



Brunswick-Glynn County Joint Water and Sewer Commission
1703 Gloucester Street, Brunswick GA 31520
Thursday, August 2, 2018 at 2:00 pm
Commission Meeting Room

COMMISSION MEETING AGENDA

AMENDED

Call to Order

Invocation

Pledge

PUBLIC COMMENT PERIOD

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

APPROVAL

- 1. Minutes from July 19, 2018 Regular Meeting (subject to any necessary changes)**
- 2. Minutes from July 19, 2018 Executive Session (subject to any necessary changes)**
- 3. Bergen Woods – C. Dorminy**
- 4. Personnel Policies – C. Dorminy / C. Barnhart**
 - Code of Conduct, Section 7.3**
 - Use of Communication Systems Equipment Devices, Section 4.18**
 - Use of Motor Vehicles, Section 4.16**
- 5. Warehouse and Inventory Management Improvement Project – P. Crosby**

DISCUSSION

- 1. Reducing Boil Water Alerts – A. Burroughs**
- 2. Academy Creek Odor Control Update – A. Burroughs**
- 3. Water Bills – J. Junkin/J. Sellers**
- 4. LS4003 Upgrades Engineering Selection Process – J. Junkin**
- 5. Status of Capital Projects Under Construction – T. Kline**

EXECUTIVE DIRECTOR'S UPDATE

CHAIRMAN'S UPDATE

EXECUTIVE SESSION

MEETING ADJOURNED

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



**Brunswick-Glynn County Joint Water and Sewer Commission
1703 Gloucester Street, Brunswick, GA 31520
Thursday, July 19, 2018 at 2:00 PM**

COMMISSION MINUTES

PRESENT: Donald M. Elliott, Chairman
Mike Browning, Vice-Chairman
Cornell L. Harvey, Commissioner
Steve Copeland, Commissioner
Tripp Stephens, Commissioner
G. Ben Turnipseed, Commissioner

ALSO PRESENT: Jimmy Junkin, Executive Director
Charlie Dorminy, Legal Counsel HBS
Andrew Burroughs, Deputy Executive Director
Todd Kline, Director of Engineering
Pam Crosby, Director of Procurement
John D. Donaghy, Director of Finance
Jay Sellers, Director of Administration
Janice Meridith, Exec. Commission Administrator
Mark Ryals, Superintendent
Kirk Young, Superintendent
Derrick Simmons, Superintendent
Cindy Barnhart, T.S.I.

MEDIA PRESENT: Taylor Cooper, The Brunswick News

ABSENT: Clifford Adams, Commissioner

Chairman Elliott called the meeting to order at 2:03 PM.

Commissioner Copeland provided the invocation and Chairman Elliott led the pledge.

PUBLIC COMMENT PERIOD

Chairman Elliott opened the public comment period.

There being no citizens for public comment, Chairman Elliott closed the public comment period.

EMPLOYEE RECOGNITION

Certificate Presentations – C. Harvey / C. Barnhart

Michael Tyrone Herrington, Jr. – Wastewater Collection System Operator

Dale Wayne Gamble – Water Distribution Operator

Caleb Wayne Lovell – Water Distribution Operator

Commissioner Harvey and Cindy Barnhart from Teamwork Services, Inc. presented Michael Herrington with his Wastewater Collection System Operator Certificate and congratulated him on his success. Commissioner Harvey and Ms. Barnhart also presented Dale Wayne Gamble and Caleb Wayne Lovell with their Water Distribution Operator Certificates and congratulated them as well. Superintendents Kirk Young and Derrick Simmons were present and also congratulated these staff members on their certifications.

APPROVAL

1. Minutes from the July 5, 2018 Regular Commission Meeting

Commissioner Browning made a motion seconded by Commissioner Harvey to approve the minutes from the July 5, 2018 Regular Commission Meeting. Motion carried 6-0-1. (Commissioner Adams was absent for the vote.)

2. Minutes from the July 5, 2018 Executive Session

Commissioner Browning made a motion seconded by Commissioner Harvey to approve the minutes from the July 5, 2018 Executive Session. Motion carried 6-0-1. (Commissioner Adams was absent for the vote.)

3. Frederica Township Unsolicited Proposal – C. Dorminy

Charlie Dorminy presented the Frederica Township Unsolicited Proposal to the Commission for approval and advised that this Unsolicited Proposal relates to Lift Station 2056 which is an existing JWSC lift station located in the north end of St. Simons Island off of Lawrence Road. He further advised that JWSC states that there is insufficient sewer capacity at LS 2056 to serve the Development (expected to be 200 residential lots) without completion of the improvements contemplated by the Sinclair Comprehensive Agreement and additional improvements to the sewer infrastructure. Frederica Development Group, LLC proposes to fund and contract for the necessary improvements to the sewer infrastructure in conjunction with the Sinclair developer in order to provide capacity for the Development in excess of the capacity created by the Sinclair Agreement, and will work with JWSC to determine the upgrades and repairs necessary. Mr. Dorminy noted that the motion does not bind the JWSC to move forward with any project but only directs the JWSC staff to study the Proposal's reasonableness and feasibility.

Commissioner Browning made a motion seconded by Commissioner Turnipseed to move that the JWSC approve the Unsolicited Proposal submitted by the Frederica Development Group subject to receipt of the Unsolicited Proposal Waiver and associated fee. I further move that the JWSC staff evaluate the propriety, feasibility, and reasonableness of promoting the priority of this Project, or a portion thereof. Further, I move that, if the staff recommends moving forward, the JWSC attorney negotiate the Comprehensive Agreement for subsequent review and approval or rejection by the JWSC. Motion carried 6-0-1. (Commissioner Adams was absent for the vote.)

4. GDOT MOU – SR27 From Yellow Bluff Creek to SR25 – T. Kline

Todd Kline presented the recommendation for approval of a Memorandum of Understanding with the Georgia Department of Transportation. GDOT has scheduled 6.9 miles of resurfacing on US341 beginning at Yellow Bluff Creek and ending at the intersection of SR 25/US17 to begin construction in October 2018. Mr. Kline noted that GDOT provided a preliminary estimate of \$77,000 for JWSC to utilize GDOT's contract to facilitate grade adjustments to existing JWSC valves and manholes within the GDOT R/W (actual cost may vary depending on the quantities adjusted during the Project.) GDOT will issue a Contract Item Agreement to the JWSC if this MOU is executed. To comply with permit requirements and ensure timely/correct adjustment of the JWSC assets staff recommends entering into an agreement with the GDOT to incorporate the work into their Project, and JWSC staff will inspect all work to confirm final quantities and compliance to standards.

Commissioner Stephens made a motion seconded by Commissioner Turnipseed to move that the Brunswick-Glynn Joint Water & Sewer Commission authorize the Commission Chairman and Executive Director to facilitate the above described improvements through execution of the attached Memorandum of Understanding (Exhibit D) and the following Contract Item Agreement, as required. Motion carried 6-0-1. (Commissioner Adams was absent for the vote.)

Chairman Elliott advised that Commissioner Adams would be late for the meeting and possibly absent. A motion was requested to excuse him from this meeting.

Commissioner Harvey made a motion seconded by Commissioner Browning to excuse Commissioner Adams from the meeting. Motion carried 5-0-2. (Commissioner Stephens was out of the room and Commissioner Adams was absent for the vote.)

DISCUSSION

1. Waste Water Treatment Plant Flows Update – M. Ryals

Mark Ryals presented the monthly report on the waste water treatment plant flows update for Academy Creek, Dunbar Creek, and South Port for June 2018. This report includes data concerning the monthly influent and effluent flows, influent and effluent concentrations of various elements, removal efficiency for BOD and TSS, and rainfall amounts at each waste water treatment plant. Mr. Ryals also discussed the utilization of re-used water in the system processes at the Academy Creek and Southport treatment plants.

2. Customer Service Update – J. Sellers

Jay Sellers presented the Customer Service Update regarding online and lobby payment transactions, deposit refunds, and meter upgrades to the Commission. He advised that staff is working through the last details of moving the online transaction processing from Paymentus to BB&T Bank; lobby transactions are also being moved from Banc Card to BB&T Bank; and the call center will be taking payments over the phone beginning July 20. Regarding deposit refunds, Mr. Sellers provided that staff is in the process of refunding by crediting the initial deposit amount of \$100 or less to those residential accounts that have had at least 36 months of accounts in good standing with on-time payments and a zero balance as of July 1, 2018. He also explained that JWSC is integrating the Online Utility Exchange which is the system used to prevent identity theft, and staff will be able to perform identity checks at the time of the application rather than after. This system also provides a rudimentary credit check and can be used to make the deposit decision at the time of application for an account in the future. Applicants meeting the baseline may not have to pay a deposit on residential accounts, however this change will require an update to the Ordinance. Mr. Sellers provided that in an effort to eliminate vacant residential accounts, staff will be reviewing all requests to close an account and determine if the property owner is a local landlord or if the account is in the name of a property manager. He added that in the future, where a landlord agreement has been signed beforehand, the \$55 application fee could be waived in automatic transfer cases, which will help avoid much more in revenue loss over time between active accounts, but this change will also require an update to the Ordinance. It was noted by the Commission that consideration should also be given to refunding deposits on commercial accounts, and that if this requires an addendum to the Ordinance it should be done at the same time as the aforementioned addendums. Staff will gather necessary data for review and consideration of commercial deposit refunds. Mr. Sellers provided a final update and discussion on meter upgrades. He noted that the intention with metering upgrades is to focus on enhancing customer service satisfaction by: speeding up the identification of leaks, saving customers money and trouble; giving customers access to the online portal for viewing their consumption history; and, resolving billing efficiencies, such as reducing the lag time between reading and billing.

7. June 2018 Month End Financial Statements – J. Donaghy

John Donaghy presented the June 2018 Month End Financial Statements to the Commission. He first discussed the balance sheet and provided an extra report including details involving accounts receivable

and bad debt reserve and further discussed this with the Commissioners. He then noted that, as requested by the Commission, he provided the explanation of changes for each line item in the balance sheet. Mr. Donaghy specifically discussed item #4, the difference in the actual amount of revenue from the tower rentals as compared to the budgeted amount for FY 2017-2018, and he explained the reasons for that variance. Mr. Donaghy was asked to capture the current amount of water loss to determine the percentage of water loss. This was the final month end financial statement for FY 2017-2018.

EXECUTIVE DIRECTOR'S UPDATE

Mr. Junkin advised that Commissioner Turnipseed was awarded the Hugh A. Wyckoff Award for his outstanding service in the conduct of the Georgia Association of Water Professionals.

CHAIRMAN'S UPDATE

Chairman Elliott had no update at this time.

EXECUTIVE SESSION

Chairman Elliott advised there would be an Executive Session to discuss personnel issue with no vote to be taken.

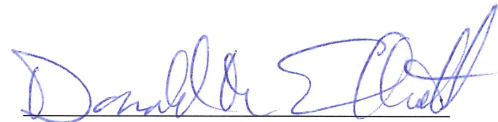
Commissioner Stephens made a motion seconded by Commissioner Browning to adjourn into Executive Session to discuss personnel issues. Motion carried 6-0-1. (Commissioner Adams was absent for the vote.)

Commissioner Browning left at 5:15 p.m. to attend the County Commission Meeting.

Return to Regular Session

Commissioner Harvey made a motion seconded by Commissioner Copeland to return to Regular Session. Motion carried 5-0-2. (Commissioner Browning and Commissioner Adams were absent for the vote.)

There being no further business, the meeting was adjourned at 5:35 p.m.


Donald M. Elliott, Chairman

Attest:


Janice Meridith,
Executive Commission Administrator



Brunswick-Glynn County Joint Water and Sewer Commission

Memo

To: Commissioners
From: Charles A. Dorminy, J.D., LL.M.
Date: July 19, 2018
Re: Frederica Township Unsolicited Proposal

Background

Lift Station 2056 (“LS 2056”) is an existing JWSC pump station located in the north end of St. Simons Island off of Lawrence Road. The JWSC Master Plan contemplates the upgrades to the force main to increase capacity but it is currently not on the 5-year capital plan. JWSC has entered into a Comprehensive Agreement with SLF IV- GA Sinclair, LLC for certain improvements including the installation and manifold of a new parallel force main and upgrades to LS 2056 which have not been completed (the “Sinclair Comprehensive Agreement”). The completion of the improvements contemplated by the Sinclair Comprehensive Agreement will impact the upgrades to needed accommodate future development of property served by LS 2056.

Frederica Development Group, LLC (“Developer”) has informed JWSC that it has plans for development of property subject to the St. Simons Island North End PD Zoning District. The developer is pursuing development of 200 residential lots on property served by LS 2056 (the “Development”), although it is not begun the approval process. A conceptual plan has been developed for the Development, a copy of which is attached hereto. JWSC states that there is insufficient sewer capacity to serve the Development without completion of the improvements contemplated by the Sinclair Comprehensive Agreement and additional improvements to the sewer infrastructure. Developer proposes to fund and contract for the necessary improvements to the sewer infrastructure in order to provide for capacity for the Development. Developer will work with JWSC to determine the upgrades and repairs necessary to provide sewer capacity for the Development following approval of this Unsolicited Proposal and submit a Comprehensive Final Agreement setting forth the improvements to be made. Partnership with the Sinclair developer is possible.

Overview of Proposal/Agreement

Developer proposes to fund and contract for necessary improvements to the sewer infrastructure in conjunction with the Sinclair developer in order to provide for capacity for the Development in excess of the capacity created by the Sinclair agreement. Developer will work with JWSC and the Sinclair developer to determine the upgrades and repairs necessary to provide sewer capacity for the Development following approval of this Unsolicited Proposal.

The Utility and Developer desire to investigate further the prospect of improving the infrastructure in these basins on a timeline that would be sooner than as proposed in the 2016 Master Plan and on the current 5 year Capital Improvement plan. If JWSC staff determines that the proposed Project is feasible and reasonable, the JWSC and Developer will propose to enter into a Comprehensive Agreement (hereinafter the "Agreement") wherein Developer will pay for, or perhaps construct, the Project, or portions thereof, and dedicate, if necessary, the same to Utility. In exchange, the Utility will either reimburse Developer through applying an equivalent amount of credit toward future capital improvement fees that would otherwise be due upon the development of the Property, or simply allow the Developer to pay for the Project or a portion thereof.

This proposal is in its infancy and whether it moves forward will be dependent on the JWSC staff evaluations and the extent of the Developer's ability to contribute. Coordination with the Sinclair developer will also play an integral part.

The below motion does not bind the JWSC to move forward with any project but only directs the JWSC staff study the proposal's reasonableness and feasibility. Of course, the Developer is submitting a fee in accordance with the Unsolicited Proposal Policy that will assist in off-setting the staff time it will take to evaluate the proposal.

If the proposal is deemed reasonable and feasible, the JWSC attorney will work with the Developer and the Sinclair developer to structure an agreeable Comprehensive Agreement, perhaps amending the Sinclair Agreement, that will subsequently be presented to the JWSC for approval or rejection.

Motion

I hereby move that the JWSC approve the unsolicited proposal submitted by the Frederica Development Group subject to receipt of the Unsolicited Proposal Waiver and associated fee. I further move that the JWSC staff evaluate the propriety, feasibility, and reasonableness of promoting the priority of this Project, or a portion thereof. Further, I move that, if the staff recommends moving forward, the JWSC attorney negotiate the Comprehensive Agreement for subsequent review and approval or rejection by the JWSC.

ROBERTS | TATE LLC

LIFT STATION 2056
UNSOLICITED PROPOSAL

**LIFT STATION
2056
UNSOLICITED
PROPOSAL**

Glynn County, GA Original

Issued July 2, 2018

Prepared by:

ROBERTS | TATE LLC
ATTORNEYS AT LAW
CLIENT FOCUSED. RESULT DRIVEN.

PO Box 21828
2487 DEMERE ROAD, SUITE 400
ST. SIMONS ISLAND, GEORGIA 31522
PHONE: (912) 638-5200
FAX: (912) 638-5300

ROBERTS | TATE LLC

LIFT STATION 2056
UNSOLICITED PROPOSAL

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1.0 Project Description

Lift Station 2056 (“LS 2056”) is an existing JWSC pump station located in the north end of St. Simons Island. The JWSC Master Plan contemplates the upgrades to the force main to increase capacity. JWSC has entered into a Comprehensive Agreement with SLF IV- GA Sinclair, LLC for certain improvements including the installation and manifold of a new parallel force main and upgrades to LS 2056 which have not been completed (the “Sinclair Comprehensive Agreement”). The completion of the improvements contemplated by the Sinclair Comprehensive Agreement will impact the upgrades to needed to accommodate future development of property served by LS 2056.

Frederica Development Group, LLC (“Developer”) currently holds entitlements for development of property governed by the St. Simons Island North End PD Zoning District and is pursuing development of 200 residential lots on property served by LS 2056 (the “Development”). A conceptual plan has been developed for the Development. JWSC states that there is insufficient sewer capacity to serve the Development without completion of the improvements contemplated by the Sinclair Comprehensive Agreement and additional improvements to the sewer infrastructure. Developer proposes to fund and contract for the necessary improvements to the sewer infrastructure in order to provide for capacity for the Development. Developer will work with JWSC to determine the upgrades and repairs necessary to provide sewer capacity for the Development following approval of this Unsolicited Proposal and submit a Comprehensive Final Agreement setting forth the improvements to be made.

2.0 Feasibility Statement

A. Property Interest

- a. The private entity does not anticipate acquiring any property interest in any sewage facilities owned by BGJWSC.

B. Permits

- a. Glynn County Infrastructure Only Permit, which will require BGJWSC approval.
- b. EPD Permit
- c. Glynn County Planning Department approval of a preliminary plat

C. Public Utilities

- a. It is not anticipated to conflict with any public utilities; however, all utilities in the area of any proposed LS upgrade will be located and marked prior to any construction.

3.0 Schedule

Bidding and award per JWSC policy unless done in-house.

4.0 Financial Plan

The Developer proposes to pay costs up to the cost of the sewer connection tap fee required for the Development and other upgrades to the force main in Sewer Basin 2056 as agreed to by Developer and JWSC in a Comprehensive Final Agreement subject to repayment under by JWSC under the terms and conditions set forth in such Comprehensive Final Agreement. A more detailed financial plan will be provided following further information provided by JWSC. The Developer intends to fund the improvements by a combination of public and private funding.

5.0 Business Case Statement

A business case statement will be provided following further detail from JWSC. The JWSC will benefit by having necessary improvements constructed, at the Developer’s initial cost and expense.

6.0 Contacts

Johnathan Roberts
Roberts Civil Engineering
301 Sea Island Road, Ste. 301
St. Simons Island, GA 31522 (912) 638-9681
jroberts@robertscivilengineering.com

Alex Muxo
Huizenga Holdings, Inc.
Boca Corporate Plaza
7900 Glades Road, Suite 402
Boca Raton, FL 33434
amuxo@huizenga.com

James L. Roberts, IV Roberts Tate, LLC
2485 Demere Road, Suite 400
Saint Simons Island, GA 31522 (912) 638-5200
jroberts@robertstate.com

7.0 Trade Secrets

Any trade secrets needing protection from any RFP are to be determined.

