



**Brunswick-Glynn County Joint Water and Sewer Commission
1703 Gloucester Street, Brunswick, GA 31520
Wednesday, September 20, 2017 2:00 PM
Commission Meeting Room**

FINANCE COMMITTEE AGENDA

Committee Members: **Chairman Donald Elliott**
 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 August 16, 2017 Finance Committee Meeting (subject to changes)**
- 2. Sanitary Sewer Flow Monitoring RFP Award – P. Crosby**

DISCUSSION

- 1. Water Production Report - 12 Months – S. Sallins**
 - Water Pumped in Gallons per Month**
 - Water Billed in Gallons per Month**
- 2. FEMA Reimbursement Plan – S. Sallins**
 - Overtime**
 - Other Reimbursable Expenses**
- 3. Tentative Calendar for Bond Issuance – J. Donaghy**
- 4. Current Status of Innoprise Implementation – J. Donaghy**
- 5. FY 2016-2017 Audit Status – J. Donaghy**
- 6. August End of Month Financial Comparative – J. Donaghy**
 - Balance Sheet**
 - Budget Execution by Division**
 - Total Overtime by Division**
 - Project Funding Status**

EXECUTIVE DIRECTOR'S UPDATE

MEETING ADJORNED

*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, September 20, 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, Director of Finance

ALSO PRESENT: Andrew Burroughs, Deputy Executive Director
Pam Crosby, Director of Procurement
Jay Sellers, Director of Administration

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 August 16, 2017 Finance Committee Meeting

Commissioner Browning made a motion seconded by Commissioner Copeland to approve the minutes from the August 16, 2017 Finance Committee Meeting. Motion carried 3-0-0.

2. Sanitary Sewer Flow Monitoring RFP Award – P. Crosby

Pam Crosby presented to the Committee a recommendation to make a contract award for the Sanitary Sewer Flow Monitoring RFP. She provided the background information that the monitoring is to be performed on St. Simons Island for a three month period of study, and then from there we will be able to determine if it needs to be extended further. Mrs. Crosby also explained that the purpose of the Proposal is to address the inflow and infiltration to help to establish the next list of target areas that need to be addressed for grouting, manhole rehabilitation, etc. In overview, she advised that there were 5 Proposals received, and a technical team of 3 staff reviewed the Proposals. She also provided a copy of the project background information from the RFP, the evaluation summary sheet, and a price bid sheet. Based on the evaluations, staff recommended award to McKim & Creed at the proposed cost of \$311,800.00. It was also noted that McKim & Creed has a more comprehensive proposal and recommendation, and that 60 locations were to be monitored.

Commissioner Browning made a motion seconded by Commissioner Copeland that the Brunswick-Glynn County Joint Water & Sewer Commission award the contract for Sanitary Sewer Flow Monitoring to McKim & Creed. Motion carried 3-0-0.

DISCUSSION

1. **Water Production Report – S. Sallins**

John Donaghy introduced the information provided for this report and advised that it was obtained via the Open Gov program. Shanesha Sallins explained to the Committee the details of the two charts provided regarding the amount of water produced during the Fiscal Year 2016-2017. The first chart indicated the water produced in gallons per month, and the second showed the water billed in gallons per month. Chairman Elliott requested the percent of water produced that is unbilled. John Donaghy advised that this will be provided in the annual audit, and estimated that the percent is about 10 to 12%. Mr. Junkin added that if this is correct, that is a good number for a utility. There was further discussion on reporting separating the districts within the reports and how well they can be broken down in future reporting. John noted that the data and charts can be manipulated and designed in different forms depending on the use and need and also be provided on the website if requested.

2. **FEMA Reimbursement Plan – S. Sallins**

Shanesha Sallins displayed a chart indicating the dates of the milestones thus far for Hurricane Irma and FEMA reimbursements. She advised that the formal application had not been turned in as of yet, and that after the application is filed the representative project manager from FEMA would then be assigned for JWSC. There was some additional discussion regarding Hurricane Matthew and Hurricane Irma, and the preparation and documentation for each.

3. **Tentative Calendar for Bond Issuance – J. Donaghy**

John Donaghy presented to the Committee the tentative calendar for the bond issuance. He noted that the schedule as provided was prepared with the assistance of Courtney Rogers of Davenport & Company, the financial advisors for JWSC. The bond issuance is expected to be March of 2018. He noted that some of the necessary tasks would need to be condensed due to time lost from the hurricane. The total amount of the bond issuance has yet to be determined as studies and reports are in progress which will be used for that determination.

4. **Current Status of Innoprise Implementation – J. Donaghy**

John Donaghy presented to the Committee the update on the Innoprise implementation. The CIS system and billing system went live on July 1 of 2017. Many of the issues have been solved, the databases have been reviewed, problems have been addressed, and the billing system appears to be working well at the current time. John noted that the meter reading and utility personnel have been using the system for about six months and have done quite well. The Billing Department is up to speed on the system and are ready to learn more about it. Customer Service is still discovering some differences in the Innoprise system as compared to the previous GEMS system. Fields within the database are being cleaned up and corrected by Customer Service as they find those fields that are incorrect or not filled in. Additional items discussed were fees and costs involved with customer bill payments via lockbox services, credit cards and online. Chairman Elliott requested that staff begin working on the future RFP for the banking services and to try to partner with one who will offer the least costs for credit card and online payment fees. John also briefly updated the Committee on Open Gov, Time Clock Plus change, and some additional modules in Innoprise.

5. **Fiscal Year 2016-2017 Audit Status – J. Donaghy**

John Donaghy informed the Committee that the accounting firm of Mauldin & Jenkins did the audit for JWSC. Their personnel spent 1 week at JWSC working on the audit. He noted that JWSC still has some items to provide and questions to answer for the audit to be completed and the findings made ready to present.

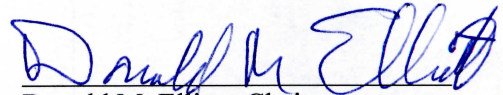
6. August End of Month Financial Comparative – J. Donaghy

John Donaghy presented the end of month financial report for August 2017 to the Committee. The complete packet included the Balance Sheet, a summary and detail by GL description Combined Revenue Statement, the Overtime Report, and the Project Report. There was some additional discussion pertaining to the overtime and trends that had been seen from year to year, as well as some reasoning as to why certain departments budget overtime versus hiring additional staff. John then proceeded to review the Projects which are currently open and provided a chart for review. Noted was the balance of \$20M to complete all Projects, not including the SPLOST Projects #702 and 703 of which there is a shortage of about \$17M to complete both of those Projects.

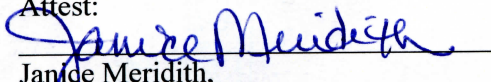
EXECUTIVE DIRECTOR'S UPDATE

Mr. Junkin reported that they did meet with the financial consultant on the previous day. They are making good progress in developing a hands on model for a tool to use in looking at financial data and financial outcome.

Meeting was adjourned at 3:53 p.m.


Donald M. Elliott, Chairman

Attest:


Janice Meridith,
Exec. Commission Administrator



Brunswick-Glynn County Joint Water and Sewer Commission

MEMORANDUM

To: JWSC Commissioners

From: Pamela Crosby, Director of Procurement

Cc: Executive Director, Jimmy Junkin

Date: September 20, 2017

Re: Contract Award – Sanitary Sewer Flow Monitoring

Background:

On May 23, 2017 BGJWSC issued a Request for Proposal for Sanitary Sewer Flow Monitoring to be conducted for a period of at least three (3) months. Proposals were due to the Office of Procurement no later than Friday, June 23, 2017. The purpose of the Proposal is to address the excessive amount of storm water inflow and ground water infiltration (I&I) levels experienced during and after significant rainfall events in Glynn County. The chosen firm will be required to complete wastewater collection system flow metering, rainfall monitoring, and groundwater gauging.

Five (5) proposals were received from the following firms:

- ADS Environmental Services
- Bio-Nomics
- McKim & Creed
- Metals and Materials Engineers
- Woolpert

A 3-person team of JWSC staff performed a Bid Evaluation of the proposals submitted. The submittals were evaluated using weighted evaluation criteria that included quality of services offering, relevant prior experience, staff experience, and total project cost to perform the service. The combined evaluation score for each bidder in each category and a price bid sheet are included for your review.

Recommendation:

Based on staff's evaluation of the services proposed, experience, capabilities, price and overall value score, a recommendation of award to McKim & Creed is proposed. Total proposed cost to JWSC is \$311, 800.

Recommended Motion

"I make a motion that the Brunswick Glynn County Joint Water & Sewer Commission award the contract for Sanitary Sewer Flow Monitoring to McKim & Creed."

Enclosures:

Project Description (from RFP)
Evaluation Matrix
Bid Pricing

SECTION 1: PROJECT BACKGROUND

Brunswick-Glynn County Joint Water and Sewer Commission (BGJWSC) is implementing a sanitary sewer flow monitoring project in an effort to address the excessive storm water inflow and groundwater infiltration (I&I) levels experienced during and after significant rainfall events. The initial effort will include conducting wastewater collection system flow metering, rainfall monitoring and groundwater gauging. BGJWSC intends to complete the flow monitoring effort using a Professional Services contract. As such the responding Professional Engineering company (consultant) must be licensed to do business in the state of Georgia and shall be capable of completing the necessary services using in-house resources (staff and equipment). The process that will be undertaken as part of the consultant selection will include the following criteria evaluation and rating system.

- Professional Credentials of the Proposing Company (15 points)
- Relevant Experience Completing Projects of Similar Magnitude (15 points)
- Experience of Proposed Project Team (20 points)
- Approach to Completing the Project (25 points)
- Cost to Complete the Project (25 points)

Standards/protocols have been developed to ensure that the completed metering/gauging tasks provide the necessary data/information needed to develop a I&I source investigation program. The primary protocols developed for this project include selection of appropriate equipment and data monitoring platforms, as well as, the following required activities:

- Flow Meter Site Selection/Basin Delineation
- Equipment Installation/Initial Calibration
- Data Collection/Storage
- Equipment Maintenance
- Post Wet Weather Equipment Calibration
- Reporting Requirements
- Data Analysis

This document identifies the protocols that will be utilized as part of the flow monitoring/rainfall gauging/groundwater monitoring efforts by the selected consultant, as well as, the methodology that will be employed when performing data analysis and data reporting. BGJWSC requires that the selected consultant prepare monthly flow monitoring reports for submittal and review, to ensure that the flow monitoring and gauging activities are in compliance with the established protocols.

At the completion of the flow monitoring effort (3 months), the Consultant will prepare a Flow Monitoring Technical Memorandum which summarizes the results of the flow monitoring effort and provides the necessary documentation for BGJWSC to develop an I&I source investigation program.

BGJWSC will require five (5) hard copies and one (1) digital copy of all submittals associated with the project.



