



Brunswick-Glynn County Joint Water and Sewer Commission
1703 Gloucester Street, Brunswick, GA 31520
Wednesday, July 15, 2020 3:00 PM
Commission Meeting Room

FINANCE COMMITTEE AGENDA

COMMITTEE MEMBERS:

Finance Committee Chairman Bob Duncan
Commissioner Donald Elliott
Commissioner Tripp Stephens
Deputy Executive Director LaDonnah Roberts

PUBLIC COMMENT PERIOD

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

APPROVAL

- 1. Minutes from June 17, 2020 Finance Committee Meeting (*subject to any necessary changes*)**
- 2. Surplus Equipment / Inventory – L. Roberts**
- 3. JWSC Pension Addendum – IRS Approval – L. Roberts**

DISCUSSION

- 1. Harrington Warehouse Update – L. Roberts**
- 2. Financial Statements Month End June 30, 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, July 15, 2020 at 3:00 PM**

FINANCE COMMITTEE MINUTES

MEMBERS PRESENT: **Bob Duncan, Committee Chairman**
 Donald Elliott, Commissioner
 Tripp Stephens, Commissioner (via Microsoft Teams)
 Andrew Burroughs, Executive Director (via Microsoft Teams)

ALSO PRESENT: **Ben Turnipseed, Commission Chairman**
 Charles Cook, Commissioner (via Microsoft Teams)
 LaDonnah Roberts, Deputy Executive Director
 Pamela Crosby, Director of Procurement
 Frances Wilson, Senior Accountant
 Janice Meridith, Executive Commission Administrator

MEDIA PRESENT: **None**

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

PUBLIC COMMENT PERIOD

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

APPROVAL

1. Minutes from the June 17, 2020 Finance Committee Meeting
Commissioner Elliott made a motion seconded by Commissioner Stephens to approve the minutes from the June 17, 2020 Finance Committee Meeting. Motion carried 3-0-0.

2. Surplus Equipment and Inventory – L. Roberts
Mrs. Roberts provided a listing of 10 items consisting of trucks and trailers that the JWSC staff has deemed no longer necessary for our mission. We are recognizing those items as ones to be surplus and are requesting authorization for their disposal.

Commissioner Elliott made a motion seconded by Commissioner Stephens 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 Elliott asked if these items are automatically placed on GovDeals for sale. Mrs. Crosby responded yes. Commissioner Elliott then asked how that is working for us. Mrs. Crosby replied that it is working very well; and that at the last meeting some camera equipment was approved as surplus of which we have already sold 2 pieces. She added for government surplus this is their clearing house; there is one other site that could be used but GovDeals is the best one so far that we have found to use.

Motion carried 3-0-0.

3. JWSC Pension Addendum – IRS Approval – L. Roberts

Mrs. Roberts advised that JWSC has been notified by the Georgia Municipal Employees Benefit System that we must make application to the IRS for a favorable determination letter. This is a periodic application that we must make. The reason for obtaining that letter is important is because it allows the JWSC to deduct contributions that are made to our Defined Benefit Plan, but it allows the participants to defer income taxes on their contributions and to allow their contributions to grow tax deferred until they are distributed from the Plan. Mrs. Roberts stated that in order to request that determination from the IRS there are certain forms that need to be filled out and submitted, and we are requesting that the Commission Chairman be authorized to execute those necessary forms so that we may submit those for this filing.

Commissioner Elliott made a motion seconded by Commissioner Stephens to move that the Finance Committee recommend to the full Commission that the Brunswick-Glynn County Joint Water and Sewer Commission Chairman be authorized to sign the forms required to facilitate the Internal Revenue Service review necessary to issue a favorable determination letter from the IRS related to the JWSC Defined Benefit Retirement Plan. Motion carried 3-0-0.

DISCUSSION

1. Harrington Warehouse Update – L. Roberts

Mrs. Roberts said that she is pleased to have the opportunity to recognize Mrs. Crosby and her team for the hard work that they have done in implementing the Warehouse Inventory System. She noted that Mrs. Crosby had provided a timeline for the update. The physical count of all their rolling stock which is their trucks and their warehouse was completed by June 26th, and they have uploaded that data into the City Works Tracking System as of July 1st. They have completed construction of office space for the inventory team to reside and this was completed on July 2nd. They now have staff rotating between the Harrington warehouse and the Academy Creek warehouse, and they have already placed their initial replenishment order; that occurred on July 10th. In a short period of time they have had a lot of activity, but it has been activity leading up to them being able to do that. The team has faced a lot of physical work, some technological challenges, but they have had great team coordination and communication. Mrs. Roberts said she wanted to recognize them for that and for their accomplishment. She added that they have loaded all of this information into the City Works System and into Innoprise, our financial system, and they have recognized an inventory variance of approximately 9.7% which amounts to \$46,672. That is out of a warehouse value of \$479,229.36, which will be recorded in our financial statements.

Mrs. Crosby agreed that the team had a few technical challenges and they are still trying to work through those with our network. She added that for the most part, we have our feet on the grounds, we are there and the guys have gotten used to us being there. We have placed the first replenishment order, but we

have not run out of anything, and that is good. We did surplus some items. All things are off to a good start so far.

Commissioner Duncan asked about the inventory of the rolling stock in vehicles and if those are still accounted for as “in stock” items. Mrs. Crosby responded that City Works does allow them to manage multiple storerooms, and each truck will be its own storeroom, so when the parts cross the threshold of the physical warehouse itself they will transfer to a truck, and from the truck through the work order process those parts will be used from that inventory. This allows them to keep rolling stock on the truck which alleviates their having to come back, and for an emergency response they do have some of the basic items they will need on the truck. Commissioner Duncan then asked if on a truck by truck basis if a similar stocking level is maintained. Mrs. Crosby replied that for Water Distribution Division trucks they do have some stock that is similar, and she gave an example of one truck that responds to more fire hydrant needs and they have stock for that. She added that within a few thousand dollars, each truck has about the same value of inventory, and for similar items that each truck has a specific number of basic things they will need. Each truck carries between about \$8,000 and \$10,000 of inventory, and with 5 trucks they have about \$50,000 of rolling stock that is outside of the walls of the warehouse. Commissioner Duncan then asked about how security is managed, or managing the inventory on a truck by truck basis. He commented that we transition from “in the bin” on the truck to where it is now in the ground, and asked what is being done there for checks and balances to maintain the inventory count proper. Mrs. Crosby said that the trucks will be rotated and come in for a cycle count and compare what the count says compared to what inventory the system says they should have. This is done through the work order process. She noted that the one thing that is done different at the Harrington location versus what is already in place at the Academy Creek location is that at Academy Creek the inventory is transferred straight to a work order and staff will create rolling stock at that location next. There are only 5 trucks at Harrington making it the best place to start the practice of rolling stock, and then do the same at Academy Creek where they have 3 times the number of trucks. Commissioner Duncan then asked about the period of the cycle counts. Mrs. Crosby stated that they are looking at once per month, but at this time they will do it every 2 weeks to check for any big issues. She added that they already informally do cycle counts on a routine basis, for example when it is a rainy day they may come in and count trucks. She said they have been put on a schedule, which is actually how they load their trucks each week and with 5 trucks a different truck comes in and stocks each day of the week instead of all 5 coming each and every day all at the same time. Commissioner Elliott then asked who does the count of the trucks, and Mrs. Crosby replied that the truck will come in and the technicians and the truck crew will do the count together. She added that a listing of the inventory will be printed out for use in checking the inventory of about 70 items on each truck. Commissioner Duncan commented that directionally he thought this was the way to go and would like to have an update in about 3 months on how the inventory system is working out.

2. Financial Statements Month End June 30, 2020 – L. Roberts

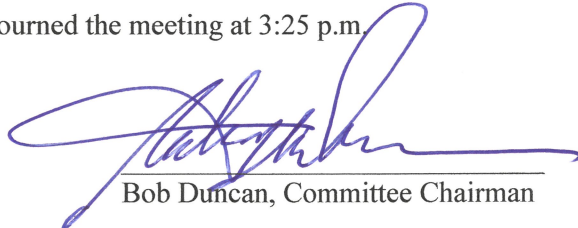
Mrs. Roberts provided that the preliminary year end statements for Fiscal Year 2020 will be reviewed on this financial report for month ending June 30, 2020. After the audit is done there will be some adjustments made so some numbers will change from what is reviewed on the current report. Mrs. Roberts provided some highlights of the Financial Statements for the month ending June 30, 2020 for the Finance Committee. In the Assets section of the Balance Sheet she noted the Bond Sinking Fund was back down to \$625K for year-end since the bond payment was made during June. Accounts Receivable were down from \$2.4M on June 30, 2019 to half that at \$1.2M on June 30, 2020. Construction in Progress increased when the 2019 year ended with \$8.8M is compared with the 2020 year ending at \$13.5M. In the Liabilities section Mrs. Roberts commented that the Net Pension Liability value was indicated to be at \$2,818,580.00 at year end for 2020, and appears to be the same as year ending 2019. She provided that this Net Pension Liability value for year ending 2020 would be adjusted by the auditors

using the numbers reported from the Actuarial. At this time, the Net Position for year ending 2020 is at \$150,922,092.00, which will change due to adjustments to be made during the 2020 audit process. The net position for year ending 2019 finalized at \$139,218,404.00, which when compared with the current value for 2020 indicates that JWSC gained in its net position during the Fiscal Year 2020. Some of the values on the financial reports for Fiscal Year 2020 will be adjusted through journal entries by the external auditors. The Combined Revenue Statement was then briefly highlighted. Commissioner Duncan commented that the expenses appear to be low (compared to budget), and asked if this was positive or is it from delaying work. Mr. Burroughs provided that the sludge hauling costs have gone down about \$300,000.00 during 2020, in addition to electrical savings at a few pump stations incurred by improvements in the system. The Project Report was also briefly reviewed and Mrs. Roberts noted some of the projects with activity, and advised that the completed projects will drop off from this FY2020 report to the next one which will be the first Project Report for Fiscal Year 2021.

Committee Chairman Duncan gave kudos to the team for their hard work dealing with everything that has been going on, and for JWSC landing financially where it needed to be at the end of the fiscal year. He also thanked Mr. Burroughs and Mrs. Roberts for their leadership and efforts in everything, from the sludge hauling project which was a significant contribution to the operating expense reduction. Commissioner Duncan also acknowledged Mrs. Crosby starting on the materials management, and that he believes this will really pay dividends as JWSC goes through building that operational discipline at the crew level, not just the warehouse level. He added that through this project, Mrs. Crosby's team is paying financial dividends that will benefit every customer in our community. Also as JWSC becomes more and more disciplined financially as we execute these major Capital Projects that are funded from SPLOST, that also in my view puts a lot of credit your way in confidence from the tax payers that are supporting the SPLOST funding. Commissioner Duncan thanked everyone for that.

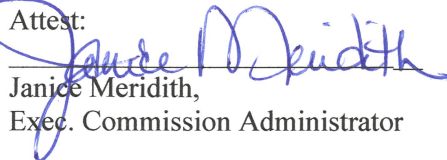
Committee Chairman Duncan asked if there any other items to discuss.

There being no further business, Chairman Duncan adjourned the meeting at 3:25 p.m.



Bob Duncan, Committee Chairman

Attest:



Janice Meridith,
Exec. Commission Administrator



Brunswick-Glynn County

Joint Water and Sewer Commission

Memorandum

To: Finance Committee
From: LaDonnah Roberts, Deputy Executive Director
Date: Wednesday, July 15, 2020
Re: Surplus Inventory/Equipment – Approval to Full Commission

Background

JWSC staff has determined the following assets to no longer be of use to the mission of the JWSC.

DIVISION	YEAR	DESCRIPTION
FD-106	2006	2006 Ford Ranger. 181,000 miles, replaced with new truck. Needs new battery
WDD-111	2004	2004 Ford F-150. 210,000 miles. Interior damage, replaced with new truck
PCD-102	2004	2004 Ford F-150. 203,000 miles, replaced with new truck
SPMD-410	2003	2003 Ford F-250. 193,000 miles, replaced with new truck. Needs new battery
SPMD-300	2005	2005 Ford F-150. 172,000 miles, replaced with new truck. Needs new battery.
SPMD-103	2002	2002 Chevrolet 3500. Service body. Cannot turn truck on to get mileage; may need new battery. Replaced with new truck
SPMD	1985	1985 Butler Trailer. No longer used. Replaced with new trailer
SPMD	2008	2008 Big Tex Trailer. Bent frame; not safe for use. 10 foot single axle. Replaced with new trailer
SPMD	2007	2007 Haulmark Trailer. Replaced with new trailer
WWTP	1995	1995 Pace Cargo Trailer. Replaced with new trailer.

Staff Report

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

Recommended Action

To dispose of this property, the Brunswick Glynn Joint Water & Sewer Commission must declare the property as surplus. Once declared as surplus, the Director of Procurement will dispose of the property in a manner most beneficial to the JWSC. Typically vehicles and equipment declared surplus will be posted to the GovDeals website.

Recommended Motion

“I move that the Finance Committee recommend that the full Commission approve the above listed items as surplus to be disposed of in a manner most beneficial to the JWSC.”