WAIVER AGREEMENT

This WAIVER AGREEMENT (this "Agreement"), entered this ___ day of _____, 2017, by Frederica Development Group, LLC and its shareholders, members, officers, agents, successors and assigns (collectively hereinafter "Developer"), and BRUNSWICK-GLYNN COUNTY WATER & SEWER COMMISSION, a body corporate and politic created by Local Act of the General Assembly of the State of Georgia (hereinafter "Utility").

WITNESSETH THAT:

WHEREAS, the Utility owns and operates water and wastewater systems serving customers inside the limits of the City of Brunswick and in the unincorporated portion of Glynn County, Georgia (hereinafter "System");

WHEREAS, the Utility has created a uniform Unsolicited Proposal Policy ("Policy") through which private entities may submit proposals the Utility is not currently pursuing and to provide a mechanism through which the System may be improved with minimal concurrent cost to the Utility;

WHEREAS, the Developer desires to submit an unsolicited proposal ("Proposal") pursuant to the Policy related to improving the infrastructure at Lift Station 2056 ("Project");

NOW THEREFORE, for and in consideration of the above-stated and herein contained provisions, and in exchange for Utility agreeing to allow Developer to submit the Proposal, the Parties agree and acknowledge as follows:

1) Developer agrees to release the Utility from any and all claims, demands, causes of action, damages, or suits of any kind or nature whatsoever related to the submission or acceptance or rejection of the Proposal, and shall agree to hold harmless and indemnify JWSC for any and all claims, demands, causes of action, damages, or suits of any kind or nature whatsoever related to the submission of the Proposal.

2) Developer warrants and represents that it has read, understands, and acknowledges the Policy and the conditions set forth therein and specifically agrees to be bound by the Policy.

3) This Agreement specifically excludes any and all claims that may arise in the future related to the Project.

4) Developer hereby acknowledges and agrees that Developer has read this instrument and understands its terms and is executing this instrument voluntarily. Developer and the undersigned agent of Developer further certifies that the undersigned is an authorized representative of Developer and has actual authority to bind Developer, and all agents, employees, officers, contractors and subcontractors, and the agents, employees, officers, subsidiaries, parent entities, and related entities of Developer, to this Agreement. Developer expressly agrees that this instrument is intended to be as broad and as inclusive as permitted by

law, and that if any provision of this instrument is held invalid or otherwise unenforceable, the enforceability of the remaining provisions shall not be impaired thereby.

5) The provisions contained herein, shall be in addition to any similar provisions contained in the Comprehensive Agreement or elsewhere and shall survive the rejection of any unsolicited proposal and survive the termination of the Comprehensive Agreement.

IN WITNESS WHEREOF, the parties have entered into this Agreement as of the date first above written.

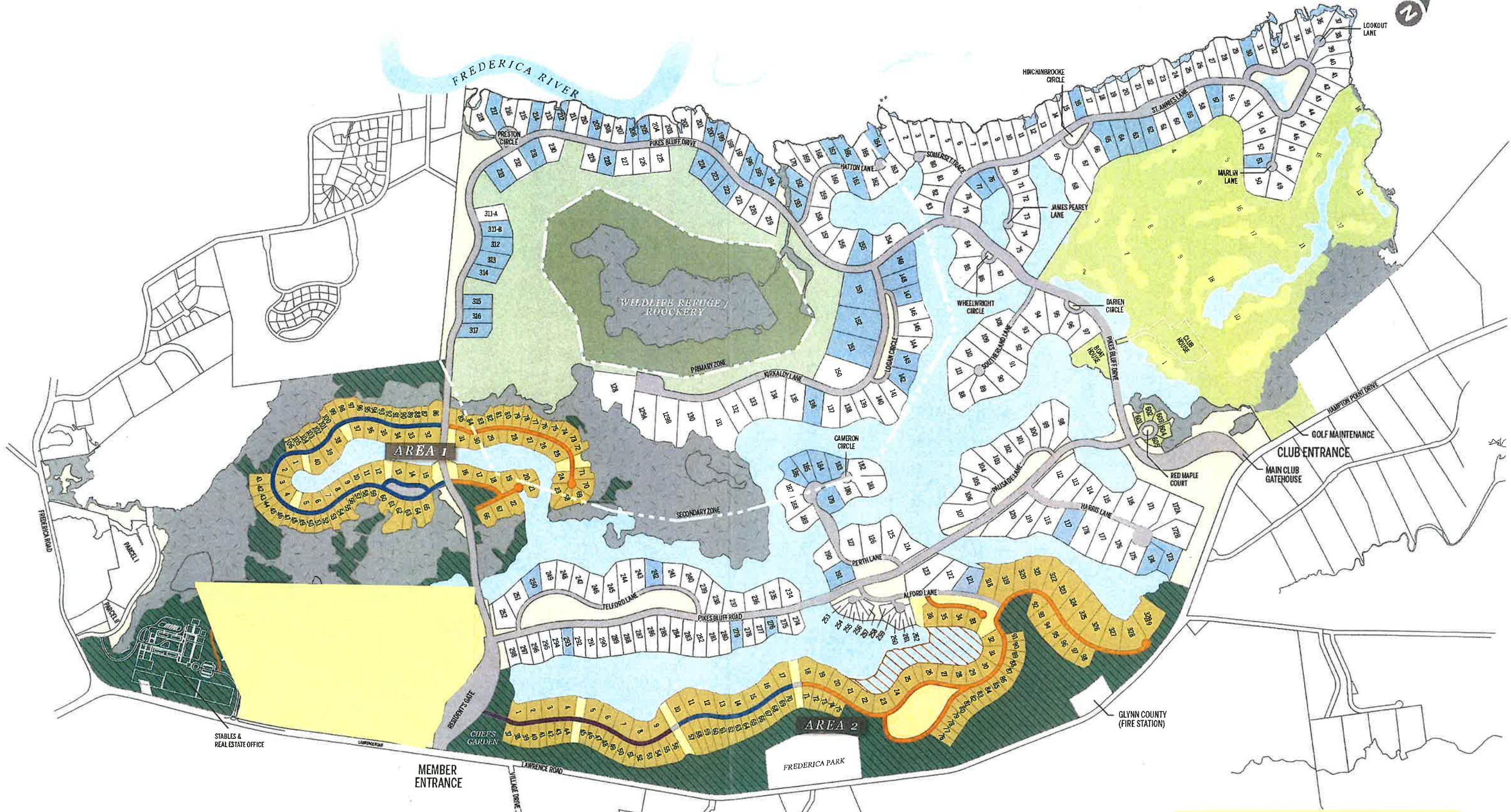
FREDERICA DEVELOPMENT GROUP, LLC



Print: ALEX MUJO
Its: PRESIDENT

BRUNSWICK-GLYNN COUNTY WATER & SEWER COMMISSION

By:
Its:



GLYNN COUNTY (FIRE STATION)

MEMBER ENTRANCE

FREDERICA PARK

STABLES & REAL ESTATE OFFICE

CLUB ENTRANCE
MAIN CLUB GATEHOUSE

GOLF MAINTENANCE

WILDLIFE REFUGE / ROCKERY

AREA 1

AREA 2



Brunswick-Glynn County Joint Water and Sewer Commission

Commission Memo

To: Brunswick- Glynn Co. Joint Water & Sewer Commission; Jimmy Junkin (Executive Director)
From: Todd Kline, P.E. (Planning & Construction, Director of Engineering)
Date: July 19, 2018
Re: MOU with GDOT; Resurfacing SR 27 (Yellow Bluff Cr. to SR 25)

Quick Facts:

Project Type:	Grade adjustments to existing JWSC valves & manholes; GDOT R/W.
Schedule:	GDOT begin construction October 2018.
Cost:	\$77,000 (preliminary GDOT estimate; pricing same as prior GDOT project).
Funding Source:	Repair & Replacement fund.
Legal:	MOU has been reviewed and approved by JWSC legal.

Background

The Georgia Department of Transportation (GDOT) has scheduled 6.9 miles of resurfacing on US341 beginning at Yellow Bluff Creek and ending at the intersection of SR 25/US17 (**see attached map; Exhibit A**). In accordance with GDOT's Utility Accommodation Policy and Standards Manual, the JWSC has located and identified all existing JWSC facilities located within the pavement and presumed to be affected by the project. JWSC staff has completed and submitted a Manhole, Valve and Utility Assessment Form per G-DOT's request (**see attached Exhibit B**).

GDOT has provided an estimate for the above mentioned work in the amount of \$77,000.00. The actual cost may vary depending on the quantities adjusted during the project (**see attached Exhibit C**). GDOT will issue a Contract Item Agreement (CIA) to the JWSC if this MOU is executed. Payment would be due within 60 days of CIA execution.

Options for Action

1. Do nothing and accept risk to JWSC infrastructure.
2. Self-perform the work via JWSC or contracted labor.
3. Enter into agreement with GDOT to utilize their contract to facilitate asset adjustments.

Staff Recommended Action

To comply with permit requirements and ensure timely/correct adjustment of the JWSC assets staff recommends Option #3; entering into agreement with GDOT to incorporate the work into their project. JWSC staff will inspect all work to confirm final quantities and compliance to standards.

Recommended Motion

I move that the Brunswick-Glynn Joint Water & Sewer Commission authorize the Commission Chairman and Executive Director to facilitate the above described improvements through execution of the attached Memorandum of Understanding (**Exhibit D**) and the following Contract Item Agreement, as required.

P. I. NO: M005770
COUNTY: GLYNN

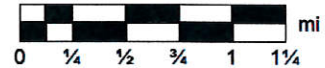


DeLORME

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MN (6.7° W)



Data Zoom 12-1

MANHOLE, VALVE AND UTILITY ASSESSMENT FORM

County: Glynn State Route: 27

Project Description: Resurfacing SR27 from Yellow Bluff Creek to SR 25

Date: 06-07-2018

Utility Owner: Brunswick-Glynn Joint Water & Sewer Commission

Preparer: Harry Patel Office No. 912-261-7125 Cell No. 912-288-5636

Email: hpatel@bgjwsc.org

The Department recommends that corrective work or needs for future taps and services that require pavement cuts be done in advance of this project. A permit application through the Georgia Utility Permitting System (GUPS) will be required to cover any proposed work.

Disclaimer: This form is provided for information only. All attempts have been made to provide reliable information based on the milling and/or resurfacing limits.

DESCRIPTION	QUANTITY	COMMENTS/DEPENDENT ACTIVITIES
Manholes to be adjusted prior to milling (lowered)	47	
Manholes to be adjusted after resurfacing (raised)	47	
Manholes to remain under pavement after milling	0	
"Barton-Southern" style manhole	0	
Total Manholes	047	

DESCRIPTION	QUANTITY	COMMENTS/DEPENDENT ACTIVITIES
Valves to be adjusted prior to milling (lowered)	55	
Valves to be adjusted after resurfacing (raised)	55	
Valves to remain under pavement after resurfacing	0	
Total Valves	055	

DESCRIPTION	QUANTITY	COMMENTS/DEPENDENT ACTIVITIES
Estimated days to complete the work prior to milling		
Estimated days to complete the work after resurfacing		
Total Days	0	

Leak test performed: Yes No Date Performed: n/a

Repairs needed: Yes No

If yes, describe repairs needed: GUPS-1177160 - Replacing of FH valve for GA ports authority.

Anticipated date to complete repairs: 06-30-2018

Proposed pavement cuts anticipated: Yes No

Does any cathodic protection require payment cuts: Yes No

Anticipated date to install cathodic protection: n/a

Are any proposed future taps and/or services anticipated that involve pavement cuts: Yes No

If yes, the anticipated date of installation: n/a

Would you like for your facilities to be adjusted in the GDOT contract: Yes No

If yes, a Contract Item Agreement will be required. The cost for adjustments will be at the utility owner's expense.

Summary Quantities for Brunswick-Glynn Joint Water and Sewer Commission

P.I. M005770 SR 27

ITEM NO.	UNITS	UNITS	DESCRIPTION	UNIT PRICE	TOTAL
611-8050	EA	47	ADJUST MANHOLE TO GRADE	\$1,000.00	\$47,000.00
611-8140	EA	55	ADJUST WATER VALVE BOX TO GRADE	\$550.00	\$30,000.00
				TOTAL	\$77,000.00

GDOT P.I.: M005770
County: Glynn

CONTRACT ITEM AGREEMENT MEMORANDUM OF UNDERSTANDING

between the
Georgia Department of Transportation (hereafter the DEPARTMENT)
and
the Brunswick-Glynn County Joint Water and Sewer Commission (hereinafter
called the OWNER)

Whereas the DEPARTMENT proposes to undertake a project to resurface SR 27 from Yellow Bluff Creek to SR 25 in Glynn County by contract through competitive bidding, and:

Whereas the OWNER has the following utility facilities which will be within the project limits: 47 Manholes and 55 Water Valve Boxes.

Whereas the OWNER does not have adequate equipment and staff to adjust its facilities or for other reasons considers it advantageous to have this work included in the roadway contract to be let by the DEPARTMENT; and, now therefore:

The following is hereby mutually agreed to and understood by both parties:

1. The preliminary engineering, including preparation of detailed plans and contract estimate for the required water and sewer items will be accomplished by the OWNER or OWNER'S Consultant, the cost of which will be the responsibility of the OWNER. The plans shall provide for adjustment, relocation, or new installation of the OWNER'S facilities in accordance with the OWNER'S customary practices, standards, and details subject to conformance with the DEPARTMENT'S standard pay items and procedures for including such items in the project contract. In cases of discrepancy, the governing descending order will be as follows: (1) Special Provisions, (2) Project Plans (prepared by OWNER'S Consultant) including Special Plan Details, (3) Supplemental Specifications, (4) Standard Plans including DEPARTMENT'S Standard Construction Details, (5) Standard Specifications. The OWNER'S standard details should be labeled as "Special Plan Details" and included immediately in sequence behind the OWNER'S plans to avoid confusion with the DEPARTMENT's Standard Plans and Standard Construction Details. The OWNER shall provide plans using the DEPARTMENT'S title block design and in Microstation file format, and, if requested, on Mylar sheets.
2. The plans and estimate shall be subject to approval by both the DEPARTMENT and OWNER prior to advertising for bids.

3. All work necessary for the adjustment or relocation of the described facilities in accordance with the final plans when approved shall be included in the highway contract and let to bid by the DEPARTMENT except as follows:

If necessary, the Owner will provide additional temporary and permanent easements, at its own expense, for any work outside of the acquisition limits shown on the project right of way plans, and shall certify possession in accordance with DEPARTMENT requirements prior to the Certification deadline for the project.

4. All construction engineering (layout, inspection) and contract supervision shall be the responsibility of the DEPARTMENT and the DEPARTMENT shall be responsible to assure that all utility work is accomplished in accordance with plans and specifications and to consult with the OWNER before authorizing any changes or deviations which might affect the OWNER'S facility. Engineering for plan revisions for the OWNER'S facilities shall be the responsibility of the OWNER and OWNER'S Consultant.
5. The OWNER and OWNER'S Consultant shall have the right to visit and inspect the work at any time and advise the DEPARTMENT'S Engineer of any observed discrepancies or potential problems. The cost of any OWNER or OWNER'S Consultant's visits or inspections will be the responsibility of the OWNER. The DEPARTMENT agrees to notify the OWNER when all utility work is complete and ready for final inspection and invite the OWNER to attend the final inspection or provide a corrections list to the DEPARTMENT prior to the final inspection.
6. After award of the highway contract, the OWNER will continue to maintain its facilities until adjustment or relocation begins on any segment of the facilities. Once adjustment or relocation begins on a segment of the facilities, the DEPARTMENT or its contractor will be responsible for the maintenance of the adjusted or relocated facilities until final acceptance is made for the work. Upon acceptance of the work and upon certification by the DEPARTMENT'S Engineer that the work has been completed in accordance with the plans and specifications, the OWNER will accept the adjusted or relocated facilities and will thereafter operate and maintain said facilities without further cost to the DEPARTMENT and its contractor.
7. The DEPARTMENT and OWNER agree that all matters will be governed by the DEPARTMENT'S Utility Accommodation Policy and Standards. It is contemplated by the DEPARTMENT and OWNER that a Contract Item Agreement will be executed by both parties that will supersede this memorandum. The cost for the water/sewer facilities shall be the responsibility of the OWNER and reimbursement to the DEPARTMENT shall be handled thru a Contract Item Agreement.

