OF N	CONT LENG	MONTHS PAID	BEGINNING DATE (REQUIRED)	ENDING DATE (REQUIRED)
Lenn C Odom	[REDACTED]-6591		(67,500.00)	(6,075.00)					D	12	03	04/01/2019	06/30/2015
Lenn C Odom	[REDACTED]-6591		3000.00	270.00					D	12	03	04/01/2019	05/30/2015
TOTALS			(258,000)	(23,220)									

SECTION 2 - EMPLOYER CONTRIBUTIONS

Employer retirement contributions
 Total wages x contribution rate (see Form 1340) (37,177.80)

Incidental Death Benefit contributions (if covered)
 Total Wages x Rate (see Form 1340) (387.00)

Accidental death contributions (if covered) - PORS only (see Form 1340) _____

Total remittance due (Section 1 total member contributions + line 1 + line 2 + line 3) (60,784.80)

CHECK TOTAL (combine line 4 of SCRS, PORS and STATE ORP) (60,784.80)

CONTACT PERSON (please print) _____

SIGNATURE _____

Telephone _____

Date (MM-DD-YYYY) _____

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS AND DOES NOT CREATE A CONTRACT BETWEEN THE MEMBER AND THE SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY. THE SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT.

Please contact DEBRA C. STEWART, Contract Administrator at 803 797 6000 or 800 960 0420 for more information.

0509

SUPPLEMENTAL CONTRIBUTION REPORT
SC Public Employee Benefit Authority
 PO Box 11960
 Columbia, SC 29211-1960

Instructions are on Page 2

EMPLOYER CODE 713.15 **REASON FOR SUPPLEMENT** Ineligible Contributions

EMPLOYER NAME Alligator Rural Water & Sewer Co.

SECTION 1

EMPLOYEE NAME	SSN	RETIREE INDICATOR "R"	SCRS MEMBER WAGES	SCRS MEMBER CONTRIBUTIONS	PORS MEMBER WAGES	PORS MEMBER CONTRIBUTIONS	STATE ORP WAGES	VEN NUM	D or N	CONT LENG	MONTHS PAID	BEGINNING DATE (REQUIRED)	ENDING DATE (REQUIRED)
Glenn C Odum	[REDACTED]		-64,500.00	-5,805.00								07/01/2018	09/30/2018
Glenn C Odum	[REDACTED]		-64,500.00	-5,805.00								10/01/2018	12/31/2018
Glenn C Odum	[REDACTED]		-64,500.00	-5,805.00								01/01/2019	03/31/2019
Glenn C Odum	[REDACTED]		-64,500.00	-5,805.00								04/01/2019	06/30/2019
TOTALS			-270,000.00	-23,220.00									

SECTION 2 - EMPLOYER CONTRIBUTIONS

- 1 Employer retirement contributions
 Total wages x contribution rate (see Form 1340) -37,177.80
- 2 Incidental Death Benefit contributions (if covered)
 Total Wages x Rate (see Form 1340) -187.00
- 3 Accidental death contributions (if covered) - PORS only (see Form 1340)
- 4 Total remittance due (Section 1 total member contributions + line 1 + line 2 + line 3) -60,784.80
- 5 CHECK TOTAL (combine line 4 of SCRS, PORS and STATE ORP) -60,784.80

CONTACT PERSON (please print) _____ **SIGNATURE** _____ **Telephone** _____ **Date (MM-DD-YYYY)** _____

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS AND DOES NOT CREATE A CONTRACT BETWEEN THE MEMBER AND THE SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY. THE SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT.

Please contact PEBA's Customer Contact Center with any questions at 803 737 6800 or 888 260 9430, or www.peba.sc.gov

INSTRUCTIONS
Supplemental Contribution Report

Enter the Employer Code, the Employer Name and the Reason for Supplement
Note Please enter only ONE fiscal year per form (July 1 - June 30)

Section I

Employee Name - The employee's last name, first name, middle initial

SSN - The employee's Social Security number for identification purposes

Retiree Indicator "R" - If the employee is employed as a working retiree the retirement indicator should be populated with an "R"

Wages & Contributions - For the appropriate system, enter the member wages and contributions. Please refer to Form 1340 for the correct member contribution rate.

For State ORP participants, enter only wages. Member contributions plus 5 percent employer contributions should be remitted directly to the State ORP vendor. SC PEBA does not remit contributions to the State ORP vendors.

If reporting wages and contributions that were omitted for a prior quarter, enter the transaction amount as a positive figure.

If processing a correction for a prior quarter, enter the reported transaction amount as a negative figure and enter the correct transaction amount as a positive figure.

If deleting wages and contributions that were included for a prior quarter, enter the transaction amount as a negative figure.

Vendor Number (State ORP) - Include the State ORP vendor code for participants

01 - TIAA

02 - AIG Retirement Services (Formerly VALIC)

05 - MetLife Resources

08 - MASSMUTUAL

Deferral - "Y" for deferred contributions or "N" for non-deferred contributions. Deferred contributions are deducted through payroll or transferred from another qualified plan and are tax-deferred for federal and state tax purposes. Non-deferred contributions are after tax and are usually remitted directly from the member by personal check.

Contract Length - The number of months per fiscal year the employee receives compensation. See Chapter 3 Reporting Process of the Covered Employer Procedures Manual for details.

Months Paid - The number of months paid during the month or quarter (1, 2 or 3)

Beginning and Ending Dates - List the beginning and ending dates of the time period. Normal time period would be the quarterly date range but can be adjusted due to dates of hire, termination or to show only one or two months specifically. A separate supplement form must be completed for each fiscal year (July 1 - June 30).

Section II - Employer Contributions

Please refer to Form 1340 for applicable contribution rates.

1. Employer Retirement Contributions - Multiply the total wages x the applicable contribution rate
2. Incidental Death Benefit Contributions - Multiply the total wages x the applicable contribution rate (if covered)
3. Accidental Death Contributions - Multiply the total wages x the applicable contribution rate (if covered)
4. Total Remittance Due - Add Section I Total Member Contributions + Line 1 + Line 2 + Line 3
5. CHECK TOTAL - Combine Line 4 of SCRS, PORS and State ORP

The contact person, signature, telephone number, and the date are required at the bottom of the form.

Please contact PEBA's Customer Contact Center with any questions at 803.737.8800 or 888.260.9430 or www.peba.sc.gov

Financial Services – Accounting Dept.

EMP CODE: 713.15

SYSTEM: 01

EMP NAME:

Alligator Rural Water and Sewer Co.

INDEX AS (BOOK):

REFUND – ER

RER731PO
Aug 10, 18

***** South Carolina Retirement Systems *****
- Browse Subledger by Emp Code and Trans Date -

10.10 AM

Trans Date	Sl Tp	Tr Tp	Tr Dt	Sl Sr	Sv Tp	Fs Yr	Fs Mo	SL Acct	SL Amt
2018-08-09	18	18	00	ER		2018	13	01-25000-00-18-00 01-12000-00-10-00	58204.76 -58204.76
2018-08-10	10	10	00	ER		2018	13	01-12000-10-10-00 01-25000-10-10-00	58204.76 -58204.76
2018-08-10	10	10	00	ER		2018	13	01-12000-00-10-00 01-11210-10-10-00	58204.76 -58204.76
2018-08-10	10	10	00	ER		2018	13	01-25000-00-10-00 01-12000-00-10-00	58204.76 -58204.76

*** End of Data ***

E/S/N. E EMP/SSN _____71315 Fiscal Year 2018 Month 13

Direct Command:

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Serving those who serve South Carolina

August 8, 2018

Gail C. Edwards, Office Manager
 Alligator Rural Water and Sewer Co
 PO Box 810
 McBee, SC 29101

Re: Employer Code 713 15

Dear Ms. Edwards:

Enclosed is a check dated August 8, 2018 in the amount of \$58,204.79 which represents ineligible contributions that were remitted to the South Carolina Retirement System (SCRS) for special payments made to Glenn C. Odom during fiscal year 2018.

In accordance with SC Code Section 9-1-1020, payments for unused sick leave, single special payments at retirement, bonus and incentive-type payments, or any other payments not considered a part of the regular salary base are not compensation for which contributions are deductible. The following wages were reported for Mr. Odom during fiscal year 2018, however, the regular compensation reported for Mr. Odom for the past nine years reflects that his annual compensation as General Manager is \$12,000.00. Because these additional amounts appear to represent special payments that are outside the member's normal annual salary and not includable in his earnable compensation, the excess contributions are being returned to the employer.

<u>Quarter</u>	<u>Wages Reported</u>	<u>Wages Allowed</u>	<u>Ineligible Wages</u>	<u>Ineligible Contributions</u>	
				<u>Employee</u> 9.00%	<u>Employer</u> 13.56%
Sept 2017	\$49,090.90	\$3,000.00	\$46,090.90	\$4,148.18	\$6,249.93
Dec 2017	73,636.35	3,000.00	70,636.35	6,357.27	9,578.29
Mar 2018	73,636.35	3,000.00	70,636.35	6,357.27	9,578.29
Jun 2018	73,636.35	3,000.00	70,636.35	6,357.27	9,578.29
Total	\$269,999.95	\$12,000.00	\$257,999.95	\$23,219.99	\$34,984.80

Please ensure that employee contributions are refunded to the member and that payroll records are appropriately adjusted for income tax reporting purposes.

It should be noted that this return of excess contributions is consistent with the return of excess contributions we made by our letter dated August 8, 2017, in connection with similar special payments above Mr. Odom's reported regular salary base for June 2016 and June 2017. Accordingly, PEBA will not

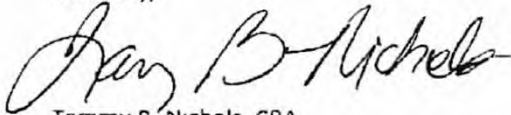
Executive Director Peggy G. Boykin, CPA
 803.737.6800 | 888.260.9430 | www.peba.sc.gov
 202 Arbor Lake Dr. Columbia, SC 29223

health insurance | retirement benefits | 401(k) | 457(b) | vision | dental | life insurance | long term disability | flexible spending accounts

be able to accept contributions for any increases of similar magnitude in the compensation reported for Mr. Odom without documentation that substantiates the increased compensation as earnable compensation

If you have any questions or need additional information, please call our Customer Contact Center

Sincerely,

A handwritten signature in black ink that reads "Tammy B. Nichols". The signature is written in a cursive, flowing style.

Tammy B. Nichols, CPA
Retirement Finance Director

Enclosure

N-5

CHECK CONTAINS A MULTI-COLORED PANTOGRAPH AND MICROPRINTING. BACK HAS A WATERMARK. HOLD AT AN ANGLE TO VIEW. VOID IF NOT PRESENT.

PURSUANT TO WARRANT OF RICHARD ECKSTROM, COMPTROLLER, GENERAL

Document NBR 3412467200
Agency F290 - SC RETIREMENT SYSTEM

STATE OF SOUTH CAROLINA
Office of State Treasurer
CURTIS M. LOFTIS, JR.
STATE TREASURER

NO 143690347
Date 08/08/2018

FIFTY-EIGHT THOUSAND TWO HUNDRED FOUR USD and 79/100

Pay To Alligator Rural Water and Sewer Co
P.O. Box 810
McBee SC 29101

CONTINGENCIES ACCOUNT
WELLS FARGO BANK, NA

PAY-->\$ 58,204.79

Curtis M. Loftis, Jr.
CURTIS M. LOFTIS, JR. STATE TREASURER

⑆ 43690347⑆ ⑆ 2000248⑆ 2003233043787⑆

RFI320PR
 Aug 10, 18

***** South Carolina Retirement Systems *****
 - Outstanding Invoice Browse -

10:05 AM

A	C	S	Y	Emp	SL	Tr	Emp	Inv	Employer	Invoice	Invoice	Inv	Inv	Conv	Emp	FM	FY
				code		Ty	Inv	Amount		Date	Sts	Typ	Inv Num				
1	1			713.15	10		7131500083	58,204.76		08/09/2018	0	RC			13	2018	
1	1			714	09	10	7140900080	173.46		07/20/2018	0	RC			13	2018	
1	1			716	01	10	7160100107	1,334.11		07/05/2018	0	RC			13	2018	
1	1			716	01	10	7160100108	293.40		07/30/2018	0	RC			13	2018	
1	1			716	04	10	7160400010	5,653.54		08/10/2018	0	RC			13	2018	
1	1			717	05	10	7170500172	1,963.92		08/02/2018	0	RC			13	2018	
1	1			718.02	13		7180200142	44.32		04/21/2017	0	IN			11	2017	
4	2			718	02	13	7180200143	88.34		04/21/2017	0	IN			11	2017	
1	1			718.02	10		7180200145	2,486.27		05/17/2017	0	RC			11	2017	
4	2			718	02	10	7180200146	136.41		05/19/2017	0	RR			11	2017	
1	1			718.02	13		7180200147	15.08		05/31/2017	0	IN			12	2017	

Emp Inv 7131500000 Sequence A

Direct command...:

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help retrn quit bkwrđ frwrđ print main

Position cursor or enter screen value to select

South Carolina Public Employee Benefit Authority - Retirement Systems *Ck# 143690347*

Voucher

To: The Comptroller General
This payment should be made in accordance with the instructions below

Vendor Information	
Vendor Number	0999900010
Vendor Name	Alligator Rural Water and Sewer Co.
Street	P O. Box 810
City	McBee
Postal Code	29101
Region (State)	SC

Business Area	F290
Agency Name	SC Retirement Sys Trust Funds
Invoice Date	08/07/2018
Document Type	KR (Vendor Invoice Direct)
Amount	58,204.79
Text	
Reference (Voucher #)	V#5
Payment Terms	ZSPE (Pmt due immediately)
Method (Single check/ACH)	S

GL Account	Debit/Credit	Amount	Business Area	Cost Center	Functional Area	Fund	Grant
4950010000	Debit	58,204.79	F290	F290000010	F290_0000	32049000	Not Relevant

Special Notes 713.15

The South Carolina Public Employee Benefit Authority (PEBA), by its duly authorized officers, hereby certifies
 (1) The amount specified above is due or about to become due, and the person or persons to whom the respective amounts are due are correctly set forth above, and
 (2) No part of the payment mentioned herein has been included in any previous or other payment heretofore submitted

Certified Correct
 This 7th day of August, 2018

 PEBA Retirement Systems Finance Authorization

 PEBA Agency Authorization

Document Number 3012797652 Approved in SCEIS by EM Date 8-8-18
3412467200 ✓ EEJ 8-8-18 0518

SCEIS FORM
REVISED 02/2015



Serving those who serve South Carolina

August 09, 2018

ALLIGATOR RURAL WATER & SEWER CO
P O BOX 810
MCBEE SC 29101

Employer Code No 713 15

Invoice Num 7131500083 10
Invoice Amt \$58,204 76- Credit
SUPP G ODOM 18080010

Dear GAIL C EDWARDS

The attached report(s) reflect the information used to compute the amount invoiced

When clearing this outstanding item, please send a copy of this letter. If this statement represents a credit, take the credit on your next quarterly report, or if an amount is due, please remit to our office as soon as possible.

If you should have any questions concerning this invoice, please contact MARIA REECE at 803 734 2574

84

0519

125

Financial Services – Accounting Dept.

EMP CODE: 713.15

SYSTEM: 01

EMP NAME:

Alligator Rural Water and Sewer Co.