Brunswick-Glynn County

Joint Water and Sewer Commission

Memorandum

To: Finance Committee
From: LaDonnah Roberts, Deputy Executive Director
Date: Wednesday, July 15, 2020
Re: APPROVAL – Pension Plan IRS Addendum

Background

The Internal Revenue Service requires that the BGJWSC periodically request IRS's review of our defined benefit retirement plan in order to be granted a favorable determination letter. A favorable determination letter expresses the IRS' opinion that the plan's terms (as stated in the plan document) meet the Internal Revenue Code's tax-qualification requirements. This is mandatory in order for:

- BGJWSC to deduct contributions made to the plan up to the applicable limits;
- The plan participants to be able to defer income taxes on the amounts contributed to the plan; and
- The plan participants' contributions to grow tax-deferred until distributed from the plan.

Staff Report

We have received notification from the Georgia Municipal Employees Benefit System ("GMEBS") that we must make this periodic request to the IRS by July 31, 2020. GMEBS will assist us in this process, but they require that certain forms be signed and returned to them. Their instruction letter and the necessary forms are attached.

Recommended Action

BGJWSC staff requests that the Commission Chairman be authorized to execute the necessary forms to enable this filing.

Recommended Motion

"I move that the Finance Committee recommend to the full Commission that the Brunswick-Glynn County Joint Water and Sewer Commission Chairman be authorized to sign the forms required to facilitate the Internal Revenue Service review necessary to issue a favorable determination letter from the IRS related to the JWSC defined benefit retirement plan."

Enclosures

Notification letter and forms



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EMPLOYEE BENEFIT SERVICES
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Brunswick-Glynn County Joint Water and Sewer Commission
1703 Gloucester St.
Brunswick, GA 31520

Re: GMEBS Defined Benefit Retirement Plan; Filing Your Addendum with the IRS

Brunswick-Glynn County Joint Water and Sewer Commission:

We are writing to you concerning the restated Georgia Municipal Employees Benefit System ("GMEBS") Defined Benefit Retirement Plan documents adopted by the Brunswick-Glynn County Joint Water and Sewer Commission ("BGJWSC") on April 18, 2019. As you are aware, the General Addendum to your restated Adoption Agreement incorporates provisions of your Plan that are not included in the standard GMEBS Master Plan, Adoption Agreement, and General Addendum. Because the General Addendum contains one or more of these "outside-the-box" provisions, the BGJWSC technically cannot rely upon the IRS approval letter received for the GMEBS Plan.

In order to have reliance, the BGJWSC must obtain a separate determination letter from the IRS addressing the items included in the General Addendum. The IRS requires retirement plans to file for a letter by July 31, 2020. We are asking that you electronically sign the Forms discussed below via DocuSign so that we may complete the IRS filing prior to this deadline. Although the retirement plan previously filed for an IRS letter in 2012, that letter expires on July 31, 2020. Retirement plans with "outside-of-the-box" provisions must file regularly for an up-to-date IRS letter.

Getting IRS Approval for the Addendum to Your Adoption Agreement

GMEBS has made arrangements with Ice Miller, the law firm that handled the original GMEBS restatement filing with the IRS, to represent you in seeking an IRS determination letter to cover items included in your Addendum. Consistent with the process used in the original master plan and Adoption Agreement filing, GMEBS will cover the cost of IRS fees and Ice Miller's fees associated with your Addendum filing.

What does the BGJWSC need to do to file for an IRS letter?

The following steps need to be taken in order to submit a determination letter request to the IRS:

Brunswick-Glynn County Joint Water and Sewer Commission
Page 2 of 3

Step 1 – Review and Sign Enclosed Form 5307

Review the enclosed IRS Form 5307, Application for Determination for Adopters of modified Volume Submitter Plans. This form has already been completed, based upon information that we have received for your plan. Please confirm the accuracy of the information included on the form. As you review the form, please pay particular attention to the following items:

- **Other Qualified Plans.** We included a draft attachment to line 15a, page 5 that will need to be updated if the BGJWSC maintains any other qualified plans for its employees. A "qualified" plan includes a defined benefit or defined contribution 401(a) plan, a 401(k) plan, or a money purchase plan. It does not include a 457 plan, health plan, or any other type of benefit plan. If the BGJWSC maintains any other qualified plans, please provide the information requested on the attachment to line 15a for each other qualified plan. If the BGJWSC does not maintain any other qualified plan, please indicate that on the attachment. We will use a 3-digit plan number for purposes of the IRS filing for this plan based on the other qualified plan information provided.
- **Pending Issues.** Line 18, page 5 asks whether the plan has any issues pending with the IRS (include a Voluntary Correction Plan filing), Department of Labor, Pension Benefit Guaranty Corporation, or any court. *We marked "No" in line 18. Please confirm this is accurate.*

If the Form 5307 is in order, please have the Form 5307 signed and dated at the bottom of the first page. Please contact Lindsay Knowles at the law firm of Ice Miller (Lindsay.Knowles@icemiller.com) if you have any questions about the Form 5307 or if you need to make changes to the information included on the form.

Step 2 – Review and Sign Enclosed Form 2848

Please have the Form 2848, Power of Attorney and Declaration of Representative, signed and dated on page two. The Form 2848 gives me and the law firm of Ice Miller, GMEBS' federal tax counsel, authorization to act as representatives of the BGJWSC and handle any questions that the IRS may have with respect to the submission.

Step 3 – Review and Sign Enclosed Form 8821

Please have the Form 8821, Tax Information Authorization, signed and dated at the bottom of page one. The Form 8821 gives Taretta Shine, a paralegal with the law firm of Ice Miller, authorization to contact the IRS regarding the status of the submission.

Step 4 – Return Form 5307, Form 2848, and Form 8821 to Ice Miller

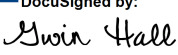
Please have the Form 5307, Form 2848, and Form 8821 signed via DocuSign. The law firm of Ice Miller will be notified automatically after all of the Forms have been electronically signed.

Brunswick-Glynn County Joint Water and Sewer Commission
Page 3 of 3

Once the signed documents are received, Ice Miller will coordinate any additional documentation needed for the filing with you and/or GMEBS and will submit the determination letter request to the IRS. A complete copy of the application will be provided to you for your files.

Please feel free to contact Lindsay Knowles at Lindsay.Knowles@icemiller.com if you have any questions about this process. Thank you very much for your attention to this matter.

Very truly yours,

DocuSigned by:

31C7CFC5346A4DD...

Gwin Hall
Senior Associate General Counsel
Georgia Municipal Association, Inc.

Enclosures

Form **5307**

(Rev. June 2014)

Department of the Treasury
Internal Revenue Service**Application for Determination for
Adopters of Modified
Volume Submitter Plans**

(Under sections 401(a) and 501(a) of the Internal Revenue Code)

▶ Information about the Form 5307 and the instructions is at www.irs.gov/form5307.

OMB No. 1545-0200

For IRS Use Only

For Internal Use Only

Review the Procedural Requirements Checklist before completing this application.

Complete lines 1j-1m and 2h-2k only if you have a foreign address, see instructions.**1a** Name of plan sponsor (employer if single-employer plan)

Brunswick-Glynn County Joint Water and Sewer Commission

b Address of plan sponsor

1703 Gloucester St.

c City

Brunswick

d State

GA

e ZIP

31520

f Employer identification number (EIN)

74-3229050

g Telephone number

912-261-7100

h Fax number**i** Employer's tax year end (MM)

06

j City or town**k** Country name**l** Province/country**m** Foreign postal code**2a** Person to contact. If a Power of Attorney is attached, mark box and do not complete this line. ☒

Contact person's name

b Contact person's address**c** City**d** State**e** ZIP code**f** Telephone number**g** Fax number**h** City or town**i** Country name**j** Province/country**k** Foreign postal code

If more space is needed for any item, attach additional sheets the same size as this form. Identify each additional sheet with the plan sponsor's name and EIN and identify each item.

Under penalties of perjury, I declare that I have examined this application, including accompanying statements and schedules, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE ▶

Date ▶

Type or print name

Type or print title

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **5307** (Rev. 6-2014)

JSA

3a Determination requested for (enter applicable number in box)

- ☐ 3 1 - Initial Qualification - New Plan
 2 - Initial Qualification - Existing Plan
 3 - Request after Initial Qualification

b If 3a is "1" or "2," enter the date the plan was initially adopted.

Yes **No**

c ☒ ☐ Does the VS practitioner have the authority to amend on behalf of the adopting employer?

d ☒ ☐ Does the plan have a determination letter (DL) or did the plan rely on the opinion or advisory letter for the plan's remedial amendment cycle (RAC) immediately preceding the RAC in which the application is filed?

If the plan relied on a DL, complete (i) and (ii).

If the plan relied on an opinion or advisory letter, go to line 3e.

If the plan did not have a DL or did not rely on the opinion or advisory letter, go to line 3f.

(i) Date the letter was issued

(ii) Year of the Cumulative List considered in the letter

e If the plan relied on a favorable opinion or advisory letter as an "identical adopter" of a pre-approved plan for the plan's RAC immediately preceding the cycle in which the application is submitted, complete the following:

(i) Name of sponsor or practitioner

(ii) Date of opinion/advisory letter

(iii) Serial # of opinion/advisory letter

f ☒ ☐ Do any amendments not considered in a prior DL have any discretionary provisions?

If "Yes," and the amendment contains only discretionary provisions, mark an "X," in subcolumn (a) of column (iv) in the table.

If "Yes," and the amendment contains both interim and discretionary provisions, mark an "X" in subcolumns (a) and (b) of column (iv) in the table.

g Complete the following table. If additional space is needed, attach a separate sheet of paper the same size, label it "Attachment to 3g" using the same format as below.

	(i) Amendment ID	(ii) Effective Date (MM/DD/YYYY)	(iii) Adoption Date (MM/DD/YYYY)	(iv) Type of Amendment		(v) Power to Amend on Behalf of		(vi) Due Date of Tax Return (including extensions) (MM/DD/YYYY)	(vii) Specific Section of Plan, Adoption Agreement or Trust Changed or Added	(viii) Specific Section of Amendment Creating the Change in (vii)	(ix) Is Required Practitioner Statement Attached
				(a) Interim	(b) Discr.	(a) Yes	(b) No				
3g(1)	Addendum #1	04/18/2019	04/18/2019		X	X			See Add. #1	See Add. #1	Y
3g(2)	Addendum #2	12/01/2015	12/03/2015		X	X			See Add. #2	See Add. #2	Y
3g(3)											
3g(4)											
3g(5)											
3g(6)											
3g(7)											
3g(8)											
3g(9)											
3g(10)											

h Total amendments on line 3g.

i Designate the specific tax return that the employer uses to file its federal income tax return.

4a Name of plan (Plan name cannot exceed 70 characters, including spaces.)

Retirement Plan for the Employees of the Brunswick-Glynn County Joint Water and Sewer Comission

b Enter 3-digit plan number

001

c Enter the month on which the plan year ends (MM)

12

d Enter plan's **original** effective date

01/01/2008

e Enter number of participants

223

(If 100 or less, go to line 4f. Otherwise, go to line 5a.)

f **Yes** ☐ **No** ☒ Does the plan sponsor have no more than 100 employees who received at least \$5,000 of compensation for the preceding year?

If "Yes," go to line 4g.

If "No," go to line 5a.

g ☐ ☐ Is at least one employee a nonhighly compensated employee?

5a Indicate the type of plan by entering the number from the list below.
(Use the lowest number from the list below applicable to the plan.)

1 — defined benefit but not cash balance

3 — money purchase

5 — 401(k)

2 — cash balance

4 — target benefit

6 — profit sharing plan

b **Yes** ☐ **No** ☒ If the response to 5a was "1," "2," "3," or "4," was the plan's normal retirement age below 62 any time after May 22, 2007?

If "Yes," file Form 5300.

If "No," go to line 6a.

6a(1) ☐ ☒ Is the plan sponsor a member of an affiliated service group, controlled group of corporations, or a group of trades or businesses under common control within the meaning of section 414(b), (c), or (m)?
If "Yes," attach the required statement.

a(2) ☐ ☒ Is the plan sponsor a foreign entity or is the plan sponsor a member of an affiliated service group, controlled group of corporations, or a group of trades or businesses under common control within the meaning of section 414(b) or (c) that includes a foreign entity?

b ☒ ☐ Is this a governmental plan under section 414(d)?

c(1) ☐ ☒ Is this a church plan under section 414(e)?

If "Yes," go to line 6(c)(2).

If "No," go to line 6d.

c(2) ☐ ☐ Was an election made by the church to have participation, vesting, funding, etc. provisions apply in accordance with section 410(d)? If "No," file Form 5300.

d ☐ ☒ Does this plan benefit any collectively bargained employees under Regulations section 1.410(b)-6(d)(2)?

e ☐ ☒ Is this an insurance contract plan under section 412(e)(3)?

7 ☒ ☐ Have interested parties been given the required notification of this application?



