



**Brunswick-Glynn County Joint Water and Sewer Commission
1703 Gloucester Street, Brunswick, GA 31520
Wednesday, March 18, 2020 3:00 PM
Commission Meeting Room**

FINANCE COMMITTEE AGENDA

COMMITTEE MEMBERS:

**Finance Chairman Bob Duncan
Commissioner Donald Elliott
Commissioner Tripp Stephens
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 February 19, 2020 Finance Committee Meeting (*subject to any necessary changes*)**
- 2. Water Meter RFP Award – A. Burroughs**
- 3. Fiscal Year 2021 Budget – A. Burroughs**

DISCUSSION

- 1. Financial Statements Month End February 29, 2020 – 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, March 18, 2020 at 3:00 PM

FINANCE COMMITTEE MINUTES

MEMBERS PRESENT: **Bob Duncan, Committee Chairman**
 Donald Elliott, Commissioner
 Andrew Burroughs, Executive Director

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

ABSENT: **Tripp Stephens, Commissioner**

MEDIA PRESENT: **None Present**

Chairman Duncan called the meeting to order at 3:00 PM.

PUBLIC COMMENT PERIOD

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

APPROVAL

1. Minutes from the February 19, 2020 Finance Committee Meeting

Commissioner Elliott made a motion seconded by Commissioner Duncan to approve the minutes from the February 19, 2020 Finance Committee Meeting. Motion carried 2-0-1. (Commissioner Stephens was absent from the meeting.)

2. Water Meter RFP Award – A. Burroughs

Mr. Burroughs had presented the information, discussion and staff recommendation for the Water Meter RFP Award just earlier in the Facilities Committee Meeting held at 1:00 p.m. The same audience of Commissioners were present at this Finance Committee Meeting, therefore a second presentation was not necessary at the time and there were no further questions or discussions required.

Commissioner Elliott made a motion seconded by Commissioner Duncan to move that the Finance Committee recommend that the full Commission review and approve authorization of the Executive Director to move forward in negotiations with Delta Municipal Supply Company for AMI and MDMS products and services for a five-year program integration to serve the meter reading needs of the JWSC. Motion carried 2-0-1. (Commissioner Stephens was absent from the meeting.)

3. Fiscal Year 2020 Budget – A. Burroughs

Mr. Burroughs presented the Proposed Annual Budget for Fiscal Year 2021 to the Finance Committee. He noted that this balanced budget supports the goals of the Commission, maintains customer affordability, and will further the five key strategic areas identified in the 2019 Strategic Business Plan. Within the presentation Mr. Burroughs provided the Fiscal Year 2021 Budget goals and highlights; gave an overview of where the FY 2021 projected revenues will come from; discussed the FY 2021 expenses by expense type as well as the expenses by division; and also detailed where the expected increases and decreases in expenses will be. Mr. Burroughs' final two comments were that the Rate Resolution will be presented separately, and most importantly that the Rates will not change.

Commissioner Elliott made a motion seconded by Commissioner Duncan to move to accept the Budget of Fiscal Year 2021 and forward to the full Commission for approval. Motion carried 2-0-1. (Commissioner Stephens was absent from the meeting.)

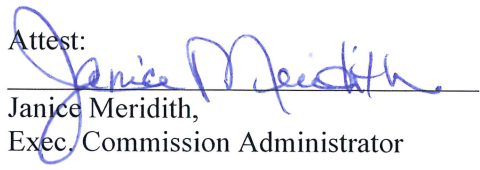
DISCUSSION

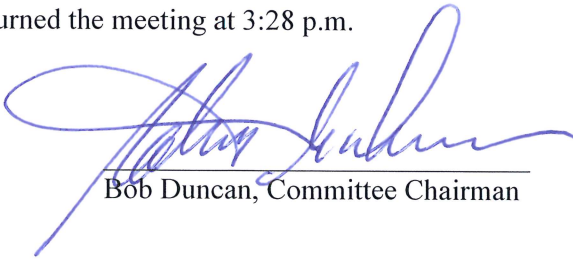
1. Financial Statements Month End February 29, 2020 – J. Donaghy

Mr. Donaghy reviewed the financial statements for the month ending February 29, 2020 with the Committee and advised that this report contains the first 8 months of the current fiscal year. First he noted the Balance Sheet and that Commissioner Elliott had previously requested a Pro-Forma of the fixed assets and depreciation at year end, due to the mechanism that was used at that time to record them. The Finance staff has since changed some of the mechanics in the accounting system so that those assets are now being capitalized on a monthly basis and depreciated on a monthly basis. Mr. Donaghy advised that the senior accountant will be doing those monthly reconciliations, and added that Mrs. Roberts and he will be reviewing them which will be an enhancement to the internal controls. The Combined Revenue Statement was then reviewed as well as the Project Financial Report.

There being no further business, Chairman Duncan adjourned the meeting at 3:28 p.m.

Attest:


Janice Meridith,
Exec. Commission Administrator


Bob Duncan, Committee Chairman



Brunswick-Glynn County

Joint Water and Sewer Commission

Memorandum

To: Finance Committee
From: Andrew Burroughs, Executive Director
Date: March 18, 2020
Re: Water Meter RFP Award

Background

The JWSC has been upgrading its current AMR “drive by” system, investing in cellular endpoint-based Advanced Metering Infrastructure (AMI) and Meter Data Management System (MDMS) for the past several years. The meters have been incrementally updated as new customers have been added to the system and/or meter failures and radio failures occur. This approach proved effective from a cost management perspective and suitable to cover replacement needs for many years. However, this change resulted in a mix of changes specifically to the endpoint reading technologies attached to brass-bodied nutating disk positive displacement meters. Additionally, the incidence of AMR failure due to batteries reaching the end of their useful began to see a significant uptick during the early part of FY2019.

In the spring of 2019, senior leadership realized that development of a long-term strategy was needed to address this essential element of the JWSC revenue base. After preliminary discussions with the JWSC departments demonstrated the need for more information to be acquired by staff for development of a competitive solicitation was determined. At that time, a decision was made to issue a Request For Information (RFI) to gather information for comparative purposes. Taking this preliminary step to gather information, allowed the staff to understand the different options available in the marketplace, consider their value and hone in on the essential needs and risks associated with different product and service options available to suit JWSC’s needs. The findings of this effort would assist in the development of proposal specifications that would meet the current need of replacing failing service meters/registers with reliable and accurate reading technology that also allowed the organization to support data collection and billing currently and in the future.

Request For Information No. 20-006 was issued on August 21, 2019 to obtain specific information from water meter manufacturers regarding the technical capabilities of their water meters and related mobile, drive-by, fixed network meter, Mesh Network AMI, Cellular AMI, Cellular Automatic Meter Reading (AMR) and mobile drive-by systems. Responses to the RFI were received on Tuesday, October 1, 2019. The following ten entities provided information to the JWSC for consideration:

- Consolidated Pipe and Supply Company
- Core & Main LP
- Delta Municipal Supply Company
- Ferguson Waterworks
- Georgia Power
- Metron
- Suez
- Sustainability Partners
- United Systems / I-Tron
- Utility Metering Solutions

Information was distributed to the JWSC team with a 30-day period given for review and clarification. The next step was for the team to come together and develop a formal Request For Proposal (RFP) to solicit formal competitive offers. The benefits available through AMI and MDMS technologies drove the priorities of this initiative.

Input from and collaboration between the JWSC Meter Services, Customer Service/Administration, Distribution, GIS and Finance staff members during this process was key to identifying and prioritizing the organization's essential needs along with any product or system enhancements that could be gained. Reviewing the requirements of other entities recently in the marketplace for similar needs was completed as well. A scoring matrix was developed to evaluate the proposals. Options were requested to include financing options if possible and longer warranties if available.

A primary goal was to find a solution for integrating an AMI and MDMS solution into JWSC's existing enterprise(s). Another critical requirement of this effort was to have a redundancy for Automatic Meter Reading (AMR) in the event of AMI service failure. Also, a focus on warranty, a simpler analog display (for meters less than 3"), survey grade mapping at installation and single point-of-contact for project and ongoing service delivery emerged as key needs. Limited impact and good coordination of communications with JWSC staff and customers during the installation process were key needs that were also set forth.

One key consideration was whether JWSC would own or lease infrastructure. At this point in the process, the approach was that JWSC would pay for the infrastructure but did not want to own or maintain the NaaS, just the meters. This would allow both control and flexibility for the long-term if changes to how we were to choose to collect data in the future.

As part of the project development, staff was tasked with determining how to fund and implement this project with minimal impact to its ratepayers. As a result, the intent was to partner with a firm to have an initial pilot phase to better understand challenges and refine internal, service provider and customer processes prior to a full launch. From there, the annually phase of a set number of meter replacements would occur. This would allow JWSC to maintain and improve the meter to cash process with our current Harris Computer Systems software at a manageable pace with no internal headcount changes and to reach full implementation and integration over a five-year time period.

Staff Report

On Wednesday, November 27, 2019 staff issued Request For Proposal No. 20-028 for Advanced Metering Infrastructure (AMI) and Meter Data Management System (MDMS). A pre-proposal meeting was held on Wednesday, December 18, 2019 with (26) external attendees with (13) different firms represented including meter representatives, software providers and installation contractors. Proposals were received on Tuesday, January 28, 2020 from six firms.

A cross-functional team of (5) JWSC staff members performed the RFP evaluations. Interviews with viable proposers anticipated project teams were held during the week of February 10, 2020.

References for selected firms were contacted by JWSC during the weeks of February 17th and 24th to finalize the evaluation scores. The table below shows the score for each proposer.

Proposer	Overall Average Score
Delta Municipal Supply	84.50
Consolidated Pipe and Supply Company	73.13
Core & Main LP	72.96
Ferguson Waterworks	71.94
Utility Metering Solutions	61.21
Georgia Power	56.71

Throughout both the RFI and RFP processes, the complexity of the product and service offerings available was continually apparent. Through staff's thorough review, it was learned that many different options exist in the marketplace to read meters and capture associated data at varying capabilities and costs. Providers brought forth a variety of options in both the RFI and RFP processes that included meter technology, data collection services,

Software as a Service, (SaaS), Network as a Service (Naas), varying offerings for data management/MDMS and a third-party contractor to handle the initial meter replacement installation while others offered Naas only with compatibility requirements to certain transmitters/meters. Some offered complete turn-key packages that proved to cost prohibitive to pursue. Costs and ongoing fees for products, ongoing services and installations varied greatly among the firms that submitted. Risks associated with materials, warranty terms and limitations as well as the elimination of points of failure on the meter itself were discussed and analyzed to great length. Previous experience on this weighed heavily in the development of the RFP technical specifications.

Total project implementation and ongoing supports costs ranged from \$12M to \$18M. The staff's evaluation was challenged to compare and evaluate due to varying structures and offerings. Additionally, some variable costs revolve around installation elements such as those to be associated with the numbers of replacements needed for valve boxes, lid covers, etc. Estimates were applied here based on staff's understanding of current field conditions and a conservative and efficient approach to replacements. Also, some lower cost partial services carried some greater risks to the overall needs and some higher cost services seemed to be way out of a range that the team could match as a fit to our resources available and needs.

By taking advantage of an initial pilot period to fully vet impacts to internal reading and data processes, JWSC strives to minimize installation impacts to customers and manage communications in line with customer expectations and needs. Due diligence and much focus was placed on avoiding any disruption to the reading and billing process this aspect of the planned project. By utilizing a step-by-step approach and scaling the initial rollout down to a smaller number any changes needed to existing JWSC workflows will be more manageable by existing JWSC staff. Every references we spoke to with the exception of one recommended an initial pilot phase and focused on the need to manage this change with customers as seamlessly as possible. Initial training and ongoing support capabilities will also be tested during this time to make sure all support level claims are validated.

Recommended Action

The staff recommendation is made for negotiation and finalizing contract award to Delta Municipal Supply Company for an initial pilot phase with plans to move forward on a 5-year phased program implementation.

Staff notes the following points with regard to the Delta offering:

- Meter accuracy and warranty among the top tier of offers received
- Lowest overall cost projection (all-in; meters, installation, network and software) at approximately \$12-14M depending on variables in meter material installation needs.
- Have experience implementing our specific Innoprise and CIS software; no other had this.
- Strong references with other agencies comparable to JWSC in size and project scope.
- Support network for product (meter school onsite in SE) and technology platform (features of LoRaWAN reading technology allow for additional monitoring points; WaterSmart analytics widely adopted by comparable and higher tier agencies throughout the country) are very strong.
- Experienced project and installation teams with similar scope and size projects.
- One of the shorter lead times for ongoing meter order fulfillment among the field of offers received.
- Offered NaaS; some proposers could not fully adapt their model to JWSC's requirement. Have capability to recover from natural disasters; demonstrated reference (Key West) for this.

Recommended Motion

"I make a motion that the Finance Committee recommend that the full Commission review and approve authorization of the Executive Director to move forward in negotiations with Delta Municipal Supply Company for AMI and MDMS products and services for a five-year program integration to serve the meter reading needs of the JWSC."

Enclosures

Evaluation Matrix

TECHNICAL REQUIREMENTS WORKSHEET -- BGJWSC RFP NO. 20-028 ADVANCED METERING INFRASTRUCTURE & METER DATA MANAGEMENT SYSTEM

	Total Score	Technical Requirements Evaluation for: C. Pipe						Technical Requirements Evaluation for: Core & Main						Technical Requirements Evaluation for: Delta						Technical Requirements Evaluation for: Ferguson						Technical Requirements Evaluation for: GA Power						Technical Requirements Evaluation for: UMS					
		Reviewer 1	Reviewer 2	Reviewer 3	Reviewer 4	Reviewer 5	Overall Average	Reviewer 1	Reviewer 2	Reviewer 3	Reviewer 4	Reviewer 5	Overall Average	Reviewer 1	Reviewer 2	Reviewer 3	Reviewer 4	Reviewer 5	Overall Average	Reviewer 1	Reviewer 2	Reviewer 3	Reviewer 4	Reviewer 5	Overall Average	Reviewer 1	Reviewer 2	Reviewer 3	Reviewer 4	Reviewer 5	Overall Average	Reviewer 1	Reviewer 2	Reviewer 3	Reviewer 4	Reviewer 5	Overall Average
Overall (1-10 Points each item) (Max. score of 40 points)		7	10	7	8	6	8	7	10	10	10	7	9.25	7	10	10	10	7	9.25	5	10	10	10	7	8.75	7	10	10	10	0	9.25	6	10	10	10	0	9
§ System must be overall user-friendly and easy to learn to use relative to other offerings. Preference will be given to a system that includes a Meter Data Management System or due to its simplicity to BGJWSC, requires no third-party Meter Data Management System. This (as well as other aspects listed in other areas) will be fully evaluated by BGJWSC employees in an AMI/MDMS Pilot Project in addition to pre-selection due diligence.		7	5	10	10	6	8	7	5	10	10	7	8	8	10	10	10	7	9.5	6	5	10	10	7	7.75	7	0	10	10	0	6.75	6	5	10	10	5	7.75
§ Implementation of this system must be done on a "live" basis as the BGJWSC presently has two billing read periods per month.		8	10	10	10	6	9.5	8	10	10	10	7	9.5	7	10	10	10	7	9.25	7	10	10	10	7	9.25	6	0	0	0	0	1.5	7	10	10	10	5	9.25
§ Field collection devices should use a cellular based communication system backhaul with pricing for such a system to be included in the proposal (including third party costs for such services and hardware) but be able to accommodate potential ties to the BGJWSC's fiber network via TCP/IP or other networking protocols.		6	10	10	10	6	9	7	10	10	10	7	9.25	7	10	10	10	7	9.25	7	10	10	10	7	9.25	5	0	10	10	0	6.25	7	10	10	10	5	9.25
§ Bidder to state all third-party items necessary to implement, operate, and maintain this system and estimate costs for these on a one time and ongoing bases.		28	35	37	38	24	34.5	29	35	40	40	28	36	29	40	40	40	28	37.25	25	35	40	40	28	35	25	10	30	30	0	23.75	26	35	40	40	15	35.25
SUBTOTAL AVERAGE																																					
Technical Merit Subtotal (Maximum Score is 1440 with Final Weighting of 4)	60%	976	1120	1388	1424	876	1227	960	1316	1308	1308	928	1223	1076	1348	1400	1420	972	1311	912	1356	1364	1360	928	1248	964	1216	1080	1080	696	1085	888	1316	1268	1300	728	1193
B. Ability of Bidder to provide technical support (Maximum Score is 240)	10%	240	240	240	240	210	240	240	240	240	240	210	240	240	240	240	240	150	240	240	240	240	240	150	240	240	240	240	240	125	240	240	240	240	240	210	240
• Bidder shall list standard levels of technical support and those which require additional cost. • Give 30 points for every hour of support provided per year.																																					
C. Cost (Maximum Score is 360)	15%	288	288	288	288	300	288	216	144	216	216	180	198	360	360	360	360	300	360	144	216	90	144	120	148.5	72	0	72	0	0	36	0	72	0	72	60	36
• Lowest total gets 360 points, highest gets 0. Remainder evenly spread across total Bidder count.																																					
D. Warranty (Maximum Score is 180)	7.5%	0	0	0	0	0	0	90	90	90	90	90	90	117	117	117	117	117	117	90	90	90	90	90	90	0	0	0	0	0	0	0	0	0	0	0	0
• Bidder shall list standard levels of warranty and those which require additional cost. • Give 18 points for every year of full warranty past 10 years and 9 points for every prorated year.																																					
E. Training (Maximum Score is 180)	7.5%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
• Bidder shall list standard levels of training and those which require additional cost. • Give 18 points for every day of training beyond the initial 2 weeks.																																					
TOTAL (Maximum Score is 2400)		1504	1648	1916	1952	1386	1755	1506	1790	1854	1854	1408	1751	1793	2065	2117	2137	1539	2028	1386	1902	1784	1834	1288	1727	1276	1456	1392	1320	821	1361	1128	1628	1508	1612	998	1469
		62.7	68.7	79.8	81.3	57.8	73.13	62.8	74.6	77.3	77.3	58.7	72.96	74.7	86	88.2	89	64.1	84.5	57.8	79.3	74.3	76.4	53.7	71.94	53.2	60.7	58	55	34.2	56.71	47	67.8	62.8	67.2	41.6	61.21



Brunswick-Glynn Joint Water & Sewer Commission
1703 Gloucester Street, Brunswick, GA 31520
Phone (912) 261-7110 www.bgjwsc.org

March 18, 2020

Commissioners,

I am pleased to present the Proposed Annual Budget for Fiscal Year 2021. This balanced budget supports the goals of the Commission and maintains customer affordability. The budget process began in early January based upon the budget calendar discussed at the January 15 Finance & Human Resources Committee meeting. Divisional capital budget requests were submitted and reviewed in January. Draft divisional budgets were submitted before February 14. Budget review meetings were held in late February between the superintendents and the JWSC budget team. The FY2021 Budget Team consists of John Donaghy, Director of Finance; LaDonnah Roberts, Senior Financial Analyst; Frances Wilson, Senior Accountant; and myself.

The Budget Team worked diligently in preparation of this proposed budget that will further the five key strategic areas identified in the 2019 Strategic Business Plan:

- Environmental Compliance
- Responsible Decision Making
- Being a Community Resource
- Workforce Development
- Customer Service

I would like to extend my gratitude to the Commission for their guidance during this process, divisional superintendents for submitting budget requests that will further the mission of the JWSC, and the Budget Team for their hard work in preparation of this balanced budget. The Budget Team looks forward to working with you over the next few months as we move towards budget adoption for Fiscal Year 2021.

