



**Brunswick-Glynn County Joint Water and Sewer Commission**  
**1703 Gloucester Street, Brunswick GA 31520**  
**Thursday, February 16, 2017 at 2:00 pm**  
**Commission Chambers**

## **COMMISSION MEETING AGENDA**

### **AMENDED**

**Call to Order**

**Invocation**

**Pledge**

#### **PUBLIC COMMENT PERIOD**

*Public Comments will be limited to 3 minutes per speaker. Comments are to be limited to relevant information regarding your position and should avoid being repetitious. Individuals should sign in stating your name, address and the subject matter on which you wish to speak. Your cooperation in this process will be greatly appreciated.*

#### **COMMITTEE UPDATES**

Compliance & Legislative Committee – Commissioner Browning  
Facilities Committee – Commissioner Adams (1<sup>st</sup> meeting March 9)  
Finance Committee – Chairman Elliott  
Human Resources & Safety Committee – Commissioner Harvey (1<sup>st</sup> meeting March 2)  
Public Information & Customer Relations – Commissioner Copeland (1<sup>st</sup> meeting February 28)

#### **APPROVAL**

- 1. Minutes from February 2, 2017 Regular** (*subject to any necessary changes*)
- 2. Comprehensive Agreement for Pilar** – C. Dorminy
- 3. Intergovernmental Agreement** – C. Dorminy

#### **DISCUSSION**

- 1. Finance Report** – J. Donaghy

#### **EXECUTIVE DIRECTOR'S UPDATE**

#### **CHAIRMAN'S UPDATE**

#### **EXECUTIVE SESSION**

Property Issues and Personnel Issues

**Meeting Adjourned**

**All citizens are invited to attend. There is a possibility of a quorum of City or County Commissioners being present.**



**Brunswick-Glynn County Joint Water and Sewer Commission**  
**1703 Gloucester Street, Brunswick, GA 31520**  
**Thursday, February 16, 2017 at 2:00 PM**

**COMMISSION MINUTES**

**PRESENT:**

**Donald M. Elliott, Chairman**  
**Clifford Adams, Commissioner**  
**Michael Browning, County Commissioner**  
**Cornell L. Harvey, City Commissioner**  
**Robert Bowen, Commissioner**  
**Steve Copeland, Commissioner**  
**Dave H. Ford, Commissioner**

**ALSO PRESENT:**

**Jimmy Junkin, Executive Director**  
**Charlie Dorminy, Legal Counsel HBS**  
**Thomas A. Boland, Sr., Deputy Director**  
**John D. Donaghy, Director of Administration & Finance**  
**Todd Kline, Senior Engineer**  
**Pam Crosby, Director of Purchasing**

Chairman Elliott called the meeting to order at 2:00 PM. Commissioner Copeland provided the invocation and Chairman Elliott led the pledge.

**PUBLIC COMMENT PERIOD**

Chairman Elliott opened the public comment period.

**Albert Carter** - Mr. Carter stated that he would like to receive a provisional Certificate of Occupancy or waiver for an RPZ that is required at Dunwoody Building in order to receive a business license from the city for a new business. He indicated that the owner of the building at Dunwoody and individuals at JWSC are trying to come up with a resolution so that the RPZ is not interfering with pedestrian traffic on the sidewalk. Mr. Carter advised that he is in need of some type of permission and stated that the only signature required is from Joint Water & Sewer to receive a Certificate of Occupancy. Chairman Elliott indicated that the Commission would look into the matter and contact Mr. Carter.

There being no additional citizens who wished to address the Commission, Chairman Elliott closed the public comment period.

**COMMITTEE UPDATES**

**Compliance & Legislative Committee – Commissioner Browning**

Commissioner Browning reported that the committee did meet on February 15 and discussed the JWSC Operational Agreement, F.L.E.T.C. water system operation and maintenance, a report given by Angela Walker on Pretreatment Compliance, and theft of water services.

**Facilities Committee – Commissioner Adams**

1<sup>st</sup> Meeting scheduled for March 9th.

