



**Brunswick-Glynn County Joint Water and Sewer Commission
1703 Gloucester Street, Brunswick, GA 31520
Wednesday, May 17, 2017 2:00 PM
Commission Meeting Room**

FINANCE COMMITTEE AGENDA

Committee Members: **Commissioner Donald Elliott, Chairman**
 Commissioner Steve Copeland
 Commissioner Mike Browning
 Executive Director Jimmy Junkin
 Chief Financial Officer John Donaghy

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

APPROVAL:

- 1. Minutes from April 19, 2017 Combined Meeting – Compliance & Legislative Committee and Finance Committee**
- 2. Pump Station 4048 Construction Award – T.B. Landmark – P. Crosby**
- 3. Appointment Of Auditor – J. Donaghy**
- 4. Accounts Receivable Policy – J. Donaghy**

DISCUSSION:

- 1. Proposed Rate and Fees Structure – J. Donaghy**
- 2. April End of Month Financial Comparative – J. Donaghy**
 - Balance Sheet
 - Income Statement
 - Project Funding Report

EXECUTIVE DIRECTOR'S UPDATE

MEETING ADJOURNED

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



Brunswick-Glynn County Joint Water & Sewer Commission
1703 Gloucester Street, Brunswick, GA 31520
Commission Meeting Room
Wednesday, May 17, 2017 at 2:00 PM

FINANCE COMMITTEE MINUTES

PRESENT:

Donald M. Elliott, Chairman
Steve Copeland, Commissioner
Mike Browning, Commissioner
Jimmy Junkin, Executive Director
John Donaghy, Chief Financial Officer

ALSO PRESENT:

Thomas Boland, Deputy Director
Charles Dorminy, Legal Counsel
Jay Sellers, Public Information Officer

Chairman Elliott called the meeting to order at 2:00 PM.

PUBLIC COMMENT PERIOD

There being no citizens that wished to address the Committee, Chairman Elliott closed the Public Comment Period.

APPROVAL

1. Minutes from April 19, 2017 Finance Committee and Compliance & Legislative Committee - Combined Meeting

Commissioner Copeland made a motion seconded by Commissioner Browning to approve the minutes from the April 19, 2017 Finance Committee and Compliance & Legislative Committee Combined Meeting. Motion carried 3-0-0.

2. Pump Station 4048 Construction Award – T.B. Landmark – C. Free / P. Crosby

Christa Free presented the recommended Award for the Pump Station 4048 Force Main Improvements Construction Project to the Committee for approval to move forward to the full Commission. She gave the background information regarding the planned construction of a new twenty-four inch force main along Lee and Fifth Streets in the City of Brunswick, which is the first step to address the North Mainland Sewer Capacity issues. Christa advised that the Invitation For Bid for Lift Station 4048 Force Main Improvements project was released on Friday, March 24, 2017, and that a Pre-Bid meeting was held on Wednesday, April 5 with six firms in attendance. After pre-qualification requirements were met, bids were received from three of those firms on Wednesday, May 10, 2017. Staff recommended making a contract award for construction to the apparent low bidder, TB Landmark Construction, Inc., in the amount of \$1,478,103.00. Pipe and associated fittings for this project were pre-purchased by JWSC and are due to arrive beginning the week of June 26, 2017. Construction is anticipated to start in early to mid-July with a project schedule of one-hundred twenty (120) days to completion.

Commissioner Browning made a motion seconded by Commissioner Copeland for the proposal to be forwarded to the full Commission for approval to be granted to award the contract for construction to T.B. Landmark Construction, Inc. for the Lift Station 4048 Force Main Improvements, Project No. 701 in the amount of \$1,478,103.00. Motion carried 3-0-0.

3. Appointment of Auditor – J. Donaghy

John Donaghy presented the recommendation for the selection of auditor to the Committee for approval to move forward to the full Commission. He advised that the JWSC issued a Request For Proposal for Auditing Services on April 2, 2015 and that the firm of Mauldin & Jenkins was selected for the initial year ended June 30, 2015 with two option years. John also noted that Mauldin & Jenkins has performed the year-end audit of the JWSC for 2015 and 2016, and that the audit for June 30, 2017 will be the final option year. With the JWSC following the policy of changing auditing firms every three years, an RFP for Auditing Services will be released by the JWSC in the spring of 2018. Staff recommended engaging the firm of Mauldin & Jenkins to perform the financial audit of the Brunswick-Glynn County Joint Water and Sewer Commission for the fiscal year ending June 30, 2017 at a cost of \$24,900.00.

Commissioner Copeland made a motion seconded by Commissioner Browning to move that the JWSC engage the accounting firm of Mauldin & Jenkins to perform the financial audit of the Brunswick-Glynn County Joint Water and Sewer Commission for the fiscal year ending June 30, 2017 at a cost of \$24,900.00, the Chairman, Executive Director and Director of Administration be authorized to sign the necessary documents, and that this recommendation be forwarded to the full Commission for approval. Motion carried 3-0-0.

4. BGJWSC Delinquent Payment Policy – J. Donaghy

John Donaghy presented the recommended BGJWSC Delinquent Payment Policy to the Committee for approval to move forward to the full Commission. He began by explaining the details of the chart on page 3 within the policy package as presented to the Committee, which depicted the Receivables, including those current, over 30, 60, 90 and 120 days past due, for June 30th of each fiscal year of the JWSC since the first year beginning January 1, 2008. John noted to the Committee that based on the numbers the “write off” regarding the Bad Debt for the current fiscal year will be about \$900,000.00 for the JWSC. He then moved on to explain various sections of the BGJWSC Delinquent Payment Policy as proposed, including defining when an account becomes delinquent and the manners in which an account may be brought into good standing. John discussed promissory notes and the methods of determining guidelines for payment plans on delinquent accounts. Finally noted were the consequences of defaulting on the promissory notes for delinquent accounts. The Committee fully discussed the details and issues regarding the proposed Delinquent Payment Policy, along with the frameworks that it gives to the Customer Service Department in providing solutions for customers who are past due with their accounts.

Commissioner Browning made a motion seconded by Commissioner Copeland to move the BGJWSC Delinquent Payment Policy to the full Commission for approval. Motion carried 3-0-0.

DISCUSSION

1. Proposed Rate and Fees Structure – J. Donaghy

John Donaghy discussed the proposed rate and fees structure with the Committee. He displayed portions of the draft for the Water and Wastewater Rates and Charges for July 1, 2017 to June 30, 2018, and detailed the various fees and what organizational expenses they contribute to. John continued on to brief the Committee on sections of the drafted document and noted revised areas. The Schedule of Fees and Charges of the draft were reviewed and discussed, with new fees noted and explained. The Plan and Construction Fee Schedule was also mentioned. The document as presented to the Committee is a draft form and the proposed Budget and Rate Structure will be presented at two Town Hall Meetings, before being finalized and presented to the full Commission for approval.

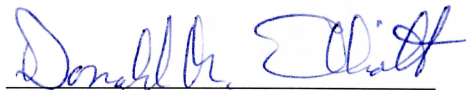
2. February End of Month Financial Comparative – J. Donaghy

John Donaghy presented the financial end of month report for April 2017 to the Committee. He noted a few specifics on the Balance Sheet, such as the Bond Sinking Fund and the month end balance of almost \$26M, which is being cumulated in order to make a June 1st payment to the Bond Trustee. Also mentioned was the reduction of the JWSC Reserves from over \$16M to just under \$13M, and the increase of Construction in Progress from \$3.3M to just over \$9M since June 30, 2016. John then briefly noted the details of the Supplemental Schedule of Cash Balances along with the Revenues and Expenditures for the Fiscal Year of 2017 with a final mention of Net Revenues over Cash Requirements of \$2.4M with Encumbrances of \$2.142M, leaving a balance of only \$257K which is very close to breakeven for the Fiscal Year ending 2017. John closed with notations of details of the Project Report for 2016-2017.

EXECUTIVE DIRECTOR'S UPDATE

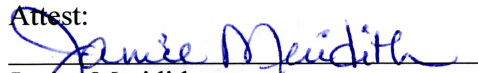
There was no additional update at this time.

Meeting was adjourned at 3:20 p.m.



Donald M. Elliott, Chairman

Attest:


Janice Meridith,
Exec. Commission Administrator



Brunswick-Glynn County Joint Water and Sewer Commission

MEMORANDUM

To: JWSC Finance Committee
From: Pam Crosby
Date: May 17, 2017
Re: Construction Contract Award – TB Landmark Construction, Inc. – PS4048 Force Main Improvements - Project No. 701 - Request to move item forward to full Commission for approval May 18, 2017 meeting

Background

Project 701, PS4048 Force Main Improvements calls for construction of a new twenty-four (24) inch forcemain along Lee and Fifth Streets in Glynn County and the City of Brunswick. This is the vital first step to address North Mainland Sewer Capacity issues as this line will direct flow from the proposed SPLOST project upgrades and re-route to the Academy Creek WWTP.

