



Brunswick-Glynn County Joint Water and Sewer Commission
1703 Gloucester Street, Brunswick, GA 31520
Wednesday, June 19, 2019 1:00 PM
Commission Meeting Room

FINANCE COMMITTEE AGENDA

COMMITTEE MEMBERS: **Chairman Steve Copeland**
 Commissioner Donald Elliott
 Commissioner Tripp Stephens
 Interim Executive Director Andrew Burroughs

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 May 15, 2019 Finance Committee Meeting (subject to any necessary changes)**
- 2. Fiscal Year 2019-2020 Rate Resolution Approval – L. Roberts**
- 3. SR27 Resurfacing Contract Agreement – A. Burroughs**
- 4. Mainland Smoke Testing Project Budget Approval – A. Burroughs**
- 5. Sludge Hauling Truck Purchase – A. Burroughs**
- 6. Financial Policy – J. Donaghy**

DISCUSSION

- 1. Verizon Tower Contract – J. Donaghy**
- 2. Financial Statements - Month End May 2019 – J. Donaghy**

MEETING ADJOURNED

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



Brunswick-Glynn County Joint Water & Sewer Commission
1703 Gloucester Street, Brunswick, GA 31520
Commission Meeting Room
Wednesday, June 19, 2019 at 1:00 PM

FINANCE COMMITTEE MINUTES

MEMBERS PRESENT: **Steve Copeland, Committee Chairman**
 Donald Elliott, Commissioner
 Tripp Stephens, Commissioner
 Andrew Burroughs, Interim Executive Director

ALSO PRESENT: **Ben Turnipseed, Commission Chairman**
 John Donaghy, Chief Financial Officer
 LaDonnah Roberts, Senior Financial Analyst
 Janice Meridith, Executive Commission Admin.

MEDIA PRESENT: **Taylor Cooper, The Brunswick News**
 Pamela Permar-Shierling, The Islander

Chairman Copeland called the meeting to order at 1:00 PM.

PUBLIC COMMENT PERIOD

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

APPROVAL

1. Minutes from May 15, 2019 Finance Committee Meeting
Commissioner Elliott made a motion seconded by Chairman Copeland to approve the minutes from the May 15, 2019 Finance Committee Meeting. Motion carried 2-0-1. (Commissioner Stephens abstained due to not being present at that meeting.)

2. Fiscal Year 2019-2020 Rate Resolution Approval – L. Roberts
LaDonnah Roberts presented the FY2020 Rate Resolution draft to the committee for approval to forward the recommendation for acceptance to the full Commission. She explained the process that was used in calculating and preparing the rates for the Rate Resolution, and provided that last year's Rate Resolution was used as the basis for redlines for this year. Overall, there were two main types of revisions proposed. First there were housekeeping changes to the document to include grammar, spelling, references to undefined terms, and basic clean-up, and the second involved clarification and some additions of language and terminology clean up. Mrs. Roberts reviewed each of the revisions that were applied to the

redlined draft copy of the proposed FY2020 Rate Resolution. Commissioner Copeland provided that he had requested legal counsel to review the entire document to confirm that all is acceptable from the legal standpoint, and it was. After discussing the revisions in the main section of the document (pages 1 through 7), Mrs. Roberts then continued to review and explain the various edits made on Appendices A, B and C. She noted that the statement was added under Appendix A Delinquent Account Fees that “Late fees will not be charged while an account has active payment arrangements.” Andrew Burroughs provided that this change was well received at the City Commission meeting, the JWSC Town Hall meetings, and also by customers, and is intended to provide some relief for those on payment arrangements in that they are paying for actual usage rather than late fees. The 5/8 meter size was added under Capital Improvement Fees in Section IV on page 4 of 7 and also within Appendix A. This smaller meter size offers the customers a more cost effective solution for residential meters. The committee questioned why on Appendix A was the 5/8 inch meter installation for irrigation \$15 more than the 1 inch meter. Mrs. Roberts advised that these numbers would be recalculated and confirmed immediately after the meeting. Regarding the Truck Inspections Fee on Appendix A, Commissioner Stephens inquired if a caveat could be added to footnote that this is available “based on resource availability” since Angela Walker is the only JWSC staff licensed to do the inspections and may or may not be available. Upon completion of the review of the drafted FY2019-2020 Rate Resolution, a motion was made and a vote taken.

Commissioner Elliott made a motion seconded by Commissioner Stephens to move that the Finance Committee recommend to move this forward to the full Commission providing staff confirms the irrigation meter fee calculations and adds the resource availability statement under Truck Inspections on Appendix A. Motion carried 3-0-0.

3. SR27 Resurfacing Contract Agreement – A. Burroughs

Andrew Burroughs provided that in July 2018 JWSC entered into a MOU with the Georgia Department of Transportation (GDOT) for the SR27 Resurfacing Project with the initial GDOT cost estimate of \$77,250. The cost estimate as provided was lower than the actual bids received by GDOT for the project. The revised cost is \$101,928.59, resulting in a budget increase for JWSC of \$24,678.59 for which staff is seeking approval to move forward with.

Commissioner Elliott made a motion seconded by Commissioner Stephens to move that the Finance Committee amend the SR27 Resurfacing Project funding to a total amount of \$102,000.00 and that this project funding approval be forwarded to the full Commission for approval contingent upon Facilities Committee approval. Motion carried 3-0-0.

4. Mainland Smoke Testing Project Budget Approval – A. Burroughs

Mr. Burroughs recalled for the committee that the recent smoke testing on St. Simons Island (SSI) yielded very beneficial results for JWSC. He noted that smoke testing is a cost effective way of giving an overall understanding of the system condition. On SSI flow monitoring was done prior to the smoke testing for direction on which basins would require smoke testing. Staff is requesting a project budget for smoke testing on the mainland without the flow monitoring (which costed over \$300K on SSI). Staff has reviewed pump run times in dry weather versus rain events on the mainland, and staff is able to determine which basins should be smoke tested without doing the flow monitoring. Mr. Burroughs provided a map of the proposed basins which will be tested in the Brunswick District and the North Mainland District. This recommendation is for approving the budget for this project and Mr. Burroughs was able to provide a cost estimate for this project based on the recent project costs. The smoke testing will provide an understanding as to the condition of the mainland system. Mr. Burroughs was asked to estimate a “Return on Investment” for this project.

Commissioner Stephens made a motion seconded by Commissioner Elliott to move that the Finance Committee approve project funding in the amount of \$325,000.00 for the Mainland Smoke Testing project and that this project funding approval be forwarded to the full Commission for approval contingent upon Facilities Committee approval. Motion carried 3-0-0.

5. Sludge Hauling Truck Purchase – A. Burroughs

Mr. Burroughs presented the recommendation for purchase of a sludge hauling truck to the committee. He recalled for the committee that a couple of months prior approval had been granted for the purchase of a sludge hauling truck and roll-off containers for hauling sludge from the three wastewater treatment plants to the landfill. Mr. Burroughs commented that seven proposals were received, and he provided those company names, price bids, and maximum lead times for the Commissioners review. He noted that the decision was not made solely based on the cost of the truck, but also on the lead time which was important due to the third party hauling services are costing \$10,000 per month while waiting for the vehicle. As per his calculations based on these considerations, the offer from Rush Truck Center became the lowest total cost. Republic is going to increase the tipping fee at their landfill by JWSC using their own truck, but Mr. Burroughs advised his plans to research what other landfills may be available. Maintenance will be handled the same as the other fleet vehicles.

Commissioner Stephens made a motion seconded by Commissioner Elliott to move that the Finance Committee recommend to the full Commission that the Brunswick Glynn County Joint Water & Sewer Commission award the purchase of one (1) Sludge Roll-Off Truck to Rush Truck Center in the amount of \$164,664. Motion carried 3-0-0.

6. Financial Policy – J. Donaghy

John Donaghy presented the draft of the revised Financial Policy and reviewed all of the revisions that were made to the document. He explained the section covering debt and debt service coverage ratio, along with how that relates to the ratings as established by the credit rating agencies such as Moody's. JWSC targets a 1.70 debt service coverage ratio to maintain an "A" rating. Commissioner Elliott brought up the question of can JWSC get better interest rates by maintaining the levels of reserves it does and going out for a loan as an entity, rather than going through GEFA to get a loan and having to get agreements with the City and County to support our requirements? He added that enough research has not been done to be able to answer that question, and that if GEFA can meet JWSC's needs, then maybe not as much needs to be held in reserves. He suggested that the finance staff do some research on all the information available and come back to the committee to provide options with the pros and cons of either system. Mr. Donaghy noted that the debt service ratio is only one of the considerations affecting bond ratings. The review and discussion continued on to the relatively new section on Reserve Management, as well as other revisions made throughout the Financial Policy document. Mr. Donaghy provided some of the changes that have recently been made in the finance department regarding separation of duties and internal controls. He commented that due to the size of the staff, there will likely be some cross over at times especially in the case of an absence. Commissioner Elliott remarked that there was nothing requiring that only finance staff handle the duties, just that there is a separation of duties. He recommended that there be an internal document to be referenced when there are not enough financial persons available for completion of a certain task, and that provides documentation for a plan that is followed and will satisfy requirements for auditing purposes. Mr. Burroughs agreed and included the provision of a workflow map explaining what those changes would be and this would be made a priority. After completion of the review of the revised Financial Policy draft a motion was made and a vote was taken.

Commissioner Elliott made a motion seconded by Commissioner Stephens to move that the Finance Committee accept the financial Policy as revised and to recommend its approval by the JWSC Commission. Motion carried 3-0-0.

DISCUSSION

1. Verizon Tower Contract – J. Donaghy

John Donaghy discussed the tower contracts with Utility Management Services (SUEZ) that manages all of the various carriers' antenna leases on towers. All but one carrier on one tower is carried within that group agreement. In the past, Verizon did not wish to be a part of the group management agreement previously, however does wish to become a part of that management agreement now. JWSC needs to cancel the exiting contract with Verizon for that tower rental contract, and SUEZ will need to add them to their agreement. JWSC needs to reimburse Verizon for the prepaid amount of the contract remaining and SUEZ will add Verizon to the group management contract. The cost should come out on breakeven for JWSC. Commissioner Elliott commented that he does not want to see a decrease in the revenue for the towers on the agreement. Commissioner Elliott requested a spreadsheet with a breakdown of the entire contract with SUEZ, the revenue stream from all the towers, and what the revenue stream is projected for in 2019 and 2020. Mr. Donaghy will prepare this information for the committee.

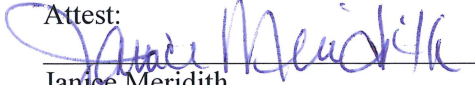
2. Financial Statements Month Ending May 2019 – J. Donaghy

Mr. Donaghy presented the financial statement and commented that JWSC is doing fairly well at this time. He reviewed the Balance Sheet and the Supplemental Schedule of Cash Balances. Mr. Donaghy also mentioned the bad debt expense at year end of an estimated \$655K on the Combined Revenue Statement, and noted that it was expected to be around \$600K which was anticipated and budgeted for. He commented that on a regular basis throughout the year there are a number of accounts on the balance sheet that are not adjusted at the time of reporting, but will change once the final numbers are received, and those changes are made only once per year. In general the Overtime Report looks good and is estimated to be \$100K under budget for FY2018-19. However, the Wastewater Treatment Division remains over budget in the YTD actual. Mr. Burroughs provided that the shifts were changed to reduce the overtime and some of the employees in that division chose to leave the organization rather than adjust their shift and reduce overtime. Due to this shortage of operators, it was necessary for this division to work overtime until more staff was brought in. Commissioner Elliott clarified with Mr. Burroughs that actual licensed operators left due to the reduced overtime and the new shift schedule that was created in order to reduce the overtime costs. Commissioner Elliott requested staff attempt to gather the reasons why those staff left and if possible where did they relocated their employment to. Mr. Donaghy then reviewed the Project Report and followed with the Investment Account Report explaining the five accounts and various income and fees paid out. Commissioner Elliott requested notation on expenditures being spent at the last moment to make it in the budget for 2018-19, and Mr. Burroughs provided that he was approving all the purchase orders over \$5,000 and any that were no necessary or would not be completed and paid out by the end of the budget year would not be approved. Commissioner Elliott asked Mr. Donaghy to provide for the next finance committee meeting a list of all the banking services and products JWSC is currently receiving for review and use in preparing a new RFP for banking services.

Mr. Burroughs provided that a couple of customer attended town hall meetings held the prior week and they supported the services for auto-pay on their bills. He added that staff is currently working with BB&T Bank on this and there would be a fee cost to JWSC, however it should not be as much as the credit card processing fees.

There being no further business, Chairman Copeland adjourned the meeting at 2:28 p.m.


Steve Copeland, Committee Chairman

Attest:

Janice Meredith,
Exec. Commission Administrator



Brunswick-Glynn County Joint Water and Sewer Commission

1703 Gloucester St., Brunswick, Georgia, 31520

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www.bgjwsc.org

To: JWSC Finance Committee

From: LaDonnah Roberts, Senior Financial Analyst

Cc: Andrew Burroughs, Acting Executive Director

Date: June 19, 2019

Re: Rate Resolution for the Fiscal Year ending June 30, 2020

Background:

In preparing this budget, JWSC staff prepares an expenditure budget and compiles statistical data relative to the customer base and usage. This information is utilized by staff to determine the rates necessary to meet budget, adequately fund reserves, maintain debt coverage ratios and meet other financial management plans as determined by the JWSC.

The JWSC Budget for the Year Ending June 30, 2020 was approved on April 18, 2019, subject to any revisions made necessary by comments submitted by the City of Brunswick or by Glynn County. No comments have been received from either government.

The attached Rate Resolution sets forth the rates and charges necessary to support the fiscal year ending June 30, 2020 JWSC budget. The user rates for water and sewer use are the same for fiscal year 2020 as they were for fiscal year 2019.

Recommendation:

Staff recommends that the JWSC Finance Committee accept the attached Rate Resolution for the fiscal year ending June 30, 2020 and recommend its approval by the JWSC Commission.

Motion:

"I move that the JWSC Finance Committee accept the attached Rate Resolution for the fiscal year ending June 30, 2020 and recommend its approval by the JWSC Commission."



WATER AND WASTEWATER RATES AND CHARGES

July 1, 2019 to June 30, 2020

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

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

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

Monthly Billing Rates and Charges

	<u>Water</u>	<u>Sewer</u>
Base Charge	\$7.60	\$13.06
Residential Equivalent Unit ("REU") Fee (Per REU)	\$2.27	\$5.57

Volume Charges (per 1,000 gal.)

Potable Water:

First 1,000 gal.	\$0.00
1,001 to 3,000 gal.	2.16
3,001 to 6,000 gal.	2.89
6,001 to 20,000 gal.	3.61
20,001 gal. and over	4.32

Sewer:

First 1,000 gal.	\$0.00
1,001 gal. and over	7.73

Irrigation:

First 1,000 gal.	\$0.00
1,001 to 12,000 gal.	2.89
12,001 to 20,000 gal.	3.61
20,001 gal. and over	4.32

Sewer Only Flat Rate Calculated Based on 7,000 gal. per REU

I. Industrial Users

- (a) The wastewater operation and maintenance charge shall be calculated as 50% for wastewater collection system operation and maintenance cost and 50% as wastewater treatment operation and maintenance cost for purposes of billing users discharging directly to the wastewater treatment facility without use of the Utility's wastewater collection system.
- (b) Biochemical Oxygen Demand (BOD₅) and/or Total Suspended Solids (TSS) concentrations above 200 milligrams per liter (mg/L) shall be subject to the following additional surcharges:

BOD ₅ per pound	\$0.54
TSS per pound	\$0.50

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

II. Septage Discharges

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

III. Fire Protection Charges

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

1 to 2 inch Fire Suppression System	\$ 3.50	per month
3 inch Fire Suppression System	\$ 7.00	per month
4 inch Fire Suppression System	\$ 13.00	per month
6 inch Fire Suppression System	\$ 34.00	per month
8 inch Fire Suppression System	\$ 75.00	per month
10 inch Fire Suppression System	\$ 129.00	per month
12 inch Fire Suppression System	\$ 206.00	per month

IV. Administrative and Operating Fees

- (a) The Utility will charge fees for various administrative and operational services as set forth in Appendix A.

V. Planning and Construction Fees

- (a) The Utility will charge fees for services provided by the Planning and Construction Division as set forth in Appendix B.

VI. Capital Improvement Fees

- (a) Capital improvement fees are intended to cover the cost of water production and distribution and wastewater collection and treatment infrastructure. The capital tap fee shall be calculated and charged on the basis of meter size. Meter sizes should be specified using sound engineering practices in accordance with AWWA Manual M22. Capital improvement fees may be used by the Utility to pay for debt incurred to fund this type of infrastructure.

<u>Meter Size</u>	<u>Gallons Per Minute (GPM)</u>	<u>Water</u>	<u>Sewer</u>
5/8"	20	\$920.00	\$1,800.00
1"	50	2,300.00	4,500.00
1.5"	100	4,600.00	9,000.00
2"	160	7,360.00	14,400.00
3"	350	16,100.00	31,500.00
4"	600	27,600.00	54,000.00
6"	1350	62,100.00	121,500.00
8"	1600	73,600.00	144,000.00

10" or Larger to be calculated by Utility staff on individual basis.

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

1" Connection	\$ 600.00
2" Connection	\$ 1,000.00
3" Connection	\$ 1,300.00
4" Connection	\$ 1,600.00
6" Connection	\$ 1,900.00
8" Connection	\$ 2,200.00
10" Connection	\$ 2,500.00
12" Connection	\$ 2,800.00

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

be reserved for that property upon payment, acceptance and approval of capital improvement fees.

The Utility will not approve construction plans when availability and/or capacity of water or sewer service is not available or is insufficient to support the building plans unless a comprehensive agreement for system upgrade is in place.

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

- (f) Except for sewer only customers, upon setting of the meter the customer paying the capital improvement fees will be responsible for the monthly billed amount for base charges and REU fees until the property, or parcels of the property, are sold or otherwise transferred to another customer. Certificate of Occupancy will be approved upon payment of all fees and all other requirements of the Utility. There will be no capital improvement fee refunds in this situation.
- (g) Customers upgrading the size of their meter will be responsible for the incremental cost difference for both capital and operational fees.

For properties with previous service capacity, credit will be given toward new development or change of use for that property.

The criteria used to confirm previous services will be established by the Executive Director or his designee.

VII. Operational/Installation Fees

- (a) Water and sewer installation fees for making taps into the Utility water mains or water lines and installing water meters shall be in accordance with the applicable fee schedule.
- (b) Actual cost charges for water and/or sewer service installations or work otherwise performed not covered in standard pricing shall be calculated in accordance with the schedule included in the applicable fee schedule.
- (c) All hourly charges shall include travel time to and from the job location. Work performed outside regular business hours at request of customer shall be charged at 150% of the rates in the schedule. Miscellaneous charges shall include actual charges for equipment rented to perform the work.

- (d) Upon request, connections to the system for water will be made as soon as practical after a building permit is posted at the property location. The customer will be responsible for the Operational/Installation Fees.

VIII. Meter Replacement Costs

- (a) Meters serving vacant locations shall remain in place with the valve locked. Any metered usage will result in progressive actions to lead to the creation of an active account and related fees billed on the initial statement sent to the next account holder.
- (b) Following acceptance of a demolition permit application, the meter shall be pulled but base rate services billed until a final inspection has been completed by staff.
- (c) Service addresses where the water meter has been removed due to demolition will require inspection by field staff to determine tap viability. Non-viable connections will be charged for a new meter installation at the current cost per the applicable fee schedule. Viable connections will be allowed to reinstate services with no additional cost.
- (d) Meters that are proven to have been intentionally damaged will be replaced at cost of the meter, labor and other installation material cost, which shall be billed and paid in order to reestablish or continue service.

IX. Residential Equivalent Units (REUs)

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

X. Hydrant Meter Rentals

- (a) Hydrant meters are available for rent for purposes where water is drawn from fire hydrants.
- (b) Rental of a fire hydrant meter requires a refundable, non-interest bearing deposit of \$2,000.00 per meter.
- (c) Hydrant meter rental shall consist of a monthly rental fee of \$45.00 plus water administrative, debt and usage charges based the current potable water rates.
- (d) Meters must be returned to the Utility annually, or as directed by the Utility, for testing of accuracy and backflow.

XI. Payment of Fees

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

XII. Deposits

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

Residential customers who believe they qualify to have their deposit applied to their account by having an account in good standing and thirty-six months of consecutive timely payments may notify the Utility in writing to request this deposit application.

XIII. Penalty

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

G. Ben Turnipseed, Chairman

Date

APPENDIX A

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

Account and Meter Service Fees:

Account Establishment Fee	\$55.00
After Hours Turn On (Requests received after 4:00 pm)	\$70.00
Locating Customer Meter	\$50.00
First Turn-On/Turn-off at Customer Request (each 12 months)	\$0.00
Second and Subsequent Turn-On/Turn-Off at Customer Request	\$90.00
Emergency Call Out for Turn-Off / Turn-On (Outside Business Hours)	\$125.00
First Reread (each 12 months)	\$0.00
Second and Subsequent Rereads (within 12 months)	\$50.00
Return Trip Fee for Turn-On	\$55.00

Delinquent Account Fees:

Turn-Off and Lock for Delinquency (or Vacant)	\$75.00
Lock Cut Fee/Relock Fee	\$225.00
Remove Meter For Delinquency	\$275.00
Cut-Off at Main	\$330.00
Returned payment (NSF) Fee	\$35.00
Late Fee on Balances in Arrears (per month)*	1.5%

*Late fees will not be charged while an account has active payment arrangements.

Testing Fees:

Water Bacteriological Sampling (Monday through Friday)	\$80.00
Water Bacteriological Sampling (Weekends and Holidays)	\$95.00
Chlorine Testing (Monday through Friday)	\$75.00
Chlorine Testing (Weekends and Holidays)	\$95.00
24-Hour Pressure Testing	\$135.00
New Line Pressure Test (Water & Sewer)	\$135.00
Fire Flow Testing	\$165.00
Pull and Test Meter (if meter reads less than 103% over actual)	\$240.00

Water Meter/Sewer Installation Fees:

Water Operational / Installation Fees – 5/8 inch	\$1,720.00
Water Operational / Installation Fees - 1 inch	\$1,960.00
Water Operational / Installation Fees - 1.5 inch	\$3,300.00
Water Operational / Installation Fees - 2 inch	\$4,000.00
Water Operational / Installation Fees - 3 inch or larger	At Cost
Irrigation Operational / Installation Fees – 5/8 inch	\$2,155.00
Irrigation Operational / Installation Fees - 1 inch	\$2,140.00
Irrigation Operational / Installation Fees - 2 inch	\$4,375.00

Sewer Operational / Installation Fees - Up to 6 inch Gravity (Plus actual costs of installation)	\$580.00
Sewer Operational / Installation Fees - 2 inch Low Pressure System (Plus actual costs of installation)	\$325.00
Backflow Installation On Pre-Existing Residential Irrigation Meters	At Cost
Fire Hydrant Relocation	At Cost
Replacement of removed meter	\$500.00
Verify meter connections for multi-unit commercial or residential installations	\$750.00

Inspection Fees:

Sewer Cleanout (Lateral) Inspection	\$165.00
Sewer Cleanout Re-inspection/Second and Subsequent Trips to Inspect - per trip	\$75.00
Backflow Installation Inspection Fees - Initial Inspection	\$110.00
Backflow Installation Inspection Fees - Second and Subsequent Trips	\$195.00
Pretreatment/FOG Compliance - Initial Inspection	\$110.00
Pretreatment/FOG Compliance Re-inspection/Second and Subsequent Trips to Inspect - per trip	\$195.00
Backflow Test Submittal Late over 30 Calendar Days	\$12.00
Backflow Test Submittal Late over 45 Calendar Days	\$22.00
Backflow Test Submittal Late over 50 Calendar Days	\$110.00
Locate Services - Lateral & Taps for Contractors	At Cost
Infrastructure Dedication Inspection	At Cost
Department of Public Health Complaint	\$50.00
Overdue Pump Out Schedule (Grease Traps, Oil/Water Separators, Solid Separators) per Inspection	\$100.00
Unauthorized Discharge from Lint or Hair Traps per Inspection	\$100.00
Camera Inspections*	\$150.00
Private Sewer Lateral Cleaning*	\$175.00
Truck Inspections (first truck)	\$250.00
Each additional truck	\$100.00

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

Permitting Fees:

Easement Abandonment Request (non-refundable)	\$1,265.00
Right Of Way Abandonment (non-refundable)	\$500.00
Initial Pretreatment Application Fee (Plus additional out-of-pocket costs)	\$1,100.00
Pretreatment Permit Renewal Fee (Plus additional out-of-pocket costs)	\$550.00
Pretreatment Modification Fee	\$550.00

On-site sanitary sewer systems:**

Tank Pump-Out Charge	\$2,500.00
Sewer Pump Repair/Replacement	\$10,000.00
Any other maintenance not addressed	As Per Executive Director

** Whether the Utility may legally service any on-site sewer system will be determined on a case-by-case basis

<u>Emergency Response to Private Systems (Collection, Lift Stations, Water Mains) - MINIMUM</u>	\$5,500.00
Sanitary Spill Cleanup at Private Facilities – First Trip within a 12 Month Period	At cost
Sanitary Spill Cleanup at Private Facilities – Second Trip within a 12 Month Period	Cost + \$500
Sanitary Spill Cleanup at Private Facilities – Third and Subsequent Trip within a 12 Month Period	Cost +\$1,000

Unauthorized Use and Damage Fees:

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

Labor and Equipment Rates:

Mobilize	\$850.00
Labor (per hour)	\$110.00
Crew Truck - Half Ton(per hour)	\$55.00
Crew Truck - 3/4 Ton(per hour)	\$80.00
Crew Truck - One Ton or larger (per hour)	\$110.00
Vacuum Truck (per hour)	\$280.00
Backhoe (per hour)	\$225.00
Mini-Excavator (per hour)	\$170.00
Trencher (per hour)	\$90.00
Camera Truck (per hour)	\$285.00
Dewatering Pump (per hour)	\$90.00
Air Compressor (per hour)	\$60.00
Portable Generator	\$60.00
Tap Water Main (per inch of tap diameter)	\$115.00
Road Boring Equipment (per foot bored)	\$30.00
Road Repair (per square yard)	\$80.00

APPENDIX B

Brunswick-Glynn County Joint Water and Sewer Commission Planning and Construction Fee Schedule

