



Brunswick-Glynn County Joint Water and Sewer Commission
1703 Gloucester Street, Brunswick, GA 31520
Wednesday, June 17, 2020 3:00 PM
Commission Meeting Room

FINANCE COMMITTEE AGENDA

COMMITTEE MEMBERS:

Finance Committee 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 May 20, 2020 Finance Committee Meeting (*subject to any necessary changes*)**
- 2. Minutes from May 20, 2020 Finance Committee Executive Session (*subject to any necessary changes*)**
- 3. Surplus Equipment and Inventory – A. Burroughs**
- 4. Pump Station 4003 Contract Award – A. Burroughs**

DISCUSSION

- 1. Self-Funded Health Insurance Update – L. Roberts**
- 2. Financial Statements Month End May 31, 2020 – L. Roberts**

MEETING ADJOURNED

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



Brunswick-Glynn County Joint Water & Sewer Commission
1703 Gloucester Street, Brunswick, GA 31520
Commission Meeting Room
Wednesday, June 17, 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, Deputy Executive Director
 Charlie Dorminy, Legal Counsel, H.B.S.
 Janice Meridith, Commission Admin.

ABSENT: **Tripp Stephens, Commissioner**

MEDIA PRESENT: **None**

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

Commissioner Elliott made a motion seconded by Commissioner Duncan to add as Item #5 for Approval and forwarding to full Commission a Leak Adjustment Request for Baymont Inn & Suites. Motion carried 2-0-1. (Commissioner Stephens was absent from the meeting.)

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 May 20, 2020 Finance Committee Meeting

Commissioner Elliott made a motion seconded by Commissioner Duncan to approve the minutes from the May 20, 2020 Finance Committee Meeting. Motion carried 2-0-1. (Commissioner Stephens was absent from the meeting.)

2. Minutes from the May 20, 2020 Finance Committee Executive Session

Commissioner Elliott made a motion seconded by Commissioner Duncan to approve the minutes from the May 20, 2020 Finance Committee Executive Session. Motion carried 2-0-1. (Commissioner Stephens was absent from the meeting.)

3. Surplus Equipment and Inventory – A. Burroughs

Mr. Burroughs commented that as part of the ongoing review of the assets in inventory, it was determined that there are 3 push cameras that can be surplused. They have various malfunctions, more so with electronic issues, color issues or flashing issues on the screen. Staff is recommending to surplus these 3 push cameras, which will then be placed on GovDeals to determine if anyone would like to purchase them. This will clear them off of the asset list.

Commissioner Elliott made a motion seconded by Commissioner Duncan to move that the Finance Committee recommend that the full Commission review and approve the above referenced items be declared as surplus and disposed of in a manner most beneficial to the JWSC.

Commissioner Duncan asked how many cameras JWSC maintains, and Mr. Burroughs responded that there are 2 CCTV trucks that each have 2 separate cameras on them; one is a lateral launch camera that can go up in a 4-inch lateral and then there is the main camera which is on wheels and more of a robotic that goes down the line and has a cable on the end of it. He added that there are a few of the push cameras which allow staff to go in from the top side of a lateral and come back down in the case the lateral camera won't go far enough, these push cameras can also be used in manholes.

Commissioner Cook asked how long items are left on GovDeals for sale. Mr. Burroughs provided that they are on the site for 30 to 60 days, long enough to determine if there is any interest. If no interest, the items are normally scrapped.

Motion carried 2-0-1. (Commissioner Stephens was absent from the meeting.)

4. Pump Station 4003 Contract Award – A. Burroughs

Mr. Burroughs provided that this is the approval for the Pump Station 4003 SPLOST Project in the City of Brunswick. Bids were solicited and five bids were received for that Project which will include new pumps, new piping, a new odor control system, and a new wet well at that facility. The low bid was from Petticoat-Schmitt Civil Contractors out of Jacksonville at \$1.99M, which is under budget and the anticipated project duration is 240 consecutive calendar days. Mr. Burroughs noted that there was a gap in-between the bid from Petticoat-Schmitt and the other providers, and that staff has spoken with them to ensure that their numbers are firm and they are satisfied with the bid as submitted. He added that most of the difference in price was in the installation of the wet well, however there was one other contractor that was cheaper on the wet well than Petticoat-Schmitt, so there does not appear to be any imbalance issues.

Commissioner Elliott asked what kind of wet well was going in, and Mr. Burroughs responded that it is a 12 x 14 pour in place concrete wet well that will be lined with calcium-aluminate.

Commissioner Duncan asked if this was immediately adjacent to the existing station, and Mr. Burroughs said yes that the existing wet well is on the north side of the station and the new wet well will be poured on the south side of the station; and the other wet well will be filled with sand with holes drilled in the bottom of it so that water will drain out of it.

Commissioner Elliott made a motion seconded by Commissioner Duncan to move that the Finance Committee recommend awarding the contract for Lift Station 4003 Upgrades 2016 SPLOST Project No. 703 to Petticoat-Schmitt Civil Contractors, Inc., in the amount of \$1,998,690.00.

Commissioner Elliott inquired about the alternate bid items and asked if there were going to be done. Mr. Burroughs advised no, that the alternate was an odor control system from a different manufacturer which would simply be replacing one type system with another, and with the lower bid being the base bid the alternate bid was not accepted.

Motion carried 2-0-1. (Commissioner Stephens was absent from the meeting.)

5. Leak Adjustment – A. Burroughs

Mr. Burroughs stated that the Baymont Inn & Suites had a sizeable leak during last year, and according to Ordinance anything over \$2,000 must come before the Commission for approval. He referenced the calculation of the leak amount plus the system generated late fees which all totaled a leak adjustment of \$2,653.38.

Commissioner Elliott made a motion seconded by Commissioner Duncan to move that the Finance Committee recommend approval of the leak adjustment in the amount of \$2,653.38 to the account of Baymont Inn & Suites, and to forward this item to the full Commission. Motion carried 2-0-1. (Commissioner Stephens was absent from the meeting.)

DISCUSSION

1. Self-funded Health Insurance Update – L. Roberts

LaDonnah Roberts recalled for the Committee that at the May 20th Committee Meeting staff presented a proposal to transition the employees from a health insurance coverage that is fully-funded to a self-funded plan. The full Commission did vote at the May 21st Commission Meeting to move forward with that proposal. Mrs. Roberts updated the Committee that since then, the process of updating the plan document and the summary plan descriptions have been started, and also a new period of Open Enrollment was started back on June 9th with conference call meetings held with the employees regarding Open Enrollment and the new self-funded insurance plan. Teamwork Services is contacting everyone who is on a Flexible Spending Account separately since with the change they are truncating the current plan year. The FSA is to be a 12 month plan year that will begin again on August 1st of 2020. There will have only have been a 5 month plan between March 1st and August 1st so Daphne Gable from T.S.I. met with each employee on a FSA plan and discussed their options with the Flexible Spending Accounts. Mrs. Roberts provided the next steps in this process of changing from fully-funded to self-funded health insurance. Staff is working forward to finalize the open enrollments of which 69 people still needed to complete. Staff and TSI are to meet with United Healthcare via WebEx next week to discuss administration of the plan, payment processes, how JWSC will pay UHC administrative fees, how JWSC will pay claims, etc.

Commissioner Elliott asked if there were any objections by any of the employees. Mrs. Roberts advised there were not and once everything was explained to them and they understood that their deductions and coverage were not going to change, and that all that was being asked of the employees was to enroll again to ensure that the coverage they had chosen earlier in the year was what they still wanted. This actually gave the employees the opportunity to make any changes to their plan if they chose to, as well as extended the deductible time frame to 17 months, the first 5 months plus the next 12 months. After this plan year, the time period will return to a 12 month time frame. Mr. Burroughs added that most people asked if they were going to be charged more, and did they need a new insurance card. They will not be charged more and they will receive a new insurance card with the same numbers. He also noted that the

employees were informed of the plan next year to add the incentive for good B.M.I. and smoking cessation.

2. Financial Statements Month End May 31, 2020 – J. Donaghy

Mr. Donaghy highlighted the Financial Statements for the month ending May 31, 2020 for the Finance Committee. First he discussed the Balance Sheet and noted the Cash and Cash Equivalents balance of almost \$3.4M at the end of May. He commented on the Bond Sinking Fund being larger at \$3.4M and on June 1st the bond payments will be made so that fund will decrease significantly. On the Schedule of Cash Balances the Elected Reserves established by the JWSC Commission, now shows a Group Insurance Reserve which was previously the Expansion Reserve which was renamed to cover the Self-Funded Insurance. Mr. Donaghy advised that there was significant cash in the investment accounts to transfer that money back over and fully fund that with an account at BB&T, where the money will still earn interest at BB&T but is separately funded. The Combined Revenue Statement was reviewed next, with notations on the 11 months ended May 31, the year to date actual net revenues before Capital Fees and SPLOST is \$1.16M, with approximately \$600K of outstanding encumbrances of which some will not be liquidated by fiscal year end and are not carried over from one year to the next. Mr. Donaghy added that what is not paid by the year end is closed out and new purchase orders are created towards the new fiscal year's budget. He provided that projecting from those numbers, we are looking at \$1.5M using percentages as far as the customer revenues and a pro-rata for the expenditures for the year. By this fiscal year end we should be somewhere between \$1M and \$1.5M in revenues over expenditures. Mr. Donaghy advised that there will be some year-end adjustments involved in the audit process that will affect that number, and also a sizeable inventory adjustment pending for the Water Division after the inventory has been checked and items that are no longer of use to the JWSC are removed from inventory. There will also be an adjustment due to the allowance for doubtful accounts, which is the estimate of the accounts receivable that will not be collected which currently is estimated at about \$800K. The final portion of the Financial Statement that was reviewed was the Reserve Balance Summary.

Committee Chairman Duncan briefly summarized that the value of the Utility has increased due to the capital investments we have made in the fiscal year; Cash Reserves are obviously sufficient for us to continue business; our forecast for the fiscal year end this month is on a positive note even though we have had some uncertainty since the beginning of the calendar year; and in his view what this reinforces is very good execution on the operation of the company such that it generates financial flexibility for us, so that when we have uncertainty we can still land where we planned to land. Commissioner Duncan added that all of this also reinforces to our customers because again we look forward another year and say that we are not increasing the rates, and he noted a "thank you" to the entire JWSC team from everybody who is on the crew to all administrative staff in that we are just about to close out another fiscal year with a very positive story. Thank you.

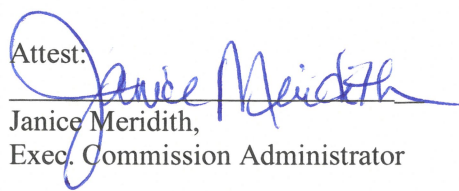
Mr. Donaghy commented that the organization is in a very good financial condition. Commissioner Duncan also thanked Mr. Donaghy for what he has done, and commented that it has been a pleasure to work with him for the last couple of years and to get to know you and I appreciate what you deliver, your stewardship and mentoring to your team; Thank you very much.

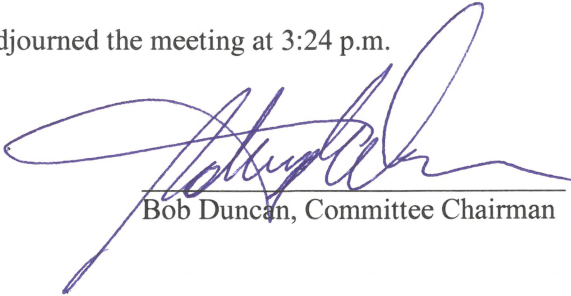
Committee Chairman Duncan asked if there any other items to discuss.

Mr. Burroughs stated that JWSC did received the official signed copies back of the GEFA Loan. Those documents were signed by JWSC at the last Commission Meeting. Now GEFA has returned their copies signed, and the Origination Fee is due by January 15, 2021 which we are more than prepared to pay so we can start drafting that account as work is available.

There being no further business, Chairman Duncan adjourned the meeting at 3:24 p.m.

Attest:


Janice Meredith,
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: Wednesday, June 17, 2020
Re: APPROVAL – SPMD Camera Equipment Surplus Items

Background

JWSC staff has determined the following items to no longer be of use to the mission of the JWSC. These items are currently located at the Academy Creek Treatment Plant and used by the Systems Pumping and Maintenance Division TV/Line Crew. The items have various malfunctions with screen quality that prohibit them from being utilized by JWSC staff. The items are listed below:

ITEM	PURCHASE YEAR	CABLE FOOTAGE	DESCRIPTION
Cues MP 20/20 Push Camera Serial No. 13052104	2013	200 feet	Device turns on, but screen flashes and turns green
Aries Seeker Push Camera Serial No. 07092004	2007	215 feet	Device works, but has a color issue and bad picture quality
Aries Seeker Push Camera Serial No. 90507082304	2011	215 feet	Device works, but screen flashes while moving camera head

Staff Report

Staff recommends declaring the items as surplus and authorizing their disposal in a manner most beneficial to the JWSC. To dispose of these items, the Brunswick Glynn Joint Water and Sewer Commission must declare the property surplus. Once declared surplus, the Director of Procurement will dispose of the items in a manner most beneficial to the JWSC. Typically, these items will be listed on the government surplus site, GovDeals to solicit offers.

Recommended Action

Staff recommends approving these items as surplus and forwarding to the Full Commission to approve the authorization of their disposal in a manner most beneficial to the JWSC.

Recommended Motion

“I make a motion that the Finance Committee recommend that the full Commission review and approve the above referenced items be declared as surplus and disposed of in a manner most beneficial to the JWSC.”

Enclosures

Photo & Defect Listing – SPMD Camera Items – June 2020 Surplus

Cues MP 20/20

Push Camera

Recorder – Yes

200 ft cable

Sn: 13052104

Purchase date: 2013

Turns on but screen flashes and turns green.



Aries Seeker

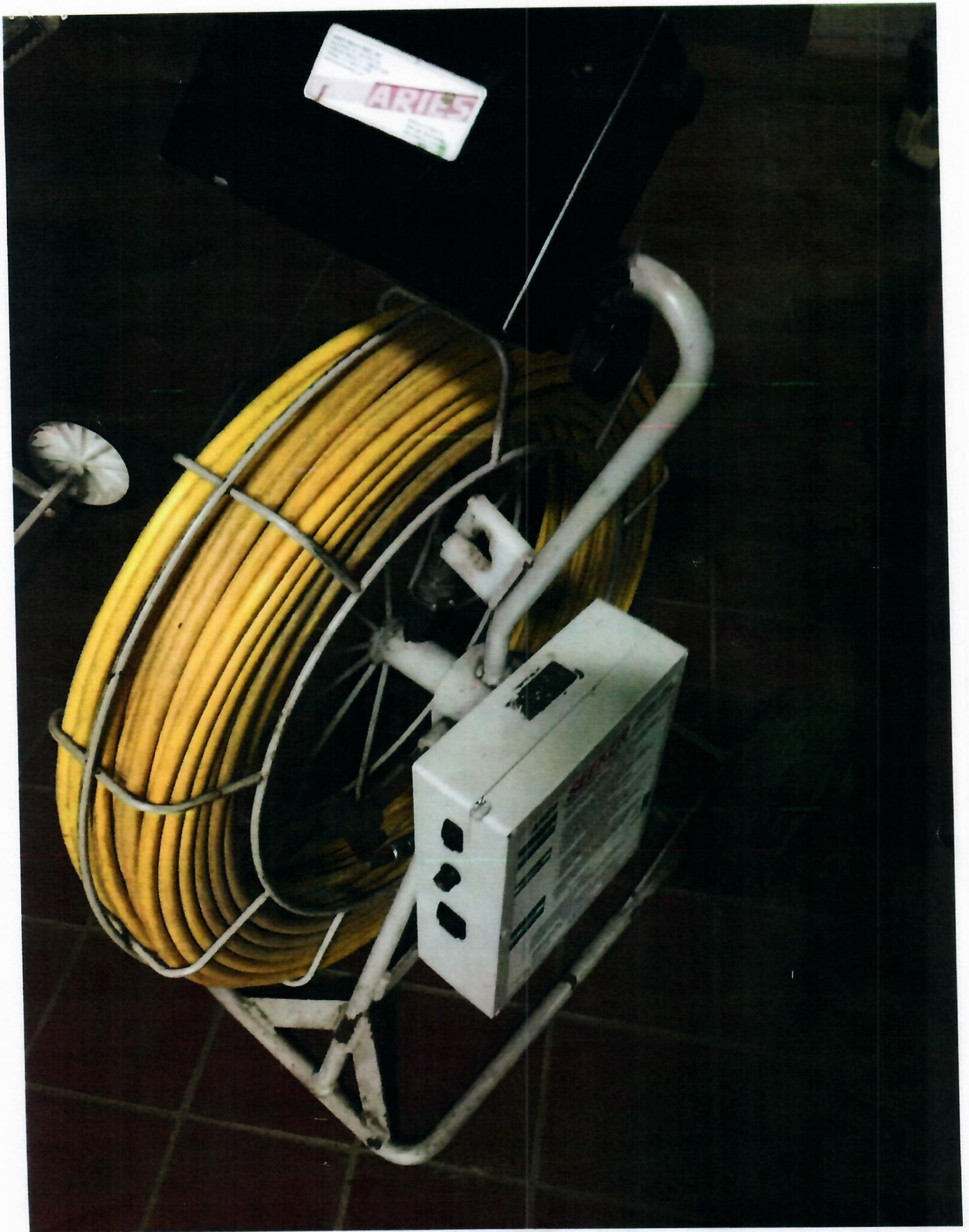
Push Camera

Works but has a color issue. Not a good picture

215ft of cable

SN: 07092004

Purchase Date: 2007



Aries Seeker

Push Camera

Works but screen flashes while moving camera head

215ft of cable

SN: 90507082304

Purchase Date: 2011





Brunswick-Glynn County

Joint Water and Sewer Commission

Memorandum

To: Finance Committee
From: Andrew Burroughs, Executive Director
Date: Wednesday, June 17, 2020
Re: APPROVAL – IFB No. 20-014 Lift Station 4003 Upgrades 2016 SPLOST Project No. 703

Background

The JWSC issued Invitation for bid No. 20-014 Lift Station 4003 Upgrades 2016 SPLOST Project No. 703 on Wednesday, April 29, 2020. The scope of this project includes installation of: one 30-inch PVC gravity sewer, one concrete man hole, one concrete wet well, 2 suction-lift centrifugal pumps, one magnetic flow meter, biological trickling filter odor control unit, and the demolition and replacement of electrical and SCADA equipment. The existing doors, roof, and fencing should also be replaced with the existing wet well filled and covered with concrete. There will also be miscellaneous building repairs and temporary bypassing of this station.

A mandatory pre-bid teleconference call with optional site visit was held on Thursday, May 14, 2020 and was attended by fifteen (15) construction firms. Bids were submitted to the JWSC on Tuesday, June 9, 2020, and were received from the following five (5) firms:

<u>FIRM</u>	<u>BID AMOUNT</u>
Petticoat-Schmitt Civil Contractors, Inc.	\$1,998,690.00
Ruby Collins, Inc.	\$2,596,794.00
Allen & Graham, Inc.	\$2,969,988.00
PopCo, Inc.	\$3,301,432.72
Southern Civil, LLC	\$3,450,725.00

Staff Report

The amount of \$1,998,690.00 submitted by Petticoat-Schmitt Civil Contractors, Inc is reasonable and acceptable to the JWSC staff and is lower than the cost estimate prepared by Hussey Gay Bell. The anticipated the project duration is two-hundred forty (240) consecutive calendar days and funding for this project will come from the 2016 Glynn SPLOST proceeds.

Recommended Action

Staff recommends that the Finance Committee forward the recommendation for approval of JWSC to enter into a contract with Petticoat-Schmitt Civil Contractors, Inc for construction services for Lift Station 4003 Upgrades 2016 SPLOST Project No. 703 in the amount of \$1,998,690.00.

Recommended Motion

“I make a motion that the Finance Committee recommend awarding the contract for Lift Station 4003 Upgrades 2016 SPLOST Project No. 703 to Petticoat-Schmitt Civil Contractors, Inc., in the amount of \$1,998,690.00.”