BRUNSWICK-GLYNN COUNTY JOINT WATER & SEWER COMMISSION

SANITARY SEWER FLOW MONITORING PROJECT

BID OPENING -- FRIDAY JULY 7, 2017

BIDS PROVIDED BY:			
McKim & Creed - \$311,800-			
Bio-Nomics - \$423,354			
MME - Materials & Metals Engineers - \$427,600-			
Woolpert - \$316,193 optional: \$245,266			
ADS Environmental Services - \$650,603 / \$540,205			

SANITARY SEWER FLOW MONITORING PROJECT			ADS ENVIRONMENTAL			BIO-NOMICS			MCKIM & CREED			MME			WOOLPERT		
		EVALUATOR	#1	#2	#3	#1	#2	#3	#1	#2	#3	#1	#2	#3	#1	#2	#3
Evaluation Criteria	Possible Points																
<i>Professional Credentials of the Proposing Company</i>	15		10	12	10	8	11	12	12	14	15	8	10	10	12	14	15
<i>Relevant Experience Completing Projects of Similar Magnitude</i>	15		10	10	10	5	9	12	12	14	15	8	13	5	12	14	11
<i>Experience of Proposed Project Team</i>	20		15	13	10	5	14	20	17	15	20	10	12	10	17	13	20
<i>Approach to Completing the Project</i>	25		15	18	20	15	20	15	21	20	20	18	16	10	20	17	20
<i>Cost to Complete the Project</i>	25		12	5	5	18	15	10	22	25	25	18	10	10	22	20	20
Total Possible Points	100		62	58	55	51	69	69	84	88	95	62	61	45	83	78	86

**BGJWSC WATER PRODUCTION TOTALS BY DISTRICT
FY 2016-2017**

Brunswick St. Simons N.Mainland S. Mainland Totals (In Millions)

July	144.477	115.829	22.553	8.176	291.035
Aug	131.040	104.593	30.500	9.808	275.941
Sep	109.047	94.433	46.694	9.575	259.749
Oct	147.685	77.360	Combined with	9.026	234.071
Nov	144.046	81.875	the Brunswick	8.461	234.382
Dec	138.247	75.673	District.	7.917	221.837

Jan.	139.421	68.240		8.213	215.874
Feb	125.905	67.865		9.262	203.032
Mar	141.049	84.479		10.034	235.562
Apr	144.579	90.448		12.114	247.141
May	155.030	98.285		9.602	262.917
June	135.122	88.269		8.592	231.983
FY Total/District	1,655.648	1,047.349	99.747	110.780	2,913.524

FY Produced Average 137.971 87.279 33.249 9.232 242.794

**Total Water Consumption Billed (Revenue)
FY 2016-2017**

Dates	<u>Jul-16</u>	<u>Aug-16</u>	<u>Sep-16</u>	<u>Oct-16</u>	<u>Nov-16</u>	<u>Dec-16</u>	<u>Jan-17</u>	<u>Feb-17</u>	<u>Mar-17</u>	<u>Apr-17</u>	<u>May-17</u>	<u>Jun-17</u>
Irrigation	28791.68	33952.95	40749.8	31592.03	24231.38	21658.31	18418.46	13810.46	12828.08	22406.14	28129.19	29295.1
Water Only	75696.03	80739.87	94149.83	64855.36	53077.98	57961.22	53119.87	50926.14	51997.24	76555.21	76024.63	76047.49
Water/Sewer	453187.56	485972.64	537123.39	404614.34	315677.37	469647.14	381645.43	328927.3	330933.4	447071.1	416949.4	440314.69
Total Billed	\$557,675.27	\$600,665.46	\$672,023.02	\$501,061.73	\$392,986.73	\$549,266.67	\$453,183.76	\$393,663.90	\$395,758.72	\$546,032.45	\$521,103.22	\$545,657.28

**Total Water Consumption Billed (Kgal)
FY 2016-2017**

Irrigation	9096	9424	11009	8617	6735	6197	5049	4074	4581	6513	8015	8276
Water Only	34265	32141	34908	25549	22677	25477	23907	22059	22522	30547	30921	31016
Water/Sewer	192182	181592	199224	151630	137142	175290	150989	132156	132556	171256	162499	171539
Total Billed	235,543	223,157	245,141	185,796	166,554	206,964	179,945	158,289	159,659	208,316	201,435	210,831

Brunswick-Glynn County Joint Water and Sewer Commission

Draft Financing Schedule



September							October 2017							November 2017						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2	1	2	3	4	5	6	7				1	2	3	4
3	4	5	6	7	8	9	8	9	10	11	12	13	14	5	6	7	8	9	10	11
10	11	12	13	14	15	16	15	16	17	18	19	20	21	12	13	14	15	16	17	18
17	18	19	20	21	22	23	22	23	24	25	26	27	28	19	20	21	22	23	24	25
24	25	26	27	28	29	30	29	30	31					26	27	28	29	30		

December 2017							January 2018							February 2018						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2		1	2	3	4	5	6					1	2	3
3	4	5	6	7	8	9	7	8	9	10	11	12	13	4	5	6	7	8	9	10
10	11	12	13	14	15	16	14	15	16	17	18	19	20	11	12	13	14	15	16	17
17	18	19	20	21	22	23	21	22	23	24	25	26	27	18	19	20	21	22	23	24
24	25	26	27	28	29	30	28	29	30	31				25	26	27	28			
31																				

Commission Meeting Holiday

Working Group

Role	Entity	Defined
Issuer	Brunswick-Glynn County Joint Water and Sewer Commission	BGWSC
Financial Advisor	Davenport & Company LLC	DAV
Bond Counsel	TBD	BC
Disclosure Counsel	TBD	DC
Underwriter	TBD	UW

Date	Task	Party
Week of September 11, 2017	RFQ for Bond Counsel Released	BGWSC
Week of October 2, 2017	RFQ for Bond Counsel Due	BGWSC
Week of October 2, 2017	RFQ for Underwriter(s) Released	BGWSC
Week of October 10, 2017	RFQ for Bond Counsel Review	BGWSC/DAV
October 19, 2017	Commission Meeting: Presentation to Commission on Plan of Finance and Potential Policy Guidelines. Bond Counsel Recommendation to Commission.	BGWSC/DAV
Week of October 23, 2017	RFQ for Underwriter(s) Due	BGWSC

Brunswick-Glynn County Joint Water and Sewer Commission

Draft Financing Schedule



Date	Task	Party
November 16, 2017	Commission Meeting: Formal Adoption of the Policy Guidelines. Underwriter(s) Recommendation to Commission	BGJWSC/DAV
Week of December 4, 2017	Draft Resolution Distributed	BC
Week of December 11, 2017	Comments on Resolution Due	All
Week of December 18, 2017	Initial Draft of Preliminary Official Statement and Draft Validation Documents Distributed	BC/DC
Week of January 1, 2018	Comments Due on Preliminary Official Statement	All
Week of January 8, 2018	Revised Preliminary Official Statement Distributed	DC
Week of January 15, 2018	Validation Filed	BC/DC
Week of January 15 or 22	Rating Agency Visits	DAV
January 18, 2018	Commission Meeting – Commission to consider approval of bond resolution including sale parameters and other necessary documents	BGJWSC
January 22, 2018	Publish 1 st Validation Notice for Bonds	BC/DC
January 29, 2018	Publish 2 nd Validation Notice for Bonds	BC/DCC
February 1, 2018	Bond Ratings Received	DAV
February 5, 2018	Validation Hearing	BC/DC
February 6, 2018	Post Preliminary Official Statement	BC
February 15, 2018	Bond Sale	All
February 15, 2018	Commission Meeting – Commission adopts Bond Resolution	BGJWSC/BC/DAV
March 1, 2018	Closing	All

Brunswick-Glynn County JWSC
Balance Sheet
June 30, 2017 and August 31, 2017

	June 30, 2017	August 31, 2017
CURRENT ASSETS		
Cash and Cash Equivalents	1,499,399	850,628
Bond Sinking Fund	320,614	953,725
Accounts Receivable	2,165,292	2,861,255
Unbilled Revenue	1,065,307	1,065,307
Prepaid Expenses	326,388	342,822
Inventory	1,260,881	1,357,863
Total Current Assets	6,637,881	7,431,600
RESTRICTED CASH ACCOUNTS		
JWSC Reserves	13,918,813	13,775,389
Capital Reserves	4,531,724	4,531,724
SPLOST Account	368,575	1,126,446.76
Trustee Held Funds	4,712,096	4,712,096
Customer Deposit Reserve	2,862,055	2,862,055
Total Restricted Cash	26,393,263	27,007,711
CAPITAL ASSETS		
Fixed Assets Net of Depreciation	127,581,414	127,701,102
Construction In Progress	9,784,175	10,266,135
Total Capital Assets	137,365,589	137,967,237
OTHER ASSETS		
Bond Issue Costs Net of Amortization	241,161	237,826.72
DEFERRED PENSION OUTFLOWS		
Total Deferred Pension Outflows	737,446	737,446
TOTAL ASSETS	171,375,340	173,381,820
CURRENT LIABILITIES		
Accounts Payable	1,523,227	478,962.78
Accrued Salaries and Vacation	486,966	486,966.05
Accrued Liabilities	36,048	36,020.60
Retainage Payable	307,596	310,689.96
Interest Payable	13,370	473,391.42
Short-Term Portion of Debt	2,511,510	2,481,447.00
Total Current Liabilities	4,878,717	4,267,478
LONG-TERM DEBT		
Long-Term Portion of Bond Payable	35,415,000	35,415,000
Long-Term Portion of Capital Leases	1,961,484	1,961,484
Total Long-Term Debt	37,376,484	37,376,484
OTHER LIABILITIES		
Customer Deposits Payable	3,119,212	3,151,438.13
Bond Premium Net of Amortization	1,213,789	1,184,997.95
Total Other Liabilities	4,333,001	4,336,436
NET PENSION LIABILITY		
Net Pension Liability	2,312,021	2,312,021
TOTAL LIABILITIES	48,900,223	48,292,419
FUND BALANCES		
Contributed Capital	97,751,477	98,122,885.00
Capital Tap Fees	9,668,938	9,499,478.00
Unrestricted	15,054,702	16,381,340.00
TOTAL FUND BALANCES	122,475,117	124,003,703

Brunswick-Glynn County JWSC
Combined Revenue Statement
For the Two Months Ended August 31, 2017

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	YTD Budget	YTD Actual	Purch. Orders	Total
Sewer Revenues	10,965,169	11,207,806	11,578,296	13,601,138	13,872,350	2,312,058	2,739,059	0	2,739,059
Water Revenues	4,620,209	4,653,950	4,905,722	6,094,303	6,231,200	1,038,533	1,210,946	0	1,210,946
Debt Charges	3,687,472	3,722,512	3,831,963	3,740,289	3,877,200	646,200	650,063	0	650,063
Administrative Fees	2,686,274	2,669,294	2,764,916	3,619,087	4,458,500	743,083	782,322	0	782,322
Other Income	1,490,128	1,582,686	1,513,696	2,555,678	3,046,600	445,267	611,742	0	611,742
	<u>23,449,252</u>	<u>23,836,248</u>	<u>24,594,593</u>	<u>29,610,496</u>	<u>31,485,850</u>	<u>5,185,142</u>	<u>5,994,131</u>	<u>0</u>	<u>5,994,131</u>
Governing Body Expenses	228,510	291,337	354,941	339,656	477,850	75,058	55,362	0	55,362
Personnel Expenses	7,252,446	7,496,645	8,517,466	9,496,201	10,878,600	1,813,100	1,616,107	0	1,616,107
Operating Expenses	7,352,630	7,931,640	9,110,272	10,459,026	10,927,700	1,889,891	1,269,471	737,609	2,007,080
Capital Costs	0	0	0	304,401	424,500	232,833	431	56,480	56,911
	<u>14,833,586</u>	<u>15,719,622</u>	<u>17,982,680</u>	<u>20,599,285</u>	<u>22,708,650</u>	<u>4,010,883</u>	<u>2,941,371</u>	<u>794,089</u>	<u>3,735,460</u>
Net Operating Revenue	8,615,666	8,116,626	6,611,913	9,011,211	8,777,200	1,174,259	3,052,761	(794,089)	2,258,672
Bad Debt Expense	491,978	644,141	598,033	1,102,104	600,000	100,000	1,507,662	0	1,507,662
Interest Expense	1,860,636	1,793,520	1,726,666	1,649,818	1,857,200	309,533	465,102	0	465,102
Debt Principal Reserve Transfers	0	0	1,939,992	2,019,996	2,020,000	336,667	336,667	0	336,667
	0	0	3,300,000	3,799,992	4,300,000	716,667	716,664	0	716,664
Capital Improvement Fees	446,090	403,589	1,201,888	3,706,279	0	0	1,033,740	0	1,033,740
Net Revenues	<u>6,082,554</u>	<u>249,110</u>	<u>4,145,580</u>	<u>0</u>	<u>(288,608)</u>	<u>1,060,406</u>	<u>(794,089)</u>	<u>0</u>	<u>266,317</u>