Respectfully submitted,

Andrew Burroughs, P.E.
Executive Director
Brunswick-Glynn Joint Water & Sewer Commission

FISCAL YEAR PRIORITIES

Public Perception	Asset Management	Overhead	Project Management	Operations Management
<p>Rate Stabilization</p> <p>Zero Rate Increase</p>	<p>Asset Registry</p> <p>100% Operational Assets in Registry</p>	<p>Pension Plan Changes</p> <p>Plan Changes for New Employees by July 1</p>	<p>Annual Work Plan</p> <p>1 Year of Capital Projects Approved Simultaneously</p>	<p>4 Week Work Plans</p> <p>90% of Work Orders Planned</p>
<p>Reduce Boil Water Advisories</p> <p>Replace 3 Miles of Galvanized Water Lines</p>	<p>Digital Inspection Templates</p> <p>25 Inspection Types Digitized</p>	<p>Wellness Programs</p> <p>50% of Employees Receive Wellness Check Onsite</p>	<p>Reverse Trade Show</p> <p>25 Vendors in Attendance</p>	<p>Improved Safety</p> <p><6 Reportable Incidents (OSHA Incidence Rate)</p>
<p>Improved Customer Communication</p> <p>50% Service Requests Receive Follow-Up Call</p>	<p>Formalize PM Program</p> <p>75% of Completed Work Orders are PMs</p>	<p>Reorganization</p> <p>Combined Office Divisions to Improve Efficiency</p>	<p>Earned Value Analysis</p> <p>EVA Measures on Project Report by July 1</p>	<p>State Operational Awards</p> <p>Win 1 Operational Excellence Award</p>
<p>Streamline Admin Processes</p> <p>100 New Service Applications Completed Online</p>	<p>Operational Reports</p> <p>Standardized Weekly Operational Report from Each Group</p>	<p>Overtime</p> <p>Improved SCADA System to Reduce Callouts</p>	<p>Project Communication</p> <p>Quarterly Project Update Videos</p>	<p>Reduce Inventory</p> <p>25% Reduction in Inventory Value</p>

FISCAL YEAR 2021 BUDGET GOALS

- Provide for Organization Needs While Stabilizing Rates
- Continue Efficient Use of Capital
- Drive Down Operation and Maintenance Costs
- Further Enhance Customer Experience and Resource Management

FISCAL YEAR 2021 BUDGET HIGHLIGHTS

- No Rate Increase Requested
- Reduction in Staffing Requests
- Decrease in Bad Debt Expense Due to Debt Collection
- Repair and Replacement Reserve Funding Increase

FISCAL YEAR 2021 REVENUES

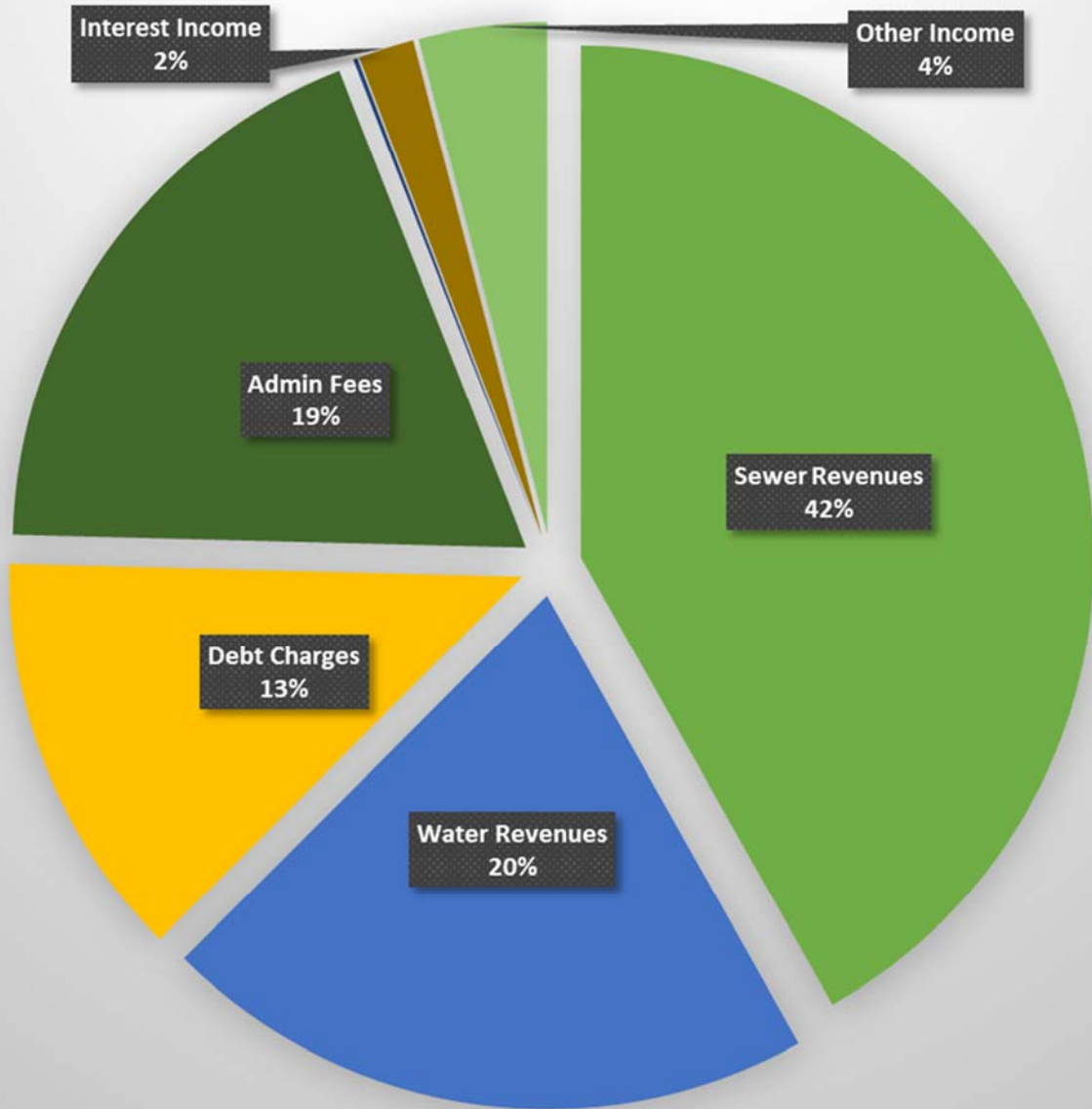
	FY 2020 Budget	Estimated Year-End	FY 2021 Budget	Increase/ Decrease	% Change
Sewer Revenues	14,080,000	13,981,713	13,980,000	(100,000)	-0.71%
Water Revenues	6,900,000	6,473,250	6,900,000	-	-
Debt Charges	4,310,000	4,380,262	4,310,000	-	-
Administrative Fees	6,237,000	6,281,136	6,237,000	-	-
Planning & Construction Fees	45,000	37,593	45,000	-	-
Interest Income	125,000	590,435	588,000	463,000	370.40%
Other Income	1,582,000	2,154,138	1,347,000	(235,000)	-14.85%
OPERATING REVENUES	33,279,000	33,898,527	33,407,000	128,000	0.38%

Increased Leak Adjustment Allowance
Following Ordinance Revisions

Increased Interest Income Based on
Investment Services Changes

Decreased Other Income to Facilitate
Reduction in Operational Charges for
New Connections

FY2021 Projected Revenues



FY 2021 EXPENSES BY EXPENSE TYPE

	2020 Budget	Estimated Year-End	2021 Budget	Increase/ Decrease	% Change
Governing Body Expenses	299,100	142,341	299,150	50	0.02%
Personnel Expenses	11,425,500	11,755,945	11,726,250	300,750	2.63%
Operating Expenses	10,158,200	10,346,190	10,397,500	239,300	2.36%
Capital Costs	674,750	695,440	623,000	(51,750)	-7.67%
OPERATING EXPENSES	22,557,550	22,939,916	23,045,900	488,350	2.16%

Staffing Reduction from
162 to 157

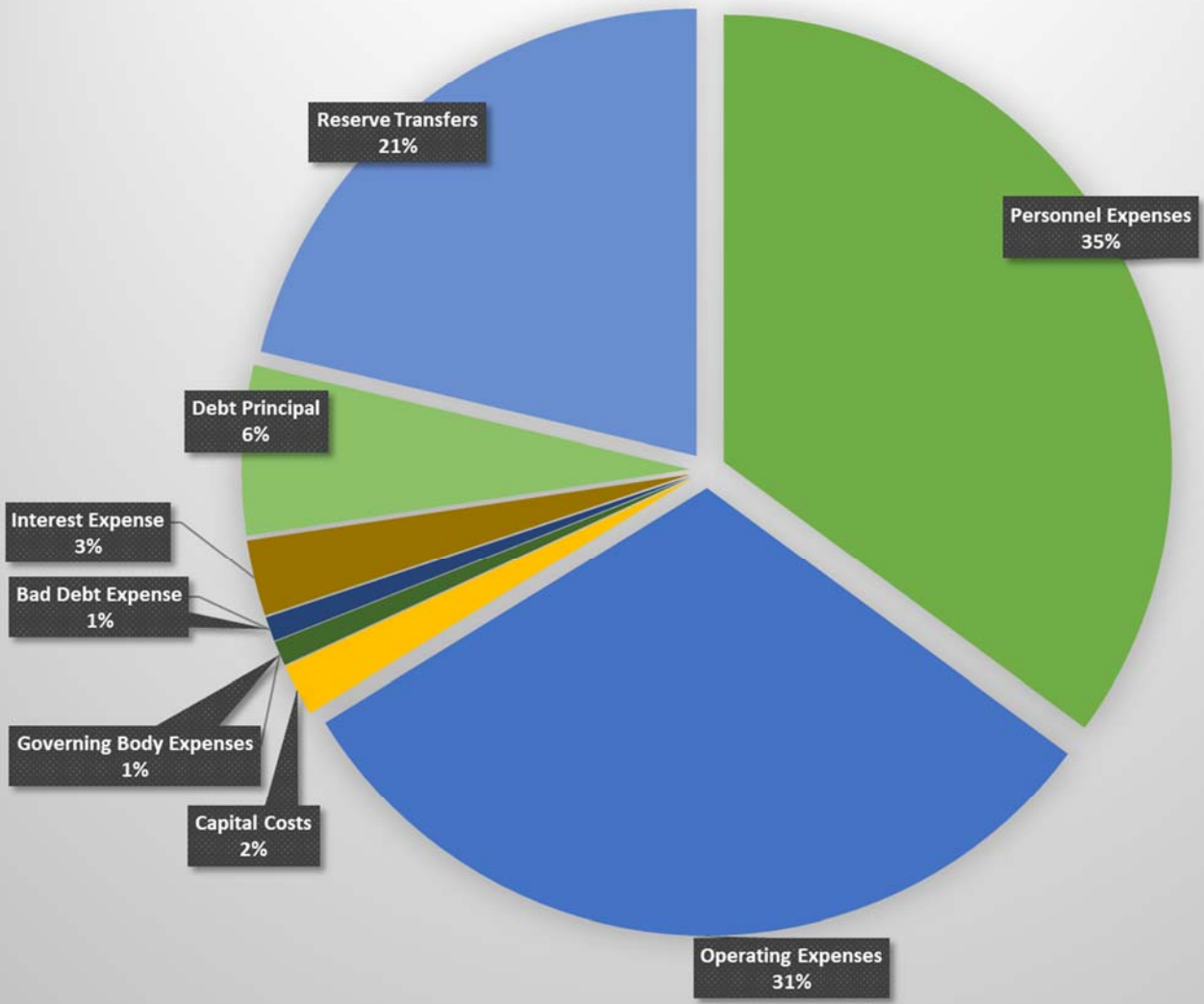
Cost of Living
Adjustment - 1.66%

Additional 10% in
Pension Payments to
Reduce Liability

Operating Expenses
Increase Solely from
Banking and Investment
Fees

Reduced Capital
Expenditures Through
Rolling Stock
Reallocation

FY2021 Expenses by Type



FY 2021 EXPENSES BY DIVISION

	2020 Budget	Estimated Year-End	2021 Budget	Increase/ Decrease	% Change
Governing Body	299,100	142,341	299,150	50	0.02%
Office of the Director	878,750	931,524	884,400	5,650	0.64%
Administration	1,898,800	2,032,587	1,774,800	(124,000)	-6.53%
Finance	1,165,050	1,487,086	1,789,300	624,250	53.58%
Purchasing	605,120	628,314	1,050,600	445,480	73.62%
Planning and Construction	1,502,950	1,439,787	1,614,600	111,650	7.43%
Facilities Maintenance	625,750	582,928	0	(625,750)	-100.00%
Systems Pumping and Maintenance	7,100,350	6,824,830	6,887,900	(212,450)	-2.99%
Wastewater Treatment	4,526,450	5,057,514	4,950,400	423,950	9.37%
Industrial Pretreatment	35,350	13,210	36,900	1,550	4.38%
Water Production	1,356,230	1,517,749	1,362,400	6,170	0.45%
Water Distribution	2,276,850	1,980,086	2,087,150	(189,700)	-8.33%
Property and Casualty Insurance	286,800	301,959	308,300	21,500	7.50%
OPERATING EXPENSES	22,557,550	22,939,916	23,045,900	488,350	2.16%

FISCAL YEAR 2021 EXPENSE HIGHLIGHTS

Increases

Finance

- Banking/Investment Fees
 - Reallocation of Bill Printing Costs
 - Reallocation of Main Office Utility Costs
-

Purchasing

- Landscaping Contract
 - Reallocation of Janitorial Services Contract
 - Capital Purchase for Inventory Barcoding System
-

Wastewater Treatment

- Capital Costs for Dunbar Creek Influent Pump
 - Reallocation of Administrative Personnel
 - Increased Equipment Repair Budget
-

Decreases

Facilities Maintenance

- Division Eliminated
 - Landscaping Work Contracted
 - Personnel Reassigned to Fill Vacancies
-

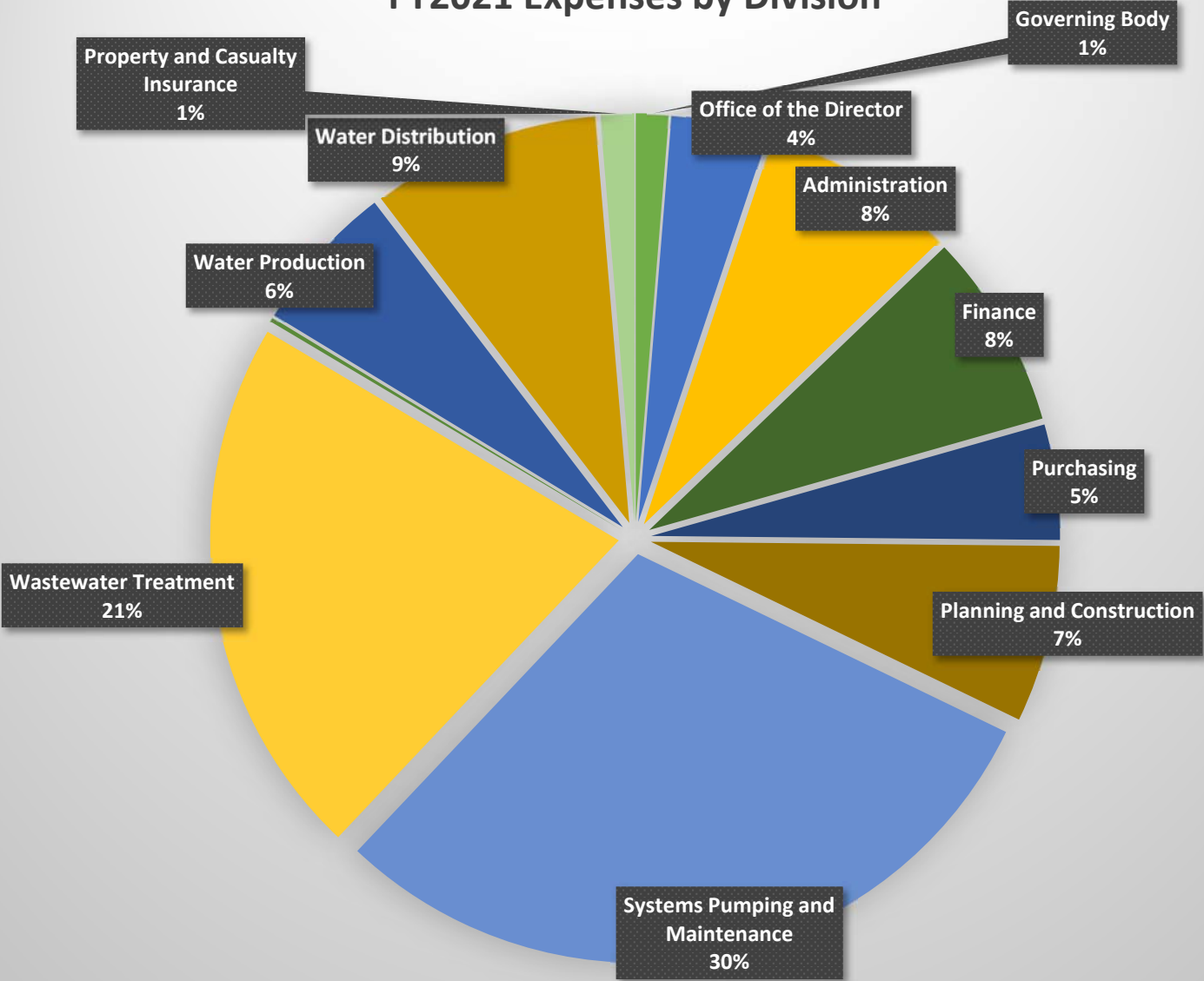
Water Distribution

- Reduction in Meter Costs Due to Capital Project
 - Reduction in Capital Requests for Rolling Stock
 - Departmental Insurance Costs Decreased 21%
-

Systems Pumping and Maintenance

- Manhole Rehab Costs Reduced by Combined Contract
 - Reduced SCADA Maintenance Due to Capital Project
 - Reduction in Capital Requests for Rolling Stock
-

FY2021 Expenses by Division



ENHANCE PUBLIC PERCEPTION

Rate Stabilization

Goal: Zero Rate Increase

- Reduction in Debt Service
 - Reduction in Operating Expenses Net of Banking/Investment Fees
-

Reduce Boil Water Advisories

Goal: Replace 3 Miles of Galvanized Pipe

- Increased R&R Transfer
-

Improved Customer Communication

Goal: Follow-Up with 50% of Service Requests

- CMMS Assistance to Link Customer Service Processes to CMMS
-

Streamline Admin Processes

Goal: 100 New Service Applications Online

- Reduce Other Income Revenues to Lower Cost for New Connections
-

EXPAND ASSET MANAGEMENT

Asset Registry

Goal: 100% Operational Assets in Registry

- Asset Management Contract with Experienced Consultant
-

Digital Inspection Templates

Goal: 25 Inspection Types Digitized

- CMMS Mobile Licenses
 - Tablet Purchase for Field Staff
-

Formalize Preventative Maintenance Program

Goal: 75% of Completed Work Orders are PMs

- Work Week Management Training
-

Operational Reports

Goal: Standardized Weekly Reports from Each Operational Group

- VTScada Project to Streamline Reporting
 - SQL Reports Training
-

REDUCE OVERHEAD

Pension Plan Changes

Goal: Plan Changes for New Employees Beginning July 1

- 10% Additional Funding to Pension Unfunded Liability
-

Employee Wellness Program

Goal: 50% of Employees Receive Wellness Check Onsite

- Increased Other Employee Benefits to Provide Wellness Screening Opportunities
-

Reorganization

Goal: Combine Divisions to Improve Efficiency

- Consolidation of Facilities Maintenance
 - Contracted Landscaping Services
-

Overtime

Goal: Improved SCADA Systems to Reduce Callouts

- VTScada Project
 - Training Courses to Increase Licensed Operators
-

IMPROVE PROJECT MANAGEMENT

Annual
Capital Work
Plan

Goal: Year of Capital Projects
Approved Simultaneously

- Increased R&R Transfer
-

Reverse Trade
Show

Goal: 25 Vendors in Attendance

- Internal Work Process Change
-

Earned Value
Analysis

Goal: EVA Measures on Project Report
Beginning July 1

- EVA Training Courses for Project
Managers
-

Project
Communication

Goal: Quarterly Project Update

- Internal Work Process Change
-

STREAMLINE OPERATIONS MANAGEMENT

4 Week Work Plans	<p>Goal: 90% of Work Orders Planned</p> <ul style="list-style-type: none">• Work Week Management Training
Improved Safety	<p>Goal: <6 Reportable Incidents</p> <ul style="list-style-type: none">• Defensive Driver Training• Training Courses for Construction/Job Site Safety
State Operational Awards	<p>Goal: Win 1 Operational Excellence Award</p> <ul style="list-style-type: none">• Capital Purchases to Replace Aged Assets• Increased R&R Transfer
Reduce Inventory	<p>Goal: 25% Reduction in Inventory</p> <ul style="list-style-type: none">• Capital Purchase of Barcoding System with CMMS Integration