APPROVED FOR THE OWNER BY:

(Signature)

(Date)

(Title)

APPROVED FOR THE DEPARTMENT BY:

(Signature)

(Date)

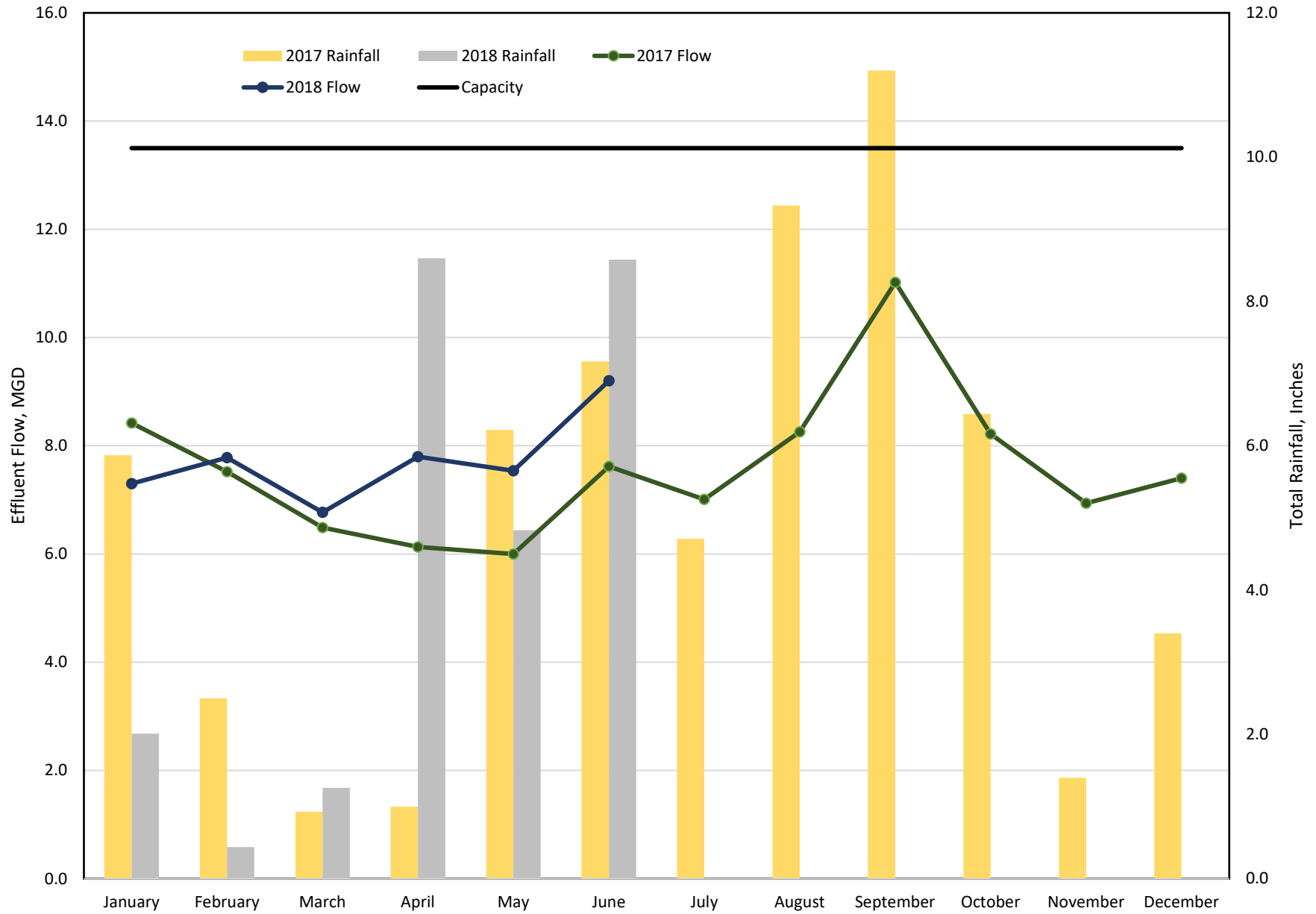
State Utilities Engineer

(Title)

Contract Item Agreement to be required? Yes
Preliminary Engineering Agreement to be required? No

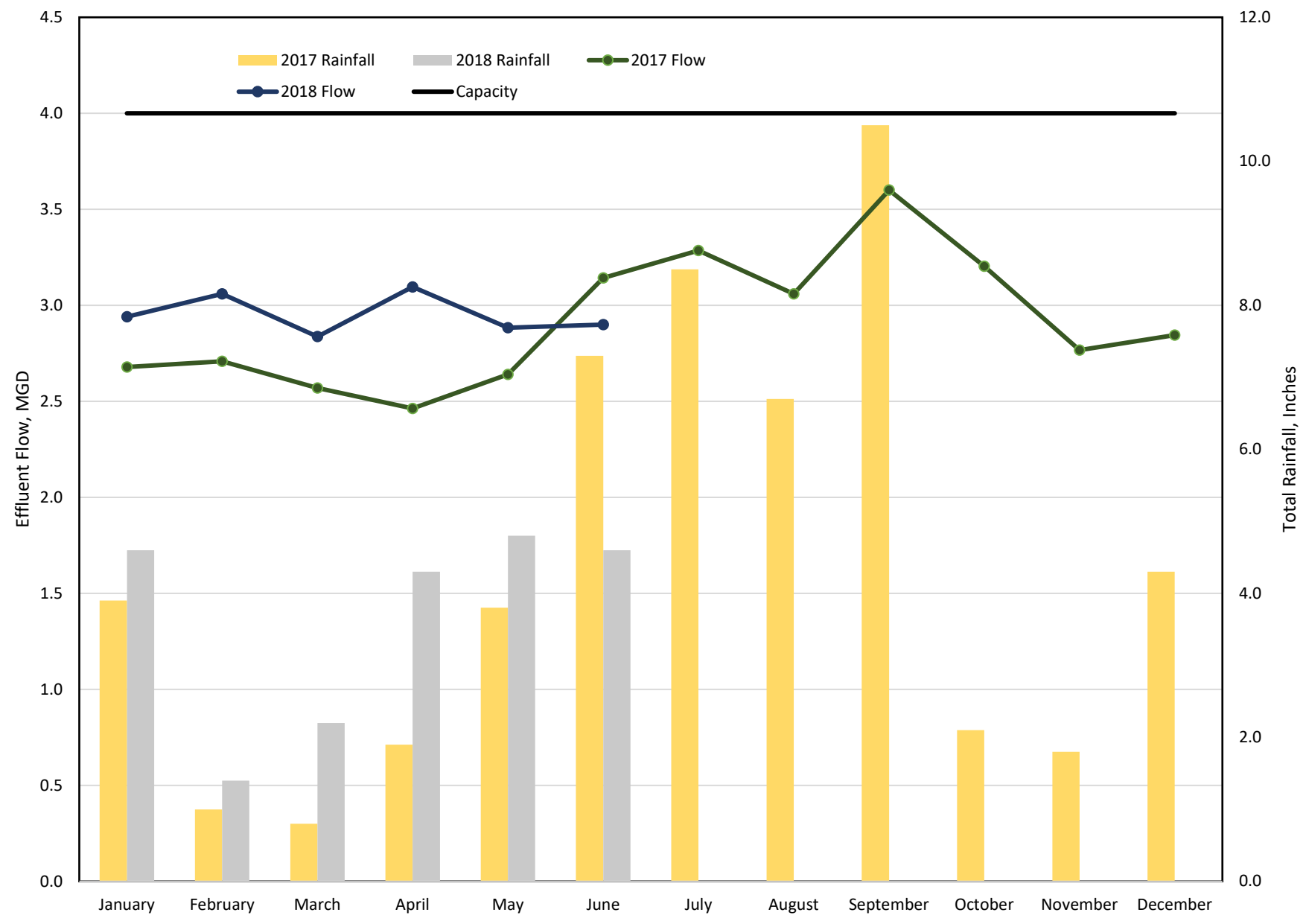
ACADEMY CREEK WWTP	FLOW (MGD)			Influent Concentrations					Effluent Concentrations							Removal Efficiency		Rainfall			
	Month	INF	EFF	% Cap.	pH MIN s.u.	BOD mg/L	TSS mg/L	NH3 mg/L	Phos mg/L	pH s.u.	D.O. mg/L	BOD mg/L	TSS mg/L	NH3 mg/L	TRC mg/L	Fecal #/100 mL	Phos. mg/L	BOD %	TSS %	Maximum Inches	Total Inches
January 2017	7.8	8.4	62%	7.30	138	134			6.4	6.6	6	10	0.5	0.09	17	3.9	95.65%	92.54%	1.0	5.9	
February 2017	7.0	7.5	56%	7.30	171	164			6.4	6.7	5	9	0.5	0.04	12	2.8	97.08%	94.51%	2.0	2.5	
March 2017	6.2	6.5	48%	7.40	252	158			6.4	6.7	6	12	0.5	0.05	12	3.1	97.62%	92.41%	0.3	0.9	
April 2017	5.7	6.1	45%	7.40	203	208			6.5	6.5	7	12	1.4	0.06	27	2.7	96.55%	94.23%	1.0	1.0	
May 2017	5.5	6.0	44%	7.20	215	195			6.5	6.4	7	13	1.0	0.12	30	3.5	96.74%	93.33%	2.3	6.2	
June 2017	7.2	7.6	56%	7.10	148	148			6.4	6.8	5	9	0.9	0.08	39	2.9	96.62%	93.92%	2.3	7.2	
July 2017	6.6	7.0	52%	7.30	152	148			6.4	6.4	5	10	1.5	0.06	146	4.5	96.71%	93.24%	1.7	4.7	
August 2017	7.7	8.3	61%	7.30	133	137			6.4	6.2	5	11	2.0	0.09	21	3.1	95.94%	92.19%	1.8	9.3	
September 2017	10.2	11.0	82%	7.20	92	102			6.6	6.5	8	13	3.3	0.09	45	3.0	91.30%	87.25%	6.3	11.2	
October 2017	7.3	8.2	61%	7.30	119	106			6.6	6.2	6	9	5.2	0.12	13	2.9	94.96%	91.51%	2.3	6.4	
November 2017	6.0	6.9	51%	7.30	152	130			6.5	6.3	4	8	1.2	0.11	10	4.3	97.37%	93.85%	0.9	1.4	
December 2017	6.6	7.4	55%	7.30	157	152			6.5	6.6	7	12	1.8	0.04	10	3.5	95.54%	92.11%	0.9	3.4	
January 2018	6.5	7.3	54%	7.30	173	175			6.5	7.1	7	12	3.9	0.03	9	3.4	95.95%	93.14%	1.6	2.0	
February 2018	6.9	7.8	58%	7.20	192	203			6.6	6.8	8	12	6.8	0.03	1	4.3	95.83%	94.09%	0.3	0.4	
March 2018	5.8	6.8	50%	7.40	198	190			6.6	6.6	11	11	5.8	0.04	1	3.7	94.44%	94.21%	0.5	1.3	
April 2018	6.7	7.8	58%	7.30	165	149			6.7	6.7	8	12	7.4	0.04	11	3.2	95.15%	91.95%	3.2	8.6	
May 2018	6.4	7.5	56%	7.30	158	161			6.6	6.2	6	10	8.3	0.04	13	3.2	96.20%	93.79%	0.8	4.8	
June 2018	8.9	9.2	68%	7.20	125	132	13.4	3.40	6.5	5.5	6	10	2.7	0.04	13	3.4	95.20%	92.42%	1.8	8.6	
July 2018																					
August 2018																					
September 2018																					
October 2018																					
November 2018																					
December 2018																					
Average	6.9	7.6	57%	7.3	163.5	155	13.4	3.40	6.5	6.5	6.5	10.8	3.0	0.07	24	3.4	96.01%	93.03%	1.7	4.8	
Max	10.2	11.0	82%	7.4	252.0	208	13.4	3.40	6.7	7.1	11.0	13.0	8.3	0.12	146	4.5	95.63%	93.75%	6.3	11.2	
Min	5.5	6.0	44%	7.1	92.0	102	13.4	3.40	6.4	5.5	4.0	8.0	0.5	0.03	1	2.7	95.65%	92.16%	0.3	0.4	
Permit Limits	N/A	13.5	N/A	N/A	N/A	N/A	N/A	N/A	6.0-9.0	2.0	20.0	30.0	17.4	0.14	200	Report	85.00%	85.00%			

Academy Creek Effluent Flow



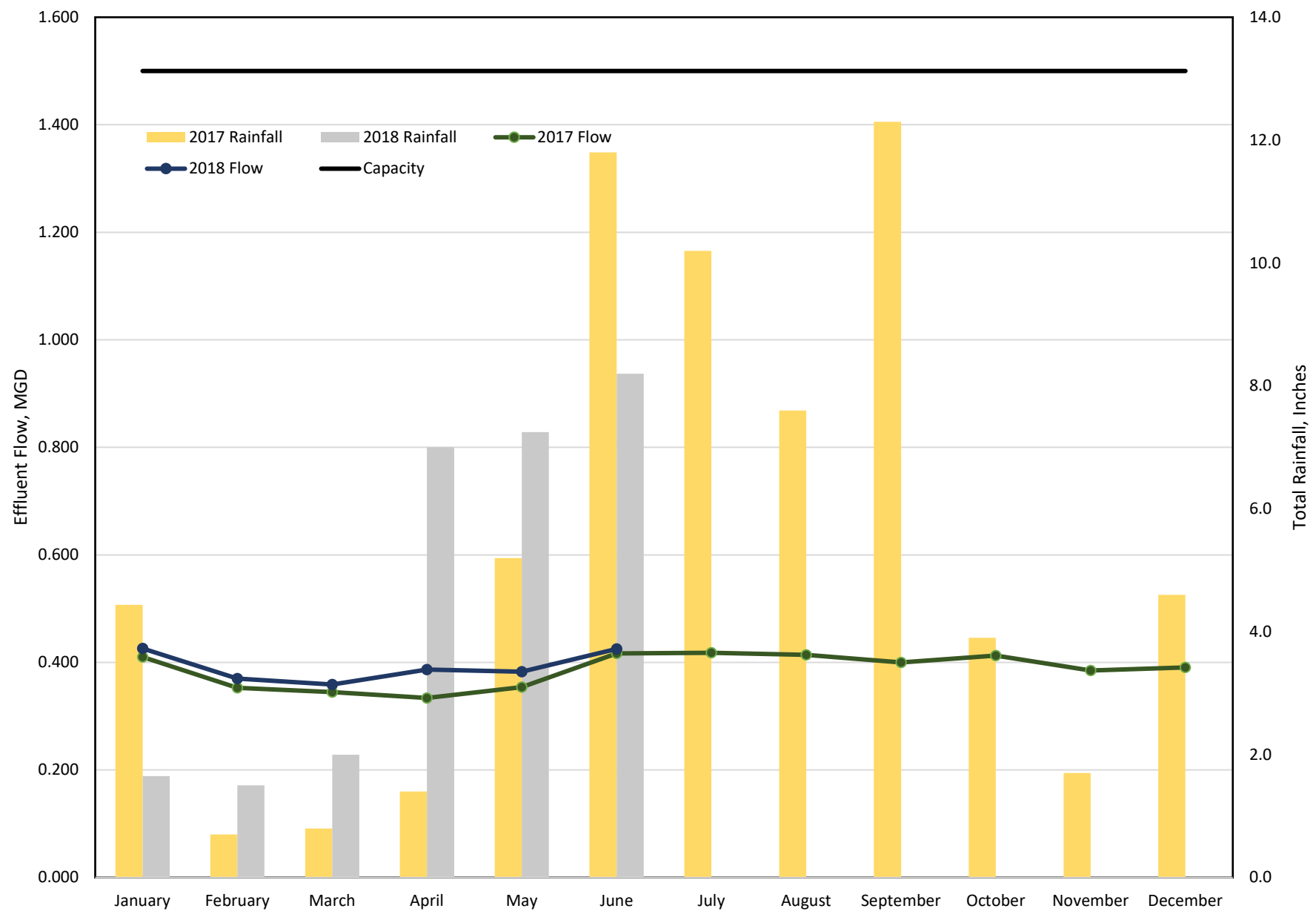
DUNBAR CREEK WWTP	FLOW (MGD)			Influent Concentrations					Effluent Concentrations						Removal Efficiency		Rainfall		
	INF	EFF	% Cap.	pH	BOD	TSS	NH3	Phos	pH	D.O.	BOD	TSS	NH3	Enter.	Phos.	BOD	TSS	Maximum	Total
				s.u.	mg/L	mg/L	mg/L	mg/L	s.u.	mg/L	mg/L	mg/L	mg/L	#/100 mL	mg/L	%	%	Inches	Inches
January 2017	2.9	2.7	67%	7.00	157.0	186.0			7.4	8.1	3.0	3.0	0.8	7	2.0	95.29%	98.39%	1.5	3.9
February 2017	2.8	2.7	68%	7.10	160.0	178.0			7.2	7.8	2.0	3.0	0.1	6	2.1	95.50%	98.31%	0.5	1.0
March 2017	2.7	2.6	64%	7.10	195.0	249.0			7.2	7.5	2.0	1.0	0.1	3	2.4	96.31%	99.60%	0.7	0.8
April 2017	2.7	2.5	62%	7.10	200.0	248.0			7.6	7.7	3.0	1.0	0.2	2	3.4	96.20%	99.60%	1.0	1.9
May 2017	2.5	2.6	66%	7.10	178.0	195.0			7.7	7.3	2.0	1.0	0.1	2	2.5	95.67%	99.49%	1.0	3.8
June 2017	3.4	3.1	79%	7.18	166.0	173.0			7.7	7.9	4.0	2.0	0.3	7	2.6	95.36%	98.84%	2.9	7.3
July 2017	3.6	3.3	82%	7.10	173.0	183.0			7.6	7.6	4.0	2.8	0.2	43	2.6	95.61%	98.47%	2.1	8.5
August 2017	3.4	3.1	76%	7.20	154.0	184.0			7.7	7.5	3.0	1.8	0.2	12	2.2	95.00%	99.02%	1.4	6.7
September 2017	3.9	3.6	90%	7.09	96.0	128.0			7.6	7.6	5.0	2.0	0.1	384	0.9	92.08%	98.44%	10.4	10.5
October 2017	3.5	3.2	80%	7.20	136.0	151.0			7.7	7.8	5.0	2.9	0.2	12	2.3	94.34%	98.08%	0.6	2.1
November 2017	3.1	2.8	69%	7.13	162.0	182.0			7.6	8.0	3.0	2.3	0.2	5	2.1	95.31%	98.74%	1.0	1.8
December 2017	3.4	2.8	71%	7.10	155.0	143.0			7.2	7.8	2.0	1.7	0.3	4	2.5	95.35%	98.81%	1.6	4.3
January 2018	3.4	2.9	74%	7.10	135.0	133.0			7.1	8.2	3.0	2.0	0.4	9	1.7	94.74%	98.50%	1.4	4.6
February 2018	3.5	3.1	77%	6.99	149.0	129.0			7.0	7.3	6.0	3.0	1.6	48	1.6	95.30%	97.67%	0.1	1.4
March 2018	3.3	2.8	71%	7.30	169.0	147.0			7.3	9.0	5.0	1.0	0.3	15	3.0	95.68%	99.32%	0.5	2.2
April 2018	3.5	3.1	77%	7.20	162.0	163.0			7.6	8.4	2.0	1.0	0.1	6	2.7	95.31%	99.39%	1.1	4.3
May 2018	3.3	2.9	72%	7.20	165.0	158.0			7.7	8.3	2.0	2.0	0.6	24	2.9	95.36%	98.73%	1.0	4.8
June 2018	3.5	2.9	73%	7.10	161.0	139.0	22.0	3.20	7.7	7.7	2.1	1.0	1.3	17	2.8	95.25%	99.28%	1.5	4.6
July 2018																			
August 2018																			
September 2018																			
October 2018																			
November 2018																			
December 2018																			
Average	3.2	2.9	73%	7.1	159.6	170.5	22.0	3.20	7.5	7.9	3.2	1.9	0.4	34	2.3	95.32%	98.88%	1.7	4.1
Max	3.9	3.6	90%	7.3	200.0	249.0	22.0	3.20	7.7	9.0	6.0	3.0	1.6	384	3.4	96.15%	98.80%	10.4	10.5
Min	2.5	2.5	62%	7.0	96.0	128.0	22.0	3.20	7.0	7.3	2.0	1.0	0.1	2	0.9	92.71%	99.22%	0.1	0.8
Permit Limits	N/A	4.0	N/A	N/A	N/A	N/A	N/A	N/A	6.0-9.0	6.0	5.0	20.0	2.0	35	Report	85.00%	85.00%		

