



**Brunswick-Glynn County Joint Water and Sewer Commission
1703 Gloucester Street, Brunswick, GA 31520
Wednesday, July 24, 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 June 19, 2019 Finance Committee Meeting (*subject to any necessary changes*)**
- 2. Altama Avenue CIPP Project Approval – A. Burroughs**
- 3. PS4105 Basin Expansion Project Approval – A. Burroughs**
- 4. Academy Creek Roof Repair – A. Burroughs**
- 5. Surplus Equipment – A. Burroughs**

DISCUSSION

- 1. Audit Engagement Letter – J. Donaghy**
- 2. Banking RFP Update – J. Donaghy**
- 3. Financial Statements - Month End June 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, July 24, 2019 at 1:00 PM

FINANCE COMMITTEE MINUTES

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

ALSO PRESENT: **Ben Turnipseed, Commission Chairman**
 John Donaghy, Chief Financial Officer
 Todd Kline, Director of Engineering
 Janice Meridith, Executive Commission Admin.

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

ABSENT: **Donald Elliott, Commissioner**

Chairman Copeland called the meeting to order at 1:04 PM.

PUBLIC COMMENT PERIOD

Cameron Owens, Exit 38 Area Sewer Capacity – Mr. Owens is a property owner in the southwest quadrant area of Exit 38. He noted that the estimated 50 acres of property owned is fully entitled and has been for 8 to 10 years with planned development for hotel and other highway commercial uses. Mr. Owens stated that every prospective buyer has questions such as, has there been a drainage study and where is the drainage water going to go; and what about sewer capacity. While the drainage issues have been taken care of the lack of capacity in the area has caused concerns when attempting to sell property. Mr. Owens commented that he is asking for the Commission to keep moving forward with improvements and be sure that there is at least adequate sewer capacity for the potential development in that immediate area.

Mr. Burroughs commented that the sewage from that area drains into Pump Station 4105 and this pump station was on the agenda for the Finance and Facilities Committee Meetings to address. Committee Chairman Copeland asked Mr. Burroughs if JWSC is limited now in that if Mr. Owens needed taps he could not get them. Mr. Burroughs confirmed that is correct and noted that the two unsolicited proposals in place now will only provide enough capacity for those two developments and nothing additional.

Committee Chairman Copeland thanked Mr. Owens for coming to speak with the Committee.

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

APPROVAL

1. Minutes from June 19, 2019 Finance Committee Meeting

Commissioner Stephens made a motion seconded by Commissioner Copeland to approve the minutes from the June 19, 2019 Finance Committee Meeting. Motion carried 2-0-1. (Commissioner Elliott was absent from the meeting.)

Commissioner Stephens made a motion seconded by Commissioner Copeland to excuse Commissioner Elliott from the Finance Committee meeting due to being out of town. Motion carried 2-0-1. (Commissioner Elliott was absent from the meeting.)

2. Altama Avenue CIPP Project Approval – A. Burroughs

Andrew Burroughs presented the proposed Altama Avenue Cured In Place Piping (CIPP) Project for approval to move forward to the full Commission. He explained that Altama Avenue has multiple crossings underneath the road that are aged. Some are clay pipes and some are ductile iron pipes. Staff has not been able to TV several of these lines due to the tuberculation in them. Staff is hesitant to do any work on these lines without bypass pumps in place just in case of a problem. Mr. Burroughs advised that the request for funding this Project would be to have an outside contractor clean and camera these lines while they are on by-pass and then to line those pipes where necessary. This includes lines running alongside Altama Avenue that scored a structural rating of a four or five according to NASSCO Standards. Mr. Burroughs noted that a four or a five indicates the pipes are in short term need of rehab. He provided a project estimate detailing the various expected costs with a 15% contingency that was used to arrive at the funding request for \$625,000.00 from the R&R Reserves. Mr. Burroughs also provided the committee with a thorough project schedule for their review as well as a detailed map indicating the locations of the lines and specifying the lines scoring a four or a five on the structural rating.

Commissioner Stephens made a motion seconded by Commissioner Copeland to move that the Finance Committee approve project funding in the amount of \$625,000.00 for the Altama Avenue CIPP Project and that this project funding approval be forwarded to the full Commission for approval. Motion carried 2-0-1. (Commissioner Elliott was absent from the meeting.)

3. PS4105 Basin Expansion Project Approval – A. Burroughs

Andrew Burroughs stated that both Pump Stations 4105 and 4107 take flow from the area on the west side of Spur 25 and most of the flow from that quadrant area. He noted that currently there are two unsolicited proposals in place and explained the effects of those on capacity. Additional capacity will still be needed in this area for more development such as what Mr. Owens discussed during the public comment. Mr. Burroughs informed the committee that the improvements made through the unsolicited proposals along with the proposed expansion project for PS4105 and 4107 would allow for the Bergen Woods Development, the Saddle Brooke Development, an additional 300 REU's worth of capacity in those basins, and half of the Tradewinds' flow to go through these stations. He then explained the details of the proposed project scope and the expected additional capacity for development in that area which would be gained. Chairman Turnipseed suggested increasing the two pump stations for that additional capacity and holding off on the forcemain reroute portion of the project temporarily as the additional capacity for Tradewinds is not necessary at this time. This modification of the proposed scope would provide a cost savings for the present time and still allow for additional capacity to support more development in that area. After more technical discussion on the issues and effects of the modified scope,

necessary capacity, and funding it was determined that the full project would be placed for bid on the engineering design with the forcemain reroute portion of the project being bid as an alternative option for consideration separately. The motion requested at this time will be modified to approve the project funding in the amount of \$1.465M instead of the original requested amount of \$2.25M.

Commissioner Stephens made a motion seconded by Commissioner Copeland to move that the Finance Committee approve project funding in the amount of \$1,465,000.00 for the PS 4150/4107 Expansion and Downstream Rehab Project and that this project funding approval be forwarded to the full Commission. Motion carried 2-0-1. (Commissioner Elliott was absent from the meeting.)

4. Academy Creek Roof Replacement – A. Burroughs

Mr. Burroughs advised the committee that the roof over the old DAF building at Academy Creek has an existing single ply membrane roof that leaks during rain events. This building houses the SP&M operations and the warehouse inventory. The leaks are preventing storage of certain items in those areas of the warehouse. The previous attempt by a contracted local roofing company to patch and repair the leaks was unsuccessful. Last year staff received quotes to replace the roof and the roof drains, however the quotes ranged from \$150,000.00 to \$300,000.00. At this time, staff is requesting a budget of \$300,000.00 for the roof replacement and based that amount on the higher quotes previously received, yet expect the actual costs to be lower. Staff will solicit new bids for the replacement of the roof and the roof drains.

Commissioner Stephens made a motion seconded by Commissioner Copeland to move that the Finance Committee approve project funding in the amount of \$300,000.00 for the Academy Creek DAF Building Roof Replacement Project and that this project funding approval be forwarded to the full Commission. Motion carried 2-0-1. (Commissioner Elliott was absent from the meeting.)

5. Surplus Equipment – A. Burroughs

Mr. Burroughs presented the recommendation for five pieces of equipment and vehicles to be identified as surplus and approved to be disposed of in a manner most beneficial to the JWSC. This equipment is no longer of any use to the various divisions of JWSC.

Commissioner Copeland made a motion seconded by Commissioner Stephens to move that the Finance Committee approve the list of items detailed above as surplus and for the approval to be forwarded to the full Commission for approval. Motion carried 2-0-1. (Commissioner Elliott was absent from the meeting.)

DISCUSSION

1. Audit Engagement Letter – J. Donaghy

John Donaghy provided a copy of the Letter of Engagement from Mauldin & Jenkins, LLC who are the auditors that will perform the FY2018-2019 financial audit for BGJWSC. He explained that the engagement letter sets forth details of what the auditors will and will not do during the audit. Mauldin & Jenkins is the same CPA firm that did the previous year's audit for BGJWSC. Committee Chairman Copeland requested for the Commissioners to meet with the representatives from Mauldin & Jenkins at the last Commission Meeting of August to discuss the upcoming audit.

2. Banking RFP Update – J. Donaghy

Mr. Donaghy advised the Committee of the current status of the Banking RFP preparations and discussed the expected issues and timelines involved in transitioning banking institutions as compared with remaining with the current bank.

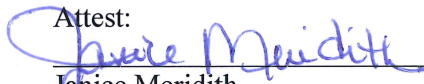
3. Financial Statements Month Ending June 2019 – J. Donaghy

Mr. Donaghy presented the financial statement for month ending June 30, 2019 and explained that this is the year-end financial statement for FY2018-2019. He reviewed the various accounts with the Committee.

There being no further business, Chairman Copeland adjourned the meeting at 2:42 p.m.



Steve Copeland, Committee Chairman

Attest:


Janice Meredith,
Exec. Commission Administrator



Brunswick-Glynn County Joint Water and Sewer Commission

Memo

To: JWSC Finance Committee
From: Andrew Burroughs, Interim Executive Director
Date: July 24, 2019
Re: **APPROVAL** – Altama Avenue CIPP Project Approval

Background

There are multiple gravity sewer crossings under Altama Avenue that are aged. Many of these are not in good condition and are in need of structural rehab in order to eliminate a potential problem from occurring on a heavily traveled thoroughfare in Brunswick. Staff has concerns with cleaning and televising these lines without bypass setups in place. As such, staff would like to have these crossings cleaned and televised to inspect for structural condition. Given the age and material (VCP and DIP) of these lines, it is likely that each of these lines will need CIPP rehab.

There are also lines that run parallel to Altama Avenue that have been televised in the past and scored a PACP Structural Score of 4 or 5. This indicates that the likelihood of failure of these lines is elevated. These lines are not recommended to be recleaned and televised separate of the steps necessary to prepare the lines for CIPP rehab.

Staff Report

Staff proposes creating a project out of the Repair & Replacement Reserve to clean, inspect, and rehab these Altama Avenue crossings as well as simply rehab the parallel segments that are in need of attention. These lines have been prioritized based upon recommendation from SP&M staff and are included on SP&M's immediate needs list.

A project estimate is attached for your reference with unit costs based on recent projects. The project scope was approved by the Facilities Committee on July 11, 2019.

Recommended Action

Staff recommends that a project be approved to perform CIPP sewer rehab along Altama Avenue in the Brunswick and North Mainland service districts. The estimated budget for this project will be \$625,000.00. 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 \$625,000.00 for the Altama Avenue CIPP Project and that this project funding approval be forwarded to the full Commission for approval."

Enclosures:

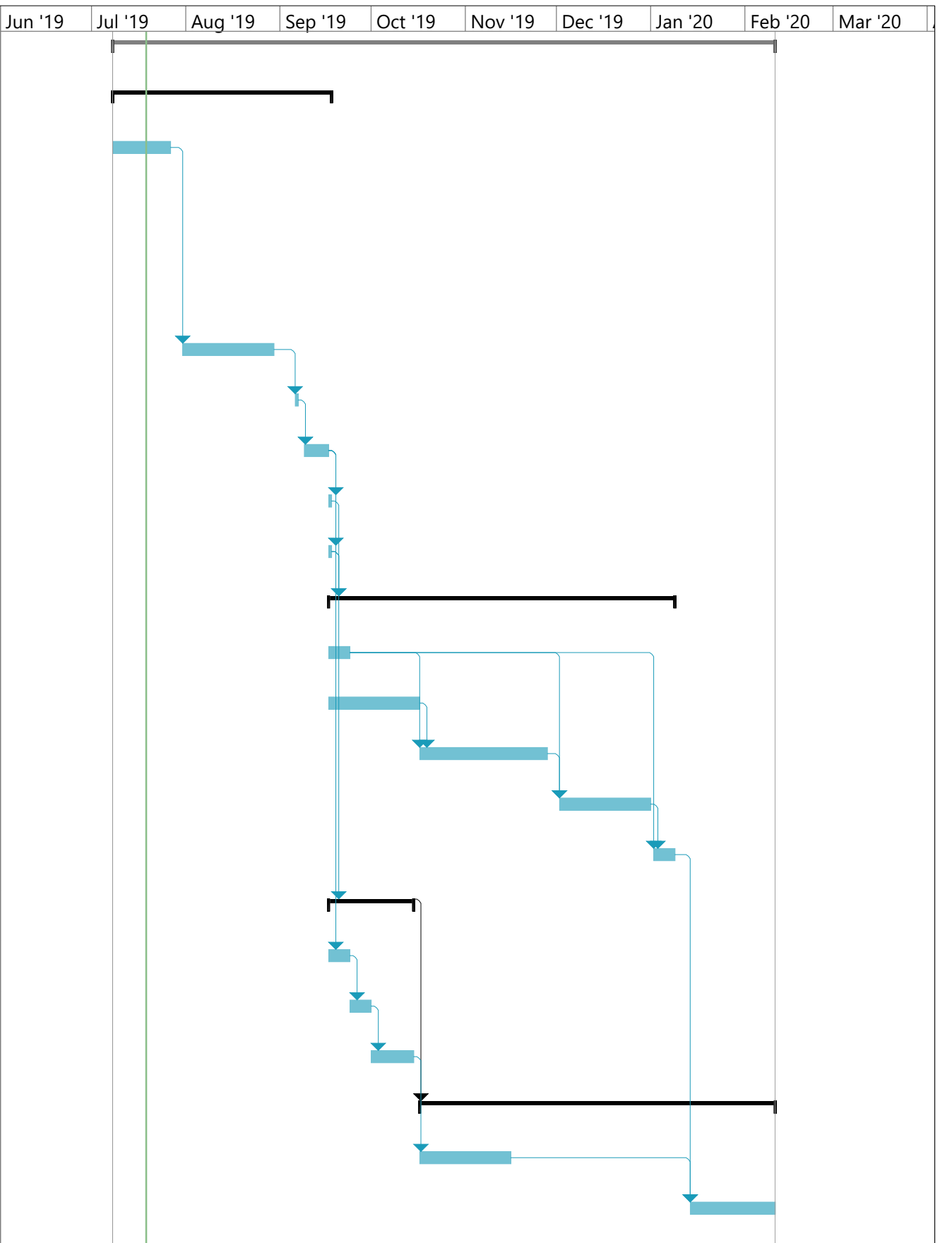
Project Estimate
Potential Project Schedule



ALTAMA AVENUE CLEAN, CCTV, AND CIPP PROJECT
BRUNSWICK-GLYNN JOINT WATER & SEWER COMMISSION
1703 GLOUCESTER STREET
BRUNSWICK, GA 31520
PROJECT ESTIMATE

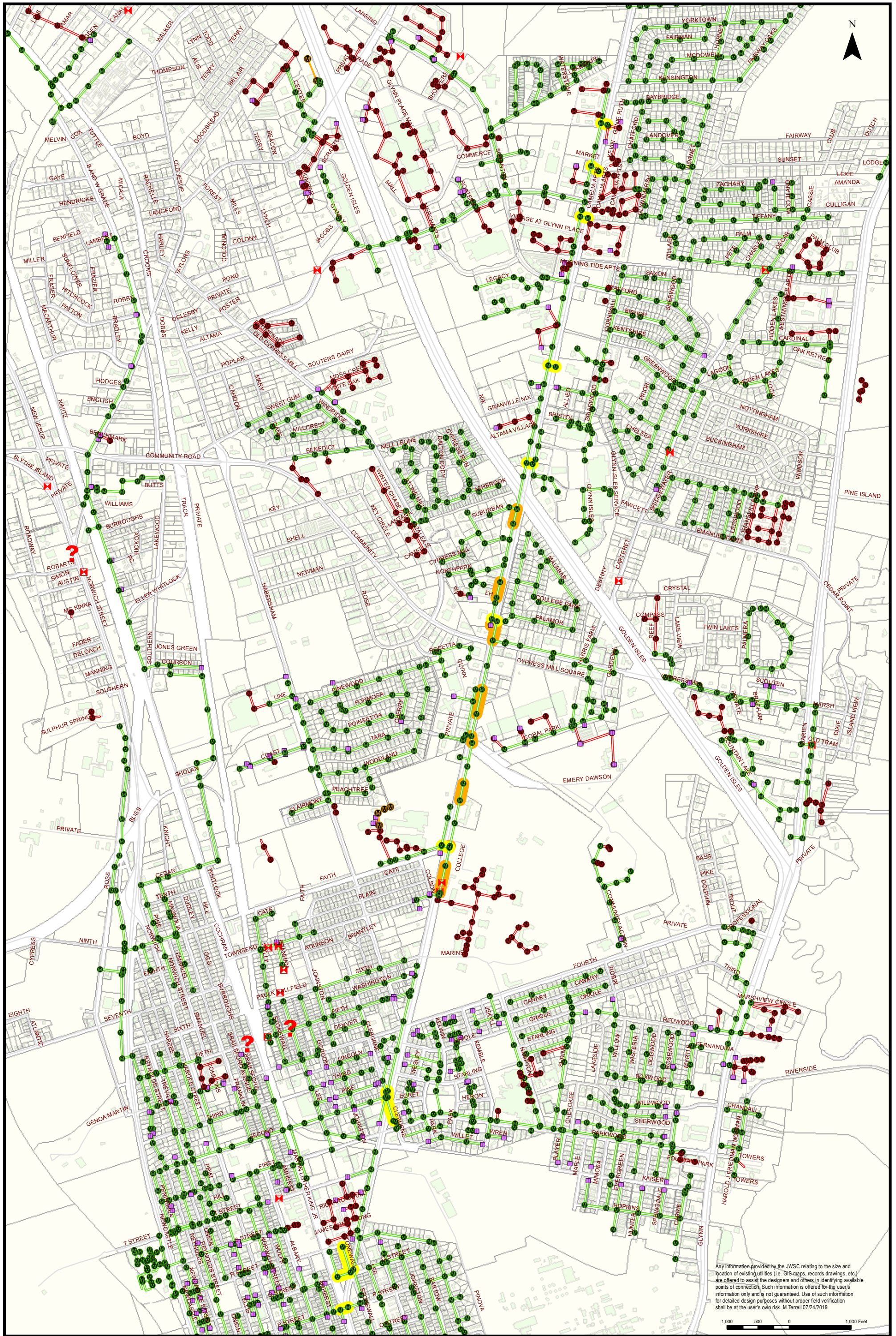
ITEM NO.	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	EXTENSION
ITEM 1 MISCELLANEOUS					
a	Mobilization	1	LS	\$ 25,000.00	\$ 25,000.00
b	Traffic Control	1	LS	\$ 25,000.00	\$ 25,000.00
c	Bypass Pumping	4	WEEKS	\$ 15,000.00	\$ 60,000.00
d	Permitting	1	LS	\$ 15,000.00	\$ 15,000.00
ITEM 2 CLEAN AND CCTV					
a	8" Sewer Gravity Main	1,204	LF	\$ 3.00	\$ 3,612.00
b	10" Sewer Gravity Main	466	LF	\$ 3.00	\$ 1,398.00
c	12" Sewer Gravity Main	102	LF	\$ 3.00	\$ 306.00
d	15" Sewer Gravity Main	382	LF	\$ 3.50	\$ 1,337.00
e	24" Sewer Gravity Main	89	LF	\$ 4.50	\$ 400.50
ITEM 3 CIPP Rehab (If Necessary)					
a	8" Sewer Gravity Main	1,208	LF	\$ 50.00	\$ 60,400.00
b	10" Sewer Gravity Main	466	LF	\$ 75.00	\$ 34,950.00
c	12" Sewer Gravity Main	102	LF	\$ 75.00	\$ 7,650.00
d	15" Sewer Gravity Main	382	LF	\$ 100.00	\$ 38,200.00
e	18" Sewer Gravity Main	313	LF	\$ 100.00	\$ 31,300.00
f	24" Sewer Gravity Main	1,825	LF	\$ 130.00	\$ 237,250.00
SUB-TOTAL					\$ 541,803.50
CONTINGENCY 15%					\$ 81,270.53
TOTAL					\$ 623,074.03