INDEX AS (BOOK):

REFUND – ER

RER731PO ***** South Carolina Retirement Systems *****
 Aug 14, 17 - Browse Subledger by Emp Code and Trans Date : 10:46 AM

Trans Date	Sl Tr Tp	Sl Tr Ot	Sl Sv Sr	Fs Yr	Fs Mo	SL Acct	SL Amt
2017-08-14	10 00	ER	2018 2	01-12000	10-10-00		7278 36
				01-25000	10-10-00		-7278 36
2017-08-14	10 00	ER	2018 2	01-12000	10-10-00		19220 00
				01-25000	10-10-00		-19220 00
2017-08-14	10 00	ER	2018 2	01-12000	10-10-00		53360 80
				01-25000	10-10-00		-53360 80
2017-08-14	10 00	ER	2018 2	01-12000	10-10-00		79680 00
				01-11210	10-10-00		-79680 00
2017-08-14	10 00	ER	2018 2	01-25000	00-10-00		53360 80
				01-12000	00-10-00		-79680 00

E/S/N E EMP/SSN _____ 713'S Fiscal Year 2018 Month _2
 Direct Command
 Enter-PF1-- PF2--PF3 --PF4 --PF5-- PF6-- PF7-- PF8 --PF9 -- PF10 -PF11- PF12---
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 Position cursor or enter screen value to select

RER731P0 ***** South Carolina Retirement Systems ***** 10 46 AM
 Aug 14, 17 - Browse Subledger by Emp Code and Trans Date -

Trans Date	SI Tr Tp	Tr Dt	SI Sv Sr	Fs Yr Mo	SL Acct	SL Amt
2017-08-14 10 10 00 ER				2018 2	01-12000 00-10-00	26499 20
2017-08-14 10 10 00 ER				2018 2	01-25000 00-10-00	19220 00
					01 12000-00-10-00	26499 20
					01 12000-00-10-00	7279 20
2017-08-14 10 10 00 ER				2018 2	01 25000-00-10-00	7278 36
					01-42000 10 14-00	0 84
					01-12000 00-10-00	7279 20

*** End of Data ***

E/S/N E EMP/SSN _____ 71315 Fiscal Year 2018 Month _2
 Direct Command
 Enter PF1---PF2---PF3---PF4---PF5---PF6 PF7---PF8---PF9---PF10- PF11- PF12---
 help retrn quit bkward frward main
 Position cursor or enter screen value to select



Serving those who serve South Carolina

August 8, 2017

Gail C. Edwards, Office Manager
 Alligator Rural Water and Sewer Co
 PO Box 810
 McBee, SC 29101

Re Employer Code 713 15

Dear Ms Edwards.

Enclosed is a check dated August 8, 2017 in the amount of \$79,880 00 which represents ineligible contributions that were remitted to the South Carolina Retirement Systems for special payments made to Glenn C Odom

In accordance with SC Code Section 9-1-1020, payments for unused sick leave, single special payments at retirement, bonus and incentive-type payments, or any other payments not considered a part of the regular salary base are not compensation for which contributions are deductible. The following wages were reported for Mr Odom, however, amounts appear to represent special payments and are outside the member's normal annual salary based on contributions remitted for the past 7 years, therefore, amounts are being returned to the employer

Quarter	Wages Reported	Wages Allowed	Ineligible Wages	Ineligible Contributions	
				Employee	Employer
June 2016	\$ 103,000 00	\$ 3,000 00	\$ 100,000 00	\$ 8,160 00	\$ 11,060 00
June 2017	303,000 00	3,000 00	300,000 00	25,980 00	34,680 00
Total	\$ 406,000 00	\$ 6,000 00	\$ 400,000 00	\$ 34,140 00	\$ 45,740 00

Please ensure that employee contributions are refunded to the member and that payroll records are appropriately adjusted for income tax reporting purposes

I trust that you understand that we are bound by statute and have a fiduciary obligation to act within our legal authority. An appeals process is available for members who are dissatisfied with any determination rendered. If the member wishes to pursue this issue further, he may file a written appeal directly to Director Peggy G Boykin. In accordance with the South Carolina Retirement Systems' Procedure Act set out in SC Code §9-21-10 et seq, an appeal must be made within one year from the date of this letter. If you have any questions or need additional information, please call our Customer Contact Center.

Sincerely,


 Tammy B. Nichols, CPA
 Retirement Finance Director

Executive Director Peggy G. Boykin, CPA
 803 737 6800 | 888 260 9430 | www.peba.sc.gov
 202 Arbor Lake Dr., Columbia, SC 29223

Please use the 143058619 check (3409764218 payment) to clear the items listed below

Document	Invoice	Date	Discounts	Gross Amount	Note
3010070169	V-22	08/08/2017	0.00	79,880.00	
Sum Total			0.00	79,880.00	

South Carolina Public Employee Benefit Authority - Retirement Systems Ck # 143058619
Voucher

To: The Comptroller General
 This payment should be made in accordance with the instructions below

Vendor Information	
Vendor Number	0999900010
Vendor Name	Alligator Rural Water and Sewer Co
Street	P.O. Box 810
City	McBee
Postal Code	29101
Region (State)	SC

Business Area	F290
Agency Name	SC Retirement Sys Trust Funds
Invoice Date	08/08/2017
Document Type	KR (Vendor Invoice Direct)
Amount	79,880.00
Text	
Reference (Voucher #)	V22
Payment Terms	ZSPB (Pmt due immediately)
Method (Single check/ACH)	S

G/L Account	Debit/Credit	Amount	Business Area	Cost Center	Functional Area	Fund	Grant
4950010000	Debit	79,880.00	F290	F290000010	F290_0000	32049000	Not Relevant

Special Notes: 713.15 - contributions made on special payments made outside of normal salary for Glenn C Odom

The South Carolina Public Employee Benefit Authority (PEBA), by its duly authorized officers, hereby certifies
 (1) The amount specified above is due or about to become due, and the person or persons to whom the respective amounts are due are correctly set forth above, and
 (2) No part of the payment mentioned herein has been included in any previous or other payment heretofore submitted

Certified Correct
 This 8th day of August, 2017

 PEBA Retirement Systems Finance Authorization

 PEBA Agency Authorization

Document Number 3010070169 Approved in SCEIS by QS Date 8/8/17 0526
 SCEIS FORM REVISED 6/24/05
3409764318 ✓ RET 8-9-17



Serving those who serve South Carolina

August 07, 2017

ALLIGATOR RURAL WATER & SEWER CO
P O BOX 810
MCBEE SC 29101

Employer Code No **713 15**

Invoice Num 7131500076 10
Invoice Amt \$19,220 00- Credit
SUPP 17080010-G ODOM

Dear GAIL C EDWARDS

The attached report(s) reflect the information used to compute the amount invoiced

When clearing this outstanding item, please send a copy of this letter. If this statement represents a credit, take the credit on your next quarterly report, or if an amount is due, please remit to our office as soon as possible.

If you should have any questions concerning this invoice, please contact CHARLOTTE ROBERTSON at 803 737 0210



Serving those who serve South Carolina

August 07, 2017

ALLIGATOR RURAL WATER & SEWER CO
P O BOX 810
MCBEE SC 29101

Employer Code No **713.15**

Invoice Num 7131500077 10
Invoice Amt \$53,380 80- Credit
SUPP 17080020- G ODOM

Dear GAIL C EDWARDS

The attached report(s) reflect the information used to compute the amount invoiced

When clearing this outstanding item, please send a copy of this letter. If this statement represents a credit, take the credit on your next quarterly report, or if an amount is due, please remit to our office as soon as possible.

If you should have any questions concerning this invoice, please contact CHARLOTTE ROBERTSON at 803 737 0210.

RRS200P0
Aug 2,17

***** South Carolina Retirement Systems *****
- Sub-Ledger Invoices Detail -

RRS200M1
2 19 PM

```
*Action (D,N)                7131500075
Id Type  E Id Key            71315 Trans Date  07 24 2017 Tran Type  10 Seq  001
Name ALLIGATOR RURAL WATER & SEWER CO
XREF Tran Id                Date                Xref Type      Seq
Emp Code 713 15 Account 01 Fiscal Year 2017 = Invoice Information=
GL Posting Date              Fiscal Month   13          Num 7131500075
Pending Serv Key              Conv Num
===== Sub-Ledger Account =====
_1  ----- Code ----- Amount
  1
  2
  3
  4
  5
  6
Comment 2017-06-RECONCILIATION Reason ER Recon - C07131517060001
Updt User RROBEC Updt Date 20170724 Updt Time 07 35 34 8
Direct Command
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit bkwrd frwrd main
Employer Invoice 7131500075 displayed successfully
```

FOLDER DOCUMENT

NONQUALIFIED SERVICE

Service Type 79

SSN ██████████6591

Name GLENN C ODOM

Date Request Received 06-22-2006

System 2
Account 04 PORS

Current Salary \$ 20,112.46 (713 03)

Career High Fy Salary 18,264.48
PORS\2005

Total Service Credit 05 00 00

Contributions 35,196.81

Interest

Member Total 35,196.81

Calculation Date 06-22-2006
Calculation Time 13 37 38.7
Calculation User RJACKC
Verify Date 06-22-2006
Verify Time 13 39 40.7
Verify User RJACKC
Invoice Mail Date 06-22-2006
Invoice Number 2518865910479001
Pay Due Date 12-19-2006

FOLDER DOCUMENT

PUBLIC SERVICE

Service Type 75

SSN [REDACTED] 6591

Name GLENN C ODOM

Date Request Received 05-23-2002

System 1
Account 1 SCRS

Current Salary \$ 1,800 00 (713 07) Career High FY Salary 3,200 00
SCRS\2000

Service Beg Date	Service End Date	Service Yr Mo Da	Full Time %	Svc Ovrd	Creditable Serv Yr Mo Da	Pos
04-24-1994	06-30-1994	00-02-07	1 0000		00-02-07	E
07-01-1994	09-30-1999	05-03-00	1 0000		05-03-00	E
10-01-1999	10-31-1999	00-01-00	1 0000		00-01-00	E

Total Service Credit 05 06 07

Contributions 2,825 93
Interest

Calculation Date 03-27-2003
Calculation Time 10 23 29 5
Calculation User RHUFFL
Verify Date 03-27-2003
Verify Time 10 23 30 0
Verify User RHUFFL
Invoice Mail Date 03-27-2003
Invoice Number 251886591175001
Pay Due Date 09-23-2003

Member Total 2,825 93

PS THIS REPRESENTS AN ADDITIONAL MONTH OF SERVICE THAT WAS NOT INCLUDED IN YOUR ORIGINAL INVOICE DUE TO THE FACT THAT YOUR EMPLOYER DID NOT WITHHOLD CONTRIBUTIONS UNTIL NOVEMBER 1, 1999

Sept 2009	713 15 Alligator	7,500 00
Dec 2009	713 15 Alligator	9,000 00
Mar 2010	713 15 Alligator	8,000 00
June 2010	713 15 Alligator	17,000 00
Sept 2010	713 15 Alligator	3,000 00
Dec 2010	713 15 Alligator	3,000.00
Mar 2011	713 15 Alligator	4,000 00
June 2011	713 15 Alligator	6,000 00
Sept 2011	713 15 Alligator	3,000 00
Dec 2011	713 15 Alligator	3,000 00
Mar 2012	713 15 Alligator	3,000 00
June 2012	713 15 Alligator	3,000 00
Sept 2012	713 15 Alligator	3,000 00
Dec 2012	713 15 Alligator	3,000 00
Mar 2013	713 15 Alligator	3,000 00
June 2013	713 15 Alligator	3,000 00
Sept 2013	713 15 Alligator	3,000 00
Dec 2013	713 15 Alligator	3,000 00
Mar 2014	713 15 Alligator	3,000 00
June 2014	713 15 Alligator	3,000 00
Sept 2014	713 15 Alligator	3,000 00
Dec 2014	713 15 Alligator	3,000 00
Mar 2015	713 15 Alligator	3,000 00
June 2015	713 15 Alligator	3,000 00
Sept 2015	713 15 Alligator	3,000 00
Dec 2015	713 15 Alligator	3,000 00
Mar 2016	713 15 Alligator	3,000 00
June 2016	713 15 Alligator	103,000 00 —
Sept 2016	713 15 Alligator	3,000 00
Dec 2016	713 15 Alligator	3,000 00
Mar 2017	713 15 Alligator	3,000 00
June 2017	713 15 Alligator	267,000 00 —

*Special payments outside \$12,000 salary -
 Returned back to employer*

Glenn C Odom

6591

(Age 68)

<u>Period</u>	<u>Employer</u>	SCRS Service	<u>Employer</u>	PORS Service
		18-01-16		09-01-00
		<u>SCRS Wages</u>		<u>PORS Wages</u>
Dec 1999	713 07 Town of McBee	800 00		
Mar 2000	713 07 Town of McBee	1,200 00		
June 2000	713 07 Town of McBee	1,200 00		
Sept 2000	713 07 Town of McBee	-		
Dec 2000	713 07 Town of McBee	450 00		
Mar 2001	713 07 Town of McBee	450 00		
June 2001	713 07 Town of McBee	450 00		
Sept 2001	713 07 Town of McBee	600 00		
Dec 2001	713 07 Town of McBee	450 00		
Mar 2002	713 07 Town of McBee	450 00		
June 2002	713 07 Town of McBee	360 00		
<i>4/24/2003 Purchased 5yrs, 6mths, 7 days Public Service for \$2825 93</i>				
Sept 2002			713 03 Chesterfield	4,413 09
Dec 2002			713 03 Chesterfield	5,295 42
Mar 2003			713 03 Chesterfield	3,850 56
June 2003			713 03 Chesterfield	4,492 32
Sept 2003			713 03 Chesterfield	3,850 56
Dec 2003			713 03 Chesterfield	4,492 32
Mar 2004			713 03 Chesterfield	3,850 56
June 2004			713 03 Chesterfield	4,492 32
Sept 2004			713 03 Chesterfield	4,214 88
Dec 2004			713 03 Chesterfield	4,917 36
Mar 2005			713 03 Chesterfield	4,214 88
June 2005			713 03 Chesterfield	4,917 36
Sept 2005			713 03 Chesterfield	5,343 84
Dec 2005			713 03 Chesterfield	4,641 36
Mar 2006			713 03 Chesterfield	5,414 92
<i>6/29/2006 Purchased 5 yrs Nonqualified Service for \$35,196 81</i>				
June 2006			713 03 Chesterfield	4,641 36
Sept 2006	713 15 Alligator	16,000 00		773 56
Dec 2006	713 15 Alligator	24,000 00		
Mar 2007	713 15 Alligator	26,000 00		
June 2007	713 15 Alligator	30,000 00		
Sept 2007	713 15 Alligator	20,000 00		
Dec 2007	713 15 Alligator	36,000 00		
Mar 2008	713 15 Alligator	24,000 00		
June 2008	713 15 Alligator	12,000 00		
Sept 2008	713 15 Alligator	-		
Dec 2008	713 15 Alligator	-		
Mar 2009	713 15 Alligator	9,000 00		
June 2009	713 15 Alligator	13,000 00		

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Robin D. Elliott-Jones

From: Danielle M Quattlebaum
Sent: Monday, August 07, 2017 2:19 PM
To: Robin D Elliott-Jones
Subject: FW

The check should be for \$79,880.00. Let's wait until we receive the letter from Tammy to issue the check. She is working on it now.

Danielle M. Quattlebaum, CPA
Retirement Accounting Manager
803 737 7743

From: Danielle M Quattlebaum
Sent: Monday, August 07, 2017 2:18 PM
To: Tammy B Nichols <TNichols@peba.sc.gov>
Cc: Charlotte "Charlie" Robertson <CRobertson@peba.sc.gov>
Subject: RE

Yes, we can do that.

From: Tammy B Nichols
Sent: Monday, August 07, 2017 1:51 PM
To: Danielle M Quattlebaum <DQuattlebaum@peba.sc.gov>
Cc: Charlotte "Charlie" Robertson <CRobertson@peba.sc.gov>
Subject: FW

See below – can you make the check out for \$78,880.00 and write-off the difference of 84 cents?

Tammy B. Nichols, CPA
Retirement Finance Director
803 737 6821

From: Charlotte "Charlie" Robertson
Sent: Monday, August 07, 2017 1:50 PM
To: Tammy B Nichols <TNichols@peba.sc.gov>
Subject: RE

That is probably a variance which would be acceptable. We could ask Allison if you would like.

Charlotte "Charlie" Robertson
Retirement Member Account Services - ER
803 737 0210

From: Tammy B Nichols
Sent: Monday, August 7, 2017 1:48 PM

To: Charlotte "Charlie" Robertson <CRobertson@peba.sc.gov>

Subject:

I'm working on the letter to accompany the refund check for Alligator and my math is off 84 cents from the credit invoices for June Ughhh – I don't guess there's anyway to sync them up at this point?