Brunswick-Glynn County JWSC

Overtime report

For the Two Months Ended August 31, 2017

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	YTD Budget	YTD Actual
Overtime Report	9,499	10,789	25,222	18,042	6,000	1,000	7,846
Office of the Director	0	0	0	0	5,000	833	21
Public Information	40,699	44,471	55,697	47,237	35,000	5,833	18,925
Finance	0	305	1,399	593	2,000	333	15
Purchasing	1,114	1,256	8,682	4,378	8,000	1,333	528
Planning and Construction	0	0	0	15,979	10,000	1,667	1,059
Facilities Maintenance	231,980	154,637	183,333	241,813	200,000	33,333	29,433
Systems Pumping and Maintenance	234,093	250,376	229,652	239,565	240,000	40,000	36,569
Wastewater Treatment	26,768	30,493	36,056	37,154	25,000	4,167	4,953
Water Production	76,242	94,967	118,068	140,411	100,000	16,667	14,263
Water Distribution	620,396	587,294	658,108	745,172	631,000	105,167	113,613

Brunswick-Glynn County JWSC
Project Report 2017-18
August 31, 2017

Project #	Project Name	Funding Source*	Budget	Costs To 6/30/2017	Current YR Expenditures	Current Encumbrance	Total To Date	Balance To Complete
213	NM WWTP NPDES PERMIT	100% NM CIF	On Hold	140,724			140,724	
232	SR-99 WATER MAIN EXTENSIONS	100% NM CIF	1,700,000	1,166,354	1,700	3,451	1,171,505	528,495
304	SSI VILLAGE AREA WATER IMPR	On Hold		182,752			182,752	
319	URBANA PROJECT	2,100,000	2,100,000	1,985,281	695	9,234	1,995,210	104,790
417	RIDGEWOOD WATER PRODUCTION FACILITY	On Hold	65,943				65,943	
418	SOUTHPORT WATER PRODUCTION FACILITY	On Hold	57,621				57,621	
419	CANAL ROAD TO OLD JESUP WATER & SEWER IMPROV	50% NM CIF	Complete	1,056,159	428		1,056,587	
421	MANSFIELD STREET PROJECT	1,115,000	1,115,000	547,955		504,435	1,052,390	62,610
424	LOW PRESSURE SEWER DESIGN - COMMUNITY RD	On Hold		14,657			14,657	
425	LOW PRESSURE SEWER DESIGN - EPWORTH ACRES	On Hold		8,723			8,723	
501	ALDER CIRCLE FIRE LINE	242,218	242,218	21,000			21,000	221,218
503	CANAL CROSSING WATER & SEWER IMPROVEMENTS	840,000	840,000	578,518			578,518	261,482
504	CANAL ROAD PUMP STATION	520,000	520,000	305,564			305,564	214,436
505	LIFT STATION 2032 and FORCEMAIN	3,350,000	3,350,000	2,377,226	142,567		2,519,793	830,207
601	MACON STREET WATER IMPROVEMENTS	50,000	50,000	36,617			36,617	13,383
602	HOLLY STREET	497,691	497,691	41,963			41,963	455,728
701	PS 4048 FORCE MAIN IMPROVEMENTS	2,000,000	2,000,000	235,846	155,273	1,580,257	1,971,376	28,624
702	NORTH MAINLAND SEWER BASIN REROUTE	11,700,000	11,700,000	17,371	84,086	3,023,506	3,124,963	8,575,037
703	PS 4003 DECOMMISSION AND GRAVITY SEWER	SPLOST	6,800,000	0			0	6,800,000
704	CANAL ROAD TO GLYNCO 12" WATERMAIN LOOP	100% NM CIF	1,000,000	0	48,000		48,000	952,000
705	HAUTALA TO OLD JESUP WATERMAIN LOOP	110,000	110,000	0			0	110,000
706	DUNBAR CREEK WWTP PROJECT EVALUATION	20,000	20,000	0			0	20,000
707	ACADEMY CREEK WWTP PROJECT EVALUATION	35,000	35,000	0			0	35,000
708	ACADEMY CREEK WWTP ODOR CONTROL	20,000	20,000	0	993	19,008	20,000	0
709	MAINLAND SEWER TRANSMISSION SYSTEM CAPACITY	20,000	20,000	0			0	20,000
801	ACADEMY CREEK IMPROVEMENTS	Bond Fund	800,600	0	993	19,008	20,000	780,600
			32,920,509	9,390,784	434,733	5,158,897	14,984,414	20,013,610

* Funding from R&R Reserve if not otherwise identified.

	Balance 6/30/17	Deposits	Expenditures	Encumbrances	Balance To Complete	Available Funds
RESERVE BALANCES						
CAPITAL RESERVE	2,100,000	50,000				2,150,000
EXPANSION RESERVE	520,563					520,563
REPAIR AND REPLACEMENT RESERVE	4,735,469	666,664	(214,201)	(2,112,933)	(1,728,613)	1,346,387
CAPITAL IMPROVEMENT FEE RESERVES	4,531,730	987,940	(135,454)	(3,451)	(2,129,361)	3,251,405
BOND CONSTRUCTION FUND	800,600		(993)	(19,008)	(780,600)	0
	<u>12,688,362</u>	<u>1,704,604</u>	<u>(350,647)</u>	<u>(2,135,391)</u>	<u>(4,638,573)</u>	<u>7,268,354</u>
SPLOST	368,575	757,872	(84,086)	(3,023,506)	(15,375,037)	(17,356,182)

Brunswick-Glynn County JWSC
Combined Revenue Statement
 For the Two Months Ended August 31, 2017

GL Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	YTD Budget	YTD Actual	Purch. Orders	Total
Operating Revenues									
USAGE CHARGES - SEWER	10,337,838	10,657,676	10,882,229	12,942,193	13,572,350	2,262,058	2,737,135	0	2,737,135
INDUSTRIAL SURCHARGE	759,027	688,719	827,650	827,861	300,000	50,000	32,069	0	32,069
LEAK ADJUSTMENTS	(128,772)	(132,810)	(126,174)	(159,365)	0	0	(30,145)	0	(30,145)
POOL FILL ADJUSTMENTS	(2,924)	(5,779)	(5,410)	(9,552)	0	0	0	0	0
Sewer Use Revenues	10,965,169	11,207,806	11,578,296	13,601,138	13,872,350	2,312,058	2,739,059	0	2,739,059
USAGE CHARGES - WATER									
SPIKE ADJUSTMENTS	4,645,393	4,694,693	4,931,509	6,094,303	6,231,200	1,038,533	1,210,946	0	1,210,946
Water Revenues	(25,185)	(40,743)	(25,787)	0	0	0	0	0	0
	4,620,209	4,653,950	4,905,722	6,094,303	6,231,200	1,038,533	1,210,946	0	1,210,946
DEBT CHARGES - SEWER									
DEBT CHARGES - WATER	2,447,673	2,471,155	2,547,450	2,654,972	2,711,300	451,883	465,316	0	465,316
Debt Service Fees	1,239,799	1,251,357	1,284,513	1,085,317	1,165,900	194,317	184,747	0	184,747
	3,687,472	3,722,512	3,831,963	3,740,289	3,877,200	646,200	650,063	0	650,063
ADMINISTRATION FEE - SEWER									
ADMINISTRATION FEE - WATER	1,203,469	1,194,264	1,261,260	1,654,266	2,110,800	351,800	351,304	0	351,304
Administrative Revenues	1,482,806	1,475,030	1,503,656	1,964,822	2,347,700	391,283	431,017	0	431,017
	2,686,274	2,669,294	2,764,916	3,619,087	4,458,500	743,083	782,322	0	782,322
TOWER RENTAL									
RENTAL INCOME	269,189	297,173	375,685	291,233	375,000	0	0	0	0
INTEREST INCOME	100	96,000	96,100	96,100	96,000	16,000	16,000	0	16,000
Interest and Rental Revenues	54,852	34,250	7,777	4,156	10,000	1,667	0	0	0
	324,140	427,423	479,562	391,489	481,000	17,667	16,000	0	16,000
PLAN REVIEW/UNSOLICITED PROPO.									
Plan Review Fees	0	0	0	5,000	1,000,000	166,667	0	0	0
	0	0	0	5,000	1,000,000	166,667	0	0	0
SEPTIC HAULER FEES									
OPERATIONAL TAP FEES	95,390	85,877	97,005	164,604	88,000	14,667	28,237	0	28,237
INSPECTION FEES	13,053	450	18,140	(2,443)	5,500	917	176	0	176
TRUCK INSPECTIONS	32,415	57,276	70,700	19,450	71,500	11,917	680	0	680
GREASE TRAP INSPECTIONS	0	0	250	0	1,100	183	0	0	0
SCRAP SALES	4,669	8,272	3,538	20,469	0	0	0	0	0
FIRE PROTECTION FEES	61,230	65,821	70,955	112,848	60,500	10,083	25,020	0	25,020
HYDRANT RENTAL	14,071	6,077	16,488	47,814	16,500	2,750	6,108	0	6,108
SPIKE ADJUSTMENTS	(25,185)	(40,743)	(25,787)	0	0	0	0	0	0
OPERATIONAL TAP FEES	308,806	375,224	495,201	249,983	250,000	41,667	42,388	0	42,388
WATER SAMPLING FEES	1,900	1,570	3,875	9,910	550,000	91,667	248,005	0	248,005
SCRAP SALES	6,274	7,350	2,661	8,196	4,400	733	1,680	0	1,680
DAMAGE REIMBURSEMENTS	2,372	(11,191)	3,361	8,873	0	0	0	0	0
OTHER REVENUES	27,363	13,712	21,280	151,931	22,000	3,667	83,396	0	83,396
SERVICE FEES	221,393	188,588	111,810	285,433	330,000	55,000	102,014	0	102,014
LATE PAYMENT FEES	346,540	359,552	99,219	447	137,500	22,917	0	0	0
BAD DEBT RECOVERY	55,697	31,672	39,186	35,677	27,500	4,583	4,787	0	4,787
PROCEEDS OF SALES	0	5,757	5,653	32,950	0	0	53,252	0	53,252
Other Revenues	1,165,988	1,155,263	1,034,134	2,159,190	1,565,600	260,933	595,742	0	595,742

Brunswick-Glynn County JWSC
Combined Revenue Statement
For the Two Months Ended August 31, 2017