Enclosures

Hussey, Gay Bell Letter of Award Recommendation dated 10JUNE2020
Detailed Bid Tab dated 10JUNE2020



June 10, 2020

Mr. Todd Kline, P.E.
Director of Engineering
Planning & Construction Division
1703 Gloucester Street
Brunswick, GA 31520

**RE: Lift Station 4003 Upgrade
BGJWSC Project No. 703 - SPLOST 2016**

Mr. Kline:

The table below summarizes bids received on June 9, 2020 for the above-referenced project. A full Bid Abstract is attached.

<u>Bidder</u>	<u>Total Base Bid</u>	<u>Total Alternate Bid</u>
Petticoat-Schmitt Civil Contactors, Inc.	\$1,998,690.00	\$2,000,690.00
Ruby-Collins, Inc.	\$2,595,794.00	\$2,596,794.00
Allen & Graham, Inc.	\$2,969,988.00	\$2,969,988.00
Popco, Inc.	\$3,301,432.72	\$3,301,432.72
Southern Civil, LLC	\$3,450,725.00	\$3,448,725.00

We have reviewed the bids received and found no apparent inconsistencies. We have confirmed by phone with Lauren Atwell, COO of Petticoat-Schmitt Civil Contactors, Inc., that they understand the scope of the work and have the capabilities to successfully complete the project. We recommend awarding the contract to Petticoat-Schmitt Civil Contractors, Inc. in the amount of \$1,998,690.00.

Please let me know if you have any additional comments or questions.

Sincerely,
HUSSEY GAY BELL

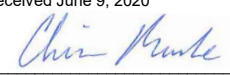
Chris Burke, P.E.

ABSTRACT OF BIDS
LIFT STATION 4003 UPGRADE - BGJWSC PROJECT NO. 703 - SPLOST 2016
BRUNSWICK, GEORGIA
Bids Received: June 9, 2020

BASE BID		Petticoat-Schmitt Civil Contractors, Inc. Jacksonville, Florida				Ruby-Collins, Inc. Smyrna, Georgia		Allen & Graham, Inc. Brunswick, Georgia		Popco, Inc. Albany, Georgia		Southern Civil, LLC Glennville, Georgia		Engineer's Estimate of Probable Cost	
ITEM NO.	DESCRIPTION	ESTIMATED QUANTITY		UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE
1	Mobilization and Demobilization (max of 5% Total Bid)	1	LS	\$ 28,000.00	\$ 28,000.00	\$ 124,654.00	\$ 124,654.00	\$ 149,799.00	\$ 149,799.00	\$ 119,340.00	\$ 119,340.00	\$ 165,000.00	\$ 165,000.00	\$ 100,000.00	\$ 100,000.00
2	Temporary Bypass Pumping	1	LS	\$ 142,000.00	\$ 142,000.00	\$ 231,000.00	\$ 231,000.00	\$ 147,248.00	\$ 147,248.00	\$ 152,265.62	\$ 152,265.62	\$ 400,000.00	\$ 400,000.00	\$ 57,000.00	\$ 57,000.00
3	Traffic Control	1	LS	\$ 1,500.00	\$ 1,500.00	\$ 7,000.00	\$ 7,000.00	\$ -	\$ -	\$ 17,550.00	\$ 17,550.00	\$ 3,000.00	\$ 3,000.00	\$ 10,000.00	\$ 10,000.00
4	Demolition of Existing Structures, Pumps, Piping and Other Components	1	LS	\$ 49,000.00	\$ 49,000.00	\$ 47,000.00	\$ 47,000.00	\$ 41,314.00	\$ 41,314.00	\$ 87,750.00	\$ 87,750.00	\$ 35,000.00	\$ 35,000.00	\$ 31,000.00	\$ 31,000.00
5	Fill Existing Wetwell with Compacted Sand	220	CY	\$ 37.00	\$ 8,140.00	\$ 90.00	\$ 19,800.00	\$ 72.00	\$ 15,840.00	\$ 58.50	\$ 12,870.00	\$ 80.00	\$ 17,600.00	\$ 250.00	\$ 55,000.00
6	Pumps and Piping including Fittings, Valves, Expansion Joints, Hangers, Air Release Valve and Concrete Pad	1	LS	\$ 317,000.00	\$ 317,000.00	\$ 330,000.00	\$ 330,000.00	\$ 382,064.00	\$ 382,064.00	\$ 303,260.00	\$ 303,260.00	\$ 370,000.00	\$ 370,000.00	\$ 425,000.00	\$ 425,000.00
7	Building Modifications including Walls, Windows, Doors, Roof, Air Conditioning, Concrete Stairs, Sump Pumps, Fill Floor Openings, Grating, Duct and Hoist	1	LS	\$ 163,000.00	\$ 163,000.00	\$ 208,000.00	\$ 208,000.00	\$ 227,346.00	\$ 227,346.00	\$ 128,700.00	\$ 128,700.00	\$ 240,000.00	\$ 240,000.00	\$ 200,000.00	\$ 200,000.00
8	Interior Painting of Building	1	LS	\$ 18,000.00	\$ 18,000.00	\$ 38,000.00	\$ 38,000.00	\$ 23,965.00	\$ 23,965.00	\$ 19,890.00	\$ 19,890.00	\$ 30,000.00	\$ 30,000.00	\$ 35,000.00	\$ 35,000.00
9	Electrical and SCADA Work	1	LS	\$ 283,000.00	\$ 283,000.00	\$ 351,000.00	\$ 351,000.00	\$ 343,200.00	\$ 343,200.00	\$ 278,460.00	\$ 278,460.00	\$ 350,000.00	\$ 350,000.00	\$ 225,000.00	\$ 225,000.00
10	6' Dia. Precast Manhole No. 1 with Cementitious Coating	1	EA	\$ 27,000.00	\$ 27,000.00	\$ 36,000.00	\$ 36,000.00	\$ 22,761.00	\$ 22,761.00	\$ 11,559.60	\$ 11,559.60	\$ 125,000.00	\$ 125,000.00	\$ 25,000.00	\$ 25,000.00
11	30" PVC SDR 26 Sewer	55	LF	\$ 550.00	\$ 30,250.00	\$ 3,688.00	\$ 202,840.00	\$ 1,560.00	\$ 85,800.00	\$ 877.50	\$ 48,262.50	\$ 2,375.00	\$ 130,625.00	\$ 1,800.00	\$ 99,000.00
12	30" Sewer Connection to Existing Manhole and Abandon Existing 24" Sewer with Flowable Fill	1	LS	\$ 15,000.00	\$ 15,000.00	\$ 14,000.00	\$ 14,000.00	\$ 15,805.00	\$ 15,805.00	\$ 17,550.00	\$ 17,550.00	\$ 125,000.00	\$ 125,000.00	\$ 15,000.00	\$ 15,000.00
13	12' x 14' Concrete Wetwell including Cementitious Coating, Hatches and Appurtenances	1	LS	\$ 651,800.00	\$ 651,800.00	\$ 635,000.00	\$ 635,000.00	\$ 1,170,937.00	\$ 1,170,937.00	\$ 1,844,500.00	\$ 1,844,500.00	\$ 1,185,000.00	\$ 1,185,000.00	\$ 750,000.00	\$ 750,000.00
14	12' x 16' Concrete Pad for Future Bypass Pump	1	LS	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 9,050.00	\$ 9,050.00	\$ 7,605.00	\$ 7,605.00	\$ 5,000.00	\$ 5,000.00	\$ 12,500.00	\$ 12,500.00
15	Concrete Pad for Odor Control System	1	LS	\$ 10,000.00	\$ 10,000.00	\$ 19,000.00	\$ 19,000.00	\$ 15,300.00	\$ 15,300.00	\$ 13,455.00	\$ 13,455.00	\$ 7,500.00	\$ 7,500.00	\$ 12,500.00	\$ 12,500.00
16	Odor Control System Equipment and Appurtenances - BIOREM	1	LS	\$ 176,000.00	\$ 176,000.00	\$ 218,000.00	\$ 218,000.00	\$ 240,561.00	\$ 240,561.00	\$ 192,420.00	\$ 192,420.00	\$ 200,000.00	\$ 200,000.00	\$ 250,000.00	\$ 250,000.00
17	Erosion Control & Grassing	1	LS	\$ 2,500.00	\$ 2,500.00	\$ 35,000.00	\$ 35,000.00	\$ 6,397.00	\$ 6,397.00	\$ 9,945.00	\$ 9,945.00	\$ 6,000.00	\$ 6,000.00	\$ 22,385.00	\$ 22,385.00
18	Misc. Site Work and Piping not otherwise listed but necessary for a Complete Job	1	LS	\$ 47,000.00	\$ 47,000.00	\$ 51,000.00	\$ 51,000.00	\$ 54,101.00	\$ 54,101.00	\$ 17,550.00	\$ 17,550.00	\$ 37,500.00	\$ 37,500.00	\$ 125,000.00	\$ 125,000.00
19	Cash Allowance - Asbestos/HazMat Testing and Abatement	15,000	EA	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
20	Cash Allowance - Georgia Power Charges for Power Relocation	3,500	EA	\$ 1.00	\$ 3,500.00	\$ 1.00	\$ 3,500.00	\$ 1.00	\$ 3,500.00	\$ 1.00	\$ 3,500.00	\$ 1.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
TOTAL BASE BID				\$	1,998,690.00	\$	2,596,794.00	\$	2,969,988.00	\$	3,301,432.72	\$	3,450,725.00	\$	2,467,885.00
ALTERNATE BID ITEMS															
A1	Odor Control System Equipment and Appurtenances - BIOAIR (Replaces Base Bid Item 16)	1	LS	\$ 178,000.00	\$ 178,000.00	\$ 217,000.00	\$ 217,000.00	\$ 240,561.00	\$ 240,561.00	\$ 192,420.00	\$ 192,420.00	\$ 198,000.00	\$ 198,000.00	\$ 250,000.00	\$ 250,000.00
TOTAL WITH ALTERNATE				\$	2,000,690.00	\$	2,595,794.00	\$	2,969,988.00	\$	3,301,432.72	\$	3,448,725.00	\$	2,467,885.00

Addenda No. 1-4 Acknowledgement	X	X	X	X
Bid Bond Submitted	X	X	X	X
E-Verify Affidavit Submitted	X	X	X	X

I certify that this is a correct Abstract of Bids received June 9, 2020



Chris Burke, P.E.
HUSSEY GAY BELL



Brunswick-Glynn County

Joint Water and Sewer Commission

Memorandum

To: Finance Committee
From: Andrew Burroughs, Executive Director
Date: Wednesday, June 17, 2020
Re: Approval – Leak Adjustment

Background:

Section 2-16-63 of the Glynn County Ordinances allows for leak adjustments for water and sewer billing. In order to qualify for a leak adjustment, the monthly bill must be greater than 4 times the normal bill for that customer, and the customer is required to provide proof that the leak is fixed. The calculation for a leak adjustment is found in Section 2-16-63(g).

JWSC customer Baymont Inn & Suites requested a leak adjustment due to a cracked 2-inch PVC water main located underground at the meter connection between the main meter and backflow. Baymont Inn & Suites noticed their water bill was higher than usual, called the JWSC Customer Service and spoke to Olivia Cunningham who reviewed their usage and recommended they call a plumber to locate the leak. This sizeable leak caused an excessive usage of 611,890 gallons of water at a cost of \$2,142.49. Due to the period of time between when the adjustment application was turned in until the adjustment was calculated, there is a late fee reflected in the amount of \$510.89, which should also be adjusted, for a total leak adjustment of \$2,653.38. Baymont Inn & Suites had a plumber correct the leak and qualifies for a leak adjustment pursuant to the policy. Section 2-16-63(h) of the Glynn County Ordinances requires any leak adjustment totaling \$2,000 or more to be presented to the Commission for final approval.

Staff Report

Staff has reviewed this request for a leak adjustment and found it in accordance with ordinance and policy. The calculated amount of the leak adjustment is \$2,653.38 for Baymont Inn & Suites. The leak adjustment forms and supporting documentation are attached.

Recommended Action

Staff recommends approving leak adjustments in the amount of \$2,653.38 for Baymont Inn & Suites as presented.

Recommended Motion

“I move that the Finance Committee recommend approval of the leak adjustment in the amount of \$2,653.38 to the account of Baymont Inn & Suites, and to forward this item to the full Commission.”

Enclosures

Leak Adjustment Request

JWSC Water & Sewer Leak Adjustment

Customer #: 520315237
 Name: Baymont Inn & Suites
 Problem: Billing Adjustment
 Service Type: Water and Sewer
 Location: City of Brunswick, District 9
 Address: 105 Center Dr.
 Address: Brunswick, Georgia 31520

- ☒ Leak on Customers Property
☐ Filled Pool
☐ Opened Account - Late
☐ Average Consumption
☐ Other (Specify)
☒ Adjustment
☐ Charge To Account

Name: Baymont Inn & Suites

Average Readings:	
Month	Actual Usage
Twelve Month's Prior History	
5/15/2019	140100
4/16/2019	93790
3/20/2019	120270
2/19/2019	119390
1/15/2019	138680
12/11/2018	122300
11/7/2018	148330
10/4/2018	103210
9/6/2018	114670
8/8/2018	142940
7/10/2018	141340
6/8/2018	103790
	1488810

12 Mth. Average:	124068
Less 1000 gals included in Base Fees	123068

Months with Leak:	
7/18/2019	180490
6/18/2019	431400
	611890

Month Adjustment Breakdown	
7/18/2019	(\$315.38)
6/18/2019	(\$1,827.11)
	(\$2,142.49)

Entered By:	Acct. No.: Transaction Code:
	520315237 Leak Adjustment

Adjustment Calculations:				
Rate Year	Usage			Adjustment
FY2019	611890			(\$2,142.49)
Late Fee Adjustment				(\$510.89)
Adjustment Amount				\$ (2,653.38)

Notes:				
Half of Leak Usage				
28711				
154166				
Adjust-ment Amt.	+ or -	Description		
\$ (2,653.38)	-	Leak 06/18/2019-07/18/2019		

Prepared By: Lora Moore

Date: 6/16/2020

Approved By: _____

Date: _____

Entered By: _____

Date: _____

Billing History Report

Name BAYMONT INN & SUITES
 Account# 520315237
 Service Type WATER at Service Location 105 CENTER DR
 From: 06/01/2018
 To: 05/30/2019

Bill Date	Bill Days	Consumption	Total Charges
06/08/2018	24	103,790.0000	457.45
07/10/2018	32	141,340.0000	587.72
08/08/2018	29	142,940.0000	594.63
09/06/2018	29	114,670.0000	472.50
10/04/2018	28	103,210.0000	423.00
11/08/2018	35	148,330.0000	617.92
12/12/2018	34	122,300.0000	505.47
01/16/2019	35	138,680.0000	576.23
02/20/2019	35	119,390.0000	492.89
03/21/2019	29	120,270.0000	496.70
04/17/2019	27	93,790.0000	382.30
05/17/2019	30	140,100.0000	582.36
Totals	367	1,488,810.0000	6,189.17
Averages		124,067.5000	515.76

Billing History Report

Name BAYMONT INN & SUITES
Account# 520315237
Service Type SEWER at Service Location 105 CENTER DR
From: 06/01/2018
To: 05/30/2019

Bill Date	Bill Days	Consumption	Total Charges
06/08/2018	24	103,790.0000	742.10
07/10/2018	32	141,340.0000	1,084.83
08/08/2018	29	142,940.0000	1,097.20
09/06/2018	29	114,670.0000	878.67
10/04/2018	28	103,210.0000	790.08
11/08/2018	35	148,330.0000	1,138.86
12/12/2018	34	122,300.0000	937.65
01/16/2019	35	138,680.0000	1,064.27
02/20/2019	35	119,390.0000	915.15
03/21/2019	29	120,270.0000	921.96
04/17/2019	27	93,790.0000	717.27
05/17/2019	30	140,100.0000	1,075.24
Totals	367	1,488,810.0000	11,363.28
Averages		124,067.5000	946.94



Brunswick-Glynn County Joint
Water & Sewer Commission
1703 Gloucester Street
Brunswick, Georgia 31520
Customer Service: 912-261-7100
Fax: 912-261-7179

Leak Adjustment Request Form

Christina
6/26/19
9

Please fill in the form below and sign. Along with this form you are required to attach your receipts and/or a letter from the company or person(s) who made the repairs. If you made the repairs yourself and no receipt is available, then you are required to provide a statement specifying what, when and where repairs were made. It is important that you send or fax this form along with your repair receipt(s) to Brunswick Glynn County Joint Water & Sewer Commission, Attention: The Adjustment Review Team.

Date Leak Reported: 06/24/2019

Customer Name: Nalin Patel (Baymont Inn & Suite)

Billing Address: 105 Center Dr.

City: Brunswick State: GA Zip code: 31520

Home Phone: (912) - 267-0800 Work or Cell Phone: (559) - 553-5107

Description of how the leak was discovered: we found that the Bill was higher than the regular & we spoke by at the JWSC office & talk with the officer Olivia Cunningham & she found on a report, that it is leaking somewhere on the property. So she suggested to call plumber.

Account Number: 520315237 Service Address: 105 Center Dr, Brunswick, GA 31520

Date of Leak: _____ Date Leak Repaired: 06/25/2019

Nature and Location of Leak: Outside underground beside the main meter and before the backflow.

Description of the repair work completed: By Rooter Express plumbing - They found leaks between meter & backflow. They dig until main water line. they found leak with underground pipe & the joint was cracks, so they fixed & they turn on back checks & not leaking.

I have attached copies of all documents pertaining to the leak, including all repair receipts; upon inspection by Brunswick-Glynn County Joint Water & Sewer Commission all leakage has been corrected and my consumption has decreased; I understand that I will not receive an adjustment unless I have paid all outstanding water and sewer bills owed to the utility prior to the unusually high water bill; that no adjustments will be given on metered irrigation service; and I will allow 2-3 month's normal billing cycles for my Adjustment to be processed.

NH Patel
Customer Signature

06/25/19
Date

9

RooterExpressEmergency
Services
Available!

Rooter Express LLC
148 Key Circle Dr.
Brunswick GA 31520
Phone: 912-265-0800
Fax: 912-265-8505

INVOICE

DATE	INVOICE	TECH
6/25/2019	0000007632	FRANK
TERMS	P.O. NUMBER	
DUE ON RECEIPT		

BILL TO:

BAYMONT INN
105 CENTER DR
BRUNSWICK GA 31520

LOCATION:

BAYMONT INN
105 CENTER DR
BRUNSWICK GA 31520

QUAN	DESCRIPTION	PRICE EACH	AMOUNT
1.00	6/24/19 located leak at backflow between backflow and meter checked with Neil did not want to turn water off to building at this time requested we return tomorrow afternoon		
1.00	On 6/25/19 Repaired 2 inch PVC water main broke at male adapter at meter connection digging to locate pipe 3 foot deep in ground repaired pipe tested no more leaks at this time restored water back to building.	785.00	785.00
TOTAL			\$785.00

I acknowledge satisfactory completion of the above described work and that the premises has been left in satisfactory condition. I understand that if my check does not clear, I am liable for the check and any charges from the bank. In the event that collection efforts are initiated against me, I shall pay for all associated fees at the posted rates as well as all cost of collection fees and reasonable attorney fees. I agree that the amount set forth in the space marked "TOTAL COST" is the total flat price I have agreed to.