### **Finance Committee – Chairman Elliott**

Chairman Elliott reported that the Finance Committee discussed the proposed changes in the compensation policies and that this proposal had gone through the Human Resources Committee under the former Commission, but will go back before the current Human Resources Committee for approval and then to the full Commission for final approval. The Intergovernmental Agreement and the Finance Report were also discussed.

### **Human Resources & Safety Committee – Commissioner Harvey**

1<sup>st</sup> Meeting scheduled for March 2<sup>nd</sup>.

### **Public Information & Customer Relations Committee – Commissioner Copeland**

1<sup>st</sup> Meeting scheduled for February 28<sup>th</sup>.

## **APPROVAL**

### **1. Minutes from the February 2, 2017 Regular Meeting**

Commissioner Browning made a motion seconded by Commissioner Adams to approve the minutes from February 2, 2017 Regular Meeting. Motion carried 7-0-0.

### **2. Comprehensive Agreement for Pilar – C. Dorminy**

Charlie Dorminy requested the Comprehensive Agreement for Pilar be deferred until the next Commission meeting due a requested change.

Commissioner Harvey made a motion seconded by Commissioner Ford to defer the Comprehensive Agreement for Pilar. Motion approved 7-0-0.

### **3. Intergovernmental Agreement – C. Dorminy**

Charlie Dorminy requested the Intergovernmental Agreement be deferred until the next Commission meeting.

Commissioner Harvey made a motion seconded by Commissioner Ford to defer the Intergovernmental Agreement. Motion approved 7-0-0.

## **DISCUSSION**

### **1. Finance Report – J. Donaghy**

John Donaghy presented the Financial Report for the period ending January 31, 2017. Regarding current assets of cash and cash equivalents, this amount indicates an increase however there are regular transfers that need to be made into other reserve accounts such as capital improvement fees, R & R reserves, and capital reserves. The bond sinking fund has increased to \$1.6 M as a result of monthly deposits with the bond trustee for coming interest and principal payments due on the 2010 bond issue on June 1<sup>st</sup>. Accounts receivable have increased. The repair and replacement reserve has decreased significantly with the offset being the increase in construction and progress as a result of using R & R funds to fund capital projects. The supplemental schedule of cash balances was discussed. The revenue and expenditures report covering the first 7 months of the current fiscal year was explained. It was noted that the total operating revenue is ahead in revenues for the year. Net revenues over cash requirements were shown at \$1.47 M and capital revenues at \$1.18 M for a total of \$2.65 M. When the encumbrances of \$1.6 M are taken into account, the net revenues over cash requirements are at an actual breakeven point for the year. The project report for the first 7 months of the year was also discussed. The final summary of the report indicated a deficit in R & R funding of \$1.288 M with estimated balance to fund by monthly deposits of \$1.458 M, leaving only approximately \$170 K balance at the end of the fiscal year. This report also showed the balances of capital tap fee reserves for the each of the four districts of which those reserves under the current Operating Agreement requires the JWSC to keep these reserves to be spent only for improvements in each specific district. John also presented two graphs, the first being a bar graph showing revenue, expenses, and operating revenue over expenses for the years from 2012 through the current year 2017. The second was a line graph indicating overtime budget vs. actuals for the years of 2012 through the current year of 2017.

### **EXECUTIVE DIRECTOR'S UPDATE**

Mr. Junkin indicated no new updates. He did follow-up that they are working on getting the message out on the current needs for the JWSC business model and in moving forward to find some solutions for the near term and the long term to make sure that all the needs such as the funding in districts and expansion needs are being met. These needs cannot be met with the current rate structures and JWSC is working on solutions.