GL Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	YTD Budget	YTD Actual	Purch. Orders	Total
Total Operating Revenues	23,449,252	23,836,248	24,594,593	29,610,496	31,485,850	5,185,142	5,994,131	0	5,994,131
COMMISSIONER STIPENDS	30,000	30,014	30,000	29,500	30,000	5,000	2,500	0	2,500
WORKERS COMPENSATION	87	90	81	77	100	17	5	0	5
LEGAL FEES	155,174	157,664	270,859	193,062	180,000	30,000	13,030	0	13,030
ACCOUNTING AND AUDITING	26,375	26,625	24,900	24,900	27,500	0	15,000	0	15,000
LEGISLATIVE COMPLIANCE	128	0	0	0	500	83	0	0	0
LEGAL FEES - LITIGATION	12,867	66,612	14,841	83,936	200,000	33,333	24,455	0	24,455
TECHNICAL SERVICES	0	1,800	4,073	60	30,000	5,000	0	0	0
TELEPHONE	0	0	0	0	100	17	0	0	0
POSTAGE	0	0	0	0	1,000	167	0	0	0
PUBLIC EDUCATION	56	109	0	0	650	108	0	0	0
ADVERTISEMENTS	370	507	0	0	5,000	833	0	0	0
TRAVEL	3,077	5,809	9,407	5,393	0	0	27	0	27
FOOD/MEALS/LUNCHEONS	0	0	414	571	3,000	500	345	0	345
EDUCATION AND TRAINING	375	2,107	365	2,102	0	0	0	0	0
OFFICE SUPPLIES	0	0	0	54	0	0	0	0	0
Governing Body Expenses	228,510	291,337	354,941	339,656	477,850	75,058	55,362	0	55,362
REGULAR WAGES	217,400	141,365	163,588	268,470	352,100	58,683	43,584	0	43,584
OVERTIME	9,499	10,789	25,222	18,042	6,000	1,000	7,846	0	7,846
GROUP INSURANCE	45,976	29,662	25,880	34,462	64,300	10,717	8,313	0	8,313
FICA EXPENSE	11,058	9,002	11,212	16,927	22,200	3,700	3,022	0	3,022
MEDICARE EXPENSE	3,157	2,105	2,622	3,959	5,200	867	707	0	707
PENSION EXPENSE	16,017	10,731	11,060	19,233	14,900	2,483	3,701	0	3,701
WORKERS COMPENSATION	4,065	1,009	2,785	826	700	117	103	0	103
OTHER EMPLOYEE BENEFITS	75	1,405	5,075	5,922	400	67	0	0	0
TEMPORARY SERVICES	0	10,842	7,026	0	2,500	417	0	0	0
EMPLOYEE RELATIONS EXPENSE	0	45,943	1,079	47	5,200	867	0	0	0
PERSONNEL ADMINISTRATION	307,247	262,852	280,971	411,369	473,500	78,917	74,361	0	74,361
Personnel Expense	0	0	0	0	0	0	0	0	0
ENGINEERING	262,332	219,025	201,402	214,103	200,000	33,333	158,077	11,720	169,797
TECHNICAL SERVICES	0	0	1,548	1,569	0	0	0	0	0
COMPUTER AND NETWORK SERVICE	0	0	0	20	0	0	0	0	0
PURCHASED VEHICLE REPAIR	0	2,230	0	0	0	0	0	0	0
EQUIPMENT RENTALS	1,602	1,981	2,976	5,635	1,800	300	967	0	967
TELEPHONE	485	645	856	744	1,000	167	0	0	0
POSTAGE	5,769	244	7,483	4,282	5,000	833	0	0	0
PUBLIC EDUCATION	8,917	4,325	19,089	3,229	5,000	833	869	0	869
ADVERTISEMENTS	0	508	4,485	1,699	1,500	250	0	0	0
PRINTING AND BINDING	182	977	4,785	(91)	1,000	167	467	0	467
TRAVEL	0	0	0	1,235	0	0	521	0	521
FOOD/MEALS/LUNCHEONS	1,770	1,818	1,857	1,218	2,000	333	600	0	600
DUES AND FEES	31	272	878	249	300	50	0	0	0
SUBSCRIPTIONS AND PERIODICALS	295	8,531	867	6,424	20,000	3,333	4,338	0	4,338
EDUCATION AND TRAINING	2,500	0	0	0	0	0	0	0	0
LICENSES	0	0	0	0	0	0	0	0	0

Brunswick-Glynn County JWSC
Combined Revenue Statement
For the Two Months Ended August 31, 2017

GL Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	YTD Budget	YTD Actual	Purch. Orders	Total
MAINTENANCE CONTRACTS	11,351	0	0	0	0	333	0	0	0
OFFICE SUPPLIES	4,509	6,584	5,094	9,263	2,000	833	201	0	201
AUTO PARTS AND TIRES	0	0	0	0	0	0	0	0	0
EQUIPMENT PARTS AND SUPPLIES	0	0	0	1,614	0	0	0	0	0
GENERAL SUPPLIES	1,652	15,117	3,610	2,793	1,250	208	805	0	805
COMPUTER SUPPLIES	2,404	11,371	1,393	5,504	3,000	500	286	0	286
UNIFORMS AND SAFETY SUPPLIES	468	200	114	623	200	33	25	0	25
COMMUNICATION SUPPLIES	0	0	0	1,488	0	0	0	0	0
GASOLINE AND DIESEL	0	923	0	36	0	0	17	0	17
SMALL EQUIPMENT	384	1,796	633	2,064	0	0	0	0	0
HURRICANE PREPAREDNESS	0	0	0	39,363	0	0	0	0	0
DAMAGE CLAIMS	0	0	10,957	20,000	0	0	0	0	0
Operating Expenses	304,650	276,547	268,028	323,064	249,050	41,508	167,173	11,720	178,893
Capital Expenditures	0	0	0	0	0	0	0	0	0
Directors Expenses	611,896	539,400	548,999	734,433	722,550	120,425	241,534	11,720	253,254
REGULAR WAGES	0	0	0	0	110,000	18,333	8,340	0	8,340
OVERTIME	0	0	0	0	5,000	833	21	0	21
GROUP INSURANCE	0	0	0	0	42,300	7,050	1,684	0	1,684
FICA EXPENSE	0	0	0	0	7,100	1,183	485	0	485
MEDICARE EXPENSE	0	0	0	0	1,700	283	113	0	113
PENSION EXPENSE	0	0	0	0	3,200	533	602	0	602
WORKERS COMPENSATION	0	0	0	0	200	33	18	0	18
OTHER EMPLOYEE BENEFITS	0	0	0	0	200	33	0	0	0
TEMPORARY SERVICES	0	0	0	0	3,600	600	1,124	0	1,124
Personnel Expense	0	0	0	0	173,300	28,883	12,387	0	12,387
TECHNICAL SERVICES	0	0	0	0	15,000	2,500	60	0	60
PURCHASED VEHICLE REPAIR	0	0	0	0	1,500	250	0	0	0
EQUIPMENT RENTALS	0	0	0	0	0	0	239	0	239
TELEPHONE	0	0	0	0	2,500	417	193	0	193
PUBLIC EDUCATION	0	0	0	0	10,000	1,667	408	0	408
ADVERTISEMENTS	0	0	0	0	18,000	3,000	0	0	0
TRAVEL	0	0	0	0	4,800	800	0	0	0
EDUCATION AND TRAINING	0	0	0	0	12,000	2,000	2,466	0	2,466
MAINTENANCE CONTRACTS	0	0	0	0	1,500	250	0	1,635	1,635
OFFICE SUPPLIES	0	0	0	0	1,200	200	584	0	584
AUTO PARTS AND TIRES	0	0	0	0	1,500	250	94	0	94
EQUIPMENT PARTS AND SUPPLIES	0	0	0	0	2,000	333	5,906	0	5,906
GENERAL SUPPLIES	0	0	0	0	500	83	0	0	0
COMPUTER SUPPLIES	0	0	0	0	3,500	583	754	0	754
UNIFORMS AND SAFETY SUPPLIES	0	0	0	6	1,000	167	369	0	369
GASOLINE AND DIESEL	0	0	0	0	1,000	167	0	0	0
SMALL EQUIPMENT	0	0	0	0	2,500	417	0	17,545	17,545
HURRICANE PREPAREDNESS	0	0	0	0	1,500	250	0	0	0
Operating Expenses	0	0	0	6	80,000	13,333	11,075	19,180	30,255

Brunswick-Glynn County JWSC
Combined Revenue Statement
 For the Two Months Ended August 31, 2017

GL Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	YTD Budget	YTD Actual	Purch. Orders	Total
COMPUTERS AND SOFTWARE	0	0	0	0	0	0	0	7,985	7,985
Capital Purchases	0	0	0	0	0	0	0	7,985	7,985
Public Information Expenses	0	0	0	0	253,300	42,217	23,461	27,165	50,626
REGULAR WAGES	891,809	907,630	949,397	961,265	1,094,000	182,333	161,855	0	161,855
OVERTIME	40,699	44,471	55,697	47,237	35,000	5,833	18,925	0	18,925
GROUP INSURANCE	218,868	226,227	226,465	197,044	266,500	44,417	35,467	0	35,467
FICA EXPENSE	52,674	55,652	58,819	59,433	70,000	11,667	10,634	0	10,634
MEDICARE EXPENSE	13,858	13,015	13,753	13,900	16,400	2,733	2,487	0	2,487
PENSION EXPENSE	71,420	67,151	61,119	67,698	49,500	8,250	13,010	0	13,010
GASB 68 PENSION EXPENSE	0	(2,744)	78,167	0	0	0	0	0	0
WORKERS COMPENSATION	19,230	21,386	16,574	15,822	19,400	3,233	2,096	0	2,096
OTHER EMPLOYEE BENEFITS - FINAI	1,560	17,323	4,610	2,310	2,600	433	295	0	295
TEMPORARY SERVICES	30,779	10,105	29,233	60,962	0	0	18,819	0	18,819
EMPLOYEE RELATIONS EXPENSE	0	0	0	1,972	0	0	0	0	0
Personnel Expense	1,340,897	1,360,215	1,493,834	1,427,642	1,553,400	258,900	263,587	0	263,587
PERSONNEL ADMINISTRATION	141,759	144,705	129,121	130,188	145,000	24,167	19,608	0	19,608
BILL PRINTING AND MAILING	151,201	152,058	160,354	155,190	180,000	30,000	8,889	0	8,889
BANKING AND INVESTMENT FEES	99,063	102,240	87,275	115,055	70,000	70,000	533	0	533
DEBT COLLECTION	15,012	0	11,026	9,289	0	0	1,343	0	1,343
TECHNICAL SERVICES	58,835	189,000	238,649	253,127	113,900	18,983	39,648	0	39,648
COMPUTER AND NETWORK SERVICE	0	0	7,439	725	0	0	552	0	552
CLEANING AND TRASH REMOVAL	9,118	7,068	15,574	20,458	14,500	2,417	0	0	0
PURCHASED BUILDING MAINTENANC	0	2,319	690	870	2,000	333	0	0	0
PURCHASED EQUIPMENT REPAIRS	0	708	3,194	709	1,000	167	118	0	118
PURCHASED VEHICLE REPAIR	3,819	3,410	1,243	1,205	15,000	2,500	32	0	32
OFFICE RENT	137,500	150,000	3,734	0	0	0	0	0	0
OTHER RENTAL	2,200	400	0	0	0	0	0	0	0
EQUIPMENT RENTALS	0	303	1,536	15,743	0	0	2,282	0	2,282
INSURANCE	60,751	76,153	75,346	52,483	71,200	11,867	9,373	0	9,373
TELEPHONE	11,187	13,176	26,673	25,489	12,000	2,000	2,982	0	2,982
INTERNET AND WEB SERVICE - FINA	22,443	22,790	20,026	15,470	20,400	3,400	2,434	0	2,434
POSTAGE	4,313	5,327	5,298	5,484	6,000	1,000	384	0	384
PUBLIC EDUCATION	505	0	271	0	500	83	0	0	0
ADVERTISEMENTS	8,588	2,500	1,485	1,827	2,000	2,000	0	0	0
PRINTING AND BINDING	0	0	0	0	500	83	0	0	0
TRAVEL	15	987	2,476	2,432	1,000	167	0	0	0
FOOD/MEALS/LUNCHEONS	0	0	0	0	0	0	133	0	133
DUES AND FEES	537	1,301	527	1,857	1,250	208	430	0	430
SUBSCRIPTIONS AND PERIODICALS	31	25	25	0	500	83	0	0	0
EDUCATION AND TRAINING	1,600	2,483	6,547	8,000	3,000	500	6,325	0	6,325
LICENSES	0	0	100	0	0	0	28	0	28
MAINTENANCE CONTRACTS	53,009	50,023	55,356	9,862	72,000	12,000	0	0	0
OFFICE SUPPLIES	21,752	30,413	95,494	34,985	20,000	3,333	4,423	0	4,423
AUTO PARTS AND TIRES	546	2,889	2,458	821	5,000	833	279	0	279