Dunbar Creek Effluent Flow



SOUTHPORT WWTP	FLOW (MGD)			Influent Concentrations					Effluent Concentrations						Removal Efficiency		Rainfall			
	Month	INF	EFF	% Cap.	pH	BOD	TSS	NH3	Phos	pH	D.O.	BOD	TSS	NH3	Fecal	Phos.	BOD	TSS	Maximum	Total
					s.u.	mg/L	mg/L	mg/L	mg/L	s.u.	mg/L	mg/L	mg/L	mg/L	#/100 mL	mg/L	%	%	Inches	Inches
January 2017	0.380	0.410	27%	6.71	182.0	177.0			7.0	9.1	5.0	6.4	0.1	4	1.3	96.15%	96.38%	2.6	4.4	
February 2017	0.363	0.353	24%	6.70	178.0	176.0			6.9	9.5	9.0	7.0	0.1	8	1.1	96.12%	96.02%	0.1	0.7	
March 2017	0.355	0.345	23%	6.72	181.0	163.0			7.0	9.2	5.4	3.8	0.1	5	1.4	96.11%	97.67%	0.5	0.8	
April 2017	0.354	0.334	22%	6.75	177.0	206.0			7.5	9.1	7.5	3.7	0.8	45	1.3	95.76%	98.20%	0.7	1.4	
May 2017	0.362	0.354	24%	6.67	153.0	132.0			7.2	7.9	6.6	3.3	0.2	5	1.0	95.29%	97.50%	1.6	5.2	
June 2017	0.413	0.417	28%	6.65	119.0	120.0			7.2	7.8	4.0	4.9	0.2	10	1.6	93.98%	95.92%	5.3	11.8	
July 2017	0.410	0.418	28%	6.39	125.0	120.0			7.1	7.5	4.5	4.2	0.2	8	1.0	94.32%	96.50%	1.8	10.2	
August 2017	0.412	0.414	28%	6.22	114.0	90.0			7.1	7.9	3.8	3.9	0.2	52	0.7	93.77%	95.67%	1.5	7.6	
September 2017	0.410	0.400	27%	6.36	115.0	143.0			6.9	7.6	5.0	5.0	0.1	8	0.2	94.00%	96.50%	9.2	12.3	
October 2017	0.393	0.413	28%	6.69	131.0	128.0			6.9	8.0	3.0	7.0	0.2	5	0.3	94.73%	94.53%	0.8	3.9	
November 2017	0.386	0.385	26%	6.56	132.0	133.0			6.6	8.1	2.4	6.0	0.9	12	0.4	95.00%	95.49%	1.1	1.7	
December 2017	0.402	0.391	26%	6.67	124.0	109.0			6.6	8.0	3.0	9.0	0.9	30	0.3	94.69%	91.74%	1.4	4.6	
January 2018	0.446	0.426	28%	6.81	121.0	131.0			6.8	8.5	4.1	8.5	5.3	12	0.3	94.38%	93.51%	0.8	1.7	
February 2018	0.376	0.370	25%	6.90	143.0	129.0			7.1	8.2	6.0	8.0	6.0	6	1.1	95.02%	93.80%	1.1	1.5	
March 2018	0.363	0.359	24%	7.19	157.0	174.0			7.2	8.7	4.0	4.0	0.1	15	0.4	95.42%	97.70%	0.6	2.0	
April 2018	0.382	0.387	26%	6.82	138.0	114.0			6.8	8.9	3.3	4.9	0.1	65	0.6	95.07%	95.70%	3.3	7.0	
May 2018	0.384	0.383	26%	6.83	120.0	103.0			7.3	8.0	3.9	3.2	0.6	9	0.7	93.92%	96.89%	1.7	7.3	
June 2018	0.399	0.425	28%	7.00	121.0	109.0	23.0	4.40	7.0	7.0	4.0	3.0	0.5	9	0.4	94.21%	97.25%	1.9	8.2	
July 2018																				
August 2018																				
September 2018																				
October 2018																				
November 2018																				
December 2018																				
Average	0.388	0.388	26%	6.7	140.6	136.5	23.0	4.40	7.0	8.3	4.7	5.3	0.9	17	0.8	95.01%	96.10%	2.0	5.1	
Max	0.446	0.426	28%	7.2	182.0	206.0	23.0	4.40	7.5	9.5	9.0	9.0	6.0	65	1.6	95.88%	95.63%	9.2	12.3	
Min	0.354	0.334	22%	6.2	114.0	90.0	23.0	4.40	6.6	7.0	2.4	3.0	0.1	4	0.2	94.22%	96.67%	0.1	0.7	
Permit Limits	N/A	1.500	N/A	N/A	N/A	N/A	N/A	N/A	6.0-9.0	5.0	30.0	30.0	13.0	200	Report	85.00%	85.00%			

Southport Effluent Flow



Brunswick-Glynn County JWSC
Balance Sheet
June 30, 2017 and June 30, 2018

	<u>June 30, 2017</u>	<u>June 30, 2018</u>
CURRENT ASSETS		
Cash and Cash Equivalents	1,532,592	869,808
Bond Sinking Fund	325,722	618,329
Accounts Receivable	3,116,187	2,519,618
Unbilled Revenue	1,429,505	1,429,505
Prepaid Expenses	326,388	339,102
Inventory	1,260,881	1,576,518
Total Current Assets	7,991,275	7,352,880
RESTRICTED CASH ACCOUNTS		
JWSC Reserves	13,918,813	18,352,516
Capital Reserves	4,531,724	5,199,773
SPLOST Account	368,575	1,283,545
Trustee Held Funds	4,727,020	122,918
Customer Deposit Reserve	2,862,055	3,129,515
Total Restricted Cash	26,408,187	28,088,266
CAPITAL ASSETS		
Fixed Assets Net of Depreciation	126,489,686	126,817,537
Construction In Progress	5,131,259	12,036,587
Total Capital Assets	131,620,945	138,854,125
OTHER ASSETS		
Bond Issue Costs Net of Amortization	240,049	173,578
DEFERRED ASSETS		
Total Deferred Pension Outflows	806,242	806,242
Deferred On 2010C Bond Refunding	0	1,546,448
	806,242	2,352,690
TOTAL ASSETS	<u>167,066,698</u>	<u>176,821,539</u>
CURRENT LIABILITIES		
Accounts Payable	1,906,014	778,986
Accrued Salaries and Vacation	615,672	615,672
Accrued Liabilities	47,099	47,111
Retainage Payable	309,528	282,104
Interest Payable	157,220	100,766
Short-Term Portion of Debt	2,511,510	2,398,877
Total Current Liabilities	5,547,043	4,223,515
LONG-TERM DEBT		
Long-Term Portion of Bond Payable	35,415,000	34,384,000
Long-Term Portion of Capital Leases	1,961,484	1,542,607
Total Long-Term Debt	37,376,484	35,926,607
OTHER LIABILITIES		
Customer Deposits Payable	3,090,574	3,147,790
Bond Premium Net of Amortization	1,164,306	0
Total Other Liabilities	4,254,880	3,147,790
NET PENSION LIABILITY		
Net Pension Liability	2,448,763	2,448,763
TOTAL LIABILITIES	<u>49,627,170</u>	<u>45,746,675</u>
NET POSITION		
Net Investment In Capital Assets	91,732,951	100,528,641
Restricted For Debt Service	4,146,240	741,247
Restricted For Capital Projects	11,469,603	24,835,834
Restricted Customer Deposits	2,862,055	3,129,515
Unrestricted	7,228,679	1,839,627
	<u>117,439,528</u>	<u>131,074,864</u>

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

	<u>6/30/18 Cash Balances</u>
Cash and Cash Equivalents	
Revenue Deposit Account	805,402
General Checking Account	56,336
Payroll Checking Account	1,047
Change and Petty Cash Accounts	7,022
	<u>869,808</u>
Bond Sinking Fund	<u>618,329</u>
JWSC Reserves	
Operating Reserve	8,152,636
Capital Reserve	2,400,000
Repair and Replacement Reserve	7,279,317
Expansion Reserve	520,563
	<u>18,352,516</u>
Capital Improvement Fee Reserves	<u>5,199,773</u>
SPLOST Account	<u>1,283,545</u>
Bond Trustee Reserves	
Construction Fund	436
Issuance Fund	116,566
Debt Service Reserve	5,916
	<u>122,918</u>
Customer Deposit Reserve	<u>3,129,515</u>

Brunswick-Glynn County Joint Water and Sewer Commission
Accounts Receivable
Fiscal Year 2017-18

	Current	Over 30	Over 60	Over 90	Over 120	Total	Bad Debt Reserve
6/30/17							
Accounts Receivable	1,909,847.50	300,379.06	180,110.87	162,215.76	1,511,205.61	4,063,758.80	1,705,443.37
% Uncollectable	5%	10%	50%	80%	90%		
Reserve For Bad Debt	95,492.38	30,037.91	90,055.44	129,772.61	1,360,085.05		1,705,443.37
7/31/17							
8/31/17	2,634,679.33	842,128.25	374,054.75	237,333.39	1,860,238.05	5,948,433.77	2,267,055.12
9/30/17	2,543,467.79	978,357.41	559,746.69	280,647.42	1,811,123.66	6,173,342.97	2,359,411.71
10/31/17	1,372,212.92	671,406.69	394,507.24	410,691.11	1,916,786.47	4,765,604.43	2,386,665.65
11/30/17	1,907,633.55	525,959.74	522,176.30	349,479.58	2,320,837.83	5,626,087.00	2,777,403.51
12/31/17	1,560,891.63	539,820.54	373,086.48	366,709.88	2,308,413.96	5,148,922.49	2,689,510.34
1/31/18	1,593,358.18	519,786.78	314,245.90	301,754.58	2,442,254.71	5,171,400.15	2,728,202.44
2/28/18	1,533,126.01	526,364.75	374,336.59	348,810.36	2,519,484.70	5,302,122.41	2,863,045.59
3/31/18	1,333,549.49	509,174.39	369,561.03	289,955.87	2,464,419.25	4,966,660.03	2,752,317.45
4/30/18	1,745,271.52	450,767.63	308,867.51	260,456.52	1,988,656.55	4,754,019.73	2,284,930.21
5/31/18	1,501,916.17	565,587.23	262,945.91	256,898.20	1,674,107.10	4,261,454.61	1,975,342.44
6/30/18	1,476,260.11	343,476.08	368,152.52	215,099.55	1,683,684.40	4,086,672.66	1,979,632.47
Reserve at 6/30/18	73,813.01	34,347.61	184,076.26	172,079.64	1,515,315.96		1,979,632.47

Total A/R over 30 Days	2,610,412.55
Arrears on Pay Plans	49.56%

Beginning Bad Debt Reserve	1,705,443.37
Accounts Written Off (Referred to Collections)	(831,499.37)
	873,944.00
Recorded as Expense FYE 2018	1,105,688.47
Ending Bad Debt Reserve	1,979,632.47

Brunswick-Glynn County JWSC
 Combined Revenue Statement
 For the Year Ended June 30, 2018

	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual	Over (Under) Budget	Actual % of Budget	2019 Budget
Sewer Revenues	11,207,806	11,578,296	13,593,385	13,872,350	14,464,991	592,641	104%	15,886,950
Water Revenues	4,653,950	4,905,722	6,086,550	6,231,200	6,294,076	62,876	101%	6,394,000
Debt Charges	3,722,512	3,831,963	3,740,289	3,877,200	3,845,022	(32,178)	99%	3,522,500
Administrative Fees	2,669,294	2,764,916	3,619,087	4,458,500	4,585,137	126,637	103%	4,521,900
Planning & Construction Fees	0	0	5,000	1,000,000	42,339	(957,661)	4%	100,000
Other Income	1,582,686	1,513,696	2,570,710	2,046,600	3,027,811	981,211	148%	1,688,100
OPERATING REVENUES	23,836,248	24,594,593	29,615,022	31,485,850	32,259,375	773,525	102%	32,113,450
Governing Body Expenses	291,337	354,941	340,164	477,850	250,398	(227,452)	52%	346,000
Personnel Expenses	7,496,645	8,517,466	9,703,905	10,878,600	10,929,783	51,183	100%	11,317,550
Operating Expenses	7,931,640	9,110,272	11,049,014	10,927,700	10,258,223	(669,477)	94%	11,029,800
Capital Costs	0	0	17,227	424,500	188,674	(235,826)	44%	224,200
OPERATING EXPENSES	15,719,622	17,982,680	21,110,309	22,708,650	21,627,079	(1,081,571)	95%	22,917,550
Net Operating Revenue	8,116,626	6,611,913	8,504,713	8,777,200	10,632,296	1,855,096	121%	9,195,900
Bad Debt Expense	644,141	598,033	1,102,104	600,000	1,105,688	505,688	184%	600,000
Interest Expense	1,793,520	1,726,666	1,674,910	1,857,200	1,301,872	(555,328)	70%	1,056,000
Debt Principal	0	1,939,992	2,019,996	2,020,000	841,667	(1,178,333)	42%	1,980,000
Reserve Transfers	0	3,300,000	3,799,992	4,300,000	6,033,660	1,733,660	140%	5,559,900
Net Revenue (Loss) Before Capital Fees And SPLOST	5,678,965	(952,777)	(92,288)	0	1,349,409			0
Capital Improvement Fees	403,589	1,201,888	3,706,279	0	1,316,712			0
SPLOST Revenues	0	0	1,126,447	0	4,085,980			0
Contributed Capital & Grant Income	0	0	0	0	19,680			0
Net Revenues	6,082,554	249,110	4,740,438	0	6,771,782			0

Brunswick-Glynn County JWSC
Overtime Report
For the Year Ended June 2018

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	YTD Actual*
Office of the Director	7,088	6,215	9,499	10,789	25,222	19,425	6,000	14,573
Administrative Services	0	0	0	0	0	0	5,000	81,830
Finance	36,092	37,909	40,699	44,471	55,697	50,655	35,000	26,317
Purchasing	0	0	0	305	1,399	593	2,000	516
Planning & Construction	2,644	893	1,114	1,256	8,682	4,378	8,000	11,270
Facilities Maintenance	0	0	0	0	0	16,258	10,000	7,466
Systems Pumping & Maintenance	233,470	234,976	231,980	154,637	183,333	249,393	200,000	188,813
Wastewater Treatment	206,912	202,199	234,093	250,376	229,652	238,333	240,000	192,288
Water Production	0	31,165	26,768	30,493	36,056	37,054	25,000	32,449
Water Distribution	99,798	78,154	76,242	94,967	118,068	139,105	100,000	108,564
	586,004	591,512	620,396	587,294	658,108	755,195	631,000	664,085

* Net of overtime during hurricane

Brunswick-Glynn County Joint Water and Sewer Commission
 Cost and Price per Kgal.
 For the year ended June 30, 2018

<u>Division Operating Costs:</u>	<u>Water</u>	<u>Sewer</u>
Water Production	1,326,670	
Water Distribution	1,951,203	
Wastewater Collection		6,461,839
Wastewater Treatment		4,895,696
Planning & Construction	643,512	643,512
Insurance	198,550	170,543
Total Costs	4,119,935	12,171,590
Kgal Produced/Treated	2,811,469	3,342,730
Average Production/Treatment Cost per Kgal.	<u>\$ 1.47</u>	<u>\$ 3.64</u>
Variable Charge Revenue	6,294,076	14,594,665
Kgal. Billed	2,260,229	2,041,212
Average Price per Kgal. Sold	<u>\$ 2.78</u>	<u>\$ 7.15</u>
Average Cost per Kgal. Sold	<u>\$ 1.82</u>	<u>\$ 5.96</u>
Average Reserve Transfer per Kgal. Sold (\$4,300,000 total Transfers)	<u>\$ 0.95</u>	<u>\$ 1.05</u>
Average Total Cost per Kgal. Sold	<u>\$ 2.77</u>	<u>\$ 7.02</u>

Brunswick-Glynn County JWSC

Consolidated Line Items

For fiscal year 2018, 07/01/2017 - 06/30/2018

GL Description	2018 Budget	YTD Actual	Over (Under)		Actual % of Budget	2019 Budget
			Budget	Budget		
Regular Wages	7,043,500	7,010,212	(33,288)		99.53%	7,321,000
Overtime	631,000	664,085	33,085		105.24%	326,200
Emergency Overtime	0	171,595	171,595			0
Group Insurance	1,867,200	1,580,496	(286,704)		84.65%	2,104,800
FICA Expense	469,600	458,835	(10,765)		97.71%	474,100
Medicare Expense	109,900	107,502	(2,398)		97.82%	111,100
Pension Expense	357,300	493,084	135,784		138.00%	545,000
GASB 68 Pension Expense	0	0	0			0
Worker Compensation	354,200	290,767	(63,433)		82.09%	364,200
Unemployment Expense	0	2,965	2,965			0
Other Employee Benefits	16,700	17,288	588		103.52%	14,050
Temporary Services	23,100	101,313	78,213		438.58%	48,500
Employee Relations Expense	5,200	737	(4,464)		14.16%	5,200
Commissioners Stipends	30,000	30,000	0		100.00%	30,000
PERSONNEL EXPENSE	10,907,700	10,928,880	21,180		100.19%	11,344,150
Personnel Administration	146,000	168,137	22,137		115.16%	148,500
Bill Printing and Mailing	180,000	163,212	(16,788)		90.67%	180,000
Banking and Investment Fees	70,000	92,256	22,256		131.79%	71,500
Legal Fees	180,000	136,205	(43,795)		75.67%	180,000
Litigation Fees	200,000	56,987	(143,013)		28.49%	100,000
Accounting and Auditing	27,500	24,900	(2,600)		90.55%	27,500
Debt Collection Fees	0	7,858	7,858			0
Legislative Compliance	500	0	(500)		0.00%	0
Engineering	40,000	0	(40,000)		0.00%	10,000
Technical Services	1,028,600	972,681	(55,919)		94.56%	746,100

Brunswick-Glynn County JWSC

Consolidated Line Items

For fiscal year 2018, 07/01/2017 - 06/30/2018

GL Description	2018 Budget	YTD Actual	Over (Under) Budget	Actual % of Budget	2019 Budget
Computer and Network Services	19,000	4,419	(14,581)	23.26%	5,000
Cleaning and Trash Removal	14,500	1,783	(12,717)	12.29%	14,500
Purchased Building Maintenance	143,000	106,337	(36,663)	74.36%	112,000
Purchased Equipment Repairs	330,500	642,972	312,472	194.55%	383,000
Purchased Vehicle Repairs	129,000	120,718	(8,282)	93.58%	139,700
Purchased Infrastructure Repairs	345,000	1,393,395	1,048,395	403.88%	1,954,600
Purchased SCADA Services	29,000	9,330	(19,670)	32.17%	19,000
Purchased Electrical Services	90,000	46,008	(43,992)	51.12%	80,000
Office Rent	0	0	0		0
Other Rentals	350,000	1,200	(348,800)	0.34%	663,500
Equipment Rentals	122,500	70,257	(52,243)	57.35%	85,000
Telephone	88,100	121,528	33,428	137.94%	116,200
Internet and Web Service	20,400	4,197	(16,203)	20.57%	10,000
Software Licensing	0	0	0		144,750
Postage	19,900	32,605	12,705	163.84%	28,300
Freight	1,500	2,438	938	162.51%	500
Public Education	28,000	17,855	(10,145)	63.77%	10,000
Advertisements	51,050	7,343	(43,707)	14.38%	8,500
Printing and Binding	4,250	1,043	(3,207)	24.54%	7,750
Travel	25,750	2,699	(23,051)	10.48%	16,750
Food/Meals/Luncheons	0	2,184	2,184		2,400
Dues and Fees	17,800	14,564	(3,236)	81.82%	13,050
Subscriptions and Periodicals	1,800	537	(1,263)	29.83%	6,800
Education and Training	152,000	149,807	(2,193)	98.56%	165,350
Licenses	15,300	5,471	(9,829)	35.76%	7,550
Permits and Filing Fees	0	53	53		2,400
Fines and Penalties	0	0	0		0
Maintenance Contracts	363,800	352,755	(11,045)	96.96%	97,850