### **CHAIRMAN'S UPDATE**

Chairman Elliott expressed that there is a need to look at alternative rate structures. He discussed meeting with the City and County to discuss changing the Operating Agreement on the consumption portion to allow JWSC to have a fixed piece and a variable piece. Currently there are little variable costs and a review of the variable and fixed costs is needed and the Operating Agreement should be altered to allow JWSC to set a rate structure different than what was envisioned when the Operating Agreement was put into place. He indicated that when the staff is looking at the upcoming budget, the fixed and variable costs and rate fees and structures should be reviewed as to how they are considered and applied. Chairman Elliott continued to discuss that the Operational Agreement does need to be reviewed with respect to the districts and how the funds are divided between those districts and currently limited to be spent within the specific districts.

### **EXECUTIVE SESSION**

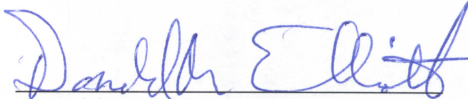
The subject of property was on the agenda for Executive Session. There was a request for motion to be made to add personnel issues to the discussion in the Executive Session. There would be no vote in the Executive Session.

Commissioner Bowen made a motion seconded by Commissioner Harvey to amend the Agenda to add Personnel Issues to the Executive Session and to adjourn into Executive Session to discuss the Property Issue and Personnel Issue with no vote to be taken. Motion approved 7-0-0.

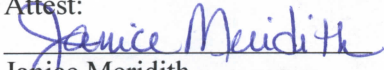
Return to regular session.

Commissioner Adams made a motion seconded by Commissioner Browning to come out of Executive Session. Motion approved 7-0-0.

Chairman Elliott adjourned the open meeting at 2:54 pm.

  
Donald M. Elliott, Chairman

Attest:

  
Janice Meridith,  
Executive Commission Administrator

# Brunswick-Glynn County JWSC

## Balance Sheet

June 30, 2016 and January 31, 2017

	June 30, 2016		January 31, 2017
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	801,603.12		2,819,082.80
Bond Sinking Fund	321,871.87		1,647,706.79
Accounts Receivable	1,991,835.15		2,388,954.66
Unbilled Revenue	1,065,306.69		1,065,306.69
Prepaid Expenses	247,695.61		84,081.25
Inventory	1,221,029.39		1,086,142.27
<b>Total Current Assets</b>	5,649,341.83		9,091,274.46
<b>RESTRICTED CASH ACCOUNTS</b>			
JWSC Reserves	16,345,532.46		12,727,435.12
Capital Reserves	4,476,809.99		4,476,774.99
Trustee Held Funds	4,712,095.99		4,712,095.99
Customer Deposit Reserve	2,862,055.02		2,862,055.02
<b>Total Restricted Cash</b>	28,396,493.46		24,778,361.12
<b>CAPITAL ASSETS</b>			
Fixed Assets Net of Depreciation	123,849,801.14		126,553,124.93
Construction In Progress	3,343,199.43		6,170,795.61
<b>Total Capital Assets</b>	127,193,000.57		132,723,920.54
<b>OTHER ASSETS</b>			
Bond Issue Costs Net of Amortization	253,385.48		246,717.26
<b>DEFERRED PENSION OUTFLOWS</b>			
Total Deferred Pension Outflows	737,446.00		737,446.00
<b>TOTAL ASSETS</b>	162,229,667.34		167,577,719.38
<b>CURRENT LIABILITIES</b>			
Accounts Payable	2,278,864.71		400,047.17
Accrued Salaries and Vacation	486,966.05		486,966.05
Accrued Liabilities	36,299.41		35,848.00
Retainage Payable	542,461.19		181,073.36
Interest Payable	148,289.06		152,181.30
Short-Term Portion of Debt	2,020,000.00		2,310,207.37
<b>Total Current Liabilities</b>	5,512,880.42		3,566,323.25
<b>LONG-TERM DEBT</b>			
Long-Term Portion of Bond Payable	37515000		37,515,000.00
Long-Term Portion of Capital Lease	0		1,206,813.63
<b>Total Long-Term Debt</b>	37515000		38,721,813.63
<b>OTHER LIABILITIES</b>			
Customer Deposits Payable	2,888,702.30		2,970,889.61
Bond Premium Net of Amortization	1,283,063.87		1,243,478.03
<b>Total Other Liabilities</b>	4,171,766.17		4,214,367.64
<b>NET PENSION LIABILITY</b>			
Net Pension Liability	2,312,021.00		2,312,021.00
<b>TOTAL LIABILITIES</b>	49,511,667.59		48,814,525.52
<b>FUND BALANCES</b>			
Contributed Capital	97,751,477.14		97,751,477.14
Capital Tap Fees	6,457,159.66		7,633,909.66
Unrestricted	8,509,362.95		13,377,807.06
<b>TOTAL FUND BALANCES</b>	112,717,999.75		118,763,193.86