The Invitation For Bid for Lift Station 4048 Force Main Improvements project was released on Friday, March 24, 2017. A pre-bid meeting was held on Wednesday, April 5, 2017 with six (6) firms in attendance. Bids were received from three (3) firms on Wednesday, May 8, 2017 and the results were as follows:

BIDDER	BID AMOUNT
TB Landmark Construction, Inc.	\$1,478,103.00
Woodard Construction, Co.	\$1,517,615.00
PopCo Inc.	\$1,757,025.60

Staff Recommendation

Staff recommends making a contract award for construction to the apparent low bidder, TB Landmark Construction, Inc., in the amount of \$1,478,103.00. Pipe and associated fittings for this project have been pre-purchased by JWSC and are due to arrive beginning the week of June 26, 2017. Construction is anticipated to start in early to mid-July with a project schedule of one-hundred twenty (120) days to completion.

Suggested Motion

"I move that this item be forwarded to full Commission for approval to be granted to award the contract for construction to TB Landmark Inc. for the Lift Station 4048 Force Main Improvements, Project No. 701 in the amount of \$1,478,103.00."



To: JWSC Commissioners – Finance Committee
From: John D. Donaghy, Director of Administration
Cc: Jimmy Junkin, Executive Director
Date: May 17, 2017
Re: Selection of Auditor

Background:

The JWSC issued a request for proposal for Auditing Services on April 2, 2015. The firm of Mauldin & Jenkins was selected for the initial year ended June 30, 2015 with two option years.

Mauldin & Jenkins has performed the year-end audit of the JWSC for June 30, 2015 and 2016. The audit for June 30, 2017 will be the final option year.

The JWSC has followed the policy of changing auditing firms every three years. An RFP for auditing services will be released by the JWSC in the spring of 2018.

Recommendation:

The Finance Committee recommends engaging the accounting firm of Mauldin & Jenkins to perform the financial audit of the Brunswick-Glynn County Joint Water and Sewer Commission for the fiscal year ending June 30, 2017 at a cost of twenty four thousand nine hundred (\$24,900.00) dollars.

Motion:

“I move that the JWSC engage the accounting firm of Mauldin & Jenkins to perform the financial audit of the Brunswick-Glynn County Joint Water and Sewer Commission for the fiscal year ending June 30, 2017 at a cost of twenty four thousand nine hundred (\$24,900.00) dollars. And, that the Chairman, Executive Director and Director of Administration be authorized to sign the necessary documents.”

BGJWSC DELINQUENT PAYMENT POLICY

DELINQUENCY

Payment is due 20 days from the billing date.

Accounts with arrears, pending a leak or other adjustment, are considered delinquent if the current month charges are not paid within 20 days. Once a customer is advised of the status of a pending adjustment, the full balance of the account becomes due.

Unpaid bills are subject to a late fee of 1.5% per month on the amount in arrears.

Accounts are subject to cut-off if unpaid after 30 days from the billing date. On day 31, a post card with notification of intent to terminate services within ten days will be mailed.

The account may be brought into good standing by:

- Payment in full of the outstanding balance and all fees for collection efforts as listed in the Rate Resolution.

Or,

- The account holder may set up a promissory note to pay the unpaid balance, including all fees for collection efforts as listed in the Rate Resolution, within a specified period of time (not to exceed 6 months).

Fees for collection efforts as listed in the Rate Resolution cannot be waived.

Promissory Notes

Promissory notes can be established for accounts which are delinquent or about to become delinquent.

Accounts with a balance of \$500 or more are eligible for payment plans. A minimum of 15% of the outstanding balance, or \$250, whichever is greater is required as an initial payment. The balance of the arrears may be financed through a payment plan over a term of no more than six months.

Customers who document (e.g. copy of their most recent tax return) that their income falls below 300% of the current Federal Poverty Guidelines may be eligible for an extension of the term of the payment plan of up to two years.

Customers who document (e.g. copy of their most recent tax return) that their income falls below 110% of the current Federal Poverty Guidelines may be eligible for modification of the payment plan guidelines to allow payments of \$20.00 per month.

All payment plans require that the current month billing amount AND the installment payment on the payment plan remain current.

Late fees of 1.5% per month on the past due balance will continue to be billed monthly.

The JWSC may file liens on property where the customer is the owner of the property.

Default on Promissory Notes

Customers who establish a payment plan and sign a promissory note, and, subsequently default on their scheduled payment and/or current bill will be in default of their plan.

Once in default, water and sewer service will be terminated. Payment of the full balance due to the JWSC must be made before service may be restored.

Customers who have entered into a payment plan, and defaulted are NOT eligible for subsequent payment plans.

The JWSC will not restore service to the location where the customer resides in another name, nor will the customer be provided service at another location until all outstanding balances have been satisfied, including any balances previously sent to collection.

Collections

Customers who request new services and have JWSC accounts that were previously turned over to a collection agency within the statute of limitations will be required to pay all of any such amount before a new account may be opened.

Bankruptcy

Customer who have filed for bankruptcy will be suspended from collection efforts until such time as the Bankruptcy Court confirms or dismisses the bankruptcy.

For Chapter 13 (personal) or Chapter 11 (business) bankruptcies the JWSC must be a listed creditor on the bankruptcy petition.

Once the Bankruptcy Court confirms the bankruptcy, the customer will be assigned a new account number, any existing deposits will be applied to the amount owed and the remaining prior balances will be removed. Customers will also be required to establish a new deposit.

Bankruptcy filings that are not confirmed or that are discharged will remain subject to collection actions by the JWSC.

	Current	>30	>60	>90	>120	Total	Beginning Allowance	Write-Offs	Expense	Ending Balance
1/1/08						1,288,265				
Total Receivables - Brunswick						(421,393)				
Reserve For Bad Debt - Brunswick						935,719				
Total Receivables - Glynn						(390,686)				
Reserve For Bad Debt - Glynn						1,411,905				
Net Receivables	0	0	0	0	0	1,411,905				
6/30/08						2,556,923	812,079	(314,241)	236,047	733,885
Total Receivables						733,885				
Reserve For Bad Debt						1,823,038				
Net Receivables	0	0	0	0	0	1,823,038				
6/30/09						3,777,467	733,885	(105,679)	770,380	1,398,586
Total Receivables	1,474,624	250,985	145,530	127,214	1,779,113	3,777,467				
Reserve For Bad Debt	7,744	12,927	32,160	52,124	1,294,965	1,398,586				
Net Receivables	1,466,880	238,059	113,370	75,090	484,148	2,378,881	733,885	(105,679)	770,380	1,398,586
6/30/10						4,131,095	1,398,586	(1,395,242)	1,246,099	1,249,443
Total Receivables	1,570,490	158,583	112,854	114,680	2,174,488	4,131,095				
Reserve For Bad Debt	510	162	4,839	13,465	1,230,466	1,249,443				
Net Receivables	1,569,980	158,421	108,015	101,215	944,021	2,881,652	1,398,586	(1,395,242)	1,246,099	1,249,443
6/30/11						5,449,254	1,249,443	688,308	1,257,270	3,195,021
Total Receivables	1,467,115	438,762	228,275	199,400	3,115,702	5,449,254				
Reserve For Bad Debt	73,356	43,876	114,138	159,520	2,804,132	3,195,021				
Net Receivables	1,393,760	394,886	114,138	39,880	311,570	2,254,233	1,249,443	688,308	1,257,270	3,195,021
6/30/12						4,217,181	3,195,021	(2,119,431)	1,137,840	2,213,430
Total Receivables	1,270,567	462,949	281,310	191,674	2,010,681	4,217,181				
Reserve For Bad Debt	63,528	46,295	140,655	153,339	1,809,613	2,213,430				
Net Receivables	1,207,039	416,654	140,655	38,335	201,068	2,003,751	3,195,021	(2,119,431)	1,137,840	2,213,430
6/30/13						3,474,050	2,213,430	(1,426,859)	549,098	1,335,669
Total Receivables	1,706,274	309,723	189,696	169,879	1,098,479	3,474,050				
Reserve For Bad Debt	63,528	46,295	140,655	153,339	931,851	1,335,668				
Net Receivables	1,642,745	263,428	49,041	16,540	166,628	2,138,382	2,213,430	(1,426,859)	549,098	1,335,669
6/30/14						3,017,105	1,335,669	(776,392)	491,978	1,051,254
Total Receivables	1,596,193	269,798	186,035	171,236	793,842	3,017,105				
Reserve For Bad Debt	79,810	26,980	93,018	136,989	714,458	1,051,254				
Net Receivables	1,516,384	242,819	93,018	34,247	79,384	1,965,851	1,335,669	(776,392)	491,978	1,051,254
6/30/15						3,253,301	1,051,254	(455,996)	644,141	1,239,400
Total Receivables	1,653,644	245,660	176,216	159,589	1,018,191	3,253,301				
Reserve For Bad Debt	82,682	24,566	88,108	127,671	916,372	1,239,400				
Net Receivables	1,570,962	221,094	88,108	31,918	101,819	2,013,901	1,051,254	(455,996)	644,141	1,239,400
6/30/16						3,267,068	1,239,400	(562,199)	598,033	1,275,233
Total Receivables	1,635,431	248,564	155,188	140,858	1,087,028	3,267,068				
Reserve For Bad Debt	81,772	24,856	77,594	112,686	978,325	1,275,233				
Net Receivables	1,553,659	223,708	77,594	28,172	108,703	1,991,835	1,239,400	(562,199)	598,033	1,275,233
4/30/17						4,201,954	1,275,233	(376,744)	908,003	1,806,492
Total Receivables	1,941,991	268,001	230,079	181,413	1,580,470	4,201,954				
Reserve For Bad Debt	97,100	26,800	115,040	145,130	1,422,423	1,806,493				
Net Receivables	1,844,892	241,201	115,040	36,283	158,047	2,395,461	1,275,233	(376,744)	908,003	1,806,492