Brunswick-Glynn County JWSC

Consolidated Line Items

For fiscal year 2018, 07/01/2017 - 06/30/2018

GL Description	2018 Budget	YTD Actual	Over (Under) Budget	Actual % of Budget	2019 Budget
Office Supplies	69,500	68,264	(1,236)	98.22%	54,245
Auto Parts and Tires	56,500	18,291	(38,209)	32.37%	27,200
Lab Supplies	57,000	52,787	(4,213)	92.61%	62,360
Equipment Parts and Supplies	170,500	129,001	(41,499)	75.66%	149,000
General Supplies	148,950	111,531	(37,419)	74.88%	108,550
Computer Supplies	68,450	53,978	(14,472)	78.86%	48,650
Uniforms and Safety Supplies	130,450	124,548	(5,902)	95.48%	112,370
Building Maintenance Supplies	89,000	26,938	(62,062)	30.27%	54,000
Communication Supplies	22,500	13,175	(9,325)	58.56%	2,000
Biosolids Disposal	200,000	411,840	211,840	205.92%	250,000
Oxygen	430,000	453,634	23,634	105.50%	450,000
Sulphur Dioxide	12,000	9,250	(2,750)	77.08%	12,000
Polymers	60,000	49,135	(10,865)	81.89%	50,000
Chlorine	85,500	87,961	2,461	102.88%	95,500
Fluoride	0	0	0		0
Odor and H2S	310,000	177,913	(132,087)	57.39%	350,000
Phosphate	110,000	86,774	(23,226)	78.89%	110,000
Other Chemicals	38,000	40,829	2,829	107.45%	65,000
Meter and Valve Vaults	2,500	0	(2,500)	0.00%	2,500
Manholes	1,020,000	22,452	(997,548)	2.20%	50,000
Manhole Linings	25,000	19,111	(5,889)	76.44%	15,000
Fittings	339,000	268,412	(70,588)	79.18%	314,090
Pipe	70,500	22,389	(48,111)	31.76%	70,500
Meters	650,000	461,659	(188,341)	71.02%	300,195
Fire Hydrants	36,000	37,087	1,087	103.02%	36,000
Headworks	15,000	9,336	(5,664)	62.24%	10,000
Clarifiers	25,000	12,473	(12,527)	49.89%	25,000
Digesters	4,000	3	(3,998)	0.06%	2,000

Brunswick-Glynn County JWSC

Consolidated Line Items

For fiscal year 2018, 07/01/2017 - 06/30/2018

GL Description	2018 Budget	YTD Actual	Over (Under) Budget	Actual % of Budget	2019 Budget
Septic Receiving Station	3,000	200	(2,800)	6.67%	1,000
Sludge Dryer	25,000	12,014	(12,986)	48.05%	25,000
Pumps and Pump Parts	359,900	317,067	(42,833)	88.10%	328,090
Electrical Parts	85,200	157,578	72,378	184.95%	110,200
Belt Press	20,000	23,337	3,337	116.69%	20,000
Aeration Basins	50,000	61,310	11,310	122.62%	50,000
Inventory Variance	0	0	0		0
Small Equipment	171,450	206,755	35,305	120.59%	151,100
Natural Gas	73,450	55,262	(18,188)	75.24%	78,000
Electricity	1,382,500	1,414,856	32,356	102.34%	1,405,800
Gasoline and Diesel	273,300	225,003	(48,297)	82.33%	252,600
Insurance	451,050	383,192	(67,858)	84.96%	363,200
Damage Claims	0	6,956	6,956		0
Hurricane Preparedness	1,500	143,493	141,993	9566.21%	115,000
Late Fees	0	0	0		0
Contingency	0	0	0		65,000
OPERATING EXPENSES	11,376,450	10,509,525	(866,925)	92.38%	11,349,200
Buildings	0	6,493	6,493		0
Infrastructure	0	0	0		0
Machinery and Equipment	87,000	38,817	(48,183)	44.62%	137,700
Vehicles	307,500	56,855	(250,645)	18.49%	60,000
Furniture and Fixtures	15,000	22,924	7,924	152.83%	5,000
Computers and Software	15,000	63,586	48,586	423.90%	21,500
CAPITAL EXPENDITURES	424,500	188,674	(235,826)	44.45%	224,200

Brunswick-Glynn County JWSC

Consolidated Line Items

For fiscal year 2018, 07/01/2017 - 06/30/2018

GL Description	2018 Budget	YTD Actual	Over (Under)		Actual % of Budget	2019 Budget
			Budget	Budget		
Bad Debts	600,000	1,105,688	505,688		184.28%	600,000
Interest Expense	1,857,200	1,301,872	(555,328)		70.10%	1,056,000
Debt Principal	2,020,000	841,667	(1,178,333)		41.67%	1,980,000
Repair and Replacement Reserve	4,000,000	5,733,660	1,733,660		143.34%	5,259,900
Capital Reserve	300,000	300,000	0		100.00%	300,000
OTHER EXPENDITURES	8,777,200	9,282,887	505,687		105.76%	9,195,900
TOTAL EXPENDITURES	31,485,850	30,909,966	(575,884)		98.17%	32,113,450

Brunswick-Glynn County Joint Water and Sewer Commission
Notes on Revenue and Expense Statements
June 30, 2018

Item	Page No. of 23	
1	General	The amounts reported in these financial statements are those as of July 12, 2018. At the end of the fiscal year numerous adjusting entries are made for financial reporting and audit purposes. Our accounts payable are held open to the middle of August to allow for invoices that should properly be recorded in the 2018 fiscal year to be processed. Therefore, amounts reflected in these statements are subject to final adjustment in the year-end close process.
2	General	The actual contributions to the GMA pension are received in July of each year and was underestimated at the time of budget preparation. All divisions are over budget in this line item.
3	1 of 23	Charges to customers were greater than budgeted with the exception of debt charges for water. This can only be explained by an underestimation of use and REU counts in setting rates for FYE 2018
4	1 of 23	Tower rentals did not meet budget. I have contacted the company that manages our tower leases for an explanation.
5	1 of 23	Planning & Construction fees are significantly less than budget. This has been discussed numerous times in Commission meetings.
6	1 & 2 of 23	Other revenues are approximately \$1.1 over budget. Unbudgeted items such as scrap sales and proceeds of sale of surplus account for \$96,000. \$108,800 of damage reimbursements were also not budgeted. Another \$437,000 is in service fees, a large portion of which is cut-off fees charged in connection with collection of receivables. Other revenues includes \$311,643.79 of FEMA reimbursement for Hurricane Matthew.
7	2 & 3 of 23	Governing Body expenses are \$227,450 under budget. Legal fees may come closer to budget when additional payables are recorded in the year-end audit process. \$200,000 was budgeted for potential litigation in 2017-18 which did not materialize and there were no expenses for technical services for the Commission.

Brunswick-Glynn County Joint Water and Sewer Commission
Notes on Revenue and Expense Statements
June 30, 2018

Item	Page No. of 23	
8	3 & 4 of 23	In the Office of the Director personnel expense, other employee expenses include moving expenses for the Director and Deputy Director. This line item also includes approximately \$4,000 for Safety Stand Down Day and employee recognition from July of 2017. Personnel administration includes regular charges from Teamwork Services that were miscoded. An adjusting entry will be made to move this amount to the Finance Division. Costs for technical services for industrial pretreatment in the amount of \$19,090 were charged to the Office of the Director. This expense will be reclassified to Pretreatment.
9	4 to 8 of 23	Line items within the Administration division and the Finance division are due to the reassignment of Customer Service, Meter Reading, Billing and Accounts Receivable which occurred at various times in the summer and fall of 2017.
10	8 & 9 of 23	The Purchasing division ended the year \$53,000 under budget. This is due largely to not expending budget for advertising and by utilizing miscellaneous vehicles rather than purchasing a dedicated vehicle for the fleet manager.
11	9 to 11 of 23	Planning and Construction had budgeted for a Project Manager and an additional inspector. Neither of those positions were filled. With the unfilled positions, and new hires taking less than the maximum benefit health insurance, group insurance cost is also substantially under budget, along with other fringe items. Nearly all other line items ended under budget also resulting in the division being \$350,000 under budget overall.
12	11 to 12 of 23	The Facilities Maintenance division in over budget in personnel cost due to the reassignment of staff and the assumption of landscaping services in-house which requires some temporary staff. Accordingly, maintenance contracts are under budget. Facilities ended the year \$18,000 under budget.

Brunswick-Glynn County Joint Water and Sewer Commission
Notes on Revenue and Expense Statements
June 30, 2018

Item	Page No. of 23	
13	11 to 14 of 23	Systems Pumping & Maintenance ended the year \$1.1M under budget in total. Personnel vacancies and turn-over resulted in \$120,000 of that under budget total. Other rental is under budget due to a year end adjustment for principal paid on capital leases. For budgeting purposes the cost of those leases is included in SP&M expenses. At year-end the lease payments of \$411,500 are reclassified as interest and principal payments for external financial reporting purposes. The balance of the under budget amount is spread over numerous line items. Note that the over budget amount of \$1.138M in purchased infrastructure is largely offset by an under budget amount of \$977,500 in manholes. Additionally, vehicles budgeted and on order have not been invoiced, nor received as yet. Therefore they cannot be included in this fiscal year under accounting standards.
14	14 to 17 of 23	Wastewater Treatment is \$465,500 over budget at year-end. Repairs to the generator at Dunbar Creek are included in the \$248,600 over budget in purchased equipment repairs. Biosolids disposal is over budget by \$211,800 due to the condition of the sludge dryer at Academy Creek. These two items constitute the bulk of the over budget amount for the year.
15	17 of 23	Technical services for pretreatment were charged to the Office of the Director in the amount of \$19,090. That expense will be transferred to Pretreatment.
16	18 to 20 of 23	The Water Production division is under budget \$38,230 which is a variance of 2.8%.
17	20 to 22 of 23	Water Distribution is under budget in nearly all line items. This division has one of the highest employee turn-over rates at the JWSC. Being short staffed results in a lowered amount of maintenance and therefore lowered cost of materials and supplies.

Brunswick-Glynn County Joint Water and Sewer Commission
Notes on Revenue and Expense Statements
June 30, 2018

Item	Page No. of 23	
18	22 of 23	Bad debt expense is 85% over budget. The allowance method of recording bad debt is required under accounting standards. Therefore, the amount of, and age of, accounts receivable and the receivables referred to collections all affect the expense amount. A summary of the accounts receivable and a reconciliation of the reserve and expense for bad debt was included in the financial statements. The actual debt referred to collections and written off for the year was \$831,500.
19	22 to 23 of 23	With the refinancing of the 2010 Revenue Bond Issue in December 2017 there was a significant saving in debt service costs which the Commission elected to transfer to the Repair and Replacement Reserve. Interest expense and debt principal are under budget by \$555,300 and \$1,178,300 respectively, for a total of \$1,733,600. Accordingly, the transfers to the R&R Reserve are over budget by an equal amount.
20	14 and 22 of 23	Capital expenditures for Systems Pumping & Maintenance and for Water Distribution show unexpended budgets for vehicles. Orders have been placed but the JWSC has not been invoiced, nor have we taken delivery. Therefore, the purchases cannot be recorded in the 2018 fiscal year under accounting standards.

Brunswick-Glynn County JWSC Combined Revenue Statement

For fiscal year 2018, 07/01/2017 - 06/30/2018

GL No.	GL Description	2018 Budget		6/30/18		Over (Under)		Actual		
		Budget	Actual	Actual	Budget	% of Budget	2019 Budget			
Operating Revenues										
500-4300-344211	USAGE CHARGES - SEWER	13,572,350	14,594,665	1,022,315	109.90	15,701,950				
500-4300-344216	INDUSTRIAL SURCHARGE	300,000	181,856	(118,144)	60.60	185,000				
500-4300-344217	LEAK ADJUSTMENTS	0	(311,530)	(311,530)	0	0				
500-4300-344218	POOL FILL ADJUSTMENTS	0	0	0	0.00	0				
	Sewer Use Revenues	13,872,350	14,464,991	592,641	104.27	15,886,950				
Water Revenues										
500-4400-344211	USAGE CHARGES - WATER	6,231,200	6,294,076	62,876	95.80	6,394,000				
500-4400-344219	SPIKE ADJUSTMENTS	0	0	0	0.00	0				
	Water Revenues	6,231,200	6,294,076	62,876	101.01	6,394,000				
Debt Service Fees										
500-4300-344212	DEBT CHARGES - SEWER	2,711,300	2,744,749	33,449	101.20	2,269,300				
500-4400-344212	DEBT CHARGES - WATER	1,165,900	1,100,272	(65,628)	94.40	1,253,200				
	Debt Service Fees	3,877,200	3,845,022	(32,178)	99.17	3,522,500				
Administrative Revenues										
500-4300-344213	ADMINISTRATION FEE - SEWER	2,110,800	2,121,963	11,163	100.50	2,074,400				
500-4400-344213	ADMINISTRATION FEE - WATER	2,347,700	2,463,174	115,474	104.90	2,447,500				
	Administrative Revenues	4,458,500	4,585,137	126,637	102.84	4,521,900				
Interest and Rental Revenues										
500-4400-389091	TOWER RENTAL	375,000	232,146	(142,854)	61.90	310,000				
500-1510-389100	RENTAL INCOME	96,000	96,100	100	100.10	96,000				
500-1510-361110	INTEREST INCOME	10,000	36,574	26,574	365.70	20,000				
	Interest and Rental Revenues	481,000	364,820	(116,180)	75.85	426,000				
PLAN REVIEW/UNSOLICITED PROPOSAL FEES										
500-1520-393100	Plan Review Fees	1,000,000	42,339	(957,661)	4.23	100,000				
	Plan Review Fees	1,000,000	42,339	957,661	4.23	100,000				
SEPTIC HAULER FEES										
500-4300-344220	SEPTIC HAULER FEES	88,000	219,745	131,745	249.70	200,000				
500-4300-344250	OPERATIONAL TAP FEES	5,500	1,147	(4,353)	20.90	0				
500-4300-344251	INSPECTION FEES	71,500	380	(71,120)	0.50	71,500				
500-4300-344252	TRUCK INSPECTIONS	1,100	0	(1,100)	0	1,100				

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GL No.	GL Description	6/30/18		Over (Under)		Actual	
		Budget	Actual	Budget	% of Budget	2019 Budget	Budget
500-4300-344254	GREASE TRAP INSPECTIONS	1,100	0	(1,100)		1,100	0
500-4300-392300	SCRAP SALES	0	5,197	5,197		0	0
500-4400-344214	FIRE PROTECTION FEES	60,500	129,738	69,238	214.40	60,500	60,500
500-4400-344215	HYDRANT RENTAL	16,500	11,106	(5,394)	67.30	16,500	16,500
500-4400-344219	SPIKE ADJUSTMENTS	0	0	0		0	0
500-4400-344221	FIRE HYDRANT FEES	250,000	253,381	3,381	101.40	0	0
500-4400-344250	OPERATIONAL TAP FEES	550,000	570,877	20,877	103.80	390,000	390,000
500-4400-344253	WATER SAMPLING FEES	4,400	6,384	1,984	145.10	4,400	4,400
500-4400-392300	SCRAP SALES	0	10,021	10,021		0	0
500-1510-344270	DAMAGE REIMBURSEMENTS	0	108,810	108,810		0	0
500-1510-344275	OTHER REVENUES	22,000	318,054	296,054	1445.70	22,000	22,000
500-1510-345000	SERVICE FEES	330,000	767,132	437,132	232.50	330,000	330,000
500-1510-345060	LATE PAYMENT FEES	137,500	93,541	(43,959)	68.00	137,500	137,500
500-1510-389030	BAD DEBT RECOVERY	27,500	72,877	45,377	265.00	27,500	27,500
500-1510-392400	PROCEEDS OF SALES	0	94,602	94,602		0	0
	Other Revenues	1,565,600	2,662,991	1,097,391	170.09	1,262,100	1,262,100
	Total Operating Revenues	31,485,850	32,259,375	2,688,847	102.46	32,113,450	32,113,450
500-1110-511200	COMMISSIONER STIPENDS	30,000	30,000	0	100.00	30,000	30,000
500-1110-512500	WORKERS COMPENSATION	100	62	(39)	61.50	100	100
500-1110-521210	LEGAL FEES	180,000	136,205	(43,795)	75.70	180,000	180,000
500-1110-521211	ACCOUNTING AND AUDITING	27,500	24,900	(2,600)	90.50	27,500	27,500
500-1110-521213	LEGISLATIVE COMPLIANCE	500	0	(500)	0	0	0
500-1110-521214	LEGAL FEES - LITIGATION	200,000	56,987	(143,013)	28.50	100,000	100,000
500-1110-521320	TECHNICAL SERVICES	30,000	0	(30,000)	0	0	0
500-1110-523210	TELEPHONE	0	0	0		0	0
500-1110-523230	POSTAGE	100	119	19	119.00	0	0
500-1110-523310	PUBLIC EDUCATION	1,000	0	(1,000)	0	0	0
500-1110-523320	ADVERTISEMENTS	650	150	(500)	23.10	0	0
500-1110-523510	TRAVEL	5,000	562	(4,438)	11.20	5,000	5,000

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GL No.	GL Description	2018 Budget	6/30/18 Actual	Over (Under) Budget	% of Budget	Actual
500-1110-523520	FOOD/MEALS/LUNCHEONS	0	193	193	193	400
500-1110-523710	EDUCATION AND TRAINING	3,000	916	(2,084)	30.50	3,000
500-1110-531110	OFFICE SUPPLIES	0	305	305		0
	Governing Body Expenses	477,850	250,398	(227,452)	52.40	346,000
500-1320-511100	REGULAR WAGES	352,100	350,618	(1,482)	99.60	359,900
500-1320-511300	OVERTIME	6,000	14,573	8,573	242.90	6,000
500-1320-511399	EMERGENCY OVERTIME	0	7,690	7,690		0
500-1320-512100	GROUP INSURANCE	64,300	60,997	(3,303)	94.90	85,100
500-1320-512200	FICA EXPENSE	22,200	21,246	(954)	95.70	22,700
500-1320-512300	MEDICARE EXPENSE	5,200	5,163	(37)	99.30	5,400
500-1320-512400	PENSION EXPENSE	14,900	23,434	8,534	157.30	26,000
500-1320-512500	WORKERS COMPENSATION	700	732	32	104.50	4,500
500-1320-512900	OTHER EMPLOYEE BENEFITS	400	13,212	12,812	3303.10	200
500-1320-513000	TEMPORARY SERVICES	2,500	0	(2,500)		2,500
500-1320-513100	EMPLOYEE RELATIONS EXPENSE	5,200	727	(4,474)	14.00	5,200
500-1320-521110	PERSONNEL ADMINISTRATION Personnel Expense	0	15,992	15,992		500
		473,500	514,382	40,882	108.63	518,000
500-1320-521310	ENGINEERING	0	0	0	0	0
500-1320-521320	TECHNICAL SERVICES	200,000	245,650	45,650	122.80	125,000
500-1320-521330	COMPUTER AND NETWORK SERVICES	0	0	0	0	0
500-1320-522230	PURCHASED VEHICLE REPAIR	0	272	272		0
500-1320-522320	EQUIPMENT RENTALS	0	6,659	6,659		0
500-1320-523210	TELEPHONE	1,800	5,569	3,769	309.40	5,800
500-1320-523230	POSTAGE	1,000	175	(825)	17.50	500
500-1320-523310	PUBLIC EDUCATION	5,000	0	(5,000)		0
500-1320-523320	ADVERTISEMENTS	5,000	869	(4,131)	17.40	0
500-1320-523410	PRINTING AND BINDING	1,500	0	(1,500)		0
500-1320-523510	TRAVEL	1,000	479	(521)	47.90	11,300
500-1320-523520	FOOD/MEALS/LUNCHEONS	0	1,858	1,858		2,000