Brunswick-Glynn County Joint Water and Sewer Commission  
Supplemental Schedule of Cash Balances

	<u>1/31/17 Cash Balances</u>
Cash and Cash Equivalents	
Revenue Deposit Account	2,673,104
General Checking Account	109,039
Payroll Checking Account	34,140
Change and Petty Cash Accounts	2,800
	<u>2,819,083</u>
Bond Sinking Fund	<u>1,647,707</u>
JWSC Reserves	
Operating Reserve	8,295,145
Capital Reserve	1,800,000
Repair and Replacement Reserve	2,111,727
Expansion Reserve	520,563
	<u>12,727,435</u>
Capital Improvement Fee Reserves	
Saint Simons Island	1,128,446
North Mainland	1,828,344
South Mainland	365,223
Brunswick	1,154,797
	<u>4,476,810</u>
Bond Trustee Reserves	
Construction Fund	800,592
Issuance Fund	103,048
Debt Service Reserve	3,808,456
	<u>4,712,096</u>
Customer Deposit Reserve	<u>2,862,055</u>

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# Brunswick-Glynn County JWSC Commission Report

	2014 Actual		2015 Actual		2016 Actual		2017 Annual		January 31, 2017	
	Actual	Budget	Actual	Budget	Actual	Budget	Prorata Budget	Budget	Actual	Actual
Sewer Revenue	10,965,169		11,207,806		11,578,296	12,820,000	7,478,333	7,478,333	8,124,013	
Water Revenue	4,620,209		4,653,950		4,905,722	5,587,850	3,259,579	3,259,579	3,726,895	
Debt Charges	3,687,472		3,722,512		3,831,963	3,851,050	2,246,446	2,246,446	2,165,663	
Administration Fees	2,686,274		2,669,294		2,764,916	4,141,100	2,415,642	2,415,642	2,100,168	
Service Fees	221,393		188,588		111,810	300,000	175,000	175,000	178,001	
Late Fees	346,540		359,552		99,219	125,000	72,917	72,917	447	
Operational Tap Fees	321,859		375,674		513,341	505,000	294,583	294,583	273,093	
Interest Income	54,852		34,250		7,777	10,000	5,833	5,833	2,208	
Bad Debt Recovery	55,697		31,672		39,186	25,000	14,583	14,583	15,809	
Tower Rental	269,189		297,173		375,685	375,000	0	0	68,182	
Fire Hydrant Fees						0	0	0	143,990	
Rental Income	100		96,000		96,100	96,000	56,000	56,000	56,100	
Septic Hauler Fees	95,390		85,877		97,005	80,000	46,667	46,667	105,509	
Scrap Sales	10,943		15,622		6,198	0	0	0	25,762	
Other Revenues	139,351		139,023		192,312	159,000	115,667	115,667	134,505	
<b>Total Operating Revenue</b>	<b>23,474,437</b>		<b>23,876,991</b>		<b>24,619,529</b>	<b>28,075,000</b>	<b>16,181,250</b>	<b>16,181,250</b>	<b>17,120,343</b>	
<b>Governing Body Expenses</b>	<b>228,510</b>		<b>291,337</b>		<b>354,941</b>	<b>277,850</b>	<b>173,538</b>	<b>173,538</b>	<b>157,526</b>	
Salaries and Wages	1,528,952		1,612,955		1,912,532	2,094,800	1,221,967	1,221,967	1,186,994	
Overtime	51,312		56,821		90,999	47,000	27,417	27,417	31,103	
FICA and Medicare	111,544		120,980		145,818	163,900	95,608	95,608	88,198	
Workers Compensation	44,562		51,813		66,780	57,500	33,542	33,542	40,672	
Group Insurance	332,759		366,523		402,958	464,100	270,725	270,725	198,724	
Retirement	118,294		115,024		198,306	137,100	79,975	79,975	83,214	
Other Personnel Expenses	1,835		19,160		10,136	8,700	5,075	5,075	8,105	
Temporary Services	30,779		21,719		44,550	27,500	16,042	16,042	49,991	
<b>Total Administration Personnel</b>	<b>2,220,038</b>		<b>2,364,995</b>		<b>2,872,079</b>	<b>3,000,600</b>	<b>1,750,350</b>	<b>1,750,350</b>	<b>1,687,001</b>	
Purchased Services	745,149		961,496		911,166	797,600	495,600	495,600	445,090	
Fuel, Electric and Natural Gas	34,391		35,186		69,658	45,000	26,250	26,250	38,733	
Equipment Parts and Supplies	1,744		4,078		7,699	25,800	15,050	15,050	7,953	
Small Equipment	3,016		5,588		3,850	15,750	9,188	9,188	16,320	
Supplies	72,636		110,923		154,245	101,200	59,033	59,033	82,632	
Other Expenses	161,867		173,450		209,218	262,450	154,346	154,346	82,826	
Rent	139,700		152,933		5,270	500	292	292	3,487	
<b>Administion Expenses</b>	<b>3,378,540</b>		<b>3,808,649</b>		<b>4,233,185</b>	<b>4,248,900</b>	<b>2,510,109</b>	<b>2,510,109</b>	<b>2,364,042</b>	