NH Patel

Customer Signature
ACCEPTANCE OF WORK PERFORMED

RESPONSIBILITIES OF CUSTOMER: Customer represents that, except as described in the request for service, all plumbing, heating, air conditioning, electrical, and drain systems are in good repair and condition and agrees to hold Seller harmless for the discovery of defective conditions, including but not limited to the following: 1. Improper or faulty plumbing 2. Rusted or defective pipes 3. Acids in the drain system 4. Lines that are settled or broken 5. Existing illegal conditions 6. Defective roofing 7. Improperly charged systems 8. Faulty air movement 9. Electrical defects company 10. Improper or faulty electrical 11. Improper voltage by power

RESPONSIBILITIES OF SELLER: Seller shall do all work in a competent, workmanlike manner. Seller is not responsible for any existing illegal conditions. **LIMITED WARRANTY:** company warrants its work to be free from defects in material and workmanship for the warranty prior of ninety (90) days from completion unless otherwise stated in writing on the face hereof. All drain stoppages are warranted for a period of thirty (30) -days from the completion unless otherwise stated in writing on the face hereof. All warranties are void if payment is not made when due. Warranties extend only to the customer and are not transferable. If a defect in materials or workmanship covered by this warranty occurs, Seller will, with reasonable promptness during normal working hours, remedy the defect. In no event shall Seller be held liable for water or other damage caused by any delay in remedying a defect. To obtain warranty performance, notify Seller of any defect or claim for breach at the address and telephone number on the face hereof. **EXCLUSIONS AND LIMITATIONS:** CUSTOMERS RIGHT TO REPAIR AND REPLACEMENT ARE CUSTOMER **EXCLUSIVE REMEDIES. SELLER SHALL NOT BE LIABLE FOR INCIDENTAL OR CONSEQUENTIAL DAMAGES.** Seller is not responsible for the following which are excluded from the coverage of this limited warranty: 1. Defective conditions listed under the above "Responsibilities of Customer." 2. Work performed by or materials installed by others not in this agreement. 3. Defects and failures from mistreatment or neglect or otherwise not caused by defect in Seller's materials or workmanship. 4. Mold development or mold detection of any kind. **"THE LIMITED WARRANTY STATED ABOVE IS THE ONLY WARRANTY SELLER MAKES. SELLER MAKES NO WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE FOR GOOD SOLD, OR ANY OTHER WARRANTY, EXPRESS OR IMPLIED."** **PROTECTION OF CUSTOMER'S PROPERTY:** Customer agrees to remove or protect any personal property, inside and out, including but not limited to carpets, rugs, shrubs and planting, and Seller shall not be responsible for said items. Nor shall Seller be held responsible for the nature consequences of Seller's work which may cause damage to improvements to real property including, but not limited to, curbs, sidewalks, walks, driveways, garages, patios, lawns, shrubs, sprinkler systems, wallpaper, drywall, stucco, tile, cabinets and other appurtenances to the residence or real property. Seller shall not be held responsible for damage to personal property, real property or any improvements to real property caused by persons delivering materials or equipment, or keeping gates and doors closed for children and animals. **ENTIRE AGREEMENT:** This is the entire agreement. The parties are not bound by any oral expression or representation by any agent purporting to act for on their behalf, or by any commitment, or arrangement herein. The agreement binds jointly and severally all signing as Customer, their heirs, representations, successors and assigns. Seller will not provide an itemized breakdown of materials and labor. **WARRANTIES, AND LIMITATIONS OF WARRANTIES:** No warranty, expressed or implied, is provided for any existing systems or appliances. Any alterations, additions or repairs made by others unless authorized or agreed upon by Seller, will be cause to terminate Seller's obligation under this contract.



**Brunswick-Glynn County Joint
Water and Sewer Commission**
1703 Gloucester Street
Brunswick, GA 31520
www.bgjwsc.org (912) 261-7100

Utility Service Bill

BAYMONT INN & SUITES
DIPIKA AMISH PATEL
105 CENTER DR
BRUNSWICK GA 31520

Account Number	Bill Date
520315237	06/19/2019
Billing Service Period	
05/17/2019 TO 06/19/2019	
Service Address	
105 CENTER DR BRUNSWICK, GA 31520	

Service	Prior Reading	Current Reading	Consumption	Service Amount
Balance Forward				\$1,858.58
Payments				\$1,858.58CR
Water	22,233,810	22,665,210	431,400	\$1,840.78
Sewer				\$3,326.99
Sewer REU Fees				\$128.11
Base Charge - Sewer				\$13.08
Base Charge - Water				\$7.80
Water REU Fees				\$52.21
CURRENT CHARGES				\$5,368.75
FOR BILLING INQUIRIES PLEASE CALL (912) 261-7100 BETWEEN 8:00 A.M. AND 5:00 P.M.				TOTAL AMOUNT DUE BY 07/09/2019 \$5,368.75

Any unpaid balance places your service at risk of disconnection for non-payment. Please visit <https://www.bgjwsc.org/donations> to discover ways that you can help those in critical financial need.

RETAIN THIS PORTION FOR YOUR RECORDS

PAYMENT METHODS

- ☐ Check made payable to JWSC
☐ Money Order made payable to JWSC

RETURN THIS PORTION OF BILL WITH PAYMENT. DO NOT SEND CASH.
Make Check Payable To: JWSC

Payment must be RECEIVED, NOT POSTMARKED, by the due date to avoid a late payment charge.



**Brunswick-Glynn County Joint
Water and Sewer Commission**
1703 Gloucester Street
Brunswick, GA 31520
www.bgjwsc.org (912) 261-7100

Account Number		
520315237		
TOTAL AMOUNT DUE BY	07/09/2019	\$5,368.75
PAYMENT AMOUNT ENCLOSED		

Please remit full payment of this bill by due date.

BAYMONT INN & SUITES
DIPIKA AMISH PATEL
105 CENTER DR
BRUNSWICK GA 31520-1933

Brunswick-Glynn County Joint
Water and Sewer Commission
P.O. Box 628396
Orlando, FL 32862-8396



7052031523700005368758

Brunswick-Glynn County JWSC
Balance Sheet
June 30, 2019 and May 31, 2020

	June 30, 2019	May 31, 2020
CURRENT ASSETS		
Cash and Cash Equivalents	2,526,092	3,371,589
Bond Sinking Fund	603,103	3,406,101
Accounts Receivable (Net of Allowance for Bad Debts of \$1,028,505 and \$858,481.71)	2,423,238	915,313
Intergovernmental Receivable	915,232	0
Interest Receivable	120,436	0
Unbilled Revenue	1,370,043	1,370,043
Prepaid Expenses	328,795	354,917
Inventory	1,231,863	1,326,267
Total Current Assets	9,518,803	10,744,230
RESTRICTED CASH ACCOUNTS		
JWSC Reserves	23,111,127	28,402,017
Capital Reserves	6,399,918	7,242,297
SPLOST Account	7,444,175	9,902,211
Trustee Held Funds	124,261	11,121
Customer Deposit Reserve	3,192,360	3,280,430
Total Restricted Cash	40,271,842	48,838,076
CAPITAL ASSETS		
Fixed Assets Net of Depreciation of \$124,712,098 and \$130,241,190.31	122,216,483	117,249,930
Construction In Progress	8,842,199	12,976,797
Total Capital Assets	131,058,682	130,226,727
DEFERRED ASSETS		
Total Deferred Pension Outflows	1,107,064	1,107,064
Deferred On 2010C Bond Refunding	1,378,699	2,485,763
	2,485,763	1,233,301
TOTAL ASSETS	<u>183,335,088</u>	<u>192,149,398</u>
CURRENT LIABILITIES		
Accounts Payable	1,315,454	450,459
Accrued Salaries and Vacation	730,268	730,268
Accrued Liabilities	54,210	55,123
Retainage Payable	46,591	293,850
Interest Payable	91,543	503,239
Short-Term Portion of Debt	2,954,380	2,896,636
Total Current Liabilities	5,192,445	4,929,574
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	32,972,228	32,603,591
OTHER LIABILITIES		
Customer Deposits Payable	3,133,432	3,032,319
NET PENSION LIABILITY		
Net Pension Liability	2,818,580	2,818,580
TOTAL LIABILITIES	<u>44,116,685</u>	<u>43,384,064</u>
NET POSITION		
Net Investment In Capital Assets	86,289,875	81,749,703
Restricted For Debt Service	727,364	3,417,221
Restricted For Capital Projects	36,955,220	45,546,525
Restricted Customer Deposits	3,192,360	3,280,430
Unrestricted	12,053,584	14,771,455
	<u>139,218,404</u>	<u>148,765,334</u>

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

			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.	3,290,404	3,290,404			
General Checking Account		68,049	68,049			
Payroll Checking Account		9,136	9,136			
Change and Petty Cash Accounts		4,000				4,000
		<u>3,371,589</u>	<u>3,367,589</u>	<u>0</u>	<u>0</u>	<u>4,000</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.	3,406,101			3,406,101	
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.	8,471,298	153,862	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.	3,033,729	276,116	2,757,613		
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.	16,376,261	2,688,314	13,687,947		
Group Insurance Reserve	This reserve was originally established for expansion of the system. It has be redesignated for for funding of the self insured health benefits.	520,728	20,728	500,000		
		<u>28,402,017</u>	<u>3,139,021</u>	<u>25,262,996</u>	<u>0</u>	<u>0</u>

Other Available Reserves						
Bond Trustee Reserves						
Issuance Fund		11,121			11,121	
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.	7,242,297	895,565	6,346,732		
SPLOST Account	BB&T cash account to physically separate SPLOST monies. Held in a cash fund with BB&T	9,902,211	9,902,211			
Customer Deposit Reserve	Monies held for deposits made by customers. The JWSC does not return interest earned on deposits per Water & Sewer Ordinance.	3,280,430	225,355	3,055,075		
Total (Excluding SPLOST and Bond Funds)			7,627,531	34,664,802	0	4,000
% Distribution			18%	82%		0%

Brunswick-Glynn County JWSC
Combined Revenue Statement
For the Eleven Months Ended May 31, 2020

	FYE 2019 Actual	5/31/19 YTD	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget	Estimated Year-End
Sewer Revenues	13,884,243	11,531,597	14,080,000	11,733,333	11,448,598	0	11,448,598	(284,735)	13,842,861
Water Revenues	6,674,594	5,480,613	6,900,000	5,750,000	5,134,475	0	5,134,475	(615,525)	6,315,467
Debt Charges	4,213,736	3,599,160	4,310,000	3,591,667	3,636,735	0	3,636,735	45,068	4,376,862
Administrative Fees	6,056,425	5,714,096	6,237,000	5,717,250	5,740,866	0	5,740,866	23,616	6,277,601
Planning & Construction Fees	39,916	37,716	45,000	41,250	32,620	0	32,620	(8,630)	35,585
Interest Income	533,740	15,758	125,000	114,583	411,254	0	411,254	296,671	448,641
Other Income	3,125,331	3,065,560	1,582,000	1,450,167	1,948,373	0	1,948,373	498,207	2,091,508
OPERATING REVENUES	34,527,984	31,497,785	33,279,000	30,505,750	30,396,685	0	30,396,685	(109,065)	33,416,844
Governing Body Expenses	264,178	227,611	299,100	274,175	122,169	0	122,169	(152,006)	133,275
Personnel Expenses	11,298,103	10,324,814	11,425,500	10,473,375	10,392,419	0	10,392,419	(80,957)	11,337,184
Operating Expenses	11,319,879	9,514,261	10,158,200	9,311,683	8,818,353	588,199	9,406,552	(493,330)	9,620,022
Capital Costs	9,983	261,610	674,750	618,521	466,068	4,943	471,011	(152,453)	470,930
OPERATING EXPENSES	22,892,143	20,328,296	22,557,550	20,677,754	19,799,009	593,142	20,392,151	(878,746)	21,561,411
Net Operating Revenue	11,635,841	11,169,489	10,721,450	9,827,995	10,597,676	(593,142)	10,004,533	769,680	11,855,433
Bad Debt Expense	672,362	600,959	600,000	550,000	157,536	0	157,536	(392,464)	171,858
Interest Expense	1,049,326	961,954	998,500	915,292	915,302	0	915,302	10	998,511
Debt Principal	2,025,667	1,815,000	2,528,100	2,317,425	2,317,333	0	2,317,333	(92)	2,528,000
Reserve Transfers	5,559,900	4,923,308	6,594,850	6,045,279	6,045,279	0	6,045,279	0	6,594,850
Net Revenue (Loss) Before Capital Fees And SPLOST	2,328,587	2,868,268	0	(0)	1,162,225	(593,142)	569,082	1,162,225	1,562,214
Capital Improvement Fees	1,488,009	1,373,249	0	0	981,178	0	981,178	981,178	1,070,375
SPLOST Revenues	6,947,661	5,022,746	0	0	3,870,508	0	3,870,508	3,870,508	4,222,372
Contributed Capital & Grant Income	8,435,670	6,395,995	0	0	4,851,685	0	4,851,685	4,851,685	5,292,747
Net Revenues	10,764,257	9,264,263	0	(0)	6,013,910	(593,142)	5,420,768	6,013,910	6,854,961

Brunswick-Glynn County JWSC
Combined Revenue Statement
For the Eleven Months Ended May 31, 2020

	FYE 2019 Actual	5/31/19 YTD	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget	Estimated Year-End
Sewer Revenues	13,884,243	12,685,985	14,080,000	12,906,667	12,584,463	0	12,584,463	(322,204)	13,820,936
Water Revenues	6,674,594	6,016,176	6,900,000	6,325,000	5,678,753	0	5,678,753	(646,247)	6,370,600
Debt Charges	4,213,736	3,962,493	4,310,000	3,950,833	4,000,356	0	4,000,356	49,523	4,371,974
Administrative Fees	6,056,425	5,714,096	6,237,000	5,717,250	5,740,866	0	5,740,866	23,616	6,277,601
Planning & Construction Fees	39,916	37,716	45,000	41,250	32,620	0	32,620	(8,630)	35,585
Interest Income	533,740	15,758	125,000	114,583	411,254	0	411,254	296,671	448,641
Other Income	3,125,331	3,065,560	1,582,000	1,450,167	1,948,373	0	1,948,373	498,207	2,091,508
OPERATING REVENUES	34,527,984	31,497,785	33,279,000	30,505,750	30,396,685	0	30,396,685	(109,065)	33,416,844
Governing Body	264,178	227,611	299,100	274,175	122,169	0	122,169	(152,006)	133,275
Office of the Director	763,056	675,678	878,750	805,521	763,279	6,261	769,541	(42,242)	832,668
Administration	2,203,710	2,067,847	1,898,800	1,740,567	1,825,625	0	1,825,625	85,058	1,989,275
Finance	1,320,665	1,105,468	1,165,050	1,067,962	1,252,796	1,583	1,254,379	184,834	1,366,687
Planning and Construction	1,372,307	1,259,835	1,502,950	1,377,704	1,313,454	4,493	1,317,947	(64,250)	1,429,057
Purchasing	568,610	514,722	605,120	554,693	542,220	227	542,447	(12,473)	590,249
Facilities Maintenance	529,225	524,899	625,750	573,604	531,720	5,944	537,665	(41,884)	577,661
Systems Pumping and Maintenance	7,316,824	6,183,492	7,100,350	6,508,654	5,844,207	372,915	6,217,122	(664,447)	6,353,389
Wastewater Treatment	4,905,843	4,422,365	4,526,450	4,149,247	4,385,742	109,076	4,494,818	236,495	4,789,308
Industrial Pretreatment	5,975	5,597	35,350	32,404	10,378	2,990	13,368	(22,026)	11,322
Water Production	1,370,921	1,241,622	1,356,230	1,243,211	1,248,028	59,179	1,307,207	4,817	1,358,030
Water Distribution	1,996,806	1,857,769	2,276,850	2,087,112	1,659,917	30,474	1,690,391	(427,196)	1,803,792
Property and Casualty Insurance	274,024	241,389	286,800	262,900	299,474	0	299,474	36,574	326,698
OPERATING EXPENSES	22,892,143	20,328,296	22,557,550	20,677,754	19,799,009	593,142	20,392,151	(878,746)	21,561,411
Net Operating Revenue	11,635,841	11,169,489	10,721,450	9,827,995	10,597,676	(593,142)	10,004,533	769,680	11,855,433
Bad Debt Expense	672,362	600,959	600,000	550,000	157,536	0	157,536	(392,464)	171,858
Interest Expense	1,049,326	961,954	998,500	915,292	915,302	0	915,302	10	998,511
Debt Principal	2,025,667	1,815,000	2,528,100	2,317,425	2,317,333	0	2,317,333	(92)	2,528,000
Reserve Transfers	5,559,900	4,923,308	6,594,850	6,045,279	6,045,279	0	6,045,279	0	6,594,850
Net Revenue (Loss) Before Capital Fees And SPL	2,328,587	2,868,268	0	(0)	1,162,225	(593,142)	569,082	1,162,225	1,562,214
Capital Improvement Fees	1,488,009	1,373,249	0	0	981,178	0	981,178	981,178	1,070,375
SPLOST Revenues	6,947,661	5,022,746	0	0	3,870,508	0	3,870,508	3,870,508	4,222,372
Contributed Capital & Grant Income	8,435,670	6,395,995	0	0	4,851,685	0	4,851,685	4,851,685	5,292,747
Net Revenues	10,764,257	9,264,263	0	(0)	6,013,910	(593,142)	5,420,768	6,013,910	6,854,961

PROJECT COST SUMMARY

Project #	Project Name		Budget	Costs To	Fiscal Year 6/30/20		Total	To Complete	
				6/30/19	Expenditures	Encumbrance	6/30/2020		
IN PROGRESS									
232	SR-99 WATER MAIN EXTENSIONS	CIF-N	2,200,000	1,761,543	227,814	161,060	2,150,417	49,583	
417	RIDGEWOOD WATER PRODUCTION FACILITY	R&R	1,650,000	72,738	544,529	954,574	1,571,841	78,159	
702	NORTH MAINLAND SEWER BASIN REROUTE	SPLOST/CIF-N	14,900,000	4,314,246	1,742,355	1,347,049	7,403,651	7,496,349	
703	PS 4003 DECOMMISSION AND GRAVITY SEWER	SPLOST	3,300,000	41,219	140,713	122,756	304,688	2,995,312	
704	CANAL ROAD TO GLYNCO 12" WATERMAIN LOOP	CIF-N	1,200,000	48,000	0	9,538	57,538	1,142,462	
801	FEMA MITIGATION	R&R	3,188,000	126,350	67,993	0	194,342	2,993,658	
804	MAGNOLIA WATER IMPROVEMENT	R&R	1,700,000	44,684	12,104	60,263	117,050	1,582,950	
805	L STREET WATER IMPROVMENTS	R&R	787,334	380,693	129,887	251,530	762,111	25,223	
806	ACADEMY CREEK OXYGEN SYSTEM REHAB.	R&R	1,040,000	862,504	171,285	5,744	1,039,533	467	
904	Lift Station 4021	CIF-B	275,000.00	0.00	0		0.00	275,000.00	
905	GLYNN COUNTY VILLAGE STORM IMPROV PHASE 1	R&R	60,000.00	0.00	0	0	0.00	60,000.00	
906	2019 WATER POLLUTION CONTROL FAC REHAH -AC & DC	GEFA LOAN/SPLOST 5	16,641,306.30	50,083.47	517,432	672,741	1,240,257.27	15,401,049.03	
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	
2005	COASTAL CLUB OFFSITE IMPROVEMENTS	CIF-N	0.00	0.00			0.00	0.00	
2006	ACADEMY CREEK ROOF REPAIR	R & R	300,000.00	0.00	248,060	8,100	256,160.00	43,840.00	
2007	BERGEN WOODS OFFSITE FORCEMAIN IMPROVEMENTS		0.00	0.00			0.00	0.00	
2008	EAST BEACH/DEMERE SEWER IMPROVEMENT	R & R	100,000.00	0.00		118,020	118,020	(18,020)	
2009	SEA PALMS EAST WATER LINE REHAB	SPLOST 5	178,595.00	0.00	0.00	0.00	0.00	178,595.00	
FY 2021 APPROVED									
2010	OAK GROVE PS 4132		0.00	0.00			0.00	0.00	
2011	LS SCADA UPGRADES	R&R	2,000,000.00	0.00			0.00	2,000,000.00	
2012	PRINCE ST EST PAINTING	R&R	550,000.00	0.00			0.00	550,000.00	
2013	DEMERE RD EST TANK	R&R	500,000.00	0.00			0.00	500,000.00	
2014	PS 2002 FM REPLACEEMNT	R&R	500,000.00	0.00			0.00	500,000.00	
2015	BAY STREET WATER IMPROVEMENTS	R&R	400,000.00	0.00			0.00	400,000.00	
2016	ARCO WATER & SEWER EXPANSION ENGINEERING	CIF	300,000.00	0.00			0.00	300,000.00	
2017	LS 2023 REHAB	R&R	275,000.00	0.00			0.00	275,000.00	
2018	METER REPLACEMENTS	R&R	250,000.00	0.00			0.00	250,000.00	
2019	BROCKINTON SUBDIVISION GRAVITY REHAB	R&R	250,000.00	0.00	0.00	98,327.00	98,327.00	151,673.00	
2020	COMMUNITY RD AREA SEWER EXPANSION ENGINEERING	CIF	250,000.00	0.00			0.00	250,000.00	
2021	GALVANIZED REPLACEMENTS	R&R	250,000.00	0.00	3,171.03	2,661.66	5,832.69	244,167.31	
2022	RS 4118/4119 PUMP UPGRADES	R&R	200,000.00	0.00	37,031.00	113,070.00	150,101.00	49,899.00	
2023	SSI PRV	R&R	150,000.00	0.00			0.00	150,000.00	
2024	MASTER PLAN UPDATE	R&R	247,500.00	0.00			0.00	247,500.00	
2025	NM WATER PRV	R&R	100,000.00	0.00			0.00	100,000.00	
2026	TILLMAN WATER LINE REPLACEEMNT	R&R	80,000.00	0.00	16,225.09		16,225.09	63,774.91	
2027	PULIC SAFETY COMPLEX – PS4116		0.00	0.00			0.00	0.00	
COMPLETED PROJECTS									
503	CANAL CROSSING WATER & SEWER IMPROVEMENTS	CIF-N	837,836	837,836	0		837,836	0.00	
602	HOLLY STREET	R&R	46,000	41,963			41,963	0.00	
807	SSI PHASE II SMOKE & DYE TESTING	R&R	150,000	104,656	0	0	104,656	0.00	
901	LIFT STATION 3114 PUMP UPGRADES	CIF-N	60,000	53,756	0	0	53,756	0.00	
903	REPAVING SR 27 YELLOW BLUFF CREEK TO 25	R&R	102,000	101,929	0		101,929	0.00	
2004	MAINLAND SMOKE TESTING	R & R	325,000.00	0.00	231,649	0	231,648.81	0.00	
				58,015,366	8,842,199	4,090,736	4,525,372	17,458,307	40,408,011