Family Size	US HHS Poverty		
	Level	110%	300%
1	12,060	13,266	36,180
2	16,240	17,864	48,720
3	20,420	22,462	61,260
4	24,600	27,060	73,800
5	28,780	31,658	86,340
6	32,960	36,256	98,880
7	37,140	40,854	111,420
8	41,320	45,452	123,960

HHS POVERTY GUIDELINES FOR 2017

The 2017 poverty guidelines are in effect as of January 26, 2017.

See also the Federal Register notice of the 2017 poverty guidelines, published January 31, 2017

2017 POVERTY GUIDELINES FOR THE 48 CONTIGUOUS STATES AND THE DISTRICT OF COLUMBIA	
PERSONS IN FAMILY/HOUSEHOLD	POVERTY GUIDELINE
For families/households with more than 8 persons, add \$4,180 for each additional person.	
1	\$12,060
2	\$16,240
3	\$20,420
4	\$24,600
5	\$28,780
6	\$32,960
7	\$37,140
8	\$41,320

2017 POVERTY GUIDELINES FOR ALASKA	
PERSONS IN FAMILY/HOUSEHOLD	POVERTY GUIDELINE
For families/households with more than 8 persons, add \$5,230 for each additional person.	
1	\$15,060
2	\$20,290
3	\$25,520
4	\$30,750
5	\$35,980
6	\$41,210
7	\$46,440

U.S. Department of Health & Human Services

OFFICE OF THE ASSISTANT SECRETARY
FOR PLANNING AND EVALUATION

POVERTY GUIDELINES

HOME • TOPICS • POVERTY • POVERTY GUIDELINES

U.S. FEDERAL POVERTY GUIDELINES USED TO DETERMINE FINANCIAL ELIGIBILITY FOR CERTAIN FEDERAL PROGRAMS

There are two slightly different versions of the federal poverty measure: poverty thresholds and poverty guidelines.

The **poverty thresholds** are the original version of the federal poverty measure. They are updated each year by the **Census Bureau**. The thresholds are used mainly for **statistical** purposes — for instance, preparing estimates of the number of Americans in poverty each year. (In other words, all official poverty population figures are calculated using the poverty thresholds, not the guidelines.) Poverty thresholds since 1973 (and for selected earlier years) and weighted average poverty thresholds since 1959 are available on the Census Bureau's Web site. For an example of how the Census Bureau applies the thresholds to a family's income to determine its poverty status, see "How the Census Bureau Measures Poverty" on the Census Bureau's web site.

The **poverty guidelines** are the other version of the federal poverty measure. They are issued each year in the Federal Register by the **Department of Health and Human Services** (HHS). The guidelines are a simplification of the poverty thresholds for use for **administrative** purposes — for instance, determining financial eligibility for certain federal programs.

The poverty guidelines are sometimes loosely referred to as the "federal poverty level" (FPL), but that phrase is ambiguous and should be avoided, especially in situations (e.g., legislative or administrative) where precision is important.

Key differences between poverty thresholds and poverty guidelines are outlined in a table under Frequently Asked Questions (FAQs). See also the discussion of this topic on the Institute for Research on Poverty's web site.

The January 2017 poverty guidelines are calculated by taking the 2015 Census Bureau's poverty thresholds and adjusting them for price changes between 2015 and 2016 using the Consumer Price Index (CPI-U). The poverty thresholds used by the Census Bureau for statistical purposes are complex and are not composed of standardized increments between family sizes. Since many program officials prefer to use guidelines with uniform increments across family sizes, the poverty guidelines include rounding and standardizing adjustments in the formula.

Brunswick-Glynn County
Joint Water and Sewer Commission
1703 Gloucester Street
Phone (912) 261-7131
Fax (912) 261-7179



“OFFICIAL NOTICE REQUIRING PAYMENT OF OVERDUE WATER and/or SEWER ACCOUNTS OR SERVICE WILL BE TERMINATED”.

Account #	Total Balance Due	Pay By This Date
		IMMEDIATELY

DATE: _____, 20____

Dear Customer:

Our records indicate that your account is past due. Failure to bring your account current within [10] days will result in a default on your account. Upon default, the entire balance of your account will become due and owing, you will become subject to discontinuance of service and/or removal of your water and/or sewer meter and you will not be eligible to establish another account until this debt is paid in full, including all fines, fees, interest, and attorney’s fees, if applicable. You must come into our office and pay the full amount owed without delay to avoid having service immediately disconnected. If you cannot pay it in full than you must come in to our office immediately to set up a repayment plan. Otherwise your service will terminate as of the date set out below.

FOR NON PAYMENT YOUR CUTOFF DATE WILL BE: ___/___/20___

Sincerely yours,

**John Donaghy
Director of Finance**

PAYMENT PLAN PROMISSORY NOTE AND AGREEMENT

Brunswick- Glynn County Joint Water and Sewer Commission – 1703 Gloucester Street, Brunswick, GA 31520

Principal amount owed – past due: \$ _____ Customer Number: _____

Property Address: _____

FOR VALUE RECEIVED, I/We _____ (Debtor) promise(s) to pay to the Brunswick – Glynn County Joint Water and Sewer Commission (here-in-after JWSC and/or Creditor) \$ _____ Dollars. Repayment shall be in monthly installments, consisting of _____ equal monthly payments of \$ _____ commencing on the _____ day of _____, 20____ and shall continue until paid in full. This debt includes a late fee of 1.5% per month that continues to accrue.

Debtor further agrees that they shall also keep their current and on-going water and/or sewer bill current and paid in-full each month. Debtor understands, acknowledges and agrees that in the event they fail to make an installment payment on their past due account, and/or they fail to keep their on-going bill current and paid in full, that their account will be closed and their water and/or sewer meters will be removed. They further acknowledge and understand they will not be allowed to open another account for water and/or sewer service at this address, or any other address in Glynn County, until the account debt covered in this agreement is paid in full. The account cannot be placed in another person’s name as long as the Debtor remains living in the said property. The Debtor shall immediately inform the JWSC of any changes in name, address or contact telephone number. Failure to do so shall be considered a breach of this agreement.

This Agreement may be prepaid at any time, in whole or in part, without penalty. In the event of a breach of this Agreement, the Debtor understands that the account, including all late fees, shall become subject to having an interest amount (to be set at the legal allowed amount at the date of the breach) added to the amount owed to the JWSC. Debtor further agrees to also pay all cost and expenses, including reasonable attorney’s fees, incurred in the collection of sums hereunder, whether through legal proceedings or otherwise, to the extent permitted by law.

The Debtor acknowledge(s) and understand(s) that if this agreement is breached that the JWSC will seek to have this debt listed as a lien against the property and/or the estate of the Debtor and to be collected in accordance with the laws of the State of Georgia.

The undersigned and all other parties to this agreement expressly agree to remain fully bound until the debt evidenced by this Agreement shall be fully paid. This Agreement shall take effect as a ‘sealed’ instrument and shall be construed, governed and enforced in accordance with the laws of the State of Georgia and shall be in the jurisdiction of the courts of Glynn County.

IN WITNESS WHEREOF, this Payment Plan Promissory Note and Agreement is executed under seal and it shall be effective as of this debt last written below, I/We acknowledge receipt of a completed copy of this agreement.