<u>Quarter</u>	<u>Wages Reported</u>	<u>Wages Allowed</u>	<u>Ineligible Wages</u>	<u>Ineligible Contributions</u>	
				<u>Employee</u>	<u>Employer</u>
June 2016	\$ 103,000 00	\$ 3,000 00	\$ 100,000 00	\$ 8,160 00	\$ 11,060 00
June 2017	303,000 00	3,000 00	300,000 00	25,980 00	34,680 00
Total	\$ 406,000 00	\$ 6,000 00	\$ 400,000 00	\$ 34,140 00	\$ 45,740 00

Tammy B. Nichols, CPA
Retirement Finance Director
803 737 6821

Robin D. Elliott-Jones

From: Danielle M Quattlebaum
Sent: Monday, August 07, 2017 1:17 PM
To: Robin D Elliott-Jones
Cc: Tammy B Nichols
Subject: FW: 713 15 Alligator Rural Water and Sewer Co

The check to Alligator Rural Water and Sewer should be for \$79,878.36 rather than \$72,600.00 so please hold the funds in the IDT account until we have enough money to issue one check to them.

Thanks,

Danielle M. Quattlebaum, CPA
Retirement Accounting Manager
803 737 7743

From: Danielle M Quattlebaum
Sent: Monday, August 07, 2017 1:15 PM
To: Tammy B Nichols <TNichols@peba.sc.gov>
Subject: RE: 713 15 Alligator Rural Water and Sewer Co

We'll hold the funds in the IDT account until we have enough to issue one check for \$79,878.36

Thanks,

From: Tammy B Nichols
Sent: Monday, August 07, 2017 1:09 PM
To: Danielle M Quattlebaum <DQuattlebaum@peba.sc.gov>
Subject: RE: 713 15 Alligator Rural Water and Sewer Co

Actually, they already had another credit invoice for \$7,278.36 so we need to refund that too!

Tammy B. Nichols, CPA
Retirement Finance Director
803 737 6821

From: Danielle M Quattlebaum
Sent: Monday, August 07, 2017 12:24 PM
To: Robin D Elliott-Jones <relliot@peba.sc.gov>
Cc: Tammy B Nichols <TNichols@peba.sc.gov>
Subject: 713 15 Alligator Rural Water and Sewer Co

Please issue a contingency check to 713 15 Alligator Rural Water and Sewer Co for \$72,600.00. I'll leave the supporting documentation in your chair. Tammy Nichols will draft a letter to be mailed with the check. Please let me know if you have any questions.

Thanks,

Danielle M. Quattlebaum, CPA
Retirement Accounting Manager
803 737 7743

Image Under Employer Code

713.15

Under Employer Code

“Emp Elig Ltr ”



Serving those who serve South Carolina

IMAGE COPY

March 26, 2019

Glenn C. Odom, General Manager
Alligator Rural Water and Sewer Co.
Post Office Box 810
McBee, SC 29101

Dear Mr. Odom:

As you know, the South Carolina Public Employee Benefit Authority (PEBA) has been reviewing records related to Alligator Rural Water and Sewer Co. (Alligator) and its contracted management company, Odom and Associates, Inc. (Odom and Associates), to determine whether certain employees are eligible to participate in the governmental employee benefit plans administered by PEBA. I am writing you today to notify you of the status of that review.

After review of the records and explanations submitted by Alligator's accountant, Karen A. Currin, by her letters dated November 29, 2018, and January 8, 2019, PEBA has determined that it will not contest Alligator's continued participation in the South Carolina Retirement System (SCRS) and State Health Plan for those personnel properly reported as employees of Alligator. Please note that, in order to participate in those benefit plans, these personnel must be treated as employees of Alligator for all purposes, including, but not limited to, federal and state tax reporting and unemployment and workers' compensation insurance, and must meet the eligibility requirements for participation in each plan. In making this determination, PEBA has relied expressly upon the documents provided and representations made by Ms. Currin in her capacity as Alligator's accountant. Further, it should be emphasized that this decision is limited to the general determination to allow Alligator's continued participation in SCRS and the State Health Plan and is not a specific finding of eligibility with regard to any particular employee or any particular situation. Moreover, it must also be noted that PEBA reserves the right to revisit this determination and make a different determination in the future if we become aware of additional information that would materially affect the basis for this determination.

Although PEBA has determined that Alligator may continue to participate in SCRS and the State Health Plan for its personnel who are properly classified as employees of Alligator, our review did not reveal any basis to revisit our prior determinations of August 2017 and August 2018 regarding the reportable level of compensation for Alligator's General Manager position. Accordingly, PEBA will not be able to accept contributions for compensation in excess of the \$12,000 annual compensation reported for the position since 2009 without further documentation that substantiates any increased compensation as earnable compensation from covered employment. Please note that this determination is not a final determination on your earnable compensation or average final compensation, and PEBA reserves the right to make adjustments to your reported compensation upon a full audit of your records to ensure

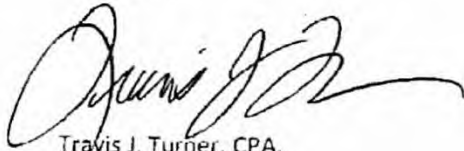
Executive Director Peggy G. Boykin, CPA
803.737.6800 | 888.260.9430 | www.peba.sc.gov
202 Arbor Lake Dr., Columbia, SC 29223

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that any compensation credited for the purposes of SCRS meets the statutory requirements for earnable compensation from covered employment.

If you have any questions regarding this matter, please feel free to contact me.

Sincerely,



Travis J. Turner, CPA,
Chief Financial Officer
South Carolina Public Employee Benefit Authority
Phone: 803.734.0574 Email: tturner@peba.sc.gov

cc: Gail C. Edwards, Office Manager
Karen A. Currin, CPA

Image under Emp Code

713.15

Under Employer Code

“Emp eligibility response”



Serving those who serve South Carolina

December 7, 2018

Karen A. Currin, CPA
Phillips, Currin & Company
300 West Home Avenue
Hartsville, SC 29550

Dear Ms. Currin:

I am in receipt of your letter dated November 29, 2018, and the attached Form 941s for Alligator Rural Water and Sewer Company (Alligator) for the period between the first quarter of 2012 and the third quarter of 2018. Thank you for forwarding this information to us, it will be helpful in our review of Alligator's participation in the South Carolina Retirement System (SCRS) and the State Health Plan. However, these documents also raise certain additional questions regarding this matter. I am writing you to follow up on some of those questions.

As an initial matter, in your letter you reference providing copies of reports that have been filed with the IRS both for Alligator and for its contractor, Odom and Associates, Inc. However, the documents enclosed with the letter only include Form 941s filed for Alligator, and do not include any reports filed for Odom and Associates. If you have Form 941s or any other comparable tax reporting records for Odom and Associates, please forward them to PEBA. As discussed in my letter to Alligator dated September 27, 2018, we will need full payroll and tax reporting records from both Alligator and Odom and Associates, among other documentation, in order to make any finding that the workers in question are employees of Alligator and not Odom and Associates.

In addition to providing relevant documentation for Odom and Associates, it would also be helpful if you could assist with reconciling the discrepancies between the information filed with the IRS on Form 941s and on Form 990s for Alligator for the period in question. For example, on the Form 941s for the eight quarters of 2015 and 2016, Alligator represents that it consistently employed between nine and thirteen employees and paid regular compensation to those employees. However, on its Form 990 for 2016, Alligator reports that it did not have any employees during 2016, and, while the Form 990 for 2015 does show that Alligator had eleven employees during that year, it further reports that Alligator paid no salaries, compensation, or employee benefits during 2015. If you have any documentation or information that would help resolve the discrepancies between the employment information reported on Alligator's Form 990s and the employment information presented in its other reporting since 2010, please provide that documentation or information to PEBA.

In your letter, you also request an extension of the date on which PEBA intends to terminate the participation of the personnel in question in SCRS and the State Health Plan. In order to provide you with an opportunity to provide the additional information requested in this letter and for PEBA to review any such information, we will delay any final action on the personnel at issue until April 1, 2019. To accommodate that schedule, please forward the requested information to my attention no later than February 15, 2019.

Executive Director Peggy G. Soykin, CPA
803.737.6800 | 888.260.9430 | www.peba.sc.gov
202 Arbor Lake Dr. Columbia, SC 29223

health insurance | retirement benefits | 401(k) | 457(a) | vision | dental | life insurance | long term disability | flexible spending accounts

If you have any questions regarding this matter, feel free to contact me

Sincerely,

A handwritten signature in black ink, appearing to read "Travis J. Turner". The signature is fluid and cursive, with a long horizontal stroke at the end.

Travis J. Turner, CPA
Chief Financial Officer
South Carolina Public Employee Benefit Authority
Phone 803 734 0574 Email tturner@peba.sc.gov

cc Glenn C. Odom, General Manager
Gail C. Edwards, Office Manager

0543
SC 149 PA 12

Phillips, Currin & Company, CPA's, LLC

300 West Home Avenue, Hartsville, South Carolina 29550 Tele (843) 332-3585 Fax (843) 383-8829

November 29, 2018

Received
11/30/2018
JT

Travis J Turner, CPA
Chief Financial Officer
South Carolina Public Employee Benefit Authority
202 Arbor Lake Dr
Columbia, SC 29223

RE. Alligator Rural Water and Sewer

Dear Mr Turner

I am writing in response to your letter dated September 27, 2018 concerning Alligator Rural Water and Sewer Co 's participation in the PEBA retirement system. You have determined that Alligator Rural Water and Sewer Co (Alligator) does not qualify to participate in the plan. You have stated in the second paragraph that "Federal tax reporting made by Alligator to the Internal Revenue Service also reflects that Alligator no longer pays any salaries or wages to employees." This is not correct. I am enclosing copies that shows the reporting to the IRS for Alligator and for Odom and Associates, Inc.

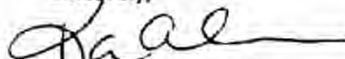
Please review these reports that have been filed with the IRS for each entity. The reports we have on file are only for 2012 - 2018. Prior years have been shredded due to the time limit. However, I can go into our bookkeeping system and provide printouts for the 2010 - 2011 years that prove both entities had separate payroll if you need. Although, once you review the 2012-2018 returns, you will see that Alligator has been reporting to the IRS.

Let me know if I can be of any further assistance or if you require any further information. I just wanted to go ahead and send you the IRS filings in hopes that this would clear up any confusion and resolve this matter so the hardworking men and women of Alligator Rural Water and Sewer Co. will continue to have the benefits that they were promised.

I am also requesting an extension before you make your final decision. Your letter says effective January 1, 2019 but you will need time to review this additional information and we need time to provide any further information if you deem necessary.

Thank you for your prompt attention to this matter.

Sincerely,



Karen A. Currin, CPA

Member of American Institute of Certified Public Accountants and the South Carolina Association of Certified Public Accountants

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Form **941 for 2018: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2018) Department of the Treasury - Internal Revenue Service

950117
 OVB No 1545 0029

Employer identification number (EIN) -

Name (not your trade name)

Trade name (if any)

Address

Number: Street: Suite or room number:

City: State: ZIP code:

Foreign country name: Foreign province/county: Foreign postal code:

Report for this Quarter of 2018
 (Check one.)

1. January, February, March
 2. April, May, June
 3. July, August, September
 4. October, November, December

Go to www.irs.gov/Form941 for instructions and the latest information.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1 Number of employees who received wages, tips, or other compensation for the pay period including Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) 1

2 Wages, tips, and other compensation 2

3 Federal income tax withheld from wages, tips, and other compensation 3

4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6.

	Column 1		Column 2
5a Taxable social security wages	<input type="text" value="189551.45"/>	$\times 0.124 =$	<input type="text" value="23504.38"/>
5b Taxable social security tips	<input type="text" value="."/>	$\times 0.124 =$	<input type="text" value="."/>
5c Taxable Medicare wages & tips	<input type="text" value="189551.45"/>	$\times 0.029 =$	<input type="text" value="5496.99"/>
5d Taxable wages & tips subject to Additional Medicare Tax withholding	<input type="text" value="."/>	$\times 0.009 =$	<input type="text" value="."/>

5e Add Column 2 from lines 5a, 5b, 5c, and 5d 5e

5f Section 3121(q) Notice and Demand - Tax due on unreported tips (see instructions) 5f

6 Total taxes before adjustments. Add lines 3, 5e, and 5f 6

7 Current quarter's adjustment for fractions of cents 7

8 Current quarter's adjustment for sick pay 8

9 Current quarter's adjustments for tips and group-term life insurance 9

10 Total taxes after adjustments. Combine lines 6 through 9 10

11 Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 11

12 Total taxes after adjustments and credits. Subtract line 11 from line 10 12

13 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter 13

14 Balance due. If line 12 is more than line 13, enter the difference and see instructions 14

15 Overpayment. If line 13 is more than line 12, enter the difference

Check one Apply to next return. Send a refund

Next

Form 941 for 2018: Employer's QUARTERLY Federal Tax Return
 (Rev. January 2018) Department of the Treasury - Internal Revenue Service

950117
OMB No. 1545-0028

Employer identification number (EIN) **57-0878765**

Name (not your trade name) **Alligator Rural Water & Sewer Co.**

Trade name (if any) _____

Address **P.O. Box 810**

Number **McBee** State **SC** Suite or room number **29101**

City _____ State _____ ZIP code _____

Foreign country name _____ Foreign province/county _____ Foreign postal code _____

Report for this Quarter of 2018
(Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Go to www.irs.gov/Form941 for instructions and the latest information.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) **13**

2 Wages, tips, and other compensation **161443.10**

3 Federal income tax withheld from wages, tips, and other compensation **27003.37**

4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6.

	Column 1		Column 2
5a Taxable social security wages	159004.54	$\times 0.124 =$	19716.56
5b Taxable social security tips	.	$\times 0.124 =$	.
5c Taxable Medicare wages & tips	177877.24	$\times 0.029 =$	5158.44
5d Taxable wages & tips subject to Additional Medicare Tax withholding	.	$\times 0.009 =$	.
5e Add Column 2 from lines 5a, 5b, 5c, and 5d			24875.00
5f Section 3121(g) Notice and Demand—Tax due on unreported tips (see instructions)			.
6 Total taxes before adjustments. Add lines 3, 5e, and 5f			51878.37
7 Current quarter's adjustment for fractions of cents			0.03
8 Current quarter's adjustment for sick pay			.
9 Current quarter's adjustments for tips and group-term life insurance			.
10 Total taxes after adjustments. Combine lines 6 through 9			51878.40
11 Qualified small business payroll tax credit for increasing research activities. Attach Form 8974			0.00
12 Total taxes after adjustments and credits. Subtract line 11 from line 10			51878.40
13 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter			51878.40
14 Balance due. If line 12 is more than line 13, enter the difference and see instructions			.

15 Overpayment. If line 13 is more than line 12, enter the difference **.** Check one Apply to next return. Send a refund

You MUST complete both pages of Form 941 and SIGN it. **Next**

Form **941 for 2018: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2018) Department of the Treasury - Internal Revenue Service

950117
 OMB No. 1545-0028

Employer Identification number (EIN) **57-0878765**

Name (not your trade name) **Alligator Rural Water & Sewer Co.**

Trade name (if any) _____

Address **P O Box 810**

Number **McBee** Street **SC** Suite or room number **29101**

City **McBee** State **SC** ZIP code **29101**

Foreign country name _____ Foreign province/country _____ Foreign postal code _____

Report for this Quarter of 2018
 (Check one.)

1. January, February, March

2. April, May, June

3. July, August, September

4. October, November, December

Go to www.irs.gov/Form941 for instructions and the latest information.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter

1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) **13**

2 Wages, tips, and other compensation **179860.66**

3 Federal income tax withheld from wages, tips, and other compensation **28127.64**

4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6.