CAPITAL EXPENDITURE REQUEST

Division	Capital Item	Estimated Cost	Utility
Procurement	Bar Code System for Supply Warehouses	\$155,000	Improved inventory management
SP&M	10 Wheel 16 Yard Dump Truck	\$150,000	SP&M Construction Crews
SP&M	2 Two-Ton Work Truck	\$75,000	SP&M Construction Crews
SP&M	2 Portable Push Camera(s)	\$16,000	Lateral CCTV
Wastewater Treatment	Half-Ton Work Truck	\$28,000	Wastewater Maintenance
Wastewater Treatment	Model 3300 60 Horse Power Submersible Pump	\$50,000	Dunbar Influent Pump
Wastewater Treatment	UV Spectrophotometer with RFID Technology	\$10,000	Wastewater Lab Analysis
Wastewater Treatment	UTV	\$9,000	Transport of Personnel/Small Equipment at Academy Creek
Wastewater Treatment	Laboratory Deionized Water Treatment System	\$22,000	Wastewater Lab Analysis
Production	One-Ton Work Truck	\$33,000	Chlorine Distribution
Distribution	8" Self Prime Pump – Trailer Mounted	\$75,000	Dewatering

TRAINING EXPENDITURE REQUEST

Training Opportunity	Employees Trained	Cost
ASCE Construction Institute	Director of Engineering	\$2,000
Bentley Modeling Conference	Assistant Engineer	\$1,500
Cityworks Annual Conference	Asset Management Manager	\$4,800
Collections System Operator Course	10 Employees	\$8,000
Confined Space Entry	~30 Employees	-
Defensive Driver Training	~75 Employees	\$5,000
Distribution System Operator Course	8 Employees	\$6,400
Educational Assistance	4 Employees	\$34,000
ES&C Training	6 Employees	\$2,500
ESRI Regional Conference	2 Employees	\$1,500
ESRI Water Conference	GIS Supervisor	\$2,500
GAWP Annual Conference	5 Employees	\$2,500
Georgia Clerks Training	Commission Clerk	\$500
Grade II Water Operator Course	2 Employees	\$1,600
GRWA Jekyll Conference	~50 Employees	\$4,000
GUCC Fall Conference	Senior Utility Inspector	\$1,000
GUCC Spring Conference	Service Review Specialist	\$400
Harris Regional User Group	Senior Accountant	\$500
Inventory Best Practices Training	4 Employees	\$4,000
Leadership Glynn	Deputy Executive Director	\$1,500
LinkedIn Learning	All Staff	\$18,000
Maintenance Technologist Training	40 Employees (2 Onsite Courses)	\$15,000
Management Training	6 Employees	\$9,000
MUTCD Training	~25 Employees	\$8,700
Operator Continuing Education	All Licensed Employees	\$36,500
Plan Reading Training	Service Review Specialist	\$1,000
Public Procurement Best Practices Training	6 Employees	\$6,200
Southeast FOG Alliance	Pretreatment Coordinator	\$2,500
Utility Foreman Training	2 Employees	\$1,200
Utility Management Conference	Executive Director and 2 Commissioners	\$9,000
Vacuum Truck Operations Training	2 Employees	\$2,000
VTScada Annual Conference	4 Employees	\$6,000
VTScada Programming Training	4 Employees	\$6,000
Water Lab Analyst Course	2 Employees	\$1,600
WEFTEC	Executive Director	\$3,500

HISTORICAL EXPENSES

Brunswick-Glynn County Joint Water and Sewer Commission Expenses by Division History (Excluding Capital Purchases)

	Actual Expenses			2020 Budget	Estimated Year-End	2021 Budget
	2017	2018	2019			
Governing Body	340,164	309,214	264,178	299,100	142,341	299,150
Office of the Director	895,355	910,943	763,056	878,750	931,524	884,400
Administration	0	2,385,547	2,203,710	1,873,324	1,995,111	1,774,800
Finance	2,753,468	1,241,794	1,320,665	1,165,050	1,487,086	1,789,300
Purchasing	232,258	312,518	568,610	591,220	596,914	895,600
Planning and Construction	1,081,433	1,298,080	1,372,307	1,474,166	1,396,003	1,614,600
Facilities Maintenance	350,124	567,695	529,225	599,378	556,556	0
Systems Pumping and Maintenance	6,943,971	6,466,997	7,316,824	6,878,596	6,480,247	6,647,900
Wastewater Treatment	5,053,885	4,960,972	4,905,843	4,526,350	5,007,514	4,830,400
Industrial Pretreatment	36,312	5,505	5,975	35,350	13,210	36,900
Water Production	1,263,955	1,330,163	1,370,921	1,323,480	1,484,999	1,329,400
Water Distribution	1,861,268	1,923,029	1,996,806	2,200,209	1,851,011	2,012,150
Property and Casualty Insurance	298,112	316,061	274,024	286,800	301,959	308,300
Operating Expenses	21,110,303	22,028,517	22,892,143	22,131,773	22,244,476	22,422,900
% of 2021 Budget	94.15%	98.24%	102.09%	98.70%	99.20%	100.00%
Total Debt Service	3,799,469	3,798,669	1,301,072	3,526,600	3,526,600	2,956,100
R&R Reserve Transfers	3,500,000	4,000,000	5,259,900	6,294,850	6,294,850	6,810,000

Brunswick-Glynn County JWSC
Balance Sheet
June 30, 2019 and February 29, 2020

	June 30, 2019	February 29, 2020
CURRENT ASSETS		
Cash and Cash Equivalents	2,526,092	3,927,113
Bond Sinking Fund	603,103	2,571,618
Accounts Receivable (Net of Allowance for Bad Debts of \$1,028,505 and \$957,982)	2,423,238	770,798
Intergovernmental Receivable	915,232	0
Interest Receivable	120,436	0
Unbilled Revenue	1,370,043	1,370,043
Prepaid Expenses	328,795	115,742
Inventory	1,231,863	1,330,797
Total Current Assets	<u>9,518,803</u>	<u>10,086,111</u>
RESTRICTED CASH ACCOUNTS		
JWSC Reserves	23,111,127	27,712,748
Capital Reserves	6,399,918	7,065,706
SPLOST Account	7,444,175	9,154,360
Trustee Held Funds	124,261	11,119
Customer Deposit Reserve	3,192,360	3,310,570
Total Restricted Cash	<u>40,271,842</u>	<u>47,254,503</u>
CAPITAL ASSETS		
Fixed Assets Net of Depreciation of \$124,712,098 and \$128,764,907	122,216,483	118,463,675
Construction In Progress	8,842,199	11,473,845
Total Capital Assets	<u>131,058,682</u>	<u>129,937,520</u>
DEFERRED ASSETS		
Total Deferred Pension Outflows	1,107,064	1,107,064
Deferred On 2010C Bond Refunding	1,378,699	2,485,763
	<u>2,485,763</u>	<u>1,272,955</u>
TOTAL ASSETS	<u><u>183,335,088</u></u>	<u><u>189,658,153</u></u>
CURRENT LIABILITIES		
Accounts Payable	1,315,454	634,487
Accrued Salaries and Vacation	730,268	730,268
Accrued Liabilities	54,210	55,115
Retainage Payable	46,591	175,064
Interest Payable	91,543	251,221
Short-Term Portion of Debt	2,954,380	2,928,674
Total Current Liabilities	<u>5,192,445</u>	<u>4,774,829</u>
LONG-TERM DEBT		
Long-Term Portion of Bond Payable	31,856,000	31,856,000
Long-Term Portion of Capital Leases	1,116,228	747,591
Total Long-Term Debt	<u>32,972,228</u>	<u>32,603,591</u>
OTHER LIABILITIES		
Customer Deposits Payable	3,133,432	3,239,353
NET PENSION LIABILITY		
Net Pension Liability	<u>2,818,580</u>	<u>2,818,580</u>
TOTAL LIABILITIES	<u><u>44,116,685</u></u>	<u><u>43,436,354</u></u>
NET POSITION		
Net Investment In Capital Assets	86,289,875	82,931,410
Restricted For Debt Service	727,364	2,582,737
Restricted For Capital Projects	36,955,220	43,932,814
Restricted Customer Deposits	3,192,360	3,310,570
Unrestricted	12,053,584	13,464,268
	<u>139,218,404</u>	<u>146,221,799</u>

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

		2/29/20 Balance	Distribution of Funds			
			BB&T Overnight Cash	Investment Accounts	Held By Trustee	Cash
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.	3,871,170	3,871,170			
General Checking Account		43,167	43,167			
Payroll Checking Account		9,776	9,776			
Change and Petty Cash Accounts		3,000				3,000
		<u>3,927,113</u>	<u>3,924,113</u>	<u>0</u>	<u>0</u>	<u>3,000</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. Interest is earned.	2,571,618			2,571,618	
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.	8,471,142	153,707	8,317,436		
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.	3,458,507	200,894	3,257,613		
Repair and Replacement Reserve	Reserve established by the JWSC at the issuance of the 2010C Revenue Bonds. Funded in the amount of \$6.295M for FYE 2020. Utilized for the completion of infrastructure projects.	15,262,391	2,074,444	13,187,947		
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.	520,707	20,707	500,000		
		<u>27,712,748</u>	<u>2,449,752</u>	<u>25,262,996</u>	<u>0</u>	<u>0</u>
Other Available Reserves						
Bond Trustee Reserves						
Issuance Fund		11,119			11,119	
Interest is earned monthly on these funds						
Legally Restricted Reserves						
Capital Improvement Fee Reserves	Reserves for the Capital Improvement Fees collected by District. Funds are utilized to complete expansion projects.	7,065,706	718,974	6,346,732		
SPLOST Account	BB&T cash account to physically separate SPLOST monies. Held in a cash fund with BB&T	9,154,358	9,154,358			
Customer Deposit Reserve	Monies held for deposits made by customers. The JWSC does not return interest earned on deposits per Water & Sewer Ordinance.	3,310,570	255,495	3,055,075		
	Total (Excluding SPLOST and Bond Funds)	42,016,138	7,348,335	34,664,802	0	3,000
	% Distribution	100%	17%	83%		0%

Brunswick-Glynn County JWSC
 Combined Revenue Statement
 For the Eight Months Ended February 29, 2020

	FYE 2019 Actual	2/28/19 YTD	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget	Estimated Year-End
Sewer Revenues	13,884,243	9,484,158	14,080,000	9,386,667	9,330,539	0	9,330,539	(56,128)	13,968,128
Water Revenues	6,674,594	4,562,916	6,900,000	4,600,000	4,223,136	0	4,223,136	(376,864)	6,459,370
Debt Charges	4,213,736	2,874,584	4,310,000	2,873,333	2,912,436	0	2,912,436	39,103	4,380,262
Administrative Fees	6,056,425	4,156,510	6,237,000	4,158,000	4,168,790	0	4,168,790	10,790	6,281,136
Planning & Construction Fees	39,916	29,666	45,000	30,000	25,062	0	25,062	(4,938)	37,593
Interest Income	533,740	10,606	125,000	83,333	393,623	0	393,623	310,290	590,435
Other Income	3,125,331	2,501,873	1,582,000	1,054,667	1,558,054	0	1,558,054	503,387	1,858,199
OPERATING REVENUES	34,527,984	23,620,312	33,279,000	22,186,000	22,611,641	0	22,611,641	425,641	33,575,124
Governing Body Expenses	264,178	170,975	299,100	199,400	94,894	0	94,894	(104,506)	142,341
Personnel Expenses	11,298,103	7,371,915	11,425,500	7,617,000	7,837,297	0	7,837,297	220,296	11,755,945
Operating Expenses	11,319,879	6,745,920	10,158,200	6,772,133	6,274,555	688,930	6,963,485	(497,578)	9,411,833
Capital Costs	9,983	221,804	674,750	449,833	218,006	207,771	425,777	(231,828)	697,032
OPERATING EXPENSES	22,892,143	14,510,614	22,557,550	15,038,367	14,424,752	896,701	15,321,452	(613,615)	22,007,151
Net Operating Revenue	11,635,841	9,109,699	10,721,450	7,147,633	8,186,890	(896,701)	7,290,189	1,039,257	11,567,973
Bad Debt Expense	672,362	513,836	600,000	400,000	157,536	0	157,536	(242,464)	236,305
Interest Expense	1,049,326	697,951	998,500	665,667	665,674	0	665,674	8	998,511
Debt Principal	2,025,667	1,320,000	2,528,100	1,685,400	1,685,333	0	1,685,333	(67)	2,528,000
Reserve Transfers	5,559,900	3,598,308	6,594,850	4,396,567	4,396,567	0	4,396,567	0	6,989,850
Net Revenue (Loss) Before Capital Fees And SPLOST	2,328,587	2,979,603	0	(0)	1,281,779	(896,701)	385,078	1,281,779	815,307
Capital Improvement Fees	1,488,009	1,082,699	0	0	606,038	0	606,038	606,038	606,038
SPLOST Revenues	6,947,661	3,890,681	0	0	2,708,053	0	2,708,053	2,708,053	2,708,053
Contributed Capital & Grant Income	0	0	0	0	0	0	0	0	0
Net Revenues	10,764,257	7,952,983	0	(0)	4,595,869	(896,701)	3,699,168	4,595,869	4,129,397

Brunswick-Glynn County JWSC
 Combined Revenue Statement
 For the Eight Months Ended February 29, 2020

	FYE 2019 Actual	2/28/19 YTD	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget	Estimated Year-End
Sewer Revenues	13,884,243	9,484,158	14,080,000	9,386,667	9,330,539	0	9,330,539	(56,128)	13,968,128
Water Revenues	6,674,594	4,562,916	6,900,000	4,600,000	4,223,136	0	4,223,136	(376,864)	6,459,370
Debt Charges	4,213,736	2,874,584	4,310,000	2,873,333	2,912,436	0	2,912,436	39,103	4,380,262
Administrative Fees	6,056,425	4,156,510	6,237,000	4,158,000	4,168,790	0	4,168,790	10,790	6,281,136
Planning & Construction Fees	39,916	29,666	45,000	30,000	25,062	0	25,062	(4,938)	37,593
Interest Income	533,740	10,606	125,000	83,333	393,623	0	393,623	310,290	590,435
Other Income	3,125,331	2,501,873	1,582,000	1,054,667	1,558,054	0	1,558,054	503,387	1,858,199
OPERATING REVENUES	34,527,984	23,620,312	33,279,000	22,186,000	22,611,641	0	22,611,641	425,641	33,575,124
Governing Body	264,178	170,975	299,100	199,400	94,894	0	94,894	(104,506)	142,341
Office of the Director	763,056	410,527	878,750	585,833	585,165	38,655	623,819	(669)	877,747
Administration	2,203,710	1,558,288	1,898,800	1,265,867	1,367,757	0	1,367,757	101,891	2,050,898
Finance	1,320,665	770,994	1,165,050	776,700	948,816	0	948,816	172,116	1,423,224
Planning and Construction	1,372,307	899,760	1,502,950	1,001,967	967,641	0	967,641	(34,326)	1,452,070
Purchasing	568,610	369,984	605,120	403,413	414,608	0	414,608	11,195	635,712
Facilities Maintenance	529,225	387,685	625,750	417,166	397,713	1,858	399,570	(19,454)	583,383
Systems Pumping and Maintenance	7,316,824	4,391,557	7,100,350	4,733,567	4,002,354	565,456	4,567,810	(731,213)	6,268,431
Wastewater Treatment	4,905,843	3,130,341	4,526,450	3,017,634	3,243,974	113,590	3,357,563	226,339	4,915,810
Industrial Pretreatment	5,975	6,238	35,350	23,567	8,914	0	8,914	(14,653)	13,370
Water Production	1,370,921	861,465	1,356,230	904,153	887,299	138,244	1,025,543	(16,854)	1,363,699
Water Distribution	1,996,806	1,380,714	2,276,850	1,517,900	1,281,192	38,899	1,320,091	(236,708)	1,943,827
Property and Casualty Insurance	274,024	172,084	286,800	191,200	224,426	0	224,426	33,226	336,640
OPERATING EXPENSES	22,892,143	14,510,614	22,557,550	15,038,367	14,424,752	896,701	15,321,452	(613,615)	22,007,151
Net Operating Revenue	11,635,841	9,109,699	10,721,450	7,147,633	8,186,890	(896,701)	7,290,189	1,039,257	11,567,973
Bad Debt Expense	672,362	513,836	600,000	400,000	157,536	0	157,536	(242,464)	236,305
Interest Expense	1,049,326	697,951	998,500	665,667	665,674	0	665,674	8	998,511
Debt Principal	2,025,667	1,320,000	2,528,100	1,685,400	1,685,333	0	1,685,333	(67)	2,528,000
Reserve Transfers	5,559,900	3,598,308	6,594,850	4,396,567	4,396,567	0	4,396,567	0	6,989,850
Net Revenue (Loss) Before Capital Fees And SPLC	2,328,587	2,979,603	0	(0)	1,281,779	(896,701)	385,078	1,281,779	815,307
Capital Improvement Fees	1,488,009	1,082,699	0	0	606,038	0	606,038	606,038	606,038
SPLOST Revenues	6,947,661	3,890,681	0	0	2,708,053	0	2,708,053	2,708,053	2,708,053
Contributed Capital & Grant Income	0	0	0	0	0	0	0	0	0
Net Revenues	10,764,257	7,952,983	0	(0)	4,595,869	(896,701)	3,699,168	4,595,869	4,129,397

PROJECT COST SUMMARY

Project #	Project Name		Budget	Costs To 6/30/19	Fiscal Year 6/30/20		Total 2/29/20	To Complete
					Expenditures	Encumbrance		
232	SR-99 WATER MAIN EXTENSIONS	CIF-N	2,200,000	1,761,543	0	388,874	2,150,417	49,583
417	RIDGEWOOD WATER PRODUCTION FACILITY	R&R	1,650,000	72,738	30,995	1,468,107	1,571,841	78,159
702	NORTH MAINLAND SEWER BASIN REROUTE	SPLOST/CIF-N	14,900,000	4,314,246	1,434,944	1,654,460	7,403,651	7,496,349
703	PS 4003 DECOMMISSION AND GRAVITY SEWER	SPLOST	3,300,000	41,219	136,208	127,262	304,688	2,995,312
704	CANAL ROAD TO GLYNCO 12" WATERMAIN LOOP	CIF-N	1,200,000	48,000			48,000	1,152,000
801	FEMA Mitigation	R&R	3,188,000	126,350	50,148	0	176,497	3,011,503
804	MAGNOLIA WATER IMPROVEMENT	R&R	1,150,550	44,684	11,395	60,971	117,050	1,033,500
805	L STREET WATER IMPROVEMENTS	R&R	787,334	380,693	30,314	351,104	762,111	25,223
806	ACADEMY CREEK OXYGEN SYSTEM REHAB.	R&R	1,040,000	862,504	145,213	31,816	1,039,533	467
904	Lift Station 4021	CIF-B	275,000.00	0.00	0		0.00	275,000.00
906	2019 WATER POLLUTION CONTROL FAC REHAH -AC & DC	GEFA LOAN/SPLOST 5	16,641,306.30	50,083.47	405,253	784,897	1,240,233.47	15,401,072.83
2001	PS 4105 BASIN EXPANSION	R&R/CIF-N	1,485,000.00	0.00			0.00	1,485,000.00
2002	ALTAMA AVENUE CIPP	R&R	625,000.00	0.00		349,440	349,440.20	275,559.80
2003	SEA PALMS CIPP	SPLOST 5	561,795.00	0.00	488	250,497	250,985.25	310,809.75
2004	MAINLAND SMOKE TESTING	R & R	325,000.00	0.00	231,649	0	231,648.81	93,351.19
2006	ACADEMY CREEK ROOF REPAIR	R & R	300,000.00	0.00			0.00	300,000.00
2008	EAST BEACH/DEMERE SEWER IMPROVEMENT	R & R	100,000.00	0.00		118,019.90	118,019.90	(18,019.90)
2009	SEA PALMS EAST WATER LINE REHAB	SPLOST 5	178,595.00	0.00	0.00	0.00	0.00	178,595.00
Completed (Capitalize 6/30/20)								
503	CANAL CROSSING WATER & SEWER IMPROVEMENTS	CIF-N	837,836	837,836	0	0	837,836	0
602	HOLLY STREET	R&R	46,000	41,963	0	0	41,963	0
807	SSI PHASE II SMOKE & DYE TESTING	R&R	150,000	104,656	0	0	104,656	0
901	LIFT STATION 3114 PUMP UPGRADES	CIF-N	60,000	53,756	0	0	53,756	0
903	REPAVING SR 27 YELLOW BLUFF CREEK TO 25	R&R	102,000	101,929	0	0	101,929	0
			49,907,580	7,702,060	2,476,607	5,585,449	15,764,115	34,143,465