	Yes	No	
8a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Is a separate DL application for this plan currently pending before the IRS?
b	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Is this application being filed during the applicable two-year window announced by the Service?
9a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Does this plan satisfy one of the design-based safe harbor requirements for contributions or benefits under Regulations section 1.401(a)(4)-2(b) or 3(b)? If "Yes," go to line 9b. If "No," go to line 10a.
b	<input type="checkbox"/>	<input type="checkbox"/>	Is this an election for a determination regarding a design-based safe harbor? If "Yes," complete lines 9c through 9e. If "No," go to line 10a.
c	Enter the letter ("A" - "E") from the list below that identifies the safe harbor intended to be satisfied.		
	<input type="checkbox"/>	A = 1.401(a)(4)-2(b)(2) defined contribution (DC) plan with a uniform allocation formula	
		B = 1.401(a)(4)-3(b)(3) unit credit defined benefit (DB) plan	
		C = 1.401(a)(4)-3(b)(4)(i)(C)(1) unit credit DB fractional rule plan	
		D = 1.401(a)(4)-3(b)(4)(i)(C)(2) flat benefit DB plan	
		E = 1.401(a)(4)-3(b)(5) insurance contract plan	
d	<input type="checkbox"/>	<input type="checkbox"/>	Does this plan satisfy one of the safe harbor definitions of compensation under Regulation sections 1.414(s)-1(c)(2) or (3)?
e	List the plan sections that satisfy the design-based safe harbor (including, if applicable, the permitted disparity requirements). <div style="border: 1px solid black; height: 20px; width: 150px; margin-top: 5px;"></div>		
10a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Does this plan have a cash or deferred arrangement (CODA)? If "Yes," go to line 10b(1). If "No," go to line 10e.
b(1)	<input type="checkbox"/>	<input type="checkbox"/>	Does the CODA satisfy a safe harbor? If "Yes," go to line 10b(2). If "No," go to line 10d.
b(2)	Indicate by using the corresponding number from the instructions, the type of section 401(k) safe harbor that was satisfied.		
	<input type="checkbox"/>	1. 401(k)(12)(B)	
		2. 401(k)(12)(C)	
		3. 401(m)(11)(B)	
c	<input type="checkbox"/>	<input type="checkbox"/>	Does this plan contain a qualified automatic contribution arrangement (QACA) within the meaning of section 401(k)(13)?
d	<input type="checkbox"/>	<input type="checkbox"/>	Does this plan contain an eligible automatic contribution arrangement (EACA) within the meaning of section 414(w)?
e	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Does this plan have matching contributions within the meaning of section 401(m)? If "Yes," go to line 10f. If "No," go to line 10g.
f	<input type="checkbox"/>	<input type="checkbox"/>	Does this plan satisfy the section 401(m) safe harbor?
g	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Does this plan have after-tax employee voluntary contributions within the meaning of section 401(m)?
11	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Does this plan utilize the permitted disparity rules of section 401(l)?
12	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Is this plan part of an offset arrangement with any other plans? If "Yes," attach the required statement.



	Yes	No	
13	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Has this plan been involved in a merger, consolidation, spinoff, or a transfer of plan assets or liabilities that was not considered under a previous DL? If "Yes," submit the required attachment.
14a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Has the plan been amended or restated to change the plan from a DB plan to a DC plan? If "Yes," go to line 14b. If "No," go to line 15a.
b	<input type="checkbox"/>	<input type="checkbox"/>	Was the change considered in a prior DL? If "No," attach a statement explaining the change.
15a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Does the plan sponsor maintain any other qualified plans under section 401(a)? If "Yes," attach required statement and complete lines 15b and 15c. If "No," go to line 16.
b(1)	<input type="checkbox"/>	<input type="checkbox"/>	Does the plan sponsor maintain another plan of the same type (i.e. both this plan and the other plan are DC plans or both are DB plans) that covers non-key employees who are also covered under this plan? If "No," go to line 15c(1). If "Yes," when the plan is top-heavy, do non-key employees covered under both plans receive the top-heavy minimum contribution or benefit under:
b(2)	<input type="checkbox"/>	<input type="checkbox"/>	This plan, or
b(3)	<input type="checkbox"/>	<input type="checkbox"/>	The other plan?
c(1)	<input type="checkbox"/>	<input type="checkbox"/>	If this is a DC plan, does the plan sponsor maintain a DB plan (or if this is a DB plan, does the plan sponsor maintain a DC plan) that covers non-key employees who are also covered under this plan? If "No," go to line 16. If "Yes," when the plan is top-heavy, do non-key employees covered under both plans receive:
c(2)	<input type="checkbox"/>	<input type="checkbox"/>	The top-heavy minimum benefit under the DB plan,
c(3)	<input type="checkbox"/>	<input type="checkbox"/>	At least a 5% minimum contribution under the DC plan,
c(4)	<input type="checkbox"/>	<input type="checkbox"/>	The minimum benefit offset by benefits provided by the DC plan, or
c(5)	<input type="checkbox"/>	<input type="checkbox"/>	Benefits under both plans, using a comparability analysis, at least equal to the minimum benefit.
16	<input type="checkbox"/>	<input type="checkbox"/>	Does any amendment to the plan reduce or eliminate any section 411(d)(6) protected benefit? If "Yes," attach the required statement.
	Yes	No	NA
17	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> If this is a DC plan, are trust earnings and losses allocated on the basis of account balances? If "No," attach a statement explaining how they are allocated.
	Yes	No	
18	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Is any issue involving this plan currently pending or has any issue related to this plan been resolved during the current RAC by: (1) Internal Revenue Service, (2) Department of Labor, (3) Pension Benefit Guaranty Corporation, (4) Any court (including bankruptcy), or (5) The Voluntary Correction Program of the Employee Plans Compliance Resolution System. If "Yes," attach a statement with the contact person's name (IRS Agent, DOL Investigator, etc.) and telephone number.

[Optional - insert comments]





Procedural Requirements Checklist

Use this list to ensure that your submitted package is complete. Failure to supply the appropriate information may result in a delay in the processing of the application.

- | | Yes | No | |
|-----|-------------------------------------|--------------------------|---|
| 1. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Is Form 8717, User Fee for Employee Plan Determination Request, attached to your submission? |
| 2. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Is the appropriate user fee for your submission attached to Form 8717? |
| 3. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | If appropriate, is Form 2848, Power of Attorney and Declaration of Representative, Form 8821, Tax Information Authorization, or a privately designed authorization attached? (For more information, see the Disclosure Request by Taxpayer in the instructions and Rev. Proc. 2014-4, 2014-1 I.R.B. 125, updated annually.) |
| 4. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Is a copy of your plan's latest determination letter or advisory letter, if any, attached? |
| 5. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Have you included a copy of the plan, trust, and all amendments adopted or effective during the current RAC? |
| 6. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Is the EIN of the plan sponsor/employer (NOT the trust's EIN) entered on line 1i? |
| 7. | <input type="checkbox"/> | <input type="checkbox"/> | If you answered "Yes" to line 6a(1) have you included the information requested in the instructions? |
| 8. | Have you included: | | |
| | <input type="checkbox"/> | <input type="checkbox"/> | Form 8905, Certification of Intent to Adopt a Pre-approved Plan, if applicable; |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | A copy of the plan document and adoption agreement, if applicable; |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | The current advisory letter; |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | A list of modifications (For each modification of the approved specimen, is a separate written representation made by the VS practitioner that explains how the plan or trust instrument differs from the approved specimen plan and explains the effect of the modification of the approved specimen plan attached?); |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | A copy of the trust instrument; and |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | A copy of all amendments? |
| 9. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Have interested parties been given the required notification of this application? Make sure line 7 is completed. |
| 10. | <input type="checkbox"/> | <input type="checkbox"/> | If line 12 is "Yes," is the required statement attached? |
| 11. | <input type="checkbox"/> | <input type="checkbox"/> | If line 13 is "Yes," is the required statement attached? |
| 12. | <input type="checkbox"/> | <input type="checkbox"/> | If line 14b is "No," is the required statement attached? |
| 13. | <input type="checkbox"/> | <input type="checkbox"/> | If line 15a is "Yes," is the required statement attached? |
| 14. | <input type="checkbox"/> | <input type="checkbox"/> | If line 16 is "Yes," is the required statement attached? |
| 15. | <input type="checkbox"/> | <input type="checkbox"/> | If line 17 is "No," is the required statement attached? |
| 16. | <input type="checkbox"/> | <input type="checkbox"/> | If line 18 is "Yes," is the required statement attached? |
| 17. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Is the application signed and dated? (Stamped signatures are not acceptable; see Rev. Proc. 2014-4 updated annually.) |



**ATTACHMENT TO FORM 5307
OTHER QUALIFIED PLANS
(Line 15a)
FOR THE
RETIREMENT PLAN FOR THE EMPLOYEES
OF THE BRUNSWICK-GLYNN COUNTY JOINT WATER AND SEWER
COMMISSION**

(a) Name of Plan: [fill in]

(b) Type of Plan: [fill in]

(c) Form of Plan: [fill in]

(d) Plan Number: [fill in]

(e) Vesting Schedule:

[fill in]

(f) Date of Most Recent Advisory Opinion Letter: [fill in]

Form **2848**
(Rev. February 2020)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date _____ / _____ / _____

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

Brunswick-Glynn County Joint Water and Sewer Commission
1703 Gloucester St.

Taxpayer identification number(s)

74-3229050

Daytime telephone number

912-261-7100

Plan number (if applicable)

001

Brunswick, GA 31520

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

Lisa Erb Harrison, ICE MILLER LLP
One American Square, Suite 2900
Indianapolis, IN 46282-0200

Check if to be sent copies of notices and communications ☒

CAF No. 0300-61442R

PTIN _____

Telephone No. 317-236-5806

Fax No. 317-592-4802

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

Lindsay Knowles, ICE MILLER LLP
One American Square, Suite 2900
Indianapolis, IN 46282-0200

Check if to be sent copies of notices and communications ☒

CAF No. 0313-69137R

PTIN _____

Telephone No. 317-236-2350

Fax No. 317-592-5427

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address Gwin Hall

Georgia Municipal Association, Inc.
P.O. Box 105377
Atlanta, GA 30348

(Note: IRS sends notices and communications to only two representatives.)

CAF No. 0313-59523R

PTIN _____

Telephone No. 678-686-6212

Fax No. 678-686-6312

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

(Note: IRS sends notices and communications to only two representatives.)

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

- 3 Acts authorized (you are required to complete this line 3).** With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)

Tax Form Number
(1040, 941, 720, etc.) (if applicable)

Year(s) or Period(s) (if applicable)
(see instructions)

All matters relating to the Application
for Determination for Adopters of Modified
Volume Submitter Plans

5307

- 4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions ☐

- 5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider;

☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return; _____

☐ Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability. List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here. ☐ **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

► **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

Signature

Date

Title (if applicable)

Print Name

Brunswick-Glynn County Joint Water and Sewer Commission

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a** Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b** Certified Public Accountant - a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c** Enrolled Agent - enrolled as an agent by the IRS per the requirements of Circular 230.
 - d** Officer - a bona fide officer of the taxpayer organization.
 - e** Full-Time Employee - a full-time employee of the taxpayer.
 - f** Family Member - a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g** Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h** Unenrolled Return Preparer - Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k** Qualifying Student - receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. See instructions for Part II for additional information and requirements.
 - r** Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation - Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
a	Indiana	16706-49	DocuSigned by: Lisa Erb Harrison 03B2CEAD0C5743C...	6/24/2020
a	Indiana	26562-49	DocuSigned by: Lindsay Knowles FF1EEC1E9BCC42D...	6/24/2020
a	Georgia	186810	DocuSigned by: Gwin Hall 31C7CFC5348A4DD...	6/25/2020

Form **8821**

(Rev. February 2020)

Department of the Treasury
Internal Revenue Service**Tax Information Authorization**► Go to www.irs.gov/Form8821 for instructions and the latest information.

► Don't sign this form unless all applicable lines have been completed.

► Don't use Form 8821 to request copies of your tax returns
or to authorize someone to represent you.

OMB No. 1545-1165

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date _____

1 Taxpayer information. Taxpayer must sign and date this form on line 7.

Taxpayer name and address

Brunswick-Glynn County Joint Water and Sewer Commission
1703 Gloucester St.
Brunswick, GA 31520

Taxpayer identification number(s)

74-3229050

Daytime telephone number

912-261-7100

Plan number (if applicable)

001

2 Appointee. If you wish to name more than one appointee, attach a list to this form. **Check here if a list of additional appointees is attached** ► ☐

Name and address

Taretta Shine
ICE MILLER LLP
200 West Madison, Suite 3500
Chicago, IL 60606CAF No. NONE

PTIN _____

Telephone No. 312-726-7143Fax No. 312-726-8147Check if new: Address ☐ Telephone No. ☐ Fax No. ☐**3 Tax Information.** Appointee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.☐ By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
All matters relating to the Application for Determination for Adopters of Modified Volume Submitter Plans	5307		

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip lines 5 and 6. ► ☐**5 Disclosure of tax information** (you must check a box on line 5a or 5b unless the box on line 4 is checked):**a** If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box ► ☒**Note:** Appointees will no longer receive forms, publications, and other related materials with the notices.**b** If you don't want any copies of notices or communications sent to your appointee, check this box ► ☐**6 Retention/revocation of prior tax information authorizations.** If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior Tax Information Authorizations on file unless you check the line 6 box and attach a copy of the Tax Information Authorization(s) that you want to retain ► ☐

To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 6 instructions.