	Column 1		Column 2
5a Taxable social security wages	130694.21	$\times 0.124 =$	16206.08
5b Taxable social security tips	.	$\times 0.124 =$	.
5c Taxable Medicare wages & tips	198194.21	$\times 0.029 =$	5747.63
5d Taxable wages & tips subject to Additional Medicare Tax withholding	14772.70	$\times 0.009 =$	132.95

5e Add Column 2 from lines 5a, 5b, 5c, and 5d **22086.66**

6f Section 3121(q) Notice and Demand - Tax due on unreported tips (see instructions) **.**

6 Total taxes before adjustments. Add lines 3, 5e, and 6f **50214.30**

7 Current quarter's adjustment for fractions of cents **(0.01)**

8 Current quarter's adjustment for sick pay **.**

9 Current quarter's adjustments for tips and group-term life insurance **.**

10 Total taxes after adjustments. Combine lines 6 through 9 **50214.29**

11 Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 **0.00**

12 Total taxes after adjustments and credits. Subtract line 11 from line 10 **50214.29**

13 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter **50214.29**

14 Balance due. If line 12 is more than line 13, enter the difference and see instructions **.**

15 Overpayment. If line 13 is more than line 12, enter the difference **.** Check one Apply to next return. Send a refund

▶ You MUST complete both pages of Form 941 and SIGN it **Next ▶▶**
 For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cat No 17001Z Form **941** (Rev. 1-2018)

Form **941 for 2017: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2017) Department of the Treasury -- Internal Revenue Service

950117
 OMB No 1545-0029

Employer Identification number (EIN) **57-0878765**

Name (not your trade name) **Alligator Rural Water & Sewer Co**

Trade name (if any) _____

Address: **P.O. Box 810**

Number **McBee** Street **SC** Suite or room number **29101**

City **McBee** State **SC** ZIP code **29101**

Foreign country name _____ Foreign provincial/country _____ Foreign postal code _____

Report for this Quarter of 2017
 (Check one)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Instructions and prior year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1	Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4)	1	13
2	Wages, tips, and other compensation	2	90410.79
3	Federal income tax withheld from wages, tips, and other compensation	3	9900.66
4	If no wages, tips, and other compensation are subject to social security or Medicare tax	<input type="checkbox"/> Check and go to line 6.	
		Column 1	Column 2
5a	Taxable social security wages	99282.03 × 0.124 =	12310.97
5b	Taxable social security tips	- × 0.124 =	-
5c	Taxable Medicare wages & tips	99282.03 × 0.029 =	2879.18
5d	Taxable wages & tips subject to Additional Medicare Tax withholding	- × 0.009 =	-
5e	Add Column 2 from lines 5a, 5b, 5c, and 5d	5e	15190.15
5f	Section 3121(q) Notice and Demand – Tax due on unreported tips (see instructions)	5f	-
6	Total taxes before adjustments. Add lines 3, 5e, and 5f	6	25090.81
7	Current quarter's adjustment for fractions of cents	7	(0.03)
8	Current quarter's adjustment for sick pay	8	-
9	Current quarter's adjustments for tips and group-term life insurance	9	-
10	Total taxes after adjustments. Combine lines 6 through 9	10	25090.78
11	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	11	0.00
12	Total taxes after adjustments and credits. Subtract line 11 from line 10	12	25090.78
13	Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter	13	25090.78
14	Balance due. If line 12 is more than line 13, enter the difference and see instructions.	14	-
15	Overpayment. If line 13 is more than line 12, enter the difference	15	-

Check one Apply to next return. Send a refund **Next**

You MUST complete both pages of Form 941 and SIGN IT. For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cat No 17001Z Form 941 (Rev. 1 2017)

Form **941 for 2017: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2017) Department of the Treasury - Internal Revenue Service

950117
OMB No. 1545-0029

Employer identification number (EIN) **57-0878765**

Name (not your trade name) **Alligator Rural Water & Sewer Co**

Trade name (if any) _____

Address **P.O. Box 810**

Number **McBee** Street **SC** Suite or room number **29101**

City _____ State _____ ZIP code _____

Foreign country name _____ Foreign province/county _____ Foreign postal code _____

Report for this Quarter of 2017
(Check one.)

1. January, February, March

2. April, May, June

3. July, August, September

4. October, November, December

Instructions and prior year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1 Number of employees who received wages, tips, or other compensation for the pay period including Mar 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec 12 (Quarter 4) 1 **13**

2 Wages, tips, and other compensation 2 **367712.34**

3 Federal income tax withheld from wages, tips, and other compensation 3 **94327.25**

4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6

	Column 1		Column 2
5a Taxable social security wages	224222.25	$\times 0.124 =$	27803.56
5b Taxable social security tips	.	$\times 0.124 =$	.
5c Taxable Medicare wages & tips	402909.83	$\times 0.029 =$	11684.39
5d Taxable wages & tips subject to Additional Medicare Tax withholding	105887.58	$\times 0.009 =$	952.99

5e Add Column 2 from lines 5a, 5b, 5c, and 5d 5e **40440.94**

5f Section 3121(q) Notice and Demand - Tax due on unreported tips (see instructions) 5f **.**

6 Total taxes before adjustments. Add lines 3, 5e, and 5f 6 **134768.19**

7 Current quarter's adjustment for fractions of cents 7 **(0.01)**

8 Current quarter's adjustment for sick pay 8 **.**

9 Current quarter's adjustments for tips and group-term life insurance 9 **.**

10 Total taxes after adjustments. Combine lines 6 through 9 10 **134768.18**

11 Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 11 **0.00**

12 Total taxes after adjustments and credits. Subtract line 11 from line 10 12 **134768.18**

13 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter 13 **134768.18**

14 Balance due. If line 12 is more than line 13, enter the difference and see instructions 14 **.**

15 Overpayment. If line 13 is more than line 12, enter the difference **.** Check one Apply to next return Send a refund

You MUST complete both pages of Form 941 and SIGN it

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Cat. No. 17001Z

Form **941** (Rev. 1-2017)

0549

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Form **941 for 2017: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2017) Department of the Treasury — Internal Revenue Service

950117
 OMB No 1545-0029

Employer Identification number (EIN) **57-0978765**

Name (not your trade name) **Alligator Rural Water & Sewer Co**

Trade name (if any) _____

Address **P.O. Box 810**

Number Street Suite or room number

McBee **SC** **29101**

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2017
 (Check one.)

1 January, February, March

2 April, May, June

3 July, August, September

4 October, November, December

Instructions and prior year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter

1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) 1 **11**

2 Wages, tips, and other compensation 2 **431013.32**

3 Federal income tax withheld from wages, tips, and other compensation 3 **99443.43**

4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6

	Column 1		Column 2
5a Taxable social security wages	217049.24	$\times 0.124 =$	26914.11
5b Taxable social security tips	.	$\times 0.124 =$	.
5c Taxable Medicare wages & tips	444827.72	$\times 0.029 =$	12900.00
5d Taxable wages & tips subject to Additional Medicare Tax withholding	154978.48	$\times 0.009 =$	1394.81

5e Add Column 2 from lines 5a, 5b, 5c, and 5d 5e **41208.92**

5f Section 3121(a) Notice and Demand—Tax due on unreported tips (see instructions) 5f **.**

6 Total taxes before adjustments Add lines 3, 5e, and 5f 6 **140652.35**

7 Current quarter's adjustment for fractions of cents 7 **(0.01)**

8 Current quarter's adjustment for sick pay 8 **.**

9 Current quarter's adjustments for tips and group-term life insurance 9 **.**

10 Total taxes after adjustments Combine lines 6 through 9 10 **140652.34**

11 Qualified small business payroll tax credit for increasing research activities Attach Form 8974 11 **0.00**

12 Total taxes after adjustments and credits Subtract line 11 from line 10 12 **140652.34**

13 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter 13 **140652.34**

14 Balance due. If line 12 is more than line 13, enter the difference and see instructions 14 **.**

15 Overpayment. If line 13 is more than line 12, enter the difference **.** Check one Apply to next return Send a refund

▶ You MUST complete both pages of Form 941 and SIGN it. **Next**

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Form 941 for 2017: Employer's QUARTERLY Federal Tax Return
Department of the Treasury - Internal Revenue Service

950117
OMB No. 1545-0029

Employer identification number (EIN) 57-0878765
Name (not your trade name) Alligator Rural Water & Sewer Co
Trade name (if any)
Address P O Box 810
Number Street Suite or room number
M.L.B.C. SC 29101
City State ZIP code
Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2017
(Check one)
 1 January, February, March
 2 April, May, June
 3 July, August, September
 4 October, November, December
Instructions and prior year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter

1 Number of employees who received wages, tips, or other compensation for the pay period including Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) 1 14

2 Wages, tips, and other compensation 2 144,824.44

3 Federal income tax withheld from wages, tips, and other compensation 3 23,174.93

4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 5

	Column 1		Column 2
5a Taxable social security wages	85,980.97	x 0.124 =	10,661.64
5b Taxable social security tips	.	x 0.124 =	.
5c Taxable Medicare wages & tips	159,729.72	x 0.029 =	4,632.16
5d Taxable wages & tips subject to Additional Medicare Tax withholding	7,174.87	x 0.009 =	663.74
5e Add Column 2 from lines 5a, 5b, 5c, and 5d			15,957.54
5f Section 3121(q) Notice and Demand - Tax due on unreported tips (see instructions)			.
6 Total taxes before adjustments. Add lines 3, 5e, and 5f			39,132.47
7 Current quarter's adjustment for fractions of cents			.
8 Current quarter's adjustment for sick pay			.
9 Current quarter's adjustments for tips and group-term life insurance			.
10 Total taxes after adjustments. Combine lines 6 through 9			39,132.47
11 Qualified small business payroll tax credit for increasing research activities. Attach Form 8974			.
12 Total taxes after adjustments and credits. Subtract line 11 from line 10			39,132.47
13 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter			19,768.02
14 Balance due. If line 12 is more than line 13, enter the difference and see instructions			.
15 Overpayment. If line 13 is more than line 12, enter the difference. <input type="checkbox"/> Apply to next return. <input checked="" type="checkbox"/> Send a refund	635.45		

You MUST complete both pages of Form 941 and SIGN it. Next

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cal No. 170012 Form 941 (Rev. 1-2017)

Form **941 for 2016: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2016) Department of the Treasury - Internal Revenue Service

950114
 OMB No. 1545-0029

Employer identification number (EIN) **57-0878765**

Name (not your trade name) **Alligator Rural Water & Sewer Co**

Trade name (if any) _____

Address **P.O. Box 810**

Number: _____ Street: _____ Suite or room number: _____

McBee | **SC** | **29101**

City: _____ State: _____ ZIP code: _____

Foreign country name: _____ Foreign province/country: _____ Foreign postal code: _____

Report for this Quarter of 2016
 (Check one)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Instructions and prior year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1 Answer these questions for this quarter

1	Number of employees who received wages, tips, or other compensation for the pay period including Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4)	1	11
2	Wages, tips, and other compensation	2	81829.92
3	Federal income tax withheld from wages, tips, and other compensation	3	9447.52
4	If no wages, tips, and other compensation are subject to social security or Medicare tax	<input type="checkbox"/> Check and go to line 6	

	Column 1		Column 2
5a	Taxable social security wages	89776.19 x 124 =	11132.25
5b	Taxable social security tips	x 124 =	.
5c	Taxable Medicare wages & tips	89776.19 x 029 =	2603.51
5d	Taxable wages & tips subject to Additional Medicare Tax withholding	x 009 =	.

5e	Add Column 2 from lines 5a, 5b, 5c, and 5d	5e	13735.76
5f	Section 3121(q) Notice and Demand - Tax due on unreported tips (see instructions)	5f	.
6	Total taxes before adjustments. Add lines 3, 5e, and 5f	6	23183.28
7	Current quarter's adjustment for fractions of cents	7	0.01
8	Current quarter's adjustment for sick pay	8	.
9	Current quarter's adjustments for tips and group-term life insurance	9	.
10	Total taxes after adjustments. Combine lines 6 through 9	10	23183.29
11	Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter	11	23183.29
12	Balance due. If line 10 is more than line 11, enter the difference and see instructions	12	.
13	Overpayment. If line 11 is more than line 10, enter the difference . Check one <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund		

▶ You MUST complete both pages of Form 941 and SIGN IT



For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher

Get No. 170012

Form **941** (Rev. 1-2016)

0552

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Form **941 for 2016: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2016) Department of the Treasury — Internal Revenue Service

450114
 OMB No. 1545-0020

Employer identification number (EIN) **57-0878765**

Name (not your trade name) **Alligator Rural Water & Sewer Co**

Trade name (if any) _____

Address **P O. Box 810**

Number **McBee** Street **SC** Suite or room number **29101**

City **McBee** State **SC** ZIP code **29101**

Foreign country name _____ Foreign province/county _____ Foreign postal code _____

Report for this Quarter of 2016 (Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Instructions and prior year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter

- 1 Number of employees who received wages, tips, or other compensation for the pay period including Mar 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) **10**
- 2 Wages, tips, and other compensation **169603.10**
- 3 Federal income tax withheld from wages, tips, and other compensation **21233.97**
- 4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6

	Column 1		Column 2
5a Taxable social security wages	185038.70	x 124 =	22944.80
5b Taxable social security tips	.	x 124 =	.
5c Taxable Medicare wages & tips	185038.70	x 029 =	5366.12
5d Taxable wages & tips subject to Additional Medicare Tax withholding	.	x 009 =	.

- 5e Add Column 2 from lines 5a, 5b, 5c, and 5d **28310.92**
- 5f Section 3121(c) Notice and Demand—Tax due on unreported tips (see instructions) **.**
- 6 Total taxes before adjustments. Add lines 3, 5e, and 5f **49544.89**
- 7 Current quarter's adjustment for fractions of cents **0.11**
- 8 Current quarter's adjustment for sick pay **.**
- 9 Current quarter's adjustments for tips and group-term life insurance **.**
- 10 Total taxes after adjustments. Combine lines 6 through 9 **49545.00**
- 11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter **49545.00**
- 12 Balance due. If line 10 is more than line 11, enter the difference and see instructions **.**
- 13 Overpayment. If line 11 is more than line 10, enter the difference **.** Check one Apply to next return Send a refund

▶ You MUST complete both pages of Form 941 and SIGN it

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher/

Call No 17001Z

Form **941** (Rev. 1-2016)



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Form **941 for 2016: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2016) Department of the Treasury — Internal Revenue Service

750114
 OMB No. 1545-0029

Employer identification number (EIN) **57-0878765**

Name (not your trade name) **Alligator Rural Water & Sewer Co.**

Trade name (if any) _____

Address **P O. Box 810**

Number Street Suite or room number

McBee **SC** **29101**

City State ZIP code

Foreign country name Foreign province/country Foreign postal code

Report for this Quarter of 2016
 (Check one)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Instructions and prior year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

- 1 Number of employees who received wages, tips, or other compensation for the pay period including Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) **13**
- 2 Wages, tips, and other compensation **88413.22**
- 3 Federal income tax withheld from wages, tips, and other compensation **10140.24**
- 4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6.

	Column 1		Column 2
5a Taxable social security wages	97036.15	x 124 =	12032.48
5b Taxable social security tips	.	x 124 =	.
5c Taxable Medicare wages & tips	97036.15	x 029 =	2814.05
5d Taxable wages & tips subject to Additional Medicare Tax withholding	.	x 009 =	.

- 5e Add Column 2 from lines 5a, 5b, 5c, and 5d **14846.53**
- 5f Section 3121(q) Notice and Demand — Tax due on unreported tips (see instructions) **.**
- 6 Total taxes before adjustments. Add lines 3, 5e, and 5f **24986.77**
- 7 Current quarter's adjustment for fractions of cents **0.17**
- 8 Current quarter's adjustment for sick pay **.**
- 9 Current quarter's adjustments for tips and group-term life insurance **.**
- 10 Total taxes after adjustments. Combine lines 6 through 9 **24986.94**
- 11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter **24986.94**
- 12 Balance due. If line 10 is more than line 11, enter the difference and see instructions **.**
- 13 Overpayment. If line 11 is more than line 10, enter the difference **.** Check one Apply to next return. Send a refund

▶ You MUST complete both pages of Form 941 and SIGN it.

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher

Cat No 17001Z

Form 941 (Rev. 1-2016)

Next ➔

Form **941 for 2016: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2016) Department of the Treasury - Internal Revenue Service

950114
OMB No. 1545-0029

Employer identification number (EIN) **57-0878765**

Name (not your trade name) **Alligator Rural Water & Sewer Co.**

Trade name (if any) _____

Address **P.O. Box 810**
 Number Street Suite or room number
McBee **SC** **29101**
 City State ZIP code
 Foreign country name Foreign province/state Foreign postal code

Report for this Quarter of 2016
(Check one.)