RESERVE BALANCE SUMMARY

RESERVE BALANCES (Cash plus investments)	Balance 6/30/19	Current Fiscal Year		Current Cash Balance	To Complete/ Encumbrances	Available Balance		
		Deposits	Expenditures					
CAPITAL RESERVE	2,700,000	200,000	0	2,934,947.66		2,909,948		
Interest income and gains	5,171	29,777						
EXPANSION RESERVE	520,563		0	520,681		520,681		
Interest income and gains		118						
REPAIR AND REPLACEMENT RESERVE	10,868,723	5,196,567	(499,713)	15,713,976.83	(8,179,202)	6,901,301		
Interest income and gains	20,313	128,087						
CAPITAL IMPROVEMENT FUND RESERVES	6,388,220	577,478	0	7,047,052.95	(2,350,457)	1,473,591		
Interest income and gains	12,823	68,532						
			20,515,812	6,200,559	(499,713)	26,216,658	(10,529,659)	11,805,521
SPLOST	7,444,175	3,181,766	(1,976,893)	8,701,358.13				
Interest income		52,311						

Brunswick-Glynn County JWSC
Detail Revenue and Expense
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Line	GL No.	GL Description	2019 YTD					Purch. Orders	Total	Over (Under) Budget	Year-End Estimate
			2019 Actual	To January	2020 Budget	YTD Budget	YTD Actual				
1	500-4300-344211	USAGE CHARGES - SEWER	14,034,223	9,610,342	14,200,000	9,466,667	9,245,058	0	9,245,058	(221,608)	13,839,907
2	500-4300-344216	INDUSTRIAL SURCHARGE	121,202	63,669	80,000	53,333	182,929	0	182,929	129,596	274,394
3	500-4300-344217	LEAK ADJUSTMENTS	(271,182)	(189,854)	(200,000)	(133,333)	(97,448)	0	(97,448)	35,885	(146,172)
4	500-4300-344218	POOL FILL ADJUSTMENTS	0	0	0	0	0	0	0	0	0
5		Sewer Use Revenues	13,884,243	9,484,158	14,080,000	9,386,667	9,330,539	0	9,330,539	(56,126)	13,968,128
6											
7	500-4400-344211	USAGE CHARGES - WATER	6,674,594	4,562,916	6,900,000	4,600,000	4,223,136	0	4,223,136	(376,864)	6,459,370
8	500-4400-344219	SPIKE ADJUSTMENTS	0	0	0	0	0	0	0	0	0
9		Water Revenues	6,674,594	4,562,916	6,900,000	4,600,000	4,223,136	0	4,223,136	(376,864)	6,459,370
10											
11	500-4300-344212	DEBT CHARGES - SEWER	2,979,655	2,028,937	3,040,000	2,026,667	2,066,486	0	2,066,486	39,819	3,107,965
12	500-4400-344212	DEBT CHARGES - WATER	1,234,081	845,647	1,270,000	846,667	845,951	0	845,951	(716)	1,272,297
13		Debt Service Fees	4,213,736	2,874,584	4,310,000	2,873,333	2,912,436	0	2,912,436	39,103	4,380,262
14											
15	500-4300-344213	ADMINISTRATION FEE - SEWER	3,592,882	2,465,437	3,700,000	2,466,667	2,473,226	0	2,473,226	6,559	3,726,421
16	500-4400-344213	ADMINISTRATION FEE - WATER	2,463,543	1,691,072	2,537,000	1,691,333	1,695,565	0	1,695,565	4,231	2,554,715
17		Administrative Revenues	6,056,425	4,156,510	6,237,000	4,158,000	4,168,790	0	4,168,790	10,790	6,281,136
18											
19	500-4400-389091	TOWER RENTAL	243,582	243,582	250,000	166,667	373,890	0	373,890	207,223	373,890
20	500-1510-389100	RENTAL INCOME	88,100	64,000	0	0	0	0	0	0	0
21	500-1510-361110	OPERATING INTEREST AND INVESTMENT INCOME	320,510	10,606	125,000	83,333	128,868	0	128,868	45,534	193,301
22	500-1510-361111	RESERVE INTEREST AND INVESTMENT INCOME	213,230	0	0	0	264,756	0	264,756	264,756	397,133
23		Interest and Rental Revenues	865,422	318,188	375,000	250,000	767,513	0	767,513	517,513	964,325
24											
25	500-1520-393100	PLAN REVIEW/UNSOLICITED PROPOSAL FEES	39,916	29,666	45,000	30,000	25,062	0	25,062	(4,938)	37,593
26		Plan Review Fees	39,916	29,666	45,000	30,000	25,062	0	25,062	(4,938)	37,593
27											
28	500-4300-344220	SEPTIC HAULER FEES	162,247	111,776	200,000	133,333	91,047	0	91,047	(42,286)	136,571
29	500-4300-344250	OPERATIONAL TAP FEES	(294)	3	0	0	10,528	0	10,528	10,528	15,791
30	500-4300-344251	INSPECTION FEES	0	0	0	0	0	0	0	0	0
31	500-4300-344252	TRUCK INSPECTIONS	450	450	1,000	667	0	0	0	(667)	0
32	500-4300-344254	GREASE TRAP INSPECTIONS	0	0	1,000	667	0	0	0	(667)	0
33	500-4300-392300	SCRAP SALES	6,037	5,146	0	0	1,563	0	1,563	1,563	2,345
34	500-4400-344214	FIRE PROTECTION FEES	133,403	91,841	130,000	86,667	81,376	0	81,376	(5,290)	122,064
35	500-4400-344215	HYDRANT RENTAL	(1,500)	(1,500)	0	0	0	0	0	0	0
36	500-4400-344219	SPIKE ADJUSTMENTS	0	0	0	0	0	0	0	0	0
37	500-4400-344221	FIRE HYDRANT FEES	0	0	0	0	0	0	0	0	0
38	500-4400-344250	OPERATIONAL TAP FEES	477,280	325,560	485,000	323,333	246,010	0	246,010	(77,324)	300,000
39	500-4400-344253	WATER SAMPLING FEES	0	0	0	0	0	0	0	0	0
40	500-4400-392300	SCRAP SALES	8,335	4,721	0	0	2,712	0	2,712	2,712	4,068
41	500-1510-344270	DAMAGE REIMBURSEMENTS	377,258	482,761	0	0	(2,388)	0	(2,388)	(2,388)	(3,582)
42	500-1510-344275	OTHER REVENUES	7,881	4,431	10,000	6,667	3,724	0	3,724	(2,943)	5,586
43	500-1510-345000	SERVICE FEES	1,072,921	784,206	300,000	200,000	515,281	0	515,281	315,281	550,000
44	500-1510-345060	LATE PAYMENT FEES	416,947	311,101	135,000	90,000	144,731	0	144,731	54,731	217,097
45	500-1510-389030	BAD DEBT RECOVERY	132,682	73,794	70,000	46,667	76,097	0	76,097	29,430	114,145
46	500-1510-392400	PROCEEDS OF SALES	0	0	0	0	13,483	0	13,483	13,483	20,225
47		Other Revenues	2,793,649	2,194,291	1,332,000	888,000	1,184,164	0	1,184,164	296,164	1,484,309
48											
49		Total Operating Revenues	34,527,984	23,620,312	33,279,000	22,186,000	22,611,641	0	22,611,641	425,641	33,575,124
50											
51	500-1110-511200	COMMISSIONER STIPENDS	30,000	20,000	30,000	20,000	20,000	0	20,000	0	30,000
52	500-1110-512500	WORKERS COMPENSATION	59	40	50	33	37	0	37	3	55
53	500-1110-521210	LEGAL FEES	168,606	100,233	180,000	120,000	44,325	0	44,325	(75,675)	66,488
54	500-1110-521211	ACCOUNTING AND AUDITING	19,900	19,900	27,500	18,333	22,900	0	22,900	4,567	34,350
55	500-1110-521213	LEGISLATIVE COMPLIANCE	0	0	0	0	90	0	90	90	135
56	500-1110-521214	LEGAL FEES - LITIGATION	39,251	28,335	50,000	33,333	5,445	0	5,445	(27,888)	8,168

Brunswick-Glynn County JWSC
Detail Revenue and Expense
For fiscal year 2020, 07/01/2019 - 02/29/2020

Line	GL No.	GL Description	2019 YTD					Total	Over (Under) Budget	Year-End Estimate	
			2019 Actual	To January	2020 Budget	YTD Budget	YTD Actual				Purch. Orders
57	500-1110-521320	TECHNICAL SERVICES	0	0	0	0	0	0	0	0	
58	500-1110-523210	TELEPHONE	0	0	0	0	0	0	0	0	
59	500-1110-523230	POSTAGE	0	0	0	0	0	0	0	0	
60	500-1110-523310	PUBLIC EDUCATION	0	0	0	0	0	0	0	0	
61	500-1110-523320	ADVERTISEMENTS	0	0	0	0	0	0	0	0	
62	500-1110-523510	TRAVEL	0	0	0	0	0	0	0	0	
63	500-1110-523520	FOOD/MEALS/LUNCHEONS	164	130	400	267	271	271	4	406	
64	500-1110-523610	DUES AND FEES	70	70	0	0	532	532	532	798	
65	500-1110-523710	EDUCATION, TRAINING, AND TRAVEL	6,129	2,231	10,000	6,667	1,178	1,178	(5,489)	1,767	
66	500-1110-531110	OFFICE SUPPLIES	0	37	1,150	767	117	117	(650)	175	
67		Governing Body Expenses	264,178	170,975	299,100	199,400	94,894	0	94,894	(104,506)	142,341
68											
69	500-1320-511100	REGULAR WAGES	394,695	238,922	502,500	335,000	313,069	0	313,069	(21,931)	469,603
70	500-1320-511300	OVERTIME	293	331	8,000	5,333	11,007	0	11,007	5,674	16,511
71	500-1320-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0	0	0
72	500-1320-512100	GROUP INSURANCE	82,862	55,475	89,700	59,800	45,777	0	45,777	(14,023)	68,665
73	500-1320-512200	FICA EXPENSE	22,928	13,870	31,800	21,200	19,121	0	19,121	(2,079)	28,682
74	500-1320-512300	MEDICARE EXPENSE	5,368	3,250	7,400	4,933	4,492	0	4,492	(442)	6,737
75	500-1320-512400	PENSION EXPENSE	29,217	17,474	36,000	24,000	25,629	0	25,629	1,629	38,444
76	500-1320-512500	WORKERS COMPENSATION	1,956	472	600	400	3,707	0	3,707	3,307	5,561
77	500-1320-512900	OTHER EMPLOYEE BENEFITS - OFFICE OF DIRECTOR	1,181	1,181	350	233	125	0	125	(108)	188
78	500-1320-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0	0	0
79	500-1320-513100	EMPLOYEE RELATIONS EXPENSE	4,278	4,278	5,200	3,467	8,183	0	8,183	4,716	12,274
80	500-1320-521110	PERSONNEL ADMINISTRATION	1,044	2,342	5,000	3,333	395	0	395	(2,938)	593
81		Personnel Expense	543,822	337,596	686,550	457,700	431,505	0	431,505	(26,195)	647,257
82											
83	500-1320-521320	TECHNICAL SERVICES	135,399	37,188	125,000	83,333	84,199	38,230	122,428	866	126,298
84	500-1320-521330	COMPUTER AND NETWORK SERVICES	0	0	0	0	0	0	0	0	0
85	500-1320-522230	PURCHASED VEHICLE REPAIR	181	32	0	0	0	0	0	0	0
86	500-1320-522320	EQUIPMENT RENTALS	5,531	2,850	0	0	3,040	0	3,040	3,040	4,560
87	500-1320-523210	TELEPHONE	4,554	2,743	7,200	4,800	2,971	0	2,971	(1,829)	4,456
88	500-1320-523230	POSTAGE	65	65	250	167	24	0	24	(142)	37
89	500-1320-523232	FREIGHT	38	38	0	0	0	0	0	0	0
90	500-1320-523310	PUBLIC EDUCATION	0	0	0	0	0	0	0	0	0
91	500-1320-523320	ADVERTISEMENTS	0	0	0	0	0	0	0	0	0
92	500-1320-523410	PRINTING AND BINDING	0	0	0	0	0	0	0	0	0
93	500-1320-523510	TRAVEL	0	0	0	0	0	0	0	0	0
94	500-1320-523520	FOOD/MEALS/LUNCHEONS	1,465	1,160	2,000	1,333	1,064	0	1,064	(269)	1,596
95	500-1320-523610	DUES AND FEES	15,517	10,243	12,500	8,333	17,660	0	17,660	9,327	26,490
96	500-1320-523620	SUBSCRIPTIONS AND PERIODICALS	0	0	0	0	133	0	133	133	199
97	500-1320-523710	EDUCATION, TRAINING, AND TRAVEL	31,639	9,242	30,000	20,000	18,445	425	18,870	(1,555)	27,668
98	500-1320-523810	LICENSES	50	50	250	167	212	0	212	45	318
99	500-1320-523911	MAINTENANCE CONTRACTS	350	350	0	0	0	0	0	0	0
100	500-1320-531110	OFFICE SUPPLIES	3,829	2,599	3,000	2,000	767	0	767	(1,233)	1,151
101	500-1320-531120	AUTO PARTS AND TIRES	372	0	0	0	0	0	0	0	0
102	500-1320-531122	EQUIPMENT PARTS AND SUPPLIES	0	0	0	0	0	0	0	0	0
103	500-1320-531123	GENERAL SUPPLIES	676	353	1,000	667	512	0	512	(155)	767
104	500-1320-531124	COMPUTER SUPPLIES	2,231	185	1,000	667	4,976	0	4,976	4,309	7,464
105	500-1320-531125	UNIFORMS AND SAFETY SUPPLIES	100	0	0	0	30	0	30	30	45
106	500-1320-531127	COMMUNICATION SUPPLIES	0	0	0	0	0	0	0	0	0
107	500-1320-531270	GASOLINE AND DIESEL	0	0	0	0	337	0	337	337	506
108	500-1320-531610	SMALL EQUIPMENT	0	0	0	0	0	0	0	0	0
109	500-1320-531650	HURRICANE PREPAREDNESS	5,783	5,783	10,000	6,667	19,289	0	19,289	12,622	28,934
110	500-1320-531710	DAMAGE CLAIMS	0	0	0	0	0	0	0	0	0
111	500-1320-531810	LATE FEES	2	2	0	0	0	0	0	0	0
112	500-1320-539990	CONTINGENCY	11,453	0	0	0	0	0	0	0	0

Brunswick-Glynn County JWSC
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Line	GL No.	GL Description	2019 YTD					Purch. Orders	Total	Over (Under) Budget	Year-End Estimate
			2019 Actual	To January	2020 Budget	YTD Budget	YTD Actual				
113		Operating Expenses	219,234	72,882	192,200	128,133	153,660	38,655	192,315	25,527	230,490
114											
115	500-1320-542400	COMPUTERS AND SOFTWARE	0	49	0	0	0	0	0	0	0
116		Capital Expenditures	0	49	0	0	0	0	0	0	0
117											
118		Directors Expenses	763,056	410,527	878,750	585,833	585,165	38,655	623,819	(669)	877,747
119											
120	500-1330-511100	REGULAR WAGES	954,840	655,891	908,300	605,533	606,681	0	606,681	1,147	910,021
121	500-1330-511300	OVERTIME	22,741	26,255	24,000	16,000	65,831	0	65,831	49,831	98,747
122	500-1330-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0	0	0
123	500-1330-512100	GROUP INSURANCE	260,987	175,855	259,100	172,733	155,229	0	155,229	(17,505)	232,843
124	500-1330-512200	FICA EXPENSE	56,443	39,622	57,800	38,533	39,183	0	39,183	649	58,774
125	500-1330-512300	MEDICARE EXPENSE	13,200	9,266	13,500	9,000	9,164	0	9,164	164	13,746
126	500-1330-512400	PENSION EXPENSE	77,248	53,898	65,400	43,600	53,185	0	53,185	9,585	79,777
127	500-1330-512500	WORKERS COMPENSATION	24,343	18,073	22,900	15,267	15,688	0	15,688	422	23,533
128	500-1330-512900	OTHER EMPLOYEE BENEFITS - ADMINISTRATIVE SERVICES	550	550	1,050	700	500	0	500	(200)	750
129	500-1330-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0	0	0
130	500-1330-521110	PERSONNEL ADMINISTRATION	703	312	0	0	140	0	140	140	209
131		Personnel Expense	1,411,054	979,722	1,352,050	901,367	945,600	0	945,600	44,233	1,418,400
132											
133	500-1330-521111	BILL PRINTING AND MAILING	199,240	127,687	180,000	120,000	124,026	0	124,026	4,026	186,038
134	500-1330-521112	OPERATING BANKING AND INVESTMENT FEES	30	25	0	0	0	0	0	0	0
135	500-1330-521212	DEBT COLLECTION	0	0	0	0	0	0	0	0	0
136	500-1330-521320	TECHNICAL SERVICES	189,639	120,890	180,100	120,067	102,474	0	102,474	(17,592)	153,712
137	500-1330-521330	COMPUTER AND NETWORK SERVICES	0	0	0	0	0	0	0	0	0
138	500-1330-522210	PURCHASED BUILDING MAINTENANCE	0	0	0	0	0	0	0	0	0
139	500-1330-522220	PURCHASED EQUIPMENT REPAIRS	0	0	0	0	0	0	0	0	0
140	500-1330-522230	PURCHASED VEHICLE REPAIR	5,636	3,215	4,000	2,667	6,870	0	6,870	4,203	10,305
141	500-1330-522312	OTHER RENTAL	3,389	0	0	0	4,184	0	4,184	4,184	6,277
142	500-1330-522320	EQUIPMENT RENTALS	8,680	6,131	0	0	4,411	0	4,411	4,411	6,617
143	500-1330-523210	TELEPHONE	13,258	9,480	10,800	7,200	10,697	0	10,697	3,497	16,045
144	500-1330-523220	INTERNET AND WEB SERVICE	11,413	7,709	10,000	6,667	6,993	0	6,993	326	10,489
145	500-1330-523225	SOFTWARE LICENSING	39,622	28,104	42,250	28,167	28,579	0	28,579	412	42,868
146	500-1330-523230	POSTAGE	4,937	4,608	10,000	6,667	1,384	0	1,384	(5,283)	2,076
147	500-1330-523232	FREIGHT	580	479	0	0	283	0	283	283	424
148	500-1330-523310	PUBLIC EDUCATION	37,962	15,440	8,400	5,600	6,785	0	6,785	1,185	10,177
149	500-1330-523320	ADVERTISEMENTS	6,021	5,510	0	0	0	0	0	0	0
150	500-1330-523410	PRINTING AND BINDING	500	500	1,500	1,000	0	0	0	(1,000)	0
151	500-1330-523510	TRAVEL	0	0	0	0	0	0	0	0	0
152	500-1330-523610	DUES AND FEES	0	0	0	0	33	0	33	33	49
153	500-1330-523710	EDUCATION, TRAINING, AND TRAVEL	22,886	21,469	32,000	21,333	23,743	0	23,743	2,410	35,615
154	500-1330-523911	MAINTENANCE CONTRACTS	873	873	0	0	0	0	0	0	0
155	500-1330-531110	OFFICE SUPPLIES	18,614	13,999	12,000	8,000	11,135	0	11,135	3,135	16,702
156	500-1330-531120	AUTO PARTS AND TIRES	4,000	3,573	1,000	667	343	0	343	(324)	515
157	500-1330-531122	EQUIPMENT PARTS AND SUPPLIES	12,468	7,374	13,200	8,800	18,549	0	18,549	9,749	27,823
158	500-1330-531123	GENERAL SUPPLIES	3,148	2,003	2,600	1,733	2,805	0	2,805	1,071	4,207
159	500-1330-531124	COMPUTER SUPPLIES	13,303	2,636	3,300	2,200	14,568	0	14,568	12,368	21,852
160	500-1330-531125	UNIFORMS AND SAFETY SUPPLIES	8,101	4,894	8,000	5,333	5,133	0	5,133	(201)	7,699
161	500-1330-531126	BUILDING MAINTENANCE SUPPLIES	105	100	0	0	0	0	0	0	0
162	500-1330-531155	METERS	168,373	167,623	0	0	12,470	0	12,470	12,470	18,705
163	500-1330-531270	GASOLINE AND DIESEL	15,093	9,683	12,000	8,000	7,719	0	7,719	(281)	11,579
164	500-1330-531610	SMALL EQUIPMENT	4,528	4,528	3,600	2,400	3,500	0	3,500	1,100	5,249
165	500-1330-531710	DAMAGE CLAIMS	216	0	0	0	0	0	0	0	0
166	500-1330-531810	LATE FEES	41	0	0	0	0	0	0	0	0
167		Operating Expenses	792,656	568,533	534,750	356,500	396,681	0	396,681	40,181	595,022
168											