Debtor’s Signature

Debtor’s Printed Name

Co-Debtor’s Signature

Co-Debtor’s Printed Name

Permanent Address: _____
Number Street City State Zip Code Phone Number(s)

Social Security Number Driver’s License Number e-mail Address

On Behalf of the Brunswick – Glynn County Water and Sewer Commission

Title Print Name Effective Date of Agreement

Notary Public – SEAL Printed Name
My Commission Expires: ____/____/20____.

Brunswick-Glynn County
Joint Water and Sewer Commission
1703 Gloucester Street
Phone (912) 261-7131
Fax (912) 261-7179



RECEIPT FOR FULL PAYMENT OF OVERDUE WATER and/or SEWER DELINQUENT ACCOUNT

Account # _____ **Customer's Name** _____

Address _____ **Amount Paid \$** _____

Date Paid _____

This is to I/We _____ (Debtor) paid \$ _____ today to bring my delinquent account current.

I/We understands and agrees that I/we have been advised that I/we must keep my/our on-going water and/or sewer account current in the future and that if my/our account becomes delinquent again in the future that my/our water and/or sewer service will be terminated and all meters removed. I/We further acknowledge that in order to have my/our service restored I/we will have to pay a new application fee and will also have to pay an additional and higher deposit fee in order to get their water and/or sewer service restored.

I/We further acknowledge and understand I/we will not be allowed to open another account for water and/or sewer service at this address, or any other address in Glynn County, until the account debt covered in this agreement is paid in full. The account cannot be placed in another person's name as long as the Debtor remains living in the said property. The Debtor shall immediately inform the JWSC of any changes in name, address or contact telephone number. Failure to do so shall be considered a breach of this agreement.

In the event of a breach of this Agreement, the Debtor understands that the account, including all late fees, shall become subject to having an interest amount (to be set at the legal allowed amount at the date of the breach) added to the amount owed to the JWSC. Debtor further agrees to also pay all cost and expenses, including reasonable attorney's fees, incurred in the collection of sums hereunder, whether through legal proceedings or otherwise, to the extent permitted by law.

IN WITNESS WHEREOF, this Payment Plan Promissory Note and Agreement is executed under seal and it shall be effective as of this debt last written below, I/We acknowledge receipt of a completed copy of this agreement.

 Debtor's Signature Debtor's Printed Name

 Signature Co-Debtor's Printed Name Co-Debtor's

Permanent Address: _____
 Number Street City State Zip Code Phone Number(s)

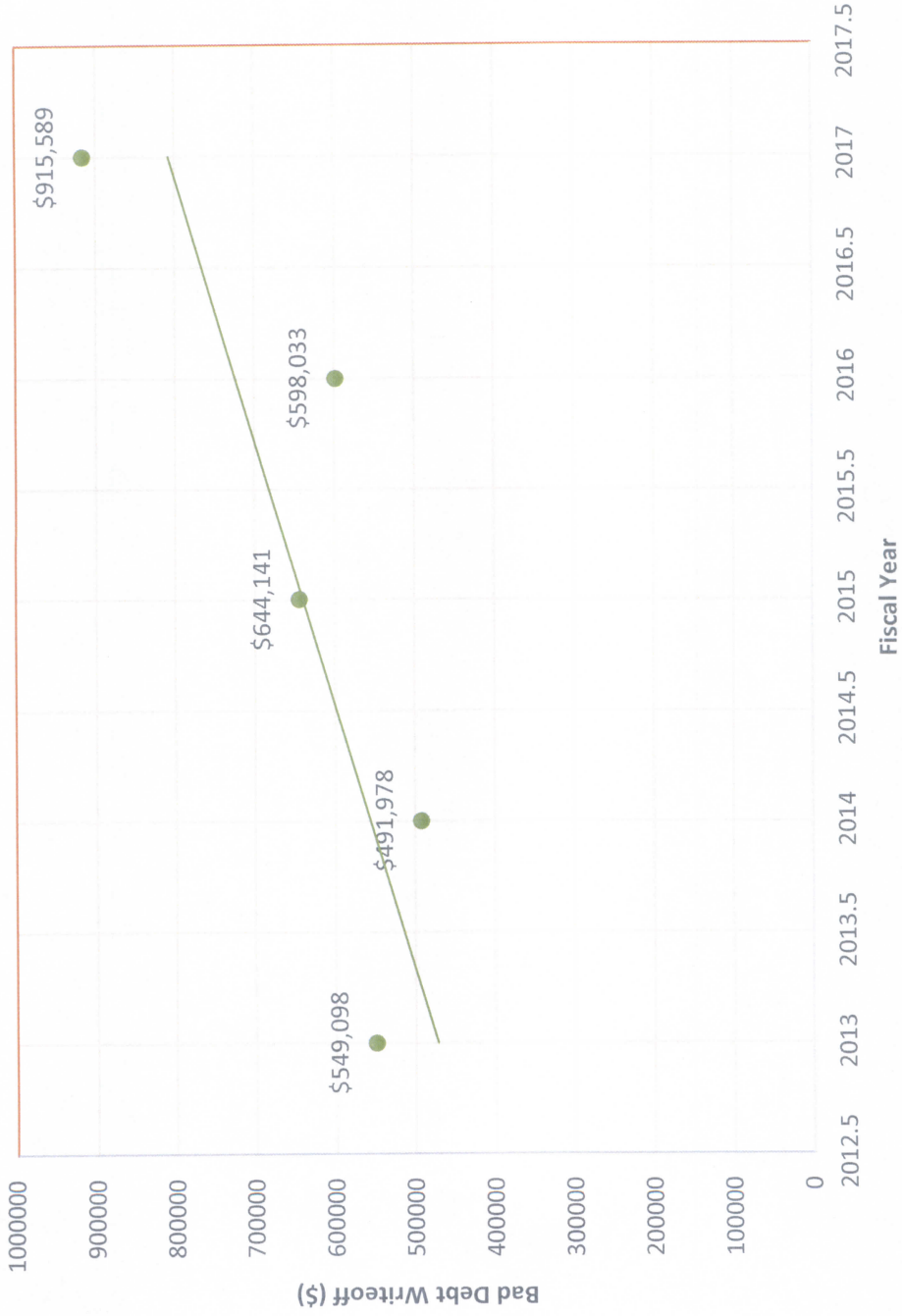
 Social Security Number Driver's License Number e-mail Address

Brunswick – Glynn County Water and Sewer Commission On Behalf of the

 Print Name Effective Date of Agreement Title

 Notary Public – SEAL Printed Name My
 Commission Expires: ____/____/20____.

BAD DEBT WRITEOFF TREND



WATER AND WASTEWATER RATES AND CHARGES

July 1, 2017 to June 30, 2018

WHEREAS, the Brunswick-Glynn County Joint Water and Sewer Commission, acting by and through its Commissioners, is established as a water and wastewater Utility to provide for the production and distribution of potable water and to provide for sewage collection, treatment and disposal in the community; and

WHEREAS, the Commission of the City of Brunswick and the Glynn County Board of Commissioners has adopted a Water and Sewer Ordinance, Chapter 22 of the Municipal Code and Chapter 2-16 of the Code of Ordinances, respectively, which provides for the establishment and revision of charges for water and sewer services to be accomplished by resolution of the Brunswick-Glynn County Joint Water and Sewer Commission (hereinafter referred to as the "Utility").

NOW THEREFORE, BE IT HEREBY RESOLVED that the scheduled rates for water and sewer service as set forth in Chapter 22 of the Municipal Code and Chapter 2-16 of the Glynn County Code of Ordinances shall be as follows:

Monthly Billing Rates and Charges

2016-17 Rates

Water Rates		<u>Brunswick</u>	<u>Glynn</u>		
Administration Fee (per bill)		\$ 7.57	\$ 7.57	6.06	6.06
Debt Service (per REU)		\$ 2.31	\$ 1.62	2.31	1.64
Volume Charges (per Kgal.)					
<u>Potable Water:</u>					
First 3,000 gal.		\$ 1.54		1.36	
3,001 to 6,000 gal.		2.07		1.82	
6,001 to 12,000 gal.		2.58		2.27	
12,001 to 20,000 gal.		3.20		2.82	
20,001 and over		4.84		4.26	
Irrigation:					
First 6,000 gal.		2.58		2.27	
6,001 to 14,000 gal.		3.20		2.82	
14,001 and over		4.84		4.26	
Sewer Rates					
Administration Fee (per bill)		\$ 7.57	\$ 7.57	6.06	6.06
Debt Service (per REU)		\$ 2.76	\$ 7.57	2.76	7.86
Volume Charges (per Kgal.)		\$ 7.15		6.30	
Sewer Only Flat Rate Calculated Based On 7,000 gal. per REU					
Fire Hydrant Fee		\$ 0.75	\$ 0.75	0.75	0.75

I. Industrial Users

(a) The wastewater operation and maintenance charge shall be calculated as 50% for wastewater collection system operation and maintenance cost and 50% as wastewater treatment operation and maintenance cost for purposes of billing users discharging directly to the wastewater treatment facility without use of the Utility's wastewater collection system.