1: January, February, March
 2: April, May, June
 3: July, August, September
 4: October, November, December

Instructions and prior year forms are available at www.irs.gov/form941.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part I Answer these questions for this quarter.

1 Number of employees who received wages, tips, or other compensation for the pay period including Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) **13**

2 Wages, tips, and other compensation **89150.89**

3 Federal income tax withheld from wages, tips, and other compensation **9759.01**

4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6.

	Column 1		Column 2
5a Taxable social security wages	97973.45	x 124 =	12148.71
5b Taxable social security tips	.	x 124 =	.
5c Taxable Medicare wages & tips	97973.45	x 029 =	2841.23
5d Taxable wages & tips subject to Additional Medicare Tax withholding	.	x 009 =	.
5e Add Column 2 from lines 5a, 5b, 5c, and 5d			14989.94
5f Section 3121(q) Notice and Demand - Tax due on unreported tips (see instructions)			.
6 Total taxes before adjustments. Add lines 3, 5e, and 5f			24748.95
7 Current quarter's adjustment for fractions of cents			0.20
8 Current quarter's adjustment for sick pay			.
9 Current quarter's adjustments for tips and group-term life insurance			.
10 Total taxes after adjustments. Combine lines 6 through 9			24749.15
11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter			24749.15
12 Balance due. If line 10 is more than line 11, enter the difference and see instructions			.
13 Overpayment. If line 11 is more than line 10, enter the difference			.

Check one: Apply to next return. Send a refund

You MUST complete both pages of Form 941 and SIGN it.

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher

Get No 17001Z

Form **941** (Rev. 1-2016)

Next

0555

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Form **941 for 2015: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2015) Department of the Treasury - Internal Revenue Service

950114
 OMB No. 1545-0029

Employer identification number (EIN) **57-0876765**

Name (not your trade name) **Alligator Rural Water & Sewer Co.**

Trade name (if any) _____

Address **P.O. Box 810**

Number **McBee** City **SC** ZIP code **29101**

Foreign country name _____ Foreign province/country _____ Foreign postal code _____

Report for this Quarter of 2015
 (Check one.)

1 January February March

2 April May June

3 July August September

4 October November December

Instructions and prior year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter

- 1 Number of employees who received wages, tips, or other compensation for the pay period including Mar 12 (Quarter 1), Jun 12 (Quarter 2), Sept 12 (Quarter 3), or Dec 12 (Quarter 4) **9**
- 2 Wages, tips, and other compensation **61432.59**
- 3 Federal income tax withheld from wages, tips, and other compensation **6523.45**
- 4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6

	Column 1		Column 2
5a Taxable social security wages	67082.65	× 124 =	8318.25
5b Taxable social security tips	.	× 124 =	.
5c Taxable Medicare wages & tips	67082.65	× 029 =	1945.40
5d Taxable wages & tips subject to Additional Medicare Tax withholding	.	× 009 =	.

- 5e Add Column 2 from lines 5a, 5b, 5c, and 5d **10263.65**
- 5f Section 3121(q) Notice and Demand-- Tax due on unreported tips (see instructions) **.**
- 6 Total taxes before adjustments. Add lines 3, 5e, and 5f **16787.10**
- 7 Current quarter's adjustment for fractions of cents **.**
- 8 Current quarter's adjustment for sick pay **.**
- 9 Current quarter's adjustments for tips and group-term life insurance **.**
- 10 Total taxes after adjustments. Combine lines 6 through 9 **16787.10**
- 11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, 944-X (PR), or 944-X (SR) filed in the current quarter **16787.10**
- 12 Balance due. If line 10 is more than line 11, enter the difference and see instructions **.**
- 13 Overpayment. If line 11 is more than line 10, enter the difference **.** Check one Apply to next tax Send a refund

▶ You MUST complete both pages of Form 941 and SIGN IT **Next ▶▶▶**
 For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Form 941 (Rev. 1-2015)

Form **941 for 2015: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2015) Department of the Treasury - Internal Revenue Service

950114
 OMB No. 1545-0029

Employer identification number (EIN) **5 7 0 8 7 8 7 6 5**

Name (not your trade name) **Alligator Rural Water & Sewer Co.**

Trade name (if any) _____

Address **P.O. Box 810**

Number **McBee** Street **SC** Suite or room number **29101**

City **McBee** State **SC** ZIP code **29101**

Foreign country name _____ Foreign province/county _____ Foreign postal code _____

Report for this Quarter of 2015
 (Check one.)

1 January, February, March

2 April, May, June

3 July, August, September

4 October, November, December

Instructions and prior year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

- 1 Number of employees who received wages, tips, or other compensation for the pay period including Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) **11**
- 2 Wages, tips, and other compensation **81975.47**
- 3 Federal income tax withheld from wages, tips, and other compensation **8907.88**
- 4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6

	Column 1		Column 2
5a Taxable social security wages	89734.03	x 124 =	11127.02
5b Taxable social security tips	.	x 124 =	.
5c Taxable Medicare wages & tips	89734.03	x 029 =	2602.29
5d Taxable wages & tips subject to Additional Medicare Tax withholding	.	x 009 =	.

- 5e Add Column 2 from lines 5a, 5b, 5c, and 5d **13729.31**
- 5f Section 3121(q) Notice and Demand - Tax due on unreported tips (see instructions) **.**
- 6 Total taxes before adjustments. Add lines 3, 5e, and 5f **22637.19**
- 7 Current quarter's adjustment for fractions of cents **(0.03)**
- 8 Current quarter's adjustment for sick pay **.**
- 9 Current quarter's adjustments for tips and group-term life insurance **.**
- 10 Total taxes after adjustments. Combine lines 6 through 9 **22637.16**
- 11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, 944-X (PR), or 944-X (SP) filed in the current quarter **22637.15**
- 12 Balance due. If line 10 is more than line 11, enter the difference and see instructions **.**
- 13 Overpayment. If line 11 is more than line 10, enter the difference **.** Check one Apply a new tax rate Send a refund

▶ You MUST complete both pages of Form 941 and SIGN it. **Next ▶**
 For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cat. No. 170012 Form 941 (Rev. 1 2015)

Form **941 for 2015: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2015) Department of the Treasury - Internal Revenue Service

950114
 OMB No. 1545-0020

Employer identification number (EIN) **570878765**

Name (not your trade name) **Alligator Rural Water & Sewer Co**

Trade name (if any) _____

Address **P.O. Box 810**

McBee **SC** **29101**

Foreign country name _____

Report for this Quarter of 2015
 (Check one.)

1 January, February, March

2 April, May, June

3 July, August, September

4 October, November, December

Instructions and prior year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter

- 1 Number of employees who received wages, tips, or other compensation for the pay period including Mar 12 (Quarter 1), June 12 (Quarter 2), Sept 12 (Quarter 3), or Dec 12 (Quarter 4) **10**
- 2 Wages, tips, and other compensation **79542.15**
- 3 Federal income tax withheld from wages, tips, and other compensation **9052.36**
- 4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6.

	Column 1		Column 2
5a Taxable social security wages	87301.31	$\times 124 =$	10825.36
5b Taxable social security tips	.	$\times 124 =$	.
5c Taxable Medicare wages & tips	87301.31	$\times 029 =$	2531.74
5d Taxable wages & tips subject to Additional Medicare Tax withholding	.	$\times 009 =$	.

- 5e Add Column 2 from lines 5a, 5b, 5c, and 5d **13357.10**
- 5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) **.**
- 6 Total taxes before adjustments. Add lines 3, 5e, and 5f **22409.46**
- 7 Current quarter's adjustment for fractions of cents **0.01**
- 8 Current quarter's adjustment for sick pay **.**
- 9 Current quarter's adjustments for tips and group-term life insurance **.**
- 10 Total taxes after adjustments. Combine lines 6 through 9 **22409.47**
- 11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, 944-X (PR), or 944-X (SP) filed in the current quarter **22409.47**
- 12 Balance due. If line 10 is more than line 11, enter the difference and see instructions **.**
- 13 Overpayment. If line 11 is more than line 10, enter the difference **.** Check one Apply to payments Send a refund

You MUST complete both pages of Form 941 and SIGN IT

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Form 941 (Rev. 1-2015)

Employer identification number (EIN) **57-0878765**

Name (not your trade name) **Alligator Rural Water & Sewer Co**

Trade name (if any) _____

Address **P.O. Box 810**
 Number Street Suite or room number

McBee **SC** **29101**
 City State ZIP code

Foreign country name Foreign branch country Foreign postal code

Report for this Quarter of 2015
 (Check one.)

1 January, February, March

2 April, May, June

3 July, August, September

4 October, November, December

Instructions and prior year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

- 1 Number of employees who received wages, tips, or other compensation for the pay period including Mar 12 (Quarter 1), June 12 (Quarter 2), Sept 12 (Quarter 3), or Dec 12 (Quarter 4) 1 **10**
- 2 Wages, tips, and other compensation 2 **81257.88**
- 3 Federal income tax withheld from wages, tips, and other compensation 3 **9305.21**
- 4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6

	Column 1		Column 2
5a Taxable social security wages	89193.28	x 124 =	11059.97
5b Taxable social security tips	.	x 124 =	.
5c Taxable Medicare wages & tips	89193.28	x 029 =	2586.61
5d Taxable wages & tips subject to Additional Medicare Tax withholding	.	x 009 =	.

- 5e Add Column 2 from lines 5a, 5b, 5c, and 5d 5e **13646.58**
- 5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) 5f **.**
- 6 Total taxes before adjustments Add lines 3, 5e, and 5f 6 **22951.79**
- 7 Current quarter's adjustment for fractions of cents 7 **(0.03)**
- 8 Current quarter's adjustment for sick pay 8 **.**
- 9 Current quarter's adjustments for tips and group-term life insurance 9 **.**
- 10 Total taxes after adjustments Combine lines 6 through 9 10 **22951.76**
- 11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, 944-X (PR), or 944-X (SP) filed in the current quarter 11 **22951.76**
- 12 Balance due If line 10 is more than line 11, enter the difference and see instructions 12 **.**
- 13 Overpayment If line 11 is more than line 10, enter the difference **.** Check one Apply to next return Send a refund

You MUST complete both pages of Form 941 and SIGN it.

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher

Cat No 17001Z

Form 941 (Rev. 1-2015)

Next

Form **941 for 2014: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2014) Department of the Treasury - Internal Revenue Service

950114
 OMB No. 1545-0029

Employer identification number (EIN) **57-0878765**

Name (not your trade name) **Alligator Rural Water & Sewer Co.**

Trade name (if any) _____

Address **P.O. BOX 810**

Number Street Suite or room number
McBee **SC** **29101**

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2014
 (Check one.)

1 January, February, March

2 April, May, June

3 July, August, September

4 October, November, December

Instructions and prior year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter

1 Number of employees who received wages, tips, or other compensation for the pay period including Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) 1 **8**

2 Wages, tips, and other compensation 2 **61988.57**

3 Federal income tax withheld from wages, tips, and other compensation 3 **6585.22**

4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6

	Column 1		Column 2
5a Taxable social security wages	67399.25	$\times 124 =$	8357.51
5b Taxable social security tips	.	$\times 124 =$	.
5c Taxable Medicare wages & tips	67399.25	$\times 029 =$	1954.58
5d Taxable wages & tips subject to Additional Medicare Tax withholding	.	$\times 009 =$	.

5e Add Column 2 from lines 5a, 5b, 5c, and 5d 5e **10312.09**

5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) 5f **.**

6 Total taxes before adjustments. Add lines 3, 5e, and 5f 6 **16897.31**

7 Current quarter's adjustment for fractions of cents 7 **(0.03)**

8 Current quarter's adjustment for sick pay 8 **.**

9 Current quarter's adjustments for tips and group-term life insurance 9 **.**

10 Total taxes after adjustments. Combine lines 6 through 9 10 **16897.28**

11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, 944-X (PR), or 944-X (SP) filed in the current quarter 11 **16897.28**

12 Balance due. If line 10 is more than line 11, enter the difference and see instructions 12 **.**

13 Overpayment. If line 11 is more than line 10, enter the difference **.** Check one Apply to next return Send a refund

You MUST complete both pages of Form 941 and SIGN it. **Next**

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cat No 17001Z Form 941 (Rev. 1-2014)

Employer identification number (EIN) **57-0878765**

Name (not your trade name) **Alligator Rural Water & Sewer Co**

Trade name (if any) _____

Address **P.O. Box 810**

Number Street Suite or room number

McBee **SC** **29101**

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2014
 (Check one.)

1 January, February, March

2 April, May, June

3 July, August, September

4 October, November, December

Instructions and prior year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1	Number of employees who received wages, tips, or other compensation for the pay period including Mar 12 (Quarter 1), June 12 (Quarter 2), Sept 12 (Quarter 3), or Dec 12 (Quarter 4)	1	7
2	Wages, tips, and other compensation	2	55805.63
3	Federal income tax withheld from wages, tips, and other compensation	3	6283.14
4	If no wages, tips, and other compensation are subject to social security or Medicare tax	<input type="checkbox"/> Check and go to line 6.	

	Column 1		Column 2
5a	Taxable social security wages	60692.83 × 124 =	7525.91
5b	Taxable social security tips	× 124 =	.
5c	Taxable Medicare wages & tips	60692.83 × 029 =	1760.09
5d	Taxable wages & tips subject to Additional Medicare Tax withholding	× 009 =	.

5e	Add Column 2 from lines 5a, 5b, 5c, and 5d	5e	9286.00
5f	Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)	5f	.
6	Total taxes before adjustments. Add lines 3, 5e, and 5f	6	15569.14
7	Current quarter's adjustment for fractions of cents	7	.
8	Current quarter's adjustment for sick pay	8	.
9	Current quarter's adjustments for tips and group-term life insurance	9	.
10	Total taxes after adjustments. Combine lines 6 through 9	10	15569.14
11	Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, 944-X (PR), or 944-X (SP) filed in the current quarter	11	15569.14
12	Balance due. If line 10 is more than line 11, enter the difference and see instructions	12	.
13	Overpayment. If line 11 is more than line 10, enter the difference	13	.

Check one Apply to next return Send a refund

You MUST complete both pages of Form 941 and SIGN it. Next ▶▶
 For Privacy Act and Paperwork Reduction Act Notices, see the back of the Payment Voucher. Cat No 170012 Form 941 (Rev. 1-2014)

Employer identification number (EIN) **57-08718765**

Name (not your trade name) **Alligator Rural Water & Sewer Co**

Trade name (if any) _____

Address **P O. Box 810**

City **McBee** State **SC** ZIP code **29101**

Foreign country name _____ Foreign branch or office _____ Foreign post office _____

Report for this Quarter of 2014
 (Check one.)

1 January, February, March

2 April, May, June

3 July, August, September

4 October, November, December

Instructions and prior year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter

1 Number of employees who received wages, tips, or other compensation for the pay period including Mar 12 (Quarter 1), June 12 (Quarter 2), Sept 12 (Quarter 3), or Dec 12 (Quarter 4) **1** **8**

2 Wages, tips, and other compensation **2** **54823.99**

3 Federal income tax withheld from wages, tips, and other compensation **3** **6003.53**

4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6.

	Column 1		Column 2
5a Taxable social security wages	59923.11	$\times 124 =$	7430.47
5b Taxable social security tips		$\times 124 =$	
5c Taxable Medicare wages & tips	59923.11	$\times 029 =$	1737.77
5d Taxable wages & tips subject to Additional Medicare Tax withholding		$\times 009 =$	
5e Add Column 2 from lines 5a, 5b, 5c, and 5d			9168.24
5f Section 3121(q) Notice and Demand - Tax due on unreported tips (see instructions)			
6 Total taxes before adjustments. Add lines 3, 5e, and 5f			15171.77
7 Current quarter's adjustment for fractions of cents			(0.01)
8 Current quarter's adjustment for sick pay			
9 Current quarter's adjustments for tips and group-term life insurance			
10 Total taxes after adjustments. Combine lines 6 through 9			15171.76
11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, 944-X (PR), or 944-X (SP) filed in the current quarter			15171.76
12 Balance due. If line 10 is more than line 11, enter the difference and see instructions			
13 Overpayment. If line 11 is more than line 10, enter the difference			

Check one: Apply to new return Send a refund

You MUST complete both pages of Form 941 and SIGN it. **Next**

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. CaL No. 17001Z Form 941 (Rev. 1-2014)

Form **941 for 2014: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2014) Department of the Treasury - Internal Revenue Service

950114
 OMB No. 1545-0029

Employer identification number (EIN) **57-0878763**

Name (not your trade name) **Alligator Rural Water & Sewer Co**

Trade name (if any) _____

Address **P.O. Box 810**
MURDO SC 29101

McBee **SC** **29101**
City State ZIP+4

Foreign country name _____ Foreign post office _____ Foreign postal code _____

Report for this Quarter of 2014
 (Check one.)