Brunswick-Glynn County JWSC
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Line	GL No.	GL Description	2019 YTD					Total	Over (Under) Budget	Year-End Estimate	
			2019 Actual	To January	2020 Budget	YTD Budget	YTD Actual				Purch. Orders
169	500-1330-542200	VEHICLES	0	0	0	0	25,476	0	25,476	25,476	25,476
170	500-1330-542300	FURNITURE & FIXTURES	0	267	0	0	0	0	0	0	0
171	500-1330-542400	COMPUTERS AND SOFTWARE	0	9,766	12,000	8,000	0	0	0	(8,000)	12,000
172		Capital Purchases	0	10,033	12,000	8,000	25,476	0	25,476	17,476	37,476
173											
174		Public Information Expenses	2,203,710	1,558,288	1,898,800	1,265,867	1,367,757	0	1,367,757	101,891	2,050,898
175											
176	500-1510-511100	REGULAR WAGES	613,308	353,665	579,900	386,600	398,624	0	398,624	12,024	597,936
177	500-1510-511300	OVERTIME	2,225	2,225	1,200	800	2,355	0	2,355	1,555	3,532
178	500-1510-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0	0	0
179	500-1510-512100	GROUP INSURANCE	86,151	48,553	127,000	84,667	74,805	0	74,805	(9,862)	112,207
180	500-1510-512200	FICA EXPENSE	36,652	21,245	36,000	24,000	23,633	0	23,633	(367)	35,449
181	500-1510-512300	MEDICARE EXPENSE	8,572	4,969	8,400	5,600	5,527	0	5,527	(73)	8,291
182	500-1510-512400	PENSION EXPENSE	42,554	21,914	42,700	28,467	31,711	0	31,711	3,244	47,566
183	500-1510-512410	GASB 68 PENSION EXPENSE	0	0	0	0	0	0	0	0	0
184	500-1510-512500	WORKERS COMPENSATION	1,087	701	700	467	730	0	730	263	1,095
185	500-1510-512600	UNEMPLOYMENT - FINANCE	0	0	0	0	0	0	0	0	0
186	500-1510-512900	OTHER EMPLOYEE BENEFITS - FINANCE	250	250	500	333	3,550	0	3,550	3,217	5,325
187	500-1510-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0	0	0
188	500-1510-513100	EMPLOYEE RELATIONS EXPENSE	0	0	0	0	101	0	101	101	152
189		Personnel Expense	790,798	453,521	796,400	530,933	541,034	0	541,034	10,101	811,552
190											
191	500-1510-521110	PERSONNEL ADMINISTRATION	133,692	87,018	145,000	96,667	91,944	0	91,944	(4,723)	137,915
192	500-1510-521111	BILL PRINTING AND MAILING	0	0	0	0	0	0	0	0	0
193	500-1510-521112	OPERATING BANKING AND INVESTMENT FEES	141,573	85,911	60,000	40,000	156,192	0	156,192	116,192	234,288
194	500-1510-521113	RESERVE BANKING AND INVESTMENT FEES	15,033	0	0	0	43,686	0	43,686	43,686	65,528
195	500-1510-521212	DEBT COLLECTION	16,961	5,042	0	0	7,774	0	7,774	7,774	11,661
196	500-1510-521320	TECHNICAL SERVICES	3,639	2,682	5,000	3,333	0	0	0	(3,333)	0
197	500-1510-521330	COMPUTER AND NETWORK SERVICES	0	0	0	0	0	0	0	0	0
198	500-1510-522110	CLEANING AND TRASH REMOVAL	0	0	0	0	0	0	0	0	0
199	500-1510-522210	PURCHASED BUILDING MAINTENANCE	122	122	0	0	0	0	0	0	0
200	500-1510-522220	PURCHASED EQUIPMENT REPAIRS	0	0	0	0	0	0	0	0	0
201	500-1510-522230	PURCHASED VEHICLE REPAIR	0	0	0	0	0	0	0	0	0
202	500-1510-522310	OFFICE RENT	0	0	0	0	0	0	0	0	0
203	500-1510-522312	OTHER RENTAL	0	0	0	0	0	0	0	0	0
204	500-1510-522320	EQUIPMENT RENTALS	3,321	1,268	0	0	2,882	0	2,882	2,882	4,323
205	500-1510-523110	INSURANCE	78,930	49,747	76,400	50,933	49,793	0	49,793	(1,140)	74,690
206	500-1510-523210	TELEPHONE	10,395	6,320	10,000	6,667	6,291	0	6,291	(376)	9,436
207	500-1510-523220	INTERNET AND WEB SERVICE - FINANCE	0	0	0	0	0	0	0	0	0
208	500-1510-523225	SOFTWARE LICENSING	64,683	38,810	60,000	40,000	39,094	0	39,094	(906)	58,642
209	500-1510-523230	POSTAGE	5,253	2,918	3,000	2,000	3,748	0	3,748	1,748	5,622
210	500-1510-523232	FREIGHT	10	10	0	0	42	0	42	42	63
211	500-1510-523310	PUBLIC EDUCATION	0	0	0	0	0	0	0	0	0
212	500-1510-523320	ADVERTISEMENTS	0	0	0	0	0	0	0	0	0
213	500-1510-523510	TRAVEL	0	0	0	0	0	0	0	0	0
214	500-1510-523520	FOOD/MEALS/LUNCHEONS	0	0	0	0	0	0	0	0	0
215	500-1510-523610	DUES AND FEES	1,025	360	1,250	833	360	0	360	(473)	540
216	500-1510-523620	SUBSCRIPTIONS AND PERIODICALS	0	0	0	0	0	0	0	0	0
217	500-1510-523710	EDUCATION, TRAINING, AND TRAVEL	493	481	3,000	2,000	0	0	0	(2,000)	0
218	500-1510-523810	LICENSES	0	0	0	0	0	0	0	0	0
219	500-1510-523822	PERMITS AND FILING FEES	34	0	0	0	12	0	12	12	18
220	500-1510-523911	MAINTENANCE CONTRACTS	688	688	0	0	452	0	452	452	678
221	500-1510-531110	OFFICE SUPPLIES	6,564	3,202	2,500	1,667	2,944	0	2,944	1,278	4,416
222	500-1510-531120	AUTO PARTS AND TIRES	0	0	0	0	0	0	0	0	0
223	500-1510-531122	EQUIPMENT PARTS AND SUPPLIES	0	0	0	0	0	0	0	0	0
224	500-1510-531123	GENERAL SUPPLIES	535	268	1,000	667	477	0	477	(189)	716

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Line	GL No.	GL Description	2019 YTD					Purch. Orders	Total	Over (Under) Budget	Year-End Estimate
			2019 Actual	To January	2020 Budget	YTD Budget	YTD Actual				
225	500-1510-531124	COMPUTER SUPPLIES	1,926	1,906	1,500	1,000	2,089	0	2,089	1,089	3,134
226	500-1510-531125	UNIFORMS AND SAFETY SUPPLIES	4	4	0	0	0	0	0	0	0
227	500-1510-531126	BUILDING MAINTENANCE SUPPLIES	297	297	0	0	0	0	0	0	0
228	500-1510-531127	COMMUNICATION SUPPLIES	0	0	0	0	0	0	0	0	0
229	500-1510-531155	METERS	0	0	0	0	0	0	0	0	0
230	500-1510-531220	NATURAL GAS	2,442	1,730	0	0	0	0	0	0	0
231	500-1510-531230	ELECTRICITY	41,864	28,304	0	0	0	0	0	0	0
232	500-1510-531270	GASOLINE AND DIESEL	373	373	0	0	0	0	0	0	0
233	500-1510-531610	SMALL EQUIPMENT	0	0	0	0	0	0	0	0	0
234	500-1510-531710	DAMAGE CLAIMS	0	0	0	0	0	0	0	0	0
235	500-1510-531810	LATE FEES	10	10	0	0	0	0	0	0	0
236		Operating Expenses	529,867	317,473	368,650	245,767	407,782	0	407,782	162,015	611,672
237											
238		Capital Expenditures	0	0	0	0	0	0	0	0	0
239											
240		Finance Expenses	1,320,665	770,994	1,165,050	776,700	948,816	0	948,816	172,116	1,423,224
241											
242	500-1520-511100	REGULAR WAGES	862,752	554,381	915,000	610,000	605,215	0	605,215	(4,785)	907,823
243	500-1520-511300	OVERTIME	8,250	7,328	20,000	13,333	15,877	0	15,877	2,544	23,816
244	500-1520-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0	0	0
245	500-1520-512100	GROUP INSURANCE	198,493	134,302	197,300	131,533	126,775	0	126,775	(4,758)	190,163
246	500-1520-512200	FICA EXPENSE	50,375	32,451	56,700	37,800	36,318	0	36,318	(1,482)	54,476
247	500-1520-512300	MEDICARE EXPENSE	11,781	7,589	13,300	8,867	8,494	0	8,494	(373)	12,740
248	500-1520-512400	PENSION EXPENSE	65,554	41,024	65,600	43,733	49,118	0	49,118	5,385	73,677
249	500-1520-512500	WORKERS COMPENSATION	53,096	36,416	45,500	30,333	32,034	0	32,034	1,700	48,050
250	500-1520-512900	OTHER EMPLOYEE BENEFITS - PLANNING	729	534	800	533	375	0	375	(158)	563
251	500-1520-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0	0	0
252	500-1520-513100	EMPLOYEE RELATIONS EXPENSE	0	0	0	0	334	0	334	334	502
253	500-1520-521110	PERSONNEL ADMINISTRATION	198	18	0	0	419	0	419	419	628
254		Personnel Expense	1,251,228	814,045	1,314,200	876,133	874,959	0	874,959	(1,175)	1,312,438
255											
256	500-1520-521310	ENGINEERING	0	0	0	0	0	0	0	0	0
257	500-1520-521320	TECHNICAL SERVICES	1,732	1,064	5,000	3,333	1,326	0	1,326	(2,008)	1,989
258	500-1520-522220	PURCHASED EQUIPMENT REPAIRS	325	0	500	333	34	0	34	(300)	50
259	500-1520-522230	PURCHASED VEHICLE REPAIR	6,220	4,839	7,000	4,667	4,106	0	4,106	(561)	6,158
260	500-1520-522320	EQUIPMENT RENTALS	5,251	2,598	5,000	3,333	2,969	0	2,969	(364)	4,454
261	500-1520-523210	TELEPHONE	8,947	6,000	10,000	6,667	6,654	0	6,654	(13)	9,981
262	500-1520-523225	SOFTWARE LICENSING	21,052	13,900	21,500	14,333	13,472	0	13,472	(861)	20,209
263	500-1520-523230	POSTAGE	61	0	100	67	384	0	384	317	576
264	500-1520-523232	FREIGHT	73	53	0	0	39	0	39	39	58
265	500-1520-523320	ADVERTISEMENTS	0	0	0	0	0	0	0	0	0
266	500-1520-523410	PRINTING AND BINDING	84	25	2,000	1,333	59	0	59	(1,274)	89
267	500-1520-523510	TRAVEL	0	0	0	0	0	0	0	0	0
268	500-1520-523520	FOOD/MEALS/LUNCHEONS	0	0	0	0	148	0	148	148	222
269	500-1520-523610	DUES AND FEES	1,509	200	1,650	1,100	340	0	340	(760)	510
270	500-1520-523620	SUBSCRIPTIONS AND PERIODICALS	0	0	300	200	199	0	199	(1)	299
271	500-1520-523710	EDUCATION, TRAINING, AND TRAVEL	33,026	10,899	43,600	29,067	14,088	0	14,088	(14,978)	21,133
272	500-1520-523810	LICENSES	390	90	2,500	1,667	115	0	115	(1,552)	173
273	500-1520-523822	PERMITS AND FILING FEES	384	276	2,400	1,600	145	0	145	(1,455)	218
274	500-1520-523911	MAINTENANCE CONTRACTS	0	0	0	0	0	0	0	0	0
275	500-1520-531110	OFFICE SUPPLIES	5,653	2,416	5,000	3,333	1,927	0	1,927	(1,406)	2,891
276	500-1520-531120	AUTO PARTS AND TIRES	1,635	1,180	1,000	667	684	0	684	17	1,025
277	500-1520-531122	EQUIPMENT PARTS AND SUPPLIES	3,360	1,000	3,000	2,000	1,261	0	1,261	(739)	1,891
278	500-1520-531123	GENERAL SUPPLIES	1,031	772	10,000	6,667	3,175	0	3,175	(3,492)	4,762
279	500-1520-531124	COMPUTER SUPPLIES	9,271	0	2,500	1,667	891	0	891	(776)	1,336
280	500-1520-531125	UNIFORMS AND SAFETY SUPPLIES	4,601	2,784	5,000	3,333	3,181	0	3,181	(152)	4,772

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Line	GL No.	GL Description	2019 YTD					Purch. Orders	Total	Over (Under) Budget	Year-End Estimate
			2019 Actual	To January	2020 Budget	YTD Budget	YTD Actual				
281	500-1520-531270	GASOLINE AND DIESEL	16,475	10,818	15,000	10,000	8,642	0	8,642	(1,358)	12,963
282	500-1520-531610	SMALL EQUIPMENT	0	0	700	467	60	0	60	(407)	90
283		Operating Expenses	121,079	58,915	143,750	95,833	63,898	0	63,898	(31,935)	95,848
284											
285	500-1520-542200	VEHICLES	0	26,800	30,000	20,000	28,784	0	28,784	8,784	28,784
286	500-1520-542400	COMPUTERS AND SOFTWARE	0	0	15,000	10,000	0	0	0	(10,000)	15,000
287		Capital Expenditures	0	26,800	45,000	30,000	28,784	0	28,784	(1,216)	43,784
288											
289		Planning and Constructiones	1,372,307	899,760	1,502,950	1,001,967	967,641	0	967,641	(34,326)	1,452,070
290											
291	500-1530-511100	REGULAR WAGES	371,775	241,224	372,100	248,067	257,266	0	257,266	9,199	385,899
292	500-1530-511300	OVERTIME	3,420	4,186	6,500	4,333	11,020	0	11,020	6,686	16,529
293	500-1530-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0	0	0
294	500-1530-512100	GROUP INSURANCE	104,247	70,635	99,200	66,133	67,370	0	67,370	1,237	101,055
295	500-1530-512200	FICA EXPENSE	20,978	13,743	23,500	15,667	15,203	0	15,203	(463)	22,805
296	500-1530-512300	MEDICARE EXPENSE	4,906	3,214	5,500	3,667	3,556	0	3,556	(111)	5,333
297	500-1530-512400	PENSION EXPENSE	28,395	17,923	26,500	17,667	21,217	0	21,217	3,550	31,826
298	500-1530-512500	WORKERS COMPENSATION	9,043	6,192	7,700	5,133	5,954	0	5,954	821	8,931
299	500-1530-512900	OTHER EMPLOYEE BENEFITS - PROCUREMENT	175	175	350	233	175	0	175	(58)	263
300	500-1530-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0	0	0
301	500-1530-521110	PERSONNEL ADMINISTRATION	84	0	0	0	0	0	0	0	0
302		Personnel Expense	543,024	357,293	541,350	360,900	381,761	0	381,761	20,861	572,641
303											
304	500-1530-521320	TECHNICAL SERVICES	209	133	600	400	404	0	404	4	605
305	500-1530-522230	PURCHASED VEHICLE REPAIR	1,658	1,467	1,500	1,000	199	0	199	(801)	298
306	500-1530-522320	EQUIPMENT RENTALS	494	0	0	0	759	0	759	759	1,138
307	500-1530-523210	TELEPHONE	2,373	1,168	2,500	1,667	3,079	0	3,079	1,413	4,619
308	500-1530-523225	SOFTWARE LICENSING	0	0	0	0	0	0	0	0	0
309	500-1530-523230	POSTAGE	67	33	1,000	667	177	0	177	(490)	265
310	500-1530-523320	ADVERTISEMENTS	984	550	3,600	2,400	760	0	760	(1,640)	1,140
311	500-1530-523410	PRINTING AND BINDING	740	740	1,000	667	0	0	0	(667)	0
312	500-1530-523510	TRAVEL	0	0	0	0	0	0	0	0	0
313	500-1530-523610	DUES AND FEES	795	140	600	400	33	0	33	(367)	50
314	500-1530-523620	SUBSCRIPTIONS AND PERIODICALS	1,849	583	1,500	1,000	2,028	0	2,028	1,028	3,042
315	500-1530-523710	EDUCATION, TRAINING, AND TRAVEL	8,577	2,503	6,000	4,000	3,163	0	3,163	(837)	4,745
316	500-1530-523911	MAINTENANCE CONTRACTS	0	0	0	0	0	0	0	0	0
317	500-1530-531110	OFFICE SUPPLIES	1,737	892	1,500	1,000	4,085	0	4,085	3,085	6,127
318	500-1530-531120	AUTO PARTS AND TIRES	133	95	1,200	800	113	0	113	(687)	169
319	500-1530-531122	EQUIPMENT PARTS AND SUPPLIES	0	0	0	0	225	0	225	225	337
320	500-1530-531123	GENERAL SUPPLIES	509	208	600	400	486	0	486	86	728
321	500-1530-531124	COMPUTER SUPPLIES	2,318	338	600	400	1,375	0	1,375	975	2,063
322	500-1530-531125	UNIFORMS AND SAFETY SUPPLIES	1,053	424	3,000	2,000	982	0	982	(1,018)	1,473
323	500-1530-531270	GASOLINE AND DIESEL	2,063	1,411	2,400	1,600	1,051	0	1,051	(549)	1,577
324	500-1530-531610	SMALL EQUIPMENT	26	26	420	280	29	0	29	(251)	44
325		Operating Expenses	25,587	10,712	28,020	18,680	18,947	0	18,947	267	28,421
326											
327	500-1530-542100	MACHINERY AND EQUIPMENT	0	0	15,000	10,000	13,900	0	13,900	3,900	13,900
328	500-1530-542300	FURNITURE & FIXTURES	0	0	17,500	11,667	0	0	0	(11,667)	17,500
329	500-1530-542400	COMPUTERS AND SOFTWARE	0	1,979	3,250	2,167	0	0	0	(2,167)	3,250
330		Capital Expenditures	0	1,979	35,750	23,833	13,900	0	13,900	(9,933)	34,650
331											
332		Purchasing Expenses	568,610	369,984	605,120	403,413	414,608	0	414,608	11,195	635,712
333											
334	500-4200-511100	REGULAR WAGES	234,907	150,142	222,100	148,067	155,721	0	155,721	7,655	233,582
335	500-4200-511300	OVERTIME	1,381	1,567	2,500	1,667	10,576	0	10,576	8,909	15,864
336	500-4200-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0	0	0