Brunswick-Glynn County JWSC
Combined Revenue Statement
For the Two Months Ended August 31, 2017

GL Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	YTD Budget	YTD Actual	Purch. Orders	Total
EQUIPMENT PARTS AND SUPPLIES	574	784	1,024	289	10,000	1,667	324	0	324
GENERAL SUPPLIES	6,992	18,923	6,187	2,734	18,000	3,000	759	0	759
COMPUTER SUPPLIES	12,027	6,633	7,091	6,378	7,500	1,250	11,297	390	11,687
UNIFORMS AND SAFETY SUPPLIES	1,021	1,151	4,109	6,747	6,000	1,000	873	0	873
BUILDING MAINTENANCE SUPPLIES	0	152	2,437	5,720	3,000	500	1,172	0	1,172
COMMUNICATION SUPPLIES	0	0	820	0	500	83	0	0	0
METERS	329,995	191,374	85,279	188,579	300,000	50,000	0	0	0
NATURAL GAS	0	226	2,393	2,040	0	0	344	0	344
ELECTRICITY	0	9,450	43,727	41,853	18,000	3,000	8,372	0	8,372
GASOLINE AND DIESEL	23,900	17,336	12,361	9,859	15,000	2,500	0	0	0
SMALL EQUIPMENT	1,860	767	1,140	13,970	5,000	833	0	0	0
DAMAGE CLAIMS	0	683	0	19,800	0	0	0	0	0
LATE FEES	0	0	60	142	0	0	0	0	0
Operating Expenses	1,180,151	1,207,756	1,118,545	1,159,380	1,139,750	249,958	122,934	390	123,324
VEHICLES	0	0	0	63	0	0	0	0	0
FURNITURE & FIXTURES	0	0	0	482	0	0	0	0	0
COMPUTERS AND SOFTWARE	0	0	0	23,166	0	0	0	0	0
Capital Expenditures	0	0	0	23,711	0	0	0	0	0
Finance Expenses	2,521,048	2,567,972	2,612,379	2,610,732	2,593,150	508,858	386,521	390	386,911
REGULAR WAGES	0	71,853	113,308	160,528	179,200	29,867	26,730	0	26,730
OVERTIME	0	305	1,399	593	2,000	333	15	0	15
GROUP INSURANCE	0	11,627	19,661	33,891	54,200	9,033	7,285	0	7,285
FICA EXPENSE	0	4,259	6,925	8,898	11,200	1,867	1,455	0	1,455
MEDICARE EXPENSE	0	996	2,706	2,081	2,600	433	340	0	340
PENSION EXPENSE	0	5,089	6,704	10,816	8,100	1,350	1,925	0	1,925
WORKERS COMPENSATION	0	202	1,274	2,483	2,900	483	367	0	367
OTHER EMPLOYEE BENEFITS	0	50	50	79	300	50	0	0	0
PERSONNEL ADMINISTRATION	0	0	6,107	131	0	0	0	0	0
Personnel Expense	0	94,382	158,135	219,500	260,500	43,417	38,117	0	38,117
TECHNICAL SERVICES	0	34,431	147	650	0	0	38	0	38
PURCHASED VEHICLE REPAIR	0	0	259	234	0	0	0	0	0
TELEPHONE	0	555	1,740	1,381	5,000	833	181	0	181
POSTAGE	0	250	100	96	1,000	167	0	0	0
ADVERTISEMENTS	0	4,660	2,166	3,449	15,000	2,500	50	0	50
TRAVEL	0	0	130	0	4,250	708	0	0	0
DUES AND FEES	0	213	0	521	1,000	167	0	0	0
SUBSCRIPTIONS AND PERIODICALS	0	25	25	0	500	83	0	0	0
EDUCATION AND TRAINING	0	1,039	375	639	11,500	1,917	0	0	0
OFFICE SUPPLIES	0	5,174	4,001	4,530	4,200	700	77	0	77
AUTO PARTS AND TIRES	0	0	0	328	1,800	300	197	0	197
GENERAL SUPPLIES	0	506	523	249	600	100	70	0	70
COMPUTER SUPPLIES	0	5,820	1,424	0	3,000	500	0	0	0
UNIFORMS AND SAFETY SUPPLIES	0	0	450	555	750	125	89	0	89
GASOLINE AND DIESEL	0	0	371	1,323	1,800	300	71	0	71

Brunswick-Glynn County JWSC
Combined Revenue Statement
For the Two Months Ended August 31, 2017

GL Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	YTD Budget	YTD Actual	Purch. Orders	Total
SMALL EQUIPMENT	0	134	0	253	750	125	0	0	0
Operating Expenses	0	52,807	11,709	14,208	51,150	8,525	773	0	773
VEHICLES	0	0	0	0	27,500	27,500	0	0	0
Capital Expenditures	0	0	0	0	27,500	27,500	0	0	0
Purchasing Expenses	0	147,189	169,843	233,708	339,150	79,442	38,889	0	38,889
REGULAR WAGES	419,743	492,108	686,239	688,680	936,500	156,083	107,283	0	107,283
OVERTIME	1,114	1,256	8,682	4,378	8,000	1,333	528	0	528
GROUP INSURANCE	67,916	99,007	130,951	114,597	275,300	45,883	22,575	0	22,575
FICA EXPENSE	24,659	29,137	40,344	40,779	58,600	9,767	6,261	0	6,261
MEDICARE EXPENSE	6,138	6,814	9,439	9,537	13,700	2,283	1,464	0	1,464
PENSION EXPENSE	30,857	34,796	41,255	46,523	35,200	5,867	7,759	0	7,759
WORKERS COMPENSATION	21,268	29,215	46,147	46,494	54,300	9,050	7,350	0	7,350
OTHER EMPLOYEE BENEFITS - PLAN	200	382	400	366	1,600	267	0	0	0
TEMPORARY SERVICES	0	773	8,291	7,910	5,000	833	0	0	0
PERSONNEL ADMINISTRATION	0	180	295	383	1,000	167	0	0	0
Personnel Expense	571,894	693,668	972,043	959,648	1,389,200	231,533	153,220	0	153,220
ENGINEERING	0	338	0	5,580	20,000	3,333	0	0	0
TECHNICAL SERVICES	2,250	55,920	12,208	3,162	20,000	3,333	707	0	707
PURCHASED EQUIPMENT REPAIRS	118	0	0	0	500	83	0	0	0
PURCHASED VEHICLE REPAIR	1,643	4,151	8,133	1,809	7,000	1,167	63	0	63
EQUIPMENT RENTALS	0	0	0	3,030	500	83	758	0	758
TELEPHONE	3,295	4,344	7,115	8,095	12,000	2,000	790	0	790
POSTAGE	7	205	50	145	100	17	0	0	0
ADVERTISEMENTS	871	687	825	0	0	0	0	0	0
PRINTING AND BINDING	443	(351)	(406)	0	500	83	0	0	0
TRAVEL	1,825	530	540	999	1,000	167	0	0	0
FOOD/MEALS/LUNCHEONS	0	0	0	448	0	0	0	0	0
DUES AND FEES	0	700	731	475	1,000	1,000	0	0	0
SUBSCRIPTIONS AND PERIODICALS	31	25	25	0	500	83	0	0	0
EDUCATION AND TRAINING	828	4,152	7,778	12,964	24,000	4,000	545	0	545
LICENSES	0	0	(65)	42	7,500	1,250	0	0	0
PERMITS AND FILING FEES	246	90	0	0	0	0	0	0	0
MAINTENANCE CONTRACTS	19,191	38,413	26,031	15,735	20,000	3,333	2,354	1,183	3,537
OFFICE SUPPLIES	3,430	6,133	7,773	2,386	10,000	1,667	55	0	55
AUTO PARTS AND TIRES	595	254	1,484	2,013	5,000	833	0	0	0
EQUIPMENT PARTS AND SUPPLIES	29	0	295	214	1,000	167	0	0	0
GENERAL SUPPLIES	2,326	1,435	8,259	10,412	20,000	3,333	247	0	247
COMPUTER SUPPLIES	15,095	574	5,171	1,530	7,000	1,167	0	1,246	1,246
UNIFORMS AND SAFETY SUPPLIES	961	889	2,672	4,373	5,000	833	769	0	769
GASOLINE AND DIESEL	10,491	7,251	10,806	14,077	10,000	1,667	0	0	0
SMALL EQUIPMENT	772	2,892	2,077	885	15,000	2,500	0	0	0
Operating Expenses	64,447	128,631	101,503	88,374	187,600	32,100	6,288	2,429	8,717
MACHINERY AND EQUIPMENT	0	0	0	0	30,000	5,000	0	4,748	4,748

Brunswick-Glynn County JWSC
Combined Revenue Statement
For the Two Months Ended August 31, 2017

GL Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	YTD Budget	YTD Actual	Purch. Orders	Total
FURNITURE & FIXTURES	0	0	0	3,550	15,000	2,500	0	0	0
COMPUTERS AND SOFTWARE	0	0	0	10,128	15,000	2,500	0	0	0
Capital Expenditures	0	0	0	13,678	60,000	10,000	0	4,748	4,748
Planning & Construction Expenses	636,341	822,299	1,073,546	1,061,699	1,636,800	273,633	159,507	7,177	166,685
REGULAR WAGES	0	0	0	148,175	170,900	28,483	28,396	0	28,396
OVERTIME	0	0	0	15,979	10,000	1,667	1,059	0	1,059
GROUP INSURANCE	0	0	0	26,893	44,400	7,400	4,885	0	4,885
FICA EXPENSE	0	0	0	9,909	11,200	1,867	1,778	0	1,778
MEDICARE EXPENSE	0	0	0	2,317	2,600	433	416	0	416
PENSION EXPENSE	0	0	0	11,019	7,900	1,317	2,120	0	2,120
WORKERS COMPENSATION	0	0	0	6,893	8,100	1,350	1,075	0	1,075
OTHER EMPLOYEE BENEFITS	0	0	0	75	700	117	0	0	0
PERSONNEL ADMINISTRATION	0	0	0	58	0	0	43	0	43
Personnel Expense	0	0	0	221,319	255,800	42,633	39,772	0	39,772
TECHNICAL SERVICES	0	0	0	1,288	0	0	333	0	333
COMPUTER AND NETWORK SERVICE	0	0	0	0	5,000	5,000	0	0	0
PURCHASED BUILDING AND GROUN	0	0	0	28,131	25,000	4,167	497	0	497
PURCHASED EQUIPMENT REPAIRS	0	458	0	4,180	12,000	2,000	0	0	0
PURCHASED VEHICLE REPAIR	0	98	0	3,615	10,000	1,667	0	0	0
PURCHASED ELECTRICAL SERVICES	0	0	0	0	5,000	833	0	0	0
EQUIPMENT RENTALS	0	0	0	494	1,000	167	0	0	0
TELEPHONE	0	0	0	1,280	1,000	167	284	0	284
TRAVEL	0	0	0	0	1,200	200	0	0	0
DUES AND FEES	0	0	0	65	0	0	0	0	0
EDUCATION AND TRAINING	0	0	0	0	2,000	333	0	0	0
MAINTENANCE CONTRACTS	0	0	0	16,909	200,000	33,333	21,043	0	21,043
OFFICE SUPPLIES	0	0	0	1,373	1,200	200	22	0	22
AUTO PARTS AND TIRES	0	0	0	295	3,000	500	93	0	93
EQUIPMENT PARTS AND SUPPLIES	0	161	0	2,748	5,000	833	0	0	0
GENERAL SUPPLIES	0	0	0	1,223	2,000	333	81	0	81
COMPUTER SUPPLIES	0	0	0	0	1,200	200	0	0	0
UNIFORMS AND SAFETY SUPPLIES	0	81	0	3,190	4,000	667	229	0	229
BUILDING MAINTENANCE SUPPLIES	0	0	0	10,802	20,000	3,333	2,180	0	2,180
GASOLINE AND DIESEL	0	0	0	3,765	10,000	1,667	443	0	443
SMALL EQUIPMENT	0	4,024	0	11,443	25,000	4,167	0	0	0
Operating Expenses	0	4,822	0	90,800	333,600	59,767	25,206	0	25,206
MACHINERY AND EQUIPMENT	0	0	0	17,107	0	0	0	0	0
VEHICLES	0	0	0	971	25,000	25,000	431	27,655	28,086
FURNITURE & FIXTURES	0	0	0	6,538	0	0	0	0	0
Capital Expenditures	0	0	0	24,616	25,000	25,000	431	27,655	28,086
Facilities Maintenance Expenses	0	0	4,822	336,735	614,400	127,400	65,409	27,655	93,064
REGULAR WAGES	1,475,014	1,404,166	1,684,709	1,866,807	2,060,900	343,483	322,251	0	322,251