# Brunswick-Glynn County JWSC Commission Report

	2014 Actual	2015 Actual	2016 Actual	2017 Annual Budget	Prorata Budget	January 31, 2017 Actual
Salaries and Wages						76,832
Overtime						14,659
FICA and Medicare						6,811
Workers Compensation						4,225
Group Insurance						15,251
Retirement						6,250
Other Personnel Expenses						75
Temporary Services						0
Total Facilities Personnel						<u>124,103</u>
Purchased Services						12,517
Fuel, Electric and Natural Gas						1,037
Small Equipment						9,313
Supplies						10,121
Other Expenses						278
<b>Facilities Expenses</b>						<u>157,370</u>
Salaries and Wages	2,317,503	2,356,603	2,736,272	3,083,100	1,798,475	1,690,250
Overtime	466,073	405,013	412,985	413,000	240,917	277,900
FICA and Medicare	202,780	200,540	229,583	267,580	156,088	143,655
Workers Compensation	143,625	152,829	162,957	142,100	82,892	110,687
Group Insurance	653,824	578,559	562,133	840,300	490,175	324,383
Retirement	215,611	194,774	191,406	211,600	123,433	134,453
Other Personnel Expense	1,842	3,099	5,151	6,100	3,558	3,073
Temporary Services	61,968	125,971	60,685	10,000	5,833	47,593
Total Sewer Personnel Expense	<u>4,063,227</u>	<u>4,017,387</u>	<u>4,361,172</u>	<u>4,973,780</u>	<u>2,901,372</u>	<u>2,731,995</u>
Purchased Services	1,239,660	1,166,150	1,307,700	1,170,500	682,792	898,458
Fuel, Electric and Natural Gas	1,139,705	1,113,886	1,120,284	1,141,500	665,875	700,025
Infrastructure Maintenance	416,724	371,648	931,163	1,728,200	1,092,950	584,220
Chemicals	484,527	630,527	875,197	791,000	464,417	506,451
Equipment Parts and Supplies	319,723	261,662	775,103	346,050	201,862	201,878
Small Equipment	69,620	65,627	68,438	100,500	58,625	56,785
Supplies	140,412	184,220	191,776	215,000	125,417	80,282
Other Expenses	115,993	163,706	163,002	207,000	121,791	96,173
Rent	22,684	21,192	93,025	45,000	26,250	76,258
<b>Sewer Expenses</b>	<u>8,012,277</u>	<u>7,996,005</u>	<u>9,886,861</u>	<u>10,718,530</u>	<u>6,341,351</u>	<u>5,932,524</u>