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Line	GL No.	GL Description	2019 YTD					Purch. Orders	Total	Over (Under)	Year-End
			2019 Actual	To January	2020 Budget	YTD Budget	YTD Actual			Budget	Estimate
337	500-4200-512100	GROUP INSURANCE	88,414	56,265	89,100	59,400	60,269	0	60,269	869	90,404
338	500-4200-512200	FICA EXPENSE	13,076	8,444	14,100	9,400	9,292	0	9,292	(108)	13,937
339	500-4200-512300	MEDICARE EXPENSE	3,058	1,975	3,300	2,200	2,173	0	2,173	(27)	3,260
340	500-4200-512400	PENSION EXPENSE	18,582	11,080	15,900	10,600	13,151	0	13,151	2,551	19,727
341	500-4200-512500	WORKERS COMPENSATION	9,474	6,705	8,500	5,667	5,741	0	5,741	75	8,612
342	500-4200-512900	OTHER EMPLOYEE BENEFITS - FACILITIES MAINTENANCE	1,169	125	250	167	125	0	125	(42)	188
343	500-4200-513000	TEMPORARY SERVICES	29,371	18,909	36,000	24,000	11,176	0	11,176	(12,824)	16,764
344	500-4200-521110	PERSONNEL ADMINISTRATION	85	25	0	0	103	0	103	103	155
345		Personnel Expense	399,516	255,237	391,750	261,167	268,328	0	268,328	7,161	402,492
346											
347	500-4200-521320	TECHNICAL SERVICES	672	444	0	0	2,606	0	2,606	2,606	3,909
348	500-4200-521330	COMPUTER AND NETWORK SERVICES	389	389	0	0	0	0	0	0	0
349	500-4200-522210	PURCHASED BUILDING MAINTENANCE	12,770	2,895	20,000	13,333	12,160	0	12,160	(1,173)	18,240
350	500-4200-522220	PURCHASED EQUIPMENT REPAIRS	2,952	1,169	7,500	5,000	3,364	0	3,364	(1,636)	5,046
351	500-4200-522230	PURCHASED VEHICLE REPAIR	9,489	3,369	10,000	6,667	1,725	0	1,725	(4,941)	2,588
352	500-4200-522260	PURCHASED ELECTRICAL SERVICES/MAINT	3,516	3,516	10,000	6,667	648	0	648	(6,019)	972
353	500-4200-522320	EQUIPMENT RENTALS	894	332	1,000	667	332	0	332	(335)	497
354	500-4200-523210	TELEPHONE	3,251	2,115	3,400	2,267	2,385	0	2,385	118	3,578
355	500-4200-523220	INTERNET AND WEB SERVICE	0	0	1,000	667	0	0	0	(667)	0
356	500-4200-523225	SOFTWARE LICENSING	1,500	1,000	1,500	1,000	1,000	0	1,000	0	1,500
357	500-4200-523232	FREIGHT	21	21	0	0	11	0	11	11	17
358	500-4200-523610	DUES AND FEES	8,630	8,565	0	0	3,393	0	3,393	3,393	5,090
359	500-4200-523710	EDUCATION, TRAINING, AND TRAVEL	2,587	2,411	5,000	3,333	3,531	0	3,531	198	5,297
360	500-4200-523911	MAINTENANCE CONTRACTS	28,803	19,738	33,000	22,000	23,485	1,858	25,342	1,485	35,227
361	500-4200-531110	OFFICE SUPPLIES	501	498	600	400	130	0	130	(270)	195
362	500-4200-531120	AUTO PARTS AND TIRES	942	942	2,000	1,333	103	0	103	(1,230)	155
363	500-4200-531122	EQUIPMENT PARTS AND SUPPLIES	2,131	787	3,500	2,333	592	0	592	(1,741)	888
364	500-4200-531123	GENERAL SUPPLIES	1,348	458	1,500	1,000	895	0	895	(105)	1,343
365	500-4200-531124	COMPUTER SUPPLIES	756	356	1,000	667	0	0	0	(667)	0
366	500-4200-531125	UNIFORMS AND SAFETY SUPPLIES	4,225	2,320	4,000	2,667	2,853	0	2,853	186	4,279
367	500-4200-531126	BUILDING MAINTENANCE SUPPLIES	11,250	5,651	25,000	16,667	4,297	0	4,297	(12,369)	6,446
368	500-4200-531128	LANDSCAPE SUPPLIES	0	0	0	0	450	0	450	450	675
369	500-4200-531220	NATURAL GAS	0	0	2,000	1,333	1,365	0	1,365	32	2,047
370	500-4200-531230	ELECTRICITY	0	0	45,000	30,000	27,598	0	27,598	(2,402)	41,397
371	500-4200-531270	GASOLINE AND DIESEL	9,906	6,497	19,000	12,667	5,497	0	5,497	(7,170)	8,245
372	500-4200-531610	SMALL EQUIPMENT	23,174	7,896	10,000	6,667	4,593	0	4,593	(2,074)	6,890
373		Operating Expenses	129,709	71,369	206,000	137,333	103,013	1,858	104,871	(34,320)	154,520
374											
375	500-4200-542100	MACHINERY AND EQUIPMENT	0	32,039	0	0	0	0	0	0	0
376	500-4200-542200	VEHICLES	0	29,040	28,000	18,667	26,372	0	26,372	7,705	26,372
377	500-4200-542300	FURNITURE & FIXTURES	0	0	0	0	0	0	0	0	0
378		Capital Expenditures	0	61,079	28,000	18,667	26,372	0	26,372	7,705	26,372
379											
380		Facilities Maintenance Expenses	529,225	387,685	625,750	417,166	397,713	1,858	399,570	(19,454)	583,383
381											
382	500-4331-511100	REGULAR WAGES	1,889,426	1,227,539	1,860,500	1,240,333	1,162,573	0	1,162,573	(77,760)	1,743,859
383	500-4331-511300	OVERTIME	52,446	55,839	100,000	66,667	169,560	0	169,560	102,893	254,339
384	500-4331-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0	0	0
385	500-4331-512100	GROUP INSURANCE	474,306	305,034	518,000	345,333	315,494	0	315,494	(29,840)	473,241
386	500-4331-512200	FICA EXPENSE	112,683	74,867	122,800	81,867	77,618	0	77,618	(4,249)	116,427
387	500-4331-512300	MEDICARE EXPENSE	26,353	17,509	28,700	19,133	18,152	0	18,152	(981)	27,229
388	500-4331-512400	PENSION EXPENSE	147,905	93,730	138,900	92,600	105,350	0	105,350	12,750	158,025
389	500-4331-512500	WORKERS COMPENSATION	108,189	75,631	92,600	61,733	64,535	0	64,535	2,802	96,803
390	500-4331-512600	UNEMPLOYMENT - SP&M	0	0	0	0	0	0	0	0	0
391	500-4331-512900	OTHER EMPLOYEE BENEFITS - SP&M	875	1,075	2,200	1,467	1,000	0	1,000	(467)	1,500
392	500-4331-513000	TEMPORARY SERVICES	10,050	10,050	0	0	0	0	0	0	0

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Line	GL No.	GL Description	2019 YTD					Total	Over (Under) Budget	Year-End Estimate
			2019 Actual	To January	2020 Budget	YTD Budget	YTD Actual			
393	500-4331-513100	EMPLOYEE RELATIONS EXPENSE	0	0	0	0	0	0	0	0
394	500-4331-521110	PERSONNEL ADMINISTRATION	4,733	3,317	0	0	2,753	0	2,753	4,130
395		Personnel Expense	2,826,967	1,864,591	2,863,700	1,909,133	1,917,035	0	1,917,035	2,875,552
396										
397	500-4331-521320	TECHNICAL SERVICES	55,771	31,096	50,000	33,333	66,052	16,200	82,252	99,078
398	500-4331-521330	COMPUTER AND NETWORK SERVICES	0	0	0	0	0	0	0	0
399	500-4331-522210	PURCHASED BUILDING MAINTENANCE	14,825	12,207	50,000	33,333	6,947	6,945	13,892	(26,387)
400	500-4331-522220	PURCHASED EQUIPMENT REPAIRS	158,527	124,743	100,000	66,667	44,305	5,810	50,115	(22,362)
401	500-4331-522230	PURCHASED VEHICLE REPAIR	81,181	54,207	75,000	50,000	32,192	3,978	36,170	(17,808)
402	500-4331-522240	PURCHASED INFRASTRUCTURE REPAIR	298,124	244,845	0	0	1,297	0	1,297	1,297
403	500-4331-522250	PURCHASED SCADA SERVICES/MAINT	4,078	2,411	0	0	(1,174)	2,227	1,053	(1,174)
404	500-4331-522260	PURCHASED ELECTRICAL SERVICES/MAINT	263	263	5,000	3,333	0	0	0	(3,333)
405	500-4331-522312	OTHER RENTAL	17,786	0	0	0	0	0	0	0
406	500-4331-522320	EQUIPMENT RENTALS	7,308	4,285	50,000	33,333	513	0	513	(32,820)
407	500-4331-523210	TELEPHONE	48,117	32,203	50,000	33,333	31,615	0	31,615	(1,718)
408	500-4331-523225	SOFTWARE LICENSING	18,730	10,000	15,000	10,000	26,087	0	26,087	16,087
409	500-4331-523230	POSTAGE	1,982	1,637	3,000	2,000	420	0	420	(1,580)
410	500-4331-523232	FREIGHT	8,377	6,019	5,000	3,333	2,167	6	2,174	(1,166)
411	500-4331-523320	ADVERTISEMENTS	0	0	0	0	0	0	0	0
412	500-4331-523410	PRINTING AND BINDING	0	0	0	0	0	0	0	0
413	500-4331-523510	TRAVEL	0	0	0	0	0	0	0	0
414	500-4331-523520	FOOD/MEALS/LUNCHEONS	1,216	0	0	0	0	0	0	0
415	500-4331-523610	DUES AND FEES	3,090	481	2,000	1,333	675	0	675	(658)
416	500-4331-523710	EDUCATION, TRAINING, AND TRAVEL	47,195	31,915	50,000	33,333	20,945	0	20,945	(12,389)
417	500-4331-523810	LICENSES	175	175	1,500	1,000	2,461	0	2,461	1,461
418	500-4331-523911	MAINTENANCE CONTRACTS	37,198	22,190	75,000	50,000	3,870	28,824	32,694	(46,130)
419	500-4331-531110	OFFICE SUPPLIES	14,667	9,034	20,000	13,333	7,267	0	7,267	(6,067)
420	500-4331-531120	AUTO PARTS AND TIRES	5,808	2,912	10,000	6,667	3,943	0	3,943	(2,724)
421	500-4331-531122	EQUIPMENT PARTS AND SUPPLIES	42,827	38,239	85,000	56,667	10,463	29	10,492	(46,204)
422	500-4331-531123	GENERAL SUPPLIES	26,221	18,184	30,000	20,000	17,049	121	17,170	(2,951)
423	500-4331-531124	COMPUTER SUPPLIES	19,119	18,862	20,000	13,333	5,468	974	6,441	(7,866)
424	500-4331-531125	UNIFORMS AND SAFETY SUPPLIES	52,694	32,248	50,000	33,333	30,597	3,242	33,840	(2,736)
425	500-4331-531126	BUILDING MAINTENANCE SUPPLIES	36,723	28,426	10,000	6,667	2,421	0	2,421	(4,246)
426	500-4331-531127	COMMUNICATION SUPPLIES	331	331	1,000	667	360	1,946	2,306	(306)
427	500-4331-531136	ODOR AND H2S	69,438	69,389	0	0	729	0	729	729
428	500-4331-531139	OTHER CHEMICALS	0	0	0	0	0	0	0	0
429	500-4331-531151	MANHOLES	606	606	0	0	235	0	235	235
430	500-4331-531152	MANHOLE LININGS	0	0	0	0	10	0	10	10
431	500-4331-531153	FITTINGS	164	164	0	0	0	0	0	0
432	500-4331-531154	PIPE	257	257	0	0	0	0	0	0
433	500-4331-531155	METERS	1,940	1,940	50,000	33,333	0	0	0	(33,333)
434	500-4331-531162	PUMPS AND PUMP PARTS	5,318	0	0	0	0	0	0	0
435	500-4331-531163	ELECTRICAL PARTS	12,871	12,576	0	0	3,893	0	3,893	3,893
436	500-4331-531166	Inventory Control	337,567	0	0	0	0	0	0	0
437	500-4331-531230	ELECTRICITY	(12)	(12)	0	0	0	0	0	0
438	500-4331-531270	GASOLINE AND DIESEL	138,928	94,959	140,000	93,333	67,807	24	67,831	(25,526)
439	500-4331-531610	SMALL EQUIPMENT	83,362	34,805	75,000	50,000	12,683	110	12,793	(37,317)
440	500-4331-531650	HURRICANE PREPAREDNESS	114,501	95,211	133,000	88,667	81,980	0	81,980	(6,686)
441	500-4331-531810	LATE FEES	5	5	0	0	0	0	0	0
442	500-4333-521320	TECHNICAL SERVICES	32,475	17,802	0	0	6,477	0	6,477	6,477
443	500-4333-522240	PURCHASED INFRASTRUCTURE REPAIR	990,095	389,489	750,000	500,000	344,516	89,215	433,731	(155,484)
444	500-4333-523232	FREIGHT	603	297	0	0	0	0	0	0
445	500-4333-531123	GENERAL SUPPLIES	37,481	21,912	15,000	10,000	20,885	0	20,885	10,885
446	500-4333-531139	OTHER CHEMICALS - COLLECTION	0	0	0	0	12	0	12	12
447	500-4333-531151	MANHOLES	46,641	39,221	50,000	33,333	26,479	0	26,479	(6,855)
448	500-4333-531152	MANHOLE LININGS	18,873	14,261	25,000	16,667	3,664	0	3,664	(13,003)

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Line	GL No.	GL Description	2019 YTD					Purch. Orders	Total	Over (Under) Budget	Year-End Estimate
			2019 Actual	To January	2020 Budget	YTD Budget	YTD Actual				
449	500-4333-531153	FITTINGS	52,597	32,728	75,000	50,000	27,846	0	27,846	(22,154)	41,769
450	500-4333-531154	PIPE	31,395	10,023	50,000	33,333	8,155	0	8,155	(25,178)	12,233
451	500-4334-522210	PURCHASED BUILDING MAINTENANCE	20,016	16,560	40,000	26,667	6,313	0	6,313	(20,354)	9,470
452	500-4334-522220	PURCHASED EQUIPMENT REPAIRS	94,852	70,307	65,000	43,333	110,270	15,925	126,195	66,937	165,405
453	500-4334-522240	PURCHASED INFRASTRUCTURE REPAIR	28,941	15,624	0	0	0	0	0	0	0
454	500-4334-522250	PURCHASED SCADA SERVICES/MAINT	50,217	28,170	125,000	83,333	35,680	92,661	128,341	(47,653)	53,520
455	500-4334-522260	PURCHASED ELECTRICAL SERVICES/MAINT	1,642	807	10,000	6,667	0	0	0	(6,667)	0
456	500-4334-522312	OTHER RENTAL	1,260	800	0	0	800	0	800	800	1,200
457	500-4334-523232	FREIGHT	2,583	1,716	10,000	6,667	2,080	823	2,903	(4,587)	3,120
458	500-4334-531122	EQUIPMENT PARTS AND SUPPLIES	2,535	1,786	5,000	3,333	926	0	926	(2,407)	1,390
459	500-4334-531123	GENERAL SUPPLIES	6,297	4,949	12,000	8,000	12,128	666	12,794	4,128	18,192
460	500-4334-531126	BUILDING MAINTENANCE SUPPLIES	7,438	6,097	10,000	6,667	0	0	0	(6,667)	0
461	500-4334-531136	ODOR AND H2S - LIFT STATIONS	144,200	73,166	250,000	166,667	215,169	73,723	288,892	48,502	322,753
462	500-4334-531139	OTHER CHEMICALS - LIFT STATIONS	350	350	15,000	10,000	0	0	0	(10,000)	0
463	500-4334-531153	FITTINGS	40,560	16,818	50,000	33,333	44,095	10,070	54,165	10,762	66,143
464	500-4334-531154	PIPE	2,525	1,603	10,000	6,667	193	0	193	(6,474)	290
465	500-4334-531162	PUMPS AND PUMP PARTS	174,604	100,737	250,000	166,667	36,917	21,603	58,520	(129,750)	55,375
466	500-4334-531163	ELECTRICAL PARTS	78,771	37,798	100,000	66,667	61,040	15,312	76,352	(5,626)	91,561
467	500-4334-531230	ELECTRICITY	400,384	281,288	375,000	250,000	288,905	0	288,905	38,905	433,358
468	500-4334-531270	GASOLINE AND DIESEL	728	728	0	0	0	0	0	0	0
469		Operating Expenses	4,035,338	2,221,850	3,447,500	2,298,333	1,735,828	390,435	2,126,264	(582,505)	2,603,743
470											
471	500-4331-582100	INTEREST EXPENSE	32,721	22,920	27,750	18,500	17,911	0	17,911	(589)	26,866
472	500-4331-591150	LEASE PRINCIPAL	421,799	280,220	426,400	284,267	284,847	0	284,847	580	427,270
473		Capital Lease Expense	454,519	303,141	454,150	302,767	302,758	0	302,758	(9)	454,136
474											
475	500-4331-542100	MACHINERY AND EQUIPMENT	0	0	150,000	100,000	18,611	140,972	159,583	(81,389)	150,000
476	500-4331-542200	VEHICLES	0	0	160,000	106,667	28,123	34,049	62,172	(78,544)	160,000
477	500-4331-542400	COMPUTERS AND SOFTWARE	0	0	25,000	16,667	0	0	0	(16,667)	25,000
478	500-4334-541400	INFRASTRUCTURE	0	1,975	0	0	0	0	0	0	0
479		Capital Expenditures	0	1,975	335,000	223,333	46,733	175,021	221,754	(176,600)	335,000
480											
481		Systems Pumping and Maintenance Expense	7,316,824	4,391,557	7,100,350	4,733,567	4,002,354	565,456	4,567,810	(731,213)	6,268,431
482											
483	500-4335-511100	REGULAR WAGES	1,275,108	814,925	1,177,500	785,000	810,277	0	810,277	25,277	1,215,415
484	500-4335-511300	OVERTIME	68,688	63,462	100,000	66,667	154,179	0	154,179	87,513	231,269
485	500-4335-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0	0	0
486	500-4335-512100	GROUP INSURANCE	319,838	214,722	308,500	205,667	213,671	0	213,671	8,004	320,507
487	500-4335-512200	FICA EXPENSE	78,046	51,146	79,200	52,800	56,306	0	56,306	3,506	84,459
488	500-4335-512300	MEDICARE EXPENSE	18,253	11,962	18,500	12,333	13,168	0	13,168	835	19,752
489	500-4335-512400	PENSION EXPENSE	101,270	64,152	89,600	59,733	76,273	0	76,273	16,539	114,409
490	500-4335-512500	WORKERS COMPENSATION	45,896	30,590	37,700	25,133	32,314	0	32,314	7,181	48,471
491	500-4335-512600	UNEMPLOYMENT - TREATMENT	0	0	0	0	0	0	0	0	0
492	500-4335-512900	OTHER EMPLOYEE BENEFITS - TREATMENT	747	747	1,350	900	650	0	650	(250)	975
493	500-4335-513000	TEMPORARY SERVICES	4,918	0	5,000	3,333	0	0	0	(3,333)	0
494	500-4335-521110	PERSONNEL ADMINISTRATION	1,693	1,000	0	0	233	0	233	233	349
495		Personnel Expense	1,914,457	1,252,705	1,817,350	1,211,567	1,357,071	0	1,357,071	145,504	2,035,606
496											
497	500-4335-521310	ENGINEERING	0	0	0	0	0	0	0	0	0
498	500-4335-521320	TECHNICAL SERVICES	42,305	33,755	0	0	1,767	2,990	4,757	1,767	2,651
499	500-4335-522210	PURCHASED BUILDING MAINTENANCE	1,632	1,632	0	0	0	0	0	0	0
500	500-4335-522220	PURCHASED EQUIPMENT REPAIRS	44,877	35,872	0	0	64	0	64	64	96
501	500-4335-522230	PURCHASED VEHICLE REPAIR	10,752	4,271	10,000	6,667	3,391	0	3,391	(3,276)	5,087
502	500-4335-522240	PURCHASED INFRASTRUCTURE REPAIR	3,902	3,902	0	0	0	0	0	0	0
503	500-4335-522250	PURCHASED SCADA SERVICES/MAINT	0	0	0	0	0	0	0	0	0
504	500-4335-522260	PURCHASED ELECTRICAL SERVICES/MAINT	0	0	0	0	0	0	0	0	0