ID	Task Name	Duration	Duration Type	Start	Finish	Budget	Status	Jun '19	Jul '19	Aug '19	Sep '19	Oct '19	Nov '19	Dec '19	Jan '20	Feb '20	Mar '20
0	Altama and Sea Palms CIPP	218 days	Calendar Days	Mon 7/8/19	Mon 2/10/20	\$1,186,000.00	On Schedule										
1	1 Project Planning	72 days	Calendar Days	Mon 7/8/19	Tue 9/17/19	N/A	On Schedule										
2	1.1 Bid Spec Creation	15 days	Work Days Only	Mon 7/8/19	Fri 7/26/19	N/A	On Schedule										
3	1.2 Facilities Committee	1 day	Work Days Only	Thu 7/11/19	Thu 7/11/19	N/A	Complete										
4	1.3 Finance Committee	1 day	Work Days Only	Wed 7/24/19	Wed 7/24/19	N/A	Future Task										
5	1.4 Full Commission	1 day	Work Days Only	Thu 7/25/19	Thu 7/25/19	N/A	Future Task										
6	1.5 Advertisement	30 days	Calendar Days	Wed 7/31/19	Thu 8/29/19	N/A	Future Task										
7	1.6 Bid Award	1 day	Work Days Only	Fri 9/6/19	Fri 9/6/19	N/A	Future Task										
8	1.7 Contract Signing	6 days	Work Days Only	Mon 9/9/19	Mon 9/16/19	N/A	Future Task										
9	1.8 Project Kickoff	1 day	Work Days Only	Tue 9/17/19	Tue 9/17/19	N/A	Future Task										
10	1.9 Notice to Proceed	1 day	Work Days Only	Tue 9/17/19	Tue 9/17/19	N/A	Future Task										
11	2 Sea Palms CIPP	114 days	Calendar Days	Tue 9/17/19	Wed 1/8/20	\$561,000.00	Future Task										
12	2.1 ROW Permitting	5 days	Work Days Only	Tue 9/17/19	Mon 9/23/19	N/A	Future Task										
13	2.2 Order CIPP Bags	30 days	Calendar Days	Tue 9/17/19	Wed 10/16/19	N/A	Future Task										
14	2.3 Basin 2011 CIPP	30 days	Work Days Only	Thu 10/17/19	Wed 11/27/19	\$290,000.00	Future Task										
15	2.4 Basin 2012 CIPP	20 days	Work Days Only	Mon 12/2/19	Tue 12/31/19	\$230,000.00	Future Task										
16	2.5 Basin 2032 CIPP	5 days	Work Days Only	Thu 1/2/20	Wed 1/8/20	\$41,000.00	Future Task										
17	3 Altama CCTV	28 days	Calendar Days	Tue 9/17/19	Mon 10/14/19	\$45,000.00	Future Task										
18	3.1 ROW Permitting	5 days	Work Days Only	Tue 9/17/19	Mon 9/23/19	N/A	Future Task										
19	3.2 Clean & CCTV	5 days	Work Days Only	Tue 9/24/19	Mon 9/30/19	\$45,000.00	Future Task										
20	3.3 Review Video/Recommend	10 days	Work Days Only	Tue 10/1/19	Mon 10/14/19	N/A	Future Task										
21	4 Altama CIPP	117 days	Calendar Days	Thu 10/17/19	Mon 2/10/20	\$580,000.00	Future Task										
22	4.1 Order CIPP Bags	30 days	Calendar Days	Thu 10/17/19	Fri 11/15/19	N/A	Future Task										
23	4.2 Altama CIPP	20 days	Work Days Only	Tue 1/14/20	Mon 2/10/20	\$580,000.00	Future Task										

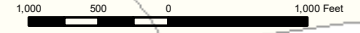


Project: Altama and Sea Palms CIPP
Date: Fri 7/19/19

Task Summary Project Summary



Any information provided by the JWSC relating to the size and location of existing utilities (i.e. GIS maps, records drawings, etc.) are offered to assist the designers and others in identifying available points of connection. Such information is offered for the user's 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. M. Terrell 07/24/2019



BRUNSWICK-GLYNN COUNTY JOINT WATER & SEWER COMMISSION

1703 Gloucester Street
Brunswick, Georgia 31520
(912) 261-7100

Altama Avenue CIPP

- Non Plastic Crossings
- 4 or 5 PACP Parallel





Brunswick-Glynn County Joint Water and Sewer Commission

Memo

To: JWSC Finance Committee
From: Andrew Burroughs, Interim Executive Director
Date: July 24, 2019
Re: **APPROVAL** – PS 4105/4107 Expansion and Downstream Rehab Project Approval

Background

The JWSC has entered into two comprehensive agreements for necessary expansion work associated with the Bergen Woods and Saddlebrooke developments. The Bergen Woods agreement outlined improvements necessary for PS 4105 to be able to handle the peak flows when the new apartment complex is completed. The Wade Journey Homes (Saddlebrooke) comprehensive agreement allows for the purchase of 41 CIFs in upstream basins with the CIFs being earmarked to downstream improvements necessary. At the Commission meeting where the Wade Journey Homes comprehensive agreement was approved, it was reported that there are additional potential developments in the area that would require future improvements to the downstream assets. Estimated CIFs from currently comprehensive agreements is \$496,400. Staff reported that an additional 200-300 REUs worth of capacity needed to be added above the Wade Journey lots.

Currently, PS 4107 pumps into PS 4105 which pumps underneath I95 and discharges into the PS 4036 gravity basin. The station requires an increase in force main diameter to handle additional flow. The length of the current force main is significant and increases the necessary head for pumping. Staff believes that the force main from PS 4105 can be rerouted to a different portion of the PS 4036 gravity basin that would cut the length of the force main by a third.

Staff had the downstream gravity system televised by Southeast Pipe earlier this year to determine the condition of the lines which would receive the flow from the relocated force main.

Current Status and Needs

As part of the Bergen Woods comprehensive agreement, it was determined that the current pumping capacity of PS 4107 is 747 gpm and that the improved capacity of PS 4105 necessary to handle the Bergen Woods flow is 800 gpm. An additional 300 REUs of capacity would add 202 gpm of flow at peak. Also included in the addition is an allotment for half of the needed flow for the Tradewinds Industrial Park at 486 gpm. Therefore, the pumping flow rates need to increase 688 gpm at each of these stations. The new flow rates should be 1435 gpm at PS 4107 and 1488 gpm at PS 4105. To allow for this, both pump stations force mains will require an upgrade as well as pumping and electrical upgrades at the stations.

Proposed Solution

Based on the CCTV footage provided by Southeast Pipe, it is likely that all non-plastic pipe downstream should be rehabbed as part of this project. The improvements to the pump stations and force mains is described below:

Station	Current hP	Current Capacity	Force Main Diameter	Force Main Length
4107 Existing	10	667	8	500
4107 Proposed	30	1,435	12	500
4105 Existing	20	590	8	7,725
4105 Proposed	50	1,488	12	5,200

Staff's project estimate for the station and force main improvement portion of the work is \$1,250,000 which would be funded from the Capital Improvement Fund Reserve. The detailed breakdown of this can be found in the attached project estimate. Unit costs from recently bid projects in our area were used for the estimate. Please note that \$300,000 of this estimate is for two railroad jack and bores estimated at \$500 per linear foot for a 24" casing. As stated above, \$496,400 in CIFs would be coming from previous comprehensive agreements.

Staff's project estimate for the downstream rehab portion of the work is \$1,000,000 which would be funded from the Repair & Replacement Reserve. The unit costs for this portion of the work reflect pricing received on the recent SPLOST bid as well as costs from recent bids from nearby utilities. For reference, the average bid price for 30" CIPP on the SPLOST project was \$173/LF. This portion of the project not only helps handle the downstream flow from the rerouted force main, but will reduce I&I in the area.

A copy of the project estimate is attached with the combined project budget being \$2,250,000. The project scope was approved by the Facilities Committee on July 11, 2019.

Recommended Action

Staff recommends that a project be approved to perform downstream rehab and pump station improvements for PS 4105 and 4107 to provide additional capacity for sewer service in the North Mainland service district. The estimated budget for this project will be \$2,250,000.00. Staff recommends that \$1,250,000 come from the Capital Improvement Fund Reserve and \$1,000,000 come from the Repair & Replacement Reserve.

Recommended Motion

"I make a motion that the Finance Committee approve project funding in the amount of \$2,250,000.00 for the PS 4105/4107 Expansion and Downstream Rehab Project and that this project funding approval be forwarded to the full Commission."

Enclosures:

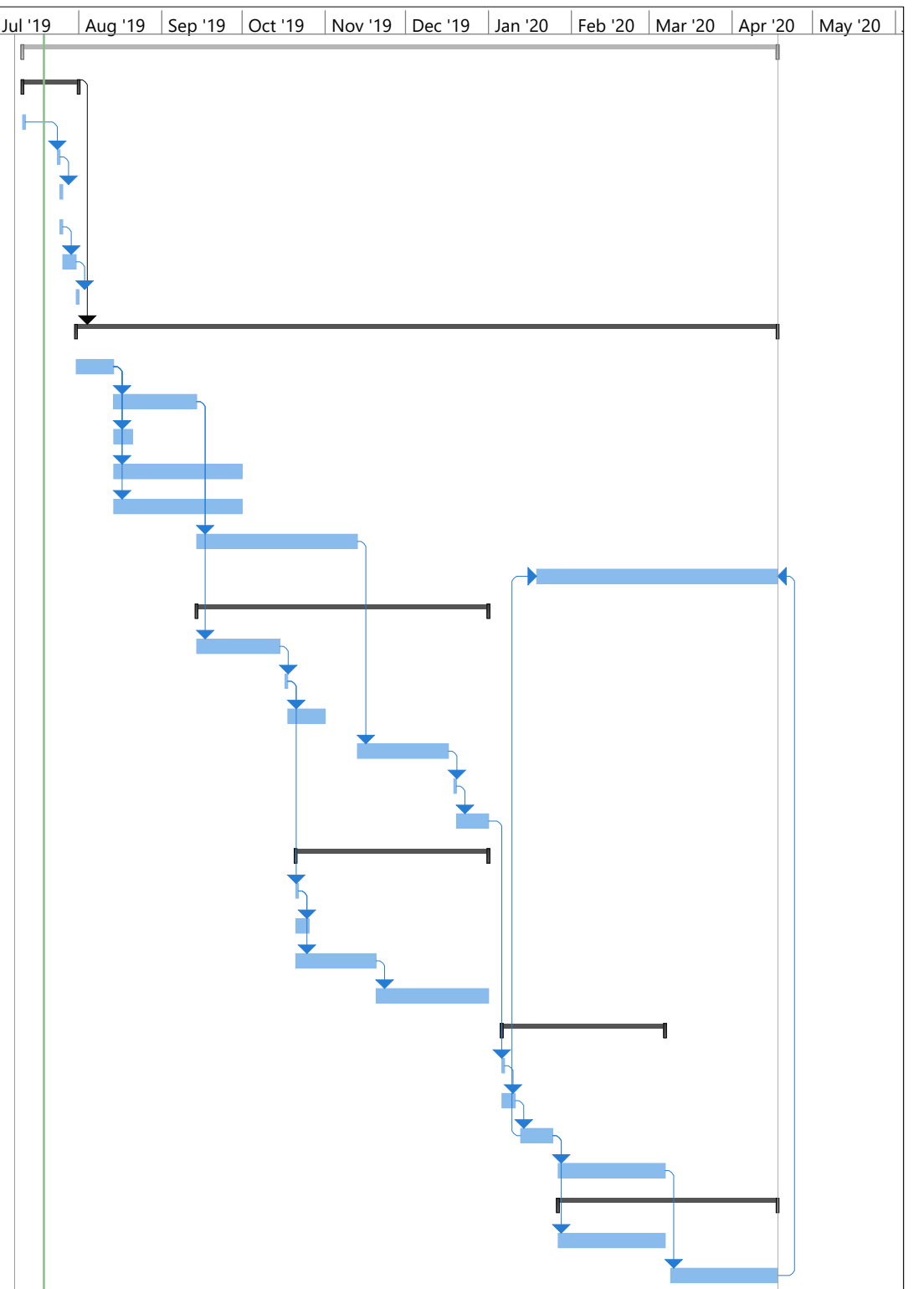
Project Estimate
Potential Project Schedule



PS4105/4107 Expansion Project
BRUNSWICK-GLYNN JOINT WATER & SEWER COMMISSION
1703 GLOUCESTER STREET
BRUNSWICK, GA 31520
PROJECT ESTIMATE

ITEM NO.	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	EXTENSION
ITEM 1	MISCELLANEOUS				
a	Mobilization	1	LS	\$ 25,000.00	\$ 25,000.00
b	Traffic Control	1	LS	\$ 25,000.00	\$ 25,000.00
c	Bypass Pumping	4	WEEKS	\$ 15,000.00	\$ 60,000.00
d	Permitting	1	LS	\$ 50,000.00	\$ 50,000.00
ITEM 2	PUMP STATION 4107 IMPROVEMENTS				
a	Pumps (likely 30 hP)	2	Each	\$ 25,000.00	\$ 50,000.00
b	Panels	2	Each	\$ 25,000.00	\$ 50,000.00
c	Valves	6	Each	\$ 5,000.00	\$ 30,000.00
d	Miscellaneous Fittings	1	LS	\$ 10,000.00	\$ 10,000.00
e	12" C900 PVC Force Main (4107)	500	LF	\$ 60.00	\$ 30,000.00
f	Force Main Valves	2	Each	\$ 5,000.00	\$ 10,000.00
g	Miscellaneous Fittings	1	LS	\$ 10,000.00	\$ 10,000.00
ITEM 3	PUMP STATION 4105 IMPROVEMENTS				
a	Pumps (likely 50 hP)	2	Each	\$ 45,000.00	\$ 90,000.00
b	Panels	2	Each	\$ 25,000.00	\$ 50,000.00
c	Valves	6	Each	\$ 5,000.00	\$ 30,000.00
d	Miscellaneous Fittings	1	LS	\$ 20,000.00	\$ 20,000.00
e	12" C900 PVC Force Main (4105)	5,200	LF	\$ 60.00	\$ 312,000.00
f	Jack and Bore RR Crossings	600	LF	\$ 500.00	\$ 300,000.00
g	Force Main Valves	2	Each	\$ 5,000.00	\$ 10,000.00
h	Miscellaneous Fittings	1	LS	\$ 10,000.00	\$ 10,000.00
ITEM 4	CIPP Rehab (If Necessary)				
a	18" Sewer Gravity Main	3,093	LF	\$ 100.00	\$ 309,300.00
b	24" Sewer Gravity Main	1,723	LF	\$ 130.00	\$ 223,990.00
c	30" Sewer Gravity Main	667	LF	\$ 175.00	\$ 116,725.00
				SUB-TOTAL	\$ 1,822,015.00
				ENGINEERING	\$ 150,000.00
				CONTINGENCY 15%	\$ 273,302.25
				TOTAL	\$ 2,245,317.25

ID	Task Name	Duration	Duration Type	Start	Finish	Budget	Status	Jun '19	Jul '19	Aug '19	Sep '19	Oct '19	Nov '19	Dec '19	Jan '20	Feb '20	Mar '20	Apr '20	May '20
0	PS 4105 and 4107 Expansion	276 days	Calendar Days	Thu 7/11/19	Fri 4/17/20	\$2,250,000.00	On Schedule												
1	1 Project Planning	21 days	Calendar Days	Thu 7/11/19	Wed 7/31/19	N/A	On Schedule												
2	1.1 Facilities Committee	1 day	Work Days Only	Thu 7/11/19	Thu 7/11/19	N/A	Complete												
3	1.2 Finance Committee	1 day	Work Days Only	Wed 7/24/19	Wed 7/24/19	N/A	Future Task												
4	1.3 Full Commission	1 day	Work Days Only	Thu 7/25/19	Thu 7/25/19	N/A	Future Task												
5	1.4 Engineering Selection	1 day	Work Days Only	Thu 7/25/19	Thu 7/25/19	N/A	Future Task												
6	1.5 Contract Signing	5 days	Work Days Only	Fri 7/26/19	Tue 7/30/19	N/A	Future Task												
7	1.6 Notice to Proceed	1 day	Work Days Only	Wed 7/31/19	Wed 7/31/19	N/A	Future Task												
8	2 Engineering	256 days	Calendar Days	Wed 7/31/19	Fri 4/17/20	\$150,000.00	Future Task												
9	2.1 Preliminary Engineering Report	10 days	Work Days Only	Wed 7/31/19	Tue 8/13/19	N/A	Future Task												
10	2.2 Review CCTV/Prepare Bid Specs	30 days	Work Days Only	Wed 8/14/19	Fri 9/13/19	N/A	Future Task												
11	2.3 Force Main Route Survey	5 days	Work Days Only	Wed 8/14/19	Tue 8/20/19	N/A	Future Task												
12	2.4 Railroad Permitting	47 days	Calendar Days	Wed 8/14/19	Mon 9/30/19	N/A	Future Task												
13	2.5 EPD Permitting	47 days	Calendar Days	Wed 8/14/19	Mon 9/30/19	N/A	Future Task												
14	2.6 100% Design	60 days	Work Days Only	Sat 9/14/19	Tue 11/12/19	N/A	Future Task												
15	2.7 Construction Admin	90 days	Work Days Only	Sun 1/19/20	Fri 4/17/20	N/A	Future Task												
16	3 Procurement	105 days	Calendar Days	Sat 9/14/19	Tue 12/31/19	N/A	Future Task												
17	3.1 Advertise CIPP	31 days	Calendar Days	Sat 9/14/19	Mon 10/14/19	N/A	Future Task												
18	3.2 Award CIPP	1 day	Work Days Only	Thu 10/17/19	Thu 10/17/19	N/A	Future Task												
19	3.3 Contract Signing	10 days	Work Days Only	Fri 10/18/19	Thu 10/31/19	N/A	Future Task												
20	3.4 Advertise Construction	32 days	Calendar Days	Wed 11/13/19	Mon 12/16/19	N/A	Future Task												
21	3.5 Award Construction	1 day	Work Days Only	Thu 12/19/19	Thu 12/19/19	N/A	Future Task												
22	3.6 Contract Signing	10 days	Work Days Only	Fri 12/20/19	Tue 12/31/19	N/A	Future Task												
23	4 CIPP Downstream	68 days	Calendar Days	Mon 10/21/19	Tue 12/31/19	\$1,000,000.00	Future Task												
24	4.1 Notice to Proceed	1 day	Work Days Only	Mon 10/21/19	Mon 10/21/19	N/A	Future Task												
25	4.2 ROW Permitting	5 days	Work Days Only	Mon 10/21/19	Fri 10/25/19	N/A	Future Task												
26	4.3 Order CIPP Bags	30 days	Calendar Days	Mon 10/21/19	Tue 11/19/19	N/A	Future Task												
27	4.4 CIPP	30 days	Work Days Only	Wed 11/20/19	Tue 12/31/19	\$1,000,000.00	Future Task												
28	5 Force Main Improvements	61 days	Calendar Days	Mon 1/6/20	Fri 3/6/20	\$770,000.00	Future Task												
29	5.1 Notice to Proceed	1 day	Work Days Only	Mon 1/6/20	Mon 1/6/20	N/A	Future Task												
30	5.2 ROW Permitting	5 days	Work Days Only	Mon 1/6/20	Fri 1/10/20	N/A	Future Task												
31	5.3 4107 Force Main Installation	10 days	Work Days Only	Mon 1/13/20	Fri 1/24/20	\$55,000.00	Future Task												
32	5.4 4105 Force Main Installation	30 days	Work Days Only	Mon 1/27/20	Fri 3/6/20	\$715,000.00	Future Task												
33	6 PS Improvements	82 days	Calendar Days	Mon 1/27/20	Fri 4/17/20	\$330,000.00	Future Task												
34	6.1 PS 4107 Improvements	30 days	Work Days Only	Mon 1/27/20	Fri 3/6/20	\$140,000.00	Future Task												
35	6.2 PS 4105 Improvements	30 days	Work Days Only	Mon 3/9/20	Fri 4/17/20	\$190,000.00	Future Task												



Project: PS 4105 and 4107 Expansion
Date: Fri 7/19/19

Task Summary Project Summary



Brunswick-Glynn County Joint Water and Sewer Commission

Memo

To: JWSC Finance Committee
From: Andrew Burroughs, Interim Executive Director
Date: July 24, 2019
Re: **APPROVAL** – Academy Creek Roof Repair

Background

The old DAF building at Academy Creek houses SP&M operations and the wastewater inventory. The building has an existing single ply membrane roof that leaks during rain events. The leaks are particularly bad in the warehouse area, which prevents the storage of certain items in these areas. Last year, staff contracted with a local roofing company to attempt to patch the roof to prevent further leaks, but this was unsuccessful. At this point, the best course of action is to install a new roof on the building to stop the leaks.