7 Signature of taxpayer. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

► IF NOT COMPLETE, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

► DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature _____

Date _____

Print Name _____

Title (if applicable) _____

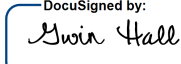
**REPRESENTATION OF CHANGES MADE TO THE
GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM
VOLUME SUBMITTER DEFINED BENEFIT PLAN DOCUMENTS
BY THE BRUNSWICK-GLYNN COUNTY
JOINT WATER AND SEWER COMMISSION**

The Retirement Plan for the Employees of the Brunswick-Glynn County Joint Water and Sewer Commission ("Plan"), as restated effective as of April 18, 2019, includes the attached General Addendum to the Georgia Municipal Employees Benefit System Defined Benefit Plan Adoption Agreement ("Addendum"). The Addendum specifies ways in which the Plan is modified, resulting in differences from the specimen plan as pre-approved by the Internal Revenue Service on March 30, 2018. The Addendum describes the location, nature and effect of differences between the language in the Plan and the language of the pre-approved specimen plan documents.

Under penalties of perjury, I declare that I have examined the Plan, and, to the best of my knowledge and belief, the items described above and the attached Plan documents set forth the ways in which the Plan is not word-for-word identical to the pre-approved specimen plan, and these differences are true, correct, and complete.

Dated: 6/25/2020.

Gwin Hall, Georgia Municipal Association, Inc.
(as Volume Submitter Sponsor)

By: 
31C7CFC5346A4DD...

Title: Senior Associate General Counsel

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

	June 30, 2019	June 30, 2020
CURRENT ASSETS		
Cash and Cash Equivalents	2,526,092	4,308,715
Bond Sinking Fund	603,103	625,214
Accounts Receivable (Net of Allowance for Bad Debts of \$1,028,505 and \$343,665)	2,423,238	1,201,256
Intergovernmental Receivable	915,232	0
Interest Receivable	120,436	0
Unbilled Revenue	1,370,043	1,370,043
Prepaid Expenses	328,795	354,413
Inventory	1,231,863	1,287,510
Total Current Assets	9,518,803	9,147,151
RESTRICTED CASH ACCOUNTS		
JWSC Reserves	23,111,127	28,870,909
Capital Reserves	6,399,918	7,491,252
SPLOST Account	7,444,175	10,156,034
Trustee Held Funds	124,261	11,121
Customer Deposit Reserve	3,192,360	3,101,788
Total Restricted Cash	40,271,842	49,631,104
CAPITAL ASSETS		
Fixed Assets (Net of Depreciation of \$124,712,098 and \$130,785,014)	122,216,483	116,805,556
Construction In Progress	8,842,199	13,513,416
Total Capital Assets	131,058,682	130,318,972
DEFERRED ASSETS		
Total Deferred Pension Outflows	1,107,064	1,107,064
Deferred On 2010C Bond Refunding	1,378,699	2,485,763
	1,221,055	2,328,119
TOTAL ASSETS	<u>183,335,088</u>	<u>191,425,345</u>
CURRENT LIABILITIES		
Accounts Payable	1,315,454	515,199
Accrued Salaries and Vacation	730,268	730,268
Accrued Liabilities	54,210	56,777
Retainage Payable	46,591	276,426
Interest Payable	91,543	82,844
Short-Term Portion of Debt	2,954,380	2,399,636
Total Current Liabilities	5,192,445	4,061,151
LONG-TERM DEBT		
Long-Term Portion of Bond Payable	31,856,000	29,825,000
Long-Term Portion of Capital Leases	1,116,228	747,591
Total Long-Term Debt	32,972,228	30,572,591
OTHER LIABILITIES		
Customer Deposits Payable	3,133,432	3,050,931
NET PENSION LIABILITY		
Net Pension Liability	2,818,580	2,818,580
TOTAL LIABILITIES	<u>44,116,685</u>	<u>40,503,253</u>
NET POSITION		
Net Investment In Capital Assets	86,289,875	83,833,328
Restricted For Debt Service	727,364	636,335
Restricted For Capital Projects	36,955,220	46,518,196
Restricted Customer Deposits	3,192,360	3,101,788
Unrestricted	12,053,584	16,832,445
	<u>139,218,404</u>	<u>150,922,092</u>

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

		6/30/20 Balance	Distribution of Funds			
			BB&T Overnight Cash	Investment Accounts	Held By Trustee	Cash
Operating and Debt Service Cash Accounts						
Cash and Cash Equivalents						
Revenue Deposit Account	Cash account with BB&T earning daily market interest. All JWSC cash receipts are deposited to this account and then transferred.	4,226,688	4,226,688			
General Checking Account		68,890	68,890			
Payroll Checking Account		9,137	9,137			
Change and Petty Cash Accounts		4,000				4,000
		4,308,715	4,304,715	0	0	4,000
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.	625,214			625,214	
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.	8,520,378	153,869	8,366,509		
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.	3,084,105	301,128	2,782,977		
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.	16,745,684	2,952,920	13,792,764		
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.	520,742	520,742			
		28,870,909	3,928,659	24,942,250	0	0

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.	7,491,252	1,095,602	6,395,650		
SPLOST Account	BB&T cash account to physically separate SPLOST monies. Held in a cash fund with BB&T	10,156,034	10,156,034			
Customer Deposit Reserve	Monies held for deposits made by customers. The JWSC does not return interest earned on deposits per Water & Sewer Ordinance.	3,101,788	275,364	2,826,423		
Total (Excluding SPLOST and Bond Funds)			9,604,341	34,164,323	0	4,000
% Distribution			22%	78%		0%

Brunswick-Glynn County JWSC
Combined Revenue Statement
For the Twelve Months Ended June 30, 2020

	FYE 2019 Actual	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget
Sewer Revenues	13,884,243	14,080,000	14,080,000	13,704,757	0	13,704,757	(375,243)
Water Revenues	6,674,594	6,900,000	6,900,000	6,212,101	0	6,212,101	(687,899)
Debt Charges	4,213,736	4,310,000	4,310,000	4,363,425	0	4,363,425	53,425
Administrative Fees	6,056,425	6,237,000	6,237,000	6,267,056	0	6,267,056	30,056
Planning & Construction Fees	39,916	45,000	45,000	34,220	0	34,220	(10,780)
Interest Income	533,740	125,000	125,000	671,386	0	671,386	546,386
Other Income	3,125,331	1,582,000	1,582,000	1,722,851	0	1,722,851	140,851
OPERATING REVENUES	34,527,984	33,279,000	33,279,000	32,975,796	0	32,975,796	(303,204)
Governing Body Expenses	264,178	299,100	299,100	135,352	0	135,352	(163,748)
Personnel Expenses	11,298,103	11,425,500	11,425,500	11,261,627	0	11,261,627	(163,873)
Operating Expenses	11,319,879	10,158,200	10,158,200	9,802,505	212,388	10,014,893	(355,695)
Capital Costs	9,983	674,750	674,750	479,693	9,970	489,663	(195,057)
OPERATING EXPENSES	22,892,143	22,557,550	22,557,550	21,679,176	222,357	21,901,534	(878,374)
Net Operating Revenue	11,635,841	10,721,450	10,721,450	11,296,619	(222,357)	11,074,262	575,169
Bad Debt Expense	672,362	600,000	600,000	(313,573)	0	(313,573)	(913,573)
Interest Expense	1,049,326	998,500	998,500	992,394	0	992,394	(6,106)
Debt Principal	2,025,667	2,528,100	2,528,100	2,486,583	0	2,486,583	(41,517)
Reserve Transfers	5,559,900	6,594,850	6,594,850	6,594,850	0	6,594,850	0
Net Revenue (Loss) Before Capital Fees And SPLOST	2,328,587	0	0	1,536,365	(222,357)	1,314,008	1,536,365
Capital Improvement Fees	1,488,009	0	0	1,326,598	0	1,326,598	1,326,598
SPLOST Revenues	6,947,661	0	0	4,198,858	0	4,198,858	4,198,858
Capital Fees and Grants	8,435,670	0	0	5,525,456	0	5,525,456	5,525,456
Net Revenues	10,764,257	0	0	7,061,821	(222,357)	6,839,464	7,061,821

Brunswick-Glynn County JWSC
Combined Revenue Statement
For the Twelve Months Ended June 30, 2020

	FYE 2019 Actual	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget
Sewer Revenues	13,884,243	14,080,000	14,080,000	13,704,757	0	13,704,757	(375,243)
Water Revenues	6,674,594	6,900,000	6,900,000	6,212,101	0	6,212,101	(687,899)
Debt Charges	4,213,736	4,310,000	4,310,000	4,363,425	0	4,363,425	53,425
Administrative Fees	6,056,425	6,237,000	6,237,000	6,267,056	0	6,267,056	30,056
Planning & Construction Fees	39,916	45,000	45,000	34,220	0	34,220	(10,780)
Interest Income	533,740	125,000	125,000	671,386	0	671,386	546,386
Other Income	3,125,331	1,582,000	1,582,000	1,722,851	0	1,722,851	140,851
OPERATING REVENUES	34,527,984	33,279,000	33,279,000	32,975,796	0	32,975,796	(303,204)
Governing Body	264,178	299,100	299,100	135,352	0	135,352	(163,748)
Office of the Director	763,056	878,750	878,750	828,675	16,250	844,925	(50,075)
Administration	2,203,710	1,898,800	1,898,800	1,970,429	124	1,970,553	71,629
Finance	1,320,665	1,165,050	1,165,050	1,369,131	0	1,369,131	204,081
Planning and Construction	1,372,307	1,502,950	1,502,950	1,421,054	3,243	1,424,296	(81,896)
Purchasing	568,610	605,120	605,120	594,004	1,402	595,407	(11,116)
Facilities Maintenance	529,225	625,750	625,750	557,092	503	557,595	(68,658)
Systems Pumping and Maintenance	7,316,824	7,100,350	7,100,350	6,482,150	126,041	6,608,191	(618,200)
Wastewater Treatment	4,905,843	4,526,450	4,526,450	4,792,996	34,764	4,827,761	266,546
Industrial Pretreatment	5,975	35,350	35,350	11,533	3,018	14,551	(23,817)
Water Production	1,370,921	1,356,230	1,356,230	1,378,343	23,407	1,401,751	22,113
Water Distribution	1,996,806	2,276,850	2,276,850	1,813,985	13,605	1,827,590	(462,865)
Property and Casualty Insurance	274,024	286,800	286,800	324,432	0	324,432	37,632
OPERATING EXPENSES	22,892,143	22,557,550	22,557,550	21,679,176	222,357	21,901,534	(878,374)
Net Operating Revenue	11,635,841	10,721,450	10,721,450	11,296,619	(222,357)	11,074,262	575,169
Bad Debt Expense	672,362	600,000	600,000	(313,573)	0	(313,573)	(913,573)
Interest Expense	1,049,326	998,500	998,500	992,394	0	992,394	(6,106)
Debt Principal	2,025,667	2,528,100	2,528,100	2,486,583	0	2,486,583	(41,517)
Reserve Transfers	5,559,900	6,594,850	6,594,850	6,594,850	0	6,594,850	0
Net Revenue (Loss) Before Capital Fees And SPL	2,328,587	0	0	1,536,365	(222,357)	1,314,008	1,536,365
Capital Improvement Fees	1,488,009	0	0	1,326,598	0	1,326,598	1,326,598
SPLOST Revenues	6,947,661	0	0	4,198,858	0	4,198,858	4,198,858
Capital Fees and Grants	8,435,670	0	0	5,525,456	0	5,525,456	5,525,456
Net Revenues	10,764,257	0	0	7,061,821	(222,357)	6,839,464	7,061,821

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									
417	RIDGEWOOD WATER PRODUCTION FACILITY	R&R	1,650,000	72,738	665,930	837,173	1,575,841	74,159	
702	NORTH MAINLAND SEWER BASIN REROUTE	SPLOST/CIF-N	14,900,000	4,314,246	1,742,355	1,391,849	7,448,451	7,451,549	
703	PS 4003 DECOMMISSION AND GRAVITY SEWER	SPLOST	3,300,000	41,219	146,448	117,021	304,688	2,995,312	
704	CANAL ROAD TO GLYNCO 12" WATERMAIN LOOP	CIF-N	1,200,000	48,000	9,538	36,000	93,538	1,106,462	
801	FEMA MITIGATION	R&R	3,188,000	126,350	70,118	0	196,467	2,991,533	
804	MAGNOLIA WATER IMPROVEMENT	R&R	1,700,000	44,684	12,205	60,161	117,050	1,582,950	
805	L STREET WATER IMPROVMENTS	R&R	787,334	380,693	131,528	253,889	766,111	21,223	
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	556,581	633,593	1,240,257.27	15,401,049.03	
2001	PS 4105 BASIN EXPANSION	R&R/CIF-N	1,485,000.00	0.00	17,750	64,050	81,800.00	1,403,200.00	
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	29,388	221,597	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	1,155.80	3,089.46	4,245.26	174,349.74	
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	314.38		314.38	249,685.62	
2019	BROCKINTON SUBDIVISION GRAVITY REHAB	R&R	250,000.00	0.00	87,061.30	11,265.70	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	9,608.90	520.50	10,129.40	239,870.60	
2022	RS 4118/4119 PUMP UPGRADES	R&R	200,000.00	0.00	72,396.00	77,705.20	150,101.20	49,898.80	
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		247,500.00	247,500.00	0.00	
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									
232	SR-99 WATER MAIN EXTENSIONS	CIF-N	2,200,000	1,761,543	382,955	0	2,144,497	0.00	
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	
806	ACADEMY CREEK OXYGEN SYSTEM REHAB.	R&R	1,040,000	862,504	176,929	0	1,039,433	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	4,608,195	4,430,975	17,881,369	39,928,880