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	275,000	0	3,012,126		3,012,126
Interest income and gains	5,171	31,955				
REPAIR AND REPLACEMENT RESERVE	10,868,723	6,770,279	(1,461,933)	16,337,214	13,485,580.93	2,851,633
Interest income and gains	20,313	139,833				
CAPITAL IMPROVEMENT FUND RESERVES	6,388,220	981,178	(227,814)	7,228,924	5,872,643	1,356,281
Interest income and gains	12,823	74,517				
	19,995,249	8,272,762	(1,689,747)	26,578,264	19,358,224	7,220,040
SPLOST	7,444,175	4,785,740	(2,400,989)	9,902,211	10,575,159	
Interest income		73,286				

Brunswick-Glynn County JWSC
Detail Revenue and Expense
For fiscal year 2020, 07/01/2019 - 05/31/2020

Line	GL No.	GL Description	2019 Actual	5/31/19 YTD	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget	Year-End Estimate
Operating Revenues											
1	500-4300-344211	USAGE CHARGES - SEWER	14,034,223	12,829,462	14,200,000	13,016,667	12,510,003	0	12,510,003	(506,663)	13,739,707
2	500-4300-344216	INDUSTRIAL SURCHARGE	121,202	121,202	80,000	73,333	233,930	0	233,930	160,596	255,196
3	500-4300-344217	LEAK ADJUSTMENTS	(271,182)	(264,679)	(200,000)	(183,333)	(159,470)	0	(159,470)	23,863	(173,967)
4	500-4300-344218	POOL FILL ADJUSTMENTS	0	0	0	0	0	0	0	0	0
5		Sewer Use Revenues	13,884,243	12,685,985	14,080,000	12,906,667	12,584,463	0	12,584,463	(322,204)	13,820,936
6											
7	500-4400-344211	USAGE CHARGES - WATER	6,674,594	6,016,176	6,900,000	6,325,000	5,678,753	0	5,678,753	(646,247)	6,370,600
8	500-4400-344219	SPIKE ADJUSTMENTS	0	0	0	0	0	0	0	0	0
9		Water Revenues	6,674,594	6,016,176	6,900,000	6,325,000	5,678,753	0	5,678,753	(646,247)	6,370,600
10											
11	500-4300-344212	DEBT CHARGES - SEWER	2,979,655	2,799,213	3,040,000	2,786,667	2,837,012	0	2,837,012	50,346	3,100,560
12	500-4400-344212	DEBT CHARGES - WATER	1,234,081	1,163,279	1,270,000	1,164,167	1,163,344	0	1,163,344	(823)	1,271,414
13		Debt Service Fees	4,213,736	3,962,493	4,310,000	3,950,833	4,000,356	0	4,000,356	49,523	4,371,974
14											
15	500-4300-344213	ADMINISTRATION FEE - SEWER	3,592,882	3,389,542	3,700,000	3,391,667	3,406,438	0	3,406,438	14,772	3,724,919
16	500-4400-344213	ADMINISTRATION FEE - WATER	2,463,543	2,324,554	2,537,000	2,325,583	2,334,427	0	2,334,427	8,844	2,552,682
17		Administrative Revenues	6,056,425	5,714,096	6,237,000	5,717,250	5,740,866	0	5,740,866	23,616	6,277,601
18											
19	500-4400-389091	TOWER RENTAL	243,582	243,582	250,000	229,167	373,890	0	373,890	144,723	373,890
20	500-1510-389100	RENTAL INCOME	88,100	88,000	0	0	0	0	0	0	0
21	500-1510-361110	OPERATING INTEREST AND INVESTMENT INCOME	320,510	15,758	125,000	114,583	133,685	0	133,685	19,101	145,838
22	500-1510-361111	RESERVE INTEREST AND INVESTMENT INCOME	213,230	0	0	0	277,570	0	277,570	277,570	302,803
23		Interest and Rental Revenues	865,422	347,340	375,000	343,750	785,144	0	785,144	441,394	822,531
24											
25	500-1520-393100	PLAN REVIEW/UNSOLICITED PROPOSAL FEES	39,916	37,716	45,000	41,250	32,620	0	32,620	(8,630)	35,585
26		Plan Review Fees	39,916	37,716	45,000	41,250	32,620	0	32,620	(8,630)	35,585
27											
28	500-4300-344220	SEPTIC HAULER FEES	162,247	151,817	200,000	183,333	133,538	0	133,538	(49,795)	145,678
29	500-4300-344250	OPERATIONAL TAP FEES	(294)	(162)	0	0	23,068	0	23,068	23,068	25,165
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	917	0	0	0	(917)	0
32	500-4300-344254	GREASE TRAP INSPECTIONS	0	0	1,000	917	0	0	0	(917)	0
33	500-4300-392300	SCRAP SALES	6,037	6,037	0	0	2,969	0	2,969	2,969	3,239
34	500-4400-344214	FIRE PROTECTION FEES	133,403	123,656	130,000	119,167	113,030	0	113,030	(6,137)	123,305
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	441,810	485,000	444,583	404,205	0	404,205	(40,379)	440,951
39	500-4400-344253	WATER SAMPLING FEES	0	0	0	0	0	0	0	0	0
40	500-4400-392300	SCRAP SALES	8,335	6,925	0	0	2,712	0	2,712	2,712	2,959
41	500-1510-344270	DAMAGE REIMBURSEMENTS	377,258	495,982	0	0	(2,388)	0	(2,388)	(2,388)	(2,605)
42	500-1510-344275	OTHER REVENUES	7,881	7,318	10,000	9,167	4,169	0	4,169	(4,998)	4,548
43	500-1510-345000	SERVICE FEES	1,072,921	1,004,660	300,000	275,000	603,378	0	603,378	328,378	658,230
44	500-1510-345060	LATE PAYMENT FEES	416,947	391,513	135,000	123,750	151,227	0	151,227	27,477	164,975
45	500-1510-389030	BAD DEBT RECOVERY	132,682	105,472	70,000	64,167	125,093	0	125,093	60,926	136,465
46	500-1510-392400	PROCEEDS OF SALES	0	0	0	0	13,483	0	13,483	13,483	14,709
47		Other Revenues	2,793,649	2,733,979	1,332,000	1,221,000	1,574,483	0	1,574,483	353,483	1,717,618
48											
49		Total Operating Revenues	34,527,984	31,497,785	33,279,000	30,505,750	30,396,685	0	30,396,685	(109,065)	33,416,844
50											
51	500-1110-511200	COMMISSIONER STIPENDS	30,000	27,500	30,000	27,500	27,500	0	27,500	0	30,000
52	500-1110-512500	WORKERS COMPENSATION	59	54	50	46	49	0	49	3	53
53	500-1110-521210	LEGAL FEES	168,606	143,443	180,000	165,000	63,187	0	63,187	(101,813)	68,931
54	500-1110-521211	ACCOUNTING AND AUDITING	19,900	19,900	27,500	25,208	22,900	0	22,900	(2,308)	24,982
55	500-1110-521213	LEGISLATIVE COMPLIANCE	0	0	0	0	110	0	110	110	120
56	500-1110-521214	LEGAL FEES - LITIGATION	39,251	30,410	50,000	45,833	5,445	0	5,445	(40,388)	5,940
57	500-1110-521320	TECHNICAL SERVICES	0	0	0	0	0	0	0	0	0

Brunswick-Glynn County JWSC
Detail Revenue and Expense
For fiscal year 2020, 07/01/2019 - 05/31/2020

Line	GL No.	GL Description	2019 Actual	5/31/19 YTD	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget	Year-End Estimate
58	500-1110-523210	TELEPHONE	0	0	0	0	0	0	0	0	0
59	500-1110-523230	POSTAGE	0	0	0	0	0	0	0	0	0
60	500-1110-523310	PUBLIC EDUCATION	0	0	0	0	0	0	0	0	0
61	500-1110-523320	ADVERTISEMENTS	0	0	0	0	0	0	0	0	0
62	500-1110-523510	TRAVEL	0	0	0	0	0	0	0	0	0
63	500-1110-523520	FOOD/MEALS/LUNCHEONS	164	164	400	367	271	0	271	(96)	296
64	500-1110-523610	DUES AND FEES	70	70	0	0	532	0	532	532	580
65	500-1110-523710	EDUCATION, TRAINING, AND TRAVEL	6,129	6,070	10,000	9,167	1,654	0	1,654	(7,513)	1,804
66	500-1110-531110	OFFICE SUPPLIES	0	0	1,150	1,054	522	0	522	(532)	569
67		Governing Body Expenses	264,178	227,611	299,100	274,175	122,169	0	122,169	(152,006)	133,275
68											
69	500-1320-511100	REGULAR WAGES	394,695	348,484	502,500	460,625	407,688	0	407,688	(52,937)	444,750
70	500-1320-511300	OVERTIME	293	350	8,000	7,333	13,965	0	13,965	6,631	15,234
71	500-1320-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0	0	0
72	500-1320-512100	GROUP INSURANCE	82,862	76,008	89,700	82,225	62,399	0	62,399	(19,826)	68,072
73	500-1320-512200	FICA EXPENSE	22,928	20,264	31,800	29,150	24,823	0	24,823	(4,327)	27,079
74	500-1320-512300	MEDICARE EXPENSE	5,368	4,745	7,400	6,783	5,825	0	5,825	(958)	6,354
75	500-1320-512400	PENSION EXPENSE	29,217	24,861	36,000	33,000	34,838	0	34,838	1,838	38,005
76	500-1320-512500	WORKERS COMPENSATION	1,956	1,501	600	550	4,886	0	4,886	4,336	5,331
77	500-1320-512900	OTHER EMPLOYEE BENEFITS - OFFICE OF DIRECTOR	1,181	1,181	350	321	125	0	125	(196)	136
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	4,767	8,264	0	8,264	3,497	9,015
80	500-1320-521110	PERSONNEL ADMINISTRATION	1,044	320	5,000	4,583	469	0	469	(4,114)	512
81		Personnel Expense	543,822	481,992	686,550	629,338	563,281	0	563,281	(66,056)	614,489
82											
83	500-1320-521320	TECHNICAL SERVICES	135,399	115,269	125,000	114,583	119,130	6,261	125,392	4,547	129,960
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	181	0	0	139	0	139	139	151
86	500-1320-522320	EQUIPMENT RENTALS	5,531	3,942	0	0	3,903	0	3,903	3,903	4,258
87	500-1320-523210	TELEPHONE	4,554	4,256	7,200	6,600	4,072	0	4,072	(2,528)	4,442
88	500-1320-523230	POSTAGE	65	65	250	229	24	0	24	(205)	27
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	1,412	2,000	1,833	1,251	0	1,251	(583)	1,364
95	500-1320-523610	DUES AND FEES	15,517	15,517	12,500	11,458	18,055	0	18,055	6,597	19,697
96	500-1320-523620	SUBSCRIPTIONS AND PERIODICALS	0	0	0	0	303	0	303	303	330
97	500-1320-523710	EDUCATION, TRAINING, AND TRAVEL	31,639	28,384	30,000	27,500	24,731	0	24,731	(2,769)	26,979
98	500-1320-523810	LICENSES	50	50	250	229	542	0	542	313	591
99	500-1320-523911	MAINTENANCE CONTRACTS	350	350	0	0	350	0	350	350	382
100	500-1320-531110	OFFICE SUPPLIES	3,829	3,625	3,000	2,750	1,328	0	1,328	(1,422)	1,449
101	500-1320-531120	AUTO PARTS AND TIRES	372	372	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	656	1,000	917	1,254	0	1,254	338	1,368
104	500-1320-531124	COMPUTER SUPPLIES	2,231	414	1,000	917	4,992	0	4,992	4,075	5,446
105	500-1320-531125	UNIFORMS AND SAFETY SUPPLIES	100	100	0	0	30	0	30	30	33
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	605	0	605	605	660
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	9,167	19,289	0	19,289	10,122	21,043
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	11,453	0	0	0	0	0	0	0
113		Operating Expenses	219,234	191,868	192,200	176,183	199,998	6,261	206,259	23,815	218,180
114											
115	500-1320-542400	COMPUTERS AND SOFTWARE	0	1,817	0	0	0	0	0	0	0

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Line	GL No.	GL Description	2019 Actual	5/31/19 YTD	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget	Year-End Estimate
116		Capital Expenditures	0	1,817	0	0	0	0	0	0	0
117											
118		Directors Expenses	763,056	675,678	878,750	805,521	763,279	6,261	769,541	(42,242)	832,668
119											
120	500-1330-511100	REGULAR WAGES	954,840	915,053	908,300	832,608	809,257	0	809,257	(23,352)	882,825
121	500-1330-511300	OVERTIME	22,741	26,493	24,000	22,000	79,623	0	79,623	57,623	86,861
122	500-1330-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0	0	0
123	500-1330-512100	GROUP INSURANCE	260,987	240,476	259,100	237,508	216,627	0	216,627	(20,881)	236,321
124	500-1330-512200	FICA EXPENSE	56,443	54,683	57,800	52,983	51,587	0	51,587	(1,396)	56,277
125	500-1330-512300	MEDICARE EXPENSE	13,200	12,789	13,500	12,375	12,065	0	12,065	(310)	13,162
126	500-1330-512400	PENSION EXPENSE	77,248	67,102	65,400	59,950	73,440	0	73,440	13,490	80,117
127	500-1330-512500	WORKERS COMPENSATION	24,343	23,031	22,900	20,992	19,908	0	19,908	(1,083)	21,718
128	500-1330-512900	OTHER EMPLOYEE BENEFITS - ADMINISTRATIVE SERV	550	550	1,050	963	500	0	500	(463)	545
129	500-1330-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0	0	0
130	500-1330-521110	PERSONNEL ADMINISTRATION	703	348	0	0	453	0	453	453	495
131		Personnel Expense	1,411,054	1,340,524	1,352,050	1,239,379	1,263,461	0	1,263,461	24,082	1,378,321
132											
133	500-1330-521111	BILL PRINTING AND MAILING	199,240	182,423	180,000	165,000	174,436	0	174,436	9,436	190,294
134	500-1330-521112	OPERATING BANKING AND INVESTMENT FEES	30	30	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	175,173	180,100	165,092	157,985	0	157,985	(7,106)	172,348
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	5,009	4,000	3,667	7,118	0	7,118	3,451	7,765
141	500-1330-522312	OTHER RENTAL	3,389	2,259	0	0	4,184	0	4,184	4,184	4,565
142	500-1330-522320	EQUIPMENT RENTALS	8,680	7,915	0	0	4,953	0	4,953	4,953	5,403
143	500-1330-523210	TELEPHONE	13,258	12,347	10,800	9,900	19,119	0	19,119	9,219	20,857
144	500-1330-523220	INTERNET AND WEB SERVICE	11,413	10,479	10,000	9,167	7,283	0	7,283	(1,884)	7,945
145	500-1330-523225	SOFTWARE LICENSING	39,622	37,905	42,250	38,729	39,668	0	39,668	939	43,274
146	500-1330-523230	POSTAGE	4,937	4,937	10,000	9,167	2,059	0	2,059	(7,108)	2,246
147	500-1330-523232	FREIGHT	580	506	0	0	283	0	283	283	309
148	500-1330-523310	PUBLIC EDUCATION	37,962	12,989	8,400	7,700	7,654	0	7,654	(46)	8,349
149	500-1330-523320	ADVERTISEMENTS	6,021	6,021	0	0	0	0	0	0	0
150	500-1330-523410	PRINTING AND BINDING	500	500	1,500	1,375	0	0	0	(1,375)	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	35
153	500-1330-523620	SUBSCRIPTIONS AND PERIODICALS	0	0	0	0	50	0	50	50	55
154	500-1330-523710	EDUCATION, TRAINING, AND TRAVEL	22,886	22,793	32,000	29,333	25,739	0	25,739	(3,595)	28,079
155	500-1330-523911	MAINTENANCE CONTRACTS	873	873	0	0	0	0	0	0	0
156	500-1330-531110	OFFICE SUPPLIES	18,614	18,184	12,000	11,000	13,274	0	13,274	2,274	14,481
157	500-1330-531120	AUTO PARTS AND TIRES	4,000	3,965	1,000	917	346	0	346	(570)	378
158	500-1330-531122	EQUIPMENT PARTS AND SUPPLIES	12,468	12,444	13,200	12,100	18,972	0	18,972	6,872	20,697
159	500-1330-531123	GENERAL SUPPLIES	3,148	3,112	2,600	2,383	4,015	0	4,015	1,631	4,380
160	500-1330-531124	COMPUTER SUPPLIES	13,303	2,712	3,300	3,025	15,491	0	15,491	12,466	16,899
161	500-1330-531125	UNIFORMS AND SAFETY SUPPLIES	8,101	7,493	8,000	7,333	6,977	0	6,977	(356)	7,611
162	500-1330-531126	BUILDING MAINTENANCE SUPPLIES	105	105	0	0	675	0	675	675	736
163	500-1330-531155	METERS	168,373	167,623	0	0	13,220	0	13,220	13,220	14,422
164	500-1330-531270	GASOLINE AND DIESEL	15,093	13,883	12,000	11,000	9,654	0	9,654	(1,346)	10,532
165	500-1330-531610	SMALL EQUIPMENT	4,528	4,528	3,600	3,300	3,500	0	3,500	200	3,818
166	500-1330-531710	DAMAGE CLAIMS	216	216	0	0	0	0	0	0	0
167	500-1330-531810	LATE FEES	41	41	0	0	0	0	0	0	0
168		Operating Expenses	792,656	716,466	534,750	490,187	536,688	0	536,688	46,500	585,478
169											
170	500-1330-542200	VEHICLES	0	0	0	0	25,476	0	25,476	25,476	25,476
171	500-1330-542300	FURNITURE & FIXTURES	0	267	0	0	0	0	0	0	0
172	500-1330-542400	COMPUTERS AND SOFTWARE	0	10,591	12,000	11,000	0	0	0	(11,000)	0
173		Capital Purchases	0	10,858	12,000	11,000	25,476	0	25,476	14,476	25,476