Brunswick-Glynn County JWSC Combined Revenue Statement

For the Two Months Ended August 31, 2017

GL Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	YTD Budget	YTD Actual	Purch. Orders	Total
OVERTIME	231,980	154,637	183,333	241,813	200,000	33,333	29,433	0	29,433
GROUP INSURANCE	441,133	361,354	349,754	400,348	537,900	89,650	81,206	0	81,206
FICA EXPENSE	98,347	90,980	111,035	123,870	140,200	23,367	20,475	0	20,475
MEDICARE EXPENSE	25,558	21,278	24,881	28,970	32,800	5,467	4,789	0	4,789
PENSION EXPENSE	133,622	109,941	113,293	141,546	105,300	17,550	25,310	0	25,310
WORKERS COMPENSATION	102,652	101,235	109,508	128,248	148,100	24,683	19,350	0	19,350
UNEMPLOYMENT - SP&M	0	0	2,552	0	0	0	0	0	0
OTHER EMPLOYEE BENEFITS -SP&M	1,267	1,038	1,125	1,150	5,800	967	0	0	0
TEMPORARY SERVICES	27,979	16,798	0	0	0	0	0	0	0
EMPLOYEE RELATIONS EXPENSE	0	0	0	0	0	0	0	0	0
PERSONNEL ADMINISTRATION	0	1,461	2,602	1,515	0	0	10	0	10
Personnel Expense	2,537,552	2,262,887	2,562,793	2,934,265	3,231,000	538,500	502,936	0	502,936
TECHNICAL SERVICES	788,667	416,684	198,406	222,217	400,000	66,667	15,018	16,000	31,018
COMPUTER AND NETWORK SERVICE	0	0	6,112	0	5,000	833	0	0	0
PURCHASED BUILDING MAINTENANC	8,264	55,039	17,139	64,450	45,000	7,500	430	0	430
PURCHASED EQUIPMENT REPAIRS	99,688	162,597	190,690	179,234	100,000	16,667	16,267	30,475	46,742
PURCHASED VEHICLE REPAIR	34,521	64,333	47,053	117,802	50,000	8,333	7,503	5,800	13,303
PURCHASED INFRASTRUCTURE REP	67,001	55,499	168,276	598,396	100,000	16,667	40,623	153,522	194,144
PURCHASED SCADA SERVICES/MAIN	0	6,356	82,391	0	10,000	1,667	0	3,880	3,880
PURCHASED ELECTRICAL SERVICES	0	0	49,985	27,359	35,000	5,833	0	0	0
OTHER RENTAL	2,414	2,516	1,804	1,300	350,000	58,333	200	0	200
EQUIPMENT RENTALS	1,946	5,188	26,538	114,000	100,000	16,667	4,821	3,540	8,361
TELEPHONE	16,238	22,438	33,044	40,096	25,000	4,167	6,361	0	6,361
POSTAGE	1,749	3,791	3,884	3,779	4,000	667	589	0	589
FREIGHT	0	0	25	0	0	0	0	0	0
ADVERTISEMENTS	1,030	4,310	966	0	1,000	167	0	0	0
PRINTING AND BINDING	0	204	0	0	1,000	167	0	0	0
TRAVEL	0	5,198	187	1,179	500	83	82	0	82
DUES AND FEES	1,526	2,110	1,612	6,079	5,000	833	0	0	0
EDUCATION AND TRAINING	4,354	10,935	23,609	21,770	50,000	8,333	3,096	0	3,096
LICENSES	95	516	8,108	1,499	5,000	833	25	0	25
MAINTENANCE CONTRACTS	30,000	12,628	6,747	24,755	50,000	8,333	7,041	5,910	12,951
OFFICE SUPPLIES	10,267	25,801	43,280	18,804	15,000	2,500	2,788	0	2,788
AUTO PARTS AND TIRES	8,739	17,382	10,717	13,038	20,000	3,333	1,296	0	1,296
EQUIPMENT PARTS AND SUPPLIES	47,788	34,464	79,561	51,453	100,000	16,667	3,319	20,370	23,688
GENERAL SUPPLIES	51,137	55,524	42,886	40,984	70,000	11,667	1,611	0	1,611
COMPUTER SUPPLIES	15,601	13,717	4,243	16,966	25,000	4,167	260	1,058	1,318
UNIFORMS AND SAFETY SUPPLIES	24,802	28,026	49,082	52,621	75,000	12,500	3,895	0	3,895
BUILDING MAINTENANCE SUPPLIES	10,201	11,570	7,765	(73,896)	40,000	6,667	1,510	0	1,510
COMMUNICATION SUPPLIES	380	0	25	0	20,000	3,333	0	0	0
ODOR AND H2S	14,700	60,415	228,154	275,516	300,000	50,000	12,563	178	12,740
OTHER CHEMICALS	5,276	41,612	12,430	10,422	20,000	3,333	577	0	577
MANHOLES	23,245	11,528	34,226	222,316	1,000,000	166,667	208	0	208
MANHOLE LININGS	9,919	4,905	9,084	8,937	25,000	4,167	35	0	35
FITTINGS	43,428	37,502	82,089	321,190	150,000	25,000	14,916	328	15,244
PIPE	4,954	5,292	9,555	56,308	50,000	8,333	522	0	522
METERS	0	0	184,451	0	50,000	8,333	0	0	0

Brunswick-Glynn County JWSC
Combined Revenue Statement
 For the Two Months Ended August 31, 2017

GL Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	YTD Budget	YTD Actual	Purch. Orders	Total
PUMPS AND PUMP PARTS	131,280	103,016	258,495	518,867	250,000	41,667	72,301	254	72,555
ELECTRICAL PARTS	34,150	78,447	69,121	125,077	50,000	8,333	7,735	510	8,245
Inventory Variance	39,251	(94,955)	0	0	0	0	0	0	0
ELECTRICITY	366,028	311,439	378,015	380,495	350,000	58,333	68,532	0	68,532
GASOLINE AND DIESEL	154,011	103,140	81,097	125,848	150,000	25,000	8,928	0	8,928
SMALL EQUIPMENT	56,838	55,153	30,196	63,815	75,000	12,500	1,807	10,492	12,299
HURRICANE PREPAREDNESS	0	0	0	0	0	0	0	53,199	53,199
Operating Expenses	2,109,483	1,734,320	2,481,049	3,652,675	4,171,500	695,250	304,855	305,515	610,370
INFRASTRUCTURE	0	0	0	93,858	0	0	0	0	0
MACHINERY AND EQUIPMENT	0	0	0	25,815	10,000	10,000	0	0	0
VEHICLES	0	0	0	63	170,000	28,333	0	0	0
COMPUTERS AND SOFTWARE	0	0	0	5,701	0	0	0	0	0
Capital Expenditures	0	0	0	125,437	180,000	38,333	0	0	0
Systems Pumping and Maintenance Exp.	4,647,035	3,997,207	5,063,841	6,712,377	7,582,500	1,272,083	807,791	305,515	1,113,306
REGULAR WAGES	842,489	952,437	1,051,563	1,087,229	1,141,500	190,250	187,403	0	187,403
OVERTIME	234,093	250,376	229,652	239,565	240,000	40,000	36,569	0	36,569
GROUP INSURANCE	212,691	217,205	212,379	221,976	276,800	46,133	39,987	0	39,987
FICA EXPENSE	62,901	71,549	75,913	78,460	85,700	14,283	13,210	0	13,210
MEDICARE EXPENSE	15,974	16,733	17,754	18,349	20,000	3,333	3,089	0	3,089
PENSION EXPENSE	81,988	84,833	78,113	89,064	69,600	11,600	16,119	0	16,119
WORKERS COMPENSATION	40,974	51,594	53,449	54,506	63,100	10,517	8,387	0	8,387
OTHER EMPLOYEE BENEFITS - TREA	575	600	625	650	2,500	417	0	0	0
TEMPORARY SERVICES	33,989	109,173	60,685	56,997	10,000	1,667	0	0	0
PERSONNEL ADMINISTRATION	0	0	799	821	0	0	0	0	0
Personnel Expense	1,525,674	1,754,500	1,780,932	1,847,618	1,909,200	318,200	304,764	0	304,764
ENGINEERING	0	0	28,009	0	20,000	3,333	0	0	0
TECHNICAL SERVICES	76,396	145,434	100,000	115,372	150,000	25,000	13,156	1,800	14,956
COMPUTER AND NETWORK SERVICE	0	0	0	0	3,000	500	0	0	0
PURCHASED BUILDING MAINTENANCE	18,478	8,279	87,835	34,172	55,000	9,167	3,304	1,949	5,253
PURCHASED EQUIPMENT REPAIRS	107,786	153,985	154,397	227,129	150,000	25,000	4,017	9,938	13,955
PURCHASED VEHICLE REPAIR	5,300	5,647	5,847	8,241	15,000	2,500	221	0	221
PURCHASED INFRASTRUCTURE REP	32,462	48,356	17,475	276,484	55,000	9,167	34,308	33,776	68,085
PURCHASED SCADA SERVICES/MAIN	0	2,119	0	0	15,000	2,500	0	0	0
PURCHASED ELECTRICAL SERVICES	0	13,954	81,579	9,776	25,000	4,167	0	6,370	6,370
EQUIPMENT RENTALS	18,324	13,489	64,683	49,450	20,000	3,333	0	0	0
TELEPHONE	14,187	13,962	15,606	16,877	10,000	1,667	2,492	0	2,492
POSTAGE	1,996	3,164	2,616	2,282	5,000	833	409	0	409
FREIGHT	0	16	56	0	0	0	0	0	0
ADVERTISEMENTS	0	1,010	2,478	261	3,000	500	0	0	0
TRAVEL	259	110	12	756	5,000	833	0	0	0
DUES AND FEES	185	1,764	66	1,394	2,000	333	0	0	0
EDUCATION AND TRAINING	3,930	8,499	3,955	8,150	10,000	1,667	705	0	705
LICENSES	90	330	318	0	1,500	750	65	0	65
MAINTENANCE CONTRACTS	0	7,500	16,000	13,119	15,000	2,500	1,188	7,937	9,125

Brunswick-Glynn County JWSC
Combined Revenue Statement
 For the Two Months Ended August 31, 2017