1 January, February, March

2 April, May, June

3 July, August, September

4 October, November, December

Instructions and prior year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter

1 Number of employees who received wages, tips, or other compensation for the pay period including Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) 1 **9**

2 Wages, tips, and other compensation 2 **63841.02**

3 Federal income tax withheld from wages, tips, and other compensation 3 **6493.18**

4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6

	Column 1		Column 2
5a Taxable social security wages	69728.29	x 124 =	8646.31
5b Taxable social security tips	.	x 124 =	.
5c Taxable Medicare wages & tips	69728.29	x 029 =	2022.12
5d Taxable wages & tips subject to Additional Medicare Tax withholding	.	x 009 =	.
5e Add Column 2 from lines 5a, 5b, 5c, and 5d			10668.43
5f Section 3121(c) Notice and Demand— Tax due on unreported tips (see instructions)			.
6 Total taxes before adjustments. Add lines 3, 5e, and 5f			17161.61
7 Current quarter's adjustment for fractions of cents			.
8 Current quarter's adjustment for sick pay			.
9 Current quarter's adjustments for tips and group-term life insurance			.
10 Total taxes after adjustments. Combine lines 6 through 9			17161.61
11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, 944-X (PR), or 944-X (SP) filed in the current quarter			17161.61
12 Balance due. If line 10 is more than line 11, enter the difference and see instructions			.
13 Overpayment. If line 11 is more than line 10, enter the difference . Check one <input type="checkbox"/> Apply to next return <input type="checkbox"/> Send a refund			

▶ You MUST complete both pages of Form 941 and SIGN it. **Next** ▶

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. (Rev. 1/2012) Form 941 (Rev. 1-2014)

Employer identification number (EIN) **57-0878765**

Name (not your trade name) **Alligator Rural Water & Sewer Co.**

Trade name (if any) _____

Address **P.O. Box 810**

Number _____ Street _____ Suite or room number _____

McBee **SC** **29101**

City _____ State _____ ZIP code _____

Report for this Quarter of
 (Check one)

1 January, February, March

2 April, May, June

3 July, August, September

4 October, November, December

Instructions and prior year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter

1	Number of employees who received wages, tips, or other compensation for the pay period including Mar 12 (Quarter 1), June 12 (Quarter 2), Sept 12 (Quarter 3), or Dec 12 (Quarter 4)	1	4
2	Wages, tips, and other compensation	2	19547.01
3	Income tax withheld from wages, tips, and other compensation	3	1865.06
4	If no wages, tips, and other compensation are subject to social security or Medicare tax	<input type="checkbox"/> Check and go to line 6	
		Column 1	Column 2
5a	Taxable social security wages	20869.90	$\times 124 =$ 2587.87
5b	Taxable social security tips	.	$\times 124 =$.
5c	Taxable Medicare wages & tips	20869.90	$\times 029 =$ 605.23
5d	Taxable wages & tips subject to Additional Medicare Tax withholding	.	$\times 009 =$.
5e	Add Column 2 from lines 5a, 5b, 5c, and 5d	5e 3193.10	
5f	Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)	5f .	
6	Total taxes before adjustments (add lines 3, 5e, and 5f)	6 5058.16	
7	Current quarter's adjustment for fractions of cents	7 (0.07)	
8	Current quarter's adjustment for sick pay	8 .	
9	Current quarter's adjustments for tips and group-term life insurance	9 .	
10	Total taxes after adjustments. Combine lines 6 through 9	10 5058.09	
11	Total deposits for this quarter, including overpayment applied from a prior quarter and overpayment applied from Form 941-X or Form 944-X filed in the current quarter	11 5058.09	
12a	COBRA premium assistance payments (see instructions)	12a .	
12b	Number of individuals provided COBRA premium assistance	0	
13	Add lines 11 and 12a	13 5058.09	
14	Balance due. If line 10 is more than line 13, enter the difference and see instructions	14 .	
15	Overpayment. If line 13 is more than line 10, enter the difference	. Check one <input type="checkbox"/> Apply to next return <input type="checkbox"/> Send a refund	

▶ You MUST complete both pages of Form 941 and SIGN IT.
 For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher

Form **941 for 2013: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2013) Department of the Treasury - Internal Revenue Service

950113
 OMB No. 1545-0029

Employer identification number (EIN) -

Name (not your trade name)

Trade name (if any)

Address

Number Street State or district number City State ZIP code

Report for this Quarter of
 (Check one.)

1 January, February, March

2 April, May, June

3 July, August, September

4 October, November, December

Instructions and prior year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1 Number of employees who received wages, tips, or other compensation for the pay period including Mar 12 (Quarter 1), June 12 (Quarter 2), Sept 12 (Quarter 3), or Dec 12 (Quarter 4) 1

2 Wages, tips, and other compensation 2

3 Income tax withheld from wages, tips, and other compensation 3

4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6

	Column 1		Column 2
5a Taxable social security wages	<input type="text" value="66438.07"/>	x 124 =	<input type="text" value="8238.32"/>
5b Taxable social security tips	<input type="text" value="."/>	x 124 =	<input type="text" value="."/>
5c Taxable Medicare wages & tips	<input type="text" value="66438.07"/>	x 029 =	<input type="text" value="1926.70"/>
5d Taxable wages & tips subject to Additional Medicare Tax withholding	<input type="text" value="."/>	x 009 =	<input type="text" value="."/>

5e Add Column 2 from lines 5a, 5b, 5c, and 5d 5e

5f Section 3121(q) Notice and Demand - Tax due on unreported tips (see instructions) 5f

6 Total taxes before adjustments (add lines 3, 5e, and 5f) 6

7 Current quarter's adjustment for fractions of cents 7

8 Current quarter's adjustment for sick pay 8

9 Current quarter's adjustments for tips and group-term life insurance 9

10 Total taxes after adjustments. Combine lines 6 through 9 10

11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayment applied from Form 941-X or Form 944-X filed in the current quarter 11

12a COBRA premium assistance payments (see instructions) 12a

12b Number of individuals provided COBRA premium assistance

13 Add lines 11 and 12a 13

14 Balance due If line 10 is more than line 13, enter the difference and see instructions 14

15 Overpayment If line 13 is more than line 10, enter the difference

Check one Apply to next return Send a refund

▶ You MUST complete both pages of Form 941 and SIGN IT

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher

Next

Cat No 170012 Form 941 (Rev. 1-2013) 0565

Form **941 for 2013: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2013) Department of the Treasury - Internal Revenue Service

950113

OMB No. 1545-0029

Employer identification number (EIN) **57-0878765**

Name (not your trade name) **Alligator Rural Water & Sewer Co.**

Trade name (if any) _____

Address **P.O. Box 810**

City **McBee** State **SC** Zip **29101**

Report for this Quarter of
(Check one.)

- 1 January, February, March
- 2 April, May, June
- 3 July, August, September
- 4 October, November, December

Instructions and prior year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for the quarter

1	Number of employees who received wages, tips, or other compensation for the pay period including Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4)	1	9
2	Wages, tips, and other compensation	2	63841.34
3	Income tax withheld from wages, tips, and other compensation	3	6722.51
4	If no wages, tips, and other compensation are subject to social security or Medicare tax	<input type="checkbox"/> Check and go to line 6	

	Column 1		Column 2
5a	Taxable social security wages	68742.35 × 124 =	8524.05
5b	Taxable social security tips	× 124 =	.
5c	Taxable Medicare wages & tips	68742.35 × 029 =	1993.53
5d	Taxable wages & tips subject to Additional Medicare Tax withholding	× 009 =	.

5e	Add Column 2 from lines 5a, 5b, 5c, and 5d	5e	10517.58
5f	Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)	5f	.
6	Total taxes before adjustments (add lines 3, 5e, and 5f)	6	17240.09
7	Current quarter's adjustment for fractions of cents	7	(0.01)
8	Current quarter's adjustment for sick pay	8	.
9	Current quarter's adjustments for tips and group-term life insurance	9	.
10	Total taxes after adjustments (Combine lines 6 through 9)	10	17240.08
11	Total deposits for this quarter, including overpayment applied from a prior quarter and overpayment applied from Form 941-X or Form 944-X filed in the current quarter	11	17240.08
12a	COBRA premium assistance payments (see instructions)	12a	.
12b	Number of individuals provided COBRA premium assistance	0	
13	Add lines 11 and 12a	13	17240.08
14	Balance due. If line 10 is more than line 13, enter the difference and see instructions	14	.
15	Overpayment. If line 13 is more than line 10, enter the difference		

▶ You MUST complete both pages of Form 941 and SIGN it

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher

Form 941 (2013)

Form 941 (2013)

Next

0566

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941 for 2013: Employer's QUARTERLY Federal Tax Return

Department of the Treasury - Internal Revenue Service

950113

(OMB No. 1545-0029)

Employer identification number (EIN) **57-0878765**

Name (not your trade name) **Alligator Rural Water & Sewer Co.**

Trade name (if any)

Address **P.O. Box 810**

City **McBee** State **SC** ZIP code **29101**

Report for this Quarter of
(Check one.)

1 January, February, March

2 April, May, June

3 July, August, September

4 October, November, December

Instructions and prior year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter

1	Number of employees who received wages, tips, or other compensation for the pay period including Mar 12 (Quarter 1), June 12 (Quarter 2), Sept 12 (Quarter 3), or Dec 12 (Quarter 4)	1	9
2	Wages, tips, and other compensation	2	64163.92
3	Income tax withheld from wages, tips, and other compensation	3	6771.20
4	If no wages, tips, and other compensation are subject to social security or Medicare tax	<input type="checkbox"/> Check and go to line 6	

	Column 1		Column 2
5a	Taxable social security wages	69437.75 x 124 =	8610.28
5b	Taxable social security tips	. x 124 =	.
5c	Taxable Medicare wages & tips.	69437.75 x 029 =	2013.69
5d	Taxable wages & tips subject to Additional Medicare Tax withholding	. x 009 =	.
5e	Add Column 2 from lines 5a, 5b, 5c, and 5d	5e	10623.97
5f	Section 3121(q) Notice and Demand - Tax due on unreported tips (see instructions)	5f	.
6	Total taxes before adjustments (add lines 3, 5e, and 5f)	6	17395.17
7	Current quarter's adjustment for fractions of cents	7	.
8	Current quarter's adjustment for sick pay	8	.
9	Current quarter's adjustments for tips and group-term life insurance	9	.
10	Total taxes after adjustments. Combine lines 6 through 9	10	17395.17
11	Total deposits for this quarter, including overpayment applied from a prior quarter and overpayment applied from Form 941-X or Form 944-X filed in the current quarter	11	17395.17
12a	COBRA premium assistance payments (see instructions)	12a	.
12b	Number of individuals provided COBRA premium assistance		0
13	Add lines 11 and 12a	13	17395.17
14	Balance due. If line 10 is more than line 13, enter the difference and see instructions	14	.
15	Overpayment. If line 13 is more than line 10, enter the difference	15	.

Check one Apply to next table Select a refund

▶ You MUST complete both pages of Form 941 and SIGN it. **Next ▶**

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cat No. 1/0012 Form 941 (Rev. 1-2013)

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Form **941 for 2012: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2012) Department of the Treasury - Internal Revenue Service

950112
 OMB No 1545-0029

Employer identification number (EIN) **57-0878765**

Name (not your trade name) **Alligator Rural Water & Sewer Co.**

Trade name (if any) _____

Address **P.O. Box 810**

City **McBee** State **SC** ZIP code **29101**

Report for this Quarter of
 (Check one.)

1 January, February, March

2 April, May, June

3 July, August, September

4 October, November, December

Prior-year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1	Number of employees who received wages, tips, or other compensation for the pay period including: <i>Mar. 12</i> (Quarter 1), <i>June 12</i> (Quarter 2), <i>Sept. 12</i> (Quarter 3), or <i>Dec. 12</i> (Quarter 4)	1	3
2	Wages, tips, and other compensation	2	16581.86
3	Income tax withheld from wages, tips, and other compensation	3	1514.14
4	If no wages, tips, and other compensation are subject to social security or Medicare tax	<input type="checkbox"/> Check and go to line 6.	

	Column 1		Column 2
5a	Taxable social security wages	17812.76 × 104 =	1852.53
5b	Taxable social security tips	× 104 =	.
5c	Taxable Medicare wages & tips	17812.76 × 029 =	516.57

5d	Add Column 2 line 5a, Column 2 line 5b, and Column 2 line 5c	5d	2369.10
5e	Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)	5e	.
6	Total taxes before adjustments (add lines 3, 5d, and 5e)	6	3883.24
7	Current quarter's adjustment for fractions of cents	7	(0.05)
8	Current quarter's adjustment for sick pay	8	.
9	Current quarter's adjustments for tips and group-term life insurance	9	.
10	Total taxes after adjustments. Combine lines 6 through 9	10	3883.19
11	Total deposits for this quarter, including overpayment applied from a prior quarter and overpayment applied from Form 941-X or Form 944-X	11	3883.19
12a	COBRA premium assistance payments (see instructions)	12a	.
12b	Number of individuals provided COBRA premium assistance		0
13	Add lines 11 and 12a	13	3883.19
14	Balance due. If line 10 is more than line 13, enter the difference and see instructions	14	.
15	Overpayment. If line 13 is more than line 10, enter the difference		.

Check one: Apply to next return Send a refund

▶ You MUST complete both pages of Form 941 and SIGN it. **Next** ➔

Form **941 for 2012: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2012) Department of the Treasury - Internal Revenue Service

750112
 OMB No. 1545-0020

Employer identification number (EIN) **57-0878765**

Name (not your trade name) **Alligator Rural Water & Sewer Co.**

Trade name (if any) _____

Address **P.O. Box 810**
 Number Street State or room number

McBee **SC** **29101**
 City State ZIP code

Report for this Quarter of (Check one.)

1. January, February, March

2. April, May, June

3. July, August, September

4. October, November, December

Prior-year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) **3**

2 Wages, tips, and other compensation **16861.50**

3 Income tax withheld from wages, tips, and other compensation **1556.09**

4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6.

	Column 1	Column 2
5a Taxable social security wages	18088.35	1881.19
5b Taxable social security tips	.	.
5c Taxable Medicare wages & tips	18088.35	524.56

5d Add Column 2 line 5a, Column 2 line 5b, and Column 2 line 5c **2405.75**

5e Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) **.**

6 Total taxes before adjustments (add lines 3, 5d, and 5e) **3961.84**

7 Current quarter's adjustment for fractions of cents **(0.04)**

8 Current quarter's adjustment for sick pay **.**

9 Current quarter's adjustments for tips and group-term life insurance **.**

10 Total taxes after adjustments. Combine lines 6 through 9 **3961.80**

11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayment applied from Form 941-X or Form 944-X **5366.50**

12a COBRA premium assistance payments (see instructions) **.**

12b Number of individuals provided COBRA premium assistance **0**

13 Add lines 11 and 12a **5366.50**

14 Balance due. If line 10 is more than line 13, enter the difference and see instructions **.**

15 Overpayment. If line 13 is more than line 10, enter the difference **1404.70** Check one: Apply to next return Send a refund

▶ You MUST complete both pages of Form 941 and SIGN it **Next ▶**

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Form **941 for 2012: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2012) Department of the Treasury - Internal Revenue Service

950112
 OMB No 1545-0029

Employer identification number (EIN) **57-0878765**

Name (not your trade name) **Alligator Rural Water & Sewer Co.**

Trade name (if any) _____

Address **P.O. Box 810**

City **McBee** State **SC** ZIP code **29101**

Report for this Quarter of
 (Check one.)