(b) Biochemical Oxygen Demand (BOD₅) and/or Total Suspended Solids (TSS) concentrations above 200 milligrams per liter (mg/L) shall be subject to the following additional surcharges:

BOD ₅ per pound	\$ 0.45	0.45
TSS per pound	\$ 0.30	0.30

(c) After a violation, the Industrial Permit holder will be responsible for reimbursement of the cost of subsequent testing performed by the JWSC until the cause of such violation is identified and corrected by the permit holder.

II. Septic Tank Hauling Discharges

- (a) All septic tank contents discharged to the Academy Creek Water Pollution Control Plant shall be subject to payment of a fee of \$15.00 per discharge and a rate of \$0.08 per gallon discharged. This fee shall be based on the actual discharge into the plant
- (b) All septic tank contents discharged to the St. Simons Island and Exit 29 Water Pollution Control Plants shall be subject to payment of a fee of \$0.08 per gallon of truck capacity with no allowance for partial loads.

III. Fire Protection Charges

- (a) The charge for any overhead fire suppression/sprinkler system installed in any facility other than single family residences shall be as follows:

1 to 2 inch Fire Suppression System	\$ 3.50 per month	3.00
3 inch Fire Suppression System	\$ 7.00 per month	6.00
4 inch Fire Suppression System	\$ 13.00 per month	12.00
6 inch Fire Suppression System	\$ 34.00 per month	31.00
8 inch Fire Suppression System	\$ 75.00 per month	65.00
10 inch Fire Suppression System	\$ 129.00 per month	117.00
12 inch Fire Suppression System	\$ 206.00 per month	187.00

IV. Planning and Construction Fees

- (a) In order to facilitate efficient reviews and inspections for a particular development, the JWSC will calculate a retainer fee for each project on a case by case basis.
- (b) For any reviews which are not conducted by JWSC, a reimbursement of all unused retainage funds will be refunded to the project owner once the project is closed.
- (c) For any project which exceeds the original estimated review needs, an additional retainage fee will be required prior continuation of work.

Capital Improvement Fees

- (a) Capital improvement fees are intended to cover the cost of water production and distribution and waste water collection and treatment infrastructure. The capital tap fee shall be calculated and charged on the basis of REUs. Any fractional units resulting from the calculation of REUs shall be rounded up to the next whole unit. Capital improvement fees may be used by the Utility to pay for debt incurred to fund this type of infrastructure.

Fee Per REU:

Water	\$2,400.00
Sewer	\$4,800.00

- (b) The fire protection capital fees shall be as follows:

1" Connection	\$ 600.00	600.00
2" Connection	\$ 1,000.00	1,000.00
3" Connection	\$ 1,300.00	1,300.00
4" Connection	\$ 1,600.00	1,600.00
6" Connection	\$ 1,900.00	1,900.00
8" Connection	\$ 2,200.00	2,200.00

10" Connection	\$ 2,500.00	2,500.00
12" Connection	\$ 2,800.00	2,800.00

- (c) Capital improvement fees shall cover only connection to existing mains that are adjacent to location to be served; the actual costs of any extensions necessary shall be charged in addition to capital fees. All fees and charges shall be paid by the customer or customers at whose request the connection is made.
- (d) In the case of lot splits, credit will be given for previous number of REU's. Capital fees must be paid on the newly created lots.
- (e) Capital improvement fees shall be paid concurrent with, the JWSC's approval of construction plans for the capacity required. The required capacity will be reserved for that property.

The JWSC will not approve construction plans when availability and/or capacity of water or sewer service is not available or is insufficient to support the building plans.

Additional capacity may be reserved based on new or amended construction plans for the property, subject to the capacity available and at the at the rates in effect at the time of the new or amended construction plan approval.

- (f) The customer paying the capital improvement fees will be responsible for the monthly billed amount for administration, debt recovery and fire hydrant fees until the property, or parcels of the property, are sold or otherwise transferred to another customer. Failure to pay these fees prior to the issuance of a Certificate of Occupancy will result in forfeiture of the capacity reservation. There will be no capital improvement fee refunds in this situation.

V. Operational/Installation Fees

- (a) Water and sewer installation fees for making taps into the Utility water mains or water lines and installing water meters shall be in accordance with the fee schedule:
- (b) Actual cost charges for water and/or sewer service installations or work otherwise performed not covered in standard pricing shall be calculated in accordance with the schedule included in the fee schedule.
- (c) All hourly charges shall include travel time to and from the job location. Work performed outside regular business hours at request of customer shall be charged at 150% of the rates in the schedule. Miscellaneous charges shall include actual charges for equipment rented to perform the work.
- (d) Connections to the system for water will be made immediately after a building permit is published in the Public Records Publications ("The Green Sheets" for Glynn County, Georgia), or posted at the property location. The customer will be responsible for the Operational/Installation Fees.

VI. Meter Replacement Costs

- (a) Water meters will be removed from service locations in cases where there is no customer of record for three consecutive reading cycles. A replacement fee of \$500 will be charged if replaced within six months of removal. If over six months, see (c) below.
- (b) Water meters removed at a customers request, for demolition purposes, will be charged a replacement fee of \$500 if replaced within six months of removal. If over six months, see (c) below.
- (c) Service addresses where the water meter has been removed for six months or longer will be charged for a new meter installation at the current cost per the fee schedule.
- (d) Meters that are damaged will be replaced at cost of the meter, labor and other installation material cost.

VII. Residential Equivalent Units (REUs)

- (a) The determination of a nonresidential facility's REU shall be based on estimated water consumption as shown in guidelines below or on square footage. Peak water consumption of three hundred (300) gallons per day shall be the equivalent of one (1) REU. If the table does not provide information for a particular application, the estimated water consumption shall be as calculated by the Executive Director or his designee in accordance with sound engineering practices using information available from Georgia EPD, USEPA, AWWA or standard reference materials commonly used for estimating flows.
- (b) In the event a facility is made up of more than one smaller component facility, the determination of REU shall be calculated as the sum of the REU for all components.
- (c) A single family residence, with a meter size greater than one inch, will be considered two residential equivalent units.

VIII. Hydrant Meter Rentals

- (a) Hydrant meters are available for rent for purposes where water is drawn from fire hydrants.
- (b) Rental of a fire hydrant meter requires a refundable, non-interest bearing deposit of \$1,500.00 per meter.
- (c) Hydrant rental shall consist of a monthly rental fee of \$15.00 plus water administrative, debt and usage charges based the current portable water rates.
- (d) Meters must be returned to the JWSC annually, or as directed by the JWSC, for testing of accuracy and backflow.
- (e) Hydrant meter readings must be submitted to the JWSC by 5:00pm, the first business day of each month. Reading submitted after that time will be subject to a late reading fee of \$25.00.

IX. Payment of Fees

All fees, other than monthly bills, must be paid in advance of services unless other payment arrangements are approved by the Executive Director or their designee.

X. Deposits

Deposits shall be two and one-half (2½) times the monthly bill for all services, as estimated by the Executive Director or his designee using whatever data may be available, with a minimum deposit of one hundred dollars (\$100.00) per REU for residential and one hundred fifty dollars (\$150.00) per REU for commercial, and shall be non-interest bearing.

XI. Penalty

Payment of these rates, fees and charges shall not exempt any user from any civil or criminal action resulting from violations of the City of Brunswick or Glynn County Water and Sewer Ordinance.