When the staff got quotes to patch the roof last year, inquiries were made to determine replacement costs for the roof. While replacing the roofing, the roof drains would be replaced as well. The quotes from last year ranged from \$150,000 - \$300,000. To be safe with the budget of this project, staff would like to budget for the upper end of the quotes and accept bids for the work to be accomplished.

The project scope was approved by the Facilities Committee on July 11, 2019.

Recommended Action

Staff recommends that a project be approved to replace the roof on the Academy Creek DAF building. The estimated budget for this project will be \$300,000.00. 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 \$300,000.00 for the Academy Creek DAF Building Roof Replacement Project and that this project funding approval be forwarded to the full Commission."



Brunswick-Glynn County Joint Water and Sewer Commission

Memo

To: JWSC Finance Committee
From: Andrew Burroughs, Interim Executive Director
Date: July 24, 2019
Re: **APPROVAL** – Surplus Equipment

Background

Staff has determined the following vehicle or equipment assets to no longer be of use to the mission of the JWSC.

ASSET ID	YEAR / MAKE / MODEL	SURPLUS REASON
WDE-106	2006 Bobcat 442 Excavator	Insufficient reach to meet day-to-day needs, no longer utilized in operations
WDE-102	2004 John Deere Clam Bucket	Asset not utilized in JWSC operations, bucket has been replaced and is in use
WDD-104	2007 Chevrolet 3500	Legacy Equipment from JWSC creation, asset not utilized and fully depreciated
WWTD-103	1997 Ford Aerostar Van	Legacy Equipment from JWSC creation, asset not utilized and fully depreciated
WWTD-109	1998 Ford F-250 Truck	Legacy Equipment from JWSC creation, asset not utilized and fully depreciated

These pieces of equipment were approved for surplus by the Facilities Committee on July 11, 2019.

Recommended Action

Staff recommends declaring the items identified on the above listing as surplus and authorizing their disposal in a manner most beneficial to the JWSC.

Recommended Motion

"I make a motion that the Finance Committee approve the list of items detailed above as surplus and for the approval to be forwarded to the full Commission for approval."



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: July 24, 2019
Re: Audit Engagement Letter and Audit Preparation

Background:

The JWSC approved the appointment of Mauldin & Jenkins to perform the financial audit of the JWSC for the fiscal year ending June 30, 2019 at their regularly scheduled meeting on May 16, 2019.

An Engagement Letter provided by Maudlin & Jenkins is attached.

The auditors anticipate beginning their on-site field work beginning August 26, 2019 and to issue their opinion letter by October 15, 2019.

JWSC staff will hold the general ledger open until August 16, 2019 to complete any necessary entries to the books and to record any additional invoices dated June 30, 2019 or before or for goods or services provided during the fiscal year but not invoiced by June 30.

Additionally, staff will be preparing reconciliations, including documentation, of all asset and liability balances reported as of June 30, 2019. Selected revenues and expense line items with material variances from prior years will be analyzed. Revenues and expenses which are directly related to balance sheet accounts will be reconciled (e.g. interest expense on bonds).

Also attached is a listing of the items JWSC staff will be compiling to have readily available to the auditors either prior to or during their scheduled field work.



July 9, 2019

Board of Commissioners of the
Brunswick-Glynn County Joint Water and Sewer Commission
1703 Gloucester Street
Brunswick, Georgia 31520

Attention: Mr. John D. Donaghy, CPA, CMA, Chief Finance Officer

We are pleased to confirm our understanding of the services we are to provide the Brunswick-Glynn County Joint Water and Sewer Commission (the Commission) for the year ended June 30, 2019. We will audit the financial statements of the Commission as of and for the year then ended. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Commission's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Commission's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis (MD&A).
2. Schedule of Changes in the Commission's Net Pension Liability and Related Ratios.
3. Schedule of Commission Contributions.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Brunswick-Glynn County Joint Water and Sewer Commission and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the

Commission's financial statements. Our report will be addressed to the Board of Commissioners of the Brunswick-Glynn County Joint Water and Sewer Commission. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control over financial reporting or on compliance, and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.

If during our audit we become aware that the Commission is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein.

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

With regard to an exempt offering document with which Mauldin & Jenkins is not involved, you agree to clearly indicate in the exempt offering document that Mauldin & Jenkins is not involved with the contents of such offering document.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. You agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Commission's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the Commission in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statements and related notes services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Audit Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Commission; however, management is responsible for distribution of the reports and financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Mauldin & Jenkins and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Mauldin & Jenkins personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulatory body. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately August 26, 2019 and to issue our reports no later than October 15, 2019. Trey Scott is the engagement director and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be \$19,900 for the year ended June 30, 2019. Our hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable upon presentation. The above fees are based on anticipated cooperation from your personnel (including complete and timely receipt by us of the information on the respective client participation listings to be prepared annually) and the assumption that unexpected circumstances (including scope changes) will not be encountered during the audit. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate before we incur the additional costs.

As a result of our prior or future services to you, we might be requested or required to provide information or documents to you or a third party in a legal, administrative, arbitration, or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be deemed billable to you as a separate engagement. We shall be entitled to compensation for our time and reasonable reimbursement for our expenses (including legal fees) in complying with the request. For all requests we will observe the confidentiality requirements of our profession and will notify you promptly of the request.

We appreciate the opportunity to be of service to the Brunswick-Glynn County Joint Water and Sewer Commission and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

MAULDIN & JENKINS, LLC



Trey Scott



David Irwin

DI:ct
Enclosures

RESPONSE:

This letter correctly sets forth the understanding of the Brunswick-Glynn County Joint Water and Sewer Commission.

By: _____

Title: _____

**Brunswick-Glynn County Joint Water and Sewer Commission
Pre Audit Preparation List**

List of Audit Items provided by JWSC

Minutes of all Commission Meetings
Account History of selected accounts
Accounts Payable Detail
Insurance Binders
Project Report
Unexpired Insurance worksheet
Attorney Letter
Billing statements from Attorney - all
Water Distribution Warehouse Inventory list
Sewer Warehouse Inventory list
Fiscal year checks issued (check numbers)
Sales Journal Report
Detail list of Customer Deposits as of June 30, 2019
Accounts Receivable as of June 30, 2019
Accounts Receivable sample
Aging report
Unbilled revenue
Calculation of allowance for uncollected accounts
Monthly billing summaries for year
Rate Schedule FY 18-19
Lease documents
 BB&T
 Key Government Finance
 CVS
2017 Bond Amortization Schedule
Unclaimed Property list as of June 30, 2019
Prepaid Expenses worksheet as of June 30, 2019
Copies of invoices charged to Prepaid
Outstanding Construction Commitments as of June 30, 2019
Retainage payable detail
Copies of pay apps as of June 30, 2019
Adjusting Entries
Bank reconciliations
Bank Statements June 2019
Bank Confirmations
 BB&T
 US Bank
 Key Government Finance
Investment documentation
Systems of Understanding Memo
Information Technology and Cybersecurity Questionnaire

List of capital asset additions/deletions and depreciation schedules
Supporting documentation of capital assets
Schedule of capitalized interest expense, if any
List of CIP additions
GL detail of all repair & maintenance expense accounts
Accrued payroll
Last payroll register for June 2019
Summary billing by year - Four Year Summary
Billing summaries noting unbilled receivable information
Trial balance as of June 30, 2019
Detail schedules and supporting documentation for any capital contributions made by the City or County
SPLOST
List of all general journal entries made during the year
Listing of all invoices recorded as payable subsequent to submission of the GL to the auditors.
Begin preparation of 2019 MD&A

Information provided by Teamwork Services, Inc.

Personnel Files
GMEBS-Retirement Trust Fund Transaction Register - Employer Contributions
Accrued vacation report noting total liability and personnel
Number of vacation hours used in fiscal year
New hires and termination reports
Copies of quarterly 941's for year ended June 30, 2019

Other

GMA 2019 actuary report

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

	<u>June 30, 2018</u>	<u>June 30, 2019</u>
CURRENT ASSETS		
Cash and Cash Equivalents	774,637	2,384,871
Bond Sinking Fund	618,329	603,103
Accounts Receivable (Net of Allowance for Bad Debts of \$1,978,030 and \$1,028,505)	2,110,337	2,406,165
Intergovernmental Receivable	858,984	451,463
Unbilled Revenue	2,064,534	2,064,534
Prepaid Expenses	338,768	286,933
Inventory	1,582,545	1,259,147
Total Current Assets	<u>8,348,134</u>	<u>9,456,217</u>
RESTRICTED CASH ACCOUNTS		
JWSC Reserves	18,352,516	22,903,009
Capital Reserves	5,199,773	6,372,483
SPLOST Account	1,283,545	7,444,175
Trustee Held Funds	122,918	124,261
Customer Deposit Reserve	3,129,515	3,180,336
Total Restricted Cash	<u>28,088,266</u>	<u>40,024,264</u>
CAPITAL ASSETS		
Fixed Assets Net of Depreciation	124,998,315	124,665,240
Construction In Progress	7,297,169	9,688,558
Total Capital Assets	<u>132,295,484</u>	<u>134,353,798</u>
DEFERRED ASSETS		
Total Deferred Pension Outflows	921,408	921,408
Deferred On 2010C Bond Refunding	1,546,448	2,467,856
	<u>2,467,856</u>	<u>3,389,264</u>
TOTAL ASSETS	<u><u>171,199,741</u></u>	<u><u>186,149,125</u></u>
CURRENT LIABILITIES		
Accounts Payable	1,231,726	819,155
Accrued Salaries and Vacation	658,946	730,268
Accrued Liabilities	50,409	59,612
Retainage Payable	282,104	21,168
Interest Payable	100,766	91,543
Short-Term Portion of Debt	2,398,877	2,954,380
Total Current Liabilities	<u>4,722,828</u>	<u>4,676,124</u>
LONG-TERM DEBT		
Long-Term Portion of Bond Payable	34,384,000	31,856,000
Long-Term Portion of Capital Leases	1,542,607	1,116,228
Total Long-Term Debt	<u>35,926,607</u>	<u>32,972,228</u>
OTHER LIABILITIES		
Customer Deposits Payable	3,005,862	3,133,432
NET PENSION LIABILITY		
Net Pension Liability	<u>2,599,130</u>	<u>2,899,130</u>
TOTAL LIABILITIES	<u><u>46,254,427</u></u>	<u><u>43,680,914</u></u>
NET POSITION		
Net Investment in Capital Assets	86,672,831	88,738,632
Restricted For Debt Service	741,247	727,364
Restricted For Capital Projects	24,835,834	36,719,667
Restricted Customer Deposits	3,129,515	3,180,336
Unrestricted	9,565,887	13,102,211
	<u>124,945,313</u>	<u>142,468,210</u>

Brunswick-Glynn County JWSC
 Combined Revenue Statement
 For the Year Ended June 30, 2019

	2019 Budget	YTD Actual	Over (Under) Budget	2019-20 Budget
Sewer Revenues	13,982,000	14,049,457	67,457	14,080,000
Water Revenues	6,580,000	6,784,704	204,704	6,900,000
Debt Charges	3,978,450	4,305,767	327,317	4,310,000
Administrative Fees	5,784,900	6,232,875	447,975	6,237,000
Planning & Construction Fees	100,000	39,916	(60,084)	45,000
Interest Income	20,000	165,726	145,726	125,000
Other Income	1,668,100	3,224,315	1,556,215	1,582,000
OPERATING REVENUES	32,113,450	34,802,760	2,689,310	33,279,000
Governing Body Expenses	346,000	230,174	(115,826)	299,100
Personnel Expenses	11,317,550	11,264,309	(53,241)	11,425,500
Operating Expenses	11,029,300	11,213,620	184,320	10,158,200
Capital Costs	224,700	267,000	42,300	674,750
OPERATING EXPENSES	22,917,550	22,975,102	57,552	22,557,550
Net Operating Revenue	9,195,900	11,827,658	2,631,758	10,721,450
Bad Debt Expense	600,000	672,362	72,362	600,000
Interest Expense	1,056,000	1,049,326	(6,674)	998,500
Debt Principal	1,980,000	2,025,667	45,667	2,528,100
Reserve Transfers	5,559,900	5,559,900	0	6,594,850
Net Revenue (Loss) Before Capital Fees And SPLOST	0	2,520,403	2,520,403	0
Capital Improvement Fees	0	1,488,009	1,488,009	0
SPLOST Revenues	0	6,483,892	6,483,892	0
Contributed Capital & Grant Income	0	0	0	0
Net Revenues	0	10,492,304	10,492,304	0

Brunswick-Glynn County JWSC
 Combined Revenue Statement
 For the Year Ended June 30, 2019

	2019 Budget	YTD Actual	Over (Under) Budget	2019-20 Budget
Sewer Revenues	13,982,000	14,049,457	67,457	14,080,000
Water Revenues	6,580,000	6,784,704	204,704	6,900,000
Debt Charges	3,978,450	4,305,767	327,317	4,310,000
Administrative Fees	5,784,900	6,232,875	447,975	6,237,000
Planning & Construction Fees	100,000	39,916	(60,084)	45,000
Interest Income	20,000	165,726	145,726	125,000
Other Income	1,668,100	3,224,315	1,556,215	1,582,000
OPERATING REVENUES	32,113,450	34,802,760	2,689,310	33,279,000
Governing Body	346,000	230,174	(115,826)	299,100
Office of the Director	756,550	752,959	(3,591)	878,750
Administration	2,003,600	2,224,832	221,232	1,898,800
Finance	1,120,950	1,263,341	142,391	1,165,050
Purchasing	582,660	564,853	(17,807)	605,120
Planning and Construction	1,554,100	1,394,198	(159,902)	1,502,950
Facilities Maintenance	629,100	586,404	(42,696)	625,750
Systems Pumping and Maintenance	7,628,640	7,290,867	(337,773)	7,100,350
Wastewater Treatment	4,368,600	4,892,163	523,563	4,526,450
Industrial Pretreatment	35,350	5,865	(29,485)	35,350
Water Production	1,371,950	1,396,673	24,723	1,356,230
Water Distribution	2,233,250	2,099,424	(133,826)	2,276,850
Property and Casualty Insurance	286,800	273,349	(13,451)	286,800
OPERATING EXPENSES	22,917,550	22,975,102	57,552	22,557,550
Net Operating Revenue	9,195,900	11,827,658	2,631,758	10,721,450
Bad Debt Expense	600,000	672,362	72,362	600,000
Interest Expense	1,056,000	1,049,326	(6,674)	998,500
Debt Principal	1,980,000	2,025,667	45,667	2,528,100
Reserve Transfers	5,559,900	5,559,900	0	6,594,850
Net Revenue (Loss) Before Capital Fees And SPLOST	0	2,520,403	2,520,403	0
Capital Improvement Fees	0	1,488,009	1,488,009	0
SPLOST Revenues	0	6,483,892	6,483,892	0
Contributed Capital & Grant Income	0	0	0	0
Net Revenues	0	10,492,304	10,492,304	0

Brunswick-Glynn County JWSC
 Overtime Report
 For the Year Ended June 30, 2019

	2019 Budget	YTD Actual	Over (Under) Budget
Office of the Director	6,000	293	(5,707)
Administrative Services	24,000	22,741	(1,259)
Finance	1,200	2,225	1,025
Purchasing	6,500	3,420	(3,080)
Planning & Construction	13,000	8,250	(4,750)
Facilities Maintenance	10,000	1,381	(8,619)
Systems Pumping & Maintenance	120,500	52,446	(68,054)
Wastewater Treatment	25,000	68,688	43,688
Water Production	25,000	10,627	(14,373)
Water Distribution	100,000	26,110	(73,890)
	<u>331,200</u>	<u>196,181</u>	<u>(135,019)</u>

PROJECT COST SUMMARY

Project #	Project Name		Budget	Costs To 6/30/18	Fiscal Year 6/30/19		Total To 6/30/19	To Complete	Capitalize At 6/30/19	CIP 6/30/19
					Expenditures	Encumbrance				
225	CMMS SYSTEM UPGRADE-CITYWORK	R&R	34,543	34,543			34,543	0	34,543	
232	SR-99 WATER MAIN EXTENSIONS	CIF	2,200,000	1,760,043	1,500	177,373	1,938,916	261,084		1,938,916
417	RIDGEWOOD WATER PRODUCTION FACILITY	R&R	1,000,000	65,943		104,450	170,393	829,607		170,393
421	MANSFIELD STREET PROJECT	R&R	907,633	857,937	49,696		907,633	0	907,633	
501	ALDER CIRCLE FIRE LINE	R&R	35,300	21,000	24,546		45,546	0	45,546	
503	CANAL CROSSING WATER & SEWER IMPROVEMENTS	CIF	837,836	811,443	26,393		837,836	0		837,836
602	HOLLY STREET	R&R	607,795	41,963			41,963	565,832		41,963
701	PS 4048 FORCE MAIN IMPROVEMENTS	R&R	2,071,804	2,071,804			2,071,804	0	2,071,804	
702	NORTH MAINLAND SEWER BASIN REROUTE	SPLOST/CIF	14,900,000	3,560,361	704,073	606,911	4,871,344	10,028,656		4,871,344
703	PS 4003 DECOMMISSION AND GRAVITY SEWER	SPLOST	3,300,000	7,204	26,710	218,274	252,188	3,047,812		252,188
704	CANAL ROAD TO GLYNCO 12" WATERMAIN LOOP	CIF	1,200,000	48,000			48,000	1,152,000		48,000
801	FEMA Mitigation	R&R	3,188,000	48,020	76,143		124,162	3,063,838		124,162
804	MAGNOLIA WATER IMPROVEMENT	R&R	1,150,000	12,730	31,954	72,366	117,050	1,032,950		117,050
805	L STREET WATER IMPROVEMENTS	R&R	787,334	20,963	50,993	679,824	751,780	35,554		751,780
806	ACADEMY CREEK OXYGEN SYSTEM REHAB.	R&R	1,040,000		713,978	288,486	1,002,464	37,536		1,002,464
807	SSI PHASE II SMOKE & DYE TESTING	R&R	150,000		94,556		94,556	55,444		94,556
901	LIFT STATION 3114 PUMP UPGRADES	CIF	60,000		53,756		53,756	6,244		53,756
902	FRIENDLY EXPRESS	CIF	220,000		217,915		217,915	0	217,915	
903	REPAVING SR 27 - YELLOW BLUFF CREEK TO 25	R&R	102,000				0	102,000		
904	LIFT STATION 4021	CIF	275,000				0	275,000		
905	GLYNN COUNTY VILLAGE STORM IMPROV PHASE I	R&R	60,000			60,000	60,000	0		60,000
906	2019 WATER POLLUTION CONTROL FAC REHAH -AC & DC	GEFA/SPLOST 5	16,480,647				0	16,480,647		
907	SEWER EXPANSION STUDY - BRUNSWICK	R&R	60,000		8,703	8,933	17,636	42,364		17,636
908	JWSC CONSTRUCTION STANDARDS REVISIONS						0	0		
909	CCTV PS 4105	R&R	48,000		46,912	1,583	48,494	(494)		48,494
910	MAINLAND SMOKE TESTING	R&R	325,000				0	325,000		
			51,040,892	9,361,953	2,127,827	2,218,199	13,707,978	37,341,075		