Zoning		\$ 100.00
Preliminary Plat Review		\$ 100.00
Expedited Subdivisions Review		\$ 50.00
Construction Plan Review		\$ 250.00
Site Plan		\$ 250.00
Record Drawings/Easement Review		\$ 100.00
Final Plat	Base Fee (20 lots or less)	\$ 250.00
	Each Additional 10 Lots	\$ 10.00
Commercial Building Permit (CBUI)		\$ 250.00
Commercial Accessory Building (CAB)		\$ 250.00
EPD Water & Sewer Extension Approval	Per Submittal	\$ 100.00
Georgia Department of Transportation	Georgia Utility Permitting System (GUPS)	
	Per Submittal	\$ 250.00
	Traffic Interruption Per Occurrence	\$ 100.00
Glynn County/City of Brunswick Right of Way Planning Assistance		\$ 250.00
Dedication of Private Utilities		At Cost
Map Development of Record Drawing Services	Per hour - 1/2 hour minimum	\$ 72.50
Record Drawing / Maps	8.5 x 11	\$ 5.00
	24 x 36	\$ 12.00
	36 x 44	\$ 25.00
	Extra Large	\$ 33.00
CD/DVD	(all sizes)	\$ 5.50
Shipping		At Cost
Expedited Requests	Within 24 Hours	Add 40%
	Within 48 Hours	Add 20%
Unsolicited Proposals	Application Fee	\$5,000.00

APPENDIX C

Brunswick-Glynn County Joint Water and Sewer Commission Residential Equivalent Units (REUs)

(Cumulative Gallons Per day/300 = 1 REU)

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

150 Seat Assembly Hall: (150 seats x 5) / 300 = 2.5 Rounded up to the next whole number = 3 REU

FACILITY	UNIT OF MEASURE
Apartment/Condo/Duplex (1 bedroom)	200 per day
Apartment/Condo/Duplex (2 bedrooms)	250 per day
Apartment/Condo/Duplex (3 or more bedrooms)	300 per day
Assembly Hall	5 per seat
Barber Shop/Beauty Parlor	125 per chair
Barber Shop Only	50 per chair
Beauty Shops	125 per booth or bowl
Bathhouse	10 per stall
Boarding House*	100 per room
Bowling Alley	75 per lane
Church w/o Day Care	5 per sanctuary seat
Car Wash	
Manual, Do-It-Yourself-Wand Wash	200 per bay
Semi-Automatic (Mechanical without Conveyor)	1,200 per bay
Automated	3,500 per site
Hand Wash	700 per location
Commercial Truck Washing Station	250,000 gpd/bay
Correctional Institution/Prison	250 per inmate
Country Club, Recreation Facilities Only	25 per member
Day Care Center	15 per person
Dealerships-Auto, Boat, Recreational, Vehicle Dealerships/	
Showrooms w/restrooms	125 per Plumbing Fixture
Dental Office	100 per chair
Department Store	10 per 100 SF
Dry Cleaners	
Cleaners (Pick Up Only)	.048 per employee-unit factor**
Cleaners (Pressing Facilities)	1.25 per press-unit factor**
Factory	
Without Showers	25 per FTE employee***
With Showers	35 per FTE employee***
Food Service Establishments*	
Restaurants (Up to 12 hours per day)	35 per seat
Restaurants (12 hours per day to 18 hours per day)	50 per seat
Restaurants (Above 18 hours per day)	75 per seat
Restaurants (Bar and Cocktail Lounge)	30 per seat
Restaurants (Drive-In)	50 per space
Restaurants (Carry-Out Only)	50 per 100 SF

Restaurants (Use Paper Products Only)	10 per seat
Banquet/Dining Hall	30 per seat
Institutions, Dining Halls	5 per meal
Caterers	50 per 100 SF
Deli	40 per 100 SF
Bakery	10 per 100 SF
Meat Department, Butcher Shop or Fish Market	75 per 100 SF
Specialty Food Stand or Kiosk	50 per 100 SF
Fitness, Exercise, Karate or Dance Center	50 per 100 SF
Funeral Home	10 per 100 SF
Hospital	
Inpatient	300 per bed
Outpatient	275 per bed
Hotel*	
Hotel (Without Kitchen)	100 per room
Hotel (With Kitchen or Food Service)	120 per room
Laundry, Commercial	1,000 per machine
Laundry, Coin	150 per machine
Lodges*	100 per room
Marinas	
Marinas Without Bathhouse	10 per slip
Marinas With Bathhouse	30 per slip
Mobile Home Park	300 per site
Motel*	
Motel (Without Kitchen)	100 per room
Motel (With Kitchen or Food Service)	120 per room
Multiple Family Residence	120 per habitable room
Nail Salon	50 per pedicure station
Nursing Home*	150 per bed
Office	10 per 100 SF
Parks with Restroom Facilities	250 per Plumbing Fixture
Physician's Office	200 per exam room
Public Access Restrooms	325 per Plumbing Fixture
Schools (Including Kindergarten)*	
Boarding	100 per person
Day, Restrooms Only	12 per person
Day, Restrooms and Cafeteria	16 per person
Day, Restrooms, Gym and Cafeteria	20 per person
Service Stations	
Service Stations, Interstate Locations	425 + 150 per pump
Service Stations, Other Locations	300 + 100 per pump
Service Station Car Wash	500 per stall
Shopping Center (Not including food service or laundry)	10 per 100 SF
Stadium	5 per seat
Self Storage Facilities	25 per FTE employee***
Supermarket/Grocery Store	20 per 100 SF
Swimming Pool	

With Bathhouses and Spas (Maximum Occupancy)	10 per person of permitted occupancy
Theater	
Theater (Indoor)	5 per seat
Theater (Outdoor)	1 per seat
Transportation Terminals-Air, Bus, Train, Ferry, Port and Dock	5 gpd/Passenger
Travel Trailer Park*	
With Independent Water & Sewer Connection	175 per site
Without Independent Water & Sewer Connection	35 per site
Veterinary Offices	
Veterinary-Not Including Boarding	250 gpd/Practitioner/Shift
Veterinary-Hospital, Kennels, Animal Boarding Facilities	20 gpd/Pen, Cage, Kennel or Stall
Warehouse	25 per FTE employee***

* Add 300 gallons per commercial use machine if laundry or dishwashing.

** Unit Factor not GPD

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

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



Brunswick-Glynn County Joint Water and Sewer Commission

MEMO for Recommendation

To: BGJWSC – Finance Committee
From: Todd Kline, P.E. (Planning & Construction, Director of Engineering)
Date: 19 June 2019
Re: Resurfacing SR27 from Yellow Bluff Creek to SR25; Budget Increase

Background

Capital Project #903 is a GDOT project that consists of 6.89 miles of milling and resurfacing beginning at the South end of Yellow Bluff Creek and ending at the intersection for SR25 (**See attached Exhibit A**). The project also includes curb and gutter, sidewalks, handicap ramps, loop detectors and striping.

Staff Report

The JWSC entered into an MOU with GDOT to facilitate adjustments to JWSC utilities that are in conflict with the subject project. An initial cost estimate of \$77,250.00 was included in the MOU provided by GDOT and approved by the JWSC Board of Commissioners on July 19, 2018 (**See attached Exhibit B**).

Plant Improvement Co., Inc., was awarded the contract by GDOT on April 5, 2019. The installation of JWSC facilities in conflict with the project have been included in the project as requested by the JWSC. The agreement was based upon the initial GDOT estimate of \$77,250.00, however the actual bid for the cost of JWSC infrastructure work is \$101,928.59 (**See attached Exhibit C**).

Fiscal Impact

This project is to be funded from Repair & Replacement Capital Reserves. The proposed budget increase is \$24,678.59.

Action Options

1. Do nothing. GDOT will still proceed with work and invoice the JWSC at their discretion.
2. Obtain GDOT permitting to coordinate and perform the necessary adjustments during the roadway construction by JWSC forces.
3. Facilitate necessary adjustments to JWSC infrastructure via GDOT contractor forces by increasing the project budget to meet the realized bid value provided by GDOT.

Staff recommends Option #3.

Recommended BOC Action

I make a motion that the Finance Committee amend the SR27 Resurfacing Project funding to a total amount of \$102,000.00 and that this project funding approval be forwarded to the full Commission for approval contingent upon Facilities Committee approval.



Russell R. McMurry, P.E., Commissioner
One Georgia Center
600 West Peachtree Street, NW
Atlanta, GA 30308
(404) 631-1000 Main Office

May 8, 2019

Mr. Donald M. Elliot
Chairman
Brunswick-Glynn Joint Water & Sewer Commission
759 Deer Run Villas
St. Simons Island, GA 31522

SUBJECT: N/A, Glynn County
PI # M005770, Call No. 016
Contract Item Agreement Authorization – Water and Sewer

Dear Mr. Elliot,

Plant Improvement Co., Inc., as contractor for the Department of Transportation, was awarded a contract on Friday, April 5, 2019, to proceed with the proposed construction on the above numbered project.

The installation of Brunswick-Glynn Joint Water & Sewer Commission facilities in conflict with the project has been included in the project as requested. Attached is an executed counterpart of the Contract Item Utility Agreement dated April 29, 2019 addressing the Brunswick-Glynn Joint Water & Sewer Commission's reimbursement of this work to the Department. The agreement is supported by your initial estimate of **\$77,250.00** including betterment however the actual bid cost of the work is **\$101,928.59** of which Brunswick-Glynn Joint Water & Sewer Commission is responsible for **100%** or **\$101,928.59**.

As outlined in Article 8, this reimbursement includes the Actual bid cost of all items necessary to complete the work. Brunswick-Glynn Joint Water & Sewer Commission **will reimburse the Department in the amount of \$101,928.59**. Please send the Department a check to my attention in the amount of **\$101,928.59** payable to Treasurer – Georgia Department of Transportation, Office of Utilities 10th floor, One Georgia Center, 600 West Peachtree Street, NW, Atlanta Georgia 30308.

The Department will provide construction engineering and contract supervision for the water and sewer facilities included in the project contract; however, you may visit the jobsite at any time to satisfy yourself that work is proceeding according to plan; but, please be reminded that only one "Final Inspection" can be conducted after the contractor notifies the Department that work is complete and the inspection must be arranged by the Department's Area Manager. All instructions or corrective items must be given through Department personnel.

Mr. Tim Williams, Area Manager, under Brad Saxon, District Engineer, Jesup, Georgia will be responsible for the construction supervision and inspection on this project. Mr. Tim Williams can be reached by telephone at (912) - 264-7247 or email tiwilliams@dot.ga.gov or by mail addressed to 128 Public Safety Blvd., Brunswick, Georgia 31525.

N/A, Glynn County
PI # M005770, Call No. 016
Contract Item Agreement Authorization – Water and Sewer Facilities
Page 2

You may contact Tonia Hinton, Utilities Preconstruction Specialist, if further information is needed at 404-631-1709 by mail addressed to Georgia Department of Transportation, Office of Utilities 10th floor, One Georgia Center, 600 West Peachtree St, NW, Atlanta, Georgia 30308 or by e-mail at thinton@dot.ga.gov.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'Shajan Joshep', with a stylized flourish at the end.

Shajan Joshep, P. E.
Assistant State Utilities Administrator

For: Patrick Allen, P. E.
State Utilities Administrator

PA: KG: YPF: TYH

Attachments (Agreement, and Estimate)

Cc: Brad Saxon, P.E., District Engineer, Jesup, Georgia
Attn: Dallory Roizer, District Utilities Manager
Attn: Ginger Collins, District Contracts Manager
Tim Willilams, Area Manager, Brunswick, Georgia
Angela Robinson, State Financial Management Administrator
Attn.: Emma DeLouis
Marc Mastronardi, Director of Construction

Account No. – Class: 733005-309

Department ID: 4848010000

Program No.: 4181401

STANDARD UTILITY AGREEMENT
CONTRACT ITEM AGREEMENT

Georgia Project No.: N/A, Glynn County
G.D.O.T. P.I. No.: M005770

THIS AGREEMENT, made this April 29, 2019, by and between the Department of Transportation, an agency of the State of Georgia, hereinafter called the DEPARTMENT, first party, and Brunswick-Glynn Joint Water & Sewer Commission, a political subdivision of the State of Georgia, hereinafter called the LOCAL AGENCY, second party;

WITNESS that:

WHEREAS, the DEPARTMENT proposes under the above numbered project to resurface SR 27 from Yellow Bluff Creek To SR 25 in Glynn County, Georgia; and

WHEREAS, due to the construction of this project, it will become necessary to make certain adjustments or additional installation of utility facilities of the LOCAL AGENCY, the cost of which shall be determined in accordance with Articles 8, 9, & 10 below; and

WHEREAS, the LOCAL AGENCY has requested that the DEPARTMENT include the adjustment or installation of water and sewer facilities in its highway construction contract as shown on the attached plans; and

WHEREAS, this Agreement being for the sole purpose of providing a contractor for work performed on the LOCAL AGENCY'S water and sewer facilities, the LOCAL AGENCY shall bear the cost of said work to be determined as hereinafter set forth;

WHEREAS, the preliminary engineering, including preparation of detailed plans and contract estimate for adjustment of the utilities described above have been accomplished by the LOCAL AGENCY;

WHEREAS, the plans for the utility work have been approved by both the DEPARTMENT and the LOCAL AGENCY prior to commencing work;

NOW THEREFORE, in consideration of the premises and the mutual covenants of the parties hereinafter set forth, it is agreed:

1. All construction engineering 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 LOCAL AGENCY or LOCAL AGENCY'S Consultant before authorizing any changes or deviations which affect the LOCAL AGENCY'S facility.

STANDARD UTILITY AGREEMENT
CONTRACT ITEM AGREEMENT

2. The LOCAL AGENCY or the LOCAL AGENCY'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 DEPARTMENT agrees to notify the LOCAL AGENCY when all utility work is completed and ready for final inspection by the LOCAL AGENCY.

3. It is specifically understood that the project number shown above is for the DEPARTMENT'S identification purposes only and may be subject to change by the DEPARTMENT. In the event it becomes necessary for the DEPARTMENT to assign a different project number, the DEPARTMENT shall notify the LOCAL AGENCY of the new project designation. Such change in project designation shall have no effect whatsoever on any of the other terms of this Agreement.

4. The DEPARTMENT shall include in its contract for this project all work necessary to accomplish the adjustment of the LOCAL AGENCY'S facilities as shown on the highway plans along with the necessary specifications to assure that the work conforms to sound construction practices.

5. In the event it becomes necessary to add pay items that are not provided for in the contract, the DEPARTMENT shall negotiate prices with the contractor and enter into a supplemental agreement with the contractor for completion of the additional items. Upon notification, the LOCAL AGENCY shall furnish a check for the additional cost as determined in Article 8 below.

6. The DEPARTMENT shall furnish on the project the construction engineering inspection and testing by its own forces required to assure that the work is done in accordance with the plans, specifications and Special Provisions.

7. Upon completion of the work and upon certification by the DEPARTMENT'S engineers that the work has been completed in accordance with the aforesaid plans and specifications, the LOCAL AGENCY shall accept the adjusted and additional facilities and shall thereafter operate and maintain the adjusted and additional facilities without further cost to the DEPARTMENT or its contractor. Such maintenance and all operations and activities shall be subject to the DEPARTMENT'S rules, policies and procedures as contained in its Utility Accommodation Policy and Standards, current edition.

8. The DEPARTMENT shall include in its highway contract those items shown as "materials" for permanent installation on the aforesaid plans. The price bid for the appropriate items shall include all labor, materials and incidentals necessary to complete the work. The cost of the requested work shall be determined from unit quantities and unit prices as shown in the DEPARTMENT'S tabulation of bids. The approximate non-binding pre-let estimate, not including betterment, is **\$77,250.00** based on the LOCAL AGENCY'S estimate attached hereto of which the Department shall bear **\$0.00 or 0% and the LOCAL AGENCY shall bear \$77,250.00 or 100%.**

STANDARD UTILITY AGREEMENT
CONTRACT ITEM AGREEMENT

9. It is mutually agreed that as soon as practicable after the opening of bids and acceptance of a bid by the DEPARTMENT, the DEPARTMENT shall notify the LOCAL AGENCY in writing of the amount due the DEPARTMENT. The LOCAL AGENCY shall pay to the DEPARTMENT the amount due within sixty (60) days.

10. It is further mutually agreed that the final cost of the work performed on behalf of the LOCAL AGENCY shall be determined by measurement of the actual quantities of installed materials, including added items under Article 5, multiplied by the actual bid prices. Accordingly, after the project has been completed, the DEPARTMENT shall determine the final cost to be borne by the LOCAL AGENCY and, as the case may be, shall refund to the LOCAL AGENCY or shall request of the LOCAL AGENCY an additional payment in the amount of the difference between the final cost to be borne by the LOCAL AGENCY and the amount which the LOCAL AGENCY has previously paid to the DEPARTMENT. In the event additional payment is due to the DEPARTMENT, the LOCAL AGENCY agrees to pay same within sixty (60) days after the statement is received from the DEPARTMENT. In the event a refund is due the LOCAL AGENCY, the DEPARTMENT agrees to pay the LOCAL AGENCY within sixty (60) after the refund amount is determined or final acceptance is made by the DEPARTMENT.

11. The covenants herein contained shall, except as otherwise provided, accrue to the benefit of and be binding upon the successors and assigns of the parties hereto.

12. Pursuant to O.C.G.A. Sec. 50-5-85, LOCAL AGENCY hereby certifies that it is not currently engaged in, and agrees that for the duration of this contract, it will not engage in a boycott of Israel.

13. It is mutually agreed between the parties hereto that this document shall be deemed to have been executed in the Fulton County, Georgia, and that all questions of interpretation and construction shall be governed by the laws of the State of Georgia.

STANDARD UTILITY AGREEMENT
CONTRACT ITEM AGREEMENT

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed in three counterparts, each to be considered as original by their authorized representative the day and date hereinabove written.

WITNESS AS TO SECOND PARTY:

BY: *Pippa Diner*
WITNESS

BY: *Christa Free*
NOTARY PUBLIC (SEAL)

BRUNSWICK-GLYNN JOINT
WATER AND SEWER COMMISSION

BY: *Donald McElroy*
CHAIRMAN

SWORN TO AND SUBSCRIBED
BEFORE ME THIS 23 DAY
OF October, 20 18.

Christa Free

Notary Public

My commission expires:

CHRISTA J. FREE
NOTARY PUBLIC
GLYNN COUNTY
STATE OF GEORGIA
My Commission Expires May 29, 2021

Signed on behalf of Brunswick-Glynn Joint Water & Sewer Commission pursuant to resolution
dated October 23, 2018.

FEIN 74-3229050

BY: *Janice B. Meredith*
CLERK
(OFFICIAL SEAL)

RECOMMENDED:

BY: *Peter [Signature]*
STATE UTILITIES ADMINISTRATOR

ACCEPTED:

DEPARTMENT OF TRANSPORTATION

BY: *Will R. McElroy*
COMMISSIONER

PROJECT NO.: N/A
COUNTY: Glynn
G.D.O.T. P.I. NO.: M005770
DATE: October 17, 2018, TYH

Signed, sealed and delivered this 29th
day of April, 20 19.

(OFFICIAL SEAL OF THE DEPARTMENT)

I attest that the seal imprinted herein is the Official Seal of the DEPARTMENT.

BY: *Angela Whitburn*
TREASURER
OFFICIAL CUSTODIAN OF THE SEAL



STANDARD UTILITY AGREEMENT
CONTRACT ITEM AGREEMENT

RESOLUTION

STATE OF GEORGIA

BRUNSWICK-GLYNN JOINT WATER & SEWER COMMISSION

BE IT RESOLVED by the Chairman and Board of Commissioners of BRUNSWICK-GLYNN JOINT WATER & SEWER COMMISSION, and it is hereby resolved, that the foregoing attached Agreement, relative to project N/A, GLYNN, P.I. No. M005770 to resurface SR 27 from Yellow Bluff Creek to SR 25 in Glynn County and that Mr. DON ELLIOT as Chairman of the Board and Janice B. Meridith, as Clerk, be and they are, thereby authorized and directed to execute the same for and in behalf of said by the CHAIRMAN and BOARD OF COMMISSIONERS of BRUNSWICK-GLYNN JOINT WATER & SEWER COMMISSION.

Passed and adopted, this the 23rd day of October, 2018.

ATTEST:

Janice B. Meridith
COMMISSION CLERK

BY: Don Elliot
CHAIRMAN

STATE OF GEORGIA,

BRUNSWICK-GLYNN JOINT WATER & SEWER COMMISSION

I Janice B. Meridith, as Clerk, do hereby certify that I am custodian of the books and records of the same, and that the above and foregoing copy of the original is now on file in my office, and was passed by the Chairman and Board of Commissioners of BRUNSWICK-GLYNN JOINT WATER & SEWER COMMISSION. WITNESS my hand and official signature, this the 23rd day of October,

2018.

BY: Janice B. Meridith
CLERK



GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT AFFIDAVIT

Contractor's Name:	BRUNSWICK-GLYNN JOINT WATER & SEWER COMMISSION
Solicitation/Contract No. / Call No. or Project Description:	N/A, M005770, GLYNN COUNTY RESURFACE SR 27 FROM YELLOW BLUFF CREEK TO SR 25

CONTRACTOR AFFIDAVIT

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual, entity or corporation which is engaged in the physical performance of services on behalf of the Georgia Department of Transportation has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91.

Furthermore, the undersigned contractor will continue to use the federal work authorization program throughout the contract period and the undersigned contractor will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the contractor with the information required by O.C.G.A. § 13-10-91(b). Contractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

135433
Federal Work Authorization User Identification Number
(EEV/E-Verify Company Identification Number)

July 10, 2008
Date of Authorization

Brunswick - Glynn Joint
Water + Sewer Commission
Name of Contractor

I hereby declare under penalty of perjury that the foregoing is true and correct

Jimmy Junkin
Printed Name (of Authorized Officer or Agent of Contractor)

Executive Director
Title (of Authorized Officer or Agent of Contractor)

Jimmy Junkin
Signature (of Authorized Officer or Agent)

October 23, 2018
Date Signed

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE

23 DAY OF October, 2018

Janice B. Meidath
Notary Public
My Commission
Expires Sept. 5, 2020

[NOTARY SEAL]



My Commission Expires: _____

Tabulation of Bids

Page: 139

Contract ID: B1CBA1900886-0

Counties: Glynn

Letting Date: March 22, 2019

District(s): District 5 - Jesup, Area Office 3 - Brunswick

Call Order: 016

Project(s): M005770

Contract Time:

Contract Description: 6.893 MILES OF MILLING, INLAY, PLANT MIX RESURFACING AND SHOULDER REHABILITATION ON SR 27 BEGINNING SOUTH OF YELLOW BLUFF CREEK BRIDGE AND EXTENDING TO US 17/SR 25.
(E)

Line No / Item ID Item Description			(1) PLANT IMPROVEMENT CO., INC.		(2) EAST COAST ASPHALT, LLC			
Alt Set / Alt Member	Quantity and Units		Unit Price	Ext Amount	Unit Price	Ext Amount	Unit Price	Ext Amount
SECTION:	0001	ROADWAY	Cat Alt Set:		Cat Alt Member:		LCC:	
0060	441-6022	40.000	32.49000	1,299.60	50.00000	2,000.00		
CONC CURB & GUTTER, 6 IN X 30 IN, TP 2		LF						
0065	441-7014	56.000	1,218.27000	68,223.12	1,900.00000	106,400.00		
CURB CUT WHEELCHAIR RAMP, TYPE D		EA						
0070	453-1000	50.000	1,098.59000	54,929.50	625.00000	31,250.00		
PORTLAND CEMENT CONCRETE WHITETOPPING		CY						
0075	611-8050	47.000	1,218.27000	57,258.69	50.00000	2,350.00		
ADJUST MANHOLE TO GRADE		EA						
0080	611-8140	55.000	812.18000	44,669.90	50.00000	2,750.00		
ADJUST WATER VALVE BOX TO GRADE		EA						

P.I. M005770 Glynn County - Brunswick-Glynn County Joint Water and Sewer Commission - Water & Sewer

[illegible]

P. I. NO: M005770
COUNTY: GLYNN





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.

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:

Donald E. Elliott

(Signature)

Chairman, JWSC

(Title)

7/9/2018

(Date)

APPROVED FOR THE DEPARTMENT BY:

Robert J. Smith

(Signature)

State Utilities Engineer

(Title)

8/3/18

(Date)

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

Account No. – Class: 733005-309

Department ID: 4848010000

Program No.: 4181401

STANDARD UTILITY AGREEMENT
CONTRACT ITEM AGREEMENT

Georgia Project No.: N/A, Glynn County

G.D.O.T. P.I. No.: M005770

THIS AGREEMENT, made this April 29, 2019, by and between the Department of Transportation, an agency of the State of Georgia, hereinafter called the DEPARTMENT, first party, and Brunswick-Glynn Joint Water & Sewer Commission, a political subdivision of the State of Georgia, hereinafter called the LOCAL AGENCY, second party;

WITNESS that:

WHEREAS, the DEPARTMENT proposes under the above numbered project to resurface SR 27 from Yellow Bluff Creek To SR 25 in Glynn County, Georgia; and

WHEREAS, due to the construction of this project, it will become necessary to make certain adjustments or additional installation of utility facilities of the LOCAL AGENCY, the cost of which shall be determined in accordance with Articles 8, 9, & 10 below; and

WHEREAS, the LOCAL AGENCY has requested that the DEPARTMENT include the adjustment or installation of water and sewer facilities in its highway construction contract as shown on the attached plans; and

WHEREAS, this Agreement being for the sole purpose of providing a contractor for work performed on the LOCAL AGENCY'S water and sewer facilities, the LOCAL AGENCY shall bear the cost of said work to be determined as hereinafter set forth;

WHEREAS, the preliminary engineering, including preparation of detailed plans and contract estimate for adjustment of the utilities described above have been accomplished by the LOCAL AGENCY;

WHEREAS, the plans for the utility work have been approved by both the DEPARTMENT and the LOCAL AGENCY prior to commencing work;

NOW THEREFORE, in consideration of the premises and the mutual covenants of the parties hereinafter set forth, it is agreed:

1. All construction engineering 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 LOCAL AGENCY or LOCAL AGENCY'S Consultant before authorizing any changes or deviations which affect the LOCAL AGENCY'S facility.

STANDARD UTILITY AGREEMENT
CONTRACT ITEM AGREEMENT

2. The LOCAL AGENCY or the LOCAL AGENCY'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 DEPARTMENT agrees to notify the LOCAL AGENCY when all utility work is completed and ready for final inspection by the LOCAL AGENCY.

3. It is specifically understood that the project number shown above is for the DEPARTMENT'S identification purposes only and may be subject to change by the DEPARTMENT. In the event it becomes necessary for the DEPARTMENT to assign a different project number, the DEPARTMENT shall notify the LOCAL AGENCY of the new project designation. Such change in project designation shall have no effect whatsoever on any of the other terms of this Agreement.

4. The DEPARTMENT shall include in its contract for this project all work necessary to accomplish the adjustment of the LOCAL AGENCY'S facilities as shown on the highway plans along with the necessary specifications to assure that the work conforms to sound construction practices.