Thomas A. Boland, Chairman

Date

Brunswick-Glynn County Joint Water and Sewer Commission
Schedule of Fees and Charges

		<u>2017 Rates</u>
<u>Account and Meter Service Fees:</u>		
Account Establishment Fee	55.00	50.00
After Hours Turn On (Applications received after 2:00 pm)	70.00	65.00
Locating Customer Meter	50.00	45.00
First Turn-On/Turn-off at Customer Request (each 12 months)	0.00	0.00
Second and Subsequent Turn-On/Turn-Off at Customer Request	90.00	85.00
Emergency Call Out for Turn-Off / Turn-On	125.00	115.00
First Reread (each 12 months)	0.00	0.00
Second and Subsequent Rereads (within 12 months)	50.00	45.00
Return Trip Fee for Turn-On	55.00	50.00
Capital Improvement Fee Transfer	300.00	
<u>Delinquent Account Fees:</u>		
Turn-Off for Delinquency (or Vacant)	135.00	125.00
Turn-Off and Lock For Delinquency (or Vacant)	225.00	205.00
Lock Cut Fee/Relock Fee	225.00	205.00
Remove Meter For Delinquency	275.00	250.00
Cut-Off at Main	330.00	300.00
Returned payment (NFS) Fee	35.00	35.00
Late Fee on Balances in Arrears (per month)	1.5%	1.5%
<u>Testing Fees:</u>		
Water Bacteriological Sampling	80.00	75.00
Chlorine Testing	75.00	70.00
24-Hour Pressure Testing	135.00	125.00
New Line Pressure Test (Water & Sewer)	135.00	125.00
Fire Flow Testing	165.00	150.00
Pull and Test Meter (if meter reads less than 103% over actual)	240.00	220.00
<u>Water Meter/Sewer Installation Fees:</u>		
Water Operational / Installation Fees - 1 inch	1,360.00	1,235.00
Water Operational / Installation Fees - 2 inch	3,010.00	2,735.00
Water Operational / Installation Fees - 3 inch or larger	At cost	At cost
Irrigation Operational / Installation Fees - 1 inch	2,060.00	1,875.00
Irrigation Operational / Installation Fees - 2 inch	3,930.00	3,575.00
Sewer Operational / Installation Fees - Up to 6 inch Gravity (Plus actual costs of installation)	580.00	530.00
Sewer Operational / Installation Fees - 2 inch Low Pressure System (Plus actual costs of installation)	325.00	295.00
Backflow Installation On Pre-Existing Residential Irrigation Meters	At cost	At cost
Fire Hydrant Relocation	At cost	At cost
Replacement of removed meter	500.00	
<u>Inspection Fees:</u>		
Sewer Cleanout Inspection	165.00	150.00
Sewer Cleanout Reinspection/Second and Subsequent Trips to Inspect - per trip	75.00	70.00
Backflow Installation Inspection Fees - Initial Inspection	110.00	100.00
Backflow Installation Inspection Fees - Second and Subsequent Trips	195.00	175.00
Pretreatment/FOG Compliance - Initial Inspection	110.00	100.00
Pretreatment/FOG Compliance Reinspection/Second and Subsequent Trips to Inspect - per trip	195.00	175.00
Backflow Test Submittal Late over 30 Calendar Days	12.00	10.00
Backflow Test Submittal Late over 45 Calendar Days	22.00	20.00
Backflow Test Submittal Late over 50 Calendar Days	110.00	100.00
Locate Services - Lateral & Taps for Contractors - Second and Subsequent Calls	500.00	460.00
Camera Inspections*	150.00	135.00
Private Sewer Lateral Cleaning*	175.00	160.00

* Fees apply when utility crews have responded, are working in the area and customer requests service.

Brunswick-Glynn County Joint Water and Sewer Commission
Schedule of Fees and Charges

Permitting Fees:

Modification to Local Limits (Plus additional out of pocket costs)	1,100.00	1,000.00
Infrastructure Dedication Inspection	At cost	At cost
Plan Review Fee - Subsequent Review	At cost	At cost
Easement Abandonment Request (non-refundable)	1,265.00	1,150.00
Initial Pretreatment Application Fee (Plus additional out of pocket costs)	1,100.00	1,000.00
Pretreatment Permit Renewal Fee (Plus additional out of pocket costs)	550.00	500.00

On-site sanitary sewer systems:

Tank Pump-Out Charge	2,500.00	N/A
Sewer Pump Repair/Replacement	10,000.00	N/A

Emergency Response to Private Systems (Collection, Lift Stations, Water Mains) - MINIMUM

	5,500.00	5,000.00
Sanitary Spill Cleanup at Private Facilities - First Trip within a 12 Month Period	At cost	At cost
Sanitary Spill Cleanup at Private Facilities - Second Trip within a 12 Month Period	Cost + \$500	Cost + \$500
Sanitary Spill Cleanup at Private Facilities - Third and Subsequent Trip within a 12 Month Period	Cost + \$1,000	Cost + \$1,000

Unauthorized Use and Damage Fees:

First Unauthorized Turn-On (unauthorized use of water/sewer) - Residential	110.00	100.00
Second and Subsequent Unauthorized Turn-On (unauthorized use) - Residential	550.00	500.00
First Unauthorized Turn-On (unauthorized use of water/sewer) - Commercial	330.00	300.00
Second and Subsequent Unauthorized Turn-On (unauthorized use) - Commercial	1,100.00	1,000.00
Remove Jumper	275.00	250.00
Damage to meter box, cover, meter and/or curbstop	110.00	100.00
Obstructing, covering or blocking access to a water meter or fire hydrant	110.00	100.00

Labor and Equipment Rates:

Mobilize and Demobilize (each per job)	825.00	750.00
Labor (per hour)	100.00	90.00
Crew Truck - Half Ton(per hour)	50.00	
Crew Truck - 3/4 Ton(per hour)	75.00	
Crew Truck - One Ton or larger (per hour)	100.00	
Vacuum Truck (per hour)	275.00	250.00
Backhoe (per hour)	220.00	200.00
Mini-Excavator (per hour)	165.00	150.00
Trencher (per hour)	85.00	75.00
Camera Truck (per hour)	275.00	250.00
Dewatering Pump (per hour)	85.00	75.00
Air Compressor (per hour)	55.00	50.00
Portable Generator	55.00	
Tap Water Main (per inch of tap diameter)	110.00	100.00
Road Boring Equipment (per foot bored)	25.00	20.00
Road Repair (per square yard)	75.00	65.00

Printing Charges:

11 x 17 Record Drawing	8.25	7.50
24 x 36 Record Drawing	12.00	11.00
Digital Record Drawing (Does not include price of CD)	5.50	5.00

Service Cost of Maps and Data (Cost of Analyst time - 1/2 hour minimum) per hour	72.50	65.00
8.5 x 11 Map	9.00	8.00
11 x 17 Map	10.00	9.00
24 x 36 Map	15.00	14.00
36 x 44 Map	25.00	23.00
Extra Large Map	33.00	30.00

Materials and Shipping:

CD/DVD	5.00	5.00
Shipping	At Cost	At Cost

Expedited Requests:

48 Hours - Add	20%	20%
24 Hours - Add	40%	40%

Plan and Construction Fee Schedule

Zoning	Base Fee (10 acres or less) Each Additional 10 Acres
Preliminary Plat Review	Base Fee (20 lots or less) Each Additional Lot
Expedited Subdivisions Review	Base Fee
Construction Plan Review	Per linear foot of Water and Sewer utility
Site Plan Review	Base Fee
Record Drawings/Easement Review	Per linear foot of Water and Sewer utility
Final Plat	Base Fee (20 lots or less) Each Additional Lot
Commercial Building Permit	Per linear foot of Water and Sewer utility Per Pump/Grinder Station Per Sewer Cleanout

Labor will be at the following rates:

Director/Superintendent

Residential Equivalent Units (REUs)
(Cumulative Gallons Per day/300 = 1 REU)

Calculation: The facility gallons per day X the unit of measure X GPD
300

150 Seat Assembly Hall: (150 seats X 5)/300 = 2.5

Rounded up to next whole number = 3 REU

FACILITY	UNIT OF MEASURE
Assembly Hall	5 per seat
Barber Shop/Beauty Parlor	125 per chair
Barber Shop Only	50 per chair
Beauty Shops	125 per booth or bowl
Boarding House*	100 per room
Bowling Alley	75 per lane
Church w/o Day Care	5 per sanctuary seat
Car Wash	
Manual, Do-It-Yourself-Wand Wash	200 per bay
Semi-Automatic (Mechanical without Conveyor)	1,200 per bay
Automated	3,500 per site
Hand Wash	700 per location
Commercial Truck Washing Station	250,000 gpd/bay
Correctional Institution/Prison	250 per inmate
Country Club, Recreation Facilities Only	25 per member
Day Care Center	15 per person
Dealerships-Auto, Boat, Recreational, Vehicle Dealerships/ Showrooms w/restrooms	125 per Plumbing Fixture
Dental Office	100 per chair
Department Store	10 per 100 SF
Dry Cleaners	
Cleaners (Pick Up Only)	.048 per employee-unit factor**
Cleaners (Pressing Facilities)	1.25 per press-unit factor**
Factory	
Without Showers	25 per FTE employee
With Showers	35 per FTE employee
Food Service Establishments*	
Restaurants (Up to 12 hours per day)	35 per seat
Restaurants (12 hours per day to 18 hours per day)	50 per seat
Restaurants (Above 18 hours per day)	75 per seat
Restaurants (Bar and Cocktail Lounge)	30 per seat
Restaurants (Drive-In)	50 per space
Restaurants (Carry-Out Only)	50 per 100 SF
Restaurants (Use Paper Products Only)	10 per seat
Banquet/Dining Hall	30 per seat
Institutions, Dining Halls	5 per meal
Caterers	50 per 100 SF
Deli	40 per 100 SF
Bakery	10 per 100 SF
Meat Department, Butcher Shop or Fish Market	75 per 100 SF
Specialty Food Stand or Kiosk	50 per 100 SF
Fitness, Exercise, Karate or Dance Center	50 per 100 SF
Funeral Home	10 per 100 SF
Hospital	
Inpatient	300 per bed
Outpatient	275 per bed
Hotel*	
Hotel (Without Kitchen)	100 per room