GL Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	YTD Budget	YTD Actual	Purch. Orders	Total
OFFICE SUPPLIES	4,803	4,150	9,846	50,018	7,000	1,167	1,740	261	2,000
AUTO PARTS AND TIRES	1,091	3,485	1,203	18,197	10,000	1,667	286	0	286
LAB SUPPLIES	34,309	37,182	40,413	38,094	45,000	7,500	1,167	715	1,883
EQUIPMENT PARTS AND SUPPLIES	17,523	17,200	19,790	42,650	40,000	6,667	2,712	3,485	6,198
GENERAL SUPPLIES	16,839	17,714	14,575	12,803	15,000	2,500	1,124	1,701	2,824
COMPUTER SUPPLIES	7,144	9,114	3,460	2,294	10,500	1,750	6,934	14	6,948
UNIFORMS AND SAFETY SUPPLIES	5,845	28,533	20,997	21,817	15,000	2,500	2,544	0	2,544
BUILDING MAINTENANCE SUPPLIES	9,039	5,310	2,502	7,552	15,000	2,500	504	0	504
COMMUNICATION SUPPLIES	30	0	183	0	1,000	167	0	0	0
BIOSOLIDS DISPOSAL	146,840	360,699	653,564	652,630	200,000	33,333	61,924	0	61,924
OXYGEN - TREATMENT	374,022	421,867	515,169	541,029	430,000	71,667	55,605	0	55,605
SULFUR DIOXIDE - TREATMENT	8,000	9,778	10,650	7,425	12,000	2,000	825	0	825
POLYMERS - TREATMENT	53,665	37,069	43,321	57,708	60,000	10,000	5,510	5,741	11,251
CHLORINE - TREATMENT	21,829	31,697	32,198	41,113	35,000	5,833	16,075	0	16,075
ODOR AND H2S - LIFT STATIONS	0	12,375	0	4,015	10,000	1,667	0	0	0
OTHER CHEMICALS - TREATMENT	7,035	15,714	33,276	14,944	18,000	4,500	5,676	0	5,676
MANHOLES	0	0	0	0	20,000	3,333	0	0	0
FITTINGS	4,996	6,125	2,031	16,177	6,000	1,000	2,069	0	2,069
PIPE	4,771	650	1,796	1,764	5,000	833	0	0	0
HEADWORKS	14,910	4,162	23,379	30,005	15,000	2,500	3	7,700	7,703
CLARIFIERS	8,364	21,278	26,602	1,914	25,000	4,167	8,171	0	8,171
DIGESTERS	3,137	158	3,672	4,224	4,000	1,000	0	0	0
SEPTIC RECEIVING STATION	36	337	151	153	3,000	500	0	0	0
SLUDGE DRYER	5,503	18,283	108,442	6,732	25,000	4,167	28	0	28
PUMPS AND PUMP PARTS	82,178	33,818	69,729	72,545	100,000	16,667	2,747	0	2,747
ELECTRICAL PARTS	23,837	25,397	27,491	36,144	25,000	4,167	3,293	0	3,293
BELT PRESS	17,367	15,047	12,052	18,599	20,000	3,333	6,379	3,714	10,093
AERATION BASIN	4,631	5,704	8,797	3,533	50,000	8,333	201	54,995	55,196
Inventory Variance	39,251	(94,955)	0	0	0	0	0	0	0
NATURAL GAS	64,540	63,543	35,294	43,401	70,000	11,667	9,398	0	9,398
ELECTRICITY	531,306	622,369	609,608	614,552	600,000	100,000	104,118	0	104,118
GASOLINE AND DIESEL	22,598	13,183	16,270	26,490	20,000	3,333	1,346	0	1,346
SMALL EQUIPMENT	12,747	10,328	37,585	19,577	25,000	4,167	6,702	10,864	17,566
Operating Expenses	1,827,577	2,184,930	2,964,976	3,171,552	2,496,000	418,333	366,945	150,961	517,906
BUILDINGS	0	0	0	50,587	0	0	0	0	0
VEHICLES	0	0	0	814	25,000	25,000	0	0	0
FURNITURE & FIXTURES	0	0	0	5,751	0	0	0	0	0
COMPUTERS AND SOFTWARE	0	0	0	6,511	0	0	0	0	0
Capital Expenditures	0	0	0	63,663	25,000	25,000	0	0	0
Wastewater Treatment Expense	3,353,252	3,939,430	4,745,908	5,082,833	4,430,200	761,533	671,709	150,961	822,670
TECHNICAL SERVICES	503	24,495	66,198	23,919	30,000	5,000	0	0	0
PURCHASED BUILDING MAINTENANC	0	0	124	0	0	0	0	0	0
PURCHASED EQUIPMENT REPAIRS	0	0	1,959	0	2,000	333	0	0	0
PURCHASED VEHICLE REPAIR	596	1,911	825	44	1,500	250	0	0	0
TELEPHONE	504	535	1,246	1,243	400	67	228	0	228

Brunswick-Glynn County JWSC
Combined Revenue Statement
For the Two Months Ended August 31, 2017

GL Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	YTD Budget	YTD Actual	Purch. Orders	Total
POSTAGE	263	199	50	0	0	200	33	0	0
PUBLIC EDUCATION	1,770	9,441	0	0	0	10,000	1,667	0	0
ADVERTISEMENTS	2,049	3,221	276	0	0	3,000	500	0	0
PRINTING AND BINDING	249	0	0	0	0	250	42	0	0
DUES AND FEES	40	125	70	125	125	150	25	25	25
SUBSCRIPTIONS AND PERIODICALS	0	0	62	0	0	0	0	0	0
EDUCATION AND TRAINING	691	2,114	798	5,484	0	2,500	417	0	0
LICENSES	0	0	268	0	0	300	150	0	0
MAINTENANCE CONTRACTS	480	2,403	530	0	0	500	500	0	0
OFFICE SUPPLIES	367	1,091	2,712	2,804	1,000	1,000	167	98	98
AUTO PARTS AND TIRES	0	1,367	0	22	1,000	1,000	167	0	0
EQUIPMENT PARTS AND SUPPLIES	0	96	0	27	500	500	83	0	0
GENERAL SUPPLIES	366	378	488	294	600	600	100	0	0
COMPUTER SUPPLIES	2,522	52	0	181	750	750	125	0	0
UNIFORMS AND SAFETY SUPPLIES	308	120	0	119	500	500	83	0	0
BUILDING MAINTENANCE SUPPLIES	0	0	0	82	0	0	0	0	0
ELECTRICAL PARTS	24	0	0	0	200	200	33	0	0
GASOLINE AND DIESEL	1,222	212	0	227	1,500	1,500	250	0	0
SMALL EQUIPMENT	35	146	657	16	500	500	83	0	0
Operating Expenses	11,990	47,907	76,263	34,587	57,350	57,350	10,075	351	351
BUILDINGS	0	0	0	1,277	0	0	0	0	0
FURNITURE & FIXTURES	0	0	0	77	0	0	0	0	0
COMPUTERS AND SOFTWARE	0	0	0	371	0	0	0	0	0
Capital Expenditures	0	0	0	1,725	0	0	0	0	0
Pretreatment Expense	11,990	47,907	76,263	36,312	57,350	57,350	10,075	351	351
INSURANCE	178,152	175,213	170,101	162,054	198,550	198,550	33,092	26,495	26,495
FINES & PENALTIES	0	10,000	0	0	0	0	0	0	0
DAMAGE CLAIMS	7,045	4,148	5,162	1,803	0	0	0	0	0
General Sewer Expenses	185,197	189,361	175,263	163,857	198,550	198,550	33,092	26,495	26,495
REGULAR WAGES	162,693	192,346	233,410	290,032	325,500	325,500	54,250	47,429	47,429
OVERTIME	26,768	30,493	36,056	37,154	25,000	25,000	4,167	4,953	4,953
GROUP INSURANCE	32,052	46,207	58,637	64,987	92,500	92,500	15,417	11,118	11,118
FICA EXPENSE	10,714	13,077	15,583	18,929	21,700	21,700	3,617	3,034	3,034
MEDICARE EXPENSE	2,883	3,058	3,644	4,427	5,100	5,100	850	709	709
PENSION EXPENSE	14,859	15,717	16,075	21,963	17,300	17,300	2,883	3,770	3,770
WORKERS COMPENSATION	8,959	11,187	12,461	12,985	15,500	15,500	2,583	1,865	1,865
OTHER EMPLOYEE BENEFITS - PROJ	100	125	125	175	700	700	117	0	0
PERSONNEL ADMINISTRATION	0	485	313	210	0	0	0	0	0
Personnel Expense	259,027	312,694	376,304	450,862	503,300	503,300	83,883	72,877	72,877
TECHNICAL SERVICES	46,980	124,327	11,678	49,017	50,000	50,000	8,333	33,043	33,043
PURCHASED BUILDING MAINTENANC	162	7,759	16,520	15,606	8,000	8,000	1,333	0	0
PURCHASED EQUIPMENT REPAIRS	44,590	31,370	27,268	19,809	50,000	50,000	8,333	1,060	15,191
PURCHASED VEHICLE REPAIR	3,241	3,473	2,596	3,316	4,000	4,000	667	185	3,731

Brunswick-Glynn County JWSC
Combined Revenue Statement
 For the Two Months Ended August 31, 2017

GL Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	YTD Budget	YTD Actual	Purch. Orders	Total
PURCHASED INFRASTRUCTURE REP	340,749	300,145	0	0	50,000	8,333	0	0	0
PURCHASED SCADA SERVICES/MAIN	0	19,496	34,583	1,825	4,000	667	0	0	0
PURCHASED ELECTRICAL SERVICES	0	61,146	63,197	11,153	25,000	4,167	0	0	0
TELEPHONE	4,757	5,670	4,874	7,897	5,800	967	748	0	748
POSTAGE	2,565	3,655	3,653	1,103	1,500	250	199	0	199
FREIGHT	0	0	0	0	500	83	0	0	0
PUBLIC EDUCATION	0	1,312	1,000	914	1,500	250	0	0	0
ADVERTISEMENTS	737	1,666	664	399	400	67	0	0	0
TRAVEL	0	1,258	415	577	1,000	167	48	0	48
DUES AND FEES	86	1,049	180	805	400	67	0	0	0
EDUCATION AND TRAINING	2,234	6,920	2,689	5,244	4,000	667	179	0	179
LICENSES	688	1,122	511	724	500	83	160	0	160
MAINTENANCE CONTRACTS	1,450	7,500	301,184	38,922	0	0	3,225	7,846	11,071
OFFICE SUPPLIES	1,408	1,022	1,283	1,454	1,500	250	375	0	375
AUTO PARTS AND TIRES	1,284	779	2,469	804	2,500	417	0	0	0
LAB SUPPLIES	10,345	9,197	7,113	10,095	12,000	2,000	2,216	499	2,715
EQUIPMENT PARTS AND SUPPLIES	2,821	1,631	1,743	1,539	2,000	333	23	0	23
GENERAL SUPPLIES	799	969	841	1,422	1,000	167	40	0	40
COMPUTER SUPPLIES	1,608	3,162	2,475	1,866	2,000	1,091	430	0	430
UNIFORMS AND SAFETY SUPPLIES	2,765	19,752	4,015	7,329	7,000	1,167	975	4,990	5,965
BUILDING MAINTENANCE SUPPLIES	12,423	4,705	3,646	1,652	6,000	1,000	113	0	113
COMMUNICATION SUPPLIES	0	18	0	0	0	0	0	0	0
CHLORINE - PRODUCTION	35,161	34,320	41,542	39,465	50,500	8,417	8,640	41,860	50,500
FLORIDE - PRODUCTION	3,595	0	0	0	0	0	0	0	0
PHOSPHATE - PRODUCTION	58,035	86,232	74,651	103,250	110,000	18,333	18,750	91,250	110,000
FITTINGS	5,105	6,298	2,567	5,334	3,000	500	23	0	23
PIPE	297	12	130	327	500	83	7	0	7
METERS	25,583	8,977	7,408	5,247	6,500	1,083	0	0	0
PUMPS AND PUMP PARTS	3,806	4,496	2,390	7	3,000	500	5	0	5
ELECTRICAL PARTS	23,094	28,705	17,521	23,939	10,000	1,667	16	1,387	1,403
Inventory Variance	95,921	(55,178)	0	0	0	0	0	0	0
NATURAL GAS	3,620	1,275	1,438	2,267	1,000	167	212	0	212
ELECTRICITY	354,345	381,297	409,383	397,560	408,000	68,000	72,366	0	72,366
GASOLINE AND DIESEL	16,291	17,634	8,293	20,673	19,000	3,167	2,862	0	2,862
SMALL EQUIPMENT	2,675	3,702	1,223	21,477	1,500	250	39	143	182
Operating Expenses	1,109,220	1,136,875	1,061,144	803,015	853,600	143,024	159,009	152,581	311,589
MACHINERY AND EQUIPMENT	0	0	0	10,781	8,000	8,000	0	0	0
COMPUTERS AND SOFTWARE	0	0	0	1,545	0	0	0	0	0
Capital Expenditures	0	0	0	12,326	8,000	8,000	0	0	0
Water Production Expenses	1,368,247	1,449,569	1,437,448	1,266,204	1,364,900	234,908	231,886	152,581	384,467
REGULAR WAGES	422,073	437,232	504,197	597,495	672,900	112,150	95,036	0	95,036
OVERTIME	76,242	94,967	118,068	140,411	100,000	16,667	14,263	0	14,263
GROUP INSURANCE	112,039	117,685	135,550	146,362	213,000	35,500	25,232	0	25,232
FICA EXPENSE	28,990	31,446	36,017	43,073	41,700	6,950	6,343	0	6,343
MEDICARE EXPENSE	7,420	7,354	8,423	10,073	9,800	1,633	1,484	0	1,484