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Line	GL No.	GL Description	2019 Actual	5/31/19 YTD	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget	Year-End Estimate
174											
175		Public Information Expenses	2,203,710	2,067,847	1,898,800	1,740,567	1,825,625	0	1,825,625	85,058	1,989,275
176											
177	500-1510-511100	REGULAR WAGES	613,308	512,177	579,900	531,575	522,674	0	522,674	(8,901)	570,190
178	500-1510-511300	OVERTIME	2,225	2,225	1,200	1,100	2,488	0	2,488	1,388	2,714
179	500-1510-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0	0	0
180	500-1510-512100	GROUP INSURANCE	86,151	76,751	127,000	116,417	96,972	0	96,972	(19,445)	105,788
181	500-1510-512200	FICA EXPENSE	36,652	30,614	36,000	33,000	30,864	0	30,864	(2,136)	33,670
182	500-1510-512220	EMERGENCY SICK LEAVE TAX CREDIT	0	0	0	0	(3,486)	0	(3,486)	(3,486)	(3,803)
183	500-1510-512300	MEDICARE EXPENSE	8,572	7,160	8,400	7,700	7,241	0	7,241	(459)	7,899
184	500-1510-512400	PENSION EXPENSE	42,554	36,661	42,700	39,142	43,390	0	43,390	4,248	47,334
185	500-1510-512410	GASB 68 PENSION EXPENSE	0	0	0	0	0	0	0	0	0
186	500-1510-512500	WORKERS COMPENSATION	1,087	1,002	700	642	929	0	929	287	1,013
187	500-1510-512600	UNEMPLOYMENT - FINANCE	0	0	0	0	0	0	0	0	0
188	500-1510-512900	OTHER EMPLOYEE BENEFITS - FINANCE	250	250	500	458	3,450	0	3,450	2,992	3,764
189	500-1510-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0	0	0
190	500-1510-513100	EMPLOYEE RELATIONS EXPENSE	0	0	0	0	101	0	101	101	110
191		Personnel Expense	790,798	668,840	796,400	730,033	704,622	0	704,622	(25,412)	768,678
192											
193	500-1510-521110	PERSONNEL ADMINISTRATION	133,692	122,763	145,000	132,917	124,581	0	124,581	(8,336)	135,906
194	500-1510-521111	BILL PRINTING AND MAILING	0	0	0	0	0	0	0	0	0
195	500-1510-521112	OPERATING BANKING AND INVESTMENT FEES	141,573	109,453	60,000	55,000	214,239	0	214,239	159,239	233,716
196	500-1510-521113	RESERVE BANKING AND INVESTMENT FEES	15,033	0	0	0	43,686	0	43,686	43,686	47,657
197	500-1510-521212	DEBT COLLECTION	16,961	13,202	0	0	13,829	0	13,829	13,829	15,086
198	500-1510-521320	TECHNICAL SERVICES	3,639	3,399	5,000	4,583	375	0	375	(4,208)	409
199	500-1510-521330	COMPUTER AND NETWORK SERVICES	0	0	0	0	0	0	0	0	0
200	500-1510-522110	CLEANING AND TRASH REMOVAL	0	0	0	0	0	0	0	0	0
201	500-1510-522210	PURCHASED BUILDING MAINTENANCE	122	122	0	0	0	0	0	0	0
202	500-1510-522220	PURCHASED EQUIPMENT REPAIRS	0	0	0	0	0	0	0	0	0
203	500-1510-522230	PURCHASED VEHICLE REPAIR	0	0	0	0	0	0	0	0	0
204	500-1510-522310	OFFICE RENT	0	0	0	0	0	0	0	0	0
205	500-1510-522312	OTHER RENTAL	0	0	0	0	0	0	0	0	0
206	500-1510-522320	EQUIPMENT RENTALS	3,321	1,945	0	0	3,689	0	3,689	3,689	4,024
207	500-1510-523110	INSURANCE	78,930	72,381	76,400	70,033	73,989	0	73,989	3,956	80,716
208	500-1510-523210	TELEPHONE	10,395	9,411	10,000	9,167	7,482	0	7,482	(1,685)	8,162
209	500-1510-523220	INTERNET AND WEB SERVICE - FINANCE	0	0	0	0	0	0	0	0	0
210	500-1510-523225	SOFTWARE LICENSING	64,683	49,010	60,000	55,000	53,768	0	53,768	(1,232)	58,656
211	500-1510-523230	POSTAGE	5,253	4,641	3,000	2,750	5,193	0	5,193	2,443	5,665
212	500-1510-523232	FREIGHT	10	10	0	0	87	0	87	87	95
213	500-1510-523310	PUBLIC EDUCATION	0	0	0	0	0	0	0	0	0
214	500-1510-523320	ADVERTISEMENTS	0	0	0	0	0	0	0	0	0
215	500-1510-523510	TRAVEL	0	0	0	0	0	0	0	0	0
216	500-1510-523520	FOOD/MEALS/LUNCHEONS	0	0	0	0	0	0	0	0	0
217	500-1510-523610	DUES AND FEES	1,025	795	1,250	1,146	510	0	510	(636)	556
218	500-1510-523620	SUBSCRIPTIONS AND PERIODICALS	0	0	0	0	0	0	0	0	0
219	500-1510-523710	EDUCATION, TRAINING, AND TRAVEL	493	493	3,000	2,750	0	0	0	(2,750)	0
220	500-1510-523810	LICENSES	0	0	0	0	0	0	0	0	0
221	500-1510-523822	PERMITS AND FILING FEES	34	0	0	0	12	0	12	12	13
222	500-1510-523911	MAINTENANCE CONTRACTS	688	688	0	0	0	0	0	0	0
223	500-1510-531110	OFFICE SUPPLIES	6,564	6,397	2,500	2,292	3,836	0	3,836	1,545	4,185
224	500-1510-531120	AUTO PARTS AND TIRES	0	0	0	0	0	0	0	0	0
225	500-1510-531122	EQUIPMENT PARTS AND SUPPLIES	0	0	0	0	0	0	0	0	0
226	500-1510-531123	GENERAL SUPPLIES	535	535	1,000	917	741	0	741	(176)	808
227	500-1510-531124	COMPUTER SUPPLIES	1,926	1,926	1,500	1,375	2,158	1,583	3,740	783	2,354
228	500-1510-531125	UNIFORMS AND SAFETY SUPPLIES	4	4	0	0	0	0	0	0	0
229	500-1510-531126	BUILDING MAINTENANCE SUPPLIES	297	297	0	0	0	0	0	0	0
230	500-1510-531127	COMMUNICATION SUPPLIES	0	0	0	0	0	0	0	0	0
231	500-1510-531155	METERS	0	0	0	0	0	0	0	0	0

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Line	GL No.	GL Description	2019 Actual	5/31/19 YTD	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget	Year-End Estimate
232	500-1510-531220	NATURAL GAS	2,442	2,288	0	0	0	0	0	0	0
233	500-1510-531230	ELECTRICITY	41,864	38,484	0	0	0	0	0	0	0
234	500-1510-531270	GASOLINE AND DIESEL	373	373	0	0	0	0	0	0	0
235	500-1510-531610	SMALL EQUIPMENT	0	0	0	0	0	0	0	0	0
236	500-1510-531710	DAMAGE CLAIMS	0	0	0	0	0	0	0	0	0
237	500-1510-531810	LATE FEES	10	10	0	0	0	0	0	0	0
238		Operating Expenses	529,867	438,629	368,650	337,929	548,175	1,583	549,757	210,245	598,009
239											
240		Capital Expenditures	0	0	0	0	0	0	0	0	0
241											
242		Finance Expenses	1,320,665	1,105,468	1,165,050	1,067,962	1,252,796	1,583	1,254,379	184,834	1,366,687
243											
244	500-1520-511100	REGULAR WAGES	862,752	783,852	915,000	838,750	802,716	0	802,716	(36,034)	875,691
245	500-1520-511300	OVERTIME	8,250	8,062	20,000	18,333	17,594	0	17,594	(740)	19,193
246	500-1520-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0	0	0
247	500-1520-512100	GROUP INSURANCE	198,493	182,444	197,300	180,858	166,621	0	166,621	(14,237)	181,769
248	500-1520-512200	FICA EXPENSE	50,375	45,887	56,700	51,975	47,959	0	47,959	(4,016)	52,319
249	500-1520-512300	MEDICARE EXPENSE	11,781	10,732	13,300	12,192	11,216	0	11,216	(975)	12,236
250	500-1520-512400	PENSION EXPENSE	65,554	56,438	65,600	60,133	67,775	0	67,775	7,642	73,937
251	500-1520-512500	WORKERS COMPENSATION	53,096	49,320	45,500	41,708	41,926	0	41,926	218	45,737
252	500-1520-512900	OTHER EMPLOYEE BENEFITS - PLANNING	729	729	800	733	375	0	375	(358)	409
253	500-1520-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0	0	0
254	500-1520-513100	EMPLOYEE RELATIONS EXPENSE	0	0	0	0	334	0	334	334	365
255	500-1520-521110	PERSONNEL ADMINISTRATION	198	18	0	0	605	0	605	605	660
256		Personnel Expense	1,251,228	1,137,482	1,314,200	1,204,683	1,157,122	0	1,157,122	(47,562)	1,262,315
257											
258	500-1520-521310	ENGINEERING	0	0	0	0	0	0	0	0	0
259	500-1520-521320	TECHNICAL SERVICES	1,732	1,580	5,000	4,583	22,369	4,493	26,862	17,786	24,403
260	500-1520-522220	PURCHASED EQUIPMENT REPAIRS	325	0	500	458	34	0	34	(425)	37
261	500-1520-522230	PURCHASED VEHICLE REPAIR	6,220	5,346	7,000	6,417	5,035	0	5,035	(1,382)	5,492
262	500-1520-522320	EQUIPMENT RENTALS	5,251	3,712	5,000	4,583	3,811	0	3,811	(773)	4,157
263	500-1520-523210	TELEPHONE	8,947	8,215	10,000	9,167	8,246	0	8,246	(921)	8,996
264	500-1520-523225	SOFTWARE LICENSING	21,052	19,264	21,500	19,708	18,868	0	18,868	(841)	20,583
265	500-1520-523230	POSTAGE	61	25	100	92	704	0	704	613	768
266	500-1520-523232	FREIGHT	73	53	0	0	90	0	90	90	98
267	500-1520-523320	ADVERTISEMENTS	0	0	0	0	0	0	0	0	0
268	500-1520-523410	PRINTING AND BINDING	84	84	2,000	1,833	118	0	118	(1,715)	129
269	500-1520-523510	TRAVEL	0	0	0	0	0	0	0	0	0
270	500-1520-523520	FOOD/MEALS/LUNCHEONS	0	0	0	0	148	0	148	148	161
271	500-1520-523610	DUES AND FEES	1,509	1,509	1,650	1,513	1,904	0	1,904	391	2,077
272	500-1520-523620	SUBSCRIPTIONS AND PERIODICALS	0	0	300	275	249	0	249	(26)	272
273	500-1520-523710	EDUCATION, TRAINING, AND TRAVEL	33,026	24,338	43,600	39,967	20,204	0	20,204	(19,762)	22,041
274	500-1520-523810	LICENSES	390	90	2,500	2,292	115	0	115	(2,177)	125
275	500-1520-523822	PERMITS AND FILING FEES	384	362	2,400	2,200	195	0	195	(2,005)	213
276	500-1520-523911	MAINTENANCE CONTRACTS	0	0	0	0	0	0	0	0	0
277	500-1520-531110	OFFICE SUPPLIES	5,653	5,574	5,000	4,583	3,272	0	3,272	(1,311)	3,570
278	500-1520-531120	AUTO PARTS AND TIRES	1,635	1,358	1,000	917	1,542	0	1,542	626	1,683
279	500-1520-531122	EQUIPMENT PARTS AND SUPPLIES	3,360	3,360	3,000	2,750	1,646	0	1,646	(1,104)	1,795
280	500-1520-531123	GENERAL SUPPLIES	1,031	1,031	10,000	9,167	8,321	0	8,321	(846)	9,077
281	500-1520-531124	COMPUTER SUPPLIES	9,271	199	2,500	2,292	1,261	0	1,261	(1,031)	1,375
282	500-1520-531125	UNIFORMS AND SAFETY SUPPLIES	4,601	4,271	5,000	4,583	4,247	0	4,247	(337)	4,633
283	500-1520-531270	GASOLINE AND DIESEL	16,475	15,182	15,000	13,750	11,430	0	11,430	(2,320)	12,469
284	500-1520-531610	SMALL EQUIPMENT	0	0	700	642	700	0	700	58	764
285		Operating Expenses	121,079	95,553	143,750	131,771	114,507	4,493	119,000	(17,263)	124,917
286											
287	500-1520-542200	VEHICLES	0	26,800	30,000	27,500	28,784	0	28,784	1,284	28,784
288	500-1520-542400	COMPUTERS AND SOFTWARE	0	0	15,000	13,750	13,041	0	13,041	(709)	13,041
289		Capital Expenditures	0	26,800	45,000	41,250	41,825	0	41,825	575	41,825

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Line	GL No.	GL Description	2019 Actual	5/31/19 YTD	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget	Year-End Estimate
290											
291		Planning and Constructiones	1,372,307	1,259,835	1,502,950	1,377,704	1,313,454	4,493	1,317,947	(64,250)	1,429,057
292											
293	500-1530-511100	REGULAR WAGES	371,775	340,523	372,100	341,092	335,759	0	335,759	(5,333)	366,282
294	500-1530-511300	OVERTIME	3,420	4,209	6,500	5,958	13,480	0	13,480	7,521	14,705
295	500-1530-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0	0	0
296	500-1530-512100	GROUP INSURANCE	104,247	95,829	99,200	90,933	90,453	0	90,453	(480)	98,676
297	500-1530-512200	FICA EXPENSE	20,978	19,355	23,500	21,542	19,585	0	19,585	(1,957)	21,365
298	500-1530-512300	MEDICARE EXPENSE	4,906	4,527	5,500	5,042	4,580	0	4,580	(461)	4,997
299	500-1530-512400	PENSION EXPENSE	28,395	24,568	26,500	24,292	28,855	0	28,855	4,563	31,478
300	500-1530-512500	WORKERS COMPENSATION	9,043	8,407	7,700	7,058	8,098	0	8,098	1,039	8,834
301	500-1530-512900	OTHER EMPLOYEE BENEFITS - PROCUREMENT	175	175	350	321	175	0	175	(146)	191
302	500-1530-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0	0	0
303	500-1530-521110	PERSONNEL ADMINISTRATION	84	0	0	0	84	0	84	84	92
304		Personnel Expense	543,024	497,592	541,350	496,238	501,068	0	501,068	4,831	546,620
305											
306	500-1530-521320	TECHNICAL SERVICES	209	190	600	550	575	0	575	25	627
307	500-1530-522230	PURCHASED VEHICLE REPAIR	1,658	1,535	1,500	1,375	995	0	995	(380)	1,086
308	500-1530-522320	EQUIPMENT RENTALS	494	95	0	0	974	0	974	974	1,063
309	500-1530-523210	TELEPHONE	2,373	2,036	2,500	2,292	3,953	0	3,953	1,662	4,313
310	500-1530-523225	SOFTWARE LICENSING	0	0	0	0	0	0	0	0	0
311	500-1530-523230	POSTAGE	67	48	1,000	917	187	0	187	(730)	204
312	500-1530-523320	ADVERTISEMENTS	984	984	3,600	3,300	1,010	0	1,010	(2,290)	1,102
313	500-1530-523410	PRINTING AND BINDING	740	740	1,000	917	0	0	0	(917)	0
314	500-1530-523510	TRAVEL	0	0	0	0	0	0	0	0	0
315	500-1530-523610	DUES AND FEES	795	380	600	550	83	0	83	(467)	91
316	500-1530-523620	SUBSCRIPTIONS AND PERIODICALS	1,849	1,557	1,500	1,375	2,148	0	2,148	773	2,343
317	500-1530-523710	EDUCATION, TRAINING, AND TRAVEL	8,577	2,549	6,000	5,500	3,163	0	3,163	(2,337)	3,451
318	500-1530-523911	MAINTENANCE CONTRACTS	0	0	0	0	0	0	0	0	0
319	500-1530-531110	OFFICE SUPPLIES	1,737	1,414	1,500	1,375	4,695	0	4,695	3,320	5,121
320	500-1530-531120	AUTO PARTS AND TIRES	133	133	1,200	1,100	217	0	217	(883)	237
321	500-1530-531122	EQUIPMENT PARTS AND SUPPLIES	0	0	0	0	225	0	225	225	245
322	500-1530-531123	GENERAL SUPPLIES	509	369	600	550	2,747	0	2,747	2,197	2,997
323	500-1530-531124	COMPUTER SUPPLIES	2,318	338	600	550	2,964	146	3,110	2,414	3,234
324	500-1530-531125	UNIFORMS AND SAFETY SUPPLIES	1,053	926	3,000	2,750	1,553	0	1,553	(1,197)	1,694
325	500-1530-531270	GASOLINE AND DIESEL	2,063	1,831	2,400	2,200	1,348	0	1,348	(852)	1,471
326	500-1530-531610	SMALL EQUIPMENT	26	26	420	385	415	0	415	30	453
327		Operating Expenses	25,587	15,150	28,020	25,685	27,251	146	27,397	1,566	29,729
328											
329	500-1530-542100	MACHINERY AND EQUIPMENT	0	0	15,000	13,750	13,900	0	13,900	150	13,900
330	500-1530-542300	FURNITURE & FIXTURES	0	0	17,500	16,042	0	0	0	(16,042)	0
331	500-1530-542400	COMPUTERS AND SOFTWARE	0	1,979	3,250	2,979	0	81	81	(2,979)	0
332		Capital Expenditures	0	1,979	35,750	32,771	13,900	81	13,981	(18,871)	13,900
333											
334		Purchasing Expenses	568,610	514,722	605,120	554,693	542,220	227	542,447	(12,473)	590,249
335											
336	500-4200-511100	REGULAR WAGES	234,907	212,188	222,100	203,592	199,078	0	199,078	(4,514)	217,176
337	500-4200-511300	OVERTIME	1,381	1,591	2,500	2,292	12,244	0	12,244	9,952	13,357
338	500-4200-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0	0	0
339	500-4200-512100	GROUP INSURANCE	88,414	80,237	89,100	81,675	83,754	0	83,754	2,079	91,368
340	500-4200-512200	FICA EXPENSE	13,076	11,889	14,100	12,925	11,731	0	11,731	(1,194)	12,797
341	500-4200-512300	MEDICARE EXPENSE	3,058	2,780	3,300	3,025	2,743	0	2,743	(282)	2,993
342	500-4200-512400	PENSION EXPENSE	18,582	15,236	15,900	14,575	17,460	0	17,460	2,885	19,047
343	500-4200-512500	WORKERS COMPENSATION	9,474	8,862	8,500	7,792	7,297	0	7,297	(494)	7,961
344	500-4200-512900	OTHER EMPLOYEE BENEFITS - FACILITIES MAINTENANC	1,169	125	250	229	125	0	125	(104)	136
345	500-4200-513000	TEMPORARY SERVICES	29,371	25,383	36,000	33,000	11,176	0	11,176	(21,824)	12,192
346	500-4200-521110	PERSONNEL ADMINISTRATION	85	25	0	0	163	0	163	163	178
347		Personnel Expense	399,516	358,315	391,750	359,104	345,770	0	345,770	(13,334)	377,204