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GL No.	GL Description	2018 Budget		6/30/18		Over (Under)		Actual	
		Budget	Actual	Actual	Budget	% of Budget	2019 Budget		
500-1320-523610	DUES AND FEES	2,000	10,689	8,689	534.40	2,500			
500-1320-523620	SUBSCRIPTIONS AND PERIODICALS	300	254	(46)	84.60	300			
500-1320-523710	EDUCATION AND TRAINING	20,000	11,652	(8,349)	58.30	0			
500-1320-523810	LICENSES	0	0	0	0	50			
500-1320-523911	MAINTENANCE CONTRACTS	2,000	0	(2,000)	64.30	17,250			
500-1320-531110	OFFICE SUPPLIES	5,000	3,216	(1,784)	3,600	3,600			
500-1320-531120	AUTO PARTS AND TIRES	0	0	0	0	0			
500-1320-531122	EQUIPMENT PARTS AND SUPPLIES	0	0	0	0	0			
500-1320-531123	GENERAL SUPPLIES	1,250	3,430	2,180	274.40	1,250			
500-1320-531124	COMPUTER SUPPLIES	3,000	479	(2,521)	16.00	1,000			
500-1320-531125	UNIFORMS AND SAFETY SUPPLIES	200	35	(165)	17.50	0			
500-1320-531127	COMMUNICATION SUPPLIES	0	0	0	0	0			
500-1320-531270	GASOLINE AND DIESEL	0	17	17	0	0			
500-1320-531610	SMALL EQUIPMENT	0	23	23	0	0			
500-1320-531650	HURRICANE PREPAREDNESS	0	79,550	79,550	0	0			
500-1320-531710	DAMAGE CLAIMS	0	1,000	1,000	0	0			
500-1320-539990	CONTINGENCY	0	0	0	0	65,000			
	Operating Expenses	249,050	371,875	122,825	149.32	235,550			
500-1320-542300	FURNITURE & FIXTURES	0	22,468	22,468	0	0			
500-1320-542400	COMPUTERS AND SOFTWARE	0	6,813	6,813	3,000	3,000			
	Capital Expenditures	0	29,281	29,281	3,000	3,000			
	Directors Expenses	722,550	915,538	192,988	126.71	756,550			
500-1330-511100	REGULAR WAGES	110,000	895,938	785,938	814.50	1,244,100			
500-1330-511300	OVERTIME	5,000	81,830	76,830	1636.60	24,000			
500-1330-511399	EMERGENCY OVERTIME	0	14,894	14,894	0	0			
500-1330-512100	GROUP INSURANCE	42,300	200,330	158,030	473.60	296,300			
500-1330-512200	FICA EXPENSE	7,100	58,319	51,219	821.40	78,700			

Brunswick-Glynn County JWSC

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GL No.	GL Description	6/30/18		Over (Under)		Actual	
		2018 Budget	Actual	Budget	% of Budget	2019 Budget	Budget
500-1330-512300	MEDICARE EXPENSE	1,700	13,639	11,939	802.30	18,400	18,400
500-1330-512400	PENSION EXPENSE	3,200	62,385	59,185	1949.50	90,400	90,400
500-1330-512500	WORKERS COMPENSATION	200	18,255	18,055	9127.60	34,300	34,300
500-1330-512900	OTHER EMPLOYEE BENEFITS	200	675	475	337.50	1,400	1,400
500-1330-513000	TEMPORARY SERVICES	3,600	54,756	51,156	1521.00	0	0
500-1330-521110	PERSONNEL ADMINISTRATION	0	2,782	2,782		0	0
	Personnel Expense	173,300	1,403,804	1,230,504	810.04	1,787,600	1,787,600
500-1330-521111	BILL PRINTING AND MAILING	0	163,212	163,212		180,000	180,000
500-1330-521112	BANKING AND INVESTMENT FEES	0	59,344	59,344		66,500	66,500
500-1330-521212	DEBT COLLECTION	0	5,387	5,387		0	0
500-1330-521320	TECHNICAL SERVICES	15,000	167,264	152,264	1115.10	186,100	186,100
500-1330-521330	COMPUTER AND NETWORK SERVICES	0	552	552		0	0
500-1330-522210	PURCHASED BUILDING AND GROUNDS MAINTENANCE	0	4,755	4,755		0	0
500-1330-522220	PURCHASED EQUIPMENT REPAIRS	0	118	118		0	0
500-1330-522230	PURCHASED VEHICLE REPAIR	1,500	2,319	819	154.60	4,000	4,000
500-1330-522320	EQUIPMENT RENTALS	0	11,226	11,226		0	0
500-1330-523210	TELEPHONE	2,500	12,139	9,639	485.60	13,800	13,800
500-1330-523220	INTERNET AND WEB SERVICE	0	3,492	3,492		10,000	10,000
500-1330-523225	SOFTWARE LICENSING	0	0	0		42,250	42,250
500-1330-523230	POSTAGE	0	17,124	17,124		10,000	10,000
500-1330-523310	PUBLIC EDUCATION	10,000	16,941	6,941	169.40	10,000	10,000
500-1330-523320	ADVERTISEMENTS	18,000	5,158	(12,842)	28.70	0	0
500-1330-523410	PRINTING AND BINDING	0	698	698		3,000	3,000
500-1330-523510	TRAVEL	4,800	472	(4,328)	9.80	200	200
500-1330-523610	DUES AND FEES	0	92	92		0	0
500-1330-523710	EDUCATION AND TRAINING	12,000	39,412	27,412	328.40	28,400	28,400
500-1330-523911	MAINTENANCE CONTRACTS	1,500	37,435	35,935	2495.60	0	0
500-1330-531110	OFFICE SUPPLIES	1,200	22,155	20,955	1846.30	12,000	12,000
500-1330-531120	AUTO PARTS AND TIRES	1,500	2,549	1,049	169.90	1,000	1,000
500-1330-531122	EQUIPMENT PARTS AND SUPPLIES	2,000	9,017	7,017	450.90	7,500	7,500

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GL No.	GL Description	6/30/18		Over (Under)		Actual	
		2018 Budget	Actual	Budget	% of Budget	2019 Budget	Budget
500-1330-531123	GENERAL SUPPLIES	500	8,224	7,724	1644.90	2,600	
500-1330-531124	COMPUTER SUPPLIES	3,500	16,325	12,825	466.40	2,800	
500-1330-531125	UNIFORMS AND SAFETY SUPPLIES	1,000	8,083	7,083	808.30	9,000	
500-1330-531155	METERS	0	115,236	115,236		0	
500-1330-531270	GASOLINE AND DIESEL	1,000	11,377	10,377	1137.70	12,000	
500-1330-531610	SMALL EQUIPMENT	2,500	25,842	23,342	1033.70	4,500	
500-1330-531650	HURRICANE PREPAREDNESS	1,500	0	(1,500)		0	
	Operating Expenses	80,000	765,948	685,948	957.44	605,650	
500-1330-541350	BUILDINGS	0	6,493	6,493		0	
500-1330-542400	COMPUTERS AND SOFTWARE	0	29,041	29,041		10,000	
	Capital Purchases	0	35,533	35,533		10,000	
	Public Information Expenses	253,300	2,205,285	1,951,985	870.62	2,403,250	
500-1510-511100	REGULAR WAGES	1,094,000	442,939	(651,061)	40.50	255,500	
500-1510-511300	OVERTIME	35,000	26,317	(8,683)	75.20	1,200	
500-1510-511399	EMERGENCY OVERTIME	0	5,668	5,668		0	
500-1510-512100	GROUP INSURANCE	266,500	71,059	(195,441)	26.70	41,700	
500-1510-512200	FICA EXPENSE	70,000	28,378	(41,622)	40.50	15,900	
500-1510-512300	MEDICARE EXPENSE	16,400	6,637	(9,763)	40.50	3,800	
500-1510-512400	PENSION EXPENSE	49,500	29,847	(19,653)	60.30	18,300	
500-1510-512410	GASB 68 PENSION EXPENSE	0	0	0		0	
500-1510-512500	WORKERS COMPENSATION	19,400	2,685	(16,715)	13.80	3,300	
500-1510-512600	UNEMPLOYMENT - FINANCE	0	2,326	2,326		0	
500-1510-512900	OTHER EMPLOYEE BENEFITS - FINANCE	2,600	395	(2,205)	15.20	200	
500-1510-513000	TEMPORARY SERVICES	0	0	0		0	
500-1510-513100	EMPLOYEE RELATIONS EXPENSE	0	0	0		0	
	Personnel Expense	1,553,400	616,252	(937,148)	39.67	339,900	
500-1510-521110	PERSONNEL ADMINISTRATION	145,000	137,172	(7,828)	94.60	145,000	

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GL No.	GL Description	2018 Budget	6/30/18 Actual	Over (Under) Budget	% of Budget	Actual
500-1510-521111	BILL PRINTING AND MAILING	180,000	0	(180,000)	0	0
500-1510-521112	BANKING AND INVESTMENT FEES	70,000	32,912	(37,088)	47.00	5,000
500-1510-521212	DEBT COLLECTION	0	2,471	2,471	0	0
500-1510-521320	TECHNICAL SERVICES	113,900	141,872	27,972	124.60	15,000
500-1510-521330	COMPUTER AND NETWORK SERVICES	0	0	0	0	0
500-1510-522110	CLEANING AND TRASH REMOVAL	14,500	1,783	(12,717)	12.30	14,500
500-1510-522210	PURCHASED BUILDING MAINTENANCE	2,000	0	(2,000)	0	2,000
500-1510-522220	PURCHASED EQUIPMENT REPAIRS	1,000	0	(1,000)	0	1,000
500-1510-522230	PURCHASED VEHICLE REPAIR	15,000	0	(15,000)	0	0
500-1510-522310	OFFICE RENT	0	0	0	0	0
500-1510-522312	OTHER RENTAL	0	0	0	0	0
500-1510-522320	EQUIPMENT RENTALS	0	3,696	3,696	0	0
500-1510-523110	INSURANCE	71,200	76,909	5,709	108.00	76,400
500-1510-523210	TELEPHONE	12,000	10,659	(1,341)	88.80	6,000
500-1510-523220	INTERNET AND WEB SERVICE - FINANCE	20,400	705	(19,695)	3.50	0
500-1510-523225	SOFTWARE LICENSING	0	0	0	0	77,500
500-1510-523230	POSTAGE	6,000	6,601	601	110.00	6,000
500-1510-523310	PUBLIC EDUCATION	500	0	(500)	0	0
500-1510-523320	ADVERTISEMENTS	2,000	0	(2,000)	0	1,000
500-1510-523410	PRINTING AND BINDING	500	0	(500)	0	500
500-1510-523510	TRAVEL	1,000	22	(978)	2.20	250
500-1510-523520	FOOD/MEALS/LUNCHEONS	0	133	133	0	0
500-1510-523610	DUES AND FEES	1,250	2,033	783	162.60	1,250
500-1510-523620	SUBSCRIPTIONS AND PERIODICALS	500	0	(500)	0	0
500-1510-523710	EDUCATION AND TRAINING	3,000	5,349	2,349	178.30	3,000
500-1510-523810	LICENSES	0	0	0	0	0
500-1510-523911	MAINTENANCE CONTRACTS	72,000	46,332	(25,668)	64.40	0
500-1510-531110	OFFICE SUPPLIES	20,000	3,056	(16,944)	15.30	2,500
500-1510-531120	AUTO PARTS AND TIRES	5,000	0	(5,000)	0	0
500-1510-531122	EQUIPMENT PARTS AND SUPPLIES	10,000	0	(10,000)	0	1,000
500-1510-531123	GENERAL SUPPLIES	18,000	1,592	(16,408)	8.80	1,000

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GL No.	GL Description	2018 Budget	6/30/18 Actual	Over (Under) Budget	% of Budget	Actual	2019 Budget
500-1510-531124	COMPUTER SUPPLIES	7,500	1,841	(5,659)	24.60	1,500	1,500
500-1510-531125	UNIFORMS AND SAFETY SUPPLIES	6,000	42	(5,958)	0.70	0	0
500-1510-531126	BUILDING MAINTENANCE SUPPLIES	3,000	1,372	(1,629)	45.70	3,000	3,000
500-1510-531127	COMMUNICATION SUPPLIES	500	0	(500)	0	0	0
500-1510-531155	METERS	300,000	0	(300,000)	0	0	0
500-1510-531220	NATURAL GAS	0	2,245	2,245	0	0	0
500-1510-531230	ELECTRICITY	18,000	38,136	20,136	211.90	18,000	18,000
500-1510-531270	GASOLINE AND DIESEL	15,000	0	(15,000)	0	0	0
500-1510-531610	SMALL EQUIPMENT	5,000	0	(5,000)	0	0	0
500-1510-531710	DAMAGE CLAIMS	0	0	0	0	0	0
500-1510-531810	LATE FEES	0	0	0	0	0	0
	Operating Expenses	1,139,750	516,934	(622,816)	45.35	381,400	381,400
500-1510-542300	FURNITURE & FIXTURES	0	446	446	0	0	0
	Capital Expenditures	0	446	446	0	0	0
	Finance Expenses	2,693,150	1,133,631	(1,559,519)	42.09	721,300	721,300
500-1530-511100	REGULAR WAGES	179,200	188,099	8,899	105.00	180,200	180,200
500-1530-511300	OVERTIME	2,000	516	(1,484)	25.80	2,000	2,000
500-1530-511399	EMERGENCY OVERTIME	0	2,080	2,080	0	0	0
500-1530-512100	GROUP INSURANCE	54,200	53,354	(846)	98.40	70,200	70,200
500-1530-512200	FICA EXPENSE	11,200	10,427	(773)	93.10	11,300	11,300
500-1530-512300	MEDICARE EXPENSE	2,600	2,439	(161)	93.80	2,700	2,700
500-1530-512400	PENSION EXPENSE	8,100	11,984	3,884	148.00	13,000	13,000
500-1530-512500	WORKERS COMPENSATION	2,900	2,580	(320)	89.00	4,300	4,300
500-1530-512900	OTHER EMPLOYEE BENEFITS	300	75	(225)	25.00	150	150
500-1530-513000	TEMPORARY SERVICES	0	513	513	0	0	0
500-1530-521110	PERSONNEL ADMINISTRATION	0	65	65	0	0	0
	Personnel Expense	260,500	272,131	11,631	104.47	283,850	283,850

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GL No.	GL Description	2018 Budget	6/30/18 Actual	Over (Under) Budget	% of Budget	Actual	2019 Budget
500-1530-521320	TECHNICAL SERVICES	0	228	228		0	0
500-1530-522230	PURCHASED VEHICLE REPAIR	0	163	163		0	0
500-1530-523210	TELEPHONE	5,000	1,462	(3,538)	29.20	2,000	2,000
500-1530-523230	POSTAGE	1,000	61	(939)	6.10	1,000	1,000
500-1530-523320	ADVERTISEMENTS	15,000	717	(14,283)	4.80	7,500	7,500
500-1530-523410	PRINTING AND BINDING	0	0	0		2,000	2,000
500-1530-523510	TRAVEL	4,250	0	(4,250)		0	0
500-1530-523610	DUES AND FEES	1,000	264	(736)	26.40	750	750
500-1530-523620	SUBSCRIPTIONS AND PERIODICALS	500	0	(500)		6,000	6,000
500-1530-523710	EDUCATION AND TRAINING	11,500	6,367	(5,133)	55.40	12,750	12,750
500-1530-531110	OFFICE SUPPLIES	4,200	898	(3,302)	21.40	1,500	1,500
500-1530-531120	AUTO PARTS AND TIRES	1,800	293	(1,507)	16.30	1,200	1,200
500-1530-531123	GENERAL SUPPLIES	600	697	97	116.10	600	600
500-1530-531124	COMPUTER SUPPLIES	3,000	0	(3,000)		600	600
500-1530-531125	UNIFORMS AND SAFETY SUPPLIES	750	503	(247)	67.00	750	750
500-1530-531270	GASOLINE AND DIESEL	1,800	1,763	(37)	97.90	2,100	2,100
500-1530-531610	SMALL EQUIPMENT	750	240	(510)	32.00	600	600
	Operating Expenses	51,150	13,655	(37,495)	26.70	39,350	39,350
500-1530-542200	VEHICLES	27,500	0	(27,500)		0	0
500-1530-542400	COMPUTERS AND SOFTWARE	0	145	145		3,500	3,500
	Capital Expenditures	27,500	145	(27,355)	0.53	3,500	3,500
	Purchasing Expenses	339,150	285,931	(53,219)	84.31	326,700	326,700
500-1520-511100	REGULAR WAGES	936,500	811,118	(125,382)	86.60	904,300	904,300
500-1520-511300	OVERTIME	8,000	11,270	3,270	140.90	8,000	8,000
500-1520-511399	EMERGENCY OVERTIME	0	14,748	14,748		0	0
500-1520-512100	GROUP INSURANCE	275,300	160,496	(114,805)	58.30	214,200	214,200
500-1520-512200	FICA EXPENSE	58,600	49,005	(9,595)	83.60	56,600	56,600

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GL No.	GL Description	2018 Budget	6/30/18 Actual	Over (Under) Budget	% of Budget	Actual
500-1520-512300	MEDICARE EXPENSE	13,700	11,461	(2,239)	83.70	13,200
500-1520-512400	PENSION EXPENSE	35,200	52,611	17,411	149.50	65,000
500-1520-512500	WORKERS COMPENSATION	54,300	55,304	1,004	101.80	71,000
500-1520-512900	OTHER EMPLOYEE BENEFITS - PLANNING	1,600	375	(1,225)	23.40	6,800
500-1520-513000	TEMPORARY SERVICES	5,000	0	(5,000)		5,000
500-1520-521110	PERSONNEL ADMINISTRATION	1,000	2,237	1,237	223.70	2,500
	Personnel Expense	1,389,200	1,168,623	(220,577)	84.12	1,346,600
500-1520-521310	ENGINEERING	20,000	0	(20,000)		10,000
500-1520-521320	TECHNICAL SERVICES	20,000	2,692	(17,308)	13.50	10,000
500-1520-522220	PURCHASED EQUIPMENT REPAIRS	500	0	(500)	0.00	500
500-1520-522230	PURCHASED VEHICLE REPAIR	7,000	6,711	(289)	95.90	7,000
500-1520-522320	EQUIPMENT RENTALS	500	4,486	3,986	897.10	5,000
500-1520-523210	TELEPHONE	12,000	8,324	(3,676)	69.40	10,000
500-1520-523225	SOFTWARE LICENSING	0	0	0		25,000
500-1520-523230	POSTAGE	100	0	(100)		100
500-1520-523320	ADVERTISEMENTS	0	0	0		0
500-1520-523410	PRINTING AND BINDING	500	98	(402)	19.60	2,000
500-1520-523510	TRAVEL	1,000	0	(1,000)		0
500-1520-523520	FOOD/MEALS/LUNCHEONS	0	0	0		0
500-1520-523610	DUES AND FEES	1,000	0	(1,000)		500
500-1520-523620	SUBSCRIPTIONS AND PERIODICALS	500	283	(217)	56.70	500
500-1520-523710	EDUCATION AND TRAINING	24,000	15,224	(8,776)	63.40	32,000
500-1520-523810	LICENSES	7,500	30	(7,470)	0.40	1,000
500-1520-523822	PERMITS AND FILING FEES	0	53	53		2,400
500-1520-523911	MAINTENANCE CONTRACTS	20,000	17,873	(2,127)	89.40	0
500-1520-531110	OFFICE SUPPLIES	10,000	4,986	(5,014)	49.90	6,000
500-1520-531120	AUTO PARTS AND TIRES	5,000	674	(4,326)	13.50	2,500
500-1520-531122	EQUIPMENT PARTS AND SUPPLIES	1,000	361	(639)	36.10	3,000
500-1520-531123	GENERAL SUPPLIES	20,000	12,968	(7,032)	64.80	10,000
500-1520-531124	COMPUTER SUPPLIES	7,000	5,022	(1,978)	71.70	5,000