RESERVE BALANCE SUMMARY

	Balance 6/30/18	Deposits	Expenditures	Current Funds	To Complete/ Encumbrances	Available Balance
RESERVE BALANCES						
CAPITAL RESERVE	2,400,000	300,000	0	2,712,824		2,712,824
Interest and Investment Earnings Net of Fees		12,824				
EXPANSION RESERVE	520,563	0	0	520,563		520,563
REPAIR AND REPLACEMENT RESERVE	7,279,317	5,000,000	(1,097,481)	11,461,250	7,305,273	4,155,977
2010C Bond Refinancing Recovery		259,100				
Interest and Investment Earnings Net of Fees		20,313				
CAPITAL IMPROVEMENT FUND RESERVES	5,199,773	1,459,449	(299,563)	6,364,831	5,071,701	1,293,129
Interest and Investment Earnings Net of Fees		5,172				
15,399,653						
7,056,858						
(1,397,044)						
21,059,467						
12,376,974						
8,682,493						
SPLOST 2016	1,283,545	4,848,971	(730,783)	5,401,733	10,701,652	
SPLOST 5		2,042,442		2,042,442	1,480,647	

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

		6/30/19 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.	2,317,132
General Checking Account		53,307
Payroll Checking Account		11,431
Change and Petty Cash Accounts		3,000
		<u>2,384,871</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.	603,103
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	8,216,026
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	2,705,171
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	11,461,249
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>22,903,009</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.	446
Issuance Fund		117,777
Debt Service Reserve		6,038
		<u>124,261</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	6,273,483
SPLOST Account	BB&T cash account to physically separate SPLOST monies. Held in a cash fund with BB&T	7,444,175
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.	3,180,336

Brunswick-Glynn County Water and Sewer Commission
Investment Account Report
June 30, 2019

Operating Reserve Investments

Investment Account Summary	
Investments Held (At Cost)	6,046,119
Interest Purchased	2,178
BB&T Trust Deposit	15,093
Principal Cash	0
	<u>6,063,390</u>
Activity Summary	
JWSC Deposit	6,000,000
Interest Income	59,536
Gain (Loss) on Sales/Maturities	16,945
Fees	(13,091)
	<u>6,063,390</u>
Annual Income from Current Holdings	\$ 118,506
Composite Rate Based on Cost	1.96%
Composite Rate Based on Face Value	1.93%

Customer Deposit Reserve Investments

Investment Account Summary	
Investments Held (At Cost)	1,510,751
Interest Purchased	743
BB&T Trust Deposit	3,478
Principal Cash	0
	<u>1,514,972</u>
Activity Summary	
JWSC Deposit	1,500,000
Interest Income	16,306
Gain (Loss) on Sales/Maturities	1,924
Fees	(3,258)
	<u>1,514,972</u>
Annual Income from Current Holdings	\$ 26,185
Composite Rate Based on Cost	1.73%
Composite Rate Based on Face Value	1.72%

Repair and Replacement Reserve Investments

Investment Account Summary	
Investments Held (At Cost)	8,003,503
Interest Purchased	5,642
BB&T Trust Deposit	11,167
Principal Cash	0
	<u>8,020,313</u>
Activity Summary	
JWSC Deposit	8,000,000
Interest Income	23,221
Gain (Loss) on Sales/Maturities	5,110
Fees	(8,018)
	<u>8,020,313</u>
Annual Income from Current Holdings	\$ 145,509
Composite Rate Based on Cost	1.82%
Composite Rate Based on Face Value	1.80%

Capital Improvement Fee Reserve Investments

Investment Account Summary	
Investments Held (At Cost)	5,001,582
Interest Purchased	3,417
BB&T Trust Deposit	7,824
Principal Cash	0
	<u>5,012,823</u>
Activity Summary	
JWSC Deposit	5,000,000
Interest Income	14,465
Gain (Loss) on Sales/Maturities	3,370
Fees	(5,011)
	<u>5,012,823</u>
Annual Income from Current Holdings	\$ 91,084
Composite Rate Based on Cost	1.82%
Composite Rate Based on Face Value	1.81%

Capital Reserve Investments

Investment Account Summary	
Investments Held (At Cost)	1,999,655
Interest Purchased	1,377
BB&T Trust Deposit	4,139
Principal Cash	0
	<u>2,005,171</u>
Activity Summary	
JWSC Deposit	2,000,000
Interest Income	5,824
Gain (Loss) on Sales/Maturities	1,352
Fees	(2,004)
	<u>2,005,171</u>
Annual Income from Current Holdings	\$ 34,720
Composite Rate Based on Cost	1.74%
Composite Rate Based on Face Value	1.80%

Brunswick-Glynn County JWSC
Detail Revenue and Expense
For fiscal year 2019, 07/01/2018 - 06/30/2019

Line	GL No.	GL Description	2019 Budget	YTD Actual	Over (Under) Budget	2019-20 Budget
		Operating Revenues				
1	500-4300-344211	USAGE CHARGES - SEWER	13,797,000.00	14,199,436.78	402,436.78	14,200,000.00
2	500-4300-344216	INDUSTRIAL SURCHARGE	185,000.00	121,201.56	(63,798.44)	80,000.00
3	500-4300-344217	LEAK ADJUSTMENTS	0.00	-271,181.65	(271,181.65)	-200,000.00
4	500-4300-344218	POOL FILL ADJUSTMENTS	0.00	0.00	0.00	0.00
5		Sewer Use Revenues	<u>13,982,000.00</u>	<u>14,049,456.69</u>	<u>67,456.69</u>	<u>14,080,000.00</u>
6						
7	500-4400-344211	USAGE CHARGES - WATER	6,580,000.00	6,784,704.15	204,704.15	6,900,000.00
8	500-4400-344219	SPIKE ADJUSTMENTS	0.00	0.00	0.00	0.00
9		Water Revenues	<u>6,580,000.00</u>	<u>6,784,704.15</u>	<u>204,704.15</u>	<u>6,900,000.00</u>
10						
11	500-4300-344212	DEBT CHARGES - SEWER	2,803,800.00	3,036,576.56	232,776.56	3,040,000.00
12	500-4400-344212	DEBT CHARGES - WATER	1,174,650.00	1,269,189.99	94,539.99	1,270,000.00
13		Debt Service Fees	<u>3,978,450.00</u>	<u>4,305,766.55</u>	<u>327,316.55</u>	<u>4,310,000.00</u>
14						
15	500-4300-344213	ADMINISTRATION FEE - SEWER	3,433,400.00	3,697,379.12	263,979.12	3,700,000.00
16	500-4400-344213	ADMINISTRATION FEE - WATER	2,351,500.00	2,535,496.18	183,996.18	2,537,000.00
17		Administrative Revenues	<u>5,784,900.00</u>	<u>6,232,875.30</u>	<u>447,975.30</u>	<u>6,237,000.00</u>
18						
19	500-4400-389091	TOWER RENTAL	310,000.00	243,581.58	(66,418.42)	250,000.00
20	500-1510-389100	RENTAL INCOME	96,000.00	88,100.00	(7,900.00)	0.00
21	500-1510-361110	OPERATING INTEREST AND INVESTMENT INCOME	20,000.00	112,386.54	92,386.54	125,000.00
22	500-1510-361111	RESERVE INTEREST AND INVESTMENT INCOME	0.00	53,339.69	53,339.69	0.00
23		Interest and Rental Revenues	<u>426,000.00</u>	<u>497,407.81</u>	<u>71,407.81</u>	<u>375,000.00</u>
24						
25	500-1520-393100	PLAN REVIEW/UNSOLICITED PROPOSAL FEES	100,000.00	39,915.95	(60,084.05)	45,000.00
26		Plan Review Fees	<u>100,000.00</u>	<u>39,915.95</u>	<u>(60,084.05)</u>	<u>45,000.00</u>
27						
28	500-4300-344220	SEPTIC HAULER FEES	200,000.00	162,247.40	(37,752.60)	200,000.00
29	500-4300-344250	OPERATIONAL TAP FEES	0.00	-293.67	(293.67)	0.00
30	500-4300-344251	INSPECTION FEES	71,500.00	0.00	(71,500.00)	0.00
31	500-4300-344252	TRUCK INSPECTIONS	1,100.00	450.00	(650.00)	1,000.00
32	500-4300-344254	GREASE TRAP INSPECTIONS	1,100.00	0.00	(1,100.00)	1,000.00
33	500-4300-392300	SCRAP SALES	0.00	6,037.15	6,037.15	0.00
34	500-4400-344214	FIRE PROTECTION FEES	60,500.00	133,403.37	72,903.37	130,000.00
35	500-4400-344215	HYDRANT RENTAL	16,500.00	-1,500.00	(18,000.00)	0.00
36	500-4400-344219	SPIKE ADJUSTMENTS	0.00	0.00	0.00	0.00
37	500-4400-344221	FIRE HYDRANT FEES	0.00	0.00	0.00	0.00
38	500-4400-344250	OPERATIONAL TAP FEES	390,000.00	477,280.29	87,280.29	485,000.00
39	500-4400-344253	WATER SAMPLING FEES	4,400.00	0.00	(4,400.00)	0.00
40	500-4400-392300	SCRAP SALES	0.00	8,334.97	8,334.97	0.00
41	500-1510-344270	DAMAGE REIMBURSEMENTS	0.00	495,982.14	495,982.14	0.00
42	500-1510-344275	OTHER REVENUES	22,000.00	7,318.35	(14,681.65)	10,000.00

Brunswick-Glynn County JWSC

Detail Revenue and Expense

For fiscal year 2019, 07/01/2018 - 06/30/2019

Line	GL No.	GL Description	Over (Under)			2019-20 Budget
			2019 Budget	YTD Actual	Budget	
43	500-1510-345000	SERVICE FEES	330,000.00	1,072,921.16	742,921.16	300,000.00
44	500-1510-345060	LATE PAYMENT FEES	137,500.00	416,947.05	279,447.05	135,000.00
45	500-1510-389030	BAD DEBT RECOVERY	27,500.00	113,505.25	86,005.25	70,000.00
46	500-1510-392400	PROCEEDS OF SALES	0.00	0.00	0.00	0.00
47		Other Revenues	1,262,100.00	2,892,633.46	1,630,533.46	1,332,000.00
48						
49		Total Operating Revenues	32,113,450.00	34,802,759.91	2,689,309.91	33,279,000.00
50						
51	500-1110-511200	COMMISSIONER STIPENDS	30,000.00	30,000.00	0.00	30,000.00
52	500-1110-512500	WORKERS COMPENSATION	100.00	58.50	(41.50)	50.00
53	500-1110-521210	LEGAL FEES	180,000.00	143,442.80	(36,557.20)	180,000.00
54	500-1110-521211	ACCOUNTING AND AUDITING	27,500.00	19,900.00	(7,600.00)	27,500.00
55	500-1110-521213	LEGISLATIVE COMPLIANCE	0.00	0.00	0.00	0.00
56	500-1110-521214	LEGAL FEES - LITIGATION	100,000.00	30,410.00	(69,590.00)	50,000.00
57	500-1110-521320	TECHNICAL SERVICES	0.00	0.00	0.00	0.00
58	500-1110-523210	TELEPHONE	0.00	0.00	0.00	0.00
59	500-1110-523230	POSTAGE	0.00	0.00	0.00	0.00
60	500-1110-523310	PUBLIC EDUCATION	0.00	0.00	0.00	0.00
61	500-1110-523320	ADVERTISEMENTS	0.00	0.00	0.00	0.00
62	500-1110-523510	TRAVEL	5,000.00	0.00	(5,000.00)	0.00
63	500-1110-523520	FOOD/MEALS/LUNCHEONS	400.00	164.30	(235.70)	400.00
64	500-1110-523610	DUES AND FEES	0.00	70.00	70.00	0.00
65	500-1110-523710	EDUCATION, TRAINING, AND TRAVEL	3,000.00	6,128.51	3,128.51	10,000.00
66	500-1110-531110	OFFICE SUPPLIES	0.00	0.00	0.00	1,150.00
67		Governing Body Expenses	346,000.00	230,174.11	(115,825.89)	299,100.00
68						
69	500-1320-511100	REGULAR WAGES	359,900.00	394,694.74	34,794.74	502,500.00
70	500-1320-511300	OVERTIME	6,000.00	292.83	(5,707.17)	8,000.00
71	500-1320-511399	EMERGENCY OVERTIME	0.00	0.00	0.00	0.00
72	500-1320-512100	GROUP INSURANCE	85,100.00	82,862.42	(2,237.58)	89,700.00
73	500-1320-512200	FICA EXPENSE	22,700.00	22,927.81	227.81	31,800.00
74	500-1320-512300	MEDICARE EXPENSE	5,400.00	5,367.81	(32.19)	7,400.00
75	500-1320-512400	PENSION EXPENSE	26,000.00	27,600.62	1,600.62	36,000.00
76	500-1320-512500	WORKERS COMPENSATION	4,500.00	1,955.59	(2,544.41)	600.00
77	500-1320-512900	OTHER EMPLOYEE BENEFITS - OFFICE OF DIRECTOR	200.00	1,181.39	981.39	350.00
78	500-1320-513000	TEMPORARY SERVICES	2,500.00	0.00	(2,500.00)	0.00
79	500-1320-513100	EMPLOYEE RELATIONS EXPENSE	5,200.00	4,277.96	(922.04)	5,200.00
80	500-1320-521110	PERSONNEL ADMINISTRATION	500.00	1,044.00	544.00	5,000.00
81		Personnel Expense	518,000.00	542,205.17	24,205.17	686,550.00
82						
83	500-1320-521320	TECHNICAL SERVICES	125,000.00	126,919.42	1,919.42	125,000.00
84	500-1320-521330	COMPUTER AND NETWORK SERVICES	0.00	0.00	0.00	0.00
85	500-1320-522230	PURCHASED VEHICLE REPAIR	0.00	180.55	180.55	0.00

Brunswick-Glynn County JWSC

Detail Revenue and Expense

For fiscal year 2019, 07/01/2018 - 06/30/2019

Line	GL No.	GL Description	2019 Budget	YTD Actual	Over (Under) Budget	2019-20 Budget
86	500-1320-522320	EQUIPMENT RENTALS	0.00	5,531.08	5,531.08	0.00
87	500-1320-523210	TELEPHONE	5,800.00	4,553.71	(1,246.29)	7,200.00
88	500-1320-523230	POSTAGE	500.00	64.64	(435.36)	250.00
89	500-1320-523232	FREIGHT	0.00	37.67	37.67	0.00
90	500-1320-523310	PUBLIC EDUCATION	0.00	0.00	0.00	0.00
91	500-1320-523320	ADVERTISEMENTS	0.00	0.00	0.00	0.00
92	500-1320-523410	PRINTING AND BINDING	0.00	0.00	0.00	0.00
93	500-1320-523510	TRAVEL	11,300.00	0.00	(11,300.00)	0.00
94	500-1320-523520	FOOD/MEALS/LUNCHEONS	2,000.00	1,465.17	(534.83)	2,000.00
95	500-1320-523610	DUES AND FEES	2,500.00	15,516.75	13,016.75	12,500.00
96	500-1320-523620	SUBSCRIPTIONS AND PERIODICALS	300.00	0.00	(300.00)	0.00
97	500-1320-523710	EDUCATION, TRAINING, AND TRAVEL	0.00	31,639.24	31,639.24	30,000.00
98	500-1320-523810	LICENSES	50.00	50.00	0.00	250.00
99	500-1320-523911	MAINTENANCE CONTRACTS	17,250.00	350.00	(16,900.00)	0.00
100	500-1320-531110	OFFICE SUPPLIES	3,600.00	3,829.44	229.44	3,000.00
101	500-1320-531120	AUTO PARTS AND TIRES	0.00	371.63	371.63	0.00
102	500-1320-531122	EQUIPMENT PARTS AND SUPPLIES	0.00	0.00	0.00	0.00
103	500-1320-531123	GENERAL SUPPLIES	1,250.00	675.55	(574.45)	1,000.00
104	500-1320-531124	COMPUTER SUPPLIES	1,000.00	414.15	(585.85)	1,000.00
105	500-1320-531125	UNIFORMS AND SAFETY SUPPLIES	0.00	99.99	99.99	0.00
106	500-1320-531127	COMMUNICATION SUPPLIES	0.00	0.00	0.00	0.00
107	500-1320-531270	GASOLINE AND DIESEL	0.00	0.00	0.00	0.00
108	500-1320-531610	SMALL EQUIPMENT	0.00	0.00	0.00	0.00
109	500-1320-531650	HURRICANE PREPAREDNESS	0.00	5,783.40	5,783.40	10,000.00
110	500-1320-531710	DAMAGE CLAIMS	0.00	0.00	0.00	0.00
111	500-1320-531810	LATE FEES	0.00	1.77	1.77	0.00
112	500-1320-539990	CONTINGENCY	65,000.00	11,453.00	(53,547.00)	0.00
113		Operating Expenses	<u>235,550.00</u>	<u>208,937.16</u>	<u>(26,612.84)</u>	<u>192,200.00</u>
114						
115	500-1320-542400	COMPUTERS AND SOFTWARE	3,000.00	1,817.02	(1,182.98)	0.00
116		Capital Expenditures	<u>3,000.00</u>	<u>1,817.02</u>	<u>(1,182.98)</u>	<u>0.00</u>
117						
118		Directors Expenses	<u>756,550.00</u>	<u>752,959.35</u>	<u>(3,590.65)</u>	<u>878,750.00</u>
119						
120	500-1330-511100	REGULAR WAGES	935,100.00	954,839.89	19,739.89	908,300.00
121	500-1330-511300	OVERTIME	24,000.00	22,740.61	(1,259.39)	24,000.00
122	500-1330-511399	EMERGENCY OVERTIME	0.00	0.00	0.00	0.00
123	500-1330-512100	GROUP INSURANCE	255,820.00	260,986.68	5,166.68	259,100.00
124	500-1330-512200	FICA EXPENSE	59,500.00	56,442.88	(3,057.12)	57,800.00
125	500-1330-512300	MEDICARE EXPENSE	13,800.00	13,200.38	(599.62)	13,500.00
126	500-1330-512400	PENSION EXPENSE	68,390.00	72,974.58	4,584.58	65,400.00
127	500-1330-512500	WORKERS COMPENSATION	30,240.00	24,342.79	(5,897.21)	22,900.00
128	500-1330-512900	OTHER EMPLOYEE BENEFITS - ADMINISTRATIVE SERVICES	1,100.00	550.00	(550.00)	1,050.00