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Line	GL No.	GL Description	2019 Actual	5/31/19 YTD	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget	Year-End Estimate
348											
349	500-4200-521320	TECHNICAL SERVICES	672	615	0	0	3,728	0	3,728	3,728	4,067
350	500-4200-521330	COMPUTER AND NETWORK SERVICES	389	389	0	0	0	0	0	0	0
351	500-4200-522210	PURCHASED BUILDING MAINTENANCE	12,770	3,772	20,000	18,333	14,835	1,950	16,785	(3,498)	16,184
352	500-4200-522220	PURCHASED EQUIPMENT REPAIRS	2,952	2,284	7,500	6,875	3,411	0	3,411	(3,464)	3,721
353	500-4200-522230	PURCHASED VEHICLE REPAIR	9,489	3,798	10,000	9,167	3,542	1,996	5,538	(5,625)	3,864
354	500-4200-522260	PURCHASED ELECTRICAL SERVICES/MAINT	3,516	3,516	10,000	9,167	648	0	648	(8,519)	707
355	500-4200-522320	EQUIPMENT RENTALS	894	726	1,000	917	425	0	425	(491)	464
356	500-4200-523210	TELEPHONE	3,251	2,982	3,400	3,117	4,666	0	4,666	1,550	5,090
357	500-4200-523220	INTERNET AND WEB SERVICE	0	0	1,000	917	0	0	0	(917)	0
358	500-4200-523225	SOFTWARE LICENSING	1,500	1,375	1,500	1,375	1,375	0	1,375	0	1,500
359	500-4200-523232	FREIGHT	21	21	0	0	11	0	11	11	12
360	500-4200-523610	DUES AND FEES	8,630	8,565	0	0	3,447	0	3,447	3,447	3,761
361	500-4200-523710	EDUCATION, TRAINING, AND TRAVEL	2,587	2,587	5,000	4,583	3,722	0	3,722	(862)	4,060
362	500-4200-523911	MAINTENANCE CONTRACTS	28,803	28,510	33,000	30,250	48,716	1,192	49,908	18,466	53,145
363	500-4200-531110	OFFICE SUPPLIES	501	501	600	550	242	0	242	(308)	264
364	500-4200-531120	AUTO PARTS AND TIRES	942	942	2,000	1,833	396	0	396	(1,437)	433
365	500-4200-531122	EQUIPMENT PARTS AND SUPPLIES	2,131	1,432	3,500	3,208	981	806	1,787	(2,227)	1,070
366	500-4200-531123	GENERAL SUPPLIES	1,348	1,348	1,500	1,375	1,015	0	1,015	(360)	1,108
367	500-4200-531124	COMPUTER SUPPLIES	756	756	1,000	917	480	0	480	(437)	524
368	500-4200-531125	UNIFORMS AND SAFETY SUPPLIES	4,225	3,891	4,000	3,667	4,236	0	4,236	569	4,621
369	500-4200-531126	BUILDING MAINTENANCE SUPPLIES	11,250	8,445	25,000	22,917	6,779	0	6,779	(16,138)	7,395
370	500-4200-531128	LANDSCAPE SUPPLIES	0	0	0	0	450	0	450	450	491
371	500-4200-531220	NATURAL GAS	0	0	2,000	1,833	7,042	0	7,042	5,208	7,682
372	500-4200-531230	ELECTRICITY	0	0	45,000	41,250	37,871	0	37,871	(3,379)	41,314
373	500-4200-531270	GASOLINE AND DIESEL	9,906	9,221	19,000	17,417	6,967	0	6,967	(10,450)	7,600
374	500-4200-531610	SMALL EQUIPMENT	23,174	19,826	10,000	9,167	4,593	0	4,593	(4,574)	5,011
375		Operating Expenses	129,709	105,504	206,000	188,833	159,578	5,944	165,523	(29,255)	174,085
376											
377	500-4200-542100	MACHINERY AND EQUIPMENT	0	32,039	0	0	0	0	0	0	0
378	500-4200-542200	VEHICLES	0	29,040	28,000	25,667	26,372	0	26,372	705	26,372
379	500-4200-542300	FURNITURE & FIXTURES	0	0	0	0	0	0	0	0	0
380		Capital Expenditures	0	61,079	28,000	25,667	26,372	0	26,372	705	26,372
381											
382		Facilities Maintenance Expenses	529,225	524,899	625,750	573,604	531,720	5,944	537,665	(41,884)	577,661
383											
384	500-4331-511100	REGULAR WAGES	1,889,426	1,749,796	1,860,500	1,705,458	1,549,894	0	1,549,894	(155,564)	1,690,794
385	500-4331-511300	OVERTIME	52,446	57,453	100,000	91,667	219,909	0	219,909	128,243	239,901
386	500-4331-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0	0	0
387	500-4331-512100	GROUP INSURANCE	474,306	431,350	518,000	474,833	438,323	0	438,323	(36,510)	478,171
388	500-4331-512200	FICA EXPENSE	112,683	105,351	122,800	112,567	102,659	0	102,659	(9,907)	111,992
389	500-4331-512300	MEDICARE EXPENSE	26,353	24,639	28,700	26,308	24,033	0	24,033	(2,275)	26,218
390	500-4331-512400	PENSION EXPENSE	147,905	128,800	138,900	127,325	146,224	0	146,224	18,899	159,517
391	500-4331-512500	WORKERS COMPENSATION	108,189	101,587	92,600	84,883	84,916	0	84,916	33	92,636
392	500-4331-512600	UNEMPLOYMENT - SP&M	0	0	0	0	4,620	0	4,620	4,620	5,040
393	500-4331-512900	OTHER EMPLOYEE BENEFITS - SP&M	875	875	2,200	2,017	1,000	0	1,000	(1,017)	1,091
394	500-4331-513000	TEMPORARY SERVICES	10,050	10,050	0	0	0	0	0	0	0
395	500-4331-513100	EMPLOYEE RELATIONS EXPENSE	0	0	0	0	0	0	0	0	0
396	500-4331-521110	PERSONNEL ADMINISTRATION	4,733	4,024	0	0	4,108	0	4,108	4,108	4,481
397		Personnel Expense	2,826,967	2,613,926	2,863,700	2,625,058	2,575,687	0	2,575,687	(49,371)	2,809,840
398											
399	500-4331-521320	TECHNICAL SERVICES	55,771	51,544	50,000	45,833	94,389	5,000	99,389	48,555	102,970
400	500-4331-521330	COMPUTER AND NETWORK SERVICES	0	0	0	0	0	0	0	0	0
401	500-4331-522210	PURCHASED BUILDING MAINTENANCE	14,825	12,476	50,000	45,833	14,492	250	14,742	(31,342)	15,809
402	500-4331-522220	PURCHASED EQUIPMENT REPAIRS	158,527	136,040	100,000	91,667	54,370	196	54,566	(37,297)	59,313
403	500-4331-522230	PURCHASED VEHICLE REPAIR	81,181	77,074	75,000	68,750	58,330	6,751	65,082	(10,420)	63,633
404	500-4331-522240	PURCHASED INFRASTRUCTURE REPAIR	298,124	251,345	0	0	0	0	0	0	0
405	500-4331-522250	PURCHASED SCADA SERVICES/MAINT	4,078	3,641	0	0	2,447	0	2,447	2,447	2,669

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Line	GL No.	GL Description	2019 Actual	5/31/19 YTD	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget	Year-End Estimate
406	500-4331-522260	PURCHASED ELECTRICAL SERVICES/MAINT	263	263	5,000	4,583	0	0	0	(4,583)	0
407	500-4331-522312	OTHER RENTAL	17,786	17,786	0	0	3,950	237	4,187	3,950	4,309
408	500-4331-522320	EQUIPMENT RENTALS	7,308	7,308	50,000	45,833	513	0	513	(45,320)	560
409	500-4331-523210	TELEPHONE	48,117	44,082	50,000	45,833	43,470	0	43,470	(2,363)	47,422
410	500-4331-523225	SOFTWARE LICENSING	18,730	13,750	15,000	13,750	33,017	0	33,017	19,267	36,019
411	500-4331-523230	POSTAGE	1,982	1,754	3,000	2,750	597	0	597	(2,153)	651
412	500-4331-523232	FREIGHT	8,377	8,128	5,000	4,583	2,954	0	2,954	(1,629)	3,222
413	500-4331-523320	ADVERTISEMENTS	0	0	0	0	0	0	0	0	0
414	500-4331-523410	PRINTING AND BINDING	0	0	0	0	0	0	0	0	0
415	500-4331-523510	TRAVEL	0	0	0	0	0	0	0	0	0
416	500-4331-523520	FOOD/MEALS/LUNCHEONS	1,216	1,145	0	0	0	0	0	0	0
417	500-4331-523610	DUES AND FEES	3,090	3,349	2,000	1,833	1,046	0	1,046	(788)	1,141
418	500-4331-523710	EDUCATION, TRAINING, AND TRAVEL	47,195	36,683	50,000	45,833	19,221	0	19,221	(26,612)	20,969
419	500-4331-523810	LICENSES	175	175	1,500	1,375	2,886	0	2,886	1,511	3,148
420	500-4331-523911	MAINTENANCE CONTRACTS	37,198	36,591	75,000	68,591	38,660	27,803	66,463	(30,090)	42,174
421	500-4331-531110	OFFICE SUPPLIES	14,667	14,394	20,000	18,333	10,380	0	10,380	(7,954)	11,323
422	500-4331-531120	AUTO PARTS AND TIRES	5,808	5,574	10,000	9,167	1,917	0	1,917	(7,249)	2,092
423	500-4331-531122	EQUIPMENT PARTS AND SUPPLIES	42,827	40,917	85,000	77,917	25,773	5,319	31,092	(52,143)	28,116
424	500-4331-531123	GENERAL SUPPLIES	26,221	24,645	30,000	27,500	25,309	95	25,404	(2,191)	27,609
425	500-4331-531124	COMPUTER SUPPLIES	19,119	19,119	20,000	18,333	12,344	604	12,948	(5,989)	13,466
426	500-4331-531125	UNIFORMS AND SAFETY SUPPLIES	52,694	50,103	50,000	45,833	45,438	362	45,801	(395)	49,569
427	500-4331-531126	BUILDING MAINTENANCE SUPPLIES	36,723	36,676	10,000	9,167	2,877	0	2,877	(6,290)	3,139
428	500-4331-531127	COMMUNICATION SUPPLIES	331	331	1,000	917	2,253	0	2,253	1,337	2,458
429	500-4331-531136	ODOR AND H2S	69,438	69,438	0	0	729	0	729	729	796
430	500-4331-531139	OTHER CHEMICALS	0	0	0	0	0	0	0	0	0
431	500-4331-531151	MANHOLES	606	606	0	0	235	0	235	235	257
432	500-4331-531152	MANHOLE LININGS	0	0	0	0	10	0	10	10	11
433	500-4331-531153	FITTINGS	164	164	0	0	21	0	21	21	23
434	500-4331-531154	PIPE	257	257	0	0	0	0	0	0	0
435	500-4331-531155	METERS	1,940	1,940	50,000	45,833	895	14,210	15,105	(44,938)	976
436	500-4331-531162	PUMPS AND PUMP PARTS	5,318	5,318	0	0	0	0	0	0	0
437	500-4331-531163	ELECTRICAL PARTS	12,871	12,823	0	0	6,598	0	6,598	6,598	7,197
438	500-4331-531166	Inventory Control	337,567	0	0	0	0	0	0	0	0
439	500-4331-531230	ELECTRICITY	(12)	(12)	0	0	0	0	0	0	0
440	500-4331-531270	GASOLINE AND DIESEL	138,928	130,116	140,000	128,333	89,247	0	89,247	(39,086)	97,361
441	500-4331-531610	SMALL EQUIPMENT	83,362	74,143	75,000	68,750	40,184	378	40,562	(28,566)	43,837
442	500-4331-531650	HURRICANE PREPAREDNESS	114,501	95,211	133,000	121,917	81,980	100,736	182,717	(39,936)	89,433
443	500-4331-531810	LATE FEES	5	5	0	0	0	0	0	0	0
444	500-4333-521320	TECHNICAL SERVICES	32,475	32,394	0	0	2,534	0	2,534	2,534	2,764
445	500-4333-522240	PURCHASED INFRASTRUCTURE REPAIR	990,095	758,919	750,000	687,500	474,345	34,937	509,282	(213,155)	517,467
446	500-4333-523232	FREIGHT	603	603	0	0	0	0	0	0	0
447	500-4333-531123	GENERAL SUPPLIES	37,481	33,610	15,000	13,750	23,370	0	23,370	9,620	25,494
448	500-4333-531139	OTHER CHEMICALS - COLLECTION	0	0	0	0	12	0	12	12	13
449	500-4333-531151	MANHOLES	46,641	45,676	50,000	45,833	32,561	0	32,561	(13,272)	35,521
450	500-4333-531152	MANHOLE LININGS	18,873	18,037	25,000	22,917	5,011	0	5,011	(17,906)	5,467
451	500-4333-531153	FITTINGS	52,597	48,294	75,000	68,750	39,419	0	39,419	(29,331)	43,003
452	500-4333-531154	PIPE	31,395	30,537	50,000	45,833	9,320	0	9,320	(36,514)	10,167
453	500-4334-522210	PURCHASED BUILDING MAINTENANCE	20,016	18,328	40,000	36,667	18,688	23,550	42,238	(17,979)	20,387
454	500-4334-522220	PURCHASED EQUIPMENT REPAIRS	94,852	90,677	65,000	59,583	112,486	16,066	128,552	52,903	122,712
455	500-4334-522240	PURCHASED INFRASTRUCTURE REPAIR	28,941	15,624	0	0	1,297	0	1,297	1,297	1,415
456	500-4334-522250	PURCHASED SCADA SERVICES/MAINT	50,217	40,651	125,000	114,583	78,437	94,874	173,311	(36,147)	85,567
457	500-4334-522260	PURCHASED ELECTRICAL SERVICES/MAINT	1,642	1,642	10,000	9,167	60,730	0	60,730	51,564	66,251
458	500-4334-522312	OTHER RENTAL	1,260	1,160	0	0	1,100	0	1,100	1,100	1,200
459	500-4334-523232	FREIGHT	2,583	2,148	10,000	9,167	4,311	455	4,766	(4,855)	4,703
460	500-4334-531122	EQUIPMENT PARTS AND SUPPLIES	2,535	2,228	5,000	4,583	2,393	0	2,393	(2,190)	2,610
461	500-4334-531123	GENERAL SUPPLIES	6,297	6,066	12,000	11,000	13,026	69	13,095	2,026	14,210
462	500-4334-531126	BUILDING MAINTENANCE SUPPLIES	7,438	7,438	10,000	9,167	0	5,373	5,373	(9,167)	0
463	500-4334-531136	ODOR AND H2S - LIFT STATIONS	144,200	121,150	250,000	229,167	264,941	0	264,941	35,774	289,026

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464	500-4334-531139	OTHER CHEMICALS - LIFT STATIONS	350	350	15,000	13,750	0	0	0	(13,750)	0
465	500-4334-531153	FITTINGS	40,560	36,412	50,000	45,833	48,574	27,566	76,140	2,741	52,990
466	500-4334-531154	PIPE	2,525	2,518	10,000	9,167	193	0	193	(8,974)	211
467	500-4334-531155	METERS	0	0	0	0	2,366	0	2,366	2,366	2,581
468	500-4334-531162	PUMPS AND PUMP PARTS	174,604	110,955	250,000	229,167	199,056	0	199,056	(30,111)	217,152
469	500-4334-531163	ELECTRICAL PARTS	78,771	66,299	100,000	91,667	106,089	8,082	114,171	14,422	115,733
470	500-4334-531230	ELECTRICITY	400,384	373,532	375,000	343,750	392,236	0	392,236	48,486	427,893
471	500-4334-531270	GASOLINE AND DIESEL	728	728	0	0	0	0	0	0	0
472		Operating Expenses	4,035,338	3,150,876	3,447,500	3,160,208	2,609,026	372,915	2,981,940	(551,183)	2,846,210
473											
474	500-4331-582100	INTEREST EXPENSE	32,721	30,316	27,750	25,438	23,406	0	23,406	(2,031)	25,534
475	500-4331-591150	LEASE PRINCIPAL	421,799	386,359	426,400	390,867	392,885	0	392,885	2,019	428,602
476		Capital Lease Expense	454,519	416,675	454,150	416,304	416,292	0	416,292	(12)	454,136
477											
478	500-4331-542100	MACHINERY AND EQUIPMENT	0	0	150,000	137,500	175,658	0	175,658	38,158	175,658
479	500-4331-542200	VEHICLES	0	0	160,000	146,667	64,250	0	64,250	(82,416)	64,250
480	500-4331-542400	COMPUTERS AND SOFTWARE	0	0	25,000	22,917	3,294	0	3,294	(19,622)	3,294
481	500-4334-541400	INFRASTRUCTURE	0	2,016	0	0	0	0	0	0	0
482		Capital Expenditures	0	2,016	335,000	307,083	243,203	0	243,203	(63,880)	243,203
483											
484		Systems Pumping and Maintenance Expense	7,316,824	6,183,492	7,100,350	6,508,654	5,844,207	372,915	6,217,122	(664,447)	6,353,389
485											
486	500-4335-511100	REGULAR WAGES	1,275,108	1,159,768	1,177,500	1,079,375	1,098,860	0	1,098,860	19,485	1,198,757
487	500-4335-511300	OVERTIME	68,688	69,486	100,000	91,667	172,370	0	172,370	80,703	188,040
488	500-4335-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0	0	0
489	500-4335-512100	GROUP INSURANCE	319,838	293,448	308,500	282,792	287,499	0	287,499	4,707	313,635
490	500-4335-512200	FICA EXPENSE	78,046	71,600	79,200	72,600	74,107	0	74,107	1,507	80,844
491	500-4335-512300	MEDICARE EXPENSE	18,253	16,745	18,500	16,958	17,332	0	17,332	373	18,907
492	500-4335-512400	PENSION EXPENSE	101,270	87,607	89,600	82,133	105,031	0	105,031	22,897	114,579
493	500-4335-512500	WORKERS COMPENSATION	45,896	42,466	37,700	34,558	42,419	0	42,419	7,861	46,276
494	500-4335-512600	UNEMPLOYMENT - TREATMENT	0	0	0	0	0	0	0	0	0
495	500-4335-512900	OTHER EMPLOYEE BENEFITS - TREATMENT	747	747	1,350	1,238	650	0	650	(588)	709
496	500-4335-513000	TEMPORARY SERVICES	4,918	4,339	5,000	4,583	0	0	0	(4,583)	0
497	500-4335-521110	PERSONNEL ADMINISTRATION	1,693	1,356	0	0	729	0	729	729	795
498		Personnel Expense	1,914,457	1,747,561	1,817,350	1,665,904	1,798,997	0	1,798,997	133,093	1,962,542
499											
500	500-4335-521310	ENGINEERING	0	0	0	0	0	0	0	0	0
501	500-4335-521320	TECHNICAL SERVICES	42,305	34,933	0	0	7,867	0	7,867	7,867	8,582
502	500-4335-522210	PURCHASED BUILDING MAINTENANCE	1,632	1,632	0	0	0	0	0	0	0
503	500-4335-522220	PURCHASED EQUIPMENT REPAIRS	44,877	44,877	0	0	1,956	0	1,956	1,956	2,134
504	500-4335-522230	PURCHASED VEHICLE REPAIR	10,752	10,301	10,000	9,167	4,767	0	4,767	(4,400)	5,200
505	500-4335-522240	PURCHASED INFRASTRUCTURE REPAIR	3,902	3,902	0	0	0	0	0	0	0
506	500-4335-522250	PURCHASED SCADA SERVICES/MAINT	0	0	0	0	0	0	0	0	0
507	500-4335-522260	PURCHASED ELECTRICAL SERVICES/MAINT	0	0	0	0	0	0	0	0	0
508	500-4335-522320	EQUIPMENT RENTALS	0	0	0	0	0	0	0	0	0
509	500-4335-523210	TELEPHONE	6,738	6,096	17,500	16,042	25,180	0	25,180	9,139	27,469
510	500-4335-523225	SOFTWARE LICENSING	3,606	2,750	0	0	3,788	0	3,788	3,788	4,133
511	500-4335-523230	POSTAGE	806	538	1,000	917	1,390	0	1,390	473	1,516
512	500-4335-523232	FREIGHT	2,434	2,358	0	0	2,540	0	2,540	2,540	2,771
513	500-4335-523320	ADVERTISEMENTS	0	0	0	0	50	0	50	50	55
514	500-4335-523510	TRAVEL	0	0	0	0	0	0	0	0	0
515	500-4335-523520	FOOD/MEALS/LUNCHEONS	0	0	0	0	68	0	68	68	74
516	500-4335-523610	DUES AND FEES	1,285	1,285	500	458	0	0	0	(458)	0
517	500-4335-523710	EDUCATION, TRAINING, AND TRAVEL	17,379	15,633	15,000	13,750	4,312	0	4,312	(9,438)	4,704
518	500-4335-523810	LICENSES	325	325	1,700	1,558	115	0	115	(1,443)	125
519	500-4335-523911	MAINTENANCE CONTRACTS	10,309	9,477	0	0	257	0	257	257	280
520	500-4335-531110	OFFICE SUPPLIES	6,896	6,713	7,500	6,875	4,966	92	5,058	(1,909)	5,418
521	500-4335-531120	AUTO PARTS AND TIRES	1,174	1,029	3,000	2,750	1,804	10	1,813	(946)	1,968