5. In the event it becomes necessary to add pay items that are not provided for in the contract, the DEPARTMENT shall negotiate prices with the contractor and enter into a supplemental agreement with the contractor for completion of the additional items. Upon notification, the LOCAL AGENCY shall furnish a check for the additional cost as determined in Article 8 below.

6. The DEPARTMENT shall furnish on the project the construction engineering inspection and testing by its own forces required to assure that the work is done in accordance with the plans, specifications and Special Provisions.

7. Upon completion of the work and upon certification by the DEPARTMENT'S engineers that the work has been completed in accordance with the aforesaid plans and specifications, the LOCAL AGENCY shall accept the adjusted and additional facilities and shall thereafter operate and maintain the adjusted and additional facilities without further cost to the DEPARTMENT or its contractor. Such maintenance and all operations and activities shall be subject to the DEPARTMENT'S rules, policies and procedures as contained in its Utility Accommodation Policy and Standards, current edition.

8. The DEPARTMENT shall include in its highway contract those items shown as "materials" for permanent installation on the aforesaid plans. The price bid for the appropriate items shall include all labor, materials and incidentals necessary to complete the work. The cost of the requested work shall be determined from unit quantities and unit prices as shown in the DEPARTMENT'S tabulation of bids. The approximate non-binding pre-let estimate, not including betterment, is **\$77,250.00** based on the LOCAL AGENCY'S estimate attached hereto of which the Department shall bear **\$0.00 or 0% and the LOCAL AGENCY shall bear \$77,250.00 or 100%.**

STANDARD UTILITY AGREEMENT
CONTRACT ITEM AGREEMENT

9. It is mutually agreed that as soon as practicable after the opening of bids and acceptance of a bid by the DEPARTMENT, the DEPARTMENT shall notify the LOCAL AGENCY in writing of the amount due the DEPARTMENT. The LOCAL AGENCY shall pay to the DEPARTMENT the amount due within sixty (60) days.

10. It is further mutually agreed that the final cost of the work performed on behalf of the LOCAL AGENCY shall be determined by measurement of the actual quantities of installed materials, including added items under Article 5, multiplied by the actual bid prices. Accordingly, after the project has been completed, the DEPARTMENT shall determine the final cost to be borne by the LOCAL AGENCY and, as the case may be, shall refund to the LOCAL AGENCY or shall request of the LOCAL AGENCY an additional payment in the amount of the difference between the final cost to be borne by the LOCAL AGENCY and the amount which the LOCAL AGENCY has previously paid to the DEPARTMENT. In the event additional payment is due to the DEPARTMENT, the LOCAL AGENCY agrees to pay same within sixty (60) days after the statement is received from the DEPARTMENT. In the event a refund is due the LOCAL AGENCY, the DEPARTMENT agrees to pay the LOCAL AGENCY within sixty (60) after the refund amount is determined or final acceptance is made by the DEPARTMENT.

11. The covenants herein contained shall, except as otherwise provided, accrue to the benefit of and be binding upon the successors and assigns of the parties hereto.

12. Pursuant to O.C.G.A. Sec. 50-5-85, LOCAL AGENCY hereby certifies that it is not currently engaged in, and agrees that for the duration of this contract, it will not engage in a boycott of Israel.

13. It is mutually agreed between the parties hereto that this document shall be deemed to have been executed in the Fulton County, Georgia, and that all questions of interpretation and construction shall be governed by the laws of the State of Georgia.

STANDARD UTILITY AGREEMENT
CONTRACT ITEM AGREEMENT

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed in three counterparts, each to be considered as original by their authorized representative the day and date hereinabove written.

WITNESS AS TO SECOND PARTY:

BY: Pippa Diner
WITNESS

BY: Christa Free
NOTARY PUBLIC (SEAL)

BRUNSWICK-GLYNN JOINT
WATER AND SEWER COMMISSION

BY: Donald McElroy
CHAIRMAN

SWORN TO AND SUBSCRIBED

BEFORE ME THIS 23 DAY
OF October, 20 18.

Christa Free

Notary Public

My commission expires:

CHRISTA J. FREE
NOTARY PUBLIC
GLYNN COUNTY
STATE OF GEORGIA
My Commission Expires May 29, 2021

Signed on behalf of Brunswick-Glynn Joint Water & Sewer Commission pursuant to resolution
dated October 23, 2018.

FEIN 74-3229050

BY: Janice B. Meredith
CLERK
(OFFICIAL SEAL)

RECOMMENDED:

BY: Peter [Signature]
STATE UTILITIES ADMINISTRATOR

ACCEPTED:

DEPARTMENT OF TRANSPORTATION

BY: Will R. McElroy
COMMISSIONER

PROJECT NO.: N/A
COUNTY: Glynn
G.D.O.T. P.I. NO.: M005770
DATE: October 17, 2018, TYH

Signed, sealed and delivered this 29th
day of April, 20 19.

(OFFICIAL SEAL OF THE DEPARTMENT)

I attest that the seal imprinted herein is the Official Seal of the DEPARTMENT.

BY: Angela Whitburne
TREASURER
OFFICIAL CUSTODIAN OF THE SEAL



STANDARD UTILITY AGREEMENT
CONTRACT ITEM AGREEMENT

RESOLUTION

STATE OF GEORGIA

BRUNSWICK-GLYNN JOINT WATER & SEWER COMMISSION

BE IT RESOLVED by the Chairman and Board of Commissioners of BRUNSWICK-GLYNN JOINT WATER & SEWER COMMISSION, and it is hereby resolved, that the foregoing attached Agreement, relative to project N/A, GLYNN, P.I. No. M005770 to resurface SR 27 from Yellow Bluff Creek to SR 25 in Glynn County and that Mr. DON ELLIOT as Chairman of the Board and Janice B. Meridith, as Clerk, be and they are, thereby authorized and directed to execute the same for and in behalf of said by the CHAIRMAN and BOARD OF COMMISSIONERS of BRUNSWICK-GLYNN JOINT WATER & SEWER COMMISSION.

Passed and adopted, this the 23rd day of October, 2018.

ATTEST:

Janice B. Meridith
COMMISSION CLERK

BY: Don Elliot
CHAIRMAN

STATE OF GEORGIA,

BRUNSWICK-GLYNN JOINT WATER & SEWER COMMISSION

I Janice B. Meridith, as Clerk, do hereby certify that I am custodian of the books and records of the same, and that the above and foregoing copy of the original is now on file in my office, and was passed by the Chairman and Board of Commissioners of BRUNSWICK-GLYNN JOINT WATER & SEWER COMMISSION. WITNESS my hand and official signature, this the 23rd day of October,

2018.

BY: Janice B. Meridith
CLERK



GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT AFFIDAVIT

Contractor's Name:	BRUNSWICK-GLYNN JOINT WATER & SEWER COMMISSION
Solicitation/Contract No. / Call No. or Project Description:	N/A, M005770, GLYNN COUNTY RESURFACE SR 27 FROM YELLOW BLUFF CREEK TO SR 25

CONTRACTOR AFFIDAVIT

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual, entity or corporation which is engaged in the physical performance of services on behalf of the Georgia Department of Transportation has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91.

Furthermore, the undersigned contractor will continue to use the federal work authorization program throughout the contract period and the undersigned contractor will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the contractor with the information required by O.C.G.A. § 13-10-91(b). Contractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

135433
Federal Work Authorization User Identification Number
(EEV/E-Verify Company Identification Number)
Brunswick - Glynn Joint
Water + Sewer Commission
Name of Contractor

July 10, 2008
Date of Authorization

I hereby declare under penalty of perjury that the foregoing is true and correct

Jimmy Junkin
Printed Name (of Authorized Officer or Agent of Contractor)

Jimmy Junkin
Signature (of Authorized Officer or Agent)

Executive Director
Title (of Authorized Officer or Agent of Contractor)

October 23, 2018
Date Signed

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE

23 DAY OF October, 2018

Janice B. Meidath
Notary Public
My Commission
Expires Sept. 5, 2020

[NOTARY SEAL]



My Commission Expires: _____

Tabulation of Bids

Page: 139

Contract ID: B1CBA1900886-0

Counties: Glynn

Letting Date: March 22, 2019

District(s): District 5 - Jesup, Area Office 3 - Brunswick

Call Order: 016

Project(s): M005770

Contract Time:

Contract Description: 6.893 MILES OF MILLING, INLAY, PLANT MIX RESURFACING AND SHOULDER REHABILITATION ON SR 27 BEGINNING SOUTH OF YELLOW BLUFF CREEK BRIDGE AND EXTENDING TO US 17/SR 25.
(E)

Line No / Item ID Item Description			(1) PLANT IMPROVEMENT CO., INC.		(2) EAST COAST ASPHALT, LLC			
Alt Set / Alt Member	Quantity and Units		Unit Price	Ext Amount	Unit Price	Ext Amount	Unit Price	Ext Amount
SECTION: 0001	ROADWAY		Cat Alt Set:		Cat Alt Member:		LCC:	
0060 441-6022	40.000		32.49000	1,299.60	50.00000	2,000.00		
CONC CURB & GUTTER, 6 IN X 30 IN, TP 2	LF							
0065 441-7014	56.000		1,218.27000	68,223.12	1,900.00000	106,400.00		
CURB CUT WHEELCHAIR RAMP, TYPE D	EA							
0070 453-1000	50.000		1,098.59000	54,929.50	625.00000	31,250.00		
PORTLAND CEMENT CONCRETE WHITETOPPING	CY							
0075 611-8050	47.000		1,218.27000	57,258.69	50.00000	2,350.00		
ADJUST MANHOLE TO GRADE	EA							
0080 611-8140	55.000		812.18000	44,669.90	50.00000	2,750.00		
ADJUST WATER VALVE BOX TO GRADE	EA							

P.I. M005770 Glynn County - Brunswick-Glynn County Joint Water and Sewer Commission - Water & Sewer

[illegible]



Brunswick-Glynn County Joint Water and Sewer Commission

Memo

To: JWSC Finance Committee
From: Andrew Burroughs, Interim Executive Director
Date: June 19, 2019
Re: **APPROVAL** – Mainland Smoke Testing Project Budget Approval

Background

Smoke testing is a simple and fast method of testing the sewer system. The testing is also a cost effective way to find areas of the sewer system that need improvement. Smoke testing can help locate improper connections to the systems and areas where unwanted water is entering the system.

Dye testing involves adding a non-toxic dye to stormwater drains located on private property. The dye mixes with fluid carried by the drains, giving it a visible color that can easily be traced. The flow of the fluid through the sewer system is then monitored by inspecting sanitary manholes located downstream of the testing start point.

Staff Report

Currently, JWSC is in the final stages of a Smoke and Dye Testing project for the SSI district. Initial findings have identified many potential points of inflow and infiltration within that service district. A final report is due in the next (30) days and will provide valuable information for more efficient management of assets. Corrective actions plans will be developed to communicate and address those repair needs.

At this time, staff would like to conduct the same type of Smoke and Dye Testing project for the Brunswick and North Mainland service districts. This project would cover a larger area than the SSI test and would include approximately 556,887 linear feet of sanitary sewer gravity pipeline. These basins were selected by looking at wet weather run time data compared to dry weather to determine stations with likely infiltration and inflow issues.

Staff has identified the following priority basins for the proposed project:

- Smoke testing in the following meter basins: 4001, 4002, 4003, 4006, 4007, 4009, 4012, 4013, 4015, 4017, 4021, 4023, 4024, 4027, 4028, 4029, 4035, 4036, 4038, 4039, 4043, 4043, 4044, 4048, 4056
- Dye Water testing estimated of (35) dye traces and (35) dye floods.

A probable cost estimate and map for each service district are included for your reference.

MAINLAND SMOKE & DYE TESTING - PROBABLE COST ESTIMATE

Item No.	Item Description	Est. Qty.	Unit	Unit Price	Total Price
1	Mobilization, Traffic, & PR Notifications	1	LS	\$ 25,000.00	\$ 25,000
2	Smoke Testing	556,887	LF	\$ 0.35	\$ 194,911
3	Dye Water Tracing	35	Each	\$ 550.00	\$ 19,250
4	Dye Water Flooding	35	Each	\$ 900.00	\$ 31,500
5	Report	1	LS	\$ 25,000.00	\$ 25,000
6	Contingency			10%	\$ 29,567

Total Project Estimate \$ 325,228

Recommended Action

Staff recommends that a project be approved to perform Smoke and Dye Testing in the Brunswick and North Mainland service districts. The estimated budget for this project will be \$325,000.00. Staff recommends that this funding come from the R&R Reserve.

Recommended Motion

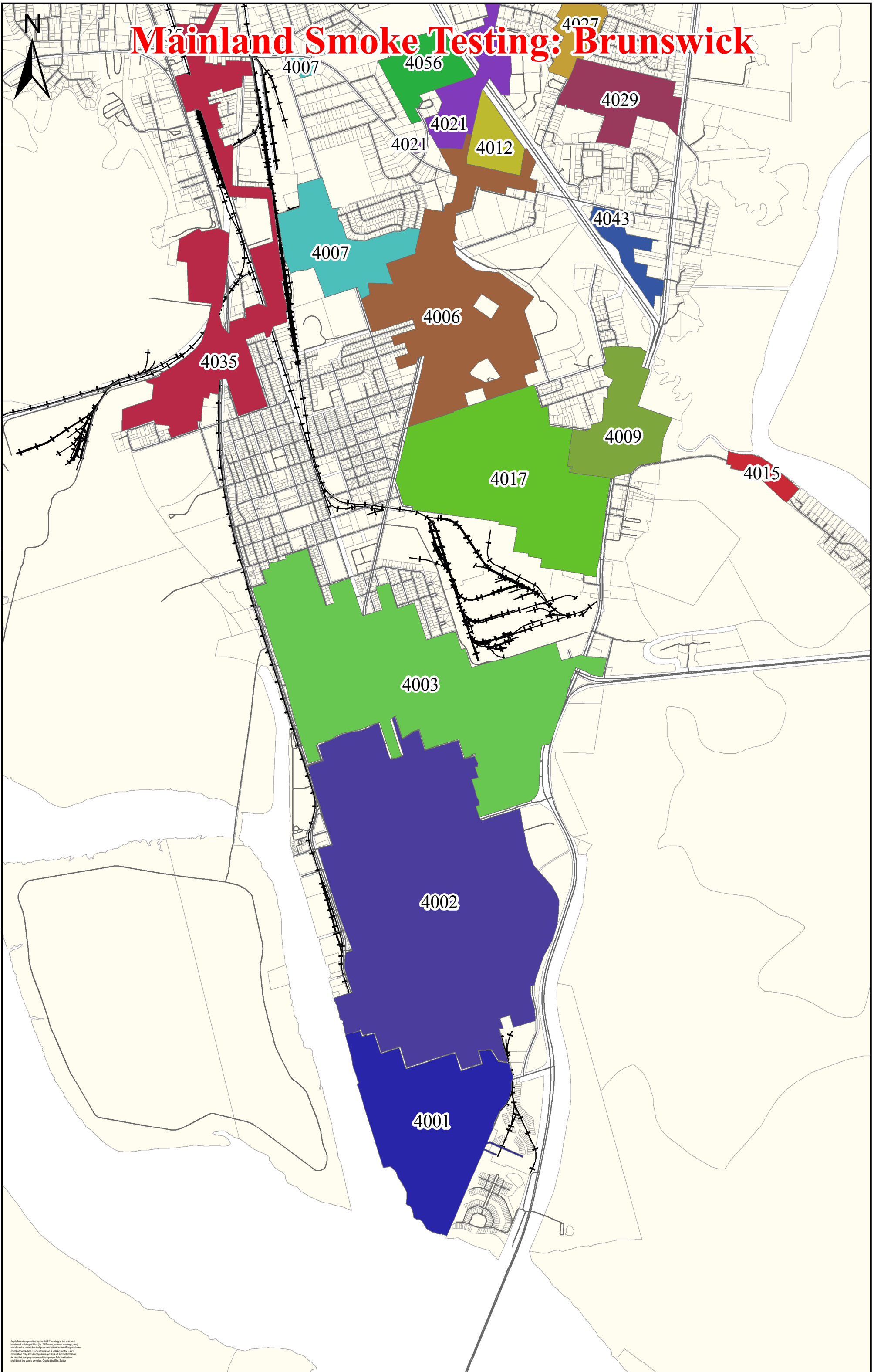
"I make a motion that the Finance Committee approve project funding in the amount of \$325,000.00 for the Mainland Smoke Testing project and that this project funding approval be forwarded to the full Commission for approval contingent upon Facilities Committee approval."

Enclosures:

Proposed Map for Smoke & Dye Testing Project – Brunswick District

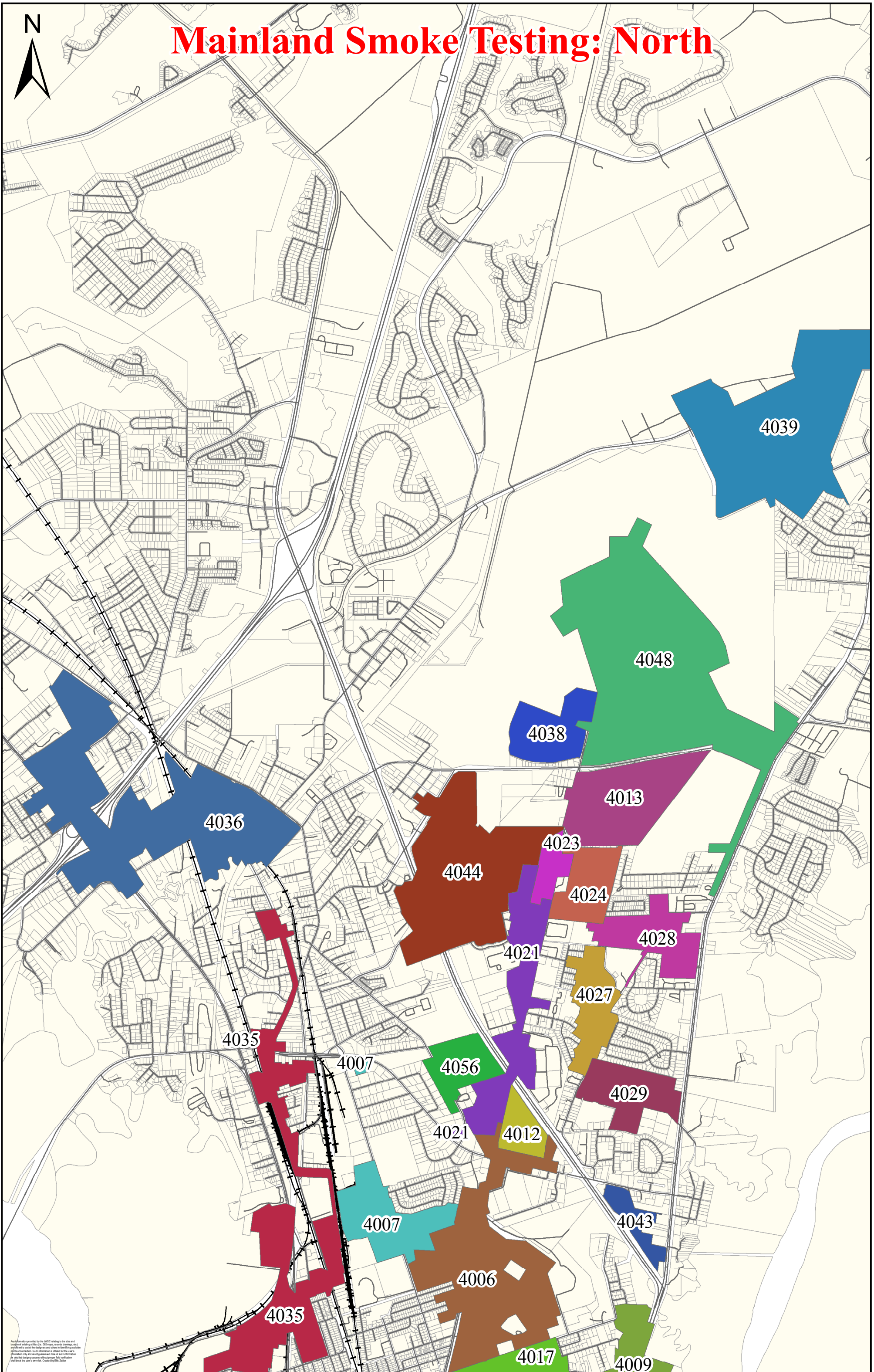
Proposed Map for Smoke & Dye Testing Project – North Mainland District

Mainland Smoke Testing: Brunswick



Any information provided by the JAGS relating to the size and location of existing or future (i.e., 2025) smoke testing zones, all are intended to assist the designers and others in planning available points of connection. Such information is intended for the use of information only and is not guaranteed. Use of such information for detailed design purposes without proper field verification shall be at the user's own risk. Created by CH2M Hill

Mainland Smoke Testing: North



Any information provided by the JNSC relating to the size and location of existing or proposed developments, and any other information, is provided for information only and is not guaranteed. Use of such information for detailed design purposes without proper field verification shall be at the user's own risk. Created by CHS 2016



Brunswick-Glynn County Joint Water and Sewer Commission

Memo

To: Finance Committee
From: Andrew Burroughs, Interim Executive Director
Date: June 19, 2019
Re: APPROVAL – Sludge Hauling Truck Purchase

Background

JWSC released a Request for Proposals for the Purchase of one (1) Sludge Roll-Off Truck on May 3, 2019. Staff has determined it is in the best financial interest of the organization to cease the outsourcing of sludge haul via the current provider. On June 4, 2019, JWSC received seven (7) proposals from the following bidders:

<u>Bid Provided By</u>	<u>Base Price</u>	<u>Max Lead Time</u>	<u>Total Cost</u>
Rush Truck Center	\$164,664	21	\$171,174
Buckner Truck Sales	\$173,317	14	\$177,657
Wastebuilt (Freightliner)	\$159,950	60	\$178,550
Vanguard	\$166,908	90	\$194,808
Carolina Environmental Systems, Inc.	\$167,739	90	\$195,639
Wastebuilt (Peterbuilt)	\$166,743	220	\$234,943
Freightliner of Savannah	\$147,360	344	\$254,000

In the above table, the max lead time was calculated from the date of the Commission meeting on 06/20/2019. The total cost is the base price plus the added sludge cost for continued third party hauling during the truck lead time calculated at \$310/day.

Recommended Action

Based on the information above regarding lead/delivery times and the extended pricing of continuing with the current sludge roll-off provider, BGJWSC staff recommends making the award for the purchase of one (1) Sludge Roll-Off Truck to Rush Truck Center in the amount of \$164,664.

Recommended Motion

"I make a motion that the Finance Committee recommend to the full Commission that the Brunswick Glynn County Joint Water & Sewer Commission award the purchase of one (1) Sludge Roll-Off Truck to Rush Truck Center in the amount of \$164,664."



Brunswick-Glynn County Joint Water and Sewer Commission

1703 Gloucester St., Brunswick, Georgia, 31520

Phone: (912) 261-7110 Fax: (912) 261-7178

www.bgjwsc.org

To: JWSC Finance Committee

From: John D. Donaghy, Director of Finance

Cc: Andrew Burroughs, Interim Executive Director

Date: June 19, 2019

Re: Adoption of Revised Financial Policy

Background:

The JWSC adopted a Financial Policy on September 19, 2007.

In preparation for a new bond issue and review by credit rating agencies the JWSC Commissioners, staff and Davenport & Company (Financial Advisors) identified several suggested revisions and additions to the policy.

The Finance Committee of the JWSC also identified several revisions and additions to the policy.

A copy of the Financial Policy is attached as well as the policy adopted in 2017 identifying the changes made.

Recommendation:

Staff recommends the Finance Committee accept the Financial Policy as revised and to recommend its approval by the JWSC Commission.

Motion:

"I move that the Finance Committee accept the Financial Policy as revised and to recommend its approval by the JWSC Commission."

Financial Policies Brunswick-Glynn County Joint Water and Sewer Commission

Purpose and Objective

The Brunswick-Glynn County Joint Water and Sewer Commission (the JWSC) has a responsibility to carefully account for funds, to manage finances wisely, and to plan for the provision of public water and sewer services. Sound financial policies are necessary to carry out these objectives responsibly and efficiently.

The JWSC financial policies set forth below are the basic framework for its overall financial management. These policies incorporate long-standing principles and traditions that have served well in maintaining a sound and stable financial condition.

The broad purpose of the following financial policies is to enable the JWSC to achieve and maintain a long-term positive financial condition. The key values of the financial management include fiscal integrity, prudence, planning, accountability, honesty, and openness. Specifically, the purpose is to provide guidelines for planning, directing, and maintaining day-to-day financial affairs.

1. Operating Budget

A. Purpose

Budgeting is an essential element of the financial planning, control, and evaluation process of the JWSC. The “operating budget” is the annual financial operating plan. The annual operating budget is funded primarily through usage fees and other charges to JWSC customers and other miscellaneous revenues. It also includes expenditures, debt service and capital requirements for the operation of the unified system. It also includes funding of the Operating, Repair and Replacement and Capital Reserves of the JWSC. The budget encompasses a fiscal year that begins on July 1 and ends on June 30. The budget is prepared and submitted to the City of Brunswick and to Glynn County for comment on or before May 1 of each year.

B. Adoption

Prior to the first day of the fiscal year the budget shall be adopted by the approval of a budget resolution that specifies the anticipated revenues by appropriate categories, the proposed expenditure totals for each department and non-departmental expenses. Amendments to the budget must be approved by resolution. The current year’s budget may be adjusted to reflect changes in local economy, changes in priorities or services needs, receipt of unbudgeted revenues and for unanticipated expenditures.

C. Balanced Budget

The operating budget will be balanced with anticipated revenues equal to the total of proposed expenditures, reserving requirements and debt coverage ratios.

D. Planning

The JWSC will utilize a decentralized budget process. All departments will be given an opportunity to participate in the budget process and submit funding requests to the Director.

E. Reporting

Periodic financial reports will be prepared and distributed to the Director and Department Heads. These reports allow Department Heads to manage their budgets and enable the Director to monitor and control the budget. Summary financial and budgetary reports will be presented by the Director to the JWSC on a regular basis.

Regular monthly reports will consist of:

- Statement of Net Position (Balance Sheet)
- Statement of Revenues and Expenses (detailed and in summary forms)
- Summary of Construction Project Costs and Reserve Balances
- Summary of Investment Accounts
- Other ad-hoc reports as requested by the Commission

F. Control and Accountability

Each Department Head is responsible for ensuring that his/her department expenditures do not exceed budgeted funds. Departments cannot exceed budgeted amounts. Failure to achieve budgetary control will be evaluated and investigated by the Director.

G. Performance Measures

The JWSC integrates performance measures and objectives into the budget document and provides a system to monitor performance in meeting these objectives.