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Line	GL No.	GL Description	2019 Budget	YTD Actual	Over (Under) Budget	2019-20 Budget
129	500-1330-513000	TEMPORARY SERVICES	0.00	0.00	0.00	0.00
130	500-1330-521110	PERSONNEL ADMINISTRATION	0.00	702.80	702.80	0.00
131		Personnel Expense	<u>1,387,950.00</u>	<u>1,406,780.61</u>	<u>18,830.61</u>	<u>1,352,050.00</u>
132						
133	500-1330-521111	BILL PRINTING AND MAILING	180,000.00	199,239.81	19,239.81	180,000.00
134	500-1330-521112	OPERATING BANKING AND INVESTMENT FEES	66,500.00	16,353.49	(50,146.51)	0.00
135	500-1330-521113	RESERVE BANKING AND INVESTMENT FEES	0.00	15,033.11	15,033.11	0.00
136	500-1330-521212	DEBT COLLECTION	0.00	0.00	0.00	0.00
137	500-1330-521320	TECHNICAL SERVICES	186,100.00	188,375.03	2,275.03	180,100.00
138	500-1330-521330	COMPUTER AND NETWORK SERVICES	0.00	0.00	0.00	0.00
139	500-1330-522210	PURCHASED BUILDING MAINTENANCE	0.00	0.00	0.00	0.00
140	500-1330-522220	PURCHASED EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00
141	500-1330-522230	PURCHASED VEHICLE REPAIR	4,000.00	5,635.89	1,635.89	4,000.00
142	500-1330-522312	OTHER RENTAL	0.00	3,389.10	3,389.10	0.00
143	500-1330-522320	EQUIPMENT RENTALS	0.00	8,680.04	8,680.04	0.00
144	500-1330-523210	TELEPHONE	13,800.00	13,258.38	(541.62)	10,800.00
145	500-1330-523220	INTERNET AND WEB SERVICE	10,000.00	11,412.93	1,412.93	10,000.00
146	500-1330-523225	SOFTWARE LICENSING	42,250.00	39,622.23	(2,627.77)	42,250.00
147	500-1330-523230	POSTAGE	10,000.00	4,937.24	(5,062.76)	10,000.00
148	500-1330-523232	FREIGHT	0.00	580.39	580.39	0.00
149	500-1330-523310	PUBLIC EDUCATION	10,000.00	33,961.79	23,961.79	8,400.00
150	500-1330-523320	ADVERTISEMENTS	0.00	6,021.11	6,021.11	0.00
151	500-1330-523410	PRINTING AND BINDING	3,000.00	500.00	(2,500.00)	1,500.00
152	500-1330-523510	TRAVEL	200.00	0.00	(200.00)	0.00
153	500-1330-523610	DUES AND FEES	0.00	0.00	0.00	0.00
154	500-1330-523710	EDUCATION, TRAINING, AND TRAVEL	28,400.00	22,885.65	(5,514.35)	32,000.00
155	500-1330-523911	MAINTENANCE CONTRACTS	0.00	873.12	873.12	0.00
156	500-1330-531110	OFFICE SUPPLIES	12,000.00	18,347.34	6,347.34	12,000.00
157	500-1330-531120	AUTO PARTS AND TIRES	1,000.00	3,999.56	2,999.56	1,000.00
158	500-1330-531122	EQUIPMENT PARTS AND SUPPLIES	7,500.00	12,468.22	4,968.22	13,200.00
159	500-1330-531123	GENERAL SUPPLIES	2,600.00	3,148.20	548.20	2,600.00
160	500-1330-531124	COMPUTER SUPPLIES	2,800.00	2,711.79	(88.21)	3,300.00
161	500-1330-531125	UNIFORMS AND SAFETY SUPPLIES	9,000.00	8,100.82	(899.18)	8,000.00
162	500-1330-531126	BUILDING MAINTENANCE SUPPLIES	0.00	105.48	105.48	0.00
163	500-1330-531155	METERS	0.00	168,373.01	168,373.01	0.00
164	500-1330-531270	GASOLINE AND DIESEL	12,000.00	14,394.69	2,394.69	12,000.00
165	500-1330-531610	SMALL EQUIPMENT	4,500.00	4,527.64	27.64	3,600.00
166	500-1330-531710	DAMAGE CLAIMS	0.00	216.32	216.32	0.00
167	500-1330-531810	LATE FEES	0.00	40.96	40.96	0.00
168		Operating Expenses	<u>605,650.00</u>	<u>807,193.34</u>	<u>201,543.34</u>	<u>534,750.00</u>
169						
170	500-1330-542300	FURNITURE & FIXTURES	0.00	266.67	266.67	0.00
171	500-1330-542400	COMPUTERS AND SOFTWARE	10,000.00	10,591.12	591.12	12,000.00

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Line	GL No.	GL Description	Over (Under)			2019-20 Budget
			2019 Budget	YTD Actual	Budget	
172		Capital Purchases	10,000.00	10,857.79	857.79	12,000.00
173						
174		Public Information Expenses	2,003,600.00	2,224,831.74	221,231.74	1,898,800.00
175						
176	500-1510-511100	REGULAR WAGES	564,500.00	613,307.59	48,807.59	579,900.00
177	500-1510-511300	OVERTIME	1,200.00	2,224.70	1,024.70	1,200.00
178	500-1510-511399	EMERGENCY OVERTIME	0.00	0.00	0.00	0.00
179	500-1510-512100	GROUP INSURANCE	82,180.00	86,150.74	3,970.74	127,000.00
180	500-1510-512200	FICA EXPENSE	35,100.00	36,651.95	1,551.95	36,000.00
181	500-1510-512300	MEDICARE EXPENSE	8,400.00	8,571.86	171.86	8,400.00
182	500-1510-512400	PENSION EXPENSE	40,310.00	40,199.95	(110.05)	42,700.00
183	500-1510-512410	GASB 68 PENSION EXPENSE	0.00	0.00	0.00	0.00
184	500-1510-512500	WORKERS COMPENSATION	7,360.00	1,087.16	(6,272.84)	700.00
185	500-1510-512600	UNEMPLOYMENT - FINANCE	0.00	0.00	0.00	0.00
186	500-1510-512900	OTHER EMPLOYEE BENEFITS - FINANCE	500.00	250.00	(250.00)	500.00
187	500-1510-513000	TEMPORARY SERVICES	0.00	0.00	0.00	0.00
188	500-1510-513100	EMPLOYEE RELATIONS EXPENSE	0.00	0.00	0.00	0.00
189		Personnel Expense	739,550.00	788,443.95	48,893.95	796,400.00
190						
191	500-1510-521110	PERSONNEL ADMINISTRATION	145,000.00	133,692.25	(11,307.75)	145,000.00
192	500-1510-521111	BILL PRINTING AND MAILING	0.00	0.00	0.00	0.00
193	500-1510-521112	OPERATING BANKING AND INVESTMENT FEES	5,000.00	100,979.73	95,979.73	60,000.00
194	500-1330-521113	RESERVE BANKING AND INVESTMENT FEES	0.00	15,033.11	15,033.11	0.00
195	500-1510-521212	DEBT COLLECTION	0.00	14,857.49	14,857.49	0.00
196	500-1510-521320	TECHNICAL SERVICES	15,000.00	3,638.81	(11,361.19)	5,000.00
197	500-1510-521330	COMPUTER AND NETWORK SERVICES	0.00	0.00	0.00	0.00
198	500-1510-522110	CLEANING AND TRASH REMOVAL	14,500.00	0.00	(14,500.00)	0.00
199	500-1510-522210	PURCHASED BUILDING MAINTENANCE	2,000.00	122.03	(1,877.97)	0.00
200	500-1510-522220	PURCHASED EQUIPMENT REPAIRS	1,000.00	0.00	(1,000.00)	0.00
201	500-1510-522230	PURCHASED VEHICLE REPAIR	0.00	0.00	0.00	0.00
202	500-1510-522310	OFFICE RENT	0.00	0.00	0.00	0.00
203	500-1510-522312	OTHER RENTAL	0.00	0.00	0.00	0.00
204	500-1510-522320	EQUIPMENT RENTALS	0.00	3,320.85	3,320.85	0.00
205	500-1510-523110	INSURANCE	76,400.00	78,929.82	2,529.82	76,400.00
206	500-1510-523210	TELEPHONE	6,000.00	10,395.36	4,395.36	10,000.00
207	500-1510-523220	INTERNET AND WEB SERVICE - FINANCE	0.00	0.00	0.00	0.00
208	500-1510-523225	SOFTWARE LICENSING	77,500.00	52,410.46	(25,089.54)	60,000.00
209	500-1510-523230	POSTAGE	6,000.00	5,252.51	(747.49)	3,000.00
210	500-1510-523232	FREIGHT	0.00	10.49	10.49	0.00
211	500-1510-523310	PUBLIC EDUCATION	0.00	0.00	0.00	0.00
212	500-1510-523320	ADVERTISEMENTS	1,000.00	0.00	(1,000.00)	0.00
213	500-1510-523410	PRINTING AND BINDING	500.00	0.00	(500.00)	0.00
214	500-1510-523510	TRAVEL	250.00	0.00	(250.00)	0.00

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Line	GL No.	GL Description	2019 Budget	YTD Actual	Over (Under) Budget	2019-20 Budget
215	500-1510-523520	FOOD/MEALS/LUNCHEONS	0.00	0.00	0.00	0.00
216	500-1510-523610	DUES AND FEES	1,250.00	1,025.00	(225.00)	1,250.00
217	500-1510-523620	SUBSCRIPTIONS AND PERIODICALS	0.00	0.00	0.00	0.00
218	500-1510-523710	EDUCATION, TRAINING, AND TRAVEL	3,000.00	492.63	(2,507.37)	3,000.00
219	500-1510-523810	LICENSES	0.00	0.00	0.00	0.00
220	500-1510-523822	PERMITS AND FILING FEES	0.00	34.00	34.00	0.00
221	500-1510-523911	MAINTENANCE CONTRACTS	0.00	688.21	688.21	0.00
222	500-1510-531110	OFFICE SUPPLIES	2,500.00	6,563.87	4,063.87	2,500.00
223	500-1510-531120	AUTO PARTS AND TIRES	0.00	0.00	0.00	0.00
224	500-1510-531122	EQUIPMENT PARTS AND SUPPLIES	1,000.00	0.00	(1,000.00)	0.00
225	500-1510-531123	GENERAL SUPPLIES	1,000.00	535.16	(464.84)	1,000.00
226	500-1510-531124	COMPUTER SUPPLIES	1,500.00	1,925.99	425.99	1,500.00
227	500-1510-531125	UNIFORMS AND SAFETY SUPPLIES	0.00	3.97	3.97	0.00
228	500-1510-531126	BUILDING MAINTENANCE SUPPLIES	3,000.00	297.41	(2,702.59)	0.00
229	500-1510-531127	COMMUNICATION SUPPLIES	0.00	0.00	0.00	0.00
230	500-1510-531155	METERS	0.00	0.00	0.00	0.00
231	500-1510-531220	NATURAL GAS	0.00	2,442.22	2,442.22	0.00
232	500-1510-531230	ELECTRICITY	18,000.00	41,863.55	23,863.55	0.00
233	500-1510-531270	GASOLINE AND DIESEL	0.00	372.74	372.74	0.00
234	500-1510-531610	SMALL EQUIPMENT	0.00	0.00	0.00	0.00
235	500-1510-531710	DAMAGE CLAIMS	0.00	0.00	0.00	0.00
236	500-1510-531810	LATE FEES	0.00	9.72	9.72	0.00
237		Operating Expenses	<u>381,400.00</u>	<u>474,897.38</u>	<u>93,497.38</u>	<u>368,650.00</u>
238						
239		Capital Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240						
241		Finance Expenses	<u>1,120,950.00</u>	<u>1,263,341.33</u>	<u>142,391.33</u>	<u>1,165,050.00</u>
242						
243	500-1530-511100	REGULAR WAGES	354,600.00	371,775.30	17,175.30	372,100.00
244	500-1530-511300	OVERTIME	6,500.00	3,420.07	(3,079.93)	6,500.00
245	500-1530-511399	EMERGENCY OVERTIME	0.00	0.00	0.00	0.00
246	500-1530-512100	GROUP INSURANCE	108,590.00	104,246.52	(4,343.48)	99,200.00
247	500-1530-512200	FICA EXPENSE	22,720.00	20,978.40	(1,741.60)	23,500.00
248	500-1530-512300	MEDICARE EXPENSE	5,410.00	4,906.26	(503.74)	5,500.00
249	500-1530-512400	PENSION EXPENSE	25,750.00	26,823.52	1,073.52	26,500.00
250	500-1530-512500	WORKERS COMPENSATION	11,690.00	9,043.46	(2,646.54)	7,700.00
251	500-1530-512900	OTHER EMPLOYEE BENEFITS - PROCUREMENT	350.00	175.00	(175.00)	350.00
252	500-1530-513000	TEMPORARY SERVICES	0.00	0.00	0.00	0.00
253	500-1530-521110	PERSONNEL ADMINISTRATION	0.00	84.00	84.00	0.00
254		Personnel Expense	<u>535,610.00</u>	<u>541,452.53</u>	<u>5,842.53</u>	<u>541,350.00</u>
255						
256	500-1530-521320	TECHNICAL SERVICES	200.00	209.00	9.00	600.00
257	500-1530-522230	PURCHASED VEHICLE REPAIR	250.00	1,657.69	1,407.69	1,500.00

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Line	GL No.	GL Description	2019 Budget	YTD Actual	Over (Under) Budget	2019-20 Budget
258	500-1530-522320	EQUIPMENT RENTALS	0.00	494.44	494.44	0.00
259	500-1530-523210	TELEPHONE	2,500.00	2,372.81	(127.19)	2,500.00
260	500-1530-523230	POSTAGE	1,000.00	66.83	(933.17)	1,000.00
261	500-1530-523320	ADVERTISEMENTS	7,500.00	984.25	(6,515.75)	3,600.00
262	500-1530-523410	PRINTING AND BINDING	2,000.00	740.45	(1,259.55)	1,000.00
263	500-1530-523510	TRAVEL	0.00	0.00	0.00	0.00
264	500-1530-523610	DUES AND FEES	750.00	795.00	45.00	600.00
265	500-1530-523620	SUBSCRIPTIONS AND PERIODICALS	6,000.00	1,849.02	(4,150.98)	1,500.00
266	500-1530-523710	EDUCATION, TRAINING, AND TRAVEL	12,750.00	6,594.83	(6,155.17)	6,000.00
267	500-1530-531110	OFFICE SUPPLIES	2,000.00	1,737.00	(263.00)	1,500.00
268	500-1530-531120	AUTO PARTS AND TIRES	1,200.00	133.38	(1,066.62)	1,200.00
269	500-1530-531123	GENERAL SUPPLIES	600.00	509.36	(90.64)	600.00
270	500-1530-531124	COMPUTER SUPPLIES	600.00	338.39	(261.61)	600.00
271	500-1530-531125	UNIFORMS AND SAFETY SUPPLIES	3,000.00	1,033.98	(1,966.02)	3,000.00
272	500-1530-531270	GASOLINE AND DIESEL	2,100.00	1,878.08	(221.92)	2,400.00
273	500-1530-531610	SMALL EQUIPMENT	600.00	26.00	(574.00)	420.00
274		Operating Expenses	<u>43,050.00</u>	<u>21,420.51</u>	<u>(21,629.49)</u>	<u>28,020.00</u>
275						
276	500-1530-542100	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	15,000.00
277	500-1530-542300	FURNITURE & FIXTURES	0.00	0.00	0.00	17,500.00
278	500-1530-542400	COMPUTERS AND SOFTWARE	4,000.00	1,979.48	(2,020.52)	3,250.00
279		Capital Expenditures	<u>4,000.00</u>	<u>1,979.48</u>	<u>(2,020.52)</u>	<u>35,750.00</u>
280						
281		Purchasing Expenses	<u>582,660.00</u>	<u>564,852.52</u>	<u>(17,807.48)</u>	<u>605,120.00</u>
282						
283	500-1520-511100	REGULAR WAGES	904,300.00	862,752.43	(41,547.57)	915,000.00
284	500-1520-511300	OVERTIME	13,000.00	8,249.80	(4,750.20)	20,000.00
285	500-1520-511399	EMERGENCY OVERTIME	0.00	0.00	0.00	0.00
286	500-1520-512100	GROUP INSURANCE	214,200.00	198,492.66	(15,707.34)	197,300.00
287	500-1520-512200	FICA EXPENSE	56,600.00	50,374.69	(6,225.31)	56,700.00
288	500-1520-512300	MEDICARE EXPENSE	13,200.00	11,781.17	(1,418.83)	13,300.00
289	500-1520-512400	PENSION EXPENSE	65,000.00	61,926.88	(3,073.12)	65,600.00
290	500-1520-512500	WORKERS COMPENSATION	71,000.00	53,096.02	(17,903.98)	45,500.00
291	500-1520-512900	OTHER EMPLOYEE BENEFITS - PLANNING	6,800.00	728.93	(6,071.07)	800.00
292	500-1520-513000	TEMPORARY SERVICES	0.00	0.00	0.00	0.00
293	500-1520-521110	PERSONNEL ADMINISTRATION	2,500.00	198.40	(2,301.60)	0.00
294		Personnel Expense	<u>1,346,600.00</u>	<u>1,247,600.98</u>	<u>(98,999.02)</u>	<u>1,314,200.00</u>
295						
296	500-1520-521310	ENGINEERING	10,000.00	0.00	(10,000.00)	0.00
297	500-1520-521320	TECHNICAL SERVICES	10,000.00	1,732.00	(8,268.00)	5,000.00
298	500-1520-522220	PURCHASED EQUIPMENT REPAIRS	500.00	325.00	(175.00)	500.00
299	500-1520-522230	PURCHASED VEHICLE REPAIR	7,000.00	5,778.25	(1,221.75)	7,000.00
300	500-1520-522320	EQUIPMENT RENTALS	5,000.00	5,251.05	251.05	5,000.00

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For fiscal year 2019, 07/01/2018 - 06/30/2019