Residential Equivalent Units (REUs)
(Cumulative Gallons Per day/300 = 1 REU)

Calculation: The facility gallons per day X the unit of measure X GPD
300

150 Seat Assembly Hall: (150 seats X 5)/300 = 2.5

Rounded up to next whole number = 3 REU

FACILITY	UNIT OF MEASURE
Hotel (With Kitchen or Food Service)	120 per room
Laundry, Commercial	1,000 per machine
Laundry, Coin	150 per machine
Lodges*	100 per room
Marinas	
Marinas Without Bathhouse	10 per slip
Marinas With Bathhouse	30 per slip
Mobile Home Park	300 per site
Motel*	
Motel (Without Kitchen)	100 per room
Motel (With Kitchen or Food Service)	120 per room
Multiple Family Residence	120 per habitable room
Nursing Home*	150 per bed
Office	10 per 100 SF
Parks with Restroom Facilities	250 per Plumbing Fixture
Physician's Office	200 per exam room
Public Access Restrooms	325 per Plumbing Fixture
Schools (Including Kindergarten)*	
Boarding	100 per person
Day, Restrooms Only	12 per person
Day, Restrooms and Cafeteria	16 per person
Day, Restrooms, Gym and Cafeteria	20 per person
Service Stations	
Service Stations, Interstate Locations	425 + 150 per pump
Service Stations, Other Locations	300 + 100 per pump
Service Station Car Wash	500 per stall
Shopping Center (Not including food service or laundry)	10 per 100 SF
Stadium	5 per seat
Self Storage Facilities	25 per FTE employee
Supermarket/Grocery Store	20 per 100 SF
Swimming Pool	
With Bathhouses and Spas (Maximum Occupancy)	10 per person of permitted occupancy
Theater	
Theater (Indoor)	5 per seat
Theater (Outdoor)	1 per seat
Transportation Terminals-Air, Bus, Train, Ferry, Port and Dock	5 gpd/Passenger
Travel Trailer Park*	
With Independent Water & Sewer Connection	175 per site
Without Independent Water & Sewer Connection	35 per site
Veterinary Offices	
Veterinary-Not Including Boarding	250 gpd/Practitioner/Shift
Veterinary-Hospital, Kennels, Animal Boarding Facilities	20 gpd/Pen, Cage, Kennel or Stall
Warehouse	25 per FTE employee

*Add 300 gallons per machine if laundry, dishwashing machine or three compartment sink are installed

** Unit Factor not GPD

Full Time Equivalent (FTE) Employee = Cumulative of 40 hours per week (e.g. 2 employees at 20 hours per week = 1 FTE)

The number of REU's for facilities not included above may be calculated based on average use.

Brunswick-Glynn County JWSC
Balance Sheet
June 30, 2016 and April 30, 2017

	June 30, 2016	April 30 2017
CURRENT ASSETS		
Cash and Cash Equivalents	801,603	656,639
Bond Sinking Fund	321,872	2,597,236
Accounts Receivable	1,991,835	2,395,461
Unbilled Revenue	1,065,307	1,065,307
Prepaid Expenses	247,696	366,365
Inventory	1,221,029	1,339,910
Total Current Assets	5,649,342	8,420,919
RESTRICTED CASH ACCOUNTS		
JWSC Reserves	16,345,532	12,818,813
Capital Reserves	4,476,810	4,598,179
Trustee Held Funds	4,712,096	4,712,096
Customer Deposit Reserve	2,862,055	2,862,055
Total Restricted Cash	28,396,493	24,991,143
CAPITAL ASSETS		
Fixed Assets Net of Depreciation	123,849,801	127,607,933
Construction In Progress	3,343,199	9,173,945
Total Capital Assets	127,193,001	136,781,878
OTHER ASSETS		
Bond Issue Costs Net of Amortization	253,385	243,383
DEFERRED PENSION OUTFLOWS		
Total Deferred Pension Outflows	737,446	737,446
TOTAL ASSETS	162,229,667	171,174,769
CURRENT LIABILITIES		
Accounts Payable	2,278,865	1,218,751
Accrued Salaries and Vacation	486,966	486,966
Accrued Liabilities	36,299	35,785
Retainage Payable	542,461	281,898
Interest Payable	148,289	606,390
Short-Term Portion of Debt	2,020,000	2,450,783
Total Current Liabilities	5,512,880	5,080,573
LONG-TERM DEBT		
Long-Term Portion of Bond Payable	37,515,000	37,515,000
Long-Term Portion of Capital Leases	0	2,015,122
Total Long-Term Debt	37,515,000	39,530,122
OTHER LIABILITIES		
Customer Deposits Payable	2,888,702	2,975,218
Bond Premium Net of Amortization	1,283,064	1,233,582
Total Other Liabilities	4,171,766	4,208,799
NET PENSION LIABILITY		
Net Pension Liability	2,312,021	2,312,021
TOTAL LIABILITIES	49,511,668	51,131,515
FUND BALANCES		
Contributed Capital	97,751,477	97,751,477
Capital Tap Fees	6,457,160	7,888,520
Unrestricted	8,509,363	14,403,257
TOTAL FUND BALANCES	112,718,000	120,043,254

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

	<u>4/30/17 Cash Balances</u>
Cash and Cash Equivalents	
Revenue Deposit Account	526,187
General Checking Account	118,811
Payroll Checking Account	8,841
Change and Petty Cash Accounts	2,800
	<u>656,639</u>
Bond Sinking Fund	<u>2,597,236</u>
JWSC Reserves	
Operating Reserve	8,231,050
Capital Reserve	2,000,000
Repair and Replacement Reserve	2,067,200
Expansion Reserve	520,563
	<u>12,818,813</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>

Brunswick-Glynn County JWSC

Commission Report

7/01/16 - 4/30/17

	FYE 6/30/2017			
	2014 Actual	2015 Actual	2016 Actual	Actual
			Annual Budget	YTD Budget
Sewer Revenue	10,965,169	11,207,806	12,820,000	10,683,333
Water Revenue	4,620,209	4,653,950	5,587,850	4,656,542
Debt Charges	3,687,472	3,722,512	3,851,050	3,209,208
Administration Fees	2,686,274	2,669,294	4,141,100	3,450,917
Service Fees	221,393	188,588	300,000	250,000
Late Fees	346,540	359,552	125,000	104,167
Operational Tap Fees	321,859	375,674	505,000	420,833
Fire Hydrant Fees				447
Interest Income	54,852	34,250	10,000	8,333
Bad Debt Recovery	55,697	31,672	25,000	20,833
Tower Rental	269,189	297,173	375,685	375,000
Rental Income	100	96,000	96,000	80,000
Septic Hauler Fees	95,390	85,877	80,000	66,667
Scrap Sales	10,943	15,622	0	0
Plan Review Fees				28,665
Other Revenues	139,351	139,023	159,000	5,000
Total Operating Revenue	23,474,437	23,876,991	28,075,000	23,467,500
Governing Body Expenses	228,510	291,337	277,850	236,125
Salaries and Wages	1,528,952	1,612,955	2,094,800	1,745,667
Overtime	51,312	56,821	47,000	39,167
FICA and Medicare	111,544	120,980	163,900	136,583
Workers Compensation	44,562	51,813	57,500	47,917
Group Insurance	332,759	366,523	464,100	386,750
Retirement	118,294	115,024	137,100	114,250
Other Personnel Expenses	1,835	19,160	8,700	7,250
Temporary Services	30,779	21,719	27,500	22,917
Total Administration Personnel	2,220,038	2,364,995	3,000,600	2,500,500
Purchased Services	745,149	961,496	799,600	678,000
Fuel, Electric and Natural Gas	34,391	35,186	45,000	37,500
Equipment Parts and Supplies	1,744	4,078	25,800	21,500
Small Equipment	3,016	5,588	15,750	13,125
Supplies	72,636	110,923	101,200	84,334
				112,279
				16,377
				8,917
				52,171
				737,567
				2,486,062
				11,152,634
				5,062,344
				3,093,031
				3,007,363
				205,742
				847,921
				206,138
				2,852
				29,562
				291,233
				80,100
				145,365
				28,665
				5,000
				314,826
				24,473,224