H. Budget Transfers

Each Department Head has the authority to recommend budget transfers to the Director. Funds within budget line items code groups can be transferred upon the recommendation of the Department Head and with approval of the Director. The Director is authorized to transfer ten percent (10%) but not more than five thousand dollars (\$5,000) between code groups.

2. Capital Budget Policies and Capital Improvement Plan

1. **Scope**

A five-year Capital Improvement Plan (CIP) plan is updated annually. A CIP assists in the planning, acquisition, and financing of major capital projects. A major capital project is generally defined as a non-recurring capital expenditure that has an expected useful life of more than 10 years and an estimated total cost of \$25,000 or more.

Major capital projects are budgeted to reflect all available resources. Departments Heads and the Director will prepare the capital budget annually. The JWSC capital budget will be integrated with, and adopted with, the operating budget.

B. Control

All capital expenditures must be approved as part of the budget. Before committing to a capital improvement project, the Director or his/her designee must verify fund availability.

C. Program Planning

The capital budget provides annual funding for long-term capital projects identified in the Capital Improvement Plan (CIP). Other capital outlay is generally defined as an individual item costing in excess of \$5,000 but less than \$25,000, with a life expectancy of more than one year but less than 10 years.

During the annual budget process, each department submits its budget request for capital needs. Upon review of the requests, major capital projects and other capital outlays are placed in the Capital Improvement Plan and are assessed and prioritized based on the JWSC's objectives and goals.

D. Timing

At the beginning of the fiscal year, the Director or his/her designee will work with Department Heads to schedule the appropriate timing of capital purchases to ensure the availability of funds.

E. Reporting

Periodic financial reports will be provided to enable the Director to monitor and control the capital budget and to enable the Department Heads to manage their capital budgets. Summary reports will be presented by the Director to the JWSC on a regular basis. The Director of Finance will prepare a schedule of reports and their due dates annually.

3. **Debt**

2. **Policy Statement**

The JWSC recognizes that to maintain flexibility in responding to changing service priorities, revenue inflows, and cost structures, a debt management strategy is required. The JWSC strives to balance service demands and the amount of debt incurred. The JWSC realizes that failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that too much debt may have detrimental effects.

The goal of the JWSC debt policy is to maintain a sound fiscal position and to protect the credit rating of the JWSC. When the JWSC utilizes debt financing, it will ensure the debt is financed soundly and conservatively.

B. Conditions for Using Debt

Debt financing of capital improvements and equipment will be done only when one or more of the following four conditions exist:

1. When non-continuous projects (those not requiring continuous annual budgeting) are desired;
2. When it can be determined that future users will receive a benefit from the improvement;
3. When it is necessary to provide basic services to system users;
4. When total debt does not constitute an unreasonable burden to rate payers of the system.

C. Sound Financing of Debt

When the JWSC utilizes debt financing, it will ensure that the debt is soundly financed by:

1. Taking a prudent and cautious stance toward debt, incurring debt only when necessary;
2. Conservatively projecting the revenue sources that will be used to pay the debt;
3. Insuring that the term of any long-term debt incurred by the JWSC shall not exceed the expected useful life of the asset for which the debt is incurred;
4. Determining that the benefits of the improvement warrant the costs, including interest costs;
5. Analyzing the impact of debt service on user charges before long-term debt is issued.

D. Debt Service Coverage

When the JWSC utilizes debt financing, it will ensure that the existing debt is in compliance with all covenants as defined in the Bond Resolution(s). The JWSC will strive to maintain a debt service coverage ratio above the legal covenants as outlined below:

3. The JWSC will prescribe and place into effect a schedule of rates, tolls, fees and charges for the services, facilities and commodities furnished by the System and as often as it shall appear necessary it shall revise and adjust such schedule of rates, tolls, fees, and charges for services, facilities and commodities to the extent necessary to produce funds sufficient to provide (Net Revenues which are at least equal to 1.70 Times Debt Service in the then current sinking fund year.
4. "Net Revenues" means the Gross Revenues of the System less the Operating Expenses of the System not including depreciation.
5. "Gross Revenues" means all income and revenues derived from the ownership and operation of the System, including investment income (with the exception of interest earned on any construction fund established with the proceeds of Bonds), and excluding any Debt Service Offset and any local, state or federal grants and capital improvement contract payments or other monies received for capital improvements to the System.

6. Reserve Management

A. The JWSC will maintain adequate reserves to be used in emergency situations such as in disasters or when revenue expectations are not met.

1. The JWSC shall maintain a Fund Balance of Available Reserves equal to at least 180 days of operating expenditures (excluding depreciation) with a long term goal of at least 270 days operating expenditures;
2. Available Reserves include any unrestricted funds plus any restricted funds lawfully available to be used for operations (i.e. not bond proceeds).
3. The Commission may transfer operating funds to the Repair and Replacement Reserve at year end to the extent that operating funds exceed an amount necessary to maintain the normal cash flows of the JWSC.

B. Available Reserves will consist of:

1. An Operating Reserve to provide funding for unforeseen emergencies in the amount of four months of operating expenses.
2. A Repair and Replacement Reserve to provide funding for capitalized improvement projects on existing infrastructure to be funded annually through the operating budget in an amount sufficient to fund current requirements.
3. A Capital Reserve intended to accumulate funds to minimize any required future borrowings funded annually through the operating budget in the amount of \$300,000.
4. A Capital Expansion Reserve which is funded by fees charged for initial connection to JWSC infrastructure and is utilized for capital

projects which supports expansion of major backbone facilities, water and wastewater extensions and capital requirements for higher volume pumps and operating equipment in the downstream infrastructure to accommodate required capacity demand.

C. Other Restricted Reserves:

The JWSC may hold funds in reserves which have restrictions placed on its use. These funds are not considered available. Such funds include, but are not limited to, customer deposits, of SPLOST.

5. Accounting, Audits, and Financial Reporting

The JWSC shall maintain a system of financial monitoring, control, and reporting for all operations in order to provide effective means of ensuring that overall JWSC goals and objectives are met.

A. Accounting Records and Reporting

The JWSC will maintain its accounting records in accordance with state and federal laws and regulations and in a manner to facilitate an efficient audit process. The JWSC will report its financial condition and results of operations in accordance with state regulations and Generally Accepted Accounting Principles (GAAP) described in Governmental Accounting, Auditing, and Financial Reporting (GAAFR). The JWSC accounts shall be kept in such a manner as to show fully the financial conditions of the JWSC.

The JWSC will maintain a Chart of Accounts that complies with requirements of the State of Georgia and is in accordance with generally accepted accounting principles.

B. Auditing

An independent auditor or auditing firm will annually perform the JWSC financial audit. The auditor must be a Certified Public Accountant (CPA), licensed in the State of Georgia that can demonstrate that s/he has the capability to conduct the audit in accordance with generally accepted auditing standards. The auditor's opinions may be supplemented in the Comprehensive Annual Financial Report (CAFR) as required. Results of the annual audit shall be provided to the JWSC by October 15th of each year.

C. Fund Structure

The JWSC operates solely as an enterprise fund.

D. Financial Reporting

Should a Comprehensive Annual Financial Report (CAFR) be required, as a part of the audit, the auditor shall assist with the preparation of the (CAFR). The CAFR shall be prepared in accordance with generally accepted accounting principles, be presented in a way to communicate effectively the financial affairs of the JWSC and shall be made available to elected officials, creditors, and citizens.

Internal financial reports will be prepared that are sufficient to plan, monitor, and control the JWSC financial affairs. Monthly accounting reports meant to transmit information regarding the financial situation are to be made available to the JWSC, Director, Department Heads, and other staff as necessary.

The Director, or their designee, will review the execution of budgets with Department Heads on a monthly basis. Major variances (greater than 15% and over \$5,000.00) between budgeted and actual revenues or expenditures will be investigated and documented by the Director, or their designee, and the responsible Department Head.

6. Internal Controls

Internal control is broadly defined as a process, effected by an entity's board of commissioners, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

1. Effectiveness and efficiency of operations.
2. Reliability of financial reporting.
3. Compliance with applicable laws and regulations.

Internal control consists of five interrelated components. These are derived from the way management runs a business, and are integrated with the management process. Although the components apply to all entities, small, mid-size and large entities may implement them differently. The JWSC controls may be less formal and less structured, yet can still be effective.

The components are:

A. Control Environment

The control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure. Control environment factors include the integrity, ethical values and competence of the JWSC's people; management's philosophy and operating style; the way management assigns authority and responsibility, and organizes and

develops its people; and the attention and direction provided by the JWSC Commissioners.

B. Risk Assessment

Every entity faces a variety of risks from external and internal sources that must be assessed. A precondition to risk assessment is establishment of objectives, linked at different levels and internally consistent. Risk assessment is the identification and analysis of relevant risks to achievement of the objectives, forming a basis for determining how the risks should be managed. Because economic, industry, regulatory and operating conditions will continue to change, mechanisms are needed to identify and deal with the special risks associated with change.

C. Control Activities

Control activities are the policies and procedures that help ensure management directives are carried out. They help ensure that necessary actions are taken to address risks to achievement of the JWSC's objectives. Control activities occur throughout the organization, at all levels and in all functions. They include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, reviews of operating performance, security of assets and segregation of duties.

D. Information and Communication

Pertinent information must be identified, captured and communicated in a form and timeframe that enable people to carry out their responsibilities. Information systems produce reports that containing operational, financial and compliance-related information that make it possible to run and control the JWSC. They deal not only with internally generated data, but also information about external events, activities and conditions necessary to informed business decision-making and external reporting. Effective communication also must occur in a broader sense, flowing down, across and up the organization. All personnel must receive a clear message from top management that control responsibilities must be taken seriously. They must understand their own role in the internal control system, as well as how individual activities relate to the work of others. They must have a means of communicating significant information upstream. There also needs to be effective communication with external parties, such as customers, suppliers, regulators and the public.

E. Monitoring

Internal control systems will be monitored in a process that assesses the quality of the system's performance over time. This is accomplished through ongoing monitoring activities, separate evaluations, or a combination of the two. Ongoing monitoring occurs in the course of operations. It includes regular management and supervisory activities, and other actions personnel take in performing their duties. The scope and

frequency of evaluations will depend primarily on an assessment of risks and the effectiveness of ongoing monitoring procedures. Internal control deficiencies will be reported, with serious matters reported to Director of Finance, Director and the Commissioners as required by the situation.

Internal controls are developed to reduce the risk of errors, omissions, delay and fraud. To achieve goals and objectives, the JWSC must effectively balance risks and controls. Procedures developed will decrease the level of risk to an acceptable exposure to provide reasonable assurance. Internal controls will be proactive, value-added, cost-effective and address the exposure to risk.

Separation of Duties is an important aspect of Internal Controls. As such, the JWSC will strive to maintain separation of generating, preparing, approving, posting and reviewing financial transactions to the extent possible given the Cost vs. Benefit of such separation.

Appendix A sets forth areas of controls for the JWSC which may be included in other JWSC policies or may require specific internal control procedures. The internal control procedures developed by the JWSC will be continually assessed and updated as circumstance dictate.

7. Revenues and Customer Billing

A. Characteristics

The JWSC shall strive for the following characteristics in its revenue structure:

Simplicity – The JWSC shall strive to maintain a simple revenue structure.

Equity – The JWSC shall make every effort to maintain equity in its revenue system. Customers will be charged through a structure establishing classes and utilization of system resources and consumption. The JWSC shall seek to minimize subsidization between service, customer classes, and locations.

Adequacy – The JWSC shall require that a balance in the revenue system be achieved. The revenue structure's base shall have the characteristics of fairness and neutrality as it applies to cost of service.

Stability – The JWSC shall maintain a stable revenue structure to shelter it from short-term fluctuations in any user rates and single revenue sources. The revenue mix shall combine elastic (variable) and inelastic (fixed) revenue sources to minimize the effect of economic downturns.

Conservative Estimates –Revenues will be estimated realistically and prudently. Revenues of a volatile nature will be estimated conservatively. Conservative revenue estimates based on prior year collections may be used for revenue projections.

Aggressive Collection Policy – The JWSC shall follow an aggressive policy of collecting revenues.

B. Issues

The following considerations and issues will guide the JWSC in its revenue policies concerning specific sources of funds:

User-Based Fees and Service Charges– For user fees or charges, the direct and indirect costs of the service shall be offset by a fee. The user fees will consist of a base fee determined by Residential Equivalent Unit (REU) and a fee based on use. There will be an annual review of fees and charges to ensure that fees provide adequate coverage of costs. The JWSC shall set schedules of fees and charges.

Non-Recurring Revenues – One-time or non-recurring revenues shall not be used to finance current ongoing operations. Non-recurring revenues should be used only for non-recurring expenditures and will not be used for budget balancing purposes.

Intergovernmental Revenues (Federal/State/Local) – These revenue sources will be expended only for the intended purpose of grant aid. It must be clearly understood that operational requirements set up as a result of a grant or aid could be discontinued once the term and conditions of the project have terminated.

Revenue Monitoring – Revenues received shall be compared to budgeted revenues. Significant variances will be investigated by the Director, Director of Finance or their designee.

C. Procedures and Controls

The Utilities Billing Standard Operating Procedure contains additional provisions relative to system user billings.

8. Personnel

The JWSC considers its employees to be the most important asset in meeting its goals and objectives. The JWSC strives to provide all employees with a challenging and rewarding career path that is equitable and fairly administered.

The Personnel Policy and Standards of Practice detail the procedures relative to personnel related matters.

9. Purchasing

A. Intent

The purpose of this policy is to provide guidance for the procurement of goods and services in compliance with procurement provisions of the JWSC and the State of Georgia. The goal of this policy is to establish, foster, and maintain the following principles:

1. To consider the best interests of the JWSC in all transactions;
2. To purchase without prejudice, seeking to obtain the maximum value for each dollar expenditure with maximum quality standards;
3. To subscribe to and work for honesty and truth in buying.

B. Purchasing Procedures

The JWSC has adopted a separate Purchasing Policy.

C. Petty Cash

Petty cash is used to make small cash disbursements for those purchases that must be made quickly and without prior notice on a contingency basis. An imprest petty cash system will be utilized for this purpose.

D. Credit Cards

The Director and management level employees may be issued a credit card. The credit card is to be used for *JWSC business only* to purchase goods, services, or for specific expenditures incurred under approved conditions. The cardholder is the only person authorized use the credit card.

All credit cards will remain in locked storage by the Director of Finance and requires a sign-out, sign-in procedure.

The credit card holder is responsible for documentation and safekeeping of the credit card during the employee's issuance. A receipt for each transaction must be obtained by the employee when a purchase is made using the credit card. This receipt shall be dated and a description of the service or item purchased and account codes shall be written on the back of every receipt. Each month, the credit card holder must submit on a timely basis documentation of credit card purchases with the credit card bill. Late submittal of credit card documentation may result in credit card privileges being cancelled.

E. Travel Expenses

Expenses incurred by JWSC Commissioners, or employees of the JWSC, for travel, meals, lodging and other out of pocket expenses incurred in the performance of duties directly related to the business of the JWSC will be reimbursed to the Commissioner or employee.

Expense Reimbursement Report envelopes are supplied and are to be utilized for all reimbursement requests. Expense reports must be filed at least monthly. All submitted expenses must be in conformance with the Travel provisions of the Personnel Policy.

F. Contributions and Sponsorships

The JWSC is a public entity, serving the needs of the users of the community as a whole. It does NOT endorse, sponsor, or contribute to, any organizations activities or causes.

10. Receipt and Control of Cash, Revenue and Other Funds

All cash receipts will be deposited intact to depository accounts on a daily basis. Deposit records will be compared and reconciled to daily cash receipts logs. All deposit records will be reconciled to bank statements on a periodic basis, but not less than monthly. Procedures for Customer Service Representatives handling of cash are included in the Customer Service Standard Operating Procedures.

11. Disbursements and Transfers of Funds

A. Authorization

All disbursements of monies from JWSC accounts and transfers of monies between JWSC accounts must be approved and signed by authorized personnel. The Chair, Vice-Chair and the Director of the JWSC are authorized signers for all accounts and in any amount. The Director of Finance is authorized to disburse monies in the form of a check up to five thousand dollars (\$5,000.00), and for regular reoccurring expenditures. Disbursements greater than five thousand dollars (\$5,000.00) require two signatures. The Director of Finance is authorized to transfer funds electronically, in any amount, for purposes of investment transactions described below, bond fund deposits and withdrawals, and payroll and benefit transactions.

B. Documentation

All disbursements require documentation of procurement in conformance with the Purchasing Procedure.

12. Investments

A. Objectives

The following investment objectives shall be met with this policy:

Safety – Preservation of principal shall always be the foremost objective in any investment transaction involving JWSC funds. Those investing funds on the JWSC's behalf must first ensure that capital losses are avoided by limiting credit and interest risk. Credit risk is the risk of loss due to the failure of the security issues or backer. Interest risk is the risk that market value portfolios will fall due to an increase in general interest rates.

Liquidity – The second objective shall be the maintenance of sufficient liquidity within the investment portfolio. The investment portfolio shall be structured such that securities mature at the time when cash is needed to meet anticipated demands (static liquidity). Additionally, since all possible cash demands cannot be anticipated, the portfolio should maintain some securities with active secondary or resale markets (dynamic liquidity).

Return on Investment – The third objective shall be the realization of competitive investment rates, relative to the risk being assumed. However, yield on the investment portfolio is of secondary importance compared to the safety and liquidity objectives described above.

B. Delegation of Authority

The overall management of the investment program is the responsibility of the Director. Daily investment activities are the responsibility of the Director of Finance. Responsibilities to fulfill this authority include: opening accounts with banks, brokers, and dealers; arranging for the safekeeping of securities; and executing necessary documents.

The Director, Director of Finance and all employees whose job requires, handling of cash or cash transactions will be bonded.

C. Authorized Investments

All bank, investment, broker, trustee, or other accounts held in the name of the JWSC will be properly authorized by resolution of the JWSC.

All investment activity is required to be in compliance with Chapter 83 of Title 36 of the *Official Code of Georgia*, which establishes guidelines for local government investment procedures.

The JWSC may invest funds subject to its control and jurisdiction in the following:

1. Certificates of Deposit (CD's) issued by banks insured by the Federal Deposit Insurance Corporation (FDIC). Deposits in excess of FDIC coverage must be collateralized by securities with a market value equal to at least 110% of the deposit. Only those securities described in Georgia Code 50-17-59 can be pledged as collateral;
2. Obligations issued by the United States government;
3. Obligations fully insured or guaranteed by the United States government or a United States government agency;
4. Obligation of any corporation of the United States government;
5. Obligation of the state of Georgia or of other states;
6. Obligation of other political subdivision of the state of Georgia;
7. The Local Government Investment Pool of the state of Georgia managed by the State Department of Administrative Services, Fiscal Division; and
8. Prime Banker's Acceptances.

D. Prudence

The standard of prudence to be shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Under the "prudent person" standard, investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of their capital as well as the probable revenue to be gained.

The Director of Finance and all designees acting in accordance with written procedures, this financial policy, and exercising due diligence shall be relieved of personal responsibility for an particular security's credit risk or market price changes (interest risk), provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse conditions.

E. Diversification

The JWSC agrees with the premise that diversification is an important component of portfolio security. Therefore, the JWSC shall endeavor to maintain an adequate level of diversification among its investments. The JWSC shall not be over invested in any one type of instrument or financial institution. No more than 25% of the total investment portfolio shall be placed with a single issuer. This limitation

shall not apply to the Local Government Investment Pool, direct obligations of the United States government or obligations fully insured or guaranteed by the United States government or a United States government agency.

F. Maturities

To achieve the aforementioned objective of adequate liquidity within the portfolio, the JWSC shall attempt to match investment maturities with anticipated cash flow requirements. Unless matched to a specific cash flow, the maximum maturity of any instrument in the portfolio may not exceed five years from the date of acquisition. In order to preserve liquidity and to lessen market risk, no less than 25% of the total portfolio must mature in less than one year. The maturity of non-negotiable time deposits may not exceed one year.

G. Safekeeping and Custody

All investment securities purchased by the JWSC shall be delivered against payment and shall be held in a third-party safekeeping account by the trust department of a bank insured by the Federal Deposit Insurance Corporation. The Director, or designee, shall be responsible for the selection of a financial institution for this purpose, as well as the execution of a written safekeeping agreement with the trustee.

All cash and cash equivalent deposits must be collateralized in accordance with the Georgia Secure Deposit Program (SDP) as administered by the Office of the State Treasurer. Only those securities described in Georgia Code 50-17-59 can be pledged as collateral.

H. Ethics and Conflicts of Interest

Officers and employees involved in the investment process will refrain from personal business activity that would conflict with proper execution of the investment program, or which would impair their ability to make impartial investment decisions. Employees and investment officials (brokers) will disclose to the Director any material financial interests in financial institutions that conduct business with the JWSC, and they will further disclose any material personal financial/investment positions that would be related to the performance of the JWSC portfolio.

I. Relationships with Banks and Brokers

The JWSC will select depositories through its purchasing procedures, including formal requests for proposals issued as needed. In selecting depositories, objective business criteria will be used. To the extent possible, preference will be given to depositories located within Glynn County and the City of Brunswick. The creditworthiness of the institutions will be a fundamental consideration.

J. Report on Deposits and Investments

Monthly investment reports will be submitted to the Director by the Director of Finance. Reports should include a current portfolio yield for each investment pool and for the portfolio as a whole and a percent of available funds invested. The report shall also provide a list of investments and accrued interest as of the last day of the quarter. The Investment Report will be shared by the Director of Finance with the JWSC on at least a quarterly basis.

K. Performance Evaluation

The Director of Finance will seek to achieve a market average rate of return on the portfolio. Given the special safety and liquidity needs of the JWSC, the basis used to determine whether market yields are being achieved shall be based on a comparable benchmark.

13. Grants

A. Scope

The purpose of this policy is to provide direction in the application, acceptance and administration of funds awarded through grants to the JWSC from other local governments, the state or federal government, non-profit agencies, philanthropic organizations and the private sector.

B. Application and Acceptance of Grants.

The JWSC will approve the application for and/or the acceptance of any grants.

The JWSC approve the application of and acceptance of any grants requiring matching funds.

The JWSC will assess the merits of a particular grant. No grant will be accepted that will incur management and reporting costs greater than the grant amount.

C. Grant Administration.

Upon acceptance of any grant and prior to the receipt of grant revenues, or expenditures for the purpose of the grant, the JWSC must be provided with the following information:

1. Copy of grant application
2. Notification of grant award
3. Financial reporting and accounting requirements including separate account codes and/or bank accounts.
4. Schedule of grant payments

The JWSC is responsible for the management of its grant funds and periodic reporting in compliance with all Federal, State and local laws and in compliance with any and all conditions of the grant.

14. Fixed Assets

A. Fixed Asset Criteria

A fixed asset is defined as a financial resource meeting all of the following criteria:

1. It is tangible in nature.
2. It has a useful life of greater than one year.
3. It is not a repair part or supply item.
4. It has a value equal to, or greater than, the capitalization threshold of \$5,000.

Keeping an accurate record of the JWSC's fixed assets is important for a myriad of reasons. Some of the most important reasons that the JWSC needs to keep a good record of fixed assets are: for financial statement information, for insurable values, for control and accountability, for maintenance scheduling and cost analysis, for estimating and accounting for depreciation, for preparation of capital and operating budgets, and for debt management.

B. Recording of Fixed Assets

All recordable fixed assets will be recorded in the books of original entry at the time of purchase and included in the fixed asset schedules in the month of acquisition. The asset will begin to be depreciated when placed in service.

Assets will be capitalized at acquisition cost, including expenses incurred in preparing the asset for use and placing it into service.

Donated assets shall be recorded at fair market value as determined by the Department Head. Fair market value may be defined as, but is not limited to, an average of documented prices for equivalent items from three separate vendors.

The JWSC will normally recognize acquisition costs based on individual unit prices. Assets may be grouped where the cost of substantially identical assets are individually under the capitalization threshold, but the total cost meets the threshold.

For equipment purchases, title is considered to pass at the date the equipment is received. Similarly, for donated assets, title is considered to pass when the asset is available for use and when the JWSC assumes responsibility for maintaining the asset.

Constructed assets are transferred from the construction in progress account to the related building, improvements other than buildings, or equipment accounts when they are placed into service.

C. Acquisition of Fixed Assets

There are various methods by which assets can be acquired. The asset acquisition method determines the basis for valuing the asset. Fixed assets may be acquired in the following ways:

1. New purchases
2. Donations
3. Internal/external construction
4. Lease purchases
5. Trade-in

Assets disposed of through casualty loss or theft (Section F.) may be replaced by authority of the Executive Director when the replacement of the asset is necessary to continue the business of the JWSC. Any proceeds of insurance settlements or other recoveries will be applied to the replacement of the asset.

D. Lease Purchases

Assets may be lease-purchased through installment purchases (an agreement in which title passes) or through lease financing arrangements (an agreement in which title may or may not pass).

E. Sale of Fixed Assets

Sale of fixed assets by the JWSC must be to the highest responsible bidder and must be publicized and conducted in accordance with state laws. Fixed assets must be declared to be surplus by the JWSC prior to being sold.

F. Disposal of Fixed Assets

When an asset is disposed of, its value is removed from the financial balances reported and from inventory reports; however, the asset record, including disposal information, remains on the master file for three years, after which time it is purged from the system according to general accepted accounting principles. This preserves an audit trail for disposed items, and facilitates comparisons between actual or historical useful life information with useful life guidelines. Such comparisons permit a more precise definition of an asset's useful life than those provided by the Internal Revenue Service (IRS) or other guidelines initially used.

A disposal action is appropriate only when certain conditions occur resulting in an asset no longer being in the possession of the JWSC. Assets no longer in use, which remain in the possession of the department, are considered surplus property for financial and reporting purposes.

Fixed assets may be disposed of in any one of five ways:

1. Sale or trade-in
2. Abandonment/Retirement
3. Lost or stolen
4. Cannibalization
5. Casualty loss

Only when the asset is no longer in possession of the JWSC, due to one of the five reasons listed above, is disposal action appropriate.

Assets are “abandoned” or “retired” when there is no longer any use for them. They cannot be repaired, cannibalized, sold, or traded-in. Thus meaning that, there is no safe and appropriate use for the abandoned goods to the JWSC or for others.

Stolen items must be reported and a police report filed. A copy of this report must accompany the disposal record.

Casualty losses must be documented within 24 hours of loss and reported to the Director of Finance immediately for follow-up with the JWSC insurance carrier.

Cannibalized items are considered surplus and are disposed of by noting cannibalization on the disposal record. Ideally, this method will allow review of cannibalized items on the disposal report and assess what surplus parts may be available. Documentation of items cannibalized will be sent to the Director of Finance, and all remaining costs and accumulated depreciation will be removed from appropriate asset accounts.