Line	GL No.	GL Description	2019 Budget	YTD Actual	Over (Under) Budget	2019-20 Budget
301	500-1520-523210	TELEPHONE	10,000.00	8,947.17	(1,052.83)	10,000.00
302	500-1520-523225	SOFTWARE LICENSING	25,000.00	21,052.41	(3,947.59)	21,500.00
303	500-1520-523230	POSTAGE	100.00	60.71	(39.29)	100.00
304	500-1520-523232	FREIGHT	0.00	73.19	73.19	0.00
305	500-1520-523320	ADVERTISEMENTS	0.00	0.00	0.00	0.00
306	500-1520-523410	PRINTING AND BINDING	2,000.00	84.00	(1,916.00)	2,000.00
307	500-1520-523510	TRAVEL	0.00	0.00	0.00	0.00
308	500-1520-523520	FOOD/MEALS/LUNCHEONS	0.00	0.00	0.00	0.00
309	500-1520-523610	DUES AND FEES	500.00	1,509.00	1,009.00	1,650.00
310	500-1520-523620	SUBSCRIPTIONS AND PERIODICALS	500.00	0.00	(500.00)	300.00
311	500-1520-523710	EDUCATION, TRAINING, AND TRAVEL	32,000.00	33,026.19	1,026.19	43,600.00
312	500-1520-523810	LICENSES	1,000.00	390.00	(610.00)	2,500.00
313	500-1520-523822	PERMITS AND FILING FEES	2,400.00	384.00	(2,016.00)	2,400.00
314	500-1520-523911	MAINTENANCE CONTRACTS	0.00	0.00	0.00	0.00
315	500-1520-531110	OFFICE SUPPLIES	6,000.00	5,652.84	(347.16)	5,000.00
316	500-1520-531120	AUTO PARTS AND TIRES	2,500.00	1,634.65	(865.35)	1,000.00
317	500-1520-531122	EQUIPMENT PARTS AND SUPPLIES	3,000.00	3,360.27	360.27	3,000.00
318	500-1520-531123	GENERAL SUPPLIES	10,000.00	1,030.64	(8,969.36)	10,000.00
319	500-1520-531124	COMPUTER SUPPLIES	5,000.00	4,179.66	(820.34)	2,500.00
320	500-1520-531125	UNIFORMS AND SAFETY SUPPLIES	5,000.00	4,572.56	(427.44)	5,000.00
321	500-1520-531270	GASOLINE AND DIESEL	15,000.00	15,662.25	662.25	15,000.00
322	500-1520-531610	SMALL EQUIPMENT	0.00	0.00	0.00	700.00
323		Operating Expenses	<u>152,500.00</u>	<u>114,705.84</u>	<u>(37,794.16)</u>	<u>143,750.00</u>
324						
325	500-1520-542100	MACHINERY AND EQUIPMENT	15,000.00	0.00	(15,000.00)	0.00
326	500-1520-542200	VEHICLES	30,000.00	26,800.17	(3,199.83)	30,000.00
327	500-1520-542300	FURNITURE & FIXTURES	5,000.00	0.00	(5,000.00)	0.00
328	500-1520-542400	COMPUTERS AND SOFTWARE	5,000.00	5,091.04	91.04	15,000.00
329		Capital Expenditures	<u>55,000.00</u>	<u>31,891.21</u>	<u>(23,108.79)</u>	<u>45,000.00</u>
330						
331		Planning & Construction Expenses	<u>1,554,100.00</u>	<u>1,394,198.03</u>	<u>(159,901.97)</u>	<u>1,502,950.00</u>
332						
333	500-4200-511100	REGULAR WAGES	211,100.00	234,906.86	23,806.86	222,100.00
334	500-4200-511300	OVERTIME	10,000.00	1,381.07	(8,618.93)	2,500.00
335	500-4200-511399	EMERGENCY OVERTIME	0.00	0.00	0.00	0.00
336	500-4200-512100	GROUP INSURANCE	87,200.00	88,413.69	1,213.69	89,100.00
337	500-4200-512200	FICA EXPENSE	13,800.00	13,075.90	(724.10)	14,100.00
338	500-4200-512300	MEDICARE EXPENSE	3,200.00	3,058.10	(141.90)	3,300.00
339	500-4200-512400	PENSION EXPENSE	15,800.00	16,633.34	833.34	15,900.00
340	500-4200-512500	WORKERS COMPENSATION	12,100.00	9,474.03	(2,625.97)	8,500.00
341	500-4200-512900	OTHER EMPLOYEE BENEFITS - FACILITIES MAINTENANCE	200.00	1,169.00	969.00	250.00
342	500-4200-513000	TEMPORARY SERVICES	36,000.00	29,370.70	(6,629.30)	36,000.00
343	500-4200-521110	PERSONNEL ADMINISTRATION	0.00	84.90	84.90	0.00

Brunswick-Glynn County JWSC

Detail Revenue and Expense

For fiscal year 2019, 07/01/2018 - 06/30/2019

Line	GL No.	GL Description	Over (Under)			2019-20 Budget
			2019 Budget	YTD Actual	Budget	
344		Personnel Expense	389,400.00	397,567.59	8,167.59	391,750.00
345						
346	500-4200-521320	TECHNICAL SERVICES	0.00	672.00	672.00	0.00
347	500-4200-521330	COMPUTER AND NETWORK SERVICES	5,000.00	388.75	(4,611.25)	0.00
348	500-4200-522210	PURCHASED BUILDING MAINTENANCE	30,000.00	12,205.87	(17,794.13)	20,000.00
349	500-4200-522220	PURCHASED EQUIPMENT REPAIRS	13,000.00	2,314.05	(10,685.95)	7,500.00
350	500-4200-522230	PURCHASED VEHICLE REPAIR	14,000.00	9,368.54	(4,631.46)	10,000.00
351	500-4200-522260	PURCHASED ELECTRICAL SERVICES/MAINT	5,000.00	3,515.79	(1,484.21)	10,000.00
352	500-4200-522320	EQUIPMENT RENTALS	1,000.00	894.38	(105.62)	1,000.00
353	500-4200-523210	TELEPHONE	2,800.00	3,251.41	451.41	3,400.00
354	500-4200-523220	INTERNET AND WEB SERVICE	0.00	0.00	0.00	1,000.00
355	500-4200-523225	SOFTWARE LICENSING	0.00	1,500.00	1,500.00	1,500.00
356	500-4200-523232	FREIGHT	0.00	20.99	20.99	0.00
357	500-4200-523610	DUES AND FEES	0.00	8,630.18	8,630.18	0.00
358	500-4200-523710	EDUCATION, TRAINING, AND TRAVEL	3,200.00	2,587.46	(612.54)	5,000.00
359	500-4200-523911	MAINTENANCE CONTRACTS	25,100.00	28,803.08	3,703.08	33,000.00
360	500-4200-531110	OFFICE SUPPLIES	600.00	501.11	(98.89)	600.00
361	500-4200-531120	AUTO PARTS AND TIRES	1,000.00	941.66	(58.34)	2,000.00
362	500-4200-531122	EQUIPMENT PARTS AND SUPPLIES	2,500.00	2,131.33	(368.67)	3,500.00
363	500-4200-531123	GENERAL SUPPLIES	1,500.00	1,348.48	(151.52)	1,500.00
364	500-4200-531124	COMPUTER SUPPLIES	1,000.00	756.09	(243.91)	1,000.00
365	500-4200-531125	UNIFORMS AND SAFETY SUPPLIES	4,000.00	4,203.60	203.60	4,000.00
366	500-4200-531126	BUILDING MAINTENANCE SUPPLIES	25,000.00	11,028.06	(13,971.94)	25,000.00
367	500-4200-531220	NATURAL GAS	0.00	0.00	0.00	2,000.00
368	500-4200-531230	ELECTRICITY	0.00	0.00	0.00	45,000.00
369	500-4200-531270	GASOLINE AND DIESEL	18,000.00	9,220.85	(8,779.15)	19,000.00
370	500-4200-531610	SMALL EQUIPMENT	25,000.00	23,174.06	(1,825.94)	10,000.00
371		Operating Expenses	177,700.00	127,457.74	(50,242.26)	206,000.00
372						
373	500-4200-542100	MACHINERY AND EQUIPMENT	32,000.00	32,338.00	338.00	0.00
374	500-4200-542200	VEHICLES	30,000.00	29,040.36	(959.64)	28,000.00
375	500-4200-542300	FURNITURE & FIXTURES	0.00	0.00	0.00	0.00
376		Capital Expenditures	62,000.00	61,378.36	(621.64)	28,000.00
377						
378		Facilities Maintenance Expenses	629,100.00	586,403.69	(42,696.31)	625,750.00
379						
380	500-4331-511100	REGULAR WAGES	1,837,100.00	1,889,426.17	52,326.17	1,860,500.00
381	500-4331-511300	OVERTIME	120,500.00	52,446.45	(68,053.55)	100,000.00
382	500-4331-511399	EMERGENCY OVERTIME	0.00	0.00	0.00	0.00
383	500-4331-512100	GROUP INSURANCE	555,710.00	474,306.33	(81,403.67)	518,000.00
384	500-4331-512200	FICA EXPENSE	120,980.00	112,683.00	(8,297.00)	122,800.00
385	500-4331-512300	MEDICARE EXPENSE	28,190.00	26,353.20	(1,836.80)	28,700.00
386	500-4331-512400	PENSION EXPENSE	139,450.00	139,722.03	272.03	138,900.00

Brunswick-Glynn County JWSC
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Line	GL No.	GL Description	2019 Budget	YTD Actual	Over (Under) Budget	2019-20 Budget
387	500-4331-512500	WORKERS COMPENSATION	131,010.00	108,188.78	(22,821.22)	92,600.00
388	500-4331-512600	UNEMPLOYMENT - SP&M	0.00	0.00	0.00	0.00
389	500-4331-512900	OTHER EMPLOYEE BENEFITS - SP&M	2,400.00	875.00	(1,525.00)	2,200.00
390	500-4331-513000	TEMPORARY SERVICES	0.00	10,050.02	10,050.02	0.00
391	500-4331-513100	EMPLOYEE RELATIONS EXPENSE	0.00	0.00	0.00	0.00
392	500-4331-521110	PERSONNEL ADMINISTRATION	0.00	4,732.80	4,732.80	0.00
393		Personnel Expense	<u>2,935,340.00</u>	<u>2,818,783.78</u>	<u>(116,556.22)</u>	<u>2,863,700.00</u>
394						
395	500-4331-521320	TECHNICAL SERVICES	149,800.00	55,770.62	(94,029.38)	50,000.00
396	500-4331-521330	COMPUTER AND NETWORK SERVICES	0.00	0.00	0.00	0.00
397	500-4331-522210	PURCHASED BUILDING MAINTENANCE	50,000.00	14,824.71	(35,175.29)	50,000.00
398	500-4331-522220	PURCHASED EQUIPMENT REPAIRS	100,000.00	158,527.20	58,527.20	100,000.00
399	500-4331-522230	PURCHASED VEHICLE REPAIR	74,750.00	81,067.76	6,317.76	75,000.00
400	500-4331-522240	PURCHASED INFRASTRUCTURE REPAIR	1,588,500.00	298,124.24	(1,290,375.76)	0.00
401	500-4331-522250	PURCHASED SCADA SERVICES/MAINT	10,000.00	4,077.60	(5,922.40)	0.00
402	500-4331-522260	PURCHASED ELECTRICAL SERVICES/MAINT	35,000.00	262.69	(34,737.31)	5,000.00
403	500-4331-522312	OTHER RENTAL	663,500.00	17,786.42	(645,713.58)	0.00
404	500-4331-522320	EQUIPMENT RENTALS	50,000.00	7,308.33	(42,691.67)	50,000.00
405	500-4331-523210	TELEPHONE	39,500.00	48,116.83	8,616.83	50,000.00
406	500-4331-523225	SOFTWARE LICENSING	0.00	18,729.95	18,729.95	15,000.00
407	500-4331-523230	POSTAGE	4,000.00	1,981.51	(2,018.49)	3,000.00
408	500-4331-523232	FREIGHT	0.00	8,377.30	8,377.30	5,000.00
409	500-4331-523320	ADVERTISEMENTS	0.00	0.00	0.00	0.00
410	500-4331-523410	PRINTING AND BINDING	0.00	0.00	0.00	0.00
411	500-4331-523510	TRAVEL	0.00	0.00	0.00	0.00
412	500-4331-523520	FOOD/MEALS/LUNCHEONS	0.00	1,215.95	1,215.95	0.00
413	500-4331-523610	DUES AND FEES	2,000.00	3,090.25	1,090.25	2,000.00
414	500-4331-523710	EDUCATION, TRAINING, AND TRAVEL	50,000.00	40,099.54	(9,900.46)	50,000.00
415	500-4331-523810	LICENSES	2,500.00	175.00	(2,325.00)	1,500.00
416	500-4331-523911	MAINTENANCE CONTRACTS	40,000.00	67,198.03	27,198.03	75,000.00
417	500-4331-531110	OFFICE SUPPLIES	14,500.00	14,666.54	166.54	20,000.00
418	500-4331-531120	AUTO PARTS AND TIRES	10,000.00	5,808.15	(4,191.85)	10,000.00
419	500-4331-531122	EQUIPMENT PARTS AND SUPPLIES	85,000.00	42,732.36	(42,267.64)	85,000.00
420	500-4331-531123	GENERAL SUPPLIES	55,000.00	26,110.50	(28,889.50)	30,000.00
421	500-4331-531124	COMPUTER SUPPLIES	19,500.00	19,118.73	(381.27)	20,000.00
422	500-4331-531125	UNIFORMS AND SAFETY SUPPLIES	47,750.00	52,171.21	4,421.21	50,000.00
423	500-4331-531126	BUILDING MAINTENANCE SUPPLIES	5,000.00	36,722.66	31,722.66	10,000.00
424	500-4331-531127	COMMUNICATION SUPPLIES	2,000.00	330.82	(1,669.18)	1,000.00
425	500-4331-531136	ODOR AND H2S	350,000.00	69,437.60	(280,562.40)	0.00
426	500-4331-531139	OTHER CHEMICALS	15,000.00	0.00	(15,000.00)	0.00
427	500-4331-531151	MANHOLES	50,000.00	606.00	(49,394.00)	0.00
428	500-4331-531152	MANHOLE LININGS	15,000.00	0.00	(15,000.00)	0.00
429	500-4331-531153	FITTINGS	125,000.00	163.60	(124,836.40)	0.00

Brunswick-Glynn County JWSC

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Line	GL No.	GL Description	2019 Budget	YTD Actual	Over (Under) Budget	2019-20 Budget
430	500-4331-531154	PIPE	50,000.00	257.20	(49,742.80)	0.00
431	500-4331-531155	METERS	0.00	1,940.00	1,940.00	50,000.00
432	500-4331-531162	PUMPS AND PUMP PARTS	250,000.00	5,317.82	(244,682.18)	0.00
433	500-4331-531163	ELECTRICAL PARTS	75,000.00	12,870.64	(62,129.36)	0.00
434	500-4331-531166	Inventory Control	0.00	310,283.44	310,283.44	0.00
435	500-4331-531230	ELECTRICITY	350,000.00	-11.90	(350,011.90)	0.00
436	500-4331-531270	GASOLINE AND DIESEL	125,000.00	130,156.04	5,156.04	140,000.00
437	500-4331-531610	SMALL EQUIPMENT	75,000.00	83,361.72	8,361.72	75,000.00
438	500-4331-531650	HURRICANE PREPAREDNESS	115,000.00	114,500.76	(499.24)	133,000.00
439	500-4331-531810	LATE FEES	0.00	5.00	5.00	0.00
440	500-4333-521320	TECHNICAL SERVICES	0.00	32,394.05	32,394.05	0.00
441	500-4333-522240	PURCHASED INFRASTRUCTURE REPAIR	0.00	990,095.04	990,095.04	750,000.00
442	500-4333-523232	FREIGHT	0.00	603.13	603.13	0.00
443	500-4333-531123	GENERAL SUPPLIES	0.00	37,481.41	37,481.41	15,000.00
444	500-4333-531151	MANHOLES	0.00	46,641.40	46,641.40	50,000.00
445	500-4333-531152	MANHOLE LININGS	0.00	18,872.73	18,872.73	25,000.00
446	500-4333-531153	FITTINGS	0.00	52,597.48	52,597.48	75,000.00
447	500-4333-531154	PIPE	0.00	31,394.74	31,394.74	50,000.00
448	500-4334-522210	PURCHASED BUILDING MAINTENANCE	0.00	20,016.29	20,016.29	40,000.00
449	500-4334-522220	PURCHASED EQUIPMENT REPAIRS	0.00	94,852.30	94,852.30	65,000.00
450	500-4334-522240	PURCHASED INFRASTRUCTURE REPAIR	0.00	26,924.50	26,924.50	0.00
451	500-4334-522250	PURCHASED SCADA SERVICES/MAINT	0.00	50,217.00	50,217.00	125,000.00
452	500-4334-522260	PURCHASED ELECTRICAL SERVICES/MAINT	0.00	1,642.00	1,642.00	10,000.00
453	500-4334-522312	OTHER RENTAL	0.00	1,260.26	1,260.26	0.00
454	500-4334-523232	FREIGHT	0.00	2,582.94	2,582.94	10,000.00
455	500-4334-531122	EQUIPMENT PARTS AND SUPPLIES	0.00	2,534.56	2,534.56	5,000.00
456	500-4334-531123	GENERAL SUPPLIES	0.00	6,297.04	6,297.04	12,000.00
457	500-4334-531126	BUILDING MAINTENANCE SUPPLIES	0.00	7,438.12	7,438.12	10,000.00
458	500-4334-531136	ODOR AND H2S - LIFT STATIONS	0.00	142,465.79	142,465.79	250,000.00
459	500-4334-531139	OTHER CHEMICALS - LIFT STATIONS	0.00	350.00	350.00	15,000.00
460	500-4334-531153	FITTINGS	0.00	37,937.68	37,937.68	50,000.00
461	500-4334-531154	PIPE	0.00	2,524.93	2,524.93	10,000.00
462	500-4334-531162	PUMPS AND PUMP PARTS	0.00	175,782.85	175,782.85	250,000.00
463	500-4334-531163	ELECTRICAL PARTS	0.00	78,247.41	78,247.41	100,000.00
464	500-4334-531230	ELECTRICITY	0.00	400,383.54	400,383.54	375,000.00
465	500-4334-531270	GASOLINE AND DIESEL	0.00	727.74	727.74	0.00
466		Operating Expenses	<u>4,693,300.00</u>	<u>4,015,547.75</u>	<u>(677,752.25)</u>	<u>3,447,500.00</u>
467						
468	500-4331-582100	INTEREST EXPENSE	0.00	32,720.84	32,720.84	27,750.00
469	500-4331-591150	LEASE PRINCIPAL	0.00	421,798.59	421,798.59	426,400.00
470		Capital Lease Expense	<u>0.00</u>	<u>454,519.43</u>	<u>454,519.43</u>	<u>454,150.00</u>
471						
472	500-4331-542100	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	150,000.00