Brunswick-Glynn County JWSC

Commission Report

7/01/16 - 4/30/17

	FYE 6/30/2017					
	2014 Actual	2015 Actual	2016 Actual	Annual Budget	YTD Budget	Actual
Other Expenses	161,867	173,450	209,218	262,450	219,209	113,391
Rent	139,700	152,933	5,270	500	417	8,655
Administration Expenses	3,378,540	3,808,649	4,233,185	4,250,900	3,554,584	3,535,419
Salaries and Wages						121,697
Overtime						15,353
FICA and Medicare						10,212
Workers Compensation						5,896
Group Insurance						22,026
Retirement						9,088
Other Personnel Expense						133
Temporary Services						0
Total Facilities Personnel Expense						184,406
Purchased Services						18,050
Fuel, Electric and Natural Gas						2,359
Small Equipment						10,090
Supplies						14,149
Other Expenses						2,656
Rent						493
Facilities Expenses						232,202
Salaries and Wages	2,317,503	2,356,603	2,736,272	3,083,100	2,569,250	2,486,212
Overtime	466,073	405,013	412,985	413,000	344,167	412,867
FICA and Medicare	202,780	200,540	229,583	267,580	222,983	211,381
Workers Compensation	143,625	152,829	162,957	142,100	118,417	157,078
Group Insurance	653,824	578,559	562,133	840,300	700,250	501,781
Retirement	215,611	194,774	191,406	211,600	176,333	192,241
Other Personnel Expense	1,842	3,099	5,151	6,100	5,083	4,136
Temporary Services	61,968	125,971	60,685	10,000	8,333	56,997
Total Sewer Personnel Expense	4,063,227	4,017,387	4,361,172	4,973,780	4,144,817	4,022,694
Purchased Services	1,239,660	1,166,150	1,307,700	1,170,500	975,417	1,463,595
Fuel, Electric and Natural Gas	1,139,705	1,113,886	1,120,284	1,141,500	951,250	986,254
Infrastructure Maintenance	416,724	371,648	931,163	1,728,200	1,477,500	1,020,819
Chemicals	484,527	630,527	875,197	791,000	662,167	799,935

Brunswick-Glynn County JWSC

Commission Report

7/01/16 - 4/30/17

	FYE 6/30/2017					
	2014 Actual	2015 Actual	2016 Actual	Annual Budget	YTD Budget	Actual
Equipment Parts and Supplies	319,723	261,662	775,103	346,050	288,375	479,640
Small Equipment	69,620	65,627	68,438	100,500	83,750	73,952
Supplies	140,412	184,220	191,776	215,000	179,167	119,006
Other Expenses	115,993	163,706	163,002	207,000	172,966	141,330
Rent	22,684	21,192	93,025	45,000	37,500	133,387
Sewer Expenses	8,012,277	7,996,005	9,886,861	10,718,530	8,972,908	9,240,611
Salaries and Wages	584,765	629,578	737,607	1,090,150	908,458	752,444
Overtime	103,010	125,460	154,124	105,000	87,500	154,297
FICA and Medicare	50,007	54,935	63,667	91,700	76,417	65,092
Workers Compensation	33,091	39,343	44,247	41,400	34,500	40,584
Group Insurance	144,090	163,892	194,187	425,500	354,583	173,869
Retirement	52,272	53,252	53,079	58,100	48,417	60,127
Other Employee Expenses	795	693	425	1,500	1,250	550
Temporary Services	1,152	461	0	2,000	1,667	0
Total Personnel Expense	969,182	1,067,615	1,247,337	1,815,350	1,512,792	1,246,963
Purchased Services	490,224	626,447	226,785	248,500	213,758	237,931
Fuel, Electric and Natural Gas	424,905	457,389	456,975	484,450	403,708	384,201
Infrastructure Maintenance	520,660	878,706	589,693	843,600	703,000	511,327
Chemicals	96,791	120,552	116,193	160,500	133,750	113,395
Equipment Parts and Supplies	216,614	(94,868)	24,066	30,700	25,583	15,165
Small Equipment	15,998	15,621	12,201	40,500	35,500	23,678
Supplies	31,380	59,898	49,691	64,200	55,400	36,072
Other Expenses	34,301	73,569	358,512	370,300	308,667	58,162
Rent	1,717	627	469	1,000	833	2,288
Water Expenses	2,801,772	3,205,556	3,081,921	4,059,100	3,392,992	2,629,183
Insurance and Damage Claims	412,489	419,011	420,376	451,050	375,875	304,070
Interest Expense	1,860,636	1,793,520	1,726,666	1,857,070	1,547,558	1,347,848
Bad Debt Expense	491,978	644,141	598,033	600,000	500,000	908,002
Amortization Expense	13,336	13,336	13,336	0	0	(39,480)
Other Expenses	2,778,438	2,870,009	2,758,410	2,908,120	2,423,433	2,520,441
Total Operating Expenses	17,199,536	18,171,556	20,315,319	22,214,500	18,580,042	18,419,627

Brunswick-Glynn County JWSC
Commission Report
7/01/16 - 4/30/17

	FYE 6/30/2017					
	2014 Actual	2015 Actual	2016 Actual	Annual Budget	YTD Budget	Actual
Operating Revenues Over Expenses	6,274,901	5,705,436	4,304,211	5,860,500	4,887,458	6,053,596
Capital Revenues	446,090	403,589	1,201,888	0	0	1,431,360
Total Revenues Over Expenses	6,720,991	6,109,024	5,506,098	5,860,500	4,887,458	7,484,956
Debt Principal	0	0	0	2,020,000	1,683,333	1,683,333
Capital Expenditures	0	0	0	42,500	42,500	234,650
Reserve Deposits	0	0	0	3,800,000	3,166,667	3,166,667
Net Revenues Over Cash Requirements	6,720,991	6,109,024	5,506,098	0	(5,042)	2,400,306

YTD	2,400,306
Encumbrances	(2,142,386)
Balance	<u>257,920</u>

Brunswick-Glynn County JWSC
Project Report 2016-17
April 30 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	290		140,724	
232	SR-99 WATER MAIN EXTENSIONS	1,700,000	760,297	402,871	533,127	1,696,295	3,705
304	SSI VILLAGE AREA WATER IMPR	On Hold	182,752			182,752	
319	URBANA PROJECT	2,100,000	674,622	1,193,917	189,998	2,058,538	41,462
409	LIFT STATION 2030	Complete		524,323	11,224	535,547	
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	226,639	135,367	1,191,526	
421	MANSFIELD STREET PROJECT	Complete	354,720	193,235	551,999	1,099,954	
424	LOW PRESSURE SEWER DESIGN - COMMUNITY RD	On Hold	14,657	0	5,701	20,357	15,046
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	259,318	837,836	2,164
504	CANAL ROAD PUMP STATION	520,000	73,425	232,139	203,773	509,337	10,663
505	LIFT STATION 2032 and FORCEMAIN	3,350,000	51,020	2,253,432	473,011	2,777,463	572,537
601	MACON STREET WATER IMPROVEMENTS	50,000		36,617	0	36,617	13,383
602	HOLLY STREET	497,691	2,279	38,909	5,512	46,700	450,991
701	PS 4048 FORCE MAIN IMPROVEMENTS	1,566,600	80,186	142,600	337,649	560,435	1,006,165
702	NORTH MAINLAND SEWER BASIN REROUTE	100,000		17,371	42,570	59,941	40,059
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
706	DUNBAR CREEK WWTP PROJECT EVALUATION	20,000			20,000	20,000	0
707	ACADEMY CREEK WWTP PROJECT EVALUATION	35,000			35,000	35,000	0
708	ACADEMY CREEK WWTP ODOR CONTROL	20,000			20,000	20,000	0
709	MAINLAND SEWER TRANSMISSION SYSTEM CAPACITY	20,000			20,000	20,000	0
	ACADEMY CREEK IMPROVEMENTS	800,600				0	800,600
		14,087,109	3,343,199	5,841,047	3,061,608	12,245,854	4,271,133

	Balance 6/30/16	Deposits	Expenditures	Encumbrances	Balance To Complete	Available Funds
RESERVE BALANCES						
CAPITAL RESERVE	1,800,000	225,000	0	0	0	2,025,000
EXPANSION RESERVE	520,563	0	0	0	0	520,563
REPAIR AND REPLACEMENT RESERVE	5,091,819	2,625,000	(3,696,664)	(2,027,331)	(2,122,232)	(129,407)
CAPITAL IMPROVEMENT FEE RESERVES	4,476,810	1,431,360	(2,144,383)	(1,034,276)	(1,348,309)	1,381,201
BOND CONSTRUCTION FUND	800,592				(800,592)	(0)
	12,689,784	4,281,360	(5,841,047)	(3,061,608)	(4,271,133)	3,797,357

Deficit in R&R Funding (129,407)
 Estimated balance to fund by fiscal year end 583,332
453,925