All assets no longer in the possession of the department, due to one of these five qualifying conditions and after submission of all appropriate documentation to the Director of Finance, will be removed from the master departmental asset file and considered disposed.

Division management is responsible for reviewing disposal reports, evaluating causes and trends leading to disposals, and implementing procedures to more effectively manage and control disposals when the dispositions represent problems, inefficiencies, and/or the incurrence of unnecessary cost.

G. Physical Inventory

An annual physical inventory of all fixed assets will be performed. The inventory will be conducted with the least amount of interruption possible to the department's daily operation. A full report of the results of the inventory will be sent, within 30 days of completion, to all departments for verification and acceptance.

15. Other Inventory Assets

The JWSC owns assets which do not meet the criteria for fixed assets, yet, are to be accounted for. This includes items such as small tools and equipment, supplies and spare parts inventories, fuel stocks, computers and peripherals. Inventories of these consumables and/or non-capital items will be performed periodically, but not less than annually.

Brunswick-Glynn County JWSC
Balance Sheet
June 30, 2018 and May 31, 2019

	<u>June 30, 2018</u>	<u>May 31, 2019</u>	
CURRENT ASSETS			
Cash and Cash Equivalents	774,637	2,225,254	
Bond Sinking Fund	618,329	2,815,534	
Accounts Receivable (Net of Allowance for Bad Debts of \$1,978,030 and \$961,950)	2,110,337	1,977,006	
Intergovernmental Receivable	858,984	0	
Unbilled Revenue	2,064,534	2,064,534	
Prepaid Expenses	338,768	301,107	
Inventory	1,582,545	1,654,687	
Total Current Assets	8,348,134	11,038,124	
RESTRICTED CASH ACCOUNTS			
JWSC Reserves	18,352,516	22,699,473	
Capital Reserves	5,199,773	6,250,760	
SPLOST Account	1,283,545	6,513,273	
Trustee Held Funds	122,918	124,042	
Customer Deposit Reserve	3,129,515	3,124,170	
Total Restricted Cash	28,088,266	38,711,717	
CAPITAL ASSETS			
Fixed Assets Net of Depreciation	124,998,315	124,665,240	
Construction In Progress	7,297,169	9,019,210	
Total Capital Assets	132,295,484	133,684,450	
DEFERRED ASSETS			
Total Deferred Pension Outflows	921,408	921,408	
Deferred On 2010C Bond Refunding	1,546,448	2,467,856	
TOTAL ASSETS	<u>171,199,741</u>	<u>185,762,356</u>	
CURRENT LIABILITIES			
Accounts Payable	1,231,726	62,012	
Accrued Salaries and Vacation	658,946	658,946	
Accrued Liabilities	50,409	49,885	
Retainage Payable	282,104	21,168	
Interest Payable	100,766	510,945	
Short-Term Portion of Debt	2,398,877	2,406,380	
Total Current Liabilities	4,722,828	3,709,336	
LONG-TERM DEBT			
Long-Term Portion of Bond Payable	34,384,000	34,384,000	
Long-Term Portion of Capital Leases	1,542,607	1,116,228	
Total Long-Term Debt	35,926,607	35,500,228	
OTHER LIABILITIES			
Customer Deposits Payable	3,005,862	3,143,838	
NET PENSION LIABILITY			
Net Pension Liability	2,599,130	2,599,130	
TOTAL LIABILITIES	<u>46,254,427</u>	<u>44,952,531</u>	
NET POSITION			
Net Investment In Capital Assets	86,672,831	86,758,632	
Restricted For Debt Service	741,247	2,939,575	
Restricted For Capital Projects	24,835,834	35,463,505	
Restricted Customer Deposits	3,129,515	3,124,170	
Unrestricted	9,565,887	12,523,941	
	<u>124,945,313</u>	<u>140,809,824</u>	

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

		5/31/19 Balance
Operating and Debt Service Cash Accounts		
Cash and Cash Equivalents		
Revenue Deposit Account	Cash account with BB&T earning daily market interest. All JWSC cash receipts are deposited to this account and then transferred.	2,157,979
General Checking Account		52,844
Payroll Checking Account		11,431
Change and Petty Cash Accounts		3,000
		<u>2,225,254</u>
Bond Sinking Fund	Funds held by US Bank for payment of next interest and/or principal to bondholders of the JWSC 2017 Revenue Bonds. Monthly deposits are made to this account by the JWSC.	2,815,534
Elective Reserves Established by the JWSC Commission		
Operating Reserve	Reserve established by the JWSC at the issuance of the 2010C Revenue Bonds. Originally targeted at 6 months of operating expenses, subsequently reduced to 4 months. \$6M is invested in U.S. Government Securities with yields to maturity between 2.63% to 3.00%. The remainder is held in a cash account at BB&T	8,152,636
Capital Reserve	Reserve established by the JWSC at the issuance of the 2010C Revenue Bonds. Funded in the amount of \$300,000 per year. Originally intended to be used to offset future borrowings. Held in a cash fund with BB&T	2,675,000
Repair and Replacement Reserve	Reserve established by the JWSC at the issuance of the 2010C Revenue Bonds. Funded in the amount of \$5M for FYE 2019. Utilized for the completion of infrastructure projects. Held in a cash fund with BB&T	11,351,274
Expansion Reserve	This reserve was established several years ago and funded in the amount of \$1M. A portion of the reserve was utilized for the replacement of equipment and vehicles. It has not been funded since the initial year due to budget constraints. Held in a cash fund with BB&T	520,563
		<u>22,699,473</u>
Other Available Reserves		
Bond Trustee Reserves		
Construction Fund	These funds remain with US Bank as bond trustee after the refinancing of the 2010C Revenue Bonds. The JWSC can file draw requisitions to close these accounts and transfer the funds to JWSC accounts or to the bond sinking fund.	443
Issuance Fund		117,160
Debt Service Reserve		6,004
		<u>123,607</u>
Legally Restricted Reserves		
Capital Improvement Fee Reserves	Reserves for the Capital Improvement Fees collected by District. Funds are utilized to complete expansion projects. Held in a cash fund with BB&T	6,250,760
SPLOST Account	BB&T cash account to physically separate SPLOST monies. Held in a cash fund with BB&T	6,513,273
Customer Deposit Reserve	Monies held for deposits made by customers. \$1.5M is invested in U.S. Government Securities with yields to maturity between 2.08% to 2.80%. The remainder is held in a cash account at BB&T. The JWSC does not return interest earned on deposits per Water & Sewer Ordinance.	3,124,170

Brunswick-Glynn County JWSC
Combined Revenue Statement
For the Eleven Months Ended May 31, 2019

	2019 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) YTD Budget	Estimated Year End
Sewer Revenues	13,982,000	12,816,833	12,607,858	0	12,607,858	(208,975)	13,754,027
Water Revenues	6,580,000	6,031,667	5,939,477	0	5,939,477	(92,190)	6,479,429
Debt Charges	3,978,450	3,646,913	3,962,493	0	3,962,493	315,580	4,322,719
Administrative Fees	5,784,900	5,302,825	5,714,096	0	5,714,096	411,271	6,233,559
Planning & Construction Fees	100,000	91,667	37,716	0	37,716	(53,951)	41,145
Interest Income	20,000	18,333	15,758	0	15,758	(2,575)	17,191
Other Income	1,668,100	1,529,092	3,069,041	0	3,069,041	1,539,949	3,317,919
OPERATING REVENUES	32,113,450	29,437,329	31,346,439	0	31,346,439	1,909,110	34,165,990
Governing Body Expenses	346,000	319,458	227,611	0	227,611	(91,847)	248,303
Personnel Expenses	11,317,550	10,374,630	10,324,713	0	10,324,713	(49,917)	11,263,323
Operating Expenses	11,029,300	10,112,325	9,271,056	1,030,779	10,301,835	189,510	10,113,879
Capital Costs	224,700	218,367	233,260	28,350	261,610	43,243	254,465
OPERATING EXPENSES	22,917,550	21,024,780	20,056,640	1,059,129	21,115,769	90,990	21,879,971
Net Operating Revenue	9,195,900	8,412,550	11,289,799	(1,059,129)	10,230,670	1,818,120	12,286,019
Bad Debt Expense	600,000	550,000	600,959	0	600,959	50,959	655,592
Interest Expense	1,056,000	968,000	943,128	0	943,128	(24,872)	1,028,866
Debt Principal	1,980,000	1,815,000	1,815,000	0	1,815,000	0	1,980,000
Reserve Transfers	5,559,900	5,096,575	4,923,308	0	4,923,308	(173,267)	5,370,882
Net Revenue (Loss) Before Capital Fees And SPLOST	0	(17,025)	3,007,404	(1,059,129)	1,948,275	1,965,300	3,250,679
Capital Improvement Fees	0	0	1,373,249	0	1,373,249	1,373,249	1,498,090
SPLOST Revenues	0	0	5,022,746	0	5,022,746	5,022,746	5,479,359
Contributed Capital & Grant Income	0	0	0	0	0	0	0
Net Revenues	0	(17,025)	9,403,399	(1,059,129)	8,344,269	8,361,295	10,228,128

Brunswick-Glynn County JWSC
Combined Revenue Statement
For the Eleven Months Ended May 31, 2019

	2019 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) YTD Budget	Estimated Year End
Sewer Revenues	13,982,000	12,816,833	12,607,858	0	12,607,858	(208,975)	13,754,027
Water Revenues	6,580,000	6,031,667	5,939,477	0	5,939,477	(92,190)	6,479,429
Debt Charges	3,978,450	3,646,913	3,962,493	0	3,962,493	315,580	4,322,719
Administrative Fees	5,784,900	5,302,825	5,714,096	0	5,714,096	411,271	6,233,559
Planning & Construction Fees	100,000	91,667	37,716	0	37,716	(53,951)	41,145
Interest Income	20,000	18,333	15,758	0	15,758	(2,575)	17,191
Other Income	1,668,100	1,529,092	3,069,041	0	3,069,041	1,539,949	3,317,919
OPERATING REVENUES	32,113,450	29,437,329	31,346,439	0	31,346,439	1,909,110	34,165,990
Governing Body	346,000	319,458	227,611	0	227,611	(91,847)	248,303
Office of the Director	756,550	693,759	674,906	43,120	718,026	24,268	736,261
Administration	2,003,600	1,836,633	2,030,054	2,883	2,032,937	196,304	2,214,605
Finance	1,120,950	1,028,871	1,093,610	0	1,093,610	64,739	1,193,029
Purchasing	582,660	534,834	514,246	1,249	515,495	(19,340)	560,995
Planning and Construction	1,554,100	1,429,383	1,255,580	6,988	1,262,569	(166,815)	1,369,724
Facilities Maintenance	629,100	576,675	520,510	3,099	523,609	(53,066)	567,830
Systems Pumping and Maintenance	7,628,640	6,992,920	6,137,752	538,654	6,676,406	(316,514)	6,695,730
Wastewater Treatment	4,368,600	4,004,550	4,322,488	279,240	4,601,727	597,177	4,715,441
Industrial Pretreatment	35,350	32,471	5,597	92	5,689	(26,782)	6,106
Water Production	1,371,950	1,260,288	1,186,774	109,360	1,296,134	35,846	1,294,663
Water Distribution	2,233,250	2,052,037	1,846,122	74,445	1,920,566	(131,471)	2,013,951
Property and Casualty Insurance	286,800	262,900	241,389	0	241,389	(21,511)	263,334
OPERATING EXPENSES	22,917,550	21,024,780	20,056,640	1,059,129	21,115,769	90,990	21,879,971
Net Operating Revenue	9,195,900	8,412,550	11,289,799	(1,059,129)	10,230,670	1,818,120	12,286,019
Bad Debt Expense	600,000	550,000	600,959	0	600,959	50,959	655,592
Interest Expense	1,056,000	968,000	943,128	0	943,128	(24,872)	1,028,866
Debt Principal	1,980,000	1,815,000	1,815,000	0	1,815,000	0	1,980,000
Reserve Transfers	5,559,900	5,096,575	4,923,308	0	4,923,308	(173,267)	5,370,882
Net Revenue (Loss) Before Capital Fees And SPLOST	0	(17,025)	3,007,404	(1,059,129)	1,948,275	1,965,300	3,250,679
Capital Improvement Fees	0	0	1,373,249	0	1,373,249	1,373,249	1,498,090
SPLOST Revenues	0	0	5,022,746	0	5,022,746	5,022,746	5,479,359
Contributed Capital & Grant Income	0	0	0	0	0	0	0
Net Revenues	0	(17,025)	9,403,399	(1,059,129)	8,344,269	8,361,295	10,228,128

Brunswick-Glynn County JWSC
Overtime Report
May 31, 2019

	2019 Budget	YTD Budget	YTD Actual
Office of the Director	6,000	5,500	350
Administrative Services	24,000	22,000	26,493
Finance	1,200	1,100	2,225
Purchasing	6,500	5,958	4,209
Planning & Construction	13,000	11,917	8,062
Facilities Maintenance	10,000	9,167	1,591
Systems Pumping & Maintenance	120,500	110,458	57,453
Wastewater Treatment	25,000	22,917	69,486
Water Production	25,000	22,917	10,884
Water Distribution	100,000	91,667	27,800
	331,200	303,600	208,552

PROJECT COST SUMMARY

Project #	Project Name		Budget	Costs To 6/30/18	Fiscal Year 6/30/19		Total To 5/31/19	To Complete
					Expenditures	Encumbrance		
225	CMMS SYSTEM UPGRADE-CITYWORK	R&R	34,543	34,543		0	34,543	0
232	SR-99 WATER MAIN EXTENSIONS	CIF	2,200,000	1,760,043	1,500	177,373	1,938,916	261,084
417	RIDGEWOOD WATER PRODUCTION FACILITY	R&R	1,000,000	65,943			65,943	934,057
421	MANSFIELD STREET PROJECT	R&R	1,085,350	857,937	49,696	0	907,633	177,717
501	ALDER CIRCLE FIRE LINE	R&R	35,300	21,000	24,546		45,546	(10,246)
503	CANAL CROSSING WATER & SEWER IMPROVEMENTS	CIF	837,836	811,443	26,393	0	837,836	0
602	HOLLY STREET	R&R	46,000	41,963			41,963	4,037
701	PS 4048 FORCE MAIN IMPROVEMENTS	R&R	2,071,804	2,071,804			2,071,804	0
702	NORTH MAINLAND SEWER BASIN REROUTE	SPLOST/CIF	14,900,000	3,560,361	639,161	671,823	4,871,345	10,028,655
703	PS 4003 DECOMMISSION AND GRAVITY SEWER	SPLOST	3,300,000	7,204	12,841	232,143	252,188	3,047,812
704	CANAL ROAD TO GLYNCO 12" WATERMAIN LOOP	CIF	1,200,000	48,000			48,000	1,152,000
801	FEMA Mitigation	R&R	3,188,000	48,020	63,103	0	111,122	3,076,878
804	MAGNOLIA WATER IMPROVEMENT	R&R	1,150,000	12,730	31,954	72,366	117,050	1,032,950
805	L STREET WATER IMPROVMENTS	R&R	787,334	20,963	47,597	683,221	751,780	35,554
806	ACADEMY CREEK OXYGEN SYSTEM REHAB.	R&R	1,040,000	0	503,972	496,435	1,000,407	39,593
807	SSI PHASE II SMOKE & DYE TESTING	R&R	150,000	0	0	119,656	119,656	30,344
901	LIFT STATION 3114 PUMP UPGRADES	CIF	60,000	0	53,756	0	53,756	6,244
902	FRIENDLY EXPRESS	CIF	220,000	0	217,915	0	217,915	2,086
903	REPAVING SR 27 - YELLOW BLUFF CREEK TO 25	R&R	77,000	0			0	77,000
904	LIFT STATION 4021	CIF	275,000	0			0	275,000
905	GLYNN COUNTY VILLAGE STORM IMPROV PHASE I	R&R	60,000	0	0	60,000	60,000	0
906	2019 WATER POLLUTION CONTROL FAC REHAH -AC & DC	GEFA/SPLOST 5	16,480,647		0	0	0	16,480,647
907	SEWER EXPANSION STUDY - BRUNSWICK	R&R	60,000	0	2,698	14,938	17,636	42,364
908	JWSC CONSTRUCTION STANDARDS REVISIONS						0	0
909	CCTV PS 4105	R&R	48,000	0	46,912	1,583	48,494	(494)
			50,306,814	9,361,953	1,722,042	2,529,537	13,613,531	36,693,283

RESERVE BALANCE SUMMARY

	Balance 6/30/18	Deposits	Expenditures	Current Funds	To Complete/ Encumbrances	Available Balance
RESERVE BALANCES						
CAPITAL RESERVE	2,400,000	275,000	0	2,675,000		2,675,000
EXPANSION RESERVE	520,563	0	0	520,563		520,563
REPAIR AND REPLACEMENT RESERVE	7,279,317	4,583,333	(770,476)	11,351,274	6,887,953	4,463,321
2010C Bond Refinancing Recovery		259,100				
CAPITAL IMPROVEMENT FUND RESERVES	5,199,773	1,350,549	(299,563)	6,250,759	5,073,787	1,176,972
	15,399,653	6,467,982	(1,070,040)	20,797,596	11,961,740	8,835,856
SPLOST 2016	1,283,545	3,966,150	(652,002)	4,597,693	10,780,433	
SPLOST 5		1,480,647		1,480,647	1,480,647	0

Brunswick-Glynn County Water and Sewer Commission
Investment Account Report
May 31, 2019

Operating Reserve Investments

Investment Account Summary	
Investments Held (At Cost)	6,036,886
Interest Purchased	1,942
BB&T Trust Deposit	13,332
Principal Cash	22
	<u>6,052,183</u>
Activity Summary	
JWSC Deposit	6,000,000
Interest Income	54,673
Gain (Loss) on Sales/Maturities	9,055
Fees	(11,545)
	<u>6,052,183</u>
Annual Income from Current Holdings	\$ 116,860
Composite Rate Based on Cost	1.94%
Composite Rate Based on Face Value	1.90%

Customer Deposit Reserve Investments

Investment Account Summary	
Investments Held (At Cost)	1,510,928
Interest Purchased	456
BB&T Trust Deposit	2,968
Principal Cash	9
	<u>1,514,362</u>
Activity Summary	
JWSC Deposit	1,500,000
Interest Income	15,444
Gain (Loss) on Sales/Maturities	1,795
Fees	(2,877)
	<u>1,514,362</u>
Annual Income from Current Holdings	\$ 27,816
Composite Rate Based on Cost	1.84%
Composite Rate Based on Face Value	1.83%

Repair and Replacement Reserve Investments

Investment Account Summary	
Investments Held (At Cost)	7,982,243.75
Interest Purchased	4,066.36
BB&T Trust Deposit	30,335.07
Principal Cash	54.66
	<u>8,016,700</u>
Activity Summary	
JWSC Deposit	8,000,000
Interest Income	19,876
Gain (Loss) on Sales/Maturities	2,829
Fees	(6,005)
	<u>8,016,700</u>
Annual Income from Current Holdings	\$ 145,891
Composite Rate Based on Cost	1.83%
Composite Rate Based on Face Value	1.81%

Capital Improvement Fee Reserve Investments

Investment Account Summary	
Investments Held (At Cost)	5,003,738
Interest Purchased	2,522
BB&T Trust Deposit	4,266
Principal Cash	78
	<u>5,010,604</u>
Activity Summary	
JWSC Deposit	5,000,000
Interest Income	12,395
Gain (Loss) on Sales/Maturities	1,963
Fees	(3,753)
	<u>5,010,604</u>
Annual Income from Current Holdings	\$ 91,494
Composite Rate Based on Cost	1.83%
Composite Rate Based on Face Value	1.82%

Capital Reserve Investments

Investment Account Summary	
Investments Held (At Cost)	1,998,541
Interest Purchased	996
BB&T Trust Deposit	4,723
Principal Cash	32
	<u>2,004,293</u>
Activity Summary	
JWSC Deposit	2,000,000
Interest Income	5,008
Gain (Loss) on Sales/Maturities	786
Fees	(1,501)
	<u>2,004,293</u>
Annual Income from Current Holdings	\$ 34,867
Composite Rate Based on Cost	1.74%
Composite Rate Based on Face Value	1.81%

Brunswick-Glynn County JWSC

Detail Revenue and Expense

For fiscal year 2019, 07/01/2018 - 05/31/2019

Line	GL No.	GL Description	2019 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) YTD Budget	Estimated Year End
Operating Revenues									
1	500-4300-344211	USAGE CHARGES - SEWER	13,797,000	12,647,250	12,751,335	0	12,751,335	104,085	13,910,547
2	500-4300-344216	INDUSTRIAL SURCHARGE	185,000	169,583	121,202	0	121,202	(48,382)	132,220
3	500-4300-344217	LEAK ADJUSTMENTS	0	0	(264,679)	0	(264,679)	(264,679)	(288,740)
4	500-4300-344218	POOL FILL ADJUSTMENTS	0	0	0	0	0	0	0
5		Sewer Use Revenues	13,982,000	12,816,833	12,607,858	0	12,607,858	(208,975)	13,754,027
6									
7	500-4400-344211	USAGE CHARGES - WATER	6,580,000	6,031,667	5,939,477	0	5,939,477	(92,190)	6,479,429
8	500-4400-344219	SPIKE ADJUSTMENTS	0	0	0	0	0	0	0
9		Water Revenues	6,580,000	6,031,667	5,939,477	0	5,939,477	(92,190)	6,479,429
10									
11	500-4300-344212	DEBT CHARGES - SEWER	2,803,800	2,570,150	2,799,213	0	2,799,213	229,063	3,053,687
12	500-4400-344212	DEBT CHARGES - WATER	1,174,650	1,076,763	1,163,279	0	1,163,279	86,517	1,269,032
13		Debt Service Fees	3,978,450	3,646,913	3,962,493	0	3,962,493	315,580	4,322,719
14									
15	500-4300-344213	ADMINISTRATION FEE - SEWER	3,433,400	3,147,283	3,389,542	0	3,389,542	242,259	3,697,682
16	500-4400-344213	ADMINISTRATION FEE - WATER	2,351,500	2,155,542	2,324,554	0	2,324,554	169,013	2,535,877
17		Administrative Revenues	5,784,900	5,302,825	5,714,096	0	5,714,096	411,271	6,233,559
18									
19	500-4400-389091	TOWER RENTAL	310,000	284,167	243,582	0	243,582	(40,585)	243,600
20	500-1510-389100	RENTAL INCOME	96,000	88,000	88,000	0	88,000	0	88,000
21	500-1510-361110	INTEREST INCOME	20,000	18,333	15,758	0	15,758	(2,575)	17,191
22		Interest and Rental Revenues	426,000	390,500	347,340	0	347,340	(43,160)	348,791
23									
24	500-1520-393100	PLAN REVIEW/UNSOLICITED PROPOSAL FEES	100,000	91,667	37,716	0	37,716	(53,951)	41,145
25		Plan Review Fees	100,000	91,667	37,716	0	37,716	(53,951)	41,145
26									
27	500-4300-344220	SEPTIC HAULER FEES	200,000	183,333	151,817	0	151,817	(31,516)	165,619
28	500-4300-344250	OPERATIONAL TAP FEES	0	0	(162)	0	(162)	(162)	(177)
29	500-4300-344251	INSPECTION FEES	71,500	65,542	0	0	0	(65,542)	0
30	500-4300-344252	TRUCK INSPECTIONS	1,100	1,008	450	0	450	(558)	491
31	500-4300-344254	GREASE TRAP INSPECTIONS	1,100	1,008	0	0	0	(1,008)	0
32	500-4300-392300	SCRAP SALES	0	0	6,037	0	6,037	6,037	6,586
33	500-4400-344214	FIRE PROTECTION FEES	60,500	55,458	123,656	0	123,656	68,198	134,897
34	500-4400-344215	HYDRANT RENTAL	16,500	15,125	(1,500)	0	(1,500)	(16,625)	(1,636)
35	500-4400-344219	SPIKE ADJUSTMENTS	0	0	0	0	0	0	0
36	500-4400-344221	FIRE HYDRANT FEES	0	0	0	0	0	0	0
37	500-4400-344250	OPERATIONAL TAP FEES	390,000	357,500	441,810	0	441,810	84,310	481,975
38	500-4400-344253	WATER SAMPLING FEES	4,400	4,033	0	0	0	(4,033)	0
39	500-4400-392300	SCRAP SALES	0	0	6,925	0	6,925	6,925	7,554
40	500-1510-344270	DAMAGE REIMBURSEMENTS	0	0	495,982	0	495,982	495,982	541,071
41	500-1510-344275	OTHER REVENUES	22,000	20,167	7,318	0	7,318	(12,848)	7,984
42	500-1510-345000	SERVICE FEES	330,000	302,500	1,008,775	0	1,008,775	706,275	1,100,481
43	500-1510-345060	LATE PAYMENT FEES	137,500	126,042	391,513	0	391,513	265,471	427,105
44	500-1510-389030	BAD DEBT RECOVERY	27,500	25,208	104,838	0	104,838	79,629	114,368
45	500-1510-392400	PROCEEDS OF SALES	0	0	0	0	0	0	0
46		Other Revenues	1,262,100	1,156,925	2,737,459	0	2,737,459	1,580,534	2,986,319