Brunswick-Glynn County JWSC
Combined Revenue Statement
For the Two Months Ended August 31, 2017

GL Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	YTD Budget	YTD Actual	Purch. Orders	Total
PENSION EXPENSE	37,413	37,536	37,004	49,533	46,300	7,717	7,866	0	7,866
WORKERS COMPENSATION	24,132	28,157	31,786	35,941	41,800	6,967	3,863	0	3,863
OTHER EMPLOYEE BENEFITS - DISTI	695	568	300	375	1,900	317	0	0	0
TEMPORARY SERVICES	1,152	461	0	0	2,000	333	0	0	0
PERSONNEL ADMINISTRATION	0	40	1,110	715	0	0	0	0	0
Personnel Expense	710,155	755,446	872,455	1,023,979	1,129,400	188,233	154,087	0	154,087
TECHNICAL SERVICES	5,313	14,996	15,676	8,753	19,700	3,283	1,575	0	1,575
COMPUTER AND NETWORK SERVICE	0	0	0	0	6,000	1,000	0	0	0
PURCHASED BUILDING MAINTENANC	24,617	16,085	1,114	6,493	8,000	1,333	4,500	0	4,500
PURCHASED EQUIPMENT REPAIRS	12,857	6,175	5,912	11,048	15,000	2,500	8,274	1	8,275
PURCHASED VEHICLE REPAIR	11,632	14,799	13,350	41,335	25,000	4,167	6,345	0	6,345
PURCHASED INFRASTRUCTURE REP	85	26,675	34,890	98,355	140,000	23,333	0	9,061	9,061
EQUIPMENT RENTALS	1,717	627	469	3,507	1,000	167	480	0	480
TELEPHONE	7,512	8,990	11,810	11,323	12,600	2,100	1,323	0	1,323
POSTAGE	0	958	980	219	1,000	167	0	0	0
FREIGHT	0	68	420	229	1,000	167	0	0	0
ADVERTISEMENTS	1,678	1,087	3,794	225	3,000	500	0	0	0
PRINTING AND BINDING	0	0	0	0	500	83	0	0	0
TRAVEL	49	394	50	2,137	1,000	167	0	0	0
DUES AND FEES	15	630	315	4,542	5,000	833	160	0	160
EDUCATION AND TRAINING	2,058	12,164	8,856	3,125	10,000	1,667	(128)	0	(128)
LICENSES	128	25	50	250	500	83	0	0	0
MAINTENANCE CONTRACTS	0	9,903	9,953	1,393	2,800	467	0	0	0
OFFICE SUPPLIES	3,283	6,367	11,355	2,536	3,400	567	273	0	273
AUTO PARTS AND TIRES	2,648	5,091	3,880	4,507	6,700	1,117	1,440	0	1,440
EQUIPMENT PARTS AND SUPPLIES	4,740	3,096	12,328	5,604	10,000	1,667	12	0	12
GENERAL SUPPLIES	11,808	22,282	17,969	14,939	20,000	3,333	967	394	1,361
COMPUTER SUPPLIES	1,764	0	58	335	5,000	833	360	0	360
UNIFORMS AND SAFETY SUPPLIES	7,885	6,326	11,694	13,642	16,000	2,667	1,578	0	1,578
BUILDING MAINTENANCE SUPPLIES	856	187	0	2,323	5,000	833	0	0	0
COMMUNICATION SUPPLIES	60	0	0	0	1,000	167	0	0	0
METER AND VALVE VAULTS	1,246	2,371	4	970	2,500	417	0	0	0
FITTINGS	98,083	173,770	176,112	239,594	180,000	30,000	22,714	0	22,714
PIPE	10,178	3,274	7,874	15,166	15,000	2,500	515	0	515
METERS	0	436,283	250,670	272,965	293,500	48,917	77,172	0	77,172
FIRE HYDRANTS	20,193	23,145	39,540	12,541	36,000	6,000	2,302	0	2,302
PUMPS AND PUMP PARTS	3,081	0	200	75	6,900	1,150	0	0	0
Inventory Variance	95,921	(55,178)	0	0	0	0	0	0	0
NATURAL GAS	18	2,271	2,326	1,363	2,450	408	199	0	199
ELECTRICITY	4,892	8,628	5,730	4,500	6,500	1,083	750	0	750
GASOLINE AND DIESEL	45,739	46,283	29,805	31,235	45,000	7,500	2,577	0	2,577
SMALL EQUIPMENT	13,322	11,919	10,979	8,023	21,200	3,533	527	0	527
Operating Expenses	393,375	809,691	688,161	823,254	928,250	154,708	56,743	8,205	8,732
BUILDINGS	0	0	0	34,815	0	0	0	0	0
MACHINERY AND EQUIPMENT	0	0	0	0	39,000	39,000	0	16,092	16,092
VEHICLES	0	0	0	0	60,000	60,000	0	0	0
								94,833	151,576

Brunswick-Glynn County JWSC
Combined Revenue Statement
 For the Two Months Ended August 31, 2017

GL Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	YTD Budget	YTD Actual	Purch. Orders	Total
COMPUTERS AND SOFTWARE	0	0	0	4,430	0	0	0	0	0
Capital Expenditures	0	0	0	39,245	99,000	99,000	0	0	16,092
Water Distribution Expense	1,103,530	1,565,137	1,560,616	1,886,478	2,156,650	441,942	210,830	110,925	321,755
INSURANCE	165,318	162,108	154,152	133,593	181,300	30,217	21,624	0	21,624
DAMAGE CLAIMS	1,222	706	4,658	662	0	0	0	0	0
General Water Expenses	166,540	162,814	158,811	134,255	181,300	30,217	21,624	0	21,624
Total Operating Expenses	14,833,586	15,719,622	17,982,680	20,599,285	22,708,650	4,010,883	2,941,371	794,089	3,735,460
Net Operating Revenue	8,615,666	8,116,626	6,611,913	9,011,211	8,777,200	1,174,259	3,052,761	(794,089)	2,258,672
BAD DEBT EXPENSE - FINANCE	491,978	644,141	598,033	1,102,104	600,000	100,000	1,507,662	0	1,507,662
Bad Debt Expense	491,978	644,141	598,033	1,102,104	600,000	100,000	1,507,662	0	1,507,662
INTEREST EXPENSE	0	0	0	14	0	0	0	0	0
INTEREST EXPENSE - SEWER	1,291,281	1,245,262	1,151,110	1,144,138	1,300,000	216,667	326,265	0	326,265
INTEREST EXPENSE - WATER	569,354	548,258	575,555	505,666	557,200	92,867	138,836	0	138,836
Interest Expense	1,860,636	1,793,520	1,726,666	1,649,818	1,857,200	309,533	465,102	0	465,102
Net Revenue Before Other Cash Requir	6,263,053	5,678,965	4,287,215	6,259,290	6,320,000	764,726	1,079,997	(794,089)	285,908
DEBT PRINCIPAL	0	0	1,357,992	1,393,800	1,414,000	235,667	235,667	0	235,667
DEBT PRINCIPAL	0	0	582,000	626,196	606,000	101,000	101,000	0	101,000
Debt Principal	0	0	1,939,992	2,019,996	2,020,000	336,667	336,667	0	336,667
REPAIR AND REPLACEMENT RESERV	0	0	1,500,000	1,749,996	2,000,000	333,333	333,332	0	333,332
REPAIR AND REPLACEMENT RESERV	0	0	1,500,000	1,749,996	2,000,000	333,333	333,332	0	333,332
Repair & Replacement Reserve	0	0	3,000,000	3,499,992	4,000,000	666,667	666,664	0	666,664
CAPITAL RESERVE	0	0	150,000	150,000	150,000	25,000	25,000	0	25,000
CAPITAL RESERVE	0	0	150,000	150,000	150,000	25,000	25,000	0	25,000
Capital Reserve	0	0	300,000	300,000	300,000	50,000	50,000	0	50,000
Net Budget Revenue (Loss)	6,263,053	5,678,965	(952,777)	439,302	0	(288,608)	26,666	(794,089)	(767,423)
CAPITAL TAP FEES - ST SIMONS	126,000	135,000	334,125	693,600	0	0	126,600	0	126,600
CAPITAL TAP FEES - NO MAINLAND	60,000	61,200	291,125	1,024,175	0	0	248,400	0	248,400
CAPITAL TAP FEES - SO MAINLAND	49,800	25,800	46,800	138,000	0	0	2,400	0	2,400
CAPITAL TAP FEES - BRUNSWICK	32,938	27,887	93,075	65,469	0	0	76,800	0	76,800
CAPITAL TAP FEES - ST SIMONS	84,440	78,263	174,725	881,670	0	0	67,800	0	67,800
CAPITAL TAP FEES - NO MAINLAND	21,850	29,138	139,225	717,580	0	0	349,175	0	349,175
CAPITAL TAP FEES - SO MAINLAND	27,000	12,600	15,750	130,210	0	0	106,085	0	106,085
CAPITAL TAP FEES - BRUNSWICK	44,063	33,702	107,063	55,575	0	0	36,800	0	36,800
GRANT INCOME	0	0	0	0	0	0	19,680	0	19,680
Capital Fees and Grants	446,090	403,589	1,201,888	3,706,279	0	0	1,033,740	0	1,033,740

Brunswick-Glynn County JWSC
Combined Revenue Statement
 For the Two Months Ended August 31, 2017

GL Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	YTD Budget	YTD Actual	Purch. Orders	Total
Net Revenue	6,709,742	6,082,554	249,110	4,145,580	0	(288,808)	1,060,406	(794,089)	266,317