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522	500-4335-531121	LAB SUPPLIES	5,004	5,004	0	0	89	0	89	89	97
523	500-4335-531122	EQUIPMENT PARTS AND SUPPLIES	3,574	3,574	0	0	1,566	5	1,571	1,566	1,708
524	500-4335-531123	GENERAL SUPPLIES	5,541	4,801	15,000	13,750	16,578	81	16,659	2,828	18,085
525	500-4335-531124	COMPUTER SUPPLIES	2,657	1,641	10,000	9,167	1,471	169	1,640	(7,695)	1,605
526	500-4335-531125	UNIFORMS AND SAFETY SUPPLIES	20,386	18,777	20,000	18,333	30,011	104	30,115	11,678	32,739
527	500-4335-531126	BUILDING MAINTENANCE SUPPLIES	877	877	0	0	1,121	0	1,121	1,121	1,222
528	500-4335-531127	COMMUNICATION SUPPLIES	297	297	0	0	0	0	0	0	0
529	500-4335-531130	BIOSOLIDS DISPOSAL	0	0	0	0	4,432	0	4,432	4,432	4,835
530	500-4335-531131	OXYGEN - TREATMENT	57,840	55,616	0	0	18,488	0	18,488	18,488	20,168
531	500-4335-531132	SULFUR DIOXIDE - TREATMENT	850	850	0	0	0	0	0	0	0
532	500-4335-531133	POLYMERS - TREATMENT	0	0	20,000	18,333	0	0	0	(18,333)	0
533	500-4335-531134	CHLORINE - TREATMENT	4,290	4,290	0	0	0	0	0	0	0
534	500-4335-531136	ODOR AND H2S	350	350	0	0	0	0	0	0	0
535	500-4335-531139	OTHER CHEMICALS - TREATMENT	0	0	0	0	0	0	0	0	0
536	500-4335-531151	MANHOLES	0	0	0	0	0	0	0	0	0
537	500-4335-531153	FITTINGS	93	(173)	0	0	0	0	0	0	0
538	500-4335-531154	PIPE	90	90	0	0	0	0	0	0	0
539	500-4335-531157	HEADWORKS	749	749	0	0	0	2	2	0	0
540	500-4335-531158	CLARIFIERS	0	0	0	0	0	0	0	0	0
541	500-4335-531159	DIGESTERS	0	0	0	0	0	0	0	0	0
542	500-4335-531160	SEPTIC RECEIVING STATION	0	0	0	0	0	0	0	0	0
543	500-4335-531161	SLUDGE DRYER	9,190	9,190	0	0	0	0	0	0	0
544	500-4335-531162	PUMPS AND PUMP PARTS	591	591	0	0	0	0	0	0	0
545	500-4335-531163	ELECTRICAL PARTS	1,513	1,451	0	0	0	0	0	0	0
546	500-4335-531164	BELT PRESS	1,376	1,376	0	0	0	0	0	0	0
547	500-4335-531165	AERATION BASIN	0	0	0	0	0	0	0	0	0
548	500-4335-531166	Inventory Control	27,560	0	0	0	0	0	0	0	0
549	500-4335-531220	NATURAL GAS	8,727	8,727	0	0	0	0	0	0	0
550	500-4335-531230	ELECTRICITY	0	0	0	0	0	0	0	0	0
551	500-4335-531270	GASOLINE AND DIESEL	11,588	10,716	40,000	36,667	17,781	0	17,781	(18,885)	19,398
552	500-4335-531610	SMALL EQUIPMENT	2,312	1,715	15,000	13,750	1,126	400	1,526	(12,624)	1,228
553	500-4335-531810	LATE FEES	35	26	0	0	6	0	6	6	6
554	500-4337-521320	TECHNICAL SERVICES	48,439	38,354	45,000	41,250	48,333	27,927	76,260	7,083	52,726
555	500-4337-522210	PURCHASED BUILDING MAINTENANCE	10,756	10,756	10,000	9,167	4,886	0	4,886	(4,280)	5,330
556	500-4337-522220	PURCHASED EQUIPMENT REPAIRS	92,630	88,122	175,000	160,417	169,417	1,130	170,546	9,000	184,818
557	500-4337-522240	PURCHASED INFRASTRUCTURE REPAIR	0	0	90,000	82,500	0	0	0	(82,500)	0
558	500-4337-522250	PURCHASED SCADA SERVICES/MAINT	0	0	2,000	1,833	0	0	0	(1,833)	0
559	500-4337-522260	PURCHASED ELECTRICAL SERVICES/MAINT	0	0	15,000	13,750	0	4,430	4,430	(13,750)	0
560	500-4337-522320	EQUIPMENT RENTALS	42,571	8,241	10,000	9,167	29,032	0	29,032	19,866	31,671
561	500-4337-523232	FREIGHT	7,164	6,738	8,000	7,333	11,459	384	11,843	4,126	12,501
562	500-4337-523911	MAINTENANCE CONTRACTS	4,297	4,200	0	0	1,883	3,649	5,532	1,883	2,054
563	500-4337-531121	LAB SUPPLIES	27,311	20,185	31,000	28,417	23,856	3,647	27,503	(4,560)	26,025
564	500-4337-531122	EQUIPMENT PARTS AND SUPPLIES	35,365	28,994	30,000	27,500	18,341	2,940	21,281	(9,159)	20,009
565	500-4337-531123	GENERAL SUPPLIES	10,298	9,480	0	0	387	0	387	387	423
566	500-4337-531124	COMPUTER SUPPLIES	4,487	4,487	0	0	0	0	0	0	0
567	500-4337-531125	UNIFORMS AND SAFETY SUPPLIES	440	440	0	0	0	0	0	0	0
568	500-4337-531126	BUILDING MAINTENANCE SUPPLIES	2,262	2,262	6,000	5,500	2,201	14	2,215	(3,299)	2,401
569	500-4337-531127	COMMUNICATION SUPPLIES	150	150	300	275	0	0	0	(275)	0
570	500-4337-531130	BIOSOLIDS DISPOSAL	427,143	400,989	162,500	148,958	111,898	0	111,898	(37,060)	122,071
571	500-4337-531131	OXYGEN	425,385	387,775	450,000	412,500	557,870	287	558,157	145,370	608,585
572	500-4337-531132	SULFUR DIOXIDE	9,825	9,825	12,000	11,000	10,150	0	10,150	(850)	11,073
573	500-4337-531133	POLYMERS	50,475	43,619	25,000	22,917	47,494	0	47,494	24,577	51,811
574	500-4337-531134	CHLORINE	37,429	35,049	45,000	41,250	32,760	0	32,760	(8,490)	35,738
575	500-4337-531136	ODOR AND H2S	5,855	5,855	20,000	18,333	7,840	3,920	11,760	(10,493)	8,553
576	500-4337-531139	OTHER CHEMICALS	25,912	25,912	15,000	13,750	16,003	3,803	19,805	2,553	17,457
577	500-4337-531153	FITTINGS	43,556	25,860	12,000	11,000	12,119	0	12,119	1,119	13,221
578	500-4337-531154	PIPE	591	205	500	458	210	0	210	(248)	229
579	500-4337-531157	HEADWORKS	34,231	17,269	20,000	18,333	46,053	0	46,053	27,719	50,239

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580	500-4337-531158	CLARIFIERS	8,628	6,173	15,000	13,750	709	33	743	(13,041)	774
581	500-4337-531159	DIGESTERS	217	217	1,000	917	4,336	0	4,336	3,419	4,730
582	500-4337-531160	SEPTIC RECEIVING STATION	0	0	1,000	917	0	0	0	(917)	0
583	500-4337-531161	SLUDGE DRYER	89,485	88,928	50,000	45,833	23,568	667	24,235	(22,265)	25,711
584	500-4337-531162	PUMPS AND PUMP PARTS	15,093	11,801	50,000	45,833	112,712	0	112,712	66,879	122,959
585	500-4337-531163	ELECTRICAL PARTS	3,989	3,726	15,000	13,750	17,086	1,209	18,295	3,336	18,640
586	500-4337-531164	BELT PRESS	14,364	8,780	20,000	18,333	78,472	3,847	82,319	60,139	85,606
587	500-4337-531165	AERATION BASIN	8,314	1,235	15,000	13,750	9,892	0	9,892	(3,858)	10,792
588	500-4337-531220	NATURAL GAS	36,023	30,577	75,000	68,750	46,831	0	46,831	(21,919)	51,088
589	500-4337-531230	ELECTRICITY	391,533	363,122	375,000	343,750	328,531	0	328,531	(15,219)	358,398
590	500-4337-531270	GASOLINE AND DIESEL	1,491	1,491	0	0	2,870	0	2,870	2,870	3,130
591	500-4337-531610	SMALL EQUIPMENT	2,055	1,660	0	0	14,972	0	14,972	14,972	16,333
592	500-4338-521320	TECHNICAL SERVICES	12,845	9,643	20,000	18,333	30,838	15,186	46,024	12,504	33,641
593	500-4338-522210	PURCHASED BUILDING MAINTENANCE	3,166	2,722	5,000	4,583	9,501	0	9,501	4,917	10,364
594	500-4338-522220	PURCHASED EQUIPMENT REPAIRS	6,837	6,837	50,000	45,833	29,647	10,650	40,297	(16,187)	32,342
595	500-4338-522240	PURCHASED INFRASTRUCTURE REPAIR	8,385	4,635	5,000	4,583	0	0	0	(4,583)	0
596	500-4338-522250	PURCHASED SCADA SERVICES/MAINT	0	0	2,000	1,833	0	0	0	(1,833)	0
597	500-4338-522260	PURCHASED ELECTRICAL SERVICES/MAINT	34,154	34,154	5,000	4,583	9,740	0	9,740	5,157	10,625
598	500-4338-522320	EQUIPMENT RENTALS	348	348	2,500	2,292	0	0	0	(2,292)	0
599	500-4338-523210	TELEPHONE	5,313	4,862	0	0	0	0	0	0	0
600	500-4338-523232	FREIGHT	2,639	2,405	3,000	2,750	1,470	0	1,470	(1,280)	1,604
601	500-4338-523911	MAINTENANCE CONTRACTS	5,265	5,265	6,000	5,500	6,526	3,562	10,088	1,026	7,119
602	500-4338-531121	LAB SUPPLIES	9,518	9,244	13,000	11,917	6,505	233	6,738	(5,412)	7,096
603	500-4338-531122	EQUIPMENT PARTS AND SUPPLIES	31,340	24,826	30,000	27,500	25,736	53	25,789	(1,764)	28,076
604	500-4338-531123	GENERAL SUPPLIES	918	918	0	0	0	0	0	0	0
605	500-4338-531124	COMPUTER SUPPLIES	762	588	0	0	0	0	0	0	0
606	500-4338-531125	UNIFORMS AND SAFETY SUPPLIES	0	0	0	0	214	0	214	214	233
607	500-4338-531126	BUILDING MAINTENANCE SUPPLIES	222	222	2,000	1,833	403	0	403	(1,430)	440
608	500-4338-531127	COMMUNICATION SUPPLIES	0	0	300	275	0	0	0	(275)	0
609	500-4338-531130	BIOSOLIDS DISPOSAL	167,983	164,101	62,500	57,292	89,192	0	89,192	31,900	97,300
610	500-4338-531133	POLYMERS	13,480	13,480	0	0	13,248	1,512	14,760	13,248	14,452
611	500-4338-531134	CHLORINE	0	0	20,000	18,333	0	0	0	(18,333)	0
612	500-4338-531139	OTHER CHEMICALS	36	0	0	0	0	0	0	0	0
613	500-4338-531153	FITTINGS	1,778	1,778	6,000	5,500	46	0	46	(5,454)	50
614	500-4338-531157	HEADWORKS	5,587	5,587	5,000	4,583	11,561	9	11,570	6,978	12,612
615	500-4338-531158	CLARIFIERS	12	0	5,000	4,583	0	0	0	(4,583)	0
616	500-4338-531159	DIGESTERS	3,230	3,230	5,000	4,583	0	0	0	(4,583)	0
617	500-4338-531162	PUMPS AND PUMP PARTS	1,342	1,342	20,000	18,333	0	0	0	(18,333)	0
618	500-4338-531163	ELECTRICAL PARTS	5,671	5,575	5,000	4,583	21,679	0	21,679	17,096	23,650
619	500-4338-531164	BELT PRESS	14,337	10,094	5,000	4,583	1,507	0	1,507	(3,076)	1,644
620	500-4338-531165	AERATION BASIN	0	0	10,000	9,167	237	0	237	(8,930)	259
621	500-4338-531220	NATURAL GAS	921	850	0	0	762	0	762	762	831
622	500-4338-531230	ELECTRICITY	217,580	200,497	200,000	183,333	211,565	0	211,565	28,231	230,798
623	500-4338-531270	GASOLINE AND DIESEL	4,725	4,725	0	0	4,920	0	4,920	4,920	5,367
624	500-4338-531610	SMALL EQUIPMENT	8,124	8,124	0	0	3,052	0	3,052	3,052	3,329
625	500-4339-521320	TECHNICAL SERVICES	16,046	12,769	10,000	9,167	25,851	10,481	36,331	16,684	28,201
626	500-4339-522210	PURCHASED BUILDING MAINTENANCE	542	426	5,000	4,583	7,417	0	7,417	2,834	8,092
627	500-4339-522220	PURCHASED EQUIPMENT REPAIRS	4,891	4,398	20,000	18,333	1,519	796	2,315	(16,814)	1,657
628	500-4339-522240	PURCHASED INFRASTRUCTURE REPAIR	0	0	5,000	4,583	0	0	0	(4,583)	0
629	500-4339-522250	PURCHASED SCADA SERVICES/MAINT	0	0	2,000	1,833	0	0	0	(1,833)	0
630	500-4339-522260	PURCHASED ELECTRICAL SERVICES/MAINT	0	0	5,000	4,583	0	0	0	(4,583)	0
631	500-4339-522320	EQUIPMENT RENTALS	0	0	2,500	2,292	779	0	779	(1,513)	850
632	500-4339-523210	TELEPHONE	6,686	6,083	0	0	0	0	0	0	0
633	500-4339-523232	FREIGHT	583	488	1,000	917	689	0	689	(227)	752
634	500-4339-523911	MAINTENANCE CONTRACTS	5,368	5,368	6,000	5,500	6,299	1,485	7,784	799	6,871
635	500-4339-531121	LAB SUPPLIES	8,589	8,589	6,000	5,500	1,591	466	2,057	(3,909)	1,736
636	500-4339-531122	EQUIPMENT PARTS AND SUPPLIES	3,472	3,472	5,000	4,583	14,805	0	14,805	10,222	16,151
637	500-4339-531123	GENERAL SUPPLIES	826	826	0	0	0	0	0	0	0

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Line	GL No.	GL Description	2019 Actual	5/31/19 YTD	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget	Year-End Estimate
638	500-4339-531124	COMPUTER SUPPLIES	364	364	0	0	0	0	0	0	0
639	500-4339-531126	BUILDING MAINTENANCE SUPPLIES	146	146	2,000	1,833	418	0	418	(1,415)	456
640	500-4339-531127	COMMUNICATION SUPPLIES	238	238	300	275	0	0	0	(275)	0
641	500-4339-531130	BIOSOLIDS DISPOSAL	47,083	45,107	12,500	11,458	15,972	0	15,972	4,513	17,423
642	500-4339-531133	POLYMERS	3,901	3,230	5,000	4,583	2,187	0	2,187	(2,396)	2,386
643	500-4339-531134	CHLORINE	580	580	0	0	0	0	0	0	0
644	500-4339-531139	OTHER CHEMICALS	2,932	2,932	15,000	13,750	10,817	0	10,817	(2,933)	11,800
645	500-4339-531153	FITTINGS	42	42	2,000	1,833	33	0	33	(1,800)	36
646	500-4339-531157	HEADWORKS	162	162	0	0	969	1,032	2,001	969	1,057
647	500-4339-531158	CLARIFIERS	0	0	5,000	4,583	0	0	0	(4,583)	0
648	500-4339-531159	DIGESTERS	0	0	5,000	4,583	677	0	677	(3,906)	739
649	500-4339-531162	PUMPS AND PUMP PARTS	16,344	16,344	5,000	4,583	3,915	0	3,915	(669)	4,271
650	500-4339-531163	ELECTRICAL PARTS	99	99	5,000	4,583	6,749	0	6,749	2,165	7,362
651	500-4339-531164	BELT PRESS	2,004	2,004	5,000	4,583	22	0	22	(4,561)	24
652	500-4339-531165	ARATION BASIN	190	190	0	0	0	0	0	0	0
653	500-4339-531230	ELECTRICITY	64,909	59,793	65,000	59,583	62,331	0	62,331	2,747	67,997
654	500-4339-531270	GASOLINE AND DIESEL	1,199	1,199	0	0	141	0	141	141	154
655	500-4339-531610	SMALL EQUIPMENT	0	0	0	0	1,319	0	1,319	1,319	1,439
656		Operating Expenses	2,991,386	2,665,757	2,659,100	2,437,509	2,586,745	104,214	2,690,959	149,236	2,821,904
657											
658	500-4335-542100	MACHINERY AND EQUIPMENT	0	0	0	0	0	0	0	0	0
659	500-4335-542200	VEHICLES	0	0	30,000	27,500	0	0	0	(27,500)	0
660	500-4335-542300	FURNITURE & FIXTURES	0	8,031	15,000	13,750	0	4,862	4,862	(13,750)	4,862
661	500-4335-542400	COMPUTERS AND SOFTWARE	0	1,016	5,000	4,583	0	0	0	(4,583)	0
662		Capital Expenditures	0	9,047	50,000	45,833	0	4,862	4,862	(45,833)	4,862
663											
664		Wastewater Treatment Expense	4,905,843	4,422,365	4,526,450	4,149,247	4,385,742	109,076	4,494,818	236,495	4,789,308
665											
666	500-4336-521320	TECHNICAL SERVICES	0	0	20,000	18,333	1,027	2,990	4,017	(17,307)	1,120
667	500-4336-522210	PURCHASED BUILDING MAINTENANCE	0	0	0	0	0	0	0	0	0
668	500-4336-522220	PURCHASED EQUIPMENT REPAIRS	0	0	2,000	1,833	314	0	314	(1,519)	343
669	500-4336-522230	PURCHASED VEHICLE REPAIR	62	62	1,500	1,375	63	0	63	(1,312)	69
670	500-4336-523210	TELEPHONE	1,227	1,046	400	367	700	0	700	333	763
671	500-4336-523225	SOFTWARE LICENSING	1,282	1,177	0	0	1,176	0	1,176	1,176	1,283
672	500-4336-523230	POSTAGE	0	0	200	183	0	0	0	(183)	0
673	500-4336-523232	FREIGHT	26	26	0	0	13	0	13	13	14
674	500-4336-523310	PUBLIC EDUCATION	0	0	0	0	1,090	0	1,090	1,090	1,190
675	500-4336-523320	ADVERTISEMENTS	0	0	0	0	0	0	0	0	0
676	500-4336-523410	PRINTING AND BINDING	0	0	250	229	0	0	0	(229)	0
677	500-4336-523610	DUES AND FEES	142	142	150	138	149	0	149	12	163
678	500-4336-523620	SUBSCRIPTIONS AND PERIODICALS	0	0	0	0	0	0	0	0	0
679	500-4336-523710	EDUCATION, TRAINING, AND TRAVEL	756	756	3,500	3,208	198	0	198	(3,011)	215
680	500-4336-523810	LICENSES	0	0	300	275	0	0	0	(275)	0
681	500-4336-523911	MAINTENANCE CONTRACTS	0	0	500	458	160	0	160	(298)	175
682	500-4336-531110	OFFICE SUPPLIES	1,368	1,276	1,000	917	794	0	794	(123)	866
683	500-4336-531120	AUTO PARTS AND TIRES	0	0	1,000	917	1,004	0	1,004	88	1,096
684	500-4336-531122	EQUIPMENT PARTS AND SUPPLIES	0	0	500	458	2,264	0	2,264	1,806	2,470
685	500-4336-531123	GENERAL SUPPLIES	216	216	600	550	1,204	0	1,204	654	1,314
686	500-4336-531124	COMPUTER SUPPLIES	523	523	750	688	0	0	0	(688)	0
687	500-4336-531125	UNIFORMS AND SAFETY SUPPLIES	120	120	500	458	222	0	222	(236)	242
688	500-4336-531126	BUILDING MAINTENANCE SUPPLIES	254	254	0	0	0	0	0	0	0
689	500-4336-531163	ELECTRICAL PARTS	0	0	200	183	0	0	0	(183)	0
690	500-4336-531270	GASOLINE AND DIESEL	0	0	1,500	1,375	0	0	0	(1,375)	0
691	500-4336-531610	SMALL EQUIPMENT	0	0	500	458	0	0	0	(458)	0
692		Operating Expenses	5,975	5,597	35,350	32,404	10,378	2,990	13,368	(22,026)	11,322
693											
694		Capital Expenditures	0	0	0	0	0	0	0	0	0
695											