Brunswick-Glynn County JWSC

Detail Revenue and Expense

For fiscal year 2019, 07/01/2018 - 05/31/2019

Line	GL No.	GL Description	2019 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) YTD Budget	Estimated Year End
47									
48		Total Operating Revenues	32,113,450	29,437,329	31,346,439	0	31,346,439	1,909,110	34,165,990
49									
50	500-1110-511200	COMMISSIONER STIPENDS	30,000	27,500	27,500	0	27,500	0	30,000
51	500-1110-512500	WORKERS COMPENSATION	100	92	54	0	54	(38)	59
52	500-1110-521210	LEGAL FEES	180,000	165,000	143,443	0	143,443	(21,557)	156,483
53	500-1110-521211	ACCOUNTING AND AUDITING	27,500	27,500	19,900	0	19,900	(7,600)	21,709
54	500-1110-521213	LEGISLATIVE COMPLIANCE	0	0	0	0	0	0	0
55	500-1110-521214	LEGAL FEES - LITIGATION	100,000	91,667	30,410	0	30,410	(61,257)	33,175
56	500-1110-521320	TECHNICAL SERVICES	0	0	0	0	0	0	0
57	500-1110-523210	TELEPHONE	0	0	0	0	0	0	0
58	500-1110-523230	POSTAGE	0	0	0	0	0	0	0
59	500-1110-523310	PUBLIC EDUCATION	0	0	0	0	0	0	0
60	500-1110-523320	ADVERTISEMENTS	0	0	0	0	0	0	0
61	500-1110-523510	TRAVEL	5,000	4,583	0	0	0	(4,583)	0
62	500-1110-523520	FOOD/MEALS/LUNCHEONS	400	367	164	0	164	(202)	179
63	500-1110-523610	DUES AND FEES	0	0	70	0	70	70	76
64	500-1110-523710	EDUCATION, TRAINING, AND TRAVEL	3,000	2,750	6,070	0	6,070	3,320	6,622
65	500-1110-531110	OFFICE SUPPLIES	0	0	0	0	0	0	0
66		Governing Body Expenses	346,000	319,458	227,611	0	227,611	(91,847)	248,303
67									
68	500-1320-511100	REGULAR WAGES	359,900	329,908	348,484	0	348,484	18,576	380,164
69	500-1320-511300	OVERTIME	6,000	5,500	350	0	350	(5,150)	382
70	500-1320-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0
71	500-1320-512100	GROUP INSURANCE	85,100	78,008	76,008	0	76,008	(2,001)	82,918
72	500-1320-512200	FICA EXPENSE	22,700	20,808	20,264	0	20,264	(544)	22,106
73	500-1320-512300	MEDICARE EXPENSE	5,400	4,950	4,745	0	4,745	(205)	5,176
74	500-1320-512400	PENSION EXPENSE	26,000	23,833	24,861	0	24,861	1,027	27,121
75	500-1320-512500	WORKERS COMPENSATION	4,500	4,125	1,501	0	1,501	(2,624)	1,638
76	500-1320-512900	OTHER EMPLOYEE BENEFITS - OFFICE OF DIR	200	183	1,181	0	1,181	998	1,289
77	500-1320-513000	TEMPORARY SERVICES	2,500	2,292	0	0	0	(2,292)	0
78	500-1320-513100	EMPLOYEE RELATIONS EXPENSE	5,200	4,767	4,278	0	4,278	(489)	4,667
79	500-1320-521110	PERSONNEL ADMINISTRATION	500	458	320	0	320	(138)	349
80		Personnel Expense	518,000	474,833	481,992	0	481,992	7,159	525,810
81									
82	500-1320-521320	TECHNICAL SERVICES	125,000	114,583	115,087	41,400	156,487	41,903	125,549
83	500-1320-521330	COMPUTER AND NETWORK SERVICES	0	0	0	0	0	0	0
84	500-1320-522230	PURCHASED VEHICLE REPAIR	0	0	32	148	181	181	35
85	500-1320-522320	EQUIPMENT RENTALS	0	0	3,942	0	3,942	3,942	4,301
86	500-1320-523210	TELEPHONE	5,800	5,317	4,256	0	4,256	(1,060)	4,643
87	500-1320-523230	POSTAGE	500	458	65	0	65	(394)	71
88	500-1320-523232	FREIGHT	0	0	38	0	38	38	41
89	500-1320-523310	PUBLIC EDUCATION	0	0	0	0	0	0	0
90	500-1320-523320	ADVERTISEMENTS	0	0	0	0	0	0	0
91	500-1320-523410	PRINTING AND BINDING	0	0	0	0	0	0	0
92	500-1320-523510	TRAVEL	11,300	10,358	0	0	0	(10,358)	0

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Line	GL No.	GL Description	2019 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) YTD Budget	Estimated Year End
93	500-1320-523520	FOOD/MEALS/LUNCHEONS	2,000	1,833	1,412	0	1,412	(421)	1,541
94	500-1320-523610	DUES AND FEES	2,500	2,292	15,517	0	15,517	13,225	16,927
95	500-1320-523620	SUBSCRIPTIONS AND PERIODICALS	300	275	0	0	0	(275)	0
96	500-1320-523710	EDUCATION, TRAINING, AND TRAVEL	0	0	28,384	1,200	29,584	29,584	30,964
97	500-1320-523810	LICENSES	50	50	50	0	50	0	55
98	500-1320-523911	MAINTENANCE CONTRACTS	17,250	15,813	350	0	350	(15,463)	382
99	500-1320-531110	OFFICE SUPPLIES	3,600	3,300	3,617	0	3,617	317	3,946
100	500-1320-531120	AUTO PARTS AND TIRES	0	0	0	372	372	372	0
101	500-1320-531122	EQUIPMENT PARTS AND SUPPLIES	0	0	0	0	0	0	0
102	500-1320-531123	GENERAL SUPPLIES	1,250	1,146	595	0	595	(551)	649
103	500-1320-531124	COMPUTER SUPPLIES	1,000	917	414	0	414	(502)	452
104	500-1320-531125	UNIFORMS AND SAFETY SUPPLIES	0	0	100	0	100	100	109
105	500-1320-531127	COMMUNICATION SUPPLIES	0	0	0	0	0	0	0
106	500-1320-531270	GASOLINE AND DIESEL	0	0	0	0	0	0	0
107	500-1320-531610	SMALL EQUIPMENT	0	0	0	0	0	0	0
108	500-1320-531650	HURRICANE PREPAREDNESS	0	0	5,783	0	5,783	5,783	6,309
109	500-1320-531710	DAMAGE CLAIMS	0	0	0	0	0	0	0
110	500-1320-531810	LATE FEES	0	0	2	0	2	2	2
111	500-1320-539990	CONTINGENCY	65,000	59,583	11,453	0	11,453	(48,130)	12,494
112		Operating Expenses	235,550	215,925	191,097	43,120	234,217	18,292	208,469
113									
114	500-1320-542400	COMPUTERS AND SOFTWARE	3,000	3,000	1,817	0	1,817	(1,183)	1,982
115		Capital Expenditures	3,000	3,000	1,817	0	1,817	(1,183)	1,982
116									
117		Directors Expenses	756,550	693,759	674,906	43,120	718,026	24,268	736,261
118									
119	500-1330-511100	REGULAR WAGES	935,100	857,175	915,053	0	915,053	57,878	998,240
120	500-1330-511300	OVERTIME	24,000	22,000	26,493	0	26,493	4,493	28,901
121	500-1330-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0
122	500-1330-512100	GROUP INSURANCE	255,820	234,502	240,476	0	240,476	5,974	262,337
123	500-1330-512200	FICA EXPENSE	59,500	54,542	54,683	0	54,683	141	59,654
124	500-1330-512300	MEDICARE EXPENSE	13,800	12,650	12,789	0	12,789	139	13,951
125	500-1330-512400	PENSION EXPENSE	68,390	62,691	67,102	0	67,102	4,411	73,203
126	500-1330-512500	WORKERS COMPENSATION	30,240	27,720	23,031	0	23,031	(4,689)	25,124
127	500-1330-512900	OTHER EMPLOYEE BENEFITS - ADMINISTRATI'	1,100	1,008	550	0	550	(458)	600
128	500-1330-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0
129	500-1330-521110	PERSONNEL ADMINISTRATION	0	0	348	0	348	348	379
130		Personnel Expense	1,387,950	1,272,288	1,340,524	0	1,340,524	68,237	1,462,390
131									
132	500-1330-521111	BILL PRINTING AND MAILING	180,000	165,000	164,827	0	164,827	(173)	179,811
133	500-1330-521112	BANKING AND INVESTMENT FEES	66,500	60,958	4	0	4	(60,954)	5
134	500-1330-521212	DEBT COLLECTION	0	0	0	0	0	0	0
135	500-1330-521320	TECHNICAL SERVICES	186,100	170,592	160,806	0	160,806	(9,786)	175,424
136	500-1330-521330	COMPUTER AND NETWORK SERVICES	0	0	0	0	0	0	0
137	500-1330-522210	PURCHASED BUILDING MAINTENANCE	0	0	0	0	0	0	0
138	500-1330-522220	PURCHASED EQUIPMENT REPAIRS	0	0	0	0	0	0	0
139	500-1330-522230	PURCHASED VEHICLE REPAIR	4,000	3,667	4,969	0	4,969	1,302	5,420

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140	500-1330-522312	OTHER RENTAL	0	0	2,259	0	2,259	2,259	2,465
141	500-1330-522320	EQUIPMENT RENTALS	0	0	7,915	0	7,915	7,915	8,634
142	500-1330-523210	TELEPHONE	13,800	12,650	12,275	0	12,275	(375)	13,391
143	500-1330-523220	INTERNET AND WEB SERVICE	10,000	9,167	10,479	0	10,479	1,312	11,432
144	500-1330-523225	SOFTWARE LICENSING	42,250	38,729	37,905	0	37,905	(824)	41,351
145	500-1330-523230	POSTAGE	10,000	9,167	4,937	0	4,937	(4,229)	5,386
146	500-1330-523232	FREIGHT	0	0	506	0	506	506	552
147	500-1330-523310	PUBLIC EDUCATION	10,000	9,167	12,949	0	12,949	3,783	14,126
148	500-1330-523320	ADVERTISEMENTS	0	0	6,021	0	6,021	6,021	6,568
149	500-1330-523410	PRINTING AND BINDING	3,000	2,750	500	0	500	(2,250)	545
150	500-1330-523510	TRAVEL	200	183	0	0	0	(183)	0
151	500-1330-523610	DUES AND FEES	0	0	0	0	0	0	0
152	500-1330-523710	EDUCATION, TRAINING, AND TRAVEL	28,400	26,033	22,793	0	22,793	(3,240)	24,866
153	500-1330-523911	MAINTENANCE CONTRACTS	0	0	873	0	873	873	952
154	500-1330-531110	OFFICE SUPPLIES	12,000	11,000	15,459	1,755	17,214	6,214	16,865
155	500-1330-531120	AUTO PARTS AND TIRES	1,000	917	3,896	0	3,896	2,979	4,250
156	500-1330-531122	EQUIPMENT PARTS AND SUPPLIES	7,500	6,875	12,168	378	12,546	5,671	13,274
157	500-1330-531123	GENERAL SUPPLIES	2,600	2,383	2,837	0	2,837	454	3,095
158	500-1330-531124	COMPUTER SUPPLIES	2,800	2,567	2,712	0	2,712	145	2,958
159	500-1330-531125	UNIFORMS AND SAFETY SUPPLIES	9,000	8,250	6,701	0	6,701	(1,549)	7,310
160	500-1330-531126	BUILDING MAINTENANCE SUPPLIES	0	0	105	0	105	105	115
161	500-1330-531155	METERS	0	0	167,623	750	168,373	168,373	182,861
162	500-1330-531270	GASOLINE AND DIESEL	12,000	11,000	12,367	0	12,367	1,367	13,491
163	500-1330-531610	SMALL EQUIPMENT	4,500	4,125	4,528	0	4,528	403	4,939
164	500-1330-531710	DAMAGE CLAIMS	0	0	216	0	216	216	236
165	500-1330-531810	LATE FEES	0	0	41	0	41	41	45
166		Operating Expenses	605,650	555,179	678,672	2,883	681,555	126,376	740,370
167									
168	500-1330-542300	FURNITURE & FIXTURES	0	0	267	0	267	267	291
169	500-1330-542400	COMPUTERS AND SOFTWARE	10,000	9,167	10,591	0	10,591	1,424	11,554
170		Capital Purchases	10,000	9,167	10,858	0	10,858	1,691	11,845
171									
172		Administration Expenses	2,003,600	1,836,633	2,030,054	2,883	2,032,937	196,304	2,214,605
173									
174	500-1510-511100	REGULAR WAGES	564,500	517,458	512,177	0	512,177	(5,281)	558,738
175	500-1510-511300	OVERTIME	1,200	1,100	2,225	0	2,225	1,125	2,427
176	500-1510-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0
177	500-1510-512100	GROUP INSURANCE	82,180	75,332	76,751	0	76,751	1,419	83,728
178	500-1510-512200	FICA EXPENSE	35,100	32,175	30,614	0	30,614	(1,561)	33,398
179	500-1510-512300	MEDICARE EXPENSE	8,400	7,700	7,160	0	7,160	(540)	7,811
180	500-1510-512400	PENSION EXPENSE	40,310	36,951	36,661	0	36,661	(290)	39,993
181	500-1510-512410	GASB 68 PENSION EXPENSE	0	0	0	0	0	0	0
182	500-1510-512500	WORKERS COMPENSATION	7,360	6,747	1,002	0	1,002	(5,745)	1,093
183	500-1510-512600	UNEMPLOYMENT - FINANCE	0	0	0	0	0	0	0
184	500-1510-512900	OTHER EMPLOYEE BENEFITS - FINANCE	500	458	250	0	250	(208)	273
185	500-1510-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0
186	500-1510-513100	EMPLOYEE RELATIONS EXPENSE	0	0	0	0	0	0	0

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187		Personnel Expense	739,550	677,921	666,840	0	666,840	(11,081)	727,461
188									
189	500-1510-521110	PERSONNEL ADMINISTRATION	145,000	132,917	122,763	0	122,763	(10,153)	133,924
190	500-1510-521111	BILL PRINTING AND MAILING	0	0	0	0	0	0	0
191	500-1510-521112	BANKING AND INVESTMENT FEES	5,000	4,583	100,242	0	100,242	95,659	109,355
192	500-1510-521212	DEBT COLLECTION	0	0	13,172	0	13,172	13,172	14,370
193	500-1510-521320	TECHNICAL SERVICES	15,000	15,000	3,399	0	3,399	(11,601)	3,708
194	500-1510-521330	COMPUTER AND NETWORK SERVICES	0	0	0	0	0	0	0
195	500-1510-522110	CLEANING AND TRASH REMOVAL	14,500	13,292	0	0	0	(13,292)	0
196	500-1510-522210	PURCHASED BUILDING MAINTENANCE	2,000	1,833	122	0	122	(1,711)	133
197	500-1510-522220	PURCHASED EQUIPMENT REPAIRS	1,000	917	0	0	0	(917)	0
198	500-1510-522230	PURCHASED VEHICLE REPAIR	0	0	0	0	0	0	0
199	500-1510-522310	OFFICE RENT	0	0	0	0	0	0	0
200	500-1510-522312	OTHER RENTAL	0	0	0	0	0	0	0
201	500-1510-522320	EQUIPMENT RENTALS	0	0	1,945	0	1,945	1,945	2,122
202	500-1510-523110	INSURANCE	76,400	70,033	72,381	0	72,381	2,347	78,961
203	500-1510-523210	TELEPHONE	6,000	5,500	9,263	0	9,263	3,763	10,105
204	500-1510-523220	INTERNET AND WEB SERVICE - FINANCE	0	0	0	0	0	0	0
205	500-1510-523225	SOFTWARE LICENSING	77,500	71,042	49,010	0	49,010	(22,031)	53,466
206	500-1510-523230	POSTAGE	6,000	5,500	4,641	0	4,641	(859)	5,063
207	500-1510-523232	FREIGHT	0	0	10	0	10	10	11
208	500-1510-523310	PUBLIC EDUCATION	0	0	0	0	0	0	0
209	500-1510-523320	ADVERTISEMENTS	1,000	1,000	0	0	0	(1,000)	0
210	500-1510-523410	PRINTING AND BINDING	500	458	0	0	0	(458)	0
211	500-1510-523510	TRAVEL	250	229	0	0	0	(229)	0
212	500-1510-523520	FOOD/MEALS/LUNCHEONS	0	0	0	0	0	0	0
213	500-1510-523610	DUES AND FEES	1,250	1,146	795	0	795	(351)	867
214	500-1510-523620	SUBSCRIPTIONS AND PERIODICALS	0	0	0	0	0	0	0
215	500-1510-523710	EDUCATION, TRAINING, AND TRAVEL	3,000	2,750	493	0	493	(2,257)	537
216	500-1510-523810	LICENSES	0	0	0	0	0	0	0
217	500-1510-523911	MAINTENANCE CONTRACTS	0	0	688	0	688	688	751
218	500-1510-531110	OFFICE SUPPLIES	2,500	2,292	3,962	0	3,962	1,670	4,322
219	500-1510-531120	AUTO PARTS AND TIRES	0	0	0	0	0	0	0
220	500-1510-531122	EQUIPMENT PARTS AND SUPPLIES	1,000	917	0	0	0	(917)	0
221	500-1510-531123	GENERAL SUPPLIES	1,000	917	501	0	501	(416)	546
222	500-1510-531124	COMPUTER SUPPLIES	1,500	1,375	1,926	0	1,926	551	2,101
223	500-1510-531125	UNIFORMS AND SAFETY SUPPLIES	0	0	4	0	4	4	4
224	500-1510-531126	BUILDING MAINTENANCE SUPPLIES	3,000	2,750	297	0	297	(2,453)	324
225	500-1510-531127	COMMUNICATION SUPPLIES	0	0	0	0	0	0	0
226	500-1510-531155	METERS	0	0	0	0	0	0	0
227	500-1510-531220	NATURAL GAS	0	0	2,288	0	2,288	2,288	2,496
228	500-1510-531230	ELECTRICITY	18,000	16,500	38,484	0	38,484	21,984	41,983
229	500-1510-531270	GASOLINE AND DIESEL	0	0	373	0	373	373	407
230	500-1510-531610	SMALL EQUIPMENT	0	0	0	0	0	0	0
231	500-1510-531710	DAMAGE CLAIMS	0	0	0	0	0	0	0
232	500-1510-531810	LATE FEES	0	0	10	0	10	10	11
233		Operating Expenses	381,400	350,950	426,770	0	426,770	75,821	465,568

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234									
235		Capital Expenditures	0	0	0	0	0	0	0
236									
237		Finance Expenses	1,120,950	1,028,871	1,093,610	0	1,093,610	64,739	1,193,029
238									
239	500-1530-511100	REGULAR WAGES	354,600	325,050	340,523	0	340,523	15,473	371,479
240	500-1530-511300	OVERTIME	6,500	5,958	4,209	0	4,209	(1,749)	4,592
241	500-1530-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0
242	500-1530-512100	GROUP INSURANCE	108,590	99,541	95,829	0	95,829	(3,712)	104,540
243	500-1530-512200	FICA EXPENSE	22,720	20,827	19,355	0	19,355	(1,471)	21,115
244	500-1530-512300	MEDICARE EXPENSE	5,410	4,959	4,527	0	4,527	(432)	4,938
245	500-1530-512400	PENSION EXPENSE	25,750	23,604	24,568	0	24,568	964	26,802
246	500-1530-512500	WORKERS COMPENSATION	11,690	10,716	8,407	0	8,407	(2,309)	9,171
247	500-1530-512900	OTHER EMPLOYEE BENEFITS - PROCUREMENT	350	321	175	0	175	(146)	191
248	500-1530-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0
249	500-1530-521110	PERSONNEL ADMINISTRATION	0	0	0	0	0	0	0
250		Personnel Expense	535,610	490,976	497,592	0	497,592	6,616	542,828
251									
252	500-1530-521320	TECHNICAL SERVICES	200	183	190	0	190	7	207
253	500-1530-522230	PURCHASED VEHICLE REPAIR	250	229	1,535	0	1,535	1,305	1,674
254	500-1530-522320	EQUIPMENT RENTALS	0	0	95	0	95	95	103
255	500-1530-523210	TELEPHONE	2,500	2,292	2,036	0	2,036	(256)	2,221
256	500-1530-523230	POSTAGE	1,000	917	48	0	48	(869)	52
257	500-1530-523320	ADVERTISEMENTS	7,500	6,875	904	0	904	(5,971)	986
258	500-1530-523410	PRINTING AND BINDING	2,000	2,000	740	0	740	(1,260)	808
259	500-1530-523510	TRAVEL	0	0	0	0	0	0	0
260	500-1530-523610	DUES AND FEES	750	750	380	0	380	(370)	415
261	500-1530-523620	SUBSCRIPTIONS AND PERIODICALS	6,000	6,000	1,557	0	1,557	(4,443)	1,699
262	500-1530-523710	EDUCATION, TRAINING, AND TRAVEL	12,750	11,688	2,549	1,200	3,749	(7,939)	2,780
263	500-1530-531110	OFFICE SUPPLIES	2,000	1,833	1,406	0	1,406	(428)	1,533
264	500-1530-531120	AUTO PARTS AND TIRES	1,200	1,100	133	0	133	(967)	146
265	500-1530-531123	GENERAL SUPPLIES	600	550	285	49	334	(216)	311
266	500-1530-531124	COMPUTER SUPPLIES	600	550	338	0	338	(212)	369
267	500-1530-531125	UNIFORMS AND SAFETY SUPPLIES	3,000	2,750	768	0	768	(1,982)	838
268	500-1530-531270	GASOLINE AND DIESEL	2,100	1,925	1,684	0	1,684	(241)	1,837
269	500-1530-531610	SMALL EQUIPMENT	600	550	26	0	26	(524)	28
270		Operating Expenses	43,050	40,192	14,674	1,249	15,923	(24,269)	16,008
271									
272	500-1530-542100	MACHINERY AND EQUIPMENT	0	0	0	0	0	0	0
273	500-1530-542300	FURNITURE & FIXTURES	0	0	0	0	0	0	0
274	500-1530-542400	COMPUTERS AND SOFTWARE	4,000	3,667	1,979	0	1,979	(1,687)	2,159
275		Capital Expenditures	4,000	3,667	1,979	0	1,979	(1,687)	2,159
276									
277		Purchasing Expenses	582,660	534,834	514,246	1,249	515,495	(19,340)	560,995
278									
279	500-1520-511100	REGULAR WAGES	904,300	828,942	783,852	0	783,852	(45,090)	855,111

Brunswick-Glynn County JWSC

Detail Revenue and Expense

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Line	GL No.	GL Description	2019 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) YTD Budget	Estimated Year End
280	500-1520-511300	OVERTIME	13,000	11,917	8,062	0	8,062	(3,855)	8,794
281	500-1520-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0
282	500-1520-512100	GROUP INSURANCE	214,200	196,350	182,444	0	182,444	(13,906)	199,030
283	500-1520-512200	FICA EXPENSE	56,600	51,883	45,887	0	45,887	(5,997)	50,058
284	500-1520-512300	MEDICARE EXPENSE	13,200	12,100	10,732	0	10,732	(1,368)	11,707
285	500-1520-512400	PENSION EXPENSE	65,000	59,583	56,438	0	56,438	(3,145)	61,569
286	500-1520-512500	WORKERS COMPENSATION	71,000	65,083	49,320	0	49,320	(15,763)	53,804
287	500-1520-512900	OTHER EMPLOYEE BENEFITS - PLANNING	6,800	6,233	628	0	628	(5,605)	685
288	500-1520-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0
289	500-1520-521110	PERSONNEL ADMINISTRATION	2,500	2,500	18	0	18	(2,482)	20
290		Personnel Expense	1,346,600	1,234,592	1,137,381	0	1,137,381	(97,211)	1,240,779
291									
292	500-1520-521310	ENGINEERING	10,000	9,167	0	0	0	(9,167)	0
293	500-1520-521320	TECHNICAL SERVICES	10,000	9,167	1,580	0	1,580	(7,587)	1,724
294	500-1520-522220	PURCHASED EQUIPMENT REPAIRS	500	458	0	0	0	(458)	0
295	500-1520-522230	PURCHASED VEHICLE REPAIR	7,000	6,417	5,346	0	5,346	(1,071)	5,832
296	500-1520-522320	EQUIPMENT RENTALS	5,000	4,583	3,712	0	3,712	(872)	4,049
297	500-1520-523210	TELEPHONE	10,000	9,167	8,215	0	8,215	(951)	8,962
298	500-1520-523225	SOFTWARE LICENSING	25,000	22,917	19,264	0	19,264	(3,652)	21,016
299	500-1520-523230	POSTAGE	100	92	25	0	25	(67)	27
300	500-1520-523232	FREIGHT	0	0	53	0	53	53	58
301	500-1520-523320	ADVERTISEMENTS	0	0	0	0	0	0	0
302	500-1520-523410	PRINTING AND BINDING	2,000	1,833	84	0	84	(1,749)	92
303	500-1520-523510	TRAVEL	0	0	0	0	0	0	0
304	500-1520-523520	FOOD/MEALS/LUNCHEONS	0	0	0	0	0	0	0
305	500-1520-523610	DUES AND FEES	500	458	1,509	0	1,509	1,051	1,646
306	500-1520-523620	SUBSCRIPTIONS AND PERIODICALS	500	458	0	0	0	(458)	0
307	500-1520-523710	EDUCATION, TRAINING, AND TRAVEL	32,000	29,333	24,338	4,800	29,138	(196)	26,550
308	500-1520-523810	LICENSES	1,000	917	90	0	90	(827)	98
309	500-1520-523822	PERMITS AND FILING FEES	2,400	2,200	334	0	334	(1,866)	364
310	500-1520-523911	MAINTENANCE CONTRACTS	0	0	0	0	0	0	0
311	500-1520-531110	OFFICE SUPPLIES	6,000	5,500	3,512	1,288	4,800	(700)	3,831
312	500-1520-531120	AUTO PARTS AND TIRES	2,500	2,292	1,358	0	1,358	(933)	1,482
313	500-1520-531122	EQUIPMENT PARTS AND SUPPLIES	3,000	2,750	3,360	0	3,360	610	3,666
314	500-1520-531123	GENERAL SUPPLIES	10,000	9,167	910	0	910	(8,256)	993
315	500-1520-531124	COMPUTER SUPPLIES	5,000	4,583	199	900	1,099	(3,484)	217
316	500-1520-531125	UNIFORMS AND SAFETY SUPPLIES	5,000	4,583	3,802	0	3,802	(781)	4,148
317	500-1520-531270	GASOLINE AND DIESEL	15,000	13,750	13,708	0	13,708	(42)	14,954
318	500-1520-531610	SMALL EQUIPMENT	0	0	0	0	0	0	0
319		Operating Expenses	152,500	139,792	91,399	6,988	98,388	(41,404)	99,709
320									
321	500-1520-542100	MACHINERY AND EQUIPMENT	15,000	15,000	0	0	0	(15,000)	0
322	500-1520-542200	VEHICLES	30,000	30,000	26,800	0	26,800	(3,200)	29,237
323	500-1520-542300	FURNITURE & FIXTURES	5,000	5,000	0	0	0	(5,000)	0
324	500-1520-542400	COMPUTERS AND SOFTWARE	5,000	5,000	0	0	0	(5,000)	0
325		Capital Expenditures	55,000	55,000	26,800	0	26,800	(28,200)	29,237
326									