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	300,000	0	3,063,422		3,063,422
Interest income and gains	5,171	58,252				
REPAIR AND REPLACEMENT RESERVE	10,868,723	7,294,850	(1,722,024)	16,710,512	13,207,173.13	3,503,339
Interest income and gains	20,313	248,650				
CAPITAL IMPROVEMENT FUND RESERVES	6,388,220	1,326,598	(392,493)	7,460,405	5,634,712	1,825,693
Interest income and gains	12,823	125,257				
	19,995,249	9,353,606	(2,114,517)	27,234,339	18,841,885	8,392,454
SPLOST	7,444,175	5,114,091	(2,475,928)	10,156,034	10,500,220	
Interest income		73,697				

Brunswick-Glynn County JWSC
Detail Revenue and Expense
For fiscal year 2020, 07/01/2019 - 06/30/2020

Line	GL No.	GL Description	2019 Actual	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget
		Operating Revenues							
1	500-4300-344211	USAGE CHARGES - SEWER	14,034,223	14,200,000	14,200,000	13,641,304	0	13,641,304	(558,696)
2	500-4300-344216	INDUSTRIAL SURCHARGE	121,202	80,000	80,000	242,961	0	242,961	162,961
3	500-4300-344217	LEAK ADJUSTMENTS	(271,182)	(200,000)	(200,000)	(179,508)	0	(179,508)	20,492
4	500-4300-344218	POOL FILL ADJUSTMENTS	0	0	0	0	0	0	0
5		Sewer Use Revenues	13,884,243	14,080,000	14,080,000	13,704,757	0	13,704,757	(375,243)
6									
7	500-4400-344211	USAGE CHARGES - WATER	6,674,594	6,900,000	6,900,000	6,212,101	0	6,212,101	(687,899)
8	500-4400-344219	SPIKE ADJUSTMENTS	0	0	0	0	0	0	0
9		Water Revenues	6,674,594	6,900,000	6,900,000	6,212,101	0	6,212,101	(687,899)
10									
11	500-4300-344212	DEBT CHARGES - SEWER	2,979,655	3,040,000	3,040,000	3,094,047	0	3,094,047	54,047
12	500-4400-344212	DEBT CHARGES - WATER	1,234,081	1,270,000	1,270,000	1,269,378	0	1,269,378	(622)
13		Debt Service Fees	4,213,736	4,310,000	4,310,000	4,363,425	0	4,363,425	53,425
14									
15	500-4300-344213	ADMINISTRATION FEE - SEWER	3,592,882	3,700,000	3,700,000	3,718,739	0	3,718,739	18,739
16	500-4400-344213	ADMINISTRATION FEE - WATER	2,463,543	2,537,000	2,537,000	2,548,317	0	2,548,317	11,317
17		Administrative Revenues	6,056,425	6,237,000	6,237,000	6,267,056	0	6,267,056	30,056
18									
19	500-4400-389091	TOWER RENTAL	243,582	250,000	250,000	373,890	0	373,890	123,890
20	500-1510-389100	RENTAL INCOME	88,100	0	0	0	0	0	0
21	500-1510-361110	OPERATING INTEREST AND INVESTMENT INCOME	320,510	125,000	125,000	207,537	0	207,537	82,537
22	500-1510-361111	RESERVE INTEREST AND INVESTMENT INCOME	213,230	0	0	463,849	0	463,849	463,849
23		Interest and Rental Revenues	865,422	375,000	375,000	1,045,276	0	1,045,276	670,276
24									
25	500-1520-393100	PLAN REVIEW/UNSOLICITED PROPOSAL FEES	39,916	45,000	45,000	34,220	0	34,220	(10,780)
26		Plan Review Fees	39,916	45,000	45,000	34,220	0	34,220	(10,780)
27									
28	500-4300-344220	SEPTIC HAULER FEES	162,247	200,000	200,000	147,053	0	147,053	(52,947)
29	500-4300-344250	OPERATIONAL TAP FEES	(294)	0	0	33,463	0	33,463	33,463
30	500-4300-344251	INSPECTION FEES	0	0	0	0	0	0	0
31	500-4300-344252	TRUCK INSPECTIONS	450	1,000	1,000	0	0	0	(1,000)
32	500-4300-344254	GREASE TRAP INSPECTIONS	0	1,000	1,000	0	0	0	(1,000)
33	500-4300-392300	SCRAP SALES	6,037	0	0	2,969	0	2,969	2,969
34	500-4400-344214	FIRE PROTECTION FEES	133,403	130,000	130,000	122,912	0	122,912	(7,088)
35	500-4400-344215	HYDRANT RENTAL	(1,500)	0	0	0	0	0	0
36	500-4400-344219	SPIKE ADJUSTMENTS	0	0	0	0	0	0	0
37	500-4400-344221	FIRE HYDRANT FEES	0	0	0	0	0	0	0
38	500-4400-344250	OPERATIONAL TAP FEES	477,280	485,000	485,000	521,725	0	521,725	36,725
39	500-4400-344253	WATER SAMPLING FEES	0	0	0	0	0	0	0
40	500-4400-392300	SCRAP SALES	8,335	0	0	2,712	0	2,712	2,712
41	500-1510-344270	DAMAGE REIMBURSEMENTS	377,258	0	0	4,413	0	4,413	4,413
42	500-1510-344275	OTHER REVENUES	7,881	10,000	10,000	4,169	0	4,169	(5,831)
43	500-1510-345000	SERVICE FEES	1,072,921	300,000	300,000	654,412	0	654,412	354,412
44	500-1510-345060	LATE PAYMENT FEES	416,947	135,000	135,000	151,227	0	151,227	16,227
45	500-1510-389030	BAD DEBT RECOVERY	132,682	70,000	70,000	135,188	0	135,188	65,188
46	500-1510-392400	GAIN/LOSS ON SALE OF ASSETS	0	0	0	(431,282)	0	(431,282)	(431,282)
47		Other Revenues	2,793,649	1,332,000	1,332,000	1,348,961	0	1,348,961	16,961
48									
49		Total Operating Revenues	34,527,984	33,279,000	33,279,000	32,975,796	0	32,975,796	(303,204)
50									
51	500-1110-511200	COMMISSIONER STIPENDS	30,000	30,000	30,000	30,000	0	30,000	0
52	500-1110-512500	WORKERS COMPENSATION	59	50	50	53	0	53	3
53	500-1110-521210	LEGAL FEES	168,606	180,000	180,000	73,291	0	73,291	(106,709)
54	500-1110-521211	ACCOUNTING AND AUDITING	19,900	27,500	27,500	22,900	0	22,900	(4,600)
55	500-1110-521213	LEGISLATIVE COMPLIANCE	0	0	0	110	0	110	110

Brunswick-Glynn County JWSC
Detail Revenue and Expense
For fiscal year 2020, 07/01/2019 - 06/30/2020

Line	GL No.	GL Description	2019 Actual	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget
56	500-1110-521214	LEGAL FEES - LITIGATION	39,251	50,000	50,000	5,445	0	5,445	(44,555)
57	500-1110-521320	TECHNICAL SERVICES	0	0	0	0	0	0	0
58	500-1110-523210	TELEPHONE	0	0	0	0	0	0	0
59	500-1110-523230	POSTAGE	0	0	0	0	0	0	0
60	500-1110-523310	PUBLIC EDUCATION	0	0	0	0	0	0	0
61	500-1110-523320	ADVERTISEMENTS	0	0	0	0	0	0	0
62	500-1110-523510	TRAVEL	0	0	0	0	0	0	0
63	500-1110-523520	FOOD/MEALS/LUNCHEONS	164	400	400	346	0	346	(54)
64	500-1110-523610	DUES AND FEES	70	0	0	532	0	532	532
65	500-1110-523710	EDUCATION, TRAINING, AND TRAVEL	6,129	10,000	10,000	1,654	0	1,654	(8,346)
66	500-1110-531110	OFFICE SUPPLIES	0	1,150	1,150	1,022	0	1,022	(128)
67		Governing Body Expenses	264,178	299,100	299,100	135,352	0	135,352	(163,748)
68									
69	500-1320-511100	REGULAR WAGES	394,695	502,500	502,500	445,527	0	445,527	(58,973)
70	500-1320-511300	OVERTIME	293	8,000	8,000	15,036	0	15,036	7,036
71	500-1320-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0
72	500-1320-512100	GROUP INSURANCE	82,862	89,700	89,700	69,291	0	69,291	(20,409)
73	500-1320-512200	FICA EXPENSE	22,928	31,800	31,800	27,098	0	27,098	(4,702)
74	500-1320-512300	MEDICARE EXPENSE	5,368	7,400	7,400	6,357	0	6,357	(1,043)
75	500-1320-512400	PENSION EXPENSE	29,217	36,000	36,000	38,367	0	38,367	2,367
76	500-1320-512500	WORKERS COMPENSATION	1,956	600	600	5,303	0	5,303	4,703
77	500-1320-512900	OTHER EMPLOYEE BENEFITS - OFFICE OF DIRECTOR	1,181	350	350	125	0	125	(225)
78	500-1320-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0
79	500-1320-513100	EMPLOYEE RELATIONS EXPENSE	4,278	5,200	5,200	8,264	0	8,264	3,064
80	500-1320-521110	PERSONNEL ADMINISTRATION	1,044	5,000	5,000	549	0	549	(4,451)
81		Personnel Expense	543,822	686,550	686,550	615,917	0	615,917	(70,633)
82									
83	500-1320-521320	TECHNICAL SERVICES	135,399	125,000	125,000	124,504	16,250	140,754	(496)
84	500-1320-521330	COMPUTER AND NETWORK SERVICES	0	0	0	0	0	0	0
85	500-1320-522230	PURCHASED VEHICLE REPAIR	181	0	0	139	0	139	139
86	500-1320-522320	EQUIPMENT RENTALS	5,531	0	0	4,741	0	4,741	4,741
87	500-1320-523210	TELEPHONE	4,554	7,200	7,200	4,435	0	4,435	(2,765)
88	500-1320-523230	POSTAGE	65	250	250	24	0	24	(226)
89	500-1320-523232	FREIGHT	38	0	0	0	0	0	0
90	500-1320-523310	PUBLIC EDUCATION	0	0	0	0	0	0	0
91	500-1320-523320	ADVERTISEMENTS	0	0	0	0	0	0	0
92	500-1320-523410	PRINTING AND BINDING	0	0	0	0	0	0	0
93	500-1320-523510	TRAVEL	0	0	0	0	0	0	0
94	500-1320-523520	FOOD/MEALS/LUNCHEONS	1,465	2,000	2,000	1,287	0	1,287	(713)
95	500-1320-523610	DUES AND FEES	15,517	12,500	12,500	18,300	0	18,300	5,800
96	500-1320-523620	SUBSCRIPTIONS AND PERIODICALS	0	0	0	303	0	303	303
97	500-1320-523710	EDUCATION, TRAINING, AND TRAVEL	31,639	30,000	30,000	28,156	0	28,156	(1,844)
98	500-1320-523810	LICENSES	50	250	250	542	0	542	292
99	500-1320-523911	MAINTENANCE CONTRACTS	350	0	0	350	0	350	350
100	500-1320-531110	OFFICE SUPPLIES	3,829	3,000	3,000	1,553	0	1,553	(1,447)
101	500-1320-531120	AUTO PARTS AND TIRES	372	0	0	0	0	0	0
102	500-1320-531122	EQUIPMENT PARTS AND SUPPLIES	0	0	0	0	0	0	0
103	500-1320-531123	GENERAL SUPPLIES	676	1,000	1,000	1,254	0	1,254	254
104	500-1320-531124	COMPUTER SUPPLIES	2,231	1,000	1,000	5,225	0	5,225	4,225
105	500-1320-531125	UNIFORMS AND SAFETY SUPPLIES	100	0	0	30	0	30	30
106	500-1320-531127	COMMUNICATION SUPPLIES	0	0	0	0	0	0	0
107	500-1320-531270	GASOLINE AND DIESEL	0	0	0	698	0	698	698
108	500-1320-531610	SMALL EQUIPMENT	0	0	0	0	0	0	0
109	500-1320-531650	HURRICANE PREPAREDNESS	5,783	10,000	10,000	19,289	0	19,289	9,289
110	500-1320-531710	DAMAGE CLAIMS	0	0	0	0	0	0	0
111	500-1320-531810	LATE FEES	2	0	0	0	0	0	0