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Line	GL No.	GL Description	2019 YTD					Total	Over (Under) Budget	Year-End Estimate	
			2019 Actual	To January	2020 Budget	YTD Budget	YTD Actual				Purch. Orders
505	500-4335-522320	EQUIPMENT RENTALS	0	0	0	0	0	0	0	0	
506	500-4335-523210	TELEPHONE	6,738	4,265	17,500	11,667	17,978	171	18,149	6,311	26,967
507	500-4335-523225	SOFTWARE LICENSING	3,606	2,000	0	0	2,736	2,000	2,736	2,736	4,103
508	500-4335-523230	POSTAGE	806	178	1,000	667	1,309	0	1,309	642	1,963
509	500-4335-523232	FREIGHT	2,434	1,855	0	0	2,195	0	2,195	2,195	3,292
510	500-4335-523320	ADVERTISEMENTS	0	0	0	0	0	0	0	0	0
511	500-4335-523510	TRAVEL	0	0	0	0	0	0	0	0	0
512	500-4335-523520	FOOD/MEALS/LUNCHEONS	0	0	0	0	68	0	68	68	101
513	500-4335-523610	DUES AND FEES	1,285	0	500	333	0	0	0	(333)	0
514	500-4335-523710	EDUCATION, TRAINING, AND TRAVEL	17,379	13,378	15,000	10,000	1,593	930	2,523	(8,407)	2,390
515	500-4335-523810	LICENSES	325	325	1,700	1,133	115	0	115	(1,018)	173
516	500-4335-523911	MAINTENANCE CONTRACTS	10,309	4,019	0	0	3,401	9,730	13,130	3,401	5,101
517	500-4335-531110	OFFICE SUPPLIES	6,896	5,567	7,500	5,000	3,758	506	4,264	(1,242)	5,638
518	500-4335-531120	AUTO PARTS AND TIRES	1,174	508	3,000	2,000	1,411	10	1,421	(589)	2,117
519	500-4335-531121	LAB SUPPLIES	5,004	4,969	0	0	432	0	432	432	648
520	500-4335-531122	EQUIPMENT PARTS AND SUPPLIES	3,574	2,440	0	0	2,687	4	2,692	2,687	4,031
521	500-4335-531123	GENERAL SUPPLIES	5,541	3,966	15,000	10,000	5,761	70	5,831	(4,239)	8,642
522	500-4335-531124	COMPUTER SUPPLIES	2,657	393	10,000	6,667	1,152	319	1,471	(5,514)	1,729
523	500-4335-531125	UNIFORMS AND SAFETY SUPPLIES	20,386	12,877	20,000	13,333	15,714	5,466	21,180	2,381	23,571
524	500-4335-531126	BUILDING MAINTENANCE SUPPLIES	877	657	0	0	1,121	0	1,121	1,121	1,681
525	500-4335-531127	COMMUNICATION SUPPLIES	297	297	0	0	0	0	0	0	0
526	500-4335-531130	BIOSOLIDS DISPOSAL	0	0	0	0	2,821	0	2,821	2,821	4,231
527	500-4335-531131	OXYGEN - TREATMENT	57,840	55,616	0	0	0	0	0	0	0
528	500-4335-531132	SULFUR DIOXIDE - TREATMENT	850	850	0	0	0	0	0	0	0
529	500-4335-531133	POLYMERS - TREATMENT	0	0	20,000	13,333	0	0	0	(13,333)	0
530	500-4335-531134	CHLORINE - TREATMENT	4,290	4,290	0	0	0	0	0	0	0
531	500-4335-531136	ODOR AND H2S	350	350	0	0	0	0	0	0	0
532	500-4335-531139	OTHER CHEMICALS - TREATMENT	0	0	0	0	0	0	0	0	0
533	500-4335-531151	MANHOLES	0	0	0	0	0	0	0	0	0
534	500-4335-531153	FITTINGS	93	(173)	0	0	0	0	0	0	0
535	500-4335-531154	PIPE	90	90	0	0	4	0	4	4	5
536	500-4335-531157	HEADWORKS	749	749	0	0	0	0	0	0	0
537	500-4335-531158	CLARIFIERS	0	0	0	0	0	0	0	0	0
538	500-4335-531159	DIGESTERS	0	0	0	0	0	0	0	0	0
539	500-4335-531160	SEPTIC RECEIVING STATION	0	0	0	0	0	0	0	0	0
540	500-4335-531161	SLUDGE DRYER	9,190	2,190	0	0	0	0	0	0	0
541	500-4335-531162	PUMPS AND PUMP PARTS	591	591	0	0	0	0	0	0	0
542	500-4335-531163	ELECTRICAL PARTS	1,513	1,451	0	0	155	0	155	155	232
543	500-4335-531164	BELT PRESS	1,376	1,376	0	0	0	0	0	0	0
544	500-4335-531165	AERATION BASIN	0	0	0	0	0	0	0	0	0
545	500-4335-531166	Inventory Control	27,560	0	0	0	0	0	0	0	0
546	500-4335-531220	NATURAL GAS	8,727	8,727	0	0	0	0	0	0	0
547	500-4335-531230	ELECTRICITY	0	0	0	0	0	0	0	0	0
548	500-4335-531270	GASOLINE AND DIESEL	11,588	7,835	40,000	26,667	12,154	24	12,178	(14,513)	18,231
549	500-4335-531610	SMALL EQUIPMENT	2,312	1,715	15,000	10,000	959	400	1,359	(9,041)	1,439
550	500-4335-531810	LATE FEES	35	12	0	0	6	0	6	6	9
551	500-4337-521320	TECHNICAL SERVICES	48,439	10,236	45,000	30,000	22,806	12,433	35,238	(7,194)	34,208
552	500-4337-522210	PURCHASED BUILDING MAINTENANCE	10,756	10,676	10,000	6,667	1,847	0	1,847	(4,820)	2,771
553	500-4337-522220	PURCHASED EQUIPMENT REPAIRS	92,630	84,582	175,000	116,667	154,989	443	155,432	38,322	232,483
554	500-4337-522240	PURCHASED INFRASTRUCTURE REPAIR	0	0	90,000	60,000	0	0	0	(60,000)	0
555	500-4337-522250	PURCHASED SCADA SERVICES/MAINT	0	0	2,000	1,333	0	0	0	(1,333)	0
556	500-4337-522260	PURCHASED ELECTRICAL SERVICES/MAINT	0	0	15,000	10,000	0	0	0	(10,000)	0
557	500-4337-522320	EQUIPMENT RENTALS	42,571	3,218	10,000	6,667	28,582	0	28,582	21,916	42,873
558	500-4337-523232	FREIGHT	7,164	5,188	8,000	5,333	8,480	939	9,419	3,147	12,720
559	500-4337-523911	MAINTENANCE CONTRACTS	4,297	4,200	0	0	0	0	0	0	0
560	500-4337-531121	LAB SUPPLIES	27,311	13,324	31,000	20,667	13,890	3,491	17,382	(6,776)	20,835

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			2019 Actual	To January	2020 Budget	YTD Budget					
561	500-4337-531122	EQUIPMENT PARTS AND SUPPLIES	35,365	28,691	30,000	20,000	16,724	1,189	17,913	(3,276)	25,085
562	500-4337-531123	GENERAL SUPPLIES	10,298	5,461	0	0	4,927	0	4,927	4,927	7,390
563	500-4337-531124	COMPUTER SUPPLIES	4,487	4,487	0	0	0	0	0	0	0
564	500-4337-531125	UNIFORMS AND SAFETY SUPPLIES	440	307	0	0	0	0	0	0	0
565	500-4337-531126	BUILDING MAINTENANCE SUPPLIES	2,262	1,624	6,000	4,000	53	0	53	(3,948)	79
566	500-4337-531127	COMMUNICATION SUPPLIES	150	150	300	200	0	0	0	(200)	0
567	500-4337-531130	BIOSOLIDS DISPOSAL	427,143	270,238	162,500	108,333	78,550	320	78,870	(29,784)	117,824
568	500-4337-531131	OXYGEN	425,385	241,562	450,000	300,000	436,185	287	436,473	136,185	654,278
569	500-4337-531132	SULFUR DIOXIDE	9,825	6,025	12,000	8,000	7,300	0	7,300	(700)	10,950
570	500-4337-531133	POLYMERS	50,475	35,473	25,000	16,667	26,521	0	26,521	9,854	39,781
571	500-4337-531134	CHLORINE	37,429	20,759	45,000	30,000	21,960	0	21,960	(8,040)	32,940
572	500-4337-531136	ODOR AND H2S	5,855	5,810	20,000	13,333	0	0	0	(13,333)	0
573	500-4337-531139	OTHER CHEMICALS	25,912	12,287	15,000	10,000	19,923	0	19,923	9,923	29,884
574	500-4337-531153	FITTINGS	43,556	13,039	12,000	8,000	9,855	2,159	12,014	1,855	14,783
575	500-4337-531154	PIPE	591	0	500	333	207	59	265	(127)	310
576	500-4337-531157	HEADWORKS	34,231	9,552	20,000	13,333	40,366	252	40,618	27,033	60,549
577	500-4337-531158	CLARIFIERS	8,628	5,890	15,000	10,000	626	0	626	(9,374)	939
578	500-4337-531159	DIGESTERS	217	217	1,000	667	4,307	0	4,307	3,640	6,460
579	500-4337-531160	SEPTIC RECEIVING STATION	0	0	1,000	667	0	0	0	(667)	0
580	500-4337-531161	SLUDGE DRYER	89,485	48,724	50,000	33,333	23,240	0	23,240	(10,093)	34,860
581	500-4337-531162	PUMPS AND PUMP PARTS	15,093	9,839	50,000	33,333	63,989	25,673	89,662	30,655	95,983
582	500-4337-531163	ELECTRICAL PARTS	3,989	2,482	15,000	10,000	10,351	0	10,351	351	15,526
583	500-4337-531164	BELT PRESS	14,364	3,101	20,000	13,333	73,923	5,145	79,068	60,590	110,884
584	500-4337-531165	AERATION BASIN	8,314	1,109	15,000	10,000	2,170	7,705	9,875	(7,830)	3,255
585	500-4337-531220	NATURAL GAS	36,023	19,322	75,000	50,000	34,893	0	34,893	(15,107)	52,339
586	500-4337-531230	ELECTRICITY	391,533	264,933	375,000	250,000	235,283	0	235,283	(14,717)	352,924
587	500-4337-531270	GASOLINE AND DIESEL	1,491	486	0	0	2,849	0	2,849	2,849	4,273
588	500-4337-531610	SMALL EQUIPMENT	2,055	1,414	0	0	11,507	0	11,507	11,507	17,260
589	500-4338-521320	TECHNICAL SERVICES	12,845	6,832	20,000	13,333	25,314	6,819	32,132	11,980	37,971
590	500-4338-522210	PURCHASED BUILDING MAINTENANCE	3,166	2,722	5,000	3,333	475	8,659	9,134	(2,858)	712
591	500-4338-522220	PURCHASED EQUIPMENT REPAIRS	6,837	6,087	50,000	33,333	2,058	475	2,534	(31,275)	3,088
592	500-4338-522240	PURCHASED INFRASTRUCTURE REPAIR	8,385	0	5,000	3,333	0	0	0	(3,333)	0
593	500-4338-522250	PURCHASED SCADA SERVICES/MAINT	0	0	2,000	1,333	0	0	0	(1,333)	0
594	500-4338-522260	PURCHASED ELECTRICAL SERVICES/MAINT	34,154	34,154	5,000	3,333	0	0	0	(3,333)	0
595	500-4338-522320	EQUIPMENT RENTALS	348	348	2,500	1,667	0	0	0	(1,667)	0
596	500-4338-523210	TELEPHONE	5,313	3,429	0	0	0	0	0	0	0
597	500-4338-523232	FREIGHT	2,639	2,001	3,000	2,000	951	169	1,121	(1,049)	1,427
598	500-4338-523911	MAINTENANCE CONTRACTS	5,265	5,265	6,000	4,000	5,265	0	5,265	1,265	7,898
599	500-4338-531121	LAB SUPPLIES	9,518	4,899	13,000	8,667	4,084	0	4,084	(4,583)	6,125
600	500-4338-531122	EQUIPMENT PARTS AND SUPPLIES	31,340	23,301	30,000	20,000	25,675	0	25,675	5,675	38,513
601	500-4338-531123	GENERAL SUPPLIES	918	443	0	0	956	83	1,038	956	1,433
602	500-4338-531124	COMPUTER SUPPLIES	762	438	0	0	0	0	0	0	0
603	500-4338-531126	BUILDING MAINTENANCE SUPPLIES	222	9	2,000	1,333	86	0	86	(1,247)	129
604	500-4338-531127	COMMUNICATION SUPPLIES	0	0	300	200	0	0	0	(200)	0
605	500-4338-531130	BIOSOLIDS DISPOSAL	167,983	113,737	62,500	41,667	75,596	0	75,596	33,929	113,394
606	500-4338-531133	POLYMERS	13,480	10,052	0	0	6,624	0	6,624	6,624	9,936
607	500-4338-531134	CHLORINE	0	0	20,000	13,333	0	0	0	(13,333)	0
608	500-4338-531139	OTHER CHEMICALS	36	0	0	0	0	0	0	0	0
609	500-4338-531153	FITTINGS	1,778	1,778	6,000	4,000	8	0	8	(3,992)	12
610	500-4338-531157	HEADWORKS	5,587	119	5,000	3,333	6,847	8	6,855	3,514	10,271
611	500-4338-531158	CLARIFIERS	12	0	5,000	3,333	0	0	0	(3,333)	0
612	500-4338-531159	DIGESTERS	3,230	3,230	5,000	3,333	0	0	0	(3,333)	0
613	500-4338-531162	PUMPS AND PUMP PARTS	1,342	1,342	20,000	13,333	0	0	0	(13,333)	0
614	500-4338-531163	ELECTRICAL PARTS	5,671	5,373	5,000	3,333	8,363	11,432	19,795	5,030	12,544
615	500-4338-531164	BELT PRESS	14,337	10,085	5,000	3,333	1,444	0	1,444	(1,889)	2,166
616	500-4338-531165	AERATION BASIN	0	0	10,000	6,667	0	0	0	(6,667)	0

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			2019 Actual	To January	2020 Budget	YTD Budget					
617	500-4338-531220	NATURAL GAS	921	608	0	0	550	0	550	550	825
618	500-4338-531230	ELECTRICITY	217,580	144,836	200,000	133,333	156,792	0	156,792	23,459	235,188
619	500-4338-531270	GASOLINE AND DIESEL	4,725	4,725	0	0	4,920	0	4,920	4,920	7,380
620	500-4338-531610	SMALL EQUIPMENT	8,124	7,625	0	0	7	0	7	7	11
621	500-4339-521320	TECHNICAL SERVICES	16,046	6,633	10,000	6,667	21,233	5,231	26,464	14,567	31,850
622	500-4339-522210	PURCHASED BUILDING MAINTENANCE	542	426	5,000	3,333	7,417	0	7,417	4,084	11,126
623	500-4339-522220	PURCHASED EQUIPMENT REPAIRS	4,891	3,406	20,000	13,333	1,519	0	1,519	(11,814)	2,278
624	500-4339-522240	PURCHASED INFRASTRUCTURE REPAIR	0	0	5,000	3,333	0	0	0	(3,333)	0
625	500-4339-522250	PURCHASED SCADA SERVICES/MAINT	0	0	2,000	1,333	0	0	0	(1,333)	0
626	500-4339-522260	PURCHASED ELECTRICAL SERVICES/MAINT	0	0	5,000	3,333	0	0	0	(3,333)	0
627	500-4339-522320	EQUIPMENT RENTALS	0	0	2,500	1,667	779	0	779	(888)	1,168
628	500-4339-523210	TELEPHONE	6,686	4,312	0	0	0	0	0	0	0
629	500-4339-523232	FREIGHT	583	371	1,000	667	382	0	382	(284)	574
630	500-4339-523911	MAINTENANCE CONTRACTS	5,368	5,368	6,000	4,000	5,265	0	5,265	1,265	7,898
631	500-4339-531121	LAB SUPPLIES	8,589	3,464	6,000	4,000	797	0	797	(3,203)	1,195
632	500-4339-531122	EQUIPMENT PARTS AND SUPPLIES	3,472	2,614	5,000	3,333	14,615	0	14,615	11,282	21,923
633	500-4339-531123	GENERAL SUPPLIES	826	260	0	0	545	0	545	545	817
634	500-4339-531124	COMPUTER SUPPLIES	364	314	0	0	0	0	0	0	0
635	500-4339-531126	BUILDING MAINTENANCE SUPPLIES	146	146	2,000	1,333	418	0	418	(915)	627
636	500-4339-531127	COMMUNICATION SUPPLIES	238	238	300	200	0	0	0	(200)	0
637	500-4339-531130	BIOSOLIDS DISPOSAL	47,083	35,024	12,500	8,333	10,524	0	10,524	2,191	15,786
638	500-4339-531133	POLYMERS	3,901	3,230	5,000	3,333	2,187	0	2,187	(1,146)	3,281
639	500-4339-531134	CHLORINE	580	580	0	0	0	0	0	0	0
640	500-4339-531139	OTHER CHEMICALS	2,932	2,932	15,000	10,000	7,442	0	7,442	(2,558)	11,162
641	500-4339-531153	FITTINGS	42	42	2,000	1,333	33	0	33	(1,300)	50
642	500-4339-531157	HEADWORKS	162	0	0	0	969	0	969	969	1,453
643	500-4339-531158	CLARIFIERS	0	0	5,000	3,333	0	0	0	(3,333)	0
644	500-4339-531159	DIGESTERS	0	0	5,000	3,333	677	0	677	(2,656)	1,016
645	500-4339-531162	PUMPS AND PUMP PARTS	16,344	99	5,000	3,333	1,101	0	1,101	(2,233)	1,651
646	500-4339-531163	ELECTRICAL PARTS	99	99	5,000	3,333	503	0	503	(2,830)	755
647	500-4339-531164	BELT PRESS	2,004	1,835	5,000	3,333	0	0	0	(3,333)	0
648	500-4339-531165	AERATION BASIN	190	190	0	0	190	0	190	190	285
649	500-4339-531230	ELECTRICITY	64,909	43,306	65,000	43,333	44,999	0	44,999	1,666	67,499
650	500-4339-531270	GASOLINE AND DIESEL	1,199	1,199	0	0	141	0	141	141	212
651		Operating Expenses	2,991,386	1,876,620	2,659,100	1,772,734	1,886,803	113,590	2,000,392	114,069	2,830,204
652											
653	500-4335-542100	MACHINERY AND EQUIPMENT	0	0	0	0	0	0	0	0	0
654	500-4335-542200	VEHICLES	0	0	30,000	20,000	0	0	0	(20,000)	30,000
655	500-4335-542300	FURNITURE & FIXTURES	0	0	15,000	10,000	100	0	100	(9,900)	15,000
656	500-4335-542400	COMPUTERS AND SOFTWARE	0	1,016	5,000	3,333	0	0	0	(3,333)	5,000
657		Capital Expenditures	0	1,016	50,000	33,333	100	0	100	(33,233)	50,000
658											
659		Wastewater Treatment Expense	4,905,843	3,130,341	4,526,450	3,017,634	3,243,974	113,590	3,357,563	226,339	4,915,810
660											
661	500-4336-521320	TECHNICAL SERVICES	0	0	20,000	13,333	1,027	0	1,027	(12,307)	1,540
662	500-4336-522210	PURCHASED BUILDING MAINTENANCE	0	0	0	0	0	0	0	0	0
663	500-4336-522220	PURCHASED EQUIPMENT REPAIRS	0	0	2,000	1,333	0	0	0	(1,333)	0
664	500-4336-522230	PURCHASED VEHICLE REPAIR	62	62	1,500	1,000	49	0	49	(951)	74
665	500-4336-523210	TELEPHONE	1,227	815	400	267	534	0	534	268	802
666	500-4336-523225	SOFTWARE LICENSING	1,282	862	0	0	855	0	855	855	1,282
667	500-4336-523230	POSTAGE	0	0	200	133	0	0	0	(133)	0
668	500-4336-523232	FREIGHT	26	26	0	0	13	0	13	13	19
669	500-4336-523310	PUBLIC EDUCATION	0	0	0	0	1,090	0	1,090	1,090	1,636
670	500-4336-523320	ADVERTISEMENTS	0	0	0	0	0	0	0	0	0
671	500-4336-523410	PRINTING AND BINDING	0	0	250	167	0	0	0	(167)	0
672	500-4336-523610	DUES AND FEES	142	142	150	100	149	0	149	49	224