Brunswick-Glynn County JWSC

Detail Revenue and Expense

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Line	GL No.	GL Description	2019 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) YTD Budget	Estimated Year End
		Planning & Construction Expenses	1,554,100	1,429,383	1,255,580	6,988	1,262,569	(166,815)	1,369,724
327									
328									
329	500-4200-511100	REGULAR WAGES	211,100	193,508	212,188	0	212,188	18,679	231,478
330	500-4200-511300	OVERTIME	10,000	9,167	1,591	0	1,591	(7,576)	1,736
331	500-4200-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0
332	500-4200-512100	GROUP INSURANCE	87,200	79,933	80,237	0	80,237	304	87,531
333	500-4200-512200	FICA EXPENSE	13,800	12,650	11,889	0	11,889	(761)	12,969
334	500-4200-512300	MEDICARE EXPENSE	3,200	2,933	2,780	0	2,780	(153)	3,033
335	500-4200-512400	PENSION EXPENSE	15,800	14,483	15,236	0	15,236	752	16,621
336	500-4200-512500	WORKERS COMPENSATION	12,100	11,092	8,862	0	8,862	(2,230)	9,668
337	500-4200-512900	OTHER EMPLOYEE BENEFITS - FACILITIES MA	200	183	125	0	125	(58)	136
338	500-4200-513000	TEMPORARY SERVICES	36,000	33,000	25,383	0	25,383	(7,617)	27,691
339	500-4200-521110	PERSONNEL ADMINISTRATION	0	0	25	0	25	25	27
340		Personnel Expense	389,400	356,950	358,315	0	358,315	1,365	390,890
341									
342	500-4200-521320	TECHNICAL SERVICES	0	0	615	0	615	615	671
343	500-4200-521330	COMPUTER AND NETWORK SERVICES	5,000	4,583	389	0	389	(4,195)	424
344	500-4200-522210	PURCHASED BUILDING MAINTENANCE	30,000	27,500	3,170	2,700	5,870	(21,630)	3,458
345	500-4200-522220	PURCHASED EQUIPMENT REPAIRS	13,000	11,917	2,284	0	2,284	(9,633)	2,492
346	500-4200-522230	PURCHASED VEHICLE REPAIR	14,000	12,833	3,798	0	3,798	(9,035)	4,144
347	500-4200-522260	PURCHASED ELECTRICAL SERVICES/MAINT	5,000	4,583	3,516	0	3,516	(1,068)	3,835
348	500-4200-522320	EQUIPMENT RENTALS	1,000	917	726	0	726	(191)	792
349	500-4200-523210	TELEPHONE	2,800	2,567	2,982	0	2,982	416	3,254
350	500-4200-523220	INTERNET AND WEB SERVICE	0	0	0	0	0	0	0
351	500-4200-523225	SOFTWARE LICENSING	0	0	1,375	0	1,375	1,375	1,500
352	500-4200-523232	FREIGHT	0	0	21	0	21	21	23
353	500-4200-523610	DUES AND FEES	0	0	8,565	0	8,565	8,565	9,344
354	500-4200-523710	EDUCATION, TRAINING, AND TRAVEL	3,200	2,933	2,587	0	2,587	(346)	2,823
355	500-4200-523911	MAINTENANCE CONTRACTS	25,100	23,008	27,940	0	27,940	4,931	30,480
356	500-4200-531110	OFFICE SUPPLIES	600	550	501	0	501	(49)	547
357	500-4200-531120	AUTO PARTS AND TIRES	1,000	917	942	0	942	25	1,027
358	500-4200-531122	EQUIPMENT PARTS AND SUPPLIES	2,500	2,292	1,432	0	1,432	(859)	1,563
359	500-4200-531123	GENERAL SUPPLIES	1,500	1,375	1,297	0	1,297	(78)	1,415
360	500-4200-531124	COMPUTER SUPPLIES	1,000	917	356	399	755	(162)	388
361	500-4200-531125	UNIFORMS AND SAFETY SUPPLIES	4,000	3,667	3,441	0	3,441	(226)	3,754
362	500-4200-531126	BUILDING MAINTENANCE SUPPLIES	25,000	22,917	7,828	0	7,828	(15,089)	8,540
363	500-4200-531220	NATURAL GAS	0	0	0	0	0	0	0
364	500-4200-531230	ELECTRICITY	0	0	0	0	0	0	0
365	500-4200-531270	GASOLINE AND DIESEL	18,000	16,500	8,075	0	8,075	(8,425)	8,809
366	500-4200-531610	SMALL EQUIPMENT	25,000	22,917	19,275	0	19,275	(3,642)	21,027
367		Operating Expenses	177,700	162,892	101,116	3,099	104,215	(58,677)	110,308
368									
369	500-4200-542100	MACHINERY AND EQUIPMENT	32,000	29,333	32,039	0	32,039	2,706	34,952
370	500-4200-542200	VEHICLES	30,000	27,500	29,040	0	29,040	1,540	31,680
371	500-4200-542300	FURNITURE & FIXTURES	0	0	0	0	0	0	0
372		Capital Expenditures	62,000	56,833	61,079	0	61,079	4,246	66,632
373									

Brunswick-Glynn County JWSC

Detail Revenue and Expense

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Line	GL No.	GL Description	2019 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) YTD Budget	Estimated Year End
374		Facilities Maintenance Expenses	629,100	576,675	520,510	3,099	523,609	(53,066)	567,830
375									
376	500-4331-511100	REGULAR WAGES	1,837,100	1,684,008	1,749,796	0	1,749,796	65,788	1,908,869
377	500-4331-511300	OVERTIME	120,500	110,458	57,453	0	57,453	(53,006)	62,676
378	500-4331-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0
379	500-4331-512100	GROUP INSURANCE	555,710	509,401	431,350	0	431,350	(78,050)	470,564
380	500-4331-512200	FICA EXPENSE	120,980	110,898	105,351	0	105,351	(5,547)	114,929
381	500-4331-512300	MEDICARE EXPENSE	28,190	25,841	24,639	0	24,639	(1,202)	26,878
382	500-4331-512400	PENSION EXPENSE	139,450	127,829	128,800	0	128,800	970	140,509
383	500-4331-512500	WORKERS COMPENSATION	131,010	120,093	101,587	0	101,587	(18,505)	110,822
384	500-4331-512600	UNEMPLOYMENT - SP&M	0	0	0	0	0	0	0
385	500-4331-512900	OTHER EMPLOYEE BENEFITS - SP&M	2,400	2,200	875	0	875	(1,325)	955
386	500-4331-513000	TEMPORARY SERVICES	0	0	10,050	0	10,050	10,050	10,964
387	500-4331-513100	EMPLOYEE RELATIONS EXPENSE	0	0	0	0	0	0	0
388	500-4331-521110	PERSONNEL ADMINISTRATION	0	0	4,024	0	4,024	4,024	4,390
389		Personnel Expense	2,935,340	2,690,728	2,613,926	0	2,613,926	(76,803)	2,851,555
390									
391	500-4331-521320	TECHNICAL SERVICES	149,800	137,317	51,544	0	51,544	(85,772)	56,230
392	500-4331-521330	COMPUTER AND NETWORK SERVICES	0	0	0	0	0	0	0
393	500-4331-522210	PURCHASED BUILDING MAINTENANCE	50,000	45,833	12,476	0	12,476	(33,358)	13,610
394	500-4331-522220	PURCHASED EQUIPMENT REPAIRS	100,000	91,667	136,040	16,960	153,000	61,333	148,407
395	500-4331-522230	PURCHASED VEHICLE REPAIR	74,750	68,521	76,973	1,205	78,178	9,657	83,971
396	500-4331-522240	PURCHASED INFRASTRUCTURE REPAIR	1,588,500	1,456,125	244,845	54,229	299,074	(1,157,051)	267,104
397	500-4331-522250	PURCHASED SCADA SERVICES/MAINT	10,000	9,167	3,641	0	3,641	(5,526)	3,972
398	500-4331-522260	PURCHASED ELECTRICAL SERVICES/MAINT	35,000	32,083	263	0	263	(31,821)	287
399	500-4331-522312	OTHER RENTAL	663,500	608,208	17,786	1,760	19,546	(588,662)	19,403
400	500-4331-522320	EQUIPMENT RENTALS	50,000	45,833	7,308	0	7,308	(38,525)	7,973
401	500-4331-523210	TELEPHONE	39,500	36,208	44,010	0	44,010	7,802	48,011
402	500-4331-523225	SOFTWARE LICENSING	0	0	13,750	0	13,750	13,750	15,000
403	500-4331-523230	POSTAGE	4,000	3,667	1,754	0	1,754	(1,912)	1,914
404	500-4331-523232	FREIGHT	0	0	7,427	701	8,128	8,128	8,102
405	500-4331-523320	ADVERTISEMENTS	0	0	0	0	0	0	0
406	500-4331-523410	PRINTING AND BINDING	0	0	0	0	0	0	0
407	500-4331-523510	TRAVEL	0	0	0	0	0	0	0
408	500-4331-523520	FOOD/MEALS/LUNCHEONS	0	0	1,145	0	1,145	1,145	1,249
409	500-4331-523610	DUES AND FEES	2,000	1,833	2,096	238	2,334	501	2,287
410	500-4331-523710	EDUCATION, TRAINING, AND TRAVEL	50,000	45,833	36,138	1,745	37,883	(7,950)	39,423
411	500-4331-523810	LICENSES	2,500	2,292	175	0	175	(2,117)	191
412	500-4331-523911	MAINTENANCE CONTRACTS	40,000	36,667	66,591	24,075	90,666	53,999	72,644
413	500-4331-531110	OFFICE SUPPLIES	14,500	13,292	14,394	17	14,410	1,118	15,702
414	500-4331-531120	AUTO PARTS AND TIRES	10,000	9,167	5,574	0	5,574	(3,593)	6,081
415	500-4331-531122	EQUIPMENT PARTS AND SUPPLIES	85,000	77,917	40,631	272	40,903	(37,013)	44,324
416	500-4331-531123	GENERAL SUPPLIES	55,000	50,417	23,936	330	24,266	(26,151)	26,112
417	500-4331-531124	COMPUTER SUPPLIES	19,500	17,875	19,119	0	19,119	1,244	20,857
418	500-4331-531125	UNIFORMS AND SAFETY SUPPLIES	47,750	43,771	47,726	477	48,203	4,432	52,065
419	500-4331-531126	BUILDING MAINTENANCE SUPPLIES	5,000	4,583	36,676	91	36,766	32,183	40,010
420	500-4331-531127	COMMUNICATION SUPPLIES	2,000	1,833	331	0	331	(1,503)	361

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Line	GL No.	GL Description	2019 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) YTD Budget	Estimated Year End
421	500-4331-531136	ODOR AND H2S	350,000	320,833	69,389	49	69,438	(251,396)	75,697
422	500-4331-531139	OTHER CHEMICALS	15,000	13,750	0	0	0	(13,750)	0
423	500-4331-531151	MANHOLES	50,000	45,833	606	0	606	(45,227)	661
424	500-4331-531152	MANHOLE LININGS	15,000	13,750	0	0	0	(13,750)	0
425	500-4331-531153	FITTINGS	125,000	114,583	164	0	164	(114,420)	178
426	500-4331-531154	PIPE	50,000	45,833	257	0	257	(45,576)	281
427	500-4331-531155	METERS	0	0	1,940	0	1,940	1,940	2,116
428	500-4331-531162	PUMPS AND PUMP PARTS	250,000	229,167	5,318	0	5,318	(223,849)	5,801
429	500-4331-531163	ELECTRICAL PARTS	75,000	68,750	12,823	0	12,823	(55,927)	13,988
430	500-4331-531166	Inventory Control	0	0	0	0	0	0	0
431	500-4331-531230	ELECTRICITY	350,000	320,833	(12)	0	(12)	(320,845)	(13)
432	500-4331-531270	GASOLINE AND DIESEL	125,000	114,583	120,653	0	120,653	6,070	131,622
433	500-4331-531610	SMALL EQUIPMENT	75,000	68,750	72,494	7,666	80,160	11,410	79,084
434	500-4331-531650	HURRICANE PREPAREDNESS	115,000	105,417	95,211	101,254	196,465	91,048	103,867
435	500-4331-531810	LATE FEES	0	0	5	0	5	5	5
436	500-4333-521320	TECHNICAL SERVICES	0	0	25,321	289	25,610	25,610	27,623
437	500-4333-522240	PURCHASED INFRASTRUCTURE REPAIR	0	0	725,577	214,372	939,949	939,949	791,539
438	500-4333-523232	FREIGHT	0	0	603	0	603	603	658
439	500-4333-531123	GENERAL SUPPLIES	0	0	33,610	0	33,610	33,610	36,665
440	500-4333-531151	MANHOLES	0	0	45,676	0	45,676	45,676	49,829
441	500-4333-531152	MANHOLE LININGS	0	0	18,037	0	18,037	18,037	19,677
442	500-4333-531153	FITTINGS	0	0	45,704	2,379	48,083	48,083	49,859
443	500-4333-531154	PIPE	0	0	30,537	45	30,582	30,582	33,313
444	500-4334-522210	PURCHASED BUILDING MAINTENANCE	0	0	18,328	1,688	20,016	20,016	19,994
445	500-4334-522220	PURCHASED EQUIPMENT REPAIRS	0	0	90,677	10,928	101,605	101,605	98,921
446	500-4334-522240	PURCHASED INFRASTRUCTURE REPAIR	0	0	15,624	11,301	26,925	26,925	17,044
447	500-4334-522250	PURCHASED SCADA SERVICES/MAINT	0	0	40,651	9,566	50,217	50,217	44,347
448	500-4334-522260	PURCHASED ELECTRICAL SERVICES/MAINT	0	0	1,642	0	1,642	1,642	1,791
449	500-4334-522312	OTHER RENTAL	0	0	1,100	60	1,160	1,160	1,200
450	500-4334-523232	FREIGHT	0	0	2,075	0	2,075	2,075	2,264
451	500-4334-531122	EQUIPMENT PARTS AND SUPPLIES	0	0	2,228	0	2,228	2,228	2,430
452	500-4334-531123	GENERAL SUPPLIES	0	0	5,913	105	6,018	6,018	6,450
453	500-4334-531126	BUILDING MAINTENANCE SUPPLIES	0	0	6,338	1,100	7,438	7,438	6,914
454	500-4334-531136	ODOR AND H2S - LIFT STATIONS	0	0	115,866	10,131	125,997	125,997	126,399
455	500-4334-531139	OTHER CHEMICALS - LIFT STATIONS	0	0	350	0	350	350	382
456	500-4334-531153	FITTINGS	0	0	34,964	1,448	36,412	36,412	38,143
457	500-4334-531154	PIPE	0	0	1,695	617	2,312	2,312	1,850
458	500-4334-531162	PUMPS AND PUMP PARTS	0	0	110,955	63,558	174,513	174,513	121,042
459	500-4334-531163	ELECTRICAL PARTS	0	0	66,208	0	66,208	66,208	72,227
460	500-4334-531230	ELECTRICITY	0	0	373,532	0	373,532	373,532	407,490
461	500-4334-531270	GASOLINE AND DIESEL	0	0	728	0	728	728	794
462		Operating Expenses	4,693,300	4,302,192	3,105,136	538,654	3,643,789	(658,403)	3,387,421
463									
464	500-4331-582100	INTEREST EXPENSE			30,316		30,316	30,316	33,072
465	500-4331-591150	LEASE PRINCIPAL			386,359		386,359	386,359	421,482
466		Lease Expense	0	0	416,675	0	416,675	416,675	454,554
467									

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Line	GL No.	GL Description	2019 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) YTD Budget	Estimated Year End
468	500-4331-542100	MACHINERY AND EQUIPMENT	0	0	0	0	0	0	0
469	500-4331-542200	VEHICLES	0	0	0	0	0	0	0
470	500-4331-542400	COMPUTERS AND SOFTWARE	0	0	0	0	0	0	0
471	500-4334-541400	INFRASTRUCTURE	0	0	2,016	0	2,016	2,016	2,200
472		Capital Expenditures	0	0	2,016	0	2,016	2,016	2,200
473									
474		Systems Pumping and Maintenance	7,628,640	6,992,920	6,137,752	538,654	6,676,406	(316,514)	6,695,730
475									
476	500-4335-511100	REGULAR WAGES	1,148,600	1,052,883	1,159,768	0	1,159,768	106,884	1,265,201
477	500-4335-511300	OVERTIME	25,000	22,917	69,486	0	69,486	46,570	75,803
478	500-4335-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0
479	500-4335-512100	GROUP INSURANCE	347,900	318,908	293,448	0	293,448	(25,461)	320,125
480	500-4335-512200	FICA EXPENSE	72,700	66,642	71,600	0	71,600	4,959	78,109
481	500-4335-512300	MEDICARE EXPENSE	17,000	15,583	16,745	0	16,745	1,162	18,268
482	500-4335-512400	PENSION EXPENSE	83,700	76,725	87,607	0	87,607	10,882	95,571
483	500-4335-512500	WORKERS COMPENSATION	54,100	49,592	42,466	0	42,466	(7,126)	46,326
484	500-4335-512600	UNEMPLOYMENT - TREATMENT	0	0	0	0	0	0	0
485	500-4335-512900	OTHER EMPLOYEE BENEFITS - TREATMENT	1,300	1,192	747	0	747	(445)	814
486	500-4335-513000	TEMPORARY SERVICES	5,000	4,583	4,339	0	4,339	(244)	4,734
487	500-4335-521110	PERSONNEL ADMINISTRATION	0	0	1,356	0	1,356	1,356	1,479
488		Personnel Expense	1,755,300	1,609,025	1,747,561	0	1,747,561	138,536	1,906,430
489									
490	500-4335-521310	ENGINEERING	0	0	0	0	0	0	0
491	500-4335-521320	TECHNICAL SERVICES	175,000	160,417	34,933	10,026	44,959	(115,458)	38,108
492	500-4335-522210	PURCHASED BUILDING MAINTENANCE	20,000	18,333	1,632	0	1,632	(16,701)	1,780
493	500-4335-522220	PURCHASED EQUIPMENT REPAIRS	200,000	183,333	44,627	0	44,627	(138,706)	48,684
494	500-4335-522230	PURCHASED VEHICLE REPAIR	5,000	4,583	10,301	0	10,301	5,718	11,238
495	500-4335-522240	PURCHASED INFRASTRUCTURE REPAIR	103,600	94,967	3,902	0	3,902	(91,065)	4,257
496	500-4335-522250	PURCHASED SCADA SERVICES/MAINT	5,000	4,583	0	0	0	(4,583)	0
497	500-4335-522260	PURCHASED ELECTRICAL SERVICES/MAINT	25,000	22,917	0	0	0	(22,917)	0
498	500-4335-522320	EQUIPMENT RENTALS	25,000	22,917	0	0	0	(22,917)	0
499	500-4335-523210	TELEPHONE	17,500	16,042	6,096	0	6,096	(9,946)	6,650
500	500-4335-523225	SOFTWARE LICENSING	0	0	2,750	0	2,750	2,750	3,000
501	500-4335-523230	POSTAGE	5,000	4,583	538	0	538	(4,045)	587
502	500-4335-523232	FREIGHT	0	0	2,337	2,000	4,337	4,337	2,549
503	500-4335-523320	ADVERTISEMENTS	0	0	0	0	0	0	0
504	500-4335-523510	TRAVEL	0	0	0	0	0	0	0
505	500-4335-523610	DUES AND FEES	500	458	1,285	0	1,285	827	1,402
506	500-4335-523710	EDUCATION, TRAINING, AND TRAVEL	15,000	13,750	15,633	1,200	16,833	3,083	17,055
507	500-4335-523810	LICENSES	1,700	1,558	325	0	325	(1,233)	355
508	500-4335-523911	MAINTENANCE CONTRACTS	15,000	13,750	9,477	1,035	10,512	(3,238)	10,338
509	500-4335-531110	OFFICE SUPPLIES	7,500	6,875	6,713	92	6,804	(71)	7,323
510	500-4335-531120	AUTO PARTS AND TIRES	1,000	917	1,019	10	1,029	112	1,111
511	500-4335-531121	LAB SUPPLIES	50,000	45,833	5,004	0	5,004	(40,829)	5,459
512	500-4335-531122	EQUIPMENT PARTS AND SUPPLIES	40,000	36,667	3,574	0	3,574	(33,093)	3,899
513	500-4335-531123	GENERAL SUPPLIES	15,000	13,750	4,731	238	4,969	(8,781)	5,161
514	500-4335-531124	COMPUTER SUPPLIES	10,500	9,625	1,641	0	1,641	(7,984)	1,790

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515	500-4335-531125	UNIFORMS AND SAFETY SUPPLIES	20,000	18,333	16,480	0	16,480	(1,853)	17,978
516	500-4335-531126	BUILDING MAINTENANCE SUPPLIES	10,000	9,167	877	0	877	(8,290)	957
517	500-4335-531127	COMMUNICATION SUPPLIES	0	0	297	0	297	297	323
518	500-4335-531130	BIOSOLIDS DISPOSAL	250,000	229,167	0	0	0	(229,167)	0
519	500-4335-531131	OXYGEN - TREATMENT	450,000	412,500	55,616	0	55,616	(356,884)	60,672
520	500-4335-531132	SULFUR DIOXIDE - TREATMENT	12,000	11,000	850	0	850	(10,150)	927
521	500-4335-531133	POLYMERS - TREATMENT	50,000	45,833	0	0	0	(45,833)	0
522	500-4335-531134	CHLORINE - TREATMENT	45,000	41,250	4,290	0	4,290	(36,960)	4,680
523	500-4335-531136	ODOR AND H2S	0	0	350	0	350	350	382
524	500-4335-531139	OTHER CHEMICALS - TREATMENT	50,000	45,833	0	0	0	(45,833)	0
525	500-4335-531151	MANHOLES	0	0	0	0	0	0	0
526	500-4335-531153	FITTINGS	6,000	5,500	(173)	0	(173)	(5,673)	(189)
527	500-4335-531154	PIPE	5,000	4,583	90	0	90	(4,493)	98
528	500-4335-531157	HEADWORKS	10,000	9,167	749	0	749	(8,418)	817
529	500-4335-531158	CLARIFIERS	25,000	22,917	0	0	0	(22,917)	0
530	500-4335-531159	DIGESTERS	2,000	1,833	0	0	0	(1,833)	0
531	500-4335-531160	SEPTIC RECEIVING STATION	1,000	917	0	0	0	(917)	0
532	500-4335-531161	SLUDGE DRYER	25,000	22,917	9,190	0	9,190	(13,726)	10,026
533	500-4335-531162	PUMPS AND PUMP PARTS	75,000	68,750	591	0	591	(68,159)	645
534	500-4335-531163	ELECTRICAL PARTS	25,000	22,917	1,451	0	1,451	(21,465)	1,583
535	500-4335-531164	BELT PRESS	20,000	18,333	1,376	0	1,376	(16,957)	1,501
536	500-4335-531165	AERATION BASIN	50,000	45,833	0	0	0	(45,833)	0
537	500-4335-531166	Inventory Control	0	0	0	0	0	0	0
538	500-4335-531220	NATURAL GAS	75,000	68,750	8,727	0	8,727	(60,023)	9,521
539	500-4335-531230	ELECTRICITY	625,000	572,917	0	0	0	(572,917)	0
540	500-4335-531270	GASOLINE AND DIESEL	20,000	18,333	9,555	57	9,612	(8,722)	10,423
541	500-4335-531610	SMALL EQUIPMENT	25,000	22,917	1,715	0	1,715	(21,202)	1,871
542	500-4335-531810	LATE FEES	0	0	26	0	26	26	28
543	500-4337-521320	TECHNICAL SERVICES	0	0	20,504	30,748	51,252	51,252	22,368
544	500-4337-522210	PURCHASED BUILDING MAINTENANCE	0	0	10,756	0	10,756	10,756	11,734
545	500-4337-522220	PURCHASED EQUIPMENT REPAIRS	0	0	88,122	87,325	175,447	175,447	96,133
546	500-4337-522240	PURCHASED INFRASTRUCTURE REPAIR	0	0	0	0	0	0	0
547	500-4337-522250	PURCHASED SCADA SERVICES/MAINT	0	0	0	0	0	0	0
548	500-4337-522260	PURCHASED ELECTRICAL SERVICES/MAINT	0	0	0	0	0	0	0
549	500-4337-522320	EQUIPMENT RENTALS	0	0	8,016	225	8,241	8,241	8,745
550	500-4337-523232	FREIGHT	0	0	6,738	0	6,738	6,738	7,351
551	500-4337-523911	MAINTENANCE CONTRACTS	0	0	4,200	0	4,200	4,200	4,582
552	500-4337-531121	LAB SUPPLIES	0	0	20,108	7,203	27,311	27,311	21,936
553	500-4337-531122	EQUIPMENT PARTS AND SUPPLIES	0	0	28,994	53	29,048	29,048	31,630
554	500-4337-531123	GENERAL SUPPLIES	0	0	9,431	254	9,685	9,685	10,288
555	500-4337-531124	COMPUTER SUPPLIES	0	0	4,487	0	4,487	4,487	4,895
556	500-4337-531125	UNIFORMS AND SAFETY SUPPLIES	0	0	440	0	440	440	480
557	500-4337-531126	BUILDING MAINTENANCE SUPPLIES	0	0	2,262	80	2,341	2,341	2,467
558	500-4337-531127	COMMUNICATION SUPPLIES	0	0	150	0	150	150	164
559	500-4337-531130	BIOSOLIDS DISPOSAL	0	0	377,782	0	377,782	377,782	412,126
560	500-4337-531131	OXYGEN	0	0	372,954	199	373,153	373,153	406,859
561	500-4337-531132	SULFUR DIOXIDE	0	0	9,825	0	9,825	9,825	10,718