1 January, February, March

2 April, May, June

3 July, August, September

4 October, November, December

Prior-year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter

1 Number of employees who received wages, tips, or other compensation for the pay period including Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) **1** **3**

2 Wages, tips, and other compensation **2** **16708.97**

3 Income tax withheld from wages, tips, and other compensation **3** **1533.21**

4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6.

	Column 1		Column 2
5a Taxable social security wages	17925.23	$\times 104 =$	1864.22
5b Taxable social security tips	.	$\times 104 =$	.
5c Taxable Medicare wages & tips	17925.23	$\times 029 =$	519.83

5d Add Column 2 line 5a, Column 2 line 5b, and Column 2 line 5c **5d** **2384.05**

5e Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) **5e** **.**

6 Total taxes before adjustments (add lines 3, 5d, and 5e) **6** **3917.26**

7 Current quarter's adjustment for fractions of cents **7** **(0.03)**

8 Current quarter's adjustment for sick pay **8** **.**

9 Current quarter's adjustments for tips and group-term life insurance **9** **.**

10 Total taxes after adjustments. Combine lines 6 through 9 **10** **3917.23**

11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayment applied from Form 941-X or Form 944-X **11** **3917.23**

12a COBRA premium assistance payments (see instructions) **12a** **.**

12b Number of individuals provided COBRA premium assistance **12b** **0**

13 Add lines 11 and 12a **13** **3917.23**

14 Balance due. If line 10 is more than line 13, enter the difference and see instructions **14** **.**

15 Overpayment. If line 13 is more than line 10, enter the difference **15** **.** Check one Apply to next return Send a refund

▶ You MUST complete both pages of Form 941 and SIGN it

Next ▶

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher

Cat No 17001Z

Form **941** (Rev. 1-2012)

Form **941 for 2012: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2012) Department of the Treasury - Internal Revenue Service

OMB No 1545-0029 950112

Employer identification number (EIN) -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Report for this Quarter of
 (Check one.)

1 January, February, March

2 April, May, June

3 July, August, September

4 October, November, December

Prior-year forms are available at www.irs.gov/form941

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

- 1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4)
- 2 Wages, tips, and other compensation
- 3 Income tax withheld from wages, tips, and other compensation
- 4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6.

	Column 1		Column 2
5a Taxable social security wages	<input type="text" value="19250.12"/>	x 104 =	<input type="text" value="2002.01"/>
5b Taxable social security tips	<input type="text" value="."/>	x 104 =	<input type="text" value="."/>
5c Taxable Medicare wages & tips	<input type="text" value="19250.12"/>	x 029 =	<input type="text" value="558.25"/>

- 5d Add Column 2 line 5a, Column 2 line 5b, and Column 2 line 5c
- 5e Section 3121(q) Notice and Demand - Tax due on unreported tips (see instructions)
- 6 Total taxes before adjustments (add lines 3, 5d, and 5e)
- 7 Current quarter's adjustment for fractions of cents
- 8 Current quarter's adjustment for sick pay
- 9 Current quarter's adjustments for tips and group-term life insurance
- 10 Total taxes after adjustments. Combine lines 6 through 9
- 11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayment applied from Form 941-X or Form 944-X
- 12a COBRA premium assistance payments (see instructions)
- 12b Number of individuals provided COBRA premium assistance
- 13 Add lines 11 and 12a
- 14 Balance due. If line 10 is more than line 13, enter the difference and see instructions
- 15 Overpayment. If line 13 is more than line 10, enter the difference

Check one Apply to next return Send a refund

▶ You MUST complete both pages of Form 941 and SIGN it

Next ▶

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher

Cat No 170012

Form 941 (Rev. 1-2012)

Image under Employer Code

713.15

Under Emp Code

“Employer eligibility ltr”



Serving those who serve South Carolina

September 27, 2018

Glenn C. Odom, General Manager
Alligator Rural Water and Sewer Co.
Post Office Box 810
McBee, SC 29101

Dear Mr. Odom:

Recently, the South Carolina Public Employee Benefit Authority (PEBA) became aware of certain irregularities in the compensation reported to PEBA for employees of Alligator Rural Water and Sewer (Alligator) in connection with its participation in the South Carolina Retirement System (SCRS). As a result of those irregularities, PEBA has conducted an audit of Alligator's participation in SCRS and the State Health Plan, with a particular focus on whether Alligator was properly reporting employee compensation to PEBA. We are writing you today to provide the results of that review.

Based upon our review, it appears that, since July 1, 2010, Alligator Rural Water and Sewer has no longer directly employed its workers, but has contracted with a private entity, Odom and Associates, Inc., to provide the personnel for its operations. This arrangement is reflected in Alligator's reporting to PEBA beginning in July 2010, which not only reduced the number of reported employees for Alligator to three, but also appears to have significantly underreported the compensation for one of those reported employees, showing an annual compensation of only \$12,000 for the General Manager. Federal tax reporting made by Alligator to the Internal Revenue Service also reflects that Alligator no longer pays any salaries or wages to employees, but instead pays fees for services to a contractor for its operations. Correspondence from Alligator's accountant also indicates that Odom and Associates provides the personnel for Alligator's operations under a management contract between the parties.

By law, participation in SCRS and the State Health Plan is limited to employees of the public entities that participate in those programs. Therefore, because it appears that the personnel for Alligator's operations are not directly employed by Alligator, but are contracted through, and employees of, Odom and Associates, those personnel are not eligible to participate in SCRS and the State Health Plan as public employees. Accordingly, effective January 1, 2019, PEBA intends to terminate the participation of all of Alligator's reported personnel in SCRS and the State Health Plan going forward. In addition, any SCRS credit awarded to Alligator's reported personnel since July 1, 2010, will be canceled and all member and employer contributions for that service will be refunded to Alligator.

If you disagree with this determination and believe that the personnel reported to PEBA for your operations are, in fact, employees of Alligator, and not Odom and Associates, you may submit additional documentation to PEBA in support of your position. At a minimum, this documentation should include full payroll and tax reporting records for both Alligator Rural Water and Sewer and Odom and Associates

Executive Director Peggy G. Boykin, CPA
803.737.6800 | 888.260.9430 | www.peba.sc.gov
202 Arbor Lake Dr., Columbia, SC 29223

0573

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for the period between July 1, 2010, and the present; any and all management contracts or other agreements between Alligator and Odom and Associates in effect for the period between July 1, 2010, and the present; and, any other relevant records that would reflect the employment status of the affected personnel from July 1, 2010, to the present, including, for example, workers compensation coverage records, unemployment insurance coverage records, and the like. Any such additional documentation may be submitted to my attention at the address on the letterhead and should be submitted as soon as possible. Please keep in mind that, if an individual is determined to be an employee of Alligator, that individual's full earnable compensation for all services performed for Alligator must be reported and contributed upon for the entire period; the compensation for the services cannot be bifurcated between Alligator and Odom and Associates.

Further, we are in receipt of the letter dated August 30, 2018 from Mr. Wade Huggins, Board President, returning the check previously issued to Alligator Rural Water and Sewer for ineligible retirement contributions and asking this office to accept and post these funds. Given that resolution of the issues spelled out above will be required before any funds for the period after July 1, 2010 will be allowed to remain in retirement accounts for employees of Alligator, we are returning the check to your office as these funds will not be accepted until this matter is fully resolved.

In closing, let me emphasize that we are mindful of the significance of this determination and the concerns it may cause with the affected personnel. However, PEBA has an obligation to ensure that our benefit plans remain in compliance with federal requirements for governmental plans and a responsibility to maintain the fiscal integrity of our plans. If you have any questions regarding this matter, feel free to contact me.

Sincerely,



Travis J. Turner, CPA
Chief Financial Officer
South Carolina Public Employee Benefit Authority
Phone: 803.734.0574 Email: tturner@peba.sc.gov

cc: Gail C. Edwards, Office Manager

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) _____ Name: GLENN C ODOM
SSN : ██████████ 8591 PO BOX 576
Phone : (843) 680 - 1471 _____ MC BEE SC 29101-0576

*Reason : CALLBACK _____
Start Time : 08:52:44
Call Length: 00:01:53
Call Date : 03 21 2006
CS Rep: _____ Dept: CSAD Last Updated: RCOPEL on: 03-21-2006
Email : _____
Notes :

_____ WANTS ME TO LOOK UP HIS ACCOUNT AND THEN CALL BACK...MAY COME IN AT_
A LATER DATE. _____

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrđ frwrđ left right main
Contact log displayed successfully



RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) _____ Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (843) 680 - 1471 _____ MC BEE SC 29101-0576

*Reason : CALL-MBR _____
Start Time : 14:51:48
Call Length: 00:03:24
Call Date : 03 28 2006
CS Rep: RONALD DAVIS Dept: CSFE Last Updated: RDAVIR on: 03-28-2006
Email : _____

Notes :
LEFT VOICE MAIL MESSAGE TO CONTACT AFTER 2 PM WEDNESDAY. NEED TO DISCUSS
HIS INTENTIONS ON PURCHASING SERVICE AND WHAT TYPE, IF HE PLANS TO PAY TO
TRANSFER SCRS TO PORS OR PURCHASE NQ SERVICE. ALSO NEED TO DISCUSS A
OR PINPOINT A DOR.
ALSO ADVISED HIM IN MESSAGE THAT IF HE WANTS 125000 TO BE AN AFC, HE WILL
NEED TO WORK FOR THREE YEARS AT THAT SALARY WITH AN AGENCY THAT IS A MEMBER

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrfd frwrdf left right main
Scrolling performed.

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (843) 680 - 1471 MC BEE SC 29101-0576

*Reason : CALL-MBR _____
Start Time : 14:51:48
Call Length: 00:03:24
Call Date : 03 28 2006
CS Rep: RONALD DAVIS Dept: CSFE Last Updated: RDAVIR on: 03-28-2006
Email : _____
Notes :

OF THE SYSTEM. TRIED TO REACH HIM AT ANOTHER PHONE NUMBER BUT NOT IN. _____

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrđ frwrđ left right main
Scrolling performed.

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) : ██████████ Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (843) 335 - 6464 _____ MC BEE SC 29101-0576

*Reason : CALL-MBR _____
Start Time : 14:57:13
Call Length: 00:00:35
Call Date : 03 28 2006
CS Rep: RONALD DAVIS Dept: CSFE Last Updated: RDAVIR on: 03-28-2006
Email : _____

Notes :
TRIED TO REACH HIM AT THE ABOVE NUMBER FOR ALIGATOR SEWER AND WATER. _____
NOT IN. _____

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrđ frwrđ left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (111) 111 - 1111 MC BEE SC 29101-0576

*Reason : INTERNET EMAIL_

Start Time : 13:54:44

Call Length: 00:04:27

Call Date : 03 29 2006

CS Rep: Dept: CSAD Last Updated: RCOPEL on: 03-29-2006

Email :

Notes :

RECEIVED EMAIL- 3/28/06 (ARWS.SHTC.NET) RETURNED EMAIL AND ADVISED THAT
WE NEEDED ADDITIONAL INFO SUCH AS PLANNED DOR, SERVICE DESIRES TO PURCHASE,
ETC AND THAT I WOULD FORWARD TO RONALD DAVIS TO WORK UP AND CONTACT HIM FO
R FURTHER INFO. REPLY EMAIL CAME BACK UNDELIVERABLE. FORWARDED TO RONALD
TO CALL OR TRY TO CONTACT HIM AGAIN BY EMAIL AND THAT I WOULD BE HAPPY TO M
EET WITH HIM IF HE HAD QUESTIONS AFTER HE RECEIVED THE ADDITIONAL INFO. FRO

Direct Command:

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrđ frwrđ left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) _____ Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (111) 111 - 1111 _____ MC BEE SC 29101-0576

*Reason : INTERNET EMAIL_
Start Time : 13:54:44
Call Length: 00:04:27
Call Date : 03 29 2006
CS Rep: _____ Dept: CSAD Last Updated: RCOPEL on: 03-29-2006
Email : _____
Notes :
M RONALD. _____

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrđ frwrđ left right main
Scrolling performed.

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) _____ Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (843) 680 - 1471 CELLPH MC BEE SC 29101-0576

*Reason : CALL-MBR _____
Start Time : 14:18:30
Call Length: 00:00:56
Call Date : 03 29 2006
CS Rep: RONALD DAVIS Dept: CSFE Last Updated: RDAVIR on: 03-29-2006
Email : _____
Notes :
WILL CALL ME TODAY ABOUT 4 PM. _____

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11--PF12---
confm help retrn quit prev next bkwrđ frwrđ left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) _____ Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (843) 680 - 1471 _____ MC BEE SC 29101-0576

*Reason : CALL-MBR _____
Start Time : 16:44:18
Call Length: 00:00:20
Call Date : 03 29 2006
CS Rep: RONALD DAVIS Dept: CSFE Last Updated: RDAVIR on: 03-29-2006
Email : _____

Notes :
RTN CALL. GOT HIS VOICE MAIL. LEFT MESSAGE. _____

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrđ frwrđ left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) _____ Name: GLENN C ODOM
SSN : _____ 6591 PO BOX 576
Phone : (843) 680 - 1741 _____ MC BEE SC 29101-0576

*Reason : CALL-MBR _____
Start Time : 13:37:41
Call Length: 00:11:30
Call Date : 03 30 2006
CS Rep: RONALD DAVIS Dept: CSFE Last Updated: RDAVIR on: 03-30-2006
Email : _____
Notes :

SPOKE TO MR ODOM. PLANS TO WORK 3 MORE YEARS. WILL STOP HIS CURRENT JOB
6/30/06. WANTS TO KNOW COSTS TO PURCHASE ADDITIONAL SERVICE WITH HIM WORK
ING 3 MORE YEARS. HE ALSO PLANS TO PAY SCRS TO PORS. ALSO STATED HIS
NEW AGENCY IS UNDER THE STATE RETIREMENT SYSTE. HIS NEW SALARY WILL BE
\$150000.00. WANT BENEFIT ESTIMATES AND SERVICE COSTS IF FEASABLE.

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrđ frwrđ left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (843) 680 - 1471 _____ MC BEE SC 29101-0576

*Reason : CALL-MBR _____
Start Time : 16:37:22
Call Length: 00:01:11
Call Date : 03 30 2006
CS Rep: RONALD DAVIS Dept: CSFE Last Updated: RDAVIR on: 03-30-2006
Email : _____

Notes :
CALL TO OBTAIN FAX NUMBER. CAN NOT EMAIL TO HIM. ALSO NEED TO KNOW THE
NAME OF THE ORGANIZATION HE WILL WORK FOR IN 7/1/06. _____

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confr help retrn quit prev next bkwrđ frwrđ left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) _____ Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (843) 680 - 1471 _____ MC BEE SC 29101-0576

*Reason : CALL-MBR _____
Start Time : 15:58:23
Call Length: 00:00:38
Call Date : 03 31 2006
CS Rep: RONALD DAVIS Dept: CSFE Last Updated: RDAVIR on: 03-31-2006
Email : _____

Notes :
CALLED FOR FAX NUMBER TO FAX BENEFIT ESTIMATE SCENARIOS TO _____

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrd frwr left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) _____ Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (843) 335 - 6464 _____ MC BEE SC 29101-0576

*Reason : CALL-MBR _____
Start Time : 15:59:37
Call Length: 00:01:05
Call Date : 03 31 2006
CS Rep: RONALD DAVIS Dept: CSFE Last Updated: RDAVIR on: 03-31-2006
Email : _____

Notes :
CONTACTED ALLIGATOR RURAL WATER AND SEWER TO INQUIRE IF THEY ARE PART OF _____
THE RETIREMENT SYSTEM. WANTED TO ENSURE THAT WE HAVE AN EMPLOYER VISIT _____
WITH THEM. _____

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrtd frwrtd left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) _____ Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (843) 335 - 6464 _____ MC BEE SC 29101-0576

*Reason : CALL-MBR _____
Start Time : 16:00:59
Call Length: 00:00:38
Call Date : 03 31 2006
CS Rep: RONALD DAVIS Dept: CSFE Last Updated: RDAVIR on: 03-31-2006
Email : _____

Notes :
SEE PREVIOUS CONTACT LOT. CONTACTED EMPLOYER AGAIN ABOUT SYSTEM AND THE _____
TYPE PLAN THEY HAVE _____
HE CONTACTED ME TO EXPLAIND THAT HE APPOLOGIZE FOR HAVING ME TO THE _____
FOR HAVING ME DO THE EXTIMATES AND THE AGENCY HE WOULD START WORK WITH _____
ON 7/1/06 WILL NOT JOIN THE SYSTEM SO HE CAN CONTINUE WITH HIS MEMBERSHIP _____
IN SCRS. HE STATED THAT THEY TOLD HIM IT IS TOO COSTLY. SO NOW HE IS BACK _____
Direct Command: _____

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrtd frwrtd left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (843) 335 - 6464 MC BEE SC 29101-0576

*Reason : CALL-MBR
Start Time : 16:00:59
Call Length: 00:00:38
Call Date : 03 31 2006
CS Rep: RONALD DAVIS Dept: CSFE Last Updated: RDAVIR on: 03-31-2006
Email :

Notes :
TO THE PREVIOUS BENEFIT ESTIMATES PROVIDED TO HIM. SENT HIS ONE MORE WITH_
HIM PURCHASING 5 YEARS NQ. HE DETERMINED IT WOULD TAKE HIM A LONG TIME____
TO RECOUP THE COST BASEN ON THE INCREASE IN THE BENEFIT. BE MAILED_____
4/3/06._____

Direct Command:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11--PF12---
confm help retrn quit prev next bkwrđ frwrđ left right main
Scrolling performed.