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Line	GL No.	GL Description	2019 Actual	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget
112	500-1320-539990	CONTINGENCY	11,453	0	0	0	0	0	0
113		Operating Expenses	219,234	192,200	192,200	210,829	16,250	227,079	18,629
114									
115	500-1320-542400	COMPUTERS AND SOFTWARE	0	0	0	1,929	0	1,929	1,929
116		Capital Expenditures	0	0	0	1,929	0	1,929	1,929
117									
118		Directors Expenses	763,056	878,750	878,750	828,675	16,250	844,925	(50,075)
119									
120	500-1330-511100	REGULAR WAGES	954,840	908,300	908,300	872,706	0	872,706	(35,594)
121	500-1330-511300	OVERTIME	22,741	24,000	24,000	84,727	0	84,727	60,727
122	500-1330-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0
123	500-1330-512100	GROUP INSURANCE	260,987	259,100	259,100	236,057	0	236,057	(23,043)
124	500-1330-512200	FICA EXPENSE	56,443	57,800	57,800	55,497	0	55,497	(2,303)
125	500-1330-512300	MEDICARE EXPENSE	13,200	13,500	13,500	12,979	0	12,979	(521)
126	500-1330-512400	PENSION EXPENSE	77,248	65,400	65,400	79,759	0	79,759	14,359
127	500-1330-512500	WORKERS COMPENSATION	24,343	22,900	22,900	21,188	0	21,188	(1,712)
128	500-1330-512900	OTHER EMPLOYEE BENEFITS - ADMINISTRATIVE SERVICE	550	1,050	1,050	601	0	601	(449)
129	500-1330-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0
130	500-1330-521110	PERSONNEL ADMINISTRATION	703	0	0	453	0	453	453
131		Personnel Expense	1,411,054	1,352,050	1,352,050	1,363,968	0	1,363,968	11,918
132									
133	500-1330-521111	BILL PRINTING AND MAILING	199,240	180,000	180,000	191,819	0	191,819	11,819
134	500-1330-521112	OPERATING BANKING AND INVESTMENT FEES	30	0	0	0	0	0	0
135	500-1330-521212	DEBT COLLECTION	0	0	0	0	0	0	0
136	500-1330-521320	TECHNICAL SERVICES	189,639	180,100	180,100	170,476	0	170,476	(9,624)
137	500-1330-521330	COMPUTER AND NETWORK SERVICES	0	0	0	0	0	0	0
138	500-1330-522210	PURCHASED BUILDING MAINTENANCE	0	0	0	0	0	0	0
139	500-1330-522220	PURCHASED EQUIPMENT REPAIRS	0	0	0	0	0	0	0
140	500-1330-522230	PURCHASED VEHICLE REPAIR	5,636	4,000	4,000	7,627	0	7,627	3,627
141	500-1330-522312	OTHER RENTAL	3,389	0	0	4,184	0	4,184	4,184
142	500-1330-522320	EQUIPMENT RENTALS	8,680	0	0	5,047	0	5,047	5,047
143	500-1330-523210	TELEPHONE	13,258	10,800	10,800	21,574	0	21,574	10,774
144	500-1330-523220	INTERNET AND WEB SERVICE	11,413	10,000	10,000	7,472	0	7,472	(2,528)
145	500-1330-523225	SOFTWARE LICENSING	39,622	42,250	42,250	43,350	0	43,350	1,100
146	500-1330-523230	POSTAGE	4,937	10,000	10,000	2,309	0	2,309	(7,691)
147	500-1330-523232	FREIGHT	580	0	0	283	0	283	283
148	500-1330-523310	PUBLIC EDUCATION	37,962	8,400	8,400	7,654	0	7,654	(746)
149	500-1330-523320	ADVERTISEMENTS	6,021	0	0	0	0	0	0
150	500-1330-523410	PRINTING AND BINDING	500	1,500	1,500	0	0	0	(1,500)
151	500-1330-523510	TRAVEL	0	0	0	0	0	0	0
152	500-1330-523520	FOOD/MEALS/LUNCHEONS	0	0	0	335	0	335	335
153	500-1330-523610	DUES AND FEES	0	0	0	33	0	33	33
154	500-1330-523620	SUBSCRIPTIONS AND PERIODICALS	0	0	0	50	0	50	50
155	500-1330-523710	EDUCATION, TRAINING, AND TRAVEL	22,886	32,000	32,000	30,226	0	30,226	(1,774)
156	500-1330-523911	MAINTENANCE CONTRACTS	873	0	0	0	0	0	0
157	500-1330-531110	OFFICE SUPPLIES	18,614	12,000	12,000	13,639	124	13,763	1,639
158	500-1330-531120	AUTO PARTS AND TIRES	4,000	1,000	1,000	346	0	346	(654)
159	500-1330-531122	EQUIPMENT PARTS AND SUPPLIES	12,468	13,200	13,200	19,030	0	19,030	5,830
160	500-1330-531123	GENERAL SUPPLIES	3,148	2,600	2,600	4,366	0	4,366	1,766
161	500-1330-531124	COMPUTER SUPPLIES	13,303	3,300	3,300	15,526	0	15,526	12,226
162	500-1330-531125	UNIFORMS AND SAFETY SUPPLIES	8,101	8,000	8,000	7,617	0	7,617	(383)
163	500-1330-531126	BUILDING MAINTENANCE SUPPLIES	105	0	0	675	0	675	675
164	500-1330-531155	METERS	168,373	0	0	13,220	0	13,220	13,220
165	500-1330-531270	GASOLINE AND DIESEL	15,093	12,000	12,000	10,628	0	10,628	(1,372)
166	500-1330-531610	SMALL EQUIPMENT	4,528	3,600	3,600	3,500	0	3,500	(100)
167	500-1330-531710	DAMAGE CLAIMS	216	0	0	0	0	0	0

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168	500-1330-531810	LATE FEES	41	0	0	0	0	0	0
169		Operating Expenses	792,656	534,750	534,750	580,985	124	581,109	46,235
170									
171	500-1330-542200	VEHICLES	0	0	0	25,476	0	25,476	25,476
172	500-1330-542400	COMPUTERS AND SOFTWARE	0	12,000	12,000	0	0	0	(12,000)
173		Capital Purchases	0	12,000	12,000	25,476	0	25,476	13,476
174									
175		Public Information Expenses	2,203,710	1,898,800	1,898,800	1,970,429	124	1,970,553	71,629
176									
177	500-1510-511100	REGULAR WAGES	613,308	579,900	579,900	559,298	0	559,298	(20,602)
178	500-1510-511300	OVERTIME	2,225	1,200	1,200	2,537	0	2,537	1,337
179	500-1510-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0
180	500-1510-512100	GROUP INSURANCE	86,151	127,000	127,000	103,448	0	103,448	(23,552)
181	500-1510-512200	FICA EXPENSE	36,652	36,000	36,000	33,044	0	33,044	(2,956)
182	500-1510-512220	EMERGENCY SICK LEAVE TAX CREDIT	0	0	0	(3,983)	0	(3,983)	(3,983)
183	500-1510-512300	MEDICARE EXPENSE	8,572	8,400	8,400	7,751	0	7,751	(649)
184	500-1510-512400	PENSION EXPENSE	42,554	42,700	42,700	46,804	0	46,804	4,104
185	500-1510-512410	GASB 68 PENSION EXPENSE	0	0	0	0	0	0	0
186	500-1510-512500	WORKERS COMPENSATION	1,087	700	700	987	0	987	287
187	500-1510-512600	UNEMPLOYMENT - FINANCE	0	0	0	0	0	0	0
188	500-1510-512900	OTHER EMPLOYEE BENEFITS - FINANCE	250	500	500	2,976	0	2,976	2,476
189	500-1510-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0
190	500-1510-513100	EMPLOYEE RELATIONS EXPENSE	0	0	0	101	0	101	101
191		Personnel Expense	790,798	796,400	796,400	752,964	0	752,964	(43,436)
192									
193	500-1510-521110	PERSONNEL ADMINISTRATION	133,692	145,000	145,000	135,467	0	135,467	(9,533)
194	500-1510-521111	BILL PRINTING AND MAILING	0	0	0	0	0	0	0
195	500-1510-521112	OPERATING BANKING AND INVESTMENT FEES	141,573	60,000	60,000	233,826	0	233,826	173,826
196	500-1510-521113	RESERVE BANKING AND INVESTMENT FEES	15,033	0	0	50,265	0	50,265	50,265
197	500-1510-521212	DEBT COLLECTION	16,961	0	0	13,829	0	13,829	13,829
198	500-1510-521320	TECHNICAL SERVICES	3,639	5,000	5,000	500	0	500	(4,500)
199	500-1510-521330	COMPUTER AND NETWORK SERVICES	0	0	0	0	0	0	0
200	500-1510-522110	CLEANING AND TRASH REMOVAL	0	0	0	0	0	0	0
201	500-1510-522210	PURCHASED BUILDING MAINTENANCE	122	0	0	0	0	0	0
202	500-1510-522220	PURCHASED EQUIPMENT REPAIRS	0	0	0	0	0	0	0
203	500-1510-522230	PURCHASED VEHICLE REPAIR	0	0	0	0	0	0	0
204	500-1510-522310	OFFICE RENT	0	0	0	0	0	0	0
205	500-1510-522312	OTHER RENTAL	0	0	0	0	0	0	0
206	500-1510-522320	EQUIPMENT RENTALS	3,321	0	0	4,336	0	4,336	4,336
207	500-1510-523110	INSURANCE	78,930	76,400	76,400	97,449	0	97,449	21,049
208	500-1510-523210	TELEPHONE	10,395	10,000	10,000	7,897	0	7,897	(2,103)
209	500-1510-523220	INTERNET AND WEB SERVICE - FINANCE	0	0	0	0	0	0	0
210	500-1510-523225	SOFTWARE LICENSING	64,683	60,000	60,000	57,158	0	57,158	(2,842)
211	500-1510-523230	POSTAGE	5,253	3,000	3,000	5,759	0	5,759	2,759
212	500-1510-523232	FREIGHT	10	0	0	87	0	87	87
213	500-1510-523310	PUBLIC EDUCATION	0	0	0	0	0	0	0
214	500-1510-523320	ADVERTISEMENTS	0	0	0	0	0	0	0
215	500-1510-523510	TRAVEL	0	0	0	0	0	0	0
216	500-1510-523520	FOOD/MEALS/LUNCHEONS	0	0	0	0	0	0	0
217	500-1510-523610	DUES AND FEES	1,025	1,250	1,250	740	0	740	(510)
218	500-1510-523620	SUBSCRIPTIONS AND PERIODICALS	0	0	0	0	0	0	0
219	500-1510-523710	EDUCATION, TRAINING, AND TRAVEL	493	3,000	3,000	299	0	299	(2,701)
220	500-1510-523810	LICENSES	0	0	0	0	0	0	0
221	500-1510-523822	PERMITS AND FILING FEES	34	0	0	12	0	12	12
222	500-1510-523911	MAINTENANCE CONTRACTS	688	0	0	0	0	0	0
223	500-1510-531110	OFFICE SUPPLIES	6,564	2,500	2,500	4,062	0	4,062	1,562