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562	500-4337-531133	POLYMERS	0	0	43,619	6,856	50,475	50,475	47,585
563	500-4337-531134	CHLORINE	0	0	32,669	4,760	37,429	37,429	35,639
564	500-4337-531136	ODOR AND H2S	0	0	5,855	0	5,855	5,855	6,387
565	500-4337-531139	OTHER CHEMICALS	0	0	21,992	3,920	25,912	25,912	23,991
566	500-4337-531153	FITTINGS	0	0	25,860	69	25,929	25,929	28,211
567	500-4337-531154	PIPE	0	0	205	0	205	205	224
568	500-4337-531157	HEADWORKS	0	0	15,987	12,505	28,492	28,492	17,440
569	500-4337-531158	CLARIFIERS	0	0	6,173	126	6,298	6,298	6,734
570	500-4337-531159	DIGESTERS	0	0	217	0	217	217	237
571	500-4337-531160	SEPTIC RECEIVING STATION	0	0	0	0	0	0	0
572	500-4337-531161	SLUDGE DRYER	0	0	88,928	265	89,193	89,193	97,012
573	500-4337-531162	PUMPS AND PUMP PARTS	0	0	9,896	59,424	69,320	69,320	10,796
574	500-4337-531163	ELECTRICAL PARTS	0	0	3,726	16	3,742	3,742	4,065
575	500-4337-531164	BELT PRESS	0	0	8,780	103	8,884	8,884	9,579
576	500-4337-531165	AERATION BASIN	0	0	1,235	3	1,238	1,238	1,347
577	500-4337-531220	NATURAL GAS	0	0	30,577	0	30,577	30,577	33,357
578	500-4337-531230	ELECTRICITY	0	0	363,122	0	363,122	363,122	396,133
579	500-4337-531270	GASOLINE AND DIESEL	0	0	1,491	0	1,491	1,491	1,626
580	500-4337-531610	SMALL EQUIPMENT	0	0	1,660	0	1,660	1,660	1,810
581	500-4338-521320	TECHNICAL SERVICES	0	0	9,468	21,576	31,044	31,044	10,329
582	500-4338-522210	PURCHASED BUILDING MAINTENANCE	0	0	2,722	0	2,722	2,722	2,970
583	500-4338-522220	PURCHASED EQUIPMENT REPAIRS	0	0	6,087	1,289	7,376	7,376	6,640
584	500-4338-522240	PURCHASED INFRASTRUCTURE REPAIR	0	0	4,635	0	4,635	4,635	5,056
585	500-4338-522250	PURCHASED SCADA SERVICES/MAINT	0	0	0	0	0	0	0
586	500-4338-522260	PURCHASED ELECTRICAL SERVICES/MAINT	0	0	34,154	0	34,154	34,154	37,259
587	500-4338-522320	EQUIPMENT RENTALS	0	0	348	0	348	348	379
588	500-4338-523210	TELEPHONE	0	0	4,862	0	4,862	4,862	5,304
589	500-4338-523232	FREIGHT	0	0	2,315	57	2,372	2,372	2,525
590	500-4338-523911	MAINTENANCE CONTRACTS	0	0	5,265	0	5,265	5,265	5,744
591	500-4338-531121	LAB SUPPLIES	0	0	7,848	1,668	9,516	9,516	8,562
592	500-4338-531122	EQUIPMENT PARTS AND SUPPLIES	0	0	23,628	2,548	26,177	26,177	25,776
593	500-4338-531123	GENERAL SUPPLIES	0	0	918	30	948	948	1,001
594	500-4338-531124	COMPUTER SUPPLIES	0	0	588	188	776	776	641
595	500-4338-531126	BUILDING MAINTENANCE SUPPLIES	0	0	222	0	222	222	242
596	500-4338-531127	COMMUNICATION SUPPLIES	0	0	0	0	0	0	0
597	500-4338-531130	BIOSOLIDS DISPOSAL	0	0	148,222	0	148,222	148,222	161,696
598	500-4338-531133	POLYMERS	0	0	10,052	3,428	13,480	13,480	10,966
599	500-4338-531134	CHLORINE	0	0	0	0	0	0	0
600	500-4338-531153	FITTINGS	0	0	1,778	0	1,778	1,778	1,940
601	500-4338-531157	HEADWORKS	0	0	5,587	0	5,587	5,587	6,095
602	500-4338-531158	CLARIFIERS	0	0	0	0	0	0	0
603	500-4338-531159	DIGESTERS	0	0	3,230	0	3,230	3,230	3,524
604	500-4338-531162	PUMPS AND PUMP PARTS	0	0	1,342	0	1,342	1,342	1,464
605	500-4338-531163	ELECTRICAL PARTS	0	0	5,575	0	5,575	5,575	6,082
606	500-4338-531164	BELT PRESS	0	0	10,094	795	10,889	10,889	11,012
607	500-4338-531165	AERATION BASIN	0	0	0	0	0	0	0
608	500-4338-531220	NATURAL GAS	0	0	850	0	850	850	927

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609	500-4338-531230	ELECTRICITY	0	0	200,497	0	200,497	200,497	218,724
610	500-4338-531270	GASOLINE AND DIESEL	0	0	4,725	0	4,725	4,725	5,154
611	500-4338-531610	SMALL EQUIPMENT	0	0	8,124	0	8,124	8,124	8,863
612	500-4339-521320	TECHNICAL SERVICES	0	0	9,388	18,057	27,445	27,445	10,241
613	500-4339-522210	PURCHASED BUILDING MAINTENANCE	0	0	426	0	426	426	465
614	500-4339-522220	PURCHASED EQUIPMENT REPAIRS	0	0	4,398	493	4,891	4,891	4,797
615	500-4339-522240	PURCHASED INFRASTRUCTURE REPAIR	0	0	0	0	0	0	0
616	500-4339-522250	PURCHASED SCADA SERVICES/MAINT	0	0	0	0	0	0	0
617	500-4339-522260	PURCHASED ELECTRICAL SERVICES/MAINT	0	0	0	0	0	0	0
618	500-4339-522320	EQUIPMENT RENTALS	0	0	0	0	0	0	0
619	500-4339-523210	TELEPHONE	0	0	6,083	0	6,083	6,083	6,636
620	500-4339-523232	FREIGHT	0	0	488	0	488	488	532
621	500-4339-523911	MAINTENANCE CONTRACTS	0	0	5,368	0	5,368	5,368	5,855
622	500-4339-531121	LAB SUPPLIES	0	0	8,589	0	8,589	8,589	9,370
623	500-4339-531122	EQUIPMENT PARTS AND SUPPLIES	0	0	3,472	0	3,472	3,472	3,787
624	500-4339-531123	GENERAL SUPPLIES	0	0	601	237	838	838	655
625	500-4339-531124	COMPUTER SUPPLIES	0	0	364	0	364	364	397
626	500-4339-531126	BUILDING MAINTENANCE SUPPLIES	0	0	146	0	146	146	159
627	500-4339-531127	COMMUNICATION SUPPLIES	0	0	238	0	238	238	260
628	500-4339-531130	BIO SOLIDS DISPOSAL	0	0	41,357	0	41,357	41,357	45,117
629	500-4339-531133	POLYMERS	0	0	3,230	0	3,230	3,230	3,524
630	500-4339-531134	CHLORINE	0	0	580	0	580	580	633
631	500-4339-531139	OTHER CHEMICALS	0	0	2,932	0	2,932	2,932	3,198
632	500-4339-531153	FITTINGS	0	0	42	0	42	42	46
633	500-4339-531157	HEADWORKS	0	0	81	81	162	162	88
634	500-4339-531158	CLARIFIERS	0	0	0	0	0	0	0
635	500-4339-531159	DIGESTERS	0	0	0	0	0	0	0
636	500-4339-531162	PUMPS AND PUMP PARTS	0	0	16,344	0	16,344	16,344	17,830
637	500-4339-531163	ELECTRICAL PARTS	0	0	99	0	99	99	108
638	500-4339-531164	BELT PRESS	0	0	2,004	0	2,004	2,004	2,187
639	500-4339-531165	AERATION BASIN	0	0	190	0	190	190	207
640	500-4339-531230	ELECTRICITY	0	0	59,793	0	59,793	59,793	65,228
641	500-4339-531270	GASOLINE AND DIESEL	0	0	1,199	0	1,199	1,199	1,308
642		Operating Expenses	2,613,300	2,395,525	2,565,879	279,240	2,845,119	449,594	2,799,141
643									
644	500-4335-542200	VEHICLES	0	0	0	0	0	0	0
645	500-4335-542300	FURNITURE & FIXTURES	0	0	8,031	0	8,031	8,031	8,761
646	500-4335-542400	COMPUTERS AND SOFTWARE	0	0	1,016	0	1,016	1,016	1,109
647		Capital Expenditures	0	0	9,047	0	9,047	9,047	9,870
648									
649		Wastewater Treatment Expense	4,368,600	4,004,550	4,322,488	279,240	4,601,727	597,177	4,715,441
650									
651	500-4336-521320	TECHNICAL SERVICES	20,000	18,333	0	0	0	(18,333)	0
652	500-4336-522210	PURCHASED BUILDING MAINTENANCE	0	0	0	0	0	0	0
653	500-4336-522220	PURCHASED EQUIPMENT REPAIRS	2,000	1,833	0	0	0	(1,833)	0
654	500-4336-522230	PURCHASED VEHICLE REPAIR	1,500	1,375	62	0	62	(1,313)	67
655	500-4336-523210	TELEPHONE	400	367	1,046	0	1,046	679	1,141

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Line	GL No.	GL Description	2019 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) YTD Budget	Estimated Year End
656	500-4336-523225	SOFTWARE LICENSING	0	0	1,177	0	1,177	1,177	1,284
657	500-4336-523230	POSTAGE	200	183	0	0	0	(183)	0
658	500-4336-523232	FREIGHT	0	0	26	0	26	26	28
659	500-4336-523310	PUBLIC EDUCATION	0	0	0	0	0	0	0
660	500-4336-523320	ADVERTISEMENTS	0	0	0	0	0	0	0
661	500-4336-523410	PRINTING AND BINDING	250	229	0	0	0	(229)	0
662	500-4336-523610	DUES AND FEES	150	138	142	0	142	5	155
663	500-4336-523620	SUBSCRIPTIONS AND PERIODICALS	0	0	0	0	0	0	0
664	500-4336-523710	EDUCATION, TRAINING, AND TRAVEL	3,500	3,208	756	0	756	(2,453)	824
665	500-4336-523810	LICENSES	300	300	0	0	0	(300)	0
666	500-4336-523911	MAINTENANCE CONTRACTS	500	500	0	0	0	(500)	0
667	500-4336-531110	OFFICE SUPPLIES	1,000	917	1,276	92	1,368	451	1,392
668	500-4336-531120	AUTO PARTS AND TIRES	1,000	917	0	0	0	(917)	0
669	500-4336-531122	EQUIPMENT PARTS AND SUPPLIES	500	458	0	0	0	(458)	0
670	500-4336-531123	GENERAL SUPPLIES	600	550	216	0	216	(334)	235
671	500-4336-531124	COMPUTER SUPPLIES	750	688	523	0	523	(164)	571
672	500-4336-531125	UNIFORMS AND SAFETY SUPPLIES	500	458	120	0	120	(338)	131
673	500-4336-531126	BUILDING MAINTENANCE SUPPLIES	0	0	254	0	254	254	277
674	500-4336-531163	ELECTRICAL PARTS	200	183	0	0	0	(183)	0
675	500-4336-531270	GASOLINE AND DIESEL	1,500	1,375	0	0	0	(1,375)	0
676	500-4336-531610	SMALL EQUIPMENT	500	458	0	0	0	(458)	0
677		Operating Expenses	35,350	32,471	5,597	92	5,689	(26,782)	6,106
678									
679		Capital Expenditures	0	0	0	0	0	0	0
680									
681		Pretreatment Expense	35,350	32,471	5,597	92	5,689	(26,782)	6,106
682									
683	500-4300-523110	INSURANCE	156,800	143,733	133,928	0	133,928	(9,805)	146,103
684	500-4300-523830	FINES & PENALTIES	0	0	0	0	0	0	0
685	500-4300-531710	DAMAGE CLAIMS	0	0	11,550	0	11,550	11,550	12,600
686		General Sewer Expenses	156,800	143,733	145,478	0	145,478	1,744	158,703
687									
688	500-4430-511100	REGULAR WAGES	299,900	274,908	302,182	0	302,182	27,274	329,653
689	500-4430-511300	OVERTIME	25,000	22,917	10,884	0	10,884	(12,033)	11,873
690	500-4430-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0
691	500-4430-512100	GROUP INSURANCE	91,500	83,875	74,088	0	74,088	(9,787)	80,823
692	500-4430-512200	FICA EXPENSE	20,100	18,425	18,272	0	18,272	(153)	19,933
693	500-4430-512300	MEDICARE EXPENSE	4,800	4,400	4,273	0	4,273	(127)	4,662
694	500-4430-512400	PENSION EXPENSE	23,200	21,267	22,312	0	22,312	1,045	24,340
695	500-4430-512500	WORKERS COMPENSATION	12,600	11,550	10,778	0	10,778	(772)	11,757
696	500-4430-512900	OTHER EMPLOYEE BENEFITS - PRODUCTION	350	321	175	0	175	(146)	191
697	500-4430-521110	PERSONNEL ADMINISTRATION	0	0	480	0	480	480	524
698		Personnel Expense	477,450	437,663	443,443	0	443,443	5,781	483,756
699									
700	500-4430-521320	TECHNICAL SERVICES	50,000	45,833	38,666	0	38,666	(7,167)	42,182
701	500-4430-522210	PURCHASED BUILDING MAINTENANCE	4,000	3,667	4,235	0	4,235	568	4,620

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702	500-4430-522220	PURCHASED EQUIPMENT REPAIRS	50,000	45,833	63,508	15,163	78,671	32,838	69,281
703	500-4430-522230	PURCHASED VEHICLE REPAIR	8,200	7,517	9,425	1,072	10,498	2,981	10,282
704	500-4430-522240	PURCHASED INFRASTRUCTURE REPAIR	69,100	63,342	36,378	9,500	45,878	(17,463)	39,685
705	500-4430-522250	PURCHASED SCADA SERVICES/MAINT	0	0	0	0	0	0	0
706	500-4430-522260	PURCHASED ELECTRICAL SERVICES/MAINT	15,000	13,750	1,636	3,459	5,095	(8,655)	1,784
707	500-4430-522320	EQUIPMENT RENTALS	0	0	36	0	36	36	39
708	500-4430-523210	TELEPHONE	6,400	5,867	6,604	0	6,604	738	7,205
709	500-4430-523225	SOFTWARE LICENSING	0	0	1,375	0	1,375	1,375	1,500
710	500-4430-523230	POSTAGE	1,500	1,375	1,476	0	1,476	101	1,610
711	500-4430-523232	FREIGHT	500	458	1,237	0	1,237	779	1,350
712	500-4430-523310	PUBLIC EDUCATION	0	0	866	0	866	866	945
713	500-4430-523320	ADVERTISEMENTS	0	0	0	0	0	0	0
714	500-4430-523510	TRAVEL	0	0	0	0	0	0	0
715	500-4430-523610	DUES AND FEES	400	367	715	0	715	348	780
716	500-4430-523710	EDUCATION, TRAINING, AND TRAVEL	4,500	4,125	5,405	1,200	6,605	2,480	5,897
717	500-4430-523810	LICENSES	500	458	840	0	840	381	916
718	500-4430-523911	MAINTENANCE CONTRACTS	0	0	15,324	405	15,729	15,729	16,717
719	500-4430-531110	OFFICE SUPPLIES	2,045	1,875	1,774	0	1,774	(101)	1,935
720	500-4430-531120	AUTO PARTS AND TIRES	2,500	2,292	698	0	698	(1,594)	761
721	500-4430-531121	LAB SUPPLIES	12,360	11,330	10,200	0	10,200	(1,130)	11,127
722	500-4430-531122	EQUIPMENT PARTS AND SUPPLIES	2,000	1,833	1,822	0	1,822	(12)	1,987
723	500-4430-531123	GENERAL SUPPLIES	1,000	917	1,261	0	1,261	345	1,376
724	500-4430-531124	COMPUTER SUPPLIES	6,000	5,500	4,682	0	4,682	(818)	5,108
725	500-4430-531125	UNIFORMS AND SAFETY SUPPLIES	7,120	6,527	5,102	1,338	6,440	(86)	5,566
726	500-4430-531126	BUILDING MAINTENANCE SUPPLIES	6,000	5,500	4,807	0	4,807	(693)	5,244
727	500-4430-531127	COMMUNICATION SUPPLIES	0	0	0	0	0	0	0
728	500-4430-531134	CHLORINE - PRODUCTION	50,500	46,292	36,900	13,600	50,500	4,208	40,255
729	500-4430-531135	FLORIDE - PRODUCTION	0	0	0	0	0	0	0
730	500-4430-531137	PHOSOPHATE - PRODUCTION	110,000	100,833	75,663	34,338	110,000	9,167	82,541
731	500-4430-531153	FITTINGS	3,090	2,833	1,562	0	1,562	(1,270)	1,704
732	500-4430-531154	PIPE	500	458	390	0	390	(68)	426
733	500-4430-531155	METERS	6,695	6,137	5,773	935	6,708	571	6,298
734	500-4430-531162	PUMPS AND PUMP PARTS	3,090	2,833	2,531	0	2,531	(302)	2,761
735	500-4430-531163	ELECTRICAL PARTS	10,000	9,167	13,284	0	13,284	4,117	14,491
736	500-4430-531166	Inventory Control	0	0	0	0	0	0	0
737	500-4430-531220	NATURAL GAS	1,000	917	1,199	0	1,199	282	1,308
738	500-4430-531230	ELECTRICITY	408,000	374,000	364,482	0	364,482	(9,518)	397,616
739	500-4430-531270	GASOLINE AND DIESEL	19,000	17,417	21,844	0	21,844	4,427	23,830
740	500-4430-531610	SMALL EQUIPMENT	1,500	1,375	1,449	0	1,449	74	1,581
741		Operating Expenses	862,500	790,625	743,148	81,010	824,158	33,533	810,707
742									
743	500-4430-542100	MACHINERY AND EQUIPMENT	32,000	32,000	183	28,350	28,533	(3,467)	199
744		Capital Expenditures	32,000	32,000	183	28,350	28,533	(3,467)	199
745									
746		Water Production Expenses	1,371,950	1,260,288	1,186,774	109,360	1,296,134	35,846	1,294,663
747									
748	500-4440-511100	REGULAR WAGES	705,900	647,075	675,235	0	675,235	28,160	736,620

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749	500-4440-511300	OVERTIME	100,000	91,667	27,800	0	27,800	(63,867)	30,327
750	500-4440-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0
751	500-4440-512100	GROUP INSURANCE	276,600	253,550	204,189	0	204,189	(49,361)	222,752
752	500-4440-512200	FICA EXPENSE	49,900	45,742	40,313	0	40,313	(5,428)	43,978
753	500-4440-512300	MEDICARE EXPENSE	11,700	10,725	9,428	0	9,428	(1,297)	10,285
754	500-4440-512400	PENSION EXPENSE	57,400	52,617	50,104	0	50,104	(2,513)	54,659
755	500-4440-512500	WORKERS COMPENSATION	29,500	27,042	29,100	0	29,100	2,059	31,746
756	500-4440-512900	OTHER EMPLOYEE BENEFITS - DISTRIBUTION	850	779	400	0	400	(379)	436
757	500-4440-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0
758	500-4440-521110	PERSONNEL ADMINISTRATION	500	458	568	0	568	110	620
759		Personnel Expense	1,232,350	1,129,654	1,037,138	0	1,037,138	(92,516)	1,131,424
760									
761	500-4440-521320	TECHNICAL SERVICES	15,000	13,750	6,166	0	6,166	(7,584)	6,727
762	500-4440-522210	PURCHASED BUILDING MAINTENANCE	6,000	5,500	3,472	0	3,472	(2,028)	3,788
763	500-4440-522220	PURCHASED EQUIPMENT REPAIRS	16,500	15,125	8,908	0	8,908	(6,217)	9,718
764	500-4440-522230	PURCHASED VEHICLE REPAIR	25,000	22,917	10,610	4,117	14,728	(8,189)	11,575
765	500-4440-522240	PURCHASED INFRASTRUCTURE REPAIR	193,400	177,283	228,004	31,019	259,024	81,740	248,732
766	500-4440-522320	EQUIPMENT RENTALS	4,000	3,667	2,553	0	2,553	(1,114)	2,785
767	500-4440-523210	TELEPHONE	11,500	10,542	10,736	0	10,736	194	11,712
768	500-4440-523225	SOFTWARE LICENSING	0	0	9,427	0	9,427	9,427	10,284
769	500-4440-523230	POSTAGE	0	0	(284)	0	(284)	(284)	(309)
770	500-4440-523232	FREIGHT	0	0	1,570	0	1,570	1,570	1,713
771	500-4440-523320	ADVERTISEMENTS	0	0	0	0	0	0	0
772	500-4440-523510	TRAVEL	0	0	0	0	0	0	0
773	500-4440-523610	DUES AND FEES	5,000	4,583	585	0	585	(3,998)	638
774	500-4440-523710	EDUCATION, TRAINING, AND TRAVEL	10,000	9,167	4,826	4,200	9,026	(140)	5,265
775	500-4440-523810	LICENSES	1,500	1,375	25	0	25	(1,350)	27
776	500-4440-523911	MAINTENANCE CONTRACTS	0	0	0	0	0	0	0
777	500-4440-531110	OFFICE SUPPLIES	2,500	2,292	3,166	0	3,166	875	3,454
778	500-4440-531120	AUTO PARTS AND TIRES	7,000	6,417	3,079	137	3,217	(3,200)	3,359
779	500-4440-531122	EQUIPMENT PARTS AND SUPPLIES	7,500	6,875	5,573	138	5,711	(1,164)	6,080
780	500-4440-531123	GENERAL SUPPLIES	20,000	18,333	15,435	0	15,435	(2,898)	16,838
781	500-4440-531124	COMPUTER SUPPLIES	3,500	3,208	3,263	266	3,529	321	3,559
782	500-4440-531125	UNIFORMS AND SAFETY SUPPLIES	16,000	14,667	11,529	0	11,529	(3,138)	12,577
783	500-4440-531126	BUILDING MAINTENANCE SUPPLIES	5,000	4,583	4,178	0	4,178	(405)	4,558
784	500-4440-531127	COMMUNICATION SUPPLIES	0	0	0	0	0	0	0
785	500-4440-531150	METER AND VALVE VAULTS	2,500	2,292	0	0	0	(2,292)	0
786	500-4440-531153	FITTINGS	180,000	165,000	165,439	0	165,439	439	180,479
787	500-4440-531154	PIPE	15,000	13,750	19,290	0	19,290	5,540	21,043
788	500-4440-531155	METERS	293,500	269,042	99,169	34,566	133,735	(135,307)	108,184
789	500-4440-531156	FIRE HYDRANTS	36,000	33,000	22,389	0	22,389	(10,611)	24,424
790	500-4440-531162	PUMPS AND PUMP PARTS	0	0	0	0	0	0	0
791	500-4440-531166	Inventory Control	0	0	0	0	0	0	0
792	500-4440-531220	NATURAL GAS	2,000	1,833	1,835	0	1,835	1	2,001
793	500-4440-531230	ELECTRICITY	4,800	4,400	4,125	0	4,125	(275)	4,500
794	500-4440-531270	GASOLINE AND DIESEL	40,000	36,667	32,413	0	32,413	(4,254)	35,360
795	500-4440-531610	SMALL EQUIPMENT	19,000	17,417	12,023	0	12,023	(5,394)	13,116

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796		Operating Expenses	942,200	863,683	689,503	74,445	763,948	(99,735)	752,186
797									
798	500-4440-542100	MACHINERY AND EQUIPMENT	58,700	58,700	57,423	0	57,423	(1,277)	62,643
799	500-4440-542200	VEHICLES	0	0	62,057	0	62,057	62,057	67,698
800		Capital Expenditures	58,700	58,700	119,480	0	119,480	60,780	130,341
801									
802		Water Distribution Expense	2,233,250	2,052,037	1,846,122	74,445	1,920,566	(131,471)	2,013,951
803									
804	500-4400-523110	INSURANCE	130,000	119,167	120,847	0	120,847	1,680	131,833
805	500-4400-531710	DAMAGE CLAIMS	0	0	(24,935)	0	(24,935)	(24,935)	(27,202)
806		General Water Expenses	130,000	119,167	95,912	0	95,912	(23,255)	104,631
807									
808		Total Operating Expenses	22,917,550	21,024,780	20,056,640	1,059,129	21,115,769	90,990	21,879,971
809									
810		Net Operating Revenue	9,195,900	8,412,550	11,289,799	(1,059,129)	10,230,670	1,818,120	12,286,019
811									
812	500-1510-574000	BAD DEBT EXPENSE - FINANCE	600,000	550,000	600,959	0	600,959	50,959	655,592
813		Bad Debt Expense	600,000	550,000	600,959	0	600,959	50,959	655,592
814									
815	500-1510-582100	INTEREST EXPENSE	0	0	0	0	0	0	0
816	500-4300-582100	INTEREST EXPENSE - SEWER	707,500	648,542	493,208	0	493,208	(155,334)	538,045
817	500-4400-582100	INTEREST EXPENSE - WATER	348,500	319,458	449,920	0	449,920	130,462	490,822
818		Interest Expense	1,056,000	968,000	943,128	0	943,128	(24,872)	1,028,866
819									
820		Net Revenue Before Other Cash Requirements	7,539,900	6,894,550	9,745,712	(1,059,129)	8,686,583	1,792,033	10,601,561
821									
822	500-4300-591100	DEBT PRINCIPAL	1,326,600	1,216,050	1,216,050	0	1,216,050	0	1,326,600
823	500-4400-591100	DEBT PRINCIPAL	653,400	598,950	598,950	0	598,950	0	653,400
824		Debt Principal	1,980,000	1,815,000	1,815,000	0	1,815,000	0	1,980,000
825									
826	500-4300-591200	REPAIR AND REPLACEMENT RESERVE	2,759,100	2,529,175	2,356,442	0	2,356,442	(172,733)	2,570,664
827	500-4400-591200	REPAIR AND REPLACEMENT RESERVE	2,500,800	2,292,400	2,291,867	0	2,291,867	(533)	2,500,218
828		Repair & Replacement Reserve	5,259,900	4,821,575	4,648,308	0	4,648,308	(173,267)	5,070,882
829									
830	500-4300-591300	CAPITAL RESERVE	150,000	137,500	137,500	0	137,500	0	150,000
831	500-4400-591300	CAPITAL RESERVE	150,000	137,500	137,500	0	137,500	0	150,000
832		Capital Reserve	300,000	275,000	275,000	0	275,000	0	300,000
833									
834		Total Principal and Reserves	7,539,900	6,911,575	6,738,308	0	6,738,308	(173,267)	7,350,882
835									
836		Net Budget	0	(17,025)	3,007,404	(1,059,129)	1,948,275	1,965,300	3,250,679
837									
838	500-4300-344261	CAPITAL TAP FEES - ST SIMONS	0	0	207,370	0	207,370	207,370	226,222
839	500-4300-344262	CAPITAL TAP FEES - NO MAINLAND	0	0	467,100	0	467,100	467,100	509,564
840	500-4300-344263	CAPITAL TAP FEES - SO MAINLAND	0	0	76,500	0	76,500	76,500	83,455
841	500-4300-344269	CAPITAL TAP FEES - BRUNSWICK	0	0	94,280	0	94,280	94,280	102,851

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842	500-4400-344261	CAPITAL TAP FEES - ST SIMONS	0	0	130,610	0	130,610	130,610	142,484
843	500-4400-344262	CAPITAL TAP FEES - NO MAINLAND	0	0	269,535	0	269,535	269,535	294,038
844	500-4400-344263	CAPITAL TAP FEES - SO MAINLAND	0	0	69,000	0	69,000	69,000	75,273
845	500-4400-344269	CAPITAL TAP FEES - BRUNSWICK	0	0	58,854	0	58,854	58,854	64,205
846	500-1510-399100	GRANT INCOME	0	0	0	0	0	0	0
847	500-1510-392500	SPLOST REVENUE	0	0	5,022,746	0	5,022,746	5,022,746	5,479,359
848		Capital Fees and Grants	0	0	6,395,995	0	6,395,995	6,395,995	6,977,449
849									
850		Net Revenue (Loss)	0	(17,025)	9,403,399	(1,059,129)	8,344,269	8,361,295	10,228,128