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Line	GL No.	GL Description	2019 Budget	YTD Actual	Over (Under) Budget	2019-20 Budget
473	500-4331-542200	VEHICLES	0.00	0.00	0.00	160,000.00
474	500-4331-542400	COMPUTERS AND SOFTWARE	0.00	0.00	0.00	25,000.00
475	500-4334-541400	INFRASTRUCTURE	0.00	2,016.37	2,016.37	0.00
476		Capital Expenditures	0.00	2,016.37	2,016.37	335,000.00
477						
478		Systems Pumping and Maintenance Expense	7,628,640.00	7,290,867.33	(337,772.67)	7,100,350.00
479						
480	500-4335-511100	REGULAR WAGES	1,148,600.00	1,275,108.14	126,508.14	1,177,500.00
481	500-4335-511300	OVERTIME	25,000.00	68,688.21	43,688.21	100,000.00
482	500-4335-511399	EMERGENCY OVERTIME	0.00	0.00	0.00	0.00
483	500-4335-512100	GROUP INSURANCE	347,900.00	319,838.06	(28,061.94)	308,500.00
484	500-4335-512200	FICA EXPENSE	72,700.00	78,046.12	5,346.12	79,200.00
485	500-4335-512300	MEDICARE EXPENSE	17,000.00	18,252.77	1,252.77	18,500.00
486	500-4335-512400	PENSION EXPENSE	83,700.00	95,667.43	11,967.43	89,600.00
487	500-4335-512500	WORKERS COMPENSATION	54,100.00	45,895.68	(8,204.32)	37,700.00
488	500-4335-512600	UNEMPLOYMENT - TREATMENT	0.00	0.00	0.00	0.00
489	500-4335-512900	OTHER EMPLOYEE BENEFITS - TREATMENT	1,300.00	746.50	(553.50)	1,350.00
490	500-4335-513000	TEMPORARY SERVICES	5,000.00	4,917.76	(82.24)	5,000.00
491	500-4335-521110	PERSONNEL ADMINISTRATION	0.00	1,693.05	1,693.05	0.00
492		Personnel Expense	1,755,300.00	1,908,853.72	153,553.72	1,817,350.00
493						
494	500-4335-521310	ENGINEERING	0.00	0.00	0.00	0.00
495	500-4335-521320	TECHNICAL SERVICES	175,000.00	42,304.93	(132,695.07)	0.00
496	500-4335-522210	PURCHASED BUILDING MAINTENANCE	20,000.00	1,632.12	(18,367.88)	0.00
497	500-4335-522220	PURCHASED EQUIPMENT REPAIRS	200,000.00	44,877.04	(155,122.96)	0.00
498	500-4335-522230	PURCHASED VEHICLE REPAIR	5,000.00	10,752.45	5,752.45	10,000.00
499	500-4335-522240	PURCHASED INFRASTRUCTURE REPAIR	103,600.00	3,902.00	(99,698.00)	0.00
500	500-4335-522250	PURCHASED SCADA SERVICES/MAINT	5,000.00	0.00	(5,000.00)	0.00
501	500-4335-522260	PURCHASED ELECTRICAL SERVICES/MAINT	25,000.00	0.00	(25,000.00)	0.00
502	500-4335-522320	EQUIPMENT RENTALS	25,000.00	0.00	(25,000.00)	0.00
503	500-4335-523210	TELEPHONE	17,500.00	6,737.90	(10,762.10)	17,500.00
504	500-4335-523225	SOFTWARE LICENSING	0.00	3,606.12	3,606.12	0.00
505	500-4335-523230	POSTAGE	5,000.00	806.42	(4,193.58)	1,000.00
506	500-4335-523232	FREIGHT	0.00	2,433.89	2,433.89	0.00
507	500-4335-523320	ADVERTISEMENTS	0.00	0.00	0.00	0.00
508	500-4335-523510	TRAVEL	0.00	0.00	0.00	0.00
509	500-4335-523610	DUES AND FEES	500.00	1,285.00	785.00	500.00
510	500-4335-523710	EDUCATION, TRAINING, AND TRAVEL	15,000.00	16,833.71	1,833.71	15,000.00
511	500-4335-523810	LICENSES	1,700.00	325.00	(1,375.00)	1,700.00
512	500-4335-523911	MAINTENANCE CONTRACTS	15,000.00	10,309.23	(4,690.77)	0.00
513	500-4335-531110	OFFICE SUPPLIES	7,500.00	6,895.67	(604.33)	7,500.00
514	500-4335-531120	AUTO PARTS AND TIRES	1,000.00	1,174.04	174.04	3,000.00

Brunswick-Glynn County JWSC

Detail Revenue and Expense

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Line	GL No.	GL Description	2019 Budget	YTD Actual	Over (Under)	2019-20
					Budget	Budget
515	500-4335-531121	LAB SUPPLIES	50,000.00	5,004.32	(44,995.68)	0.00
516	500-4335-531122	EQUIPMENT PARTS AND SUPPLIES	40,000.00	3,573.67	(36,426.33)	0.00
517	500-4335-531123	GENERAL SUPPLIES	15,000.00	5,540.92	(9,459.08)	15,000.00
518	500-4335-531124	COMPUTER SUPPLIES	10,500.00	1,640.70	(8,859.30)	10,000.00
519	500-4335-531125	UNIFORMS AND SAFETY SUPPLIES	20,000.00	19,162.13	(837.87)	20,000.00
520	500-4335-531126	BUILDING MAINTENANCE SUPPLIES	10,000.00	877.00	(9,123.00)	0.00
521	500-4335-531127	COMMUNICATION SUPPLIES	0.00	296.50	296.50	0.00
522	500-4335-531130	BIOSOLIDS DISPOSAL	250,000.00	0.00	(250,000.00)	0.00
523	500-4335-531131	OXYGEN - TREATMENT	450,000.00	57,839.79	(392,160.21)	0.00
524	500-4335-531132	SULFUR DIOXIDE - TREATMENT	12,000.00	850.00	(11,150.00)	0.00
525	500-4335-531133	POLYMERS - TREATMENT	50,000.00	0.00	(50,000.00)	20,000.00
526	500-4335-531134	CHLORINE - TREATMENT	45,000.00	4,290.00	(40,710.00)	0.00
527	500-4335-531136	ODOR AND H2S	0.00	350.00	350.00	0.00
528	500-4335-531139	OTHER CHEMICALS - TREATMENT	50,000.00	0.00	(50,000.00)	0.00
529	500-4335-531151	MANHOLES	0.00	0.00	0.00	0.00
530	500-4335-531153	FITTINGS	6,000.00	93.46	(5,906.54)	0.00
531	500-4335-531154	PIPE	5,000.00	90.00	(4,910.00)	0.00
532	500-4335-531157	HEADWORKS	10,000.00	749.13	(9,250.87)	0.00
533	500-4335-531158	CLARIFIERS	25,000.00	0.00	(25,000.00)	0.00
534	500-4335-531159	DIGESTERS	2,000.00	0.00	(2,000.00)	0.00
535	500-4335-531160	SEPTIC RECEIVING STATION	1,000.00	0.00	(1,000.00)	0.00
536	500-4335-531161	SLUDGE DRYER	25,000.00	9,190.28	(15,809.72)	0.00
537	500-4335-531162	PUMPS AND PUMP PARTS	75,000.00	591.20	(74,408.80)	0.00
538	500-4335-531163	ELECTRICAL PARTS	25,000.00	1,513.32	(23,486.68)	0.00
539	500-4335-531164	BELT PRESS	20,000.00	1,376.00	(18,624.00)	0.00
540	500-4335-531165	AERATION BASIN	50,000.00	0.00	(50,000.00)	0.00
541	500-4335-531166	Inventory Control	0.00	27,560.35	27,560.35	0.00
542	500-4335-531220	NATURAL GAS	75,000.00	8,727.20	(66,272.80)	0.00
543	500-4335-531230	ELECTRICITY	625,000.00	0.00	(625,000.00)	0.00
544	500-4335-531270	GASOLINE AND DIESEL	20,000.00	11,587.61	(8,412.39)	40,000.00
545	500-4335-531610	SMALL EQUIPMENT	25,000.00	2,312.46	(22,687.54)	15,000.00
546	500-4335-531810	LATE FEES	0.00	35.02	35.02	0.00
547	500-4337-521320	TECHNICAL SERVICES	0.00	41,231.84	41,231.84	45,000.00
548	500-4337-522210	PURCHASED BUILDING MAINTENANCE	0.00	10,756.24	10,756.24	10,000.00
549	500-4337-522220	PURCHASED EQUIPMENT REPAIRS	0.00	92,630.03	92,630.03	175,000.00
550	500-4337-522240	PURCHASED INFRASTRUCTURE REPAIR	0.00	0.00	0.00	90,000.00
551	500-4337-522250	PURCHASED SCADA SERVICES/MAINT	0.00	0.00	0.00	2,000.00
552	500-4337-522260	PURCHASED ELECTRICAL SERVICES/MAINT	0.00	0.00	0.00	15,000.00
553	500-4337-522320	EQUIPMENT RENTALS	0.00	42,570.90	42,570.90	10,000.00
554	500-4337-523232	FREIGHT	0.00	7,164.46	7,164.46	8,000.00
555	500-4337-523911	MAINTENANCE CONTRACTS	0.00	4,296.64	4,296.64	0.00
556	500-4337-531121	LAB SUPPLIES	0.00	27,311.18	27,311.18	31,000.00
557	500-4337-531122	EQUIPMENT PARTS AND SUPPLIES	0.00	35,364.79	35,364.79	30,000.00

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Line	GL No.	GL Description	2019 Budget	YTD Actual	Over (Under) Budget	2019-20 Budget
558	500-4337-531123	GENERAL SUPPLIES	0.00	10,272.37	10,272.37	0.00
559	500-4337-531124	COMPUTER SUPPLIES	0.00	4,487.34	4,487.34	0.00
560	500-4337-531125	UNIFORMS AND SAFETY SUPPLIES	0.00	439.79	439.79	0.00
561	500-4337-531126	BUILDING MAINTENANCE SUPPLIES	0.00	2,261.80	2,261.80	6,000.00
562	500-4337-531127	COMMUNICATION SUPPLIES	0.00	150.01	150.01	300.00
563	500-4337-531130	BIOSOLIDS DISPOSAL	0.00	427,143.36	427,143.36	162,500.00
564	500-4337-531131	OXYGEN	0.00	425,384.79	425,384.79	450,000.00
565	500-4337-531132	SULFUR DIOXIDE	0.00	9,825.00	9,825.00	12,000.00
566	500-4337-531133	POLYMERS	0.00	50,474.98	50,474.98	25,000.00
567	500-4337-531134	CHLORINE	0.00	37,429.20	37,429.20	45,000.00
568	500-4337-531136	ODOR AND H2S	0.00	5,855.08	5,855.08	20,000.00
569	500-4337-531139	OTHER CHEMICALS	0.00	25,911.76	25,911.76	15,000.00
570	500-4337-531153	FITTINGS	0.00	43,556.18	43,556.18	12,000.00
571	500-4337-531154	PIPE	0.00	591.06	591.06	500.00
572	500-4337-531157	HEADWORKS	0.00	32,948.29	32,948.29	20,000.00
573	500-4337-531158	CLARIFIERS	0.00	8,627.70	8,627.70	15,000.00
574	500-4337-531159	DIGESTERS	0.00	216.98	216.98	1,000.00
575	500-4337-531160	SEPTIC RECEIVING STATION	0.00	0.00	0.00	1,000.00
576	500-4337-531161	SLUDGE DRYER	0.00	89,485.03	89,485.03	50,000.00
577	500-4337-531162	PUMPS AND PUMP PARTS	0.00	15,092.50	15,092.50	50,000.00
578	500-4337-531163	ELECTRICAL PARTS	0.00	3,989.43	3,989.43	15,000.00
579	500-4337-531164	BELT PRESS	0.00	14,363.79	14,363.79	20,000.00
580	500-4337-531165	AERATION BASIN	0.00	8,313.88	8,313.88	15,000.00
581	500-4337-531220	NATURAL GAS	0.00	36,022.91	36,022.91	75,000.00
582	500-4337-531230	ELECTRICITY	0.00	391,532.67	391,532.67	375,000.00
583	500-4337-531270	GASOLINE AND DIESEL	0.00	1,490.50	1,490.50	0.00
584	500-4337-531610	SMALL EQUIPMENT	0.00	1,659.61	1,659.61	0.00
585	500-4338-521320	TECHNICAL SERVICES	0.00	10,827.52	10,827.52	20,000.00
586	500-4338-522210	PURCHASED BUILDING MAINTENANCE	0.00	3,166.04	3,166.04	5,000.00
587	500-4338-522220	PURCHASED EQUIPMENT REPAIRS	0.00	6,837.20	6,837.20	50,000.00
588	500-4338-522240	PURCHASED INFRASTRUCTURE REPAIR	0.00	8,385.00	8,385.00	5,000.00
589	500-4338-522250	PURCHASED SCADA SERVICES/MAINT	0.00	0.00	0.00	2,000.00
590	500-4338-522260	PURCHASED ELECTRICAL SERVICES/MAINT	0.00	34,154.49	34,154.49	5,000.00
591	500-4338-522320	EQUIPMENT RENTALS	0.00	347.60	347.60	2,500.00
592	500-4338-523210	TELEPHONE	0.00	5,312.62	5,312.62	0.00
593	500-4338-523232	FREIGHT	0.00	2,582.18	2,582.18	3,000.00
594	500-4338-523911	MAINTENANCE CONTRACTS	0.00	5,265.00	5,265.00	6,000.00
595	500-4338-531121	LAB SUPPLIES	0.00	8,182.28	8,182.28	13,000.00
596	500-4338-531122	EQUIPMENT PARTS AND SUPPLIES	0.00	31,340.46	31,340.46	30,000.00
597	500-4338-531123	GENERAL SUPPLIES	0.00	917.63	917.63	0.00
598	500-4338-531124	COMPUTER SUPPLIES	0.00	762.34	762.34	0.00
599	500-4338-531126	BUILDING MAINTENANCE SUPPLIES	0.00	221.95	221.95	2,000.00
600	500-4338-531127	COMMUNICATION SUPPLIES	0.00	0.00	0.00	300.00

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Line	GL No.	GL Description	2019 Budget	YTD Actual	Over (Under) Budget	2019-20 Budget
601	500-4338-531130	BIOSOLIDS DISPOSAL	0.00	167,982.81	167,982.81	62,500.00
602	500-4338-531133	POLYMERS	0.00	13,479.84	13,479.84	0.00
603	500-4338-531134	CHLORINE	0.00	0.00	0.00	20,000.00
604	500-4338-531139	OTHER CHEMICALS	0.00	35.60	35.60	0.00
605	500-4338-531153	FITTINGS	0.00	1,778.21	1,778.21	6,000.00
606	500-4338-531157	HEADWORKS	0.00	5,587.05	5,587.05	5,000.00
607	500-4338-531158	CLARIFIERS	0.00	11.72	11.72	5,000.00
608	500-4338-531159	DIGESTERS	0.00	3,230.35	3,230.35	5,000.00
609	500-4338-531162	PUMPS AND PUMP PARTS	0.00	1,341.94	1,341.94	20,000.00
610	500-4338-531163	ELECTRICAL PARTS	0.00	5,670.92	5,670.92	5,000.00
611	500-4338-531164	BELT PRESS	0.00	14,337.25	14,337.25	5,000.00
612	500-4338-531165	AERATION BASIN	0.00	0.00	0.00	10,000.00
613	500-4338-531220	NATURAL GAS	0.00	920.85	920.85	0.00
614	500-4338-531230	ELECTRICITY	0.00	217,579.58	217,579.58	200,000.00
615	500-4338-531270	GASOLINE AND DIESEL	0.00	4,724.52	4,724.52	0.00
616	500-4338-531610	SMALL EQUIPMENT	0.00	8,124.00	8,124.00	0.00
617	500-4339-521320	TECHNICAL SERVICES	0.00	14,028.45	14,028.45	10,000.00
618	500-4339-522210	PURCHASED BUILDING MAINTENANCE	0.00	541.66	541.66	5,000.00
619	500-4339-522220	PURCHASED EQUIPMENT REPAIRS	0.00	4,890.68	4,890.68	20,000.00
620	500-4339-522240	PURCHASED INFRASTRUCTURE REPAIR	0.00	0.00	0.00	5,000.00
621	500-4339-522250	PURCHASED SCADA SERVICES/MAINT	0.00	0.00	0.00	2,000.00
622	500-4339-522260	PURCHASED ELECTRICAL SERVICES/MAINT	0.00	0.00	0.00	5,000.00
623	500-4339-522320	EQUIPMENT RENTALS	0.00	0.00	0.00	2,500.00
624	500-4339-523210	TELEPHONE	0.00	6,685.80	6,685.80	0.00
625	500-4339-523232	FREIGHT	0.00	582.78	582.78	1,000.00
626	500-4339-523911	MAINTENANCE CONTRACTS	0.00	5,367.50	5,367.50	6,000.00
627	500-4339-531121	LAB SUPPLIES	0.00	8,588.98	8,588.98	6,000.00
628	500-4339-531122	EQUIPMENT PARTS AND SUPPLIES	0.00	3,471.56	3,471.56	5,000.00
629	500-4339-531123	GENERAL SUPPLIES	0.00	826.33	826.33	0.00
630	500-4339-531124	COMPUTER SUPPLIES	0.00	364.18	364.18	0.00
631	500-4339-531126	BUILDING MAINTENANCE SUPPLIES	0.00	145.97	145.97	2,000.00
632	500-4339-531127	COMMUNICATION SUPPLIES	0.00	238.37	238.37	300.00
633	500-4339-531130	BIOSOLIDS DISPOSAL	0.00	47,082.99	47,082.99	12,500.00
634	500-4339-531133	POLYMERS	0.00	3,900.68	3,900.68	5,000.00
635	500-4339-531134	CHLORINE	0.00	580.00	580.00	0.00
636	500-4339-531139	OTHER CHEMICALS	0.00	2,931.50	2,931.50	15,000.00
637	500-4339-531153	FITTINGS	0.00	42.00	42.00	2,000.00
638	500-4339-531157	HEADWORKS	0.00	162.00	162.00	0.00
639	500-4339-531158	CLARIFIERS	0.00	0.00	0.00	5,000.00
640	500-4339-531159	DIGESTERS	0.00	0.00	0.00	5,000.00
641	500-4339-531162	PUMPS AND PUMP PARTS	0.00	16,344.20	16,344.20	5,000.00
642	500-4339-531163	ELECTRICAL PARTS	0.00	98.60	98.60	5,000.00
643	500-4339-531164	BELT PRESS	0.00	2,004.36	2,004.36	5,000.00

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Line	GL No.	GL Description	2019 Budget	YTD Actual	Over (Under) Budget	2019-20 Budget
644	500-4339-531165	AERATION BASIN	0.00	190.00	190.00	0.00
645	500-4339-531230	ELECTRICITY	0.00	64,908.76	64,908.76	65,000.00
646	500-4339-531270	GASOLINE AND DIESEL	0.00	1,199.15	1,199.15	0.00
647		Operating Expenses	<u>2,613,300.00</u>	<u>2,974,262.12</u>	<u>360,962.12</u>	<u>2,659,100.00</u>
648						
649	500-4335-542200	VEHICLES	0.00	0.00	0.00	30,000.00
650	500-4335-542300	FURNITURE & FIXTURES	0.00	8,030.80	8,030.80	15,000.00
651	500-4335-542400	COMPUTERS AND SOFTWARE	0.00	1,016.44	1,016.44	5,000.00
652		Capital Expenditures	<u>0.00</u>	<u>9,047.24</u>	<u>9,047.24</u>	<u>50,000.00</u>
653						
654		Wastewater Treatment Expense	<u>4,368,600.00</u>	<u>4,892,163.08</u>	<u>523,563.08</u>	<u>4,526,450.00</u>
655						
656	500-4336-521320	TECHNICAL SERVICES	20,000.00	0.00	(20,000.00)	20,000.00
657	500-4336-522210	PURCHASED BUILDING MAINTENANCE	0.00	0.00	0.00	0.00
658	500-4336-522220	PURCHASED EQUIPMENT REPAIRS	2,000.00	0.00	(2,000.00)	2,000.00
659	500-4336-522230	PURCHASED VEHICLE REPAIR	1,500.00	61.61	(1,438.39)	1,500.00
660	500-4336-523210	TELEPHONE	400.00	1,117.19	717.19	400.00
661	500-4336-523225	SOFTWARE LICENSING	0.00	1,282.09	1,282.09	0.00
662	500-4336-523230	POSTAGE	200.00	0.00	(200.00)	200.00
663	500-4336-523232	FREIGHT	0.00	25.90	25.90	0.00
664	500-4336-523310	PUBLIC EDUCATION	0.00	0.00	0.00	0.00
665	500-4336-523320	ADVERTISEMENTS	0.00	0.00	0.00	0.00
666	500-4336-523410	PRINTING AND BINDING	250.00	0.00	(250.00)	250.00
667	500-4336-523610	DUES AND FEES	150.00	142.00	(8.00)	150.00
668	500-4336-523620	SUBSCRIPTIONS AND PERIODICALS	0.00	0.00	0.00	0.00
669	500-4336-523710	EDUCATION, TRAINING, AND TRAVEL	3,500.00	755.72	(2,744.28)	3,500.00
670	500-4336-523810	LICENSES	300.00	0.00	(300.00)	300.00
671	500-4336-523911	MAINTENANCE CONTRACTS	500.00	0.00	(500.00)	500.00
672	500-4336-531110	OFFICE SUPPLIES	1,000.00	1,367.71	367.71	1,000.00
673	500-4336-531120	AUTO PARTS AND TIRES	1,000.00	0.00	(1,000.00)	1,000.00
674	500-4336-531122	EQUIPMENT PARTS AND SUPPLIES	500.00	0.00	(500.00)	500.00
675	500-4336-531123	GENERAL SUPPLIES	600.00	215.75	(384.25)	600.00
676	500-4336-531124	COMPUTER SUPPLIES	750.00	523.03	(226.97)	750.00
677	500-4336-531125	UNIFORMS AND SAFETY SUPPLIES	500.00	119.99	(380.01)	500.00
678	500-4336-531126	BUILDING MAINTENANCE SUPPLIES	0.00	254.29	254.29	0.00
679	500-4336-531163	ELECTRICAL PARTS	200.00	0.00	(200.00)	200.00
680	500-4336-531270	GASOLINE AND DIESEL	1,500.00	0.00	(1,500.00)	1,500.00
681	500-4336-531610	SMALL EQUIPMENT	500.00	0.00	(500.00)	500.00
682		Operating Expenses	<u>35,350.00</u>	<u>5,865.28</u>	<u>(29,484.72)</u>	<u>35,350.00</u>
683						
684		Capital Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
685						
686		Pretreatment Expense	<u>35,350.00</u>	<u>5,865.28</u>	<u>(29,484.72)</u>	<u>35,350.00</u>