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224	500-1510-531120	AUTO PARTS AND TIRES	0	0	0	0	0	0	0
225	500-1510-531122	EQUIPMENT PARTS AND SUPPLIES	0	0	0	0	0	0	0
226	500-1510-531123	GENERAL SUPPLIES	535	1,000	1,000	741	0	741	(259)
227	500-1510-531124	COMPUTER SUPPLIES	1,926	1,500	1,500	3,740	0	3,740	2,240
228	500-1510-531125	UNIFORMS AND SAFETY SUPPLIES	4	0	0	0	0	0	0
229	500-1510-531126	BUILDING MAINTENANCE SUPPLIES	297	0	0	0	0	0	0
230	500-1510-531127	COMMUNICATION SUPPLIES	0	0	0	0	0	0	0
231	500-1510-531155	METERS	0	0	0	0	0	0	0
232	500-1510-531220	NATURAL GAS	2,442	0	0	0	0	0	0
233	500-1510-531230	ELECTRICITY	41,864	0	0	0	0	0	0
234	500-1510-531270	GASOLINE AND DIESEL	373	0	0	0	0	0	0
235	500-1510-531610	SMALL EQUIPMENT	0	0	0	0	0	0	0
236	500-1510-531710	DAMAGE CLAIMS	0	0	0	0	0	0	0
237	500-1510-531810	LATE FEES	10	0	0	0	0	0	0
238		Operating Expenses	529,867	368,650	368,650	616,167	0	616,167	247,517
239									
240		Capital Expenditures	0	0	0	0	0	0	0
241									
242		Finance Expenses	1,320,665	1,165,050	1,165,050	1,369,131	0	1,369,131	204,081
243									
244	500-1520-511100	REGULAR WAGES	862,752	915,000	915,000	870,283	0	870,283	(44,717)
245	500-1520-511300	OVERTIME	8,250	20,000	20,000	17,924	0	17,924	(2,076)
246	500-1520-511350	DEDUCTIBLE REIMBURSEMENT	0	0	0	1,750	0	1,750	1,750
247	500-1520-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0
248	500-1520-512100	GROUP INSURANCE	198,493	197,300	197,300	181,083	0	181,083	(16,217)
249	500-1520-512200	FICA EXPENSE	50,375	56,700	56,700	51,864	0	51,864	(4,836)
250	500-1520-512300	MEDICARE EXPENSE	11,781	13,300	13,300	12,137	0	12,137	(1,163)
251	500-1520-512400	PENSION EXPENSE	65,554	65,600	65,600	73,992	0	73,992	8,392
252	500-1520-512500	WORKERS COMPENSATION	53,096	45,500	45,500	45,356	0	45,356	(144)
253	500-1520-512900	OTHER EMPLOYEE BENEFITS - PLANNING	729	800	800	375	0	375	(425)
254	500-1520-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0
255	500-1520-513100	EMPLOYEE RELATIONS EXPENSE	0	0	0	334	0	334	334
256	500-1520-521110	PERSONNEL ADMINISTRATION	198	0	0	605	0	605	605
257		Personnel Expense	1,251,228	1,314,200	1,314,200	1,255,703	0	1,255,703	(58,497)
258									
259	500-1520-521310	ENGINEERING	0	0	0	0	0	0	0
260	500-1520-521320	TECHNICAL SERVICES	1,732	5,000	5,000	23,831	3,243	27,074	18,831
261	500-1520-522220	PURCHASED EQUIPMENT REPAIRS	325	500	500	34	0	34	(466)
262	500-1520-522230	PURCHASED VEHICLE REPAIR	6,220	7,000	7,000	5,159	0	5,159	(1,841)
263	500-1520-522320	EQUIPMENT RENTALS	5,251	5,000	5,000	4,680	0	4,680	(320)
264	500-1520-523210	TELEPHONE	8,947	10,000	10,000	8,776	0	8,776	(1,224)
265	500-1520-523225	SOFTWARE LICENSING	21,052	21,500	21,500	20,666	0	20,666	(834)
266	500-1520-523230	POSTAGE	61	100	100	726	0	726	626
267	500-1520-523232	FREIGHT	73	0	0	90	0	90	90
268	500-1520-523320	ADVERTISEMENTS	0	0	0	0	0	0	0
269	500-1520-523410	PRINTING AND BINDING	84	2,000	2,000	118	0	118	(1,882)
270	500-1520-523510	TRAVEL	0	0	0	0	0	0	0
271	500-1520-523520	FOOD/MEALS/LUNCHEONS	0	0	0	148	0	148	148
272	500-1520-523610	DUES AND FEES	1,509	1,650	1,650	1,904	0	1,904	254
273	500-1520-523620	SUBSCRIPTIONS AND PERIODICALS	0	300	300	467	0	467	167
274	500-1520-523710	EDUCATION, TRAINING, AND TRAVEL	33,026	43,600	43,600	21,272	0	21,272	(22,328)
275	500-1520-523810	LICENSES	390	2,500	2,500	115	0	115	(2,385)
276	500-1520-523822	PERMITS AND FILING FEES	384	2,400	2,400	270	0	270	(2,130)
277	500-1520-523911	MAINTENANCE CONTRACTS	0	0	0	0	0	0	0
278	500-1520-531110	OFFICE SUPPLIES	5,653	5,000	5,000	3,666	0	3,666	(1,334)
279	500-1520-531120	AUTO PARTS AND TIRES	1,635	1,000	1,000	1,830	0	1,830	830

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280	500-1520-531122	EQUIPMENT PARTS AND SUPPLIES	3,360	3,000	3,000	1,646	0	1,646	(1,354)
281	500-1520-531123	GENERAL SUPPLIES	1,031	10,000	10,000	8,559	0	8,559	(1,441)
282	500-1520-531124	COMPUTER SUPPLIES	9,271	2,500	2,500	1,311	0	1,311	(1,189)
283	500-1520-531125	UNIFORMS AND SAFETY SUPPLIES	4,601	5,000	5,000	4,690	0	4,690	(310)
284	500-1520-531270	GASOLINE AND DIESEL	16,475	15,000	15,000	12,869	0	12,869	(2,131)
285	500-1520-531610	SMALL EQUIPMENT	0	700	700	700	0	700	(0)
286		Operating Expenses	121,079	143,750	143,750	123,526	3,243	126,768	(20,224)
287									
288	500-1520-542200	VEHICLES	0	30,000	30,000	28,784	0	28,784	(1,216)
289	500-1520-542400	COMPUTERS AND SOFTWARE	0	15,000	15,000	13,041	0	13,041	(1,959)
290		Capital Expenditures	0	45,000	45,000	41,825	0	41,825	(3,175)
291									
292		Planning and Constructiones	1,372,307	1,502,950	1,502,950	1,421,054	3,243	1,424,296	(81,896)
293									
294	500-1530-511100	REGULAR WAGES	371,775	372,100	372,100	361,594	0	361,594	(10,506)
295	500-1530-511300	OVERTIME	3,420	6,500	6,500	15,325	0	15,325	8,825
296	500-1530-511350	DEDUCTIBLE REIMBURSEMENT	0	0	0	1,750	0	1,750	1,750
297	500-1530-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0
298	500-1530-512100	GROUP INSURANCE	104,247	99,200	99,200	99,563	0	99,563	363
299	500-1530-512200	FICA EXPENSE	20,978	23,500	23,500	21,236	0	21,236	(2,264)
300	500-1530-512300	MEDICARE EXPENSE	4,906	5,500	5,500	4,966	0	4,966	(534)
301	500-1530-512400	PENSION EXPENSE	28,395	26,500	26,500	31,399	0	31,399	4,899
302	500-1530-512500	WORKERS COMPENSATION	9,043	7,700	7,700	9,004	0	9,004	1,304
303	500-1530-512900	OTHER EMPLOYEE BENEFITS - PROCUREMENT	175	350	350	175	0	175	(175)
304	500-1530-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0
305	500-1530-521110	PERSONNEL ADMINISTRATION	84	0	0	84	0	84	84
306		Personnel Expense	543,024	541,350	541,350	545,097	0	545,097	3,747
307									
308	500-1530-521320	TECHNICAL SERVICES	209	600	600	632	1,075	1,707	32
309	500-1530-522230	PURCHASED VEHICLE REPAIR	1,658	1,500	1,500	1,713	0	1,713	213
310	500-1530-522320	EQUIPMENT RENTALS	494	0	0	1,220	0	1,220	1,220
311	500-1530-523210	TELEPHONE	2,373	2,500	2,500	4,629	0	4,629	2,129
312	500-1530-523225	SOFTWARE LICENSING	0	0	0	0	0	0	0
313	500-1530-523230	POSTAGE	67	1,000	1,000	201	0	201	(799)
314	500-1530-523320	ADVERTISEMENTS	984	3,600	3,600	1,080	0	1,080	(2,520)
315	500-1530-523410	PRINTING AND BINDING	740	1,000	1,000	0	0	0	(1,000)
316	500-1530-523510	TRAVEL	0	0	0	0	0	0	0
317	500-1530-523610	DUES AND FEES	795	600	600	813	0	813	213
318	500-1530-523620	SUBSCRIPTIONS AND PERIODICALS	1,849	1,500	1,500	2,148	0	2,148	648
319	500-1530-523710	EDUCATION, TRAINING, AND TRAVEL	8,577	6,000	6,000	3,873	0	3,873	(2,127)
320	500-1530-523911	MAINTENANCE CONTRACTS	0	0	0	0	0	0	0
321	500-1530-531110	OFFICE SUPPLIES	1,737	1,500	1,500	5,588	0	5,588	4,088
322	500-1530-531120	AUTO PARTS AND TIRES	133	1,200	1,200	253	0	253	(947)
323	500-1530-531122	EQUIPMENT PARTS AND SUPPLIES	0	0	0	225	0	225	225
324	500-1530-531123	GENERAL SUPPLIES	509	600	600	3,039	0	3,039	2,439
325	500-1530-531124	COMPUTER SUPPLIES	2,318	600	600	3,110	0	3,110	2,510
326	500-1530-531125	UNIFORMS AND SAFETY SUPPLIES	1,053	3,000	3,000	1,645	0	1,645	(1,355)
327	500-1530-531270	GASOLINE AND DIESEL	2,063	2,400	2,400	1,501	0	1,501	(899)
328	500-1530-531610	SMALL EQUIPMENT	26	420	420	415	0	415	(5)
329		Operating Expenses	25,587	28,020	28,020	32,085	1,075	33,160	4,065
330									
331	500-1530-542100	MACHINERY AND EQUIPMENT	0	15,000	15,000	13,900	0	13,900	(1,100)
332	500-1530-542300	FURNITURE & FIXTURES	0	17,500	17,500	2,923	327	3,250	(14,577)
333	500-1530-542400	COMPUTERS AND SOFTWARE	0	3,250	3,250	0	0	0	(3,250)
334		Capital Expenditures	0	35,750	35,750	16,823	327	17,150	(18,927)
335									

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Line	GL No.	GL Description	2019 Actual	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget
336		Purchasing Expenses	568,610	605,120	605,120	594,004	1,402	595,407	(11,116)
337									
338	500-4200-511100	REGULAR WAGES	234,907	222,100	222,100	203,122	0	203,122	(18,978)
339	500-4200-511300	OVERTIME	1,381	2,500	2,500	12,244	0	12,244	9,744
340	500-4200-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0
341	500-4200-512100	GROUP INSURANCE	88,414	89,100	89,100	84,532	0	84,532	(4,568)
342	500-4200-512200	FICA EXPENSE	13,076	14,100	14,100	11,974	0	11,974	(2,126)
343	500-4200-512300	MEDICARE EXPENSE	3,058	3,300	3,300	2,800	0	2,800	(500)
344	500-4200-512400	PENSION EXPENSE	18,582	15,900	15,900	17,941	0	17,941	2,041
345	500-4200-512500	WORKERS COMPENSATION	9,474	8,500	8,500	7,439	0	7,439	(1,061)
346	500-4200-512900	OTHER EMPLOYEE BENEFITS - FACILITIES MAINTENANCE	1,169	250	250	125	0	125	(125)
347	500-4200-513000	TEMPORARY SERVICES	29,371	36,000	36,000	11,176	0	11,176	(24,824)
348	500-4200-521110	PERSONNEL ADMINISTRATION	85	0	0	163	0	163	163
349		Personnel Expense	399,516	391,750	391,750	351,515	0	351,515	(40,235)
350									
351	500-4200-521320	TECHNICAL SERVICES	672	0	0	4,086	0	4,086	4,086
352	500-4200-521330	COMPUTER AND NETWORK SERVICES	389	0	0	0	0	0	0
353	500-4200-522210	PURCHASED BUILDING MAINTENANCE	12,770	20,000	20,000	19,055	0	19,055	(945)
354	500-4200-522220	PURCHASED EQUIPMENT REPAIRS	2,952	7,500	7,500	4,067	0	4,067	(3,433)
355	500-4200-522230	PURCHASED VEHICLE REPAIR	9,489	10,000	10,000	7,562	0	7,562	(2,438)
356	500-4200-522260	PURCHASED ELECTRICAL SERVICES/MAINT	3,516	10,000	10,000	648	0	648	(9,352)
357	500-4200-522320	EQUIPMENT RENTALS	894	1,000	1,000	457	0	457	(543)
358	500-4200-523210	TELEPHONE	3,251	3,400	3,400	4,776	0	4,776	1,376
359	500-4200-523220	INTERNET AND WEB SERVICE	0	1,000	1,000	0	0	0	(1,000)
360	500-4200-523225	SOFTWARE LICENSING	1,500	1,500	1,500	1,500	0	1,500	0
361	500-4200-523232	FREIGHT	21	0	0	11	0	11	11
362	500-4200-523610	DUES AND FEES	8,630	0	0	3,447	0	3,447	3,447
363	500-4200-523710	EDUCATION, TRAINING, AND TRAVEL	2,587	5,000	5,000	3,722	0	3,722	(1,278)
364	500-4200-523911	MAINTENANCE CONTRACTS	28,803	33,000	33,000	50,607	503	51,110	17,607
365	500-4200-531110	OFFICE SUPPLIES	501	600	600	540	0	540	(60)
366	500-4200-531120	AUTO PARTS AND TIRES	942	2,000	2,000	406	0	406	(1,594)
367	500-4200-531122	EQUIPMENT PARTS AND SUPPLIES	2,131	3,500	3,500	2,147	0	2,147	(1,353)
368	500-4200-531123	GENERAL SUPPLIES	1,348	1,500	1,500	1,015	0	1,015	(485)
369	500-4200-531124	COMPUTER SUPPLIES	756	1,000	1,000	480	0	480	(520)
370	500-4200-531125	UNIFORMS AND SAFETY SUPPLIES	4,225	4,000	4,000	4,551	0	4,551	551
371	500-4200-531126	BUILDING MAINTENANCE SUPPLIES	11,250	25,000	25,000	9,188	0	9,188	(15,812)
372	500-4200-531128	LANDSCAPE SUPPLIES	0	0	0	450	0	450	450
373	500-4200-531220	NATURAL GAS	0	2,000	2,000	7,164	0	7,164	5,164
374	500-4200-531230	ELECTRICITY	0	45,000	45,000	41,288	0	41,288	(3,712)
375	500-4200-531270	GASOLINE AND DIESEL	9,906	19,000	19,000	7,444	0	7,444	(11,556)
376	500-4200-531610	SMALL EQUIPMENT	23,174	10,000	10,000	4,593	0	4,593	(5,407)
377		Operating Expenses	129,709	206,000	206,000	179,205	503	179,708	(26,795)
378									
379	500-4200-542100	MACHINERY AND EQUIPMENT	0	0	0	0	0	0	0
380	500-4200-542200	VEHICLES	0	28,000	28,000	26,372	0	26,372	(1,628)
381	500-4200-542300	FURNITURE & FIXTURES	0	0	0	0	0	0	0
382		Capital Expenditures	0	28,000	28,000	26,372	0	26,372	(1,628)
383									
384		Facilities Maintenance Expenses	529,225	625,750	625,750	557,092	503	557,595	(68,658)
385									
386	500-4331-511100	REGULAR WAGES	1,889,426	1,860,500	1,860,500	1,695,093	0	1,695,093	(165,407)
387	500-4331-511300	OVERTIME	52,446	100,000	100,000	237,047	0	237,047	137,047
388	500-4331-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0
389	500-4331-512100	GROUP INSURANCE	474,306	518,000	518,000	482,528	0	482,528	(35,472)
390	500-4331-512200	FICA EXPENSE	112,683	122,800	122,800	112,000	0	112,000	(10,800)
391	500-4331-512300	MEDICARE EXPENSE	26,353	28,700	28,700	26,218	0	26,218	(2,482)