# Brunswick-Glynn County JWSC Commission Report

	2014 Actual	2015 Actual	2016 Actual	2017 Annual Budget	Prorata Budget	January 31, 2017 Actual
Salaries and Wages	584,765	629,578	737,607	1,090,150	635,921	517,354
Overtime	103,010	125,460	154,124	105,000	61,250	111,953
FICA and Medicare	50,007	54,935	63,667	91,700	53,492	45,199
Workers Compensation	33,091	39,343	44,247	41,400	24,150	30,872
Group Insurance	144,090	163,892	194,187	425,500	248,208	116,263
Retirement	52,272	53,252	53,079	58,100	33,892	42,991
Other Employee Expenses	795	693	425	1,500	875	550
Temporary Services	1,152	461	0	2,000	1,167	0
<b>Total Personnel Expense</b>	<b>999,182</b>	<b>1,067,615</b>	<b>1,247,337</b>	<b>1,815,350</b>	<b>1,058,954</b>	<b>865,182</b>
Purchased Services	490,224	626,447	226,785	248,500	162,358	106,549
Fuel, Electric and Natural Gas	424,905	457,389	456,975	484,450	282,596	275,598
Infrastructure Maintenance	520,660	878,706	589,693	843,600	492,100	390,596
Chemicals	96,791	120,552	116,193	160,500	93,625	81,620
Equipment Parts and Supplies	216,614	(94,868)	24,066	30,700	17,908	11,830
Small Equipment	15,998	15,621	12,201	40,500	28,000	22,121
Supplies	31,380	59,898	49,691	64,200	42,200	25,233
Other Expenses	34,301	73,569	358,512	370,300	216,217	45,674
Rent	1,717	627	469	1,000	583	1,194
<b>Water Expenses</b>	<b>2,801,772</b>	<b>3,205,556</b>	<b>3,081,921</b>	<b>4,059,100</b>	<b>2,394,542</b>	<b>1,825,597</b>
Insurance and Damage Claims	412,489	419,011	420,376	451,050	263,112	237,832
Interest Expense	1,860,636	1,793,520	1,726,666	1,857,070	1,083,291	893,640
Bad Debt Expense	491,978	644,141	598,033	600,000	350,000	550,956
Amortization Expense	13,336	13,336	13,336	0	0	(32,918)
<b>Other Expenses</b>	<b>2,778,438</b>	<b>2,870,009</b>	<b>2,758,410</b>	<b>2,908,120</b>	<b>1,696,403</b>	<b>1,649,511</b>
<b>Total Operating Expenses</b>	<b>17,199,536</b>	<b>18,171,556</b>	<b>20,315,319</b>	<b>22,212,500</b>	<b>13,115,942</b>	<b>12,086,571</b>
Operating Revenues Over Expenses	6,274,901	5,705,436	4,304,211	5,862,500	3,065,308	5,033,772
Debt Principal				2,020,000	1,178,333	1,178,331
Capital Expenditures				42,500	24,792	168,328
Reserve Deposits				3,800,000	2,216,667	2,216,662
<b>Non-Expense Cash Requirements</b>				<b>5,862,500</b>	<b>3,419,792</b>	<b>3,563,321</b>
<b>Net Revenues Over Cash Requirements</b>				<b>0</b>		<b>1,470,451</b>
<b>Capital Revenues</b>						<b>1,179,750</b>
						<b>2,650,201</b>