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Line	GL No.	GL Description	2019 Actual	5/31/19 YTD	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget	Year-End Estimate
696		Pretreatment Expense	5,975	5,597	35,350	32,404	10,378	2,990	13,368	(22,026)	11,322
697											
698	500-4300-523110	INSURANCE	145,938	133,928	156,800	143,733	134,533	0	134,533	(9,200)	146,763
699	500-4300-523830	FINES & PENALTIES	0	0	0	0	0	0	0	0	0
700	500-4300-531710	DAMAGE CLAIMS	21,076	11,550	0	0	4,975	0	4,975	4,975	5,427
701		General Sewer Expenses	167,014	145,478	156,800	143,733	139,508	0	139,508	(4,226)	152,190
702											
703	500-4430-511100	REGULAR WAGES	334,531	302,182	311,300	285,358	275,769	0	275,769	(9,590)	300,838
704	500-4430-511300	OVERTIME	10,627	10,884	25,000	22,917	37,657	0	37,657	14,741	41,081
705	500-4430-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0	0	0
706	500-4430-512100	GROUP INSURANCE	80,233	74,088	71,700	65,725	61,998	0	61,998	(3,727)	67,634
707	500-4430-512200	FICA EXPENSE	20,111	18,272	20,900	19,158	18,495	0	18,495	(664)	20,176
708	500-4430-512300	MEDICARE EXPENSE	4,703	4,273	4,900	4,492	4,325	0	4,325	(166)	4,719
709	500-4430-512400	PENSION EXPENSE	25,814	22,312	23,600	21,633	25,896	0	25,896	4,262	28,250
710	500-4430-512500	WORKERS COMPENSATION	11,635	10,778	9,600	8,800	10,341	0	10,341	1,541	11,281
711	500-4430-512900	OTHER EMPLOYEE BENEFITS - PRODUCTION	175	175	350	321	150	0	150	(171)	164
712	500-4430-521110	PERSONNEL ADMINISTRATION	480	480	0	0	250	0	250	250	273
713		Personnel Expense	488,308	443,443	467,350	428,404	434,880	0	434,880	6,476	474,415
714											
715	500-4430-521320	TECHNICAL SERVICES	38,742	38,666	55,000	50,417	50,350	2,558	52,908	(67)	54,927
716	500-4430-522210	PURCHASED BUILDING MAINTENANCE	4,235	4,235	4,000	3,667	5,641	0	5,641	1,975	6,154
717	500-4430-522220	PURCHASED EQUIPMENT REPAIRS	83,659	63,621	50,000	45,833	23,109	25,283	48,392	(22,724)	25,210
718	500-4430-522230	PURCHASED VEHICLE REPAIR	10,559	10,498	10,200	9,350	6,414	0	6,414	(2,936)	6,998
719	500-4430-522240	PURCHASED INFRASTRUCTURE REPAIR	58,769	36,378	69,100	63,342	68,845	0	68,845	5,503	75,104
720	500-4430-522250	PURCHASED SCADA SERVICES/MAINT	0	0	0	0	0	0	0	0	0
721	500-4430-522260	PURCHASED ELECTRICAL SERVICES/MAINT	12,224	5,095	8,000	7,333	4,547	350	4,897	(2,786)	4,961
722	500-4430-522320	EQUIPMENT RENTALS	183	36	0	0	367	0	367	367	400
723	500-4430-523210	TELEPHONE	7,240	6,604	6,400	5,867	9,959	0	9,959	4,093	10,865
724	500-4430-523225	SOFTWARE LICENSING	1,826	1,375	0	0	1,934	0	1,934	1,934	2,110
725	500-4430-523230	POSTAGE	1,641	1,476	2,500	2,292	991	0	991	(1,300)	1,081
726	500-4430-523232	FREIGHT	1,425	1,237	0	0	996	0	996	996	1,087
727	500-4430-523310	PUBLIC EDUCATION	1,229	1,229	1,500	1,375	914	0	914	(461)	997
728	500-4430-523320	ADVERTISEMENTS	0	0	400	367	0	0	0	(367)	0
729	500-4430-523510	TRAVEL	0	0	0	0	0	0	0	0	0
730	500-4430-523610	DUES AND FEES	715	715	400	367	0	0	0	(367)	0
731	500-4430-523710	EDUCATION, TRAINING, AND TRAVEL	6,605	5,405	9,500	8,708	9,899	0	9,899	1,191	10,799
732	500-4430-523810	LICENSES	995	840	700	642	399	0	399	(243)	435
733	500-4430-523911	MAINTENANCE CONTRACTS	15,526	15,324	0	0	5,213	11,834	17,046	5,213	5,687
734	500-4430-531110	OFFICE SUPPLIES	1,853	1,853	2,500	2,292	2,014	0	2,014	(278)	2,197
735	500-4430-531120	AUTO PARTS AND TIRES	722	722	500	458	483	0	483	25	527
736	500-4430-531121	LAB SUPPLIES	11,871	10,200	12,850	11,779	11,659	0	11,659	(121)	12,718
737	500-4430-531122	EQUIPMENT PARTS AND SUPPLIES	1,953	1,832	2,000	1,833	1,271	0	1,271	(562)	1,387
738	500-4430-531123	GENERAL SUPPLIES	1,289	1,261	1,000	917	729	0	729	(187)	795
739	500-4430-531124	COMPUTER SUPPLIES	5,329	4,682	6,000	5,500	3,781	0	3,781	(1,719)	4,124
740	500-4430-531125	UNIFORMS AND SAFETY SUPPLIES	7,079	5,428	7,150	6,554	6,416	0	6,416	(138)	7,000
741	500-4430-531126	BUILDING MAINTENANCE SUPPLIES	6,062	4,885	4,000	3,667	3,433	0	3,433	(234)	3,745
742	500-4430-531127	COMMUNICATION SUPPLIES	0	0	0	0	0	0	0	0	0
743	500-4430-531134	CHLORINE - PRODUCTION	41,580	36,900	50,500	46,292	38,584	17,380	55,964	(7,708)	42,092
744	500-4430-531135	FLORIDE - PRODUCTION	0	0	0	0	0	0	0	0	0
745	500-4430-531137	PHOSOPHATE - PRODUCTION	104,413	94,413	95,000	87,083	85,250	0	85,250	(1,833)	93,000
746	500-4430-531153	FITTINGS	1,562	1,562	3,090	2,833	2,782	0	2,782	(51)	3,035
747	500-4430-531154	PIPE	390	390	2,000	1,833	380	0	380	(1,454)	414
748	500-4430-531155	METERS	6,708	6,708	10,000	9,167	20,244	0	20,244	11,078	22,085
749	500-4430-531162	PUMPS AND PUMP PARTS	2,990	2,531	3,090	2,833	80	0	80	(2,753)	87
750	500-4430-531163	ELECTRICAL PARTS	16,334	13,284	10,000	9,167	8,041	1,775	9,816	(1,126)	8,772
751	500-4430-531166	Inventory Control	0	0	0	0	0	0	0	0	0
752	500-4430-531220	NATURAL GAS	1,337	1,199	1,000	917	744	0	744	(173)	812
753	500-4430-531230	ELECTRICITY	399,517	364,482	408,000	374,000	388,338	0	388,338	14,338	423,642

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Line	GL No.	GL Description	2019 Actual	5/31/19 YTD	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget	Year-End Estimate
754	500-4430-531270	GASOLINE AND DIESEL	24,418	23,131	19,000	17,417	10,267	0	10,267	(7,150)	11,200
755	500-4430-531610	SMALL EQUIPMENT	1,449	1,449	1,500	1,375	1,073	0	1,073	(302)	1,171
756	500-4430-531810	LATE FEES	2	2	0	0	0	0	0	0	0
757		Operating Expenses	882,430	769,646	856,880	785,473	775,148	59,179	834,327	(10,325)	845,616
758											
759	500-4430-542100	MACHINERY AND EQUIPMENT	183	28,533	32,000	29,333	38,000	0	38,000	8,667	38,000
760	500-4430-542200	VEHICLES	0	0	0	0	0	0	0	0	0
761		Capital Expenditures	183	28,533	32,000	29,333	38,000	0	38,000	8,667	38,000
762											
763		Water Production Expenses	1,370,921	1,241,622	1,356,230	1,243,211	1,248,028	59,179	1,307,207	4,817	1,358,030
764											
765	500-4440-511100	REGULAR WAGES	738,699	675,235	725,700	665,225	634,748	0	634,748	(30,477)	692,453
766	500-4440-511300	OVERTIME	26,110	27,800	75,000	68,750	90,194	0	90,194	21,444	98,393
767	500-4440-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0	0	0
768	500-4440-512100	GROUP INSURANCE	219,939	204,189	250,600	229,717	183,651	0	183,651	(46,066)	200,346
769	500-4440-512200	FICA EXPENSE	43,752	40,313	49,600	45,467	41,938	0	41,938	(3,529)	45,750
770	500-4440-512300	MEDICARE EXPENSE	10,232	9,428	11,600	10,633	9,808	0	9,808	(825)	10,700
771	500-4440-512400	PENSION EXPENSE	57,642	50,104	56,200	51,517	59,896	0	59,896	8,379	65,341
772	500-4440-512500	WORKERS COMPENSATION	30,944	29,100	25,200	23,100	26,245	0	26,245	3,145	28,631
773	500-4440-512900	OTHER EMPLOYEE BENEFITS - DISTRIBUTION	400	400	900	825	400	0	400	(425)	436
774	500-4440-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0	0	0
775	500-4440-521110	PERSONNEL ADMINISTRATION	1,211	568	0	0	651	0	651	651	710
776		Personnel Expense	1,128,929	1,037,138	1,194,800	1,095,233	1,047,530	0	1,047,530	(47,703)	1,142,761
777											
778	500-4440-521320	TECHNICAL SERVICES	6,770	6,166	12,000	11,000	7,125	0	7,125	(3,875)	7,773
779	500-4440-522210	PURCHASED BUILDING MAINTENANCE	5,232	3,472	6,000	5,500	6,063	0	6,063	563	6,615
780	500-4440-522220	PURCHASED EQUIPMENT REPAIRS	11,164	8,908	16,500	15,125	15,693	1,184	16,877	568	17,120
781	500-4440-522230	PURCHASED VEHICLE REPAIR	15,254	13,132	25,000	22,917	19,250	976	20,226	(3,667)	21,000
782	500-4440-522240	PURCHASED INFRASTRUCTURE REPAIR	269,190	232,244	193,400	177,283	87,826	25,723	113,549	(89,458)	95,810
783	500-4440-522320	EQUIPMENT RENTALS	3,547	2,553	4,000	3,667	2,466	0	2,466	(1,201)	2,690
784	500-4440-523210	TELEPHONE	11,923	10,808	12,200	11,183	12,120	0	12,120	937	13,222
785	500-4440-523225	SOFTWARE LICENSING	10,282	9,427	10,400	9,533	8,250	0	8,250	(1,283)	9,000
786	500-4440-523230	POSTAGE	(284)	(284)	0	0	0	0	0	0	0
787	500-4440-523232	FREIGHT	1,712	1,570	2,000	1,833	1,814	25	1,839	(20)	1,979
788	500-4440-523320	ADVERTISEMENTS	0	0	0	0	0	0	0	0	0
789	500-4440-523410	PRINTING AND BINDING	0	0	0	0	20	0	20	20	22
790	500-4440-523510	TRAVEL	0	0	0	0	0	0	0	0	0
791	500-4440-523610	DUES AND FEES	650	585	0	0	0	0	0	0	0
792	500-4440-523710	EDUCATION, TRAINING, AND TRAVEL	9,026	4,826	10,000	9,167	7,646	0	7,646	(1,520)	8,342
793	500-4440-523810	LICENSES	150	25	1,750	1,604	0	0	0	(1,604)	0
794	500-4440-523911	MAINTENANCE CONTRACTS	0	0	0	0	0	0	0	0	0
795	500-4440-531110	OFFICE SUPPLIES	3,895	3,166	4,000	3,667	612	0	612	(3,054)	668
796	500-4440-531120	AUTO PARTS AND TIRES	3,577	3,070	5,000	4,583	3,138	0	3,138	(1,445)	3,424
797	500-4440-531122	EQUIPMENT PARTS AND SUPPLIES	5,907	5,711	7,500	6,875	4,881	0	4,881	(1,994)	5,325
798	500-4440-531123	GENERAL SUPPLIES	16,185	15,458	20,000	18,333	15,080	414	15,494	(3,254)	16,451
799	500-4440-531124	COMPUTER SUPPLIES	3,514	3,514	3,000	2,750	179	2,151	2,330	(2,571)	195
800	500-4440-531125	UNIFORMS AND SAFETY SUPPLIES	15,714	12,810	16,000	14,667	14,770	0	14,770	104	16,113
801	500-4440-531126	BUILDING MAINTENANCE SUPPLIES	4,872	4,178	5,000	4,583	3,292	0	3,292	(1,291)	3,592
802	500-4440-531127	COMMUNICATION SUPPLIES	0	0	0	0	0	0	0	0	0
803	500-4440-531150	METER AND VALVE VAULTS	0	0	2,500	2,292	0	0	0	(2,292)	0
804	500-4440-531153	FITTINGS	181,374	165,439	180,000	165,000	124,960	0	124,960	(40,040)	136,320
805	500-4440-531154	PIPE	20,679	19,290	15,000	13,750	7,874	0	7,874	(5,876)	8,590
806	500-4440-531155	METERS	140,557	99,169	293,500	269,042	131,236	0	131,236	(137,806)	143,167
807	500-4440-531156	FIRE HYDRANTS	38,189	22,389	36,000	33,000	11,265	0	11,265	(21,735)	12,289
808	500-4440-531162	PUMPS AND PUMP PARTS	0	0	0	0	0	0	0	0	0
809	500-4440-531166	Inventory Control	20,397	0	0	0	0	0	0	0	0
810	500-4440-531220	NATURAL GAS	1,934	1,835	2,000	1,833	1,917	0	1,917	83	2,091
811	500-4440-531230	ELECTRICITY	4,500	4,125	4,800	4,400	4,125	0	4,125	(275)	4,500

Brunswick-Glynn County JWSC
Detail Revenue and Expense
For fiscal year 2020, 07/01/2019 - 05/31/2020

Line	GL No.	GL Description	2019 Actual	5/31/19 YTD	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget	Year-End Estimate
812	500-4440-531270	GASOLINE AND DIESEL	38,466	35,542	40,000	36,667	27,257	0	27,257	(9,410)	29,735
813	500-4440-531610	SMALL EQUIPMENT	13,699	12,023	17,500	16,042	16,235	0	16,235	194	17,711
814		Operating Expenses	858,076	701,151	945,050	866,296	535,094	30,474	565,568	(331,202)	583,739
815											
816	500-4440-542100	MACHINERY AND EQUIPMENT	9,800	57,423	87,000	79,750	34,566	0	34,566	(45,184)	34,566
817	500-4440-542200	VEHICLES	0	62,057	50,000	45,833	42,726	0	42,726	(3,107)	42,726
818		Capital Expenditures	9,800	119,480	137,000	125,583	77,292	0	77,292	(48,291)	77,292
819											
820		Water Distribution Expense	1,996,806	1,857,769	2,276,850	2,087,112	1,659,917	30,474	1,690,391	(427,196)	1,803,792
821											
822	500-4400-523110	INSURANCE	131,945	120,847	130,000	119,167	124,301	0	124,301	5,134	135,601
823	500-4400-531710	DAMAGE CLAIMS	(24,935)	(24,935)	0	0	35,665	0	35,665	35,665	38,908
824		General Water Expenses	107,010	95,912	130,000	119,167	159,966	0	159,966	40,799	174,508
825											
826		Total Operating Expenses	22,892,143	20,328,296	22,557,550	20,677,754	19,799,009	593,142	20,392,151	(878,746)	21,561,411
827									0	0	0
828		Net Operating Revenue	11,635,841	11,169,489	10,721,450	9,827,995	10,597,676	(593,142)	10,004,533	769,680	11,855,433
829									0	0	0
830	500-1510-574000	BAD DEBT EXPENSE - FINANCE	672,362	600,959	600,000	550,000	157,536	0	157,536	(392,464)	171,858
831		Bad Debt Expense	672,362	600,959	600,000	550,000	157,536	0	157,536	(392,464)	171,858
832											
833	500-1510-582100	INTEREST EXPENSE	0	0	0	0	0	0	0	0	0
834	500-4300-582100	INTEREST EXPENSE - SEWER	571,947	512,034	669,000	613,250	613,252	0	613,252	2	669,003
835	500-4400-582100	INTEREST EXPENSE - WATER	477,379	449,820	329,500	302,042	302,050	0	302,050	8	329,509
836		Interest Expense	1,049,326	961,954	998,500	915,292	915,302	0	915,302	10	998,511
837											
838		Net Revenue Before Other Cash Requirements	9,914,153	9,606,576	9,122,950	8,362,704	9,524,837	(593,142)	8,931,695	1,162,134	10,685,064
839											
840	500-4300-591100	DEBT PRINCIPAL	1,357,197	1,216,050	1,693,900	1,552,742	1,552,613	0	1,552,613	(128)	1,693,760
841	500-4400-591100	DEBT PRINCIPAL	668,470	598,950	834,200	764,683	764,720	0	764,720	37	834,240
842		Debt Principal	2,025,667	1,815,000	2,528,100	2,317,425	2,317,333	0	2,317,333	(92)	2,528,000
843											
844	500-4300-591200	REPAIR AND REPLACEMENT RESERVE	2,759,100	2,356,442	3,794,850	3,478,613	3,478,613	0	3,478,613	0	3,794,850
845	500-4400-591200	REPAIR AND REPLACEMENT RESERVE	2,500,800	2,291,867	2,500,000	2,291,667	2,291,666	0	2,291,666	(0)	2,500,000
846		Repair & Replacement Reserve	5,259,900	4,648,308	6,294,850	5,770,279	5,770,279	0	5,770,279	0	6,294,850
847											
848	500-4300-591300	CAPITAL RESERVE	150,000	137,500	150,000	137,500	137,500	0	137,500	0	150,000
849	500-4400-591300	CAPITAL RESERVE	150,000	137,500	150,000	137,500	137,500	0	137,500	0	150,000
850		Capital Reserve	300,000	275,000	300,000	275,000	275,000	0	275,000	0	300,000
851											
852		Total Principal and Reserves	7,585,567	6,738,308	9,122,950	8,362,704	8,362,613	0	8,362,613	(92)	9,122,850
853											
854		Net Budget	2,328,587	2,868,268	0	(0)	1,162,225	(593,142)	569,082	1,162,225	1,562,214
855									0	0	0
856	500-4300-344261	CAPITAL TAP FEES - ST SIMONS	243,370	207,370	0	0	189,000	0	189,000	189,000	206,182
857	500-4300-344262	CAPITAL TAP FEES - NO MAINLAND	485,100	467,100	0	0	432,000	0	432,000	432,000	471,273
858	500-4300-344263	CAPITAL TAP FEES - SO MAINLAND	95,400	76,500	0	0	30,600	0	30,600	30,600	33,382
859	500-4300-344269	CAPITAL TAP FEES - BRUNSWICK	94,280	94,280	0	0	136,800	0	136,800	136,800	149,236
860	500-4400-344261	CAPITAL TAP FEES - ST SIMONS	149,010	130,610	0	0	104,420	0	104,420	104,420	113,913
861	500-4400-344262	CAPITAL TAP FEES - NO MAINLAND	281,035	269,535	0	0	(3,040)	0	(3,040)	(3,040)	(3,316)
862	500-4400-344263	CAPITAL TAP FEES - SO MAINLAND	78,660	69,000	0	0	17,678	0	17,678	17,678	19,285
863	500-4400-344269	CAPITAL TAP FEES - BRUNSWICK	61,154	58,854	0	0	73,720	0	73,720	73,720	80,422