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GL No.	GL Description	6/30/18		Over (Under)		Actual	
		2018 Budget	Actual	Budget	Budget	% of Budget	2019 Budget
500-1520-531125	UNIFORMS AND SAFETY SUPPLIES	5,000	5,487	487		109.70	5,000
500-1520-531270	GASOLINE AND DIESEL	10,000	13,373	3,373		133.70	15,000
500-1520-531610	SMALL EQUIPMENT	15,000	8,110	(6,890)		54.10	0
	Operating Expenses	187,600	106,754	(80,846)		56.91	152,500
500-1520-542100	MACHINERY AND EQUIPMENT	30,000	0	(30,000)			15,000
500-1520-542200	VEHICLES	0	0	0			30,000
500-1520-542300	FURNITURE & FIXTURES	15,000	10	(14,990)		0.10	5,000
500-1520-542400	COMPUTERS AND SOFTWARE	15,000	11,639	(3,361)		77.60	5,000
	Capital Expenditures	60,000	11,649	(48,351)		19.41	55,000
	Planning & Construction Expenses	1,636,800	1,287,025	(349,775)		78.63	1,554,100
500-4200-511100	REGULAR WAGES	170,900	196,124	25,224		114.80	211,100
500-4200-511300	OVERTIME	10,000	7,466	(2,534)		74.70	10,000
500-4200-511399	EMERGENCY OVERTIME	0	6,572	6,572			0
500-4200-512100	GROUP INSURANCE	44,400	46,080	1,680		103.80	87,200
500-4200-512200	FICA EXPENSE	11,200	12,373	1,173		110.50	13,800
500-4200-512300	MEDICARE EXPENSE	2,600	2,894	294		111.30	3,200
500-4200-512400	PENSION EXPENSE	7,900	13,208	5,308		167.20	15,800
500-4200-512500	WORKERS COMPENSATION	8,100	7,415	(685)		91.50	12,100
500-4200-512900	OTHER EMPLOYEE BENEFITS	700	100	(600)		14.30	200
500-4200-513000	TEMPORARY SERVICES	0	13,899	13,899			36,000
500-4200-521110	PERSONNEL ADMINISTRATION	0	130	130			0
	Personnel Expense	255,800	306,261	50,461		119.73	389,400
500-4200-521320	TECHNICAL SERVICES	0	1,799	1,799			0
500-4200-521330	COMPUTER AND NETWORK SERVICES	5,000	3,867	(1,133)		77.30	5,000
500-4200-522210	PURCHASED BUILDING AND GROUNDS MAINTE	25,000	22,162	(2,838)		88.60	30,000
500-4200-522220	PURCHASED EQUIPMENT REPAIRS	12,000	1,635	(10,365)		13.60	13,000
500-4200-522230	PURCHASED VEHICLE REPAIR	10,000	1,457	(8,543)		14.60	14,000

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GL No.	GL Description	6/30/18		Over (Under)		Actual	
		Budget	Actual	Budget	% of Budget	2019 Budget	Budget
500-4200-522260	PURCHASED ELECTRICAL SERVICES/MAINT	5,000	3,081	(1,919)	61.60	5,000	5,000
500-4200-522320	EQUIPMENT RENTALS	1,000	332	(668)	33.20	1,000	1,000
500-4200-523210	TELEPHONE	1,000	2,561	1,561	256.10	2,800	2,800
500-4200-523510	TRAVEL	1,200	0	(1,200)	0	0	0
500-4200-523610	DUES AND FEES	0	251	251	0	0	0
500-4200-523710	EDUCATION AND TRAINING	2,000	0	(2,000)	0	3,200	3,200
500-4200-523911	MAINTENANCE CONTRACTS	200,000	169,569	(30,431)	84.80	25,100	25,100
500-4200-531110	OFFICE SUPPLIES	1,200	551	(649)	45.90	600	600
500-4200-531120	AUTO PARTS AND TIRES	3,000	691	(2,309)	23.00	1,000	1,000
500-4200-531122	EQUIPMENT PARTS AND SUPPLIES	5,000	3,337	(1,663)	66.70	2,500	2,500
500-4200-531123	GENERAL SUPPLIES	2,000	2,087	87	104.40	1,500	1,500
500-4200-531124	COMPUTER SUPPLIES	1,200	639	(561)	53.20	1,000	1,000
500-4200-531125	UNIFORMS AND SAFETY SUPPLIES	4,000	3,066	(934)	76.60	4,000	4,000
500-4200-531126	BUILDING MAINTENANCE SUPPLIES	20,000	13,235	(6,765)	66.20	25,000	25,000
500-4200-531270	GASOLINE AND DIESEL	10,000	7,060	(2,940)	70.60	18,000	18,000
500-4200-531610	SMALL EQUIPMENT	25,000	20,519	(4,481)	82.10	25,000	25,000
	Operating Expenses	333,600	257,899	(75,701)	77.31	177,700	177,700
500-4200-542100	MACHINERY AND EQUIPMENT	0	0	0	0	32,000	32,000
500-4200-542200	VEHICLES	25,000	31,957	6,957	127.80	30,000	30,000
500-4200-542300	FURNITURE & FIXTURES	0	0	0	0	0	0
	Capital Expenditures	25,000	31,957	6,957	127.83	62,000	62,000
	Facilities Maintenance Expenses	614,400	596,117	(18,283)	97.02	629,100	629,100
500-4331-511100	REGULAR WAGES	2,060,900	1,953,199	(107,701)	94.80	2,011,500	2,011,500
500-4331-511300	OVERTIME	200,000	188,813	(11,187)	94.40	125,000	125,000
500-4331-511399	EMERGENCY OVERTIME	0	53,373	53,373	0	0	0
500-4331-512100	GROUP INSURANCE	537,900	462,845	(75,055)	86.00	594,100	594,100
500-4331-512200	FICA EXPENSE	140,200	128,681	(11,519)	91.80	132,400	132,400
500-4331-512300	MEDICARE EXPENSE	32,800	30,095	(2,705)	91.80	30,900	30,900

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GL No.	GL Description	2018 Budget	6/30/18 Actual	Over (Under) Budget	% of Budget	Actual
500-4331-512400	PENSION EXPENSE	105,300	137,971	32,671	131.00	152,200
500-4331-512500	WORKERS COMPENSATION	148,100	114,488	(33,612)	77.30	138,400
500-4331-512600	UNEMPLOYMENT - SP&M	0	0	0	0	0
500-4331-512900	OTHER EMPLOYEE BENEFITS -SP&M	5,800	1,100	(4,700)	19.00	2,600
500-4331-513000	TEMPORARY SERVICES	0	32,146	32,146	0	0
500-4331-513100	EMPLOYEE RELATIONS EXPENSE	0	10	10	0	0
500-4331-521110	PERSONNEL ADMINISTRATION	0	7,911	7,911	0	0
	Personnel Expense	3,231,000	3,110,632	(120,368)	96.27	3,187,100
500-4331-521320	TECHNICAL SERVICES	400,000	194,529	(205,471)	48.60	150,000
500-4331-521330	COMPUTER AND NETWORK SERVICES	5,000	0	(5,000)	0	0
500-4331-522210	PURCHASED BUILDING MAINTENANCE	45,000	44,160	(840)	98.10	50,000
500-4331-522220	PURCHASED EQUIPMENT REPAIRS	100,000	138,214	38,214	138.20	100,000
500-4331-522230	PURCHASED VEHICLE REPAIR	50,000	77,242	27,242	154.50	75,000
500-4331-522240	PURCHASED INFRASTRUCTURE REPAIR	100,000	1,138,362	1,038,362	1138.40	1,588,500
500-4331-522250	PURCHASED SCADA SERVICES/MAINT	10,000	9,330	(670)	93.30	10,000
500-4331-522260	PURCHASED ELECTRICAL SERVICES/MAINT	35,000	125	(34,875)	0.40	35,000
500-4331-522312	OTHER RENTAL	350,000	1,200	(348,800)	0.30	663,500
500-4331-522320	EQUIPMENT RENTALS	100,000	15,073	(84,927)	15.10	50,000
500-4331-523210	TELEPHONE	25,000	44,559	19,559	178.20	40,000
500-4331-523230	POSTAGE	4,000	4,873	873	121.80	4,000
500-4331-523232	FREIGHT	0	123	123	0	0
500-4331-523320	ADVERTISEMENTS	1,000	0	(1,000)	0	0
500-4331-523410	PRINTING AND BINDING	1,000	247	(753)	24.70	0
500-4331-523510	TRAVEL	500	1,116	616	223.30	0
500-4331-523610	DUES AND FEES	5,000	1,002	(3,998)	20.00	2,000
500-4331-523710	EDUCATION AND TRAINING	50,000	48,584	(1,416)	97.20	50,000
500-4331-523810	LICENSES	5,000	3,070	(1,930)	61.40	2,500
500-4331-523911	MAINTENANCE CONTRACTS	50,000	38,732	(11,268)	77.50	40,000
500-4331-531110	OFFICE SUPPLIES	15,000	20,342	5,342	135.60	15,000
500-4331-531120	AUTO PARTS AND TIRES	20,000	5,840	(14,160)	29.20	10,000

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GL No.	GL Description	6/30/18		Over (Under)		Actual	
		Budget	Actual	Budget	% of Budget	2019 Budget	Budget
500-4331-531122	EQUIPMENT PARTS AND SUPPLIES	100,000	68,156	(31,844)	68.20	85,000	
500-4331-531123	GENERAL SUPPLIES	70,000	55,592	(14,408)	79.40	55,000	
500-4331-531124	COMPUTER SUPPLIES	25,000	11,716	(13,284)	46.90	20,000	
500-4331-531125	UNIFORMS AND SAFETY SUPPLIES	75,000	50,879	(24,121)	67.80	50,000	
500-4331-531126	BUILDING MAINTENANCE SUPPLIES	40,000	6,006	(33,994)	15.00	5,000	
500-4331-531127	COMMUNICATION SUPPLIES	20,000	13,175	(6,825)	65.90	2,000	
500-4331-531136	ODOR AND H2S	300,000	145,513	(154,487)	48.50	350,000	
500-4331-531139	OTHER CHEMICALS	20,000	4,878	(15,122)	24.40	15,000	
500-4331-531151	MANHOLES	1,000,000	22,425	(977,575)	2.20	50,000	
500-4331-531152	MANHOLE LININGS	25,000	19,111	(5,889)	76.40	15,000	
500-4331-531153	FITTINGS	150,000	114,199	(35,801)	76.10	125,000	
500-4331-531154	PIPE	50,000	15,189	(34,811)	30.40	50,000	
500-4331-531155	METERS	50,000	0	(50,000)	0	0	
500-4331-531162	PUMPS AND PUMP PARTS	250,000	237,395	(12,605)	95.00	250,000	
500-4331-531163	ELECTRICAL PARTS	50,000	127,423	77,423	254.80	75,000	
500-4331-531166	Inventory Variance	0	0	0	0	0	
500-4331-531230	ELECTRICITY	350,000	366,071	16,071	104.60	350,000	
500-4331-531270	GASOLINE AND DIESEL	150,000	126,120	(23,880)	84.10	125,000	
500-4331-531610	SMALL EQUIPMENT	75,000	103,015	28,015	137.40	75,000	
500-4331-531650	HURRICANE PREPAREDNESS	0	63,943	63,943		115,000	
	Operating Expenses	4,171,500	3,337,527	(833,973)	80.01	4,697,500	
500-4331-542100	MACHINERY AND EQUIPMENT	10,000	28	(9,972)	0.30	0	
500-4331-542200	VEHICLES	170,000	0	(170,000)	0	0	
500-4331-542400	COMPUTERS AND SOFTWARE	0	13,652	13,652		0	
	Capital Expenditures	180,000	13,680	(166,320)	7.60	0	
	Systems Pumping and Maintenance Expense	7,582,500	6,461,839	(1,120,661)	85.22	7,884,600	
500-4335-511100	REGULAR WAGES	1,141,500	1,225,113	83,613	107.30	1,148,600	
500-4335-511300	OVERTIME	240,000	192,288	(47,712)	80.10	25,000	

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GL No.	GL Description	2018 Budget	6/30/18 Actual	Over (Under) Budget	% of Budget	2019 Budget
500-4335-511399	EMERGENCY OVERTIME	0	40,955	40,955	0	0
500-4335-512100	GROUP INSURANCE	276,800	272,849	(3,951)	98.60	347,900
500-4335-512200	FICA EXPENSE	85,700	85,590	(110)	99.90	72,700
500-4335-512300	MEDICARE EXPENSE	20,000	20,017	17	100.10	17,000
500-4335-512400	PENSION EXPENSE	69,600	91,652	22,052	131.70	83,700
500-4335-512500	WORKERS COMPENSATION	63,100	50,611	(12,490)	80.20	54,100
500-4335-512600	UNEMPLOYMENT - TREATMENT	0	639	639	0	0
500-4335-512900	OTHER EMPLOYEE BENEFITS - TREATMENT	2,500	735	(1,766)	29.40	1,300
500-4335-513000	TEMPORARY SERVICES	10,000	0	(10,000)	0.00	5,000
500-4335-521110	PERSONNEL ADMINISTRATION	0	1,014	1,014	0	0
	Personnel Expense	1,909,200	1,981,463	72,263	103.79	1,755,300
500-4335-521310	ENGINEERING	20,000	0	(20,000)	0	0
500-4335-521320	TECHNICAL SERVICES	150,000	165,535	15,535	110.40	175,000
500-4335-521330	COMPUTER AND NETWORK SERVICES	3,000	0	(3,000)	0	0
500-4335-522210	PURCHASED BUILDING MAINTENANCE	55,000	27,684	(27,316)	50.30	20,000
500-4335-522220	PURCHASED EQUIPMENT REPAIRS	150,000	398,619	248,619	265.70	200,000
500-4335-522230	PURCHASED VEHICLE REPAIR	15,000	1,449	(13,551)	9.70	5,000
500-4335-522240	PURCHASED INFRASTRUCTURE REPAIR	55,000	82,435	27,435	149.90	103,600
500-4335-522250	PURCHASED SCADA SERVICES/MAINT	15,000	0	(15,000)	0	5,000
500-4335-522260	PURCHASED ELECTRICAL SERVICES/MAINT	25,000	32,052	7,052	128.20	25,000
500-4335-522320	EQUIPMENT RENTALS	20,000	25,618	5,618	128.10	25,000
500-4335-523210	TELEPHONE	10,000	18,297	8,297	183.00	17,500
500-4335-523230	POSTAGE	5,000	2,180	(2,820)	43.60	5,000
500-4335-523232	FREIGHT	0	2,315	2,315	0	0
500-4335-523320	ADVERTISEMENTS	3,000	0	(3,000)	0	0
500-4335-523510	TRAVEL	5,000	0	(5,000)	0	0
500-4335-523610	DUES AND FEES	2,000	49	(1,951)	2.40	500
500-4335-523710	EDUCATION AND TRAINING	10,000	5,201	(4,799)	52.00	15,000
500-4335-523810	LICENSES	1,500	398	(1,102)	26.50	1,700
500-4335-523911	MAINTENANCE CONTRACTS	15,000	11,812	(3,188)	78.70	15,000

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GL No.	GL Description	2018 Budget	6/30/18 Actual	Over (Under) Budget	% of Budget	Actual	2019 Budget
500-4335-531110	OFFICE SUPPLIES	7,000	8,483	1,483	121.20	7,500	7,500
500-4335-531120	AUTO PARTS AND TIRES	10,000	1,468	(8,532)	14.70	1,000	1,000
500-4335-531121	LAB SUPPLIES	45,000	41,327	(3,673)	91.80	50,000	50,000
500-4335-531122	EQUIPMENT PARTS AND SUPPLIES	40,000	42,076	2,076	105.20	40,000	40,000
500-4335-531123	GENERAL SUPPLIES	15,000	11,183	(3,817)	74.60	15,000	15,000
500-4335-531124	COMPUTER SUPPLIES	10,500	15,873	5,373	151.20	10,500	10,500
500-4335-531125	UNIFORMS AND SAFETY SUPPLIES	15,000	29,128	14,128	194.20	20,000	20,000
500-4335-531126	BUILDING MAINTENANCE SUPPLIES	15,000	2,276	(12,724)	15.20	10,000	10,000
500-4335-531127	COMMUNICATION SUPPLIES	1,000	0	(1,000)	0	0	0
500-4335-531130	BIOSOLIDS DISPOSAL	200,000	411,840	211,840	205.90	250,000	250,000
500-4335-531131	OXYGEN - TREATMENT	430,000	453,634	23,634	105.50	450,000	450,000
500-4335-531132	SULFUR DIOXIDE - TREATMENT	12,000	9,250	(2,750)	77.10	12,000	12,000
500-4335-531133	POLYMERS - TREATMENT	60,000	49,135	(10,865)	81.90	50,000	50,000
500-4335-531134	CHLORINE - TREATMENT	35,000	46,741	11,741	133.50	45,000	45,000
500-4335-531136	ODOR AND H2S	10,000	32,400	22,400	324.00	0	0
500-4335-531139	OTHER CHEMICALS - TREATMENT	18,000	35,951	17,951	199.70	50,000	50,000
500-4335-531151	MANHOLES	20,000	27	(19,973)	0.10	0	0
500-4335-531153	FITTINGS	6,000	6,142	142	102.40	6,000	6,000
500-4335-531154	PIPE	5,000	33	(4,967)	0.70	5,000	5,000
500-4335-531157	HEADWORKS	15,000	9,336	(5,664)	62.20	10,000	10,000
500-4335-531158	CLARIFIERS	25,000	12,473	(12,527)	49.90	25,000	25,000
500-4335-531159	DIGESTERS	4,000	3	(3,998)	0.10	2,000	2,000
500-4335-531160	SEPTIC RECEIVING STATION	3,000	200	(2,800)	6.70	1,000	1,000
500-4335-531161	SLUDGE DRYER	25,000	12,014	(12,986)	48.10	25,000	25,000
500-4335-531162	PUMPS AND PUMP PARTS	100,000	75,592	(24,408)	75.60	75,000	75,000
500-4335-531163	ELECTRICAL PARTS	25,000	24,690	(310)	98.80	25,000	25,000
500-4335-531164	BELT PRESS	20,000	23,337	3,337	116.70	20,000	20,000
500-4335-531165	AERATION BASIN	50,000	61,310	11,310	122.60	50,000	50,000
500-4335-531166	Inventory Variance	0	0	0	0	0	0
500-4335-531220	NATURAL GAS	70,000	49,911	(20,089)	71.30	75,000	75,000
500-4335-531230	ELECTRICITY	600,000	600,725	725	100.10	625,000	625,000