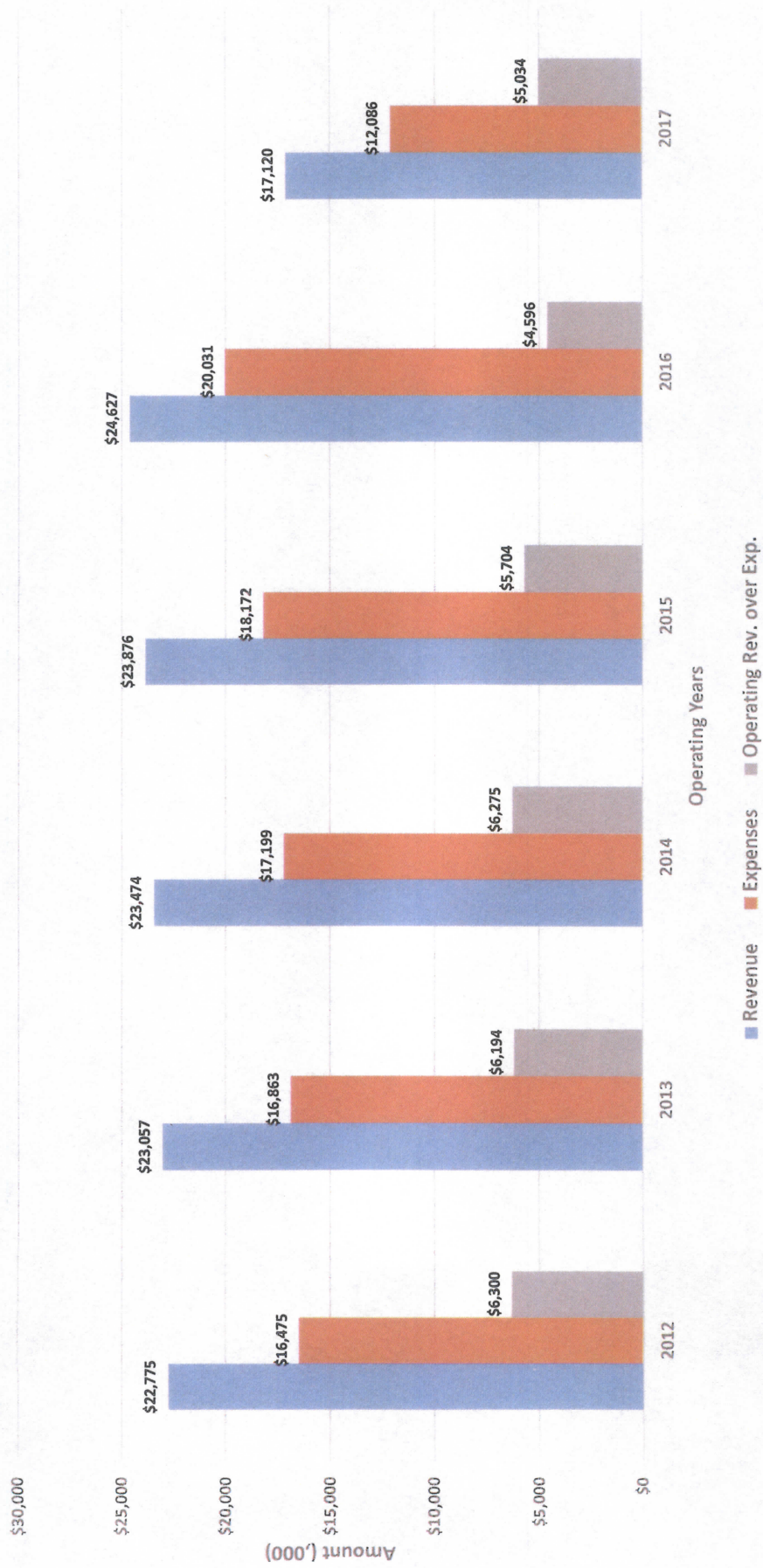
**Brunswick-Glynn County JWSC**  
**Project Report 2015-16**  
**January 31, 2017**