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Line	GL No.	GL Description	2019 Budget	YTD Actual	Over (Under) Budget	2019-20 Budget
687						
688	500-4300-523110	INSURANCE	156,800.00	145,938.34	(10,861.66)	156,800.00
689	500-4300-523830	FINES & PENALTIES	0.00	0.00	0.00	0.00
690	500-4300-531710	DAMAGE CLAIMS	0.00	20,401.00	20,401.00	0.00
691		General Sewer Expenses	156,800.00	166,339.34	9,539.34	156,800.00
692						
693	500-4430-511100	REGULAR WAGES	299,900.00	334,530.70	34,630.70	311,300.00
694	500-4430-511300	OVERTIME	25,000.00	10,627.06	(14,372.94)	25,000.00
695	500-4430-511399	EMERGENCY OVERTIME	0.00	0.00	0.00	0.00
696	500-4430-512100	GROUP INSURANCE	91,500.00	80,232.66	(11,267.34)	71,700.00
697	500-4430-512200	FICA EXPENSE	20,100.00	20,110.94	10.94	20,900.00
698	500-4430-512300	MEDICARE EXPENSE	4,800.00	4,703.37	(96.63)	4,900.00
699	500-4430-512400	PENSION EXPENSE	23,200.00	24,385.51	1,185.51	23,600.00
700	500-4430-512500	WORKERS COMPENSATION	12,600.00	11,634.52	(965.48)	9,600.00
701	500-4430-512900	OTHER EMPLOYEE BENEFITS - PRODUCTION	350.00	175.00	(175.00)	350.00
702	500-4430-521110	PERSONNEL ADMINISTRATION	0.00	480.40	480.40	0.00
703		Personnel Expense	477,450.00	486,880.16	9,430.16	467,350.00
704						
705	500-4430-521320	TECHNICAL SERVICES	50,000.00	38,742.49	(11,257.51)	55,000.00
706	500-4430-522210	PURCHASED BUILDING MAINTENANCE	4,000.00	4,235.28	235.28	4,000.00
707	500-4430-522220	PURCHASED EQUIPMENT REPAIRS	50,000.00	83,659.13	33,659.13	50,000.00
708	500-4430-522230	PURCHASED VEHICLE REPAIR	8,200.00	10,558.71	2,358.71	10,200.00
709	500-4430-522240	PURCHASED INFRASTRUCTURE REPAIR	69,100.00	58,768.61	(10,331.39)	69,100.00
710	500-4430-522250	PURCHASED SCADA SERVICES/MAINT	0.00	0.00	0.00	0.00
711	500-4430-522260	PURCHASED ELECTRICAL SERVICES/MAINT	15,000.00	12,224.13	(2,775.87)	8,000.00
712	500-4430-522320	EQUIPMENT RENTALS	0.00	183.20	183.20	0.00
713	500-4430-523210	TELEPHONE	6,400.00	7,239.55	839.55	6,400.00
714	500-4430-523225	SOFTWARE LICENSING	0.00	1,826.37	1,826.37	0.00
715	500-4430-523230	POSTAGE	1,500.00	1,641.47	141.47	2,500.00
716	500-4430-523232	FREIGHT	500.00	1,425.00	925.00	0.00
717	500-4430-523310	PUBLIC EDUCATION	0.00	1,228.56	1,228.56	1,500.00
718	500-4430-523320	ADVERTISEMENTS	0.00	0.00	0.00	400.00
719	500-4430-523510	TRAVEL	0.00	0.00	0.00	0.00
720	500-4430-523610	DUES AND FEES	400.00	715.00	315.00	400.00
721	500-4430-523710	EDUCATION, TRAINING, AND TRAVEL	4,500.00	6,605.35	2,105.35	9,500.00
722	500-4430-523810	LICENSES	500.00	994.50	494.50	700.00
723	500-4430-523911	MAINTENANCE CONTRACTS	0.00	15,526.00	15,526.00	0.00
724	500-4430-531110	OFFICE SUPPLIES	2,045.00	1,853.05	(191.95)	2,500.00
725	500-4430-531120	AUTO PARTS AND TIRES	2,500.00	722.46	(1,777.54)	500.00
726	500-4430-531121	LAB SUPPLIES	12,360.00	11,371.04	(988.96)	12,850.00
727	500-4430-531122	EQUIPMENT PARTS AND SUPPLIES	2,000.00	1,953.10	(46.90)	2,000.00
728	500-4430-531123	GENERAL SUPPLIES	1,000.00	1,288.67	288.67	1,000.00
729	500-4430-531124	COMPUTER SUPPLIES	6,000.00	5,328.58	(671.42)	6,000.00

Brunswick-Glynn County JWSC

Detail Revenue and Expense

For fiscal year 2019, 07/01/2018 - 06/30/2019

Line	GL No.	GL Description	2019 Budget	YTD Actual	Over (Under)		2019-20 Budget
					Budget	Budget	
730	500-4430-531125	UNIFORMS AND SAFETY SUPPLIES	7,120.00	7,078.83	(41.17)		7,150.00
731	500-4430-531126	BUILDING MAINTENANCE SUPPLIES	6,000.00	6,062.35	62.35		4,000.00
732	500-4430-531127	COMMUNICATION SUPPLIES	0.00	0.00	0.00		0.00
733	500-4430-531134	CHLORINE - PRODUCTION	50,500.00	41,580.00	(8,920.00)		50,500.00
734	500-4430-531135	FLORIDE - PRODUCTION	0.00	0.00	0.00		0.00
735	500-4430-531137	PHOSOPHATE - PRODUCTION	110,000.00	104,412.50	(5,587.50)		95,000.00
736	500-4430-531153	FITTINGS	3,090.00	1,562.03	(1,527.97)		3,090.00
737	500-4430-531154	PIPE	500.00	390.40	(109.60)		2,000.00
738	500-4430-531155	METERS	6,695.00	6,707.82	12.82		10,000.00
739	500-4430-531162	PUMPS AND PUMP PARTS	3,090.00	2,989.74	(100.26)		3,090.00
740	500-4430-531163	ELECTRICAL PARTS	10,000.00	16,333.76	6,333.76		10,000.00
741	500-4430-531166	Inventory Control	0.00	0.00	0.00		0.00
742	500-4430-531220	NATURAL GAS	1,000.00	1,336.55	336.55		1,000.00
743	500-4430-531230	ELECTRICITY	408,000.00	399,517.43	(8,482.57)		408,000.00
744	500-4430-531270	GASOLINE AND DIESEL	19,000.00	23,748.06	4,748.06		19,000.00
745	500-4430-531610	SMALL EQUIPMENT	1,500.00	1,448.82	(51.18)		1,500.00
746	500-4430-531810	LATE FEES	0.00	1.70	1.70		0.00
747		Operating Expenses	862,500.00	881,260.24	18,760.24		856,880.00
748							
749	500-4430-542100	MACHINERY AND EQUIPMENT	32,000.00	28,532.85	(3,467.15)		32,000.00
750		Capital Expenditures	32,000.00	28,532.85	(3,467.15)		32,000.00
751							
752		Water Production Expenses	1,371,950.00	1,396,673.25	24,723.25		1,356,230.00
753							
754	500-4440-511100	REGULAR WAGES	705,900.00	738,699.44	32,799.44		725,700.00
755	500-4440-511300	OVERTIME	100,000.00	26,110.17	(73,889.83)		75,000.00
756	500-4440-511399	EMERGENCY OVERTIME	0.00	0.00	0.00		0.00
757	500-4440-512100	GROUP INSURANCE	276,600.00	219,938.50	(56,661.50)		250,600.00
758	500-4440-512200	FICA EXPENSE	49,900.00	43,751.56	(6,148.44)		49,600.00
759	500-4440-512300	MEDICARE EXPENSE	11,700.00	10,232.24	(1,467.76)		11,600.00
760	500-4440-512400	PENSION EXPENSE	57,400.00	54,453.18	(2,946.82)		56,200.00
761	500-4440-512500	WORKERS COMPENSATION	29,500.00	30,944.37	1,444.37		25,200.00
762	500-4440-512900	OTHER EMPLOYEE BENEFITS - DISTRIBUTION	850.00	400.00	(450.00)		900.00
763	500-4440-513000	TEMPORARY SERVICES	0.00	0.00	0.00		0.00
764	500-4440-521110	PERSONNEL ADMINISTRATION	500.00	1,210.60	710.60		0.00
765		Personnel Expense	1,232,350.00	1,125,740.06	(106,609.94)		1,194,800.00
766							
767	500-4440-521320	TECHNICAL SERVICES	15,000.00	6,770.39	(8,229.61)		12,000.00
768	500-4440-522210	PURCHASED BUILDING MAINTENANCE	6,000.00	5,192.69	(807.31)		6,000.00
769	500-4440-522220	PURCHASED EQUIPMENT REPAIRS	16,500.00	11,163.94	(5,336.06)		16,500.00
770	500-4440-522230	PURCHASED VEHICLE REPAIR	25,000.00	15,039.26	(9,960.74)		25,000.00
771	500-4440-522240	PURCHASED INFRASTRUCTURE REPAIR	193,400.00	269,190.18	75,790.18		193,400.00
772	500-4440-522320	EQUIPMENT RENTALS	4,000.00	3,547.06	(452.94)		4,000.00

Brunswick-Glynn County JWSC

Detail Revenue and Expense

For fiscal year 2019, 07/01/2018 - 06/30/2019

Line	GL No.	GL Description	2019 Budget	YTD Actual	Over (Under) Budget	2019-20 Budget
773	500-4440-523210	TELEPHONE	11,500.00	11,923.34	423.34	12,200.00
774	500-4440-523225	SOFTWARE LICENSING	0.00	10,282.08	10,282.08	10,400.00
775	500-4440-523230	POSTAGE	0.00	-283.66	(283.66)	0.00
776	500-4440-523232	FREIGHT	0.00	1,712.22	1,712.22	2,000.00
777	500-4440-523320	ADVERTISEMENTS	0.00	0.00	0.00	0.00
778	500-4440-523510	TRAVEL	0.00	0.00	0.00	0.00
779	500-4440-523610	DUES AND FEES	5,000.00	650.00	(4,350.00)	0.00
780	500-4440-523710	EDUCATION, TRAINING, AND TRAVEL	10,000.00	9,026.23	(973.77)	10,000.00
781	500-4440-523810	LICENSES	1,500.00	150.00	(1,350.00)	1,750.00
782	500-4440-523911	MAINTENANCE CONTRACTS	0.00	0.00	0.00	0.00
783	500-4440-531110	OFFICE SUPPLIES	2,500.00	3,894.77	1,394.77	4,000.00
784	500-4440-531120	AUTO PARTS AND TIRES	7,000.00	3,576.66	(3,423.34)	5,000.00
785	500-4440-531122	EQUIPMENT PARTS AND SUPPLIES	7,500.00	5,907.39	(1,592.61)	7,500.00
786	500-4440-531123	GENERAL SUPPLIES	20,000.00	16,184.74	(3,815.26)	20,000.00
787	500-4440-531124	COMPUTER SUPPLIES	3,500.00	3,514.25	14.25	3,000.00
788	500-4440-531125	UNIFORMS AND SAFETY SUPPLIES	16,000.00	15,714.04	(285.96)	16,000.00
789	500-4440-531126	BUILDING MAINTENANCE SUPPLIES	5,000.00	4,673.22	(326.78)	5,000.00
790	500-4440-531127	COMMUNICATION SUPPLIES	0.00	0.00	0.00	0.00
791	500-4440-531150	METER AND VALVE VAULTS	2,500.00	0.00	(2,500.00)	2,500.00
792	500-4440-531153	FITTINGS	180,000.00	181,374.01	1,374.01	180,000.00
793	500-4440-531154	PIPE	15,000.00	20,678.85	5,678.85	15,000.00
794	500-4440-531155	METERS	293,500.00	140,556.83	(152,943.17)	293,500.00
795	500-4440-531156	FIRE HYDRANTS	36,000.00	38,188.51	2,188.51	36,000.00
796	500-4440-531162	PUMPS AND PUMP PARTS	0.00	0.00	0.00	0.00
797	500-4440-531166	Inventory Control	0.00	20,396.86	20,396.86	0.00
798	500-4440-531220	NATURAL GAS	2,000.00	1,934.32	(65.68)	2,000.00
799	500-4440-531230	ELECTRICITY	4,800.00	4,500.00	(300.00)	4,800.00
800	500-4440-531270	GASOLINE AND DIESEL	40,000.00	35,542.09	(4,457.91)	40,000.00
801	500-4440-531610	SMALL EQUIPMENT	19,000.00	13,203.71	(5,796.29)	17,500.00
802		Operating Expenses	<u>942,200.00</u>	<u>854,203.98</u>	<u>(87,996.02)</u>	<u>945,050.00</u>
803						
804	500-4440-542100	MACHINERY AND EQUIPMENT	58,700.00	57,423.00	(1,277.00)	87,000.00
805	500-4440-542200	VEHICLES	0.00	62,056.66	62,056.66	50,000.00
806		Capital Expenditures	<u>58,700.00</u>	<u>119,479.66</u>	<u>60,779.66</u>	<u>137,000.00</u>
807						
808		Water Distribution Expense	<u>2,233,250.00</u>	<u>2,099,423.70</u>	<u>(133,826.30)</u>	<u>2,276,850.00</u>
809						
810	500-4400-523110	INSURANCE	130,000.00	131,944.50	1,944.50	130,000.00
811	500-4400-531710	DAMAGE CLAIMS	0.00	-24,935.00	(24,935.00)	0.00
812		General Water Expenses	<u>130,000.00</u>	<u>107,009.50</u>	<u>(22,990.50)</u>	<u>130,000.00</u>
813						
814		Total Operating Expenses	<u>22,917,550.00</u>	<u>22,975,102.25</u>	<u>57,552.25</u>	<u>22,557,550.00</u>
815						

Brunswick-Glynn County JWSC

Detail Revenue and Expense

For fiscal year 2019, 07/01/2018 - 06/30/2019

Line	GL No.	GL Description	2019 Budget	YTD Actual	Over (Under) Budget	2019-20 Budget
816		Net Operating Revenue	9,195,900.00	11,827,657.66	2,631,757.66	10,721,450.00
817						
818	500-1510-574000	BAD DEBT EXPENSE - FINANCE	600,000.00	672,361.68	72,361.68	600,000.00
819		Bad Debt Expense	600,000.00	672,361.68	72,361.68	600,000.00
820						
821	500-1510-582100	INTEREST EXPENSE	0.00	0.00	0.00	0.00
822	500-4300-582100	INTEREST EXPENSE - SEWER	707,500.00	571,946.98	(135,553.02)	669,000.00
823	500-4400-582100	INTEREST EXPENSE - WATER	348,500.00	477,379.01	128,879.01	329,500.00
824		Interest Expense	1,056,000.00	1,049,325.99	(6,674.01)	998,500.00
825						
826		Net Revenue Before Other Cash Requirements	7,539,900.00	10,105,969.99	2,566,069.99	9,122,950.00
827						
828	500-4300-591100	DEBT PRINCIPAL	1,326,600.00	1,357,196.67	30,596.67	1,693,900.00
829	500-4400-591100	DEBT PRINCIPAL	653,400.00	668,470.00	15,070.00	834,200.00
830		Debt Principal	1,980,000.00	2,025,666.67	45,666.67	2,528,100.00
831						
832	500-4300-591200	REPAIR AND REPLACEMENT RESERVE	2,759,100.00	2,759,100.00	0.00	3,794,850.00
833	500-4400-591200	REPAIR AND REPLACEMENT RESERVE	2,500,800.00	2,500,800.00	0.00	2,500,000.00
834		Repair & Replacement Reserve	5,259,900.00	5,259,900.00	0.00	6,294,850.00
835						
836	500-4300-591300	CAPITAL RESERVE	150,000.00	150,000.00	0.00	150,000.00
837	500-4400-591300	CAPITAL RESERVE	150,000.00	150,000.00	0.00	150,000.00
838		Capital Reserve	300,000.00	300,000.00	0.00	300,000.00
839						
840		Total Principal and Reserves	7,539,900.00	7,585,566.67	45,666.67	9,122,950.00
841						
842		Net Budget	0.00	2,520,403.32	2,520,403.32	0.00
843						
844	500-4300-344261	CAPITAL TAP FEES - ST SIMONS	0.00	243,370.00	243,370.00	0.00
845	500-4300-344262	CAPITAL TAP FEES - NO MAINLAND	0.00	485,100.00	485,100.00	0.00
846	500-4300-344263	CAPITAL TAP FEES - SO MAINLAND	0.00	95,400.00	95,400.00	0.00
847	500-4300-344269	CAPITAL TAP FEES - BRUNSWICK	0.00	94,280.00	94,280.00	0.00
848	500-4400-344261	CAPITAL TAP FEES - ST SIMONS	0.00	149,010.00	149,010.00	0.00
849	500-4400-344262	CAPITAL TAP FEES - NO MAINLAND	0.00	281,035.00	281,035.00	0.00
850	500-4400-344263	CAPITAL TAP FEES - SO MAINLAND	0.00	78,660.00	78,660.00	0.00
851	500-4400-344269	CAPITAL TAP FEES - BRUNSWICK	0.00	61,154.15	61,154.15	0.00
	500-1510-399100	GRANT INCOME	0.00	0.00	0.00	0.00
	500-1510-392500	SPLOST REVENUE	0.00	6,483,891.91	6,483,891.91	0.00
		Capital Fees and Grants	0.00	7,971,901.06	7,971,901.06	0.00
		Net Revenue (Loss)	0.00	10,492,304.38	10,492,304.38	0.00