Brunswick-Glynn County JWSC Combined Revenue Statement

For fiscal year 2018, 07/01/2017 - 06/30/2018

GL No.	GL Description	6/30/18		Over (Under)		Actual	
		2018 Budget	Actual	Budget	% of Budget	2019 Budget	Budget
500-4335-531270	GASOLINE AND DIESEL	20,000	18,432	(1,568)	92.20	20,000	
500-4335-531610	SMALL EQUIPMENT	25,000	28,408	3,408	113.60	25,000	
	Operating Expenses	2,496,000	2,887,039	391,039	115.67	2,613,300	
500-4335-542200	VEHICLES	25,000	24,898	(102)	99.60	0	
500-4335-542300	FURNITURE & FIXTURES	0	0	0	0	0	
500-4335-542400	COMPUTERS AND SOFTWARE	0	2,295	2,295		0	
	Capital Expenditures	25,000	27,193	2,193	108.77	0	
	Wastewater Treatment Expense	4,430,200	4,895,696	465,496	110.51	4,368,600	
500-4336-521320	TECHNICAL SERVICES	30,000	0	(30,000)		20,000	
500-4336-522210	PURCHASED BUILDING MAINTENANCE	0	0	0		0	
500-4336-522220	PURCHASED EQUIPMENT REPAIRS	2,000	0	(2,000)		2,000	
500-4336-522230	PURCHASED VEHICLE REPAIR	1,500	0	(1,500)		1,500	
500-4336-523210	TELEPHONE	400	1,114	714	278.60	400	
500-4336-523230	POSTAGE	200	138	(62)	68.80	200	
500-4336-523310	PUBLIC EDUCATION	10,000	0	(10,000)		0	
500-4336-523320	ADVERTISEMENTS	3,000	50	(2,950)	1.70	0	
500-4336-523410	PRINTING AND BINDING	250	0	(250)		250	
500-4336-523610	DUES AND FEES	150	25	(125)	16.70	150	
500-4336-523620	SUBSCRIPTIONS AND PERIODICALS	0	0	0		0	
500-4336-523710	EDUCATION AND TRAINING	2,500	1,525	(975)	61.00	3,500	
500-4336-523810	LICENSES	300	0	(300)		300	
500-4336-523911	MAINTENANCE CONTRACTS	500	2,238	1,738	447.60	500	
500-4336-531110	OFFICE SUPPLIES	1,000	263	(737)	26.30	1,000	
500-4336-531120	AUTO PARTS AND TIRES	1,000	59	(941)	5.90	1,000	
500-4336-531122	EQUIPMENT PARTS AND SUPPLIES	500	0	(500)		500	
500-4336-531123	GENERAL SUPPLIES	600	13	(587)	2.10	600	
500-4336-531124	COMPUTER SUPPLIES	750	0	(750)		750	
500-4336-531125	UNIFORMS AND SAFETY SUPPLIES	500	0	(500)		500	

Brunswick-Glynn County JWSC Combined Revenue Statement

For fiscal year 2018, 07/01/2017 - 06/30/2018

GL No.	GL Description	2018 Budget	6/30/18 Actual	Over (Under) Budget	% of Budget	2019 Budget
500-4336-531126	BUILDING MAINTENANCE SUPPLIES	0	0	0	0	0
500-4336-531163	ELECTRICAL PARTS	200	26	(174)	13.20	200
500-4336-531270	GASOLINE AND DIESEL	1,500	54	(1,446)	3.60	1,500
500-4336-531610	SMALL EQUIPMENT	500	0	(500)		500
	Operating Expenses	57,350	5,505	(51,845)	9.60	35,350
	Capital Expenditures	0	0	0		0
	Pretreatment Expense	57,350	5,505	(51,845)	9.60	35,350
500-4300-523110	INSURANCE	198,550	165,627	(32,923)	83.40	156,800
500-4300-523830	FINES & PENALTIES	0	0	0	0	0
500-4300-531710	DAMAGE CLAIMS	0	4,916	4,916		0
	General Sewer Expenses	198,550	170,543	(28,007)	85.89	156,800
500-4430-511100	REGULAR WAGES	325,500	323,493	(2,007)	99.40	299,900
500-4430-511300	OVERTIME	25,000	32,449	7,449	129.80	25,000
500-4430-511399	EMERGENCY OVERTIME	0	9,045	9,045		0
500-4430-512100	GROUP INSURANCE	92,500	76,090	(16,410)	82.30	91,500
500-4430-512200	FICA EXPENSE	21,700	21,321	(379)	98.30	20,100
500-4430-512300	MEDICARE EXPENSE	5,100	4,986	(114)	97.80	4,800
500-4430-512400	PENSION EXPENSE	17,300	22,938	5,638	132.60	23,200
500-4430-512500	WORKERS COMPENSATION	15,500	12,697	(2,803)	81.90	12,600
500-4430-512900	OTHER EMPLOYEE BENEFITS - PRODUCTION	700	247	(453)	35.30	350
500-4430-521110	PERSONNEL ADMINISTRATION	0	288	288		0
	Personnel Expense	503,300	503,553	253	100.05	477,450
500-4430-521320	TECHNICAL SERVICES	50,000	35,579	(14,421)	71.20	50,000
500-4430-522210	PURCHASED BUILDING MAINTENANCE	8,000	3,076	(4,924)	38.40	4,000
500-4430-522220	PURCHASED EQUIPMENT REPAIRS	50,000	95,735	45,735	191.50	50,000

Brunswick-Glynn County JWSC Combined Revenue Statement

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GL No.	GL Description	2018 Budget	6/30/18 Actual	Over (Under) Budget	% of Budget	Actual	2019 Budget
500-4430-522230	PURCHASED VEHICLE REPAIR	4,000	8,083	4,083	202.10	8,200	8,200
500-4430-522240	PURCHASED INFRASTRUCTURE REPAIR	50,000	40,323	(9,677)	80.60	69,100	69,100
500-4430-522250	PURCHASED SCADA SERVICES/MAINT	4,000	0	(4,000)	43.00	4,000	4,000
500-4430-522260	PURCHASED ELECTRICAL SERVICES/MAINT	25,000	10,751	(14,249)	43.00	15,000	15,000
500-4430-523210	TELEPHONE	5,800	6,755	955	116.50	6,400	6,400
500-4430-523230	POSTAGE	1,500	1,084	(416)	72.30	1,500	1,500
500-4430-523232	FREIGHT	500	0	(500)	60.90	500	500
500-4430-523310	PUBLIC EDUCATION	1,500	914	(586)	60.90	0	0
500-4430-523320	ADVERTISEMENTS	400	399	(1)	99.70	0	0
500-4430-523510	TRAVEL	1,000	48	(952)	4.80	0	0
500-4430-523610	DUES AND FEES	400	0	(400)	400	400	400
500-4430-523710	EDUCATION AND TRAINING	4,000	5,269	1,269	131.70	4,500	4,500
500-4430-523810	LICENSES	500	443	(57)	88.60	500	500
500-4430-523911	MAINTENANCE CONTRACTS	0	9,923	9,923	0	0	0
500-4430-531110	OFFICE SUPPLIES	1,500	1,531	31	102.10	2,045	2,045
500-4430-531120	AUTO PARTS AND TIRES	2,500	2,106	(394)	84.20	2,500	2,500
500-4430-531121	LAB SUPPLIES	12,000	11,460	(540)	95.50	12,360	12,360
500-4430-531122	EQUIPMENT PARTS AND SUPPLIES	2,000	2,070	70	103.50	2,000	2,000
500-4430-531123	GENERAL SUPPLIES	1,000	1,509	509	150.90	1,000	1,000
500-4430-531124	COMPUTER SUPPLIES	2,000	1,722	(278)	86.10	2,000	2,000
500-4430-531125	UNIFORMS AND SAFETY SUPPLIES	7,000	11,365	4,365	162.40	7,120	7,120
500-4430-531126	BUILDING MAINTENANCE SUPPLIES	6,000	3,180	(2,820)	53.00	6,000	6,000
500-4430-531127	COMMUNICATION SUPPLIES	0	0	0	0	0	0
500-4430-531134	CHLORINE - PRODUCTION	50,500	41,220	(9,280)	81.60	50,500	50,500
500-4430-531135	FLORIDE - PRODUCTION	0	0	0	0	0	0
500-4430-531137	PHOSOPHATE - PRODUCTION	110,000	86,774	(23,226)	78.90	110,000	110,000
500-4430-531153	FITTINGS	3,000	2,874	(126)	95.80	3,090	3,090
500-4430-531154	PIPE	500	172	(328)	34.30	500	500
500-4430-531155	METERS	6,500	8,431	1,931	129.70	6,695	6,695
500-4430-531162	PUMPS AND PUMP PARTS	3,000	2,995	(5)	99.80	3,090	3,090
500-4430-531163	ELECTRICAL PARTS	10,000	5,439	(4,561)	54.40	10,000	10,000

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GL No.	GL Description	2018 Budget	6/30/18 Actual	Over (Under) Budget	% of Budget	Actual	2019 Budget
500-4430-531166	Inventory Variance	0	0	0	0	0	0
500-4430-531220	NATURAL GAS	1,000	1,661	661	166.10	1,661	1,000
500-4430-531230	ELECTRICITY	408,000	405,424	(2,576)	99.40	405,424	408,000
500-4430-531270	GASOLINE AND DIESEL	19,000	13,567	(5,433)	71.40	13,567	19,000
500-4430-531610	SMALL EQUIPMENT	1,500	1,233	(267)	82.20	1,233	1,500
	Operating Expenses	853,600	823,116	(30,484)	96.43	823,116	862,500
500-4430-542100	MACHINERY AND EQUIPMENT	8,000	0	(8,000)		0	32,000
	Capital Expenditures	8,000	0	(8,000)	0.00	0	32,000
	Water Production Expenses	1,364,900	1,326,670	(38,230)	97.20	1,326,670	1,371,950
500-4440-511100	REGULAR WAGES	672,900	623,572	(49,328)	92.70	623,572	705,900
500-4440-511300	OVERTIME	100,000	108,564	8,564	108.60	108,564	100,000
500-4440-511399	EMERGENCY OVERTIME	0	16,569	16,569		16,569	0
500-4440-512100	GROUP INSURANCE	213,000	176,397	(36,603)	82.80	176,397	276,600
500-4440-512200	FICA EXPENSE	41,700	43,493	1,793	104.30	43,493	49,900
500-4440-512300	MEDICARE EXPENSE	9,800	10,172	372	103.80	10,172	11,700
500-4440-512400	PENSION EXPENSE	46,300	47,053	753	101.60	47,053	57,400
500-4440-512500	WORKERS COMPENSATION	41,800	25,939	(15,861)	62.10	25,939	29,500
500-4440-512900	OTHER EMPLOYEE BENEFITS - DISTRIBUTION	1,900	375	(1,525)	19.70	375	850
500-4440-513000	TEMPORARY SERVICES	2,000	0	(2,000)		0	0
500-4440-521110	PERSONNEL ADMINISTRATION	0	548	548		548	500
	Personnel Expense	1,129,400	1,052,683	(76,717)	93.21	1,052,683	1,232,350
500-4440-521320	TECHNICAL SERVICES	19,700	17,533	(2,167)	89.00	17,533	15,000
500-4440-521330	COMPUTER AND NETWORK SERVICES	6,000	0	(6,000)		0	0
500-4440-522210	PURCHASED BUILDING MAINTENANCE	8,000	4,500	(3,500)	56.30	4,500	6,000
500-4440-522220	PURCHASED EQUIPMENT REPAIRS	15,000	8,652	(6,349)	57.70	8,652	16,500
500-4440-522230	PURCHASED VEHICLE REPAIR	25,000	23,022	(1,978)	92.10	23,022	25,000
500-4440-522240	PURCHASED INFRASTRUCTURE REPAIR	140,000	132,275	(7,725)	94.50	132,275	193,400

Brunswick-Glynn County JWSC

Combined Revenue Statement

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GL No.	GL Description	2018 Budget	6/30/18 Actual	Over (Under) Budget	% of Budget	Actual
500-4440-522320	EQUIPMENT RENTALS	1,000	3,169	2,169	316.90	4,000
500-4440-523210	TELEPHONE	12,600	10,086	(2,514)	80.00	11,500
500-4440-523230	POSTAGE	1,000	249	(751)	24.90	0
500-4440-523232	FREIGHT	1,000	0	(1,000)	0	0
500-4440-523320	ADVERTISEMENTS	3,000	0	(3,000)	0	0
500-4440-523410	PRINTING AND BINDING	500	0	(500)	0	0
500-4440-523510	TRAVEL	1,000	0	(1,000)	0	0
500-4440-523610	DUES AND FEES	5,000	160	(4,840)	3.20	5,000
500-4440-523710	EDUCATION AND TRAINING	10,000	10,308	308	103.10	10,000
500-4440-523810	LICENSES	500	1,530	1,030	306.00	1,500
500-4440-523911	MAINTENANCE CONTRACTS	2,800	18,841	16,041	672.90	0
500-4440-531110	OFFICE SUPPLIES	3,400	2,479	(921)	72.90	2,500
500-4440-531120	AUTO PARTS AND TIRES	6,700	4,610	(2,090)	68.80	7,000
500-4440-531122	EQUIPMENT PARTS AND SUPPLIES	10,000	3,984	(6,016)	39.80	7,500
500-4440-531123	GENERAL SUPPLIES	20,000	14,237	(5,763)	71.20	20,000
500-4440-531124	COMPUTER SUPPLIES	5,000	360	(4,640)	7.20	3,500
500-4440-531125	UNIFORMS AND SAFETY SUPPLIES	16,000	15,960	(40)	99.80	16,000
500-4440-531126	BUILDING MAINTENANCE SUPPLIES	5,000	869	(4,131)	17.40	5,000
500-4440-531127	COMMUNICATION SUPPLIES	1,000	0	(1,000)	0	0
500-4440-531150	METER AND VALVE VAULTS	2,500	0	(2,500)	0	2,500
500-4440-531153	FITTINGS	180,000	145,197	(34,804)	80.70	180,000
500-4440-531154	PIPE	15,000	6,994	(8,006)	46.60	15,000
500-4440-531155	METERS	293,500	337,992	44,492	115.20	293,500
500-4440-531156	FIRE HYDRANTS	36,000	37,087	1,087	103.00	36,000
500-4440-531162	PUMPS AND PUMP PARTS	6,900	1,085	(5,815)	15.70	0
500-4440-531166	Inventory Variance	0	0	0	0	0
500-4440-531220	NATURAL GAS	2,450	1,445	(1,005)	59.00	2,000
500-4440-531230	ELECTRICITY	6,500	4,500	(2,000)	69.20	4,800
500-4440-531270	GASOLINE AND DIESEL	45,000	33,242	(11,758)	73.90	40,000
500-4440-531610	SMALL EQUIPMENT	21,200	19,365	(1,835)	91.30	19,000
	Operating Expenses	928,250	859,731	(68,519)	92.62	942,200

Brunswick-Glynn County JWSC

Combined Revenue Statement

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GL No.	GL Description	2018 Budget	6/30/18 Actual	Over (Under) Budget	Actual % of Budget	2019 Budget
500-4440-542100	MACHINERY AND EQUIPMENT	39,000	38,789	(211)	99.50	58,700
500-4440-542200	VEHICLES	60,000	0	(60,000)		0
	Capital Expenditures	99,000	38,789	(60,211)	39.18	58,700
	Water Distribution Expense	2,156,650	1,951,203	(205,447)	90.47	2,233,250
500-4400-523110	INSURANCE	181,300	140,657	(40,643)	77.60	130,000
500-4400-531710	DAMAGE CLAIMS	0	1,040	1,040		0
	General Water Expenses	181,300	141,696	(39,604)	78.16	130,000
	Total Operating Expenses	22,708,650	21,627,079	(1,081,571)	95.24	22,917,550
	Net Operating Revenue	8,777,200	10,632,296	1,855,096	121.14	9,195,900
500-1510-574000	BAD DEBT EXPENSE - FINANCE	600,000	1,105,688	505,688	184.30	600,000
	Bad Debt Expense	600,000	1,105,688	505,688	184.28	600,000
500-1510-582100	INTEREST EXPENSE	0	0	0		0
500-4300-582100	INTEREST EXPENSE - SEWER	1,300,000	893,117	(406,883)	68.70	707,500
500-4400-582100	INTEREST EXPENSE - WATER	557,200	408,755	(148,445)	73.40	348,500
	Interest Expense	1,857,200	1,301,872	(555,328)	70.10	1,056,000
	Net Revenue Before Other Cash Requirements	6,320,000	8,224,736	1,904,736	130.14	7,539,900
500-4300-591100	DEBT PRINCIPAL	1,414,000	589,167	(824,833)	41.70	1,326,600
500-4400-591100	DEBT PRINCIPAL	606,000	252,500	(353,500)	41.70	653,400
	Debt Principal	2,020,000	841,667	(1,178,333)	41.67	1,980,000
500-4300-591200	REPAIR AND REPLACEMENT RESERVE	2,000,000	2,866,830	866,830	143.30	2,759,100

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GL No.	GL Description	6/30/18		Over (Under)		Actual	
		2018 Budget	Actual	Budget	% of Budget	2019 Budget	Budget
500-4400-591200	REPAIR AND REPLACEMENT RESERVE	2,000,000	2,866,830	866,830	143.30	2,500,800	
	Repair & Replacement Reserve	4,000,000	5,733,660	1,733,660	143.34	5,259,900	
500-4300-591300	CAPITAL RESERVE	150,000	150,000	0	100.00	150,000	
500-4400-591300	CAPITAL RESERVE	150,000	150,000	0	100.00	150,000	
	Capital Reserve	300,000	300,000	0	100.00	300,000	
	Total Principal and Reserves	6,320,000	6,875,327	555,327	108.79	7,539,900	
	Net Budget	0	1,349,409	1,349,409		0	
500-4300-344261	CAPITAL TAP FEES	0	1,316,712	1,316,712		0	
500-1510-399100	GRANT INCOME	0	19,680	19,680		0	
500-1510-392500	SPLOST REVENUE	0	4,085,980	4,085,980		0	
	Capital Fees and Grants	0	5,422,373	5,422,373	100.00	0	
	Net Revenue (Loss)	0	6,771,782	6,771,782	100.00	0	

500-4331-542200	VEHICLES	170,000	0	(170,000)	0
500-4440-542200	VEHICLES	60,000	0	(60,000)	0

These capital purchases are on order. They have not been received nor have they been invoiced. Therefore they cannot be included in the FYE 2018 expenditures under GAAP or GASB.