Project #	Project Name	Budget	Costs To 6/30/2016	Current YR Expenditures	Current Encumbrance	Total To Date	Balance To Complete
213	NM WWTP NPDES PERMIT	On Hold	140,434			140,434	
232	SR-99 WATER MAIN EXTENSIONS	1,675,000	760,297	292,427	588,897	1,641,621	33,379
304	SSI VILLAGE AREA WATER IMPR	On Hold	182,752			182,752	
319	URBANA PROJECT	2,100,000	674,622	491,518	887,730	2,053,870	46,130
413	FREDERICA/ATLANTIC SEWER & FM REHAB	Complete		1,535	95,446	96,981	
416	HAMPTON WATER PRODUCTION FACILITY	Complete		24,651	49,775	74,426	
417	RIDGEWOOD WATER PRODUCTION FACILITY	Complete	65,943			65,943	
418	SOUTHPORT WATER PRODUCTION FACILITY	Complete	57,621			57,621	
419	CANAL ROAD TO OLD JESUP WATER & SEWER IMPROV	Complete	829,520	219,895	135,367	1,184,782	
421	MANSFIELD STREET PROJECT	1,115,000	354,720	191,985	563,249	1,099,954	15,046
424	LOW PRESSURE SEWER DESIGN - COMMUNITY RD	On Hold	14,657	0	5,701	20,357	
425	LOW PRESSURE SEWER DESIGN - EPWORTH ACRES	On Hold	8,723	0	55,278	64,000	
501	ALDER CIRCLE FIRE LINE	242,218	20,750	250	16,860	37,860	204,358
503	CANAL CROSSING WATER & SEWER IMPROVEMENTS	840,000	26,250	552,268	269,318	837,836	2,164
504	CANAL ROAD PUMP STATION	480,000	73,425	197,575	203,773	474,773	5,227
505	LIFT STATION 2032 and FORCEMAIN	3,350,000	51,020	784,355	2,464,899	3,300,275	49,725
501	MACON STREET WATER IMPROVEMENTS	50,000		36,617	0	36,617	13,383
602	HOLLY STREET	497,691	2,279	31,834	12,587	46,700	450,991
701	PS 4048 FORCE MAIN IMPROVEMENTS	1,566,600	80,186	0	114,940	195,126	1,371,474
704	CANAL ROAD TO GLYNCO 12" WATERMAIN LOOP	1,000,000				0	1,000,000
705	HAUTALA TO OLD JESUP WATERMAIN LOOP	110,000				0	110,000
	ACADEMY CREEK IMPROVEMENTS	800,600				0	800,600
		<u>13,827,109</u>	<u>3,343,199</u>	<u>2,824,910</u>	<u>5,443,820</u>	<u>11,611,929</u>	<u>4,102,476</u>

	Balance 6/30/16	Deposits	Expenditures	Encumbrances	Balance To Complete	Available Funds
RESERVE BALANCES						
CAPITAL RESERVE	1,800,000	172,000	0	0	0	1,972,000
EXPANSION RESERVE	520,563	0	0	0	0	520,563
REPAIR AND REPLACEMENT RESERVE	5,091,819	2,041,662	(1,754,224)	(3,425,131)	(3,242,561)	(1,288,435)
CAPITAL TAP FEE RESERVE - ST SIMONS	1,128,446	630,200	(392,178)	(1,232,450)	(24,863)	109,156
CAPITAL TAP FEE RESERVE - NO MAINLAND	1,828,344	441,000	(678,509)	(786,239)	(34,461)	770,135
CAPITAL TAP FEE RESERVE - SO MAINLAND	365,223	53,525				418,748
CAPITAL TAP FEE RESERVE - BRUNSWICK	1,154,797	55,025				1,209,822
BOND CONSTRUCTION FUND	800,592				(800,592)	(0)
	<u>12,689,784</u>	<u>3,393,412</u>	<u>(2,824,910)</u>	<u>(5,443,820)</u>	<u>(4,102,476)</u>	<u>3,711,989</u>

Deficit in R&P Funding (1,288,435)  
 Estimated balance to fund by fiscal year end 1,458,330  
169,895

### Operating Revenue vs. Expenses



### Overtime Budget vs. Actuals