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) Name: GLENN C ODOM
SSN : ██████████591 PO BOX 576
Phone : (843) 335 - 6464 MC BEE SC 29101-0576

*Reason : CALL-MBR_____
Start Time : 10:28:12
Call Length: 00:00:30
Call Date : 06 22 2006
CS Rep: RONALD DAVIS Dept: CSFE Last Updated: RDAVIR on: 06-22-2006
Email : _____

Notes :
CALL TO PROVIDE FAX NUMBER TO FAX SALARY VERI TO. NEED SALARY FROM HIS_____
PORS COUNTY EMPLOYER. _____

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrđ frwrđ left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) _____ Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (_____) _____ - _____ MC BEE SC 29101-0576

*Reason : INTERNET EMAIL_
Start Time : 15:29:30
Call Length: 00:00:14
Call Date : 10 16 2006
CS Rep: _____ Dept: CSCC Last Updated: RCOLEM on: 10-16-2006
Email : _____

Notes :
PROVIDED 1102 AS ATTACHMENT
***EMAIL RETURNED UNDELIVERABLE ARWSPSHTC.NET

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
confm help retrn quit prev next bkwrđ frwrđ left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (843) 680 - 1471 _____ MC BEE SC 29101-0576

*Reason : INTERNET EMAIL_
Start Time : 14:08:50
Call Length: 00:02:31
Call Date : 02 04 2010
CS Rep: DANA DYCHES Dept: CSC I Last Updated: RDALED on: 02-04-2010
Email : _____

Notes :
PROVIDED INFO ON SP TYPES; BROCHURE AND FORMS. _____

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrđ frwrđ left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (_____) _____ - _____ MC BEE SC 29101-0576

*Reason : INTERNET EMAIL_
Start Time : 11:22:06
Call Length: 00:00:00
Call Date : 10 26 2010
CS Rep: DONNA ASHFORD Dept: CSCC Last Updated: RASHFD on: 10-26-2010
Email : _____
Notes :

E-MAIL: MEMBER HAS CHANGE OF BENEFICIARY INFORMATION...PROVIDED FORM 1102 W
ITH INSTRUCTIONS AS ATTACHMENT. _____

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrd frwr left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (____) ____ - ____ MC BEE SC 29101-0576

*Reason : INTERNET EMAIL_

Start Time : 11:23:05

Call Length: 00:05:40

Call Date : 10 26 2010

CS Rep: DONNA ASHFORD Dept: CSCC Last Updated: RASHFD on: 10-26-2010

Email : _____

Notes :

PROVIDED INFORMATION ON TYPES OF SERVICE PURCHASE, SCRS HANDBOOK AND _____
FORMS 2122, 2209, 2101 AS ATTACHMENTS. _____

Direct Command: _____

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrn frwr left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) _____ Name: GLENN C ODOM
SSN : _____ 6591 PO BOX 576
Phone : _____ MC BEE SC 29101-0576

*Reason : INTERNET EMAIL_

Start Time : 09:41:55

Call Length: 00:00:01

Call Date : 10 27 2010

CS Rep: DONNA ASHFORD Dept: CSCC Last Updated: RASHFD on: 10-27-2010

Email : _____

Notes :

E-MAIL: COMMENTS:

I WAS A FULL TIME EMPLOYEE FOR 12 MONTHS LAST YEAR BUT MY STATEMENT SHOWS 6 MONTHS CREDIT ON RETIREMENT YEARS.

ADVISED YOUR SERVICE CREDIT IS REPORTED TO THE RETIREMENT SYSTEM BY YOUR EMPLOYER EACH QUARTER. THE FISCAL YEAR STARTS ON JULY 1 AND ENDS ON JUNE 30 OF EACH YEAR. YOU MAY WISH TO CONSULT WITH YOUR EMPLOYER IF YOU THINK THAT

Direct Command:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrđ frwrđ left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) _____ Name: GLENN C ODOM
SSN : ██████████-6591 PO BOX 576
Phone : (____) ____ - ____ MC BEE SC 29101-0576

*Reason : INTERNET EMAIL_

Start Time : 09:41:55

Call Length: 00:00:01

Call Date : 10 27 2010

CS Rep: DONNA ASHFORD Dept: CSCC Last Updated: RASHFD on: 10-27-2010

Email : _____

Notes :

THERE IS A DISCREPANCY IN YOUR TOTAL SERVICE. _____

Direct Command: _____

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrđ frwrđ left right main
Scrolling performed.

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : ██████████ - ██████████ MC BEE SC 29101-0576

*Reason : INTERNET EMAIL_
Start Time : 16:31:01
Call Length: 00:00:02
Call Date : 10 27 2010
CS Rep: DANA DYCHES Dept: CSC I Last Updated: RDALED on: 10-27-2010
Email : _____

Notes :
EMAIL FROM GAIL EDWARDS: GLENN C. ODOM HAS BEEN AN EMPLOYEE OF ALLIGATOR RU
RAL WATER & SEWER CO., INC. SINCE JANUARY 2, 1998. HE WAS ENROLLED WITH THE
STATE RETIREMENT SINCE ARWS ENROLLED WITH THE STATE IN 2005. IF ANY MORE_
INFORMATION IS NEEDED PLEASE GIVE ME A CALL @ 843-335-5189
**MR. ODOM WAS NOT ENROLLED IN THE RETIREMENT SYSTEM BY YOUR ORGANIZATION U
NTIL SEPTEMBER 1, 2006. HE IS ONLY RECEIVING SIX MONTHS OF SERVICE CREDIT F
Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrn frwrn left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (██████) ████████ - ████████ MC BEE SC 29101-0576

*Reason : INTERNET EMAIL_

Start Time : 16:31:01

Call Length: 00:00:02

Call Date : 10 27 2010

CS Rep: DANA DYCHES Dept: CSCI Last Updated: RDALED on: 10-27-2010

Email :

Notes :

OR THE 2009 FISCAL YEAR AS NO CONTRIBUTIONS WERE SUBMITTED FOR HIM DURING THE SEPTEMBER AND DECEMBER QUARTERS. HE IS ONLY RECEIVING NINE MONTHS OF SERVICE CREDIT FOR FISCAL YEAR 2010 AS NO CONTRIBUTIONS WERE SUBMITTED FOR HIM FOR THE DECEMBER QUARTER.

IF YOU FEEL THERE HAS BEEN AN ERROR PLEASE CONTACT YOUR REPRESENTATIVE, LYN N JOHNSON FOR ASSISTANCE. YOU MAY REACH MS. JOHNSON BY DIALING 1-803-737-6

Direct Command:

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrđ frwrđ left right main
Scrolling performed.

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) _____ Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (██████) ████████ - ████████ MC BEE SC 29101-0576

*Reason : INTERNET EMAIL_
Start Time : 16:31:01
Call Length: 00:00:02
Call Date : 10 27 2010
CS Rep: DANA DYCHES Dept: CSC I Last Updated: RDALED on: 10-27-2010
Email : _____
Notes : _____
804 _____

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrđ frwrđ left right main
Scrolling performed.

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (843) 880 - 1471 MC BEE SC 29101-0576

*Reason : MEMBER STATEMNT
Start Time : 11:17:30
Call Length: 00:04:08
Call Date : 03 11 2015
CS Rep: Dept: CSCC Last Updated: RWILSB on: 03-11-2015
Email : _____

Notes :
PROVIDED MBR STATEMENTS FOR JULY 2006 AND MARCH 2013 FOR BOTH ACCTS...MAILED ALL STATEMENTS...

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrđ frwrđ left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) _____ Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (843) 680 - 1471 _____ MC BEE SC 29101-0576

*Reason : MEMBERSHIP INFO
Start Time : 15:30:54
Call Length: 00:10:26
Call Date : 03 11 2015
CS Rep: _____ Dept: CSCC Last Updated: RWILLA on: 03-11-2015
Email : _____

Notes :
MBR CALLED TO GET EDOM FOR PORS AND SCRS. PROVIDED EDOM FOR SCRS AND
PORS. MBR REQUEST B/E FOR 6/22/2006 AND 03/26/2013 ADV NOT ABLE TO DO THAT_
CAN BACK AS FAR AS 90 DAYS. _____

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrд frwrд left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) _____ Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (_____) _____ - _____ MC BEE SC 29101-0576

*Reason : BENE PAYROLL _____
Start Time : 15:14:41
Call Length: 00:04:23
Call Date : 03 24 2015
CS Rep: _____ Dept: CSCC Last Updated: RCHAVT on: 03-24-2015
Email : _____

Notes :
MBR CALLING NEEDS COPY OF ACKNOWLEDGMENT LETTER FOR SERVICE PURCHASE.. _____
MBR WILL BE IN COLA TOMORROW AND WILL PICK UP.. HAND DELIVERED TO _____
FRONT DESK.. _____

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
confm help retrn quit prev next bkwrđ frwrđ left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) _____ Name: GLENN C ODOM
SSN : ██████████ 591 PO BOX 576
Phone : (843) 680 - 1471 _____ MC BEE SC 29101-0576

*Reason : APPOINTMENTS _____
Start Time : 11:27:37
Call Length: 00:02:10
Call Date : 06 02 2015
CS Rep: LARISSA RAVEN Dept: CSCC Last Updated: RHUFFL on: 06-02-2015
Email : Awsc@shtc.net _____
Notes :
MADE APPT FOR 6/16 AT 10:45 _____

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
confr help retrn quit prev next bkwrn frwr left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (843) 680 - 1471 MC BEE SC 29101-0576

*Reason : VISITOR:C/S
Start Time : 14:16:56
Call Length: 00:00:33
Call Date : 06 16 2015
CS Rep: SANDRA MILLER Dept: CSC I Last Updated: RMILLR on: 06-16-2015
Email : Awsc@shtc.net

Notes :
MBR STATES SCRS PUB SER SHOULD BE UNDER PORS...WANTS PEBA TO REVIEW AND GET
BACK WITH MBR...WILL DISCUSS WITH RONALD

Direct Command:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confr help retrn quit prev next bkwrd frwr left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) _____ Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (843) 680 - 1471 _____ MC BEE SC 29101-0576

*Reason : MISC-BUSIN CALL
Start Time : 14:30:12
Call Length: 00:01:22
Call Date : 06 24 2015
CS Rep: JOSEPH RAMSEY Dept: CSCC Last Updated: RRMSJ on: 06-24-2015
Email : Awsc@shtc.net _____

Notes :
MEMBER WAITING ON CALL BACK FROM SANDRA, WANTED TO CALL AND FOLLOW UP...EMA
ILED SANDRA TO RETURN CALL _____

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrđ frwrđ left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (843) 680 - 1471 MC BEE SC 29101-0576

*Reason : CALLBACK
Start Time : 09:14:45
Call Length: 00:04:25
Call Date : 07 24 2015
CS Rep: SANDRA MILLER Dept: CSC I Last Updated: RMILLR on: 07-24-2015
Email : Awsc@shtc.net

Notes :

C/B...PER MBR HIS EMPLOYER REPORTED HIS CREDIT UNDER THE WRONG SYSTEM....
HE WILL WORK WITH THEM TO CORRECT THE ERROR ON THEIR PART....TOWN OF MCBEE.
ADVISED MBR THIS IS WHAT WE DISCUSSED DURING HIS VISIT...MBR WILL HAVE INF
ORMATION SUBMITTED TO PEBA VIA HIS EMPLOYER...THE SERVICE THE MEMBER IS RE
FERRING TO IS PUB SER FROM TOTALING 5YRS 6MONTHS AND 7DAYS...WHICH WAS CRED
ITED UNDER SCRS AND NOT PORS...MBR WANTS THIS SERVICE UNDER PORS..._____

Direct Command:

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrtd frwrtd left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (843) 680 - 1471 MC BEE SC 29101-0576

*Reason : CALLBACK
Start Time : 12:16:37
Call Length: 00:04:57
Call Date : 07 24 2015
CS Rep: Dept: SPSP Last Updated: RPIGAG on: 07-24-2015
Email : Awsc@shto.net

Notes :
C/B TO MEMBER,...EXPLAINED IN MAY 2002 HE SUBMITTED REQUEST TO PURCHASE
PUB SERVICE AT WHICH TIME HE WAS ACTIVE UNDER SCRS; AT THE TIME VERIF WAS
RECEIVED HE HAD SWITCHED TO PORS. IN AUG 2002 WE PROVIDED COST FOR HIM
TO PURCHASE 5 YR 5 MO 7 DY OF PUB SERVICE UNDER SCRS/\$2783.28 OR PORS/
\$18,145.32. HE ELECTED TO PURCHASE SERVICE UNDER SCRS SO SERVICE MUST
REMAIN UNDER SCRS. IN 2006 HE REQUESTED AND PURCHASED 5 YEARS OF NQ INTO
Direct Command:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrwd frwrwd left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) _____ Name: GLENN C ODOM
SSN : ██████████ 591 PO BOX 576
Phone : (843) 680 - 1471 _____ MC BEE SC 29101-0576

*Reason : CALLBACK _____
Start Time : 12:16:37
Call Length: 00:04:57
Call Date : 07 24 2015
CS Rep: _____ Dept: SPSP Last Updated: RPIGAG on: 07-24-2015
Email : Awsc@shtc.net _____

Notes :
PORS. HE WAS GOOD WITH THIS EXPLANATION. _____

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrđ frwrđ left right main
Scrolling performed.

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) Name: GLENN C ODOM
SSN : ██████████ 6591 PO BOX 576
Phone : (843) 680 - 1471 MC BEE SC 29101-0576

*Reason : APPOINTMENTS____
Start Time : 11:04:40
Call Length: 00:05:08
Call Date : 08 21 2017
CS Rep: Dept: CSCC Last Updated: RSASSL on: 08-21-2017
Email : Awsc@shtc.net_____

Notes :
MBR WANTED TO SCHEDULE APPT WITH COUNSELOR. SCHED APPT FOR 08-23-2017____
AND 2PM. _____

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrwd frwrwd left right main
Contact log displayed successfully

RCS105N1
Nov 2,21

***** South Carolina Retirement Systems *****
- Maintain Contact Log -

RCS105M1
1 more >

Action (D) Name: GLENN C ODOM
SSN : ██████████ 3591 PO BOX 576
Phone : (843) 680 - 1467 MC BEE SC 29101-0576

*Reason : MISC-INSURANCE_
Start Time : 16:14:53
Call Length: 00:02:07
Call Date : 03 18 2021
CS Rep: TIFFANY JEFFERS Dept: CSCC Last Updated: RJEFFT on: 03-18-2021
Email : AWSCSHTC.NET

Notes :
MEMBER GAVE ME PERMISSION TO SPEAK WITH GAIL (SISTER) WARM TRANSFERRED TO__
INSURANCE (CHRISTINE)_____

Direct Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
confm help retrn quit prev next bkwrd frwr left right main
Contact log displayed successfully