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Line	GL No.	GL Description	2019 YTD					Purch. Orders	Total	Over (Under) Budget	Year-End Estimate
			2019 Actual	To January	2020 Budget	YTD Budget	YTD Actual				
673	500-4336-523620	SUBSCRIPTIONS AND PERIODICALS	0	0	0	0	0	0	0	0	
674	500-4336-523710	EDUCATION, TRAINING, AND TRAVEL	756	1,042	3,500	2,333	198	0	198	(2,136)	296
675	500-4336-523810	LICENSES	0	0	300	200	0	0	0	(200)	0
676	500-4336-523911	MAINTENANCE CONTRACTS	0	0	500	333	160	0	160	(173)	240
677	500-4336-531110	OFFICE SUPPLIES	1,368	2,711	1,000	667	659	0	659	(8)	988
678	500-4336-531120	AUTO PARTS AND TIRES	0	0	1,000	667	1,004	0	1,004	338	1,506
679	500-4336-531122	EQUIPMENT PARTS AND SUPPLIES	0	0	500	333	2,264	0	2,264	1,931	3,396
680	500-4336-531123	GENERAL SUPPLIES	216	171	600	400	832	0	832	432	1,248
681	500-4336-531124	COMPUTER SUPPLIES	523	153	750	500	0	0	0	(500)	0
682	500-4336-531125	UNIFORMS AND SAFETY SUPPLIES	120	0	500	333	80	0	80	(254)	120
683	500-4336-531126	BUILDING MAINTENANCE SUPPLIES	254	254	0	0	0	0	0	0	0
684	500-4336-531163	ELECTRICAL PARTS	0	0	200	133	0	0	0	(133)	0
685	500-4336-531270	GASOLINE AND DIESEL	0	0	1,500	1,000	0	0	0	(1,000)	0
686	500-4336-531610	SMALL EQUIPMENT	0	0	500	333	0	0	0	(333)	0
687		Operating Expenses	5,975	6,238	35,350	23,567	8,914	0	8,914	(14,653)	13,370
688											
689		Capital Expenditures	0	0	0	0	0	0	0	0	0
690											
691		Pretreatment Expense	5,975	6,238	35,350	23,567	8,914	0	8,914	(14,653)	13,370
692											
693	500-4300-523110	INSURANCE	145,938	97,969	156,800	104,533	96,243	0	96,243	(8,290)	144,364
694	500-4300-523830	FINES & PENALTIES	0	0	0	0	0	0	0	0	0
695	500-4300-531710	DAMAGE CLAIMS	21,076	11,425	0	0	4,675	0	4,675	4,675	7,012
696		General Sewer Expenses	167,014	109,394	156,800	104,533	100,917	0	100,917	(3,616)	151,376
697											
698	500-4430-511100	REGULAR WAGES	334,531	210,684	311,300	207,533	205,955	0	205,955	(1,578)	308,933
699	500-4430-511300	OVERTIME	10,627	10,402	25,000	16,667	31,290	0	31,290	14,623	46,935
700	500-4430-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0	0	0
701	500-4430-512100	GROUP INSURANCE	80,233	55,566	71,700	47,800	45,108	0	45,108	(2,692)	67,662
702	500-4430-512200	FICA EXPENSE	20,111	12,868	20,900	13,933	14,009	0	14,009	76	21,013
703	500-4430-512300	MEDICARE EXPENSE	4,703	3,009	4,900	3,267	3,276	0	3,276	10	4,914
704	500-4430-512400	PENSION EXPENSE	25,814	16,147	23,600	15,733	18,762	0	18,762	3,029	28,143
705	500-4430-512500	WORKERS COMPENSATION	11,635	7,760	9,600	6,400	7,767	0	7,767	1,367	11,651
706	500-4430-512900	OTHER EMPLOYEE BENEFITS - PRODUCTION	175	175	350	233	150	0	150	(83)	225
707	500-4430-521110	PERSONNEL ADMINISTRATION	480	462	0	0	158	0	158	158	238
708		Personnel Expense	488,308	317,073	467,350	311,567	326,476	0	326,476	14,909	489,714
709											
710	500-4430-521320	TECHNICAL SERVICES	38,742	37,039	55,000	36,667	39,719	9,977	49,696	3,052	59,578
711	500-4430-522210	PURCHASED BUILDING MAINTENANCE	4,235	4,452	4,000	2,667	5,641	0	5,641	2,975	8,462
712	500-4430-522220	PURCHASED EQUIPMENT REPAIRS	83,659	52,505	50,000	33,333	11,112	0	11,112	(22,221)	16,668
713	500-4430-522230	PURCHASED VEHICLE REPAIR	10,559	7,271	10,200	8,800	5,783	0	5,783	(1,017)	8,675
714	500-4430-522240	PURCHASED INFRASTRUCTURE REPAIR	58,769	24,986	69,100	46,067	38,650	19,750	58,400	(7,417)	57,975
715	500-4430-522250	PURCHASED SCADA SERVICES/MAINT	0	0	0	0	0	0	0	0	0
716	500-4430-522260	PURCHASED ELECTRICAL SERVICES/MAINT	12,224	524	8,000	5,333	2,408	0	2,408	(2,925)	3,612
717	500-4430-522320	EQUIPMENT RENTALS	183	0	0	0	286	0	286	286	429
718	500-4430-523210	TELEPHONE	7,240	4,735	6,400	4,267	7,162	0	7,162	2,896	10,743
719	500-4430-523225	SOFTWARE LICENSING	1,826	1,000	0	0	1,396	0	1,396	1,396	2,094
720	500-4430-523230	POSTAGE	1,641	725	2,500	1,667	723	0	723	(943)	1,085
721	500-4430-523232	FREIGHT	1,425	900	0	0	880	0	880	880	1,321
722	500-4430-523310	PUBLIC EDUCATION	1,229	0	1,500	1,000	0	0	0	(1,000)	0
723	500-4430-523320	ADVERTISEMENTS	0	0	400	267	0	0	0	(267)	0
724	500-4430-523510	TRAVEL	0	0	0	0	0	0	0	0	0
725	500-4430-523610	DUES AND FEES	715	0	400	267	0	0	0	(267)	0
726	500-4430-523710	EDUCATION, TRAINING, AND TRAVEL	6,605	4,865	9,500	6,333	6,278	0	6,278	(56)	9,416
727	500-4430-523810	LICENSES	995	703	700	467	262	0	262	(205)	392
728	500-4430-523911	MAINTENANCE CONTRACTS	15,526	3,600	0	0	717	16,330	17,046	717	1,075

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Line	GL No.	GL Description	2019 YTD					Total	Over (Under) Budget	Year-End Estimate	
			2019 Actual	To January	2020 Budget	YTD Budget	YTD Actual				Purch. Orders
729	500-4430-531110	OFFICE SUPPLIES	1,853	1,358	2,500	1,667	1,261	0	1,261	(405)	1,892
730	500-4430-531120	AUTO PARTS AND TIRES	722	389	500	333	401	0	401	68	601
731	500-4430-531121	LAB SUPPLIES	11,871	8,558	12,850	8,567	10,494	0	10,494	1,927	15,740
732	500-4430-531122	EQUIPMENT PARTS AND SUPPLIES	1,953	673	2,000	1,333	1,145	0	1,145	(188)	1,718
733	500-4430-531123	GENERAL SUPPLIES	1,289	929	1,000	667	593	0	593	(74)	890
734	500-4430-531124	COMPUTER SUPPLIES	5,329	4,271	6,000	4,000	3,751	32	3,783	(249)	5,627
735	500-4430-531125	UNIFORMS AND SAFETY SUPPLIES	7,079	4,079	7,150	4,767	4,642	0	4,642	(125)	6,963
736	500-4430-531126	BUILDING MAINTENANCE SUPPLIES	6,062	2,178	4,000	2,667	2,047	0	2,047	(620)	3,070
737	500-4430-531127	COMMUNICATION SUPPLIES	0	0	0	0	0	0	0	0	0
738	500-4430-531134	CHLORINE - PRODUCTION	41,580	27,540	50,500	33,667	28,984	22,180	51,164	(4,683)	43,476
739	500-4430-531135	FLORIDE - PRODUCTION	0	0	0	0	0	0	0	0	0
740	500-4430-531137	PHOSOPHATE - PRODUCTION	104,413	43,750	95,000	63,333	66,500	28,500	95,000	3,167	99,750
741	500-4430-531153	FITTINGS	1,562	1,289	3,090	2,060	2,782	0	2,782	722	4,173
742	500-4430-531154	PIPE	390	338	2,000	1,333	297	0	297	(1,037)	445
743	500-4430-531155	METERS	6,708	5,773	10,000	6,667	11,519	8,726	20,244	4,852	17,278
744	500-4430-531162	PUMPS AND PUMP PARTS	2,990	1,919	3,090	2,060	80	0	80	(1,980)	120
745	500-4430-531163	ELECTRICAL PARTS	16,334	13,284	10,000	6,667	7,084	0	7,084	417	10,625
746	500-4430-531166	Inventory Control	0	0	0	0	0	0	0	0	0
747	500-4430-531220	NATURAL GAS	1,337	835	1,000	667	573	0	573	(94)	859
748	500-4430-531230	ELECTRICITY	399,517	264,263	408,000	272,000	289,287	0	289,287	17,287	433,931
749	500-4430-531270	GASOLINE AND DIESEL	24,418	19,029	19,000	12,667	7,754	0	7,754	(4,912)	11,631
750	500-4430-531610	SMALL EQUIPMENT	1,449	452	1,500	1,000	613	0	613	(387)	920
751	500-4430-531810	LATE FEES	2	0	0	0	0	0	0	0	0
752		Operating Expenses	882,430	544,209	856,880	571,253	560,823	105,494	666,317	(10,430)	841,235
753											
754	500-4430-542100	MACHINERY AND EQUIPMENT	183	183	32,000	21,333	0	32,750	32,750	(21,333)	32,750
755	500-4430-542200	VEHICLES	0	0	0	0	0	0	0	0	0
756		Capital Expenditures	183	183	32,000	21,333	0	32,750	32,750	(21,333)	32,750
757											
758		Water Production Expenses	1,370,921	861,465	1,356,230	904,153	887,299	138,244	1,025,543	(16,854)	1,363,699
759											
760	500-4440-511100	REGULAR WAGES	738,699	470,207	725,700	483,800	484,981	0	484,981	1,181	727,471
761	500-4440-511300	OVERTIME	26,110	26,120	75,000	50,000	71,467	0	71,467	21,467	107,200
762	500-4440-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0	0	0
763	500-4440-512100	GROUP INSURANCE	219,939	151,127	250,600	167,067	131,637	0	131,637	(35,430)	197,455
764	500-4440-512200	FICA EXPENSE	43,752	28,372	49,600	33,067	32,393	0	32,393	(673)	48,590
765	500-4440-512300	MEDICARE EXPENSE	10,232	6,635	11,600	7,733	7,576	0	7,576	(157)	11,364
766	500-4440-512400	PENSION EXPENSE	57,642	36,249	56,200	37,467	44,006	0	44,006	6,539	66,009
767	500-4440-512500	WORKERS COMPENSATION	30,944	20,645	25,200	16,800	20,754	0	20,754	3,954	31,131
768	500-4440-512900	OTHER EMPLOYEE BENEFITS - DISTRIBUTION	400	400	900	600	400	0	400	(200)	600
769	500-4440-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0	0	0
770	500-4440-521110	PERSONNEL ADMINISTRATION	1,211	376	0	0	315	0	315	315	472
771		Personnel Expense	1,128,929	740,132	1,194,800	796,533	793,529	0	793,529	(3,005)	1,190,293
772											
773	500-4440-521320	TECHNICAL SERVICES	6,770	4,503	12,000	8,000	4,767	0	4,767	(3,233)	7,151
774	500-4440-522210	PURCHASED BUILDING MAINTENANCE	5,232	0	6,000	4,000	6,063	0	6,063	2,063	9,095
775	500-4440-522220	PURCHASED EQUIPMENT REPAIRS	11,164	5,361	16,500	11,000	14,292	2,294	16,586	3,292	21,438
776	500-4440-522230	PURCHASED VEHICLE REPAIR	15,254	7,016	25,000	16,667	16,296	0	16,296	(371)	24,443
777	500-4440-522240	PURCHASED INFRASTRUCTURE REPAIR	269,190	194,928	193,400	128,933	59,782	29,032	88,814	(69,151)	89,673
778	500-4440-522320	EQUIPMENT RENTALS	3,547	1,857	4,000	2,667	1,937	0	1,937	(730)	2,905
779	500-4440-523210	TELEPHONE	11,923	7,796	12,200	8,133	9,248	0	9,248	1,115	13,872
780	500-4440-523225	SOFTWARE LICENSING	10,282	6,862	10,400	6,933	6,000	0	6,000	(933)	9,000
781	500-4440-523230	POSTAGE	(284)	0	0	0	0	0	0	0	0
782	500-4440-523232	FREIGHT	1,712	1,169	2,000	1,333	1,429	0	1,429	95	2,143
783	500-4440-523320	ADVERTISEMENTS	0	0	0	0	0	0	0	0	0
784	500-4440-523410	PRINTING AND BINDING	0	0	0	0	20	0	20	20	30

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Line	GL No.	GL Description	2019 YTD					Purch. Orders	Total	Over (Under) Budget	Year-End Estimate
			2019 Actual	To January	2020 Budget	YTD Budget	YTD Actual				
785	500-4440-523510	TRAVEL	0	0	0	0	0	0	0	0	
786	500-4440-523610	DUES AND FEES	650	0	0	0	0	0	0	0	
787	500-4440-523710	EDUCATION, TRAINING, AND TRAVEL	9,026	1,411	10,000	6,667	5,840	0	5,840	(827)	8,759
788	500-4440-523810	LICENSES	150	25	1,750	1,167	0	0	0	(1,167)	0
789	500-4440-523911	MAINTENANCE CONTRACTS	0	0	0	0	0	0	0	0	0
790	500-4440-531110	OFFICE SUPPLIES	3,895	2,875	4,000	2,667	517	0	517	(2,150)	775
791	500-4440-531120	AUTO PARTS AND TIRES	3,577	1,525	5,000	3,333	2,596	0	2,596	(737)	3,894
792	500-4440-531122	EQUIPMENT PARTS AND SUPPLIES	5,907	4,756	7,500	5,000	3,723	311	4,034	(1,277)	5,585
793	500-4440-531123	GENERAL SUPPLIES	16,185	10,039	20,000	13,333	12,361	87	12,448	(972)	18,542
794	500-4440-531124	COMPUTER SUPPLIES	3,514	3,263	3,000	2,000	130	0	130	(1,870)	195
795	500-4440-531125	UNIFORMS AND SAFETY SUPPLIES	15,714	8,767	16,000	10,667	11,906	0	11,906	1,240	17,859
796	500-4440-531126	BUILDING MAINTENANCE SUPPLIES	4,872	4,178	5,000	3,333	2,965	2,234	5,199	(368)	4,447
797	500-4440-531127	COMMUNICATION SUPPLIES	0	0	0	0	0	0	0	0	0
798	500-4440-531150	METER AND VALVE VAULTS	0	0	2,500	1,667	0	0	0	(1,667)	0
799	500-4440-531153	FITTINGS	181,374	123,770	180,000	120,000	99,623	209	99,831	(20,377)	149,434
800	500-4440-531154	PIPE	20,679	11,186	15,000	10,000	6,946	0	6,946	(3,054)	10,418
801	500-4440-531155	METERS	140,557	66,317	293,500	195,667	98,360	0	98,360	(97,307)	147,540
802	500-4440-531156	FIRE HYDRANTS	38,189	16,157	36,000	24,000	7,891	474	8,365	(16,109)	11,836
803	500-4440-531162	PUMPS AND PUMP PARTS	0	0	0	0	0	0	0	0	0
804	500-4440-531166	Inventory Control	20,397	0	0	0	0	0	0	0	0
805	500-4440-531220	NATURAL GAS	1,934	1,391	2,000	1,333	1,387	0	1,387	54	2,081
806	500-4440-531230	ELECTRICITY	4,500	3,000	4,800	3,200	3,000	0	3,000	(200)	4,500
807	500-4440-531270	GASOLINE AND DIESEL	38,466	26,973	40,000	26,667	21,982	0	21,982	(4,684)	32,974
808	500-4440-531610	SMALL EQUIPMENT	13,699	6,769	17,500	11,667	11,961	4,258	16,219	295	17,942
809		Operating Expenses	858,076	521,894	945,050	630,033	411,023	38,899	449,921	(219,011)	616,534
810											
811	500-4440-542100	MACHINERY AND EQUIPMENT	9,800	57,423	87,000	58,000	34,566	0	34,566	(23,434)	87,000
812	500-4440-542200	VEHICLES	0	61,266	50,000	33,333	42,075	0	42,075	8,741	50,000
813		Capital Expenditures	9,800	118,689	137,000	91,333	76,641	0	76,641	(14,693)	137,000
814											
815		Water Distribution Expense	1,996,806	1,380,714	2,276,850	1,517,900	1,281,192	38,899	1,320,091	(236,708)	1,943,827
816											
817	500-4400-523110	INSURANCE	131,945	87,625	130,000	86,667	88,784	0	88,784	2,117	133,175
818	500-4400-531710	DAMAGE CLAIMS	(24,935)	(24,935)	0	0	34,725	0	34,725	34,725	52,088
819		General Water Expenses	107,010	62,690	130,000	86,667	123,509	0	123,509	36,842	185,263
820											
821		Total Operating Expenses	22,892,143	14,510,614	22,557,550	15,038,367	14,424,752	896,701	15,321,452	(613,615)	22,007,151
822											
823		Net Operating Revenue	11,635,841	9,109,699	10,721,450	7,147,633	8,186,890	(896,701)	7,290,189	1,039,257	11,567,973
824											
825	500-1510-574000	BAD DEBT EXPENSE - FINANCE	672,362	513,836	600,000	400,000	157,536	0	157,536	(242,464)	236,305
826		Bad Debt Expense	672,362	513,836	600,000	400,000	157,536	0	157,536	(242,464)	236,305
827											
828	500-1510-582100	INTEREST EXPENSE	0	0	0	0	0	0	0	0	0
829	500-4300-582100	INTEREST EXPENSE - SEWER	571,947	380,033	669,000	446,000	446,002	0	446,002	2	669,003
830	500-4400-582100	INTEREST EXPENSE - WATER	477,379	317,919	329,500	219,667	219,672	0	219,672	6	329,509
831		Interest Expense	1,049,326	697,951	998,500	665,667	665,674	0	665,674	8	998,511
832											
833		Net Revenue Before Other Cash Requirements	9,914,153	7,897,911	9,122,950	6,081,966	7,363,679	(896,701)	6,466,978	1,281,713	10,333,157
834											
835	500-4300-591100	DEBT PRINCIPAL	1,357,197	884,400	1,693,900	1,129,267	1,129,173	0	1,129,173	(93)	1,693,760
836	500-4400-591100	DEBT PRINCIPAL	668,470	435,600	834,200	556,133	556,160	0	556,160	27	834,240
837		Debt Principal	2,025,667	1,320,000	2,528,100	1,685,400	1,685,333	0	1,685,333	(67)	2,528,000
838											
839	500-4300-591200	REPAIR AND REPLACEMENT RESERVE	2,759,100	1,731,442	3,794,850	2,529,900	2,529,900	0	2,529,900	0	3,794,850
840	500-4400-591200	REPAIR AND REPLACEMENT RESERVE	2,500,800	1,666,867	2,500,000	1,666,667	1,666,667	0	1,666,667	(0)	2,500,000

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Line	GL No.	GL Description	2019 YTD				Purch. Orders	Total	Over (Under) Budget	Year-End Estimate	
			2019 Actual	To January	2020 Budget	YTD Budget					
841		Repair & Replacement Reserve	5,259,900	3,398,308	6,294,850	4,196,567	4,196,567	0	6,689,850		
842											
843	500-4300-591300	CAPITAL RESERVE	150,000	100,000	150,000	100,000	100,000	0	150,000		
844	500-4400-591300	CAPITAL RESERVE	150,000	100,000	150,000	100,000	100,000	0	150,000		
845		Capital Reserve	300,000	200,000	300,000	200,000	200,000	0	300,000		
846											
847		Total Principal and Reserves	7,585,567	4,918,308	9,122,950	6,081,967	6,081,900	(67)	9,517,850		
848											
849		Net Budget	2,328,587	2,979,603	0	(0)	1,281,779	(896,701)	385,078	1,281,779	815,307
850											
851	500-4300-344261	CAPITAL TAP FEES - ST SIMONS	243,370	155,620	0	0	102,600	0	102,600	102,600	
852	500-4300-344262	CAPITAL TAP FEES - NO MAINLAND	485,100	390,600	0	0	315,900	0	315,900	315,900	
853	500-4300-344263	CAPITAL TAP FEES - SO MAINLAND	95,400	45,000	0	0	17,100	0	17,100	17,100	
854	500-4300-344269	CAPITAL TAP FEES - BRUNSWICK	94,280	80,780	0	0	106,200	0	106,200	106,200	
855	500-4400-344261	CAPITAL TAP FEES - ST SIMONS	149,010	86,910	0	0	53,820	0	53,820	53,820	
856	500-4400-344262	CAPITAL TAP FEES - NO MAINLAND	281,035	232,735	0	0	(53,380)	0	(53,380)	(53,380)	
857	500-4400-344263	CAPITAL TAP FEES - SO MAINLAND	78,660	41,400	0	0	9,858	0	9,858	9,858	
858	500-4400-344269	CAPITAL TAP FEES - BRUNSWICK	61,154	49,654	0	0	53,940	0	53,940	53,940	
859	500-1510-399100	GRANT INCOME	0	0	0	0	0	0	0	0	
860	500-1510-392500	SPLOST REVENUE	6,947,661	3,890,681	0	0	2,708,053	0	2,708,053	2,708,053	
861		Capital Fees and Grants	8,435,670	4,973,380	0	0	3,314,090	0	3,314,090	3,314,090	