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Line	GL No.	GL Description	2019 Actual	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget
392	500-4331-512400	PENSION EXPENSE	147,905	138,900	138,900	160,957	0	160,957	22,057
393	500-4331-512500	WORKERS COMPENSATION	108,189	92,600	92,600	92,415	0	92,415	(185)
394	500-4331-512600	UNEMPLOYMENT - SP&M	0	0	0	4,620	0	4,620	4,620
395	500-4331-512900	OTHER EMPLOYEE BENEFITS - SP&M	875	2,200	2,200	1,000	0	1,000	(1,200)
396	500-4331-513000	TEMPORARY SERVICES	10,050	0	0	0	0	0	0
397	500-4331-513100	EMPLOYEE RELATIONS EXPENSE	0	0	0	0	0	0	0
398	500-4331-521110	PERSONNEL ADMINISTRATION	4,733	0	0	4,196	0	4,196	4,196
399		Personnel Expense	2,826,967	2,863,700	2,863,700	2,816,072	0	2,816,072	(47,628)
400									
401	500-4331-521320	TECHNICAL SERVICES	55,771	50,000	50,000	99,973	0	99,973	49,973
402	500-4331-521330	COMPUTER AND NETWORK SERVICES	0	0	0	0	0	0	0
403	500-4331-522210	PURCHASED BUILDING MAINTENANCE	14,825	50,000	50,000	14,742	0	14,742	(35,258)
404	500-4331-522220	PURCHASED EQUIPMENT REPAIRS	158,527	100,000	100,000	58,561	0	58,561	(41,439)
405	500-4331-522230	PURCHASED VEHICLE REPAIR	81,181	75,000	75,000	66,853	0	66,853	(8,147)
406	500-4331-522240	PURCHASED INFRASTRUCTURE REPAIR	298,124	0	0	0	0	0	0
407	500-4331-522250	PURCHASED SCADA SERVICES/MAINT	4,078	0	0	5,758	0	5,758	5,758
408	500-4331-522260	PURCHASED ELECTRICAL SERVICES/MAINT	263	5,000	5,000	0	0	0	(5,000)
409	500-4331-522312	OTHER RENTAL	17,786	0	0	4,187	0	4,187	4,187
410	500-4331-522320	EQUIPMENT RENTALS	7,308	50,000	50,000	513	0	513	(49,487)
411	500-4331-523210	TELEPHONE	48,117	50,000	50,000	46,646	0	46,646	(3,354)
412	500-4331-523225	SOFTWARE LICENSING	18,730	15,000	15,000	35,274	0	35,274	20,274
413	500-4331-523230	POSTAGE	1,982	3,000	3,000	597	0	597	(2,403)
414	500-4331-523232	FREIGHT	8,377	5,000	5,000	3,274	0	3,274	(1,726)
415	500-4331-523320	ADVERTISEMENTS	0	0	0	0	0	0	0
416	500-4331-523410	PRINTING AND BINDING	0	0	0	0	0	0	0
417	500-4331-523510	TRAVEL	0	0	0	0	0	0	0
418	500-4331-523520	FOOD/MEALS/LUNCHEONS	1,216	0	0	0	0	0	0
419	500-4331-523610	DUES AND FEES	3,090	2,000	2,000	1,046	0	1,046	(955)
420	500-4331-523710	EDUCATION, TRAINING, AND TRAVEL	47,195	50,000	50,000	22,535	0	22,535	(27,465)
421	500-4331-523810	LICENSES	175	1,500	1,500	2,886	0	2,886	1,386
422	500-4331-523911	MAINTENANCE CONTRACTS	37,198	75,000	75,000	40,214	6,219	46,433	(34,787)
423	500-4331-531110	OFFICE SUPPLIES	14,667	20,000	20,000	10,638	0	10,638	(9,362)
424	500-4331-531120	AUTO PARTS AND TIRES	5,808	10,000	10,000	2,396	0	2,396	(7,604)
425	500-4331-531122	EQUIPMENT PARTS AND SUPPLIES	42,827	85,000	85,000	32,208	0	32,208	(52,792)
426	500-4331-531123	GENERAL SUPPLIES	26,221	30,000	30,000	28,190	95	28,285	(1,810)
427	500-4331-531124	COMPUTER SUPPLIES	19,119	20,000	20,000	22,579	0	22,579	2,579
428	500-4331-531125	UNIFORMS AND SAFETY SUPPLIES	52,694	50,000	50,000	50,172	0	50,172	172
429	500-4331-531126	BUILDING MAINTENANCE SUPPLIES	36,723	10,000	10,000	2,882	0	2,882	(7,118)
430	500-4331-531127	COMMUNICATION SUPPLIES	331	1,000	1,000	2,253	0	2,253	1,253
431	500-4331-531136	ODOR AND H2S	69,438	0	0	729	0	729	729
432	500-4331-531139	OTHER CHEMICALS	0	0	0	0	0	0	0
433	500-4331-531151	MANHOLES	606	0	0	235	0	235	235
434	500-4331-531152	MANHOLE LININGS	0	0	0	10	0	10	10
435	500-4331-531153	FITTINGS	164	0	0	21	0	21	21
436	500-4331-531154	PIPE	257	0	0	0	0	0	0
437	500-4331-531155	METERS	1,940	50,000	50,000	895	14,210	15,105	(49,105)
438	500-4331-531162	PUMPS AND PUMP PARTS	5,318	0	0	0	0	0	0
439	500-4331-531163	ELECTRICAL PARTS	12,871	0	0	6,598	0	6,598	6,598
440	500-4331-531166	Inventory Control	337,567	0	0	8,968	0	8,968	8,968
441	500-4331-531230	ELECTRICITY	(12)	0	0	0	0	0	0
442	500-4331-531270	GASOLINE AND DIESEL	138,928	140,000	140,000	101,537	0	101,537	(38,463)
443	500-4331-531610	SMALL EQUIPMENT	83,362	75,000	75,000	49,455	0	49,455	(25,545)
444	500-4331-531650	HURRICANE PREPAREDNESS	114,501	133,000	133,000	81,980	100,736	182,717	(51,020)
445	500-4331-531810	LATE FEES	5	0	0	3	0	3	3
446	500-4333-521320	TECHNICAL SERVICES	32,475	0	0	2,534	0	2,534	2,534
447	500-4333-522240	PURCHASED INFRASTRUCTURE REPAIR	990,095	750,000	750,000	498,628	0	498,628	(251,372)

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448	500-4333-523232	FREIGHT	603	0	0	0	0	0	0
449	500-4333-531123	GENERAL SUPPLIES	37,481	15,000	15,000	24,485	0	24,485	9,485
450	500-4333-531139	OTHER CHEMICALS - COLLECTION	0	0	0	12	0	12	12
451	500-4333-531151	MANHOLES	46,641	50,000	50,000	35,198	0	35,198	(14,802)
452	500-4333-531152	MANHOLE LININGS	18,873	25,000	25,000	5,421	0	5,421	(19,579)
453	500-4333-531153	FITTINGS	52,597	75,000	75,000	40,920	0	40,920	(34,081)
454	500-4333-531154	PIPE	31,395	50,000	50,000	9,449	0	9,449	(40,551)
455	500-4334-522210	PURCHASED BUILDING MAINTENANCE	20,016	40,000	40,000	42,113	0	42,113	2,113
456	500-4334-522220	PURCHASED EQUIPMENT REPAIRS	94,852	65,000	65,000	129,594	0	129,594	64,594
457	500-4334-522240	PURCHASED INFRASTRUCTURE REPAIR	28,941	0	0	1,297	0	1,297	1,297
458	500-4334-522250	PURCHASED SCADA SERVICES/MAINT	50,217	125,000	125,000	179,183	0	179,183	54,183
459	500-4334-522260	PURCHASED ELECTRICAL SERVICES/MAINT	1,642	10,000	10,000	60,730	0	60,730	50,730
460	500-4334-522312	OTHER RENTAL	1,260	0	0	1,200	0	1,200	1,200
461	500-4334-523232	FREIGHT	2,583	10,000	10,000	5,231	0	5,231	(4,769)
462	500-4334-531122	EQUIPMENT PARTS AND SUPPLIES	2,535	5,000	5,000	2,393	0	2,393	(2,607)
463	500-4334-531123	GENERAL SUPPLIES	6,297	12,000	12,000	13,042	0	13,042	1,042
464	500-4334-531126	BUILDING MAINTENANCE SUPPLIES	7,438	10,000	10,000	5,260	0	5,260	(4,740)
465	500-4334-531136	ODOR AND H2S - LIFT STATIONS	144,200	250,000	250,000	264,992	0	264,992	14,992
466	500-4334-531139	OTHER CHEMICALS - LIFT STATIONS	350	15,000	15,000	0	0	0	(15,000)
467	500-4334-531153	FITTINGS	40,560	50,000	50,000	76,384	0	76,384	26,384
468	500-4334-531154	PIPE	2,525	10,000	10,000	214	0	214	(9,786)
469	500-4334-531155	METERS	0	0	0	2,366	0	2,366	2,366
470	500-4334-531162	PUMPS AND PUMP PARTS	174,604	250,000	250,000	209,850	0	209,850	(40,150)
471	500-4334-531163	ELECTRICAL PARTS	78,771	100,000	100,000	126,018	0	126,018	26,018
472	500-4334-531230	ELECTRICITY	400,384	375,000	375,000	422,904	0	422,904	47,904
473	500-4334-531270	GASOLINE AND DIESEL	728	0	0	0	0	0	0
474		Operating Expenses	4,035,338	3,447,500	3,447,500	2,964,223	121,261	3,085,484	(483,277)
475									
476	500-4331-582100	INTEREST EXPENSE	32,721	27,750	27,750	25,176	0	25,176	(2,574)
477	500-4331-591150	LEASE PRINCIPAL	421,799	426,400	426,400	428,960	0	428,960	2,560
478		Capital Lease Expense	454,519	454,150	454,150	454,136	0	454,136	(14)
479									
480	500-4331-542100	MACHINERY AND EQUIPMENT	0	150,000	150,000	175,658	0	175,658	25,658
481	500-4331-542200	VEHICLES	0	160,000	160,000	64,250	0	64,250	(95,750)
482	500-4331-542400	COMPUTERS AND SOFTWARE	0	25,000	25,000	7,809	4,780	12,589	(17,191)
483		Capital Expenditures	0	335,000	335,000	247,718	4,780	252,498	(87,282)
484									
485		Systems Pumping and Maintenance Expense	7,316,824	7,100,350	7,100,350	6,482,150	126,041	6,608,191	(618,200)
486									
487	500-4335-511100	REGULAR WAGES	1,275,108	1,177,500	1,177,500	1,194,201	0	1,194,201	16,701
488	500-4335-511300	OVERTIME	68,688	100,000	100,000	185,356	0	185,356	85,356
489	500-4335-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0
490	500-4335-512100	GROUP INSURANCE	319,838	308,500	308,500	312,104	0	312,104	3,604
491	500-4335-512200	FICA EXPENSE	78,046	79,200	79,200	80,422	0	80,422	1,222
492	500-4335-512300	MEDICARE EXPENSE	18,253	18,500	18,500	18,808	0	18,808	308
493	500-4335-512400	PENSION EXPENSE	101,270	89,600	89,600	114,924	0	114,924	25,324
494	500-4335-512500	WORKERS COMPENSATION	45,896	37,700	37,700	45,896	0	45,896	8,196
495	500-4335-512600	UNEMPLOYMENT - TREATMENT	0	0	0	0	0	0	0
496	500-4335-512900	OTHER EMPLOYEE BENEFITS - TREATMENT	747	1,350	1,350	650	0	650	(700)
497	500-4335-513000	TEMPORARY SERVICES	4,918	5,000	5,000	0	0	0	(5,000)
498	500-4335-521110	PERSONNEL ADMINISTRATION	1,693	0	0	729	0	729	729
499		Personnel Expense	1,914,457	1,817,350	1,817,350	1,953,089	0	1,953,089	135,739
500									
501	500-4335-521310	ENGINEERING	0	0	0	0	0	0	0
502	500-4335-521320	TECHNICAL SERVICES	42,305	0	0	8,307	0	8,307	8,307
503	500-4335-522210	PURCHASED BUILDING MAINTENANCE	1,632	0	0	0	0	0	0

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504	500-4335-522220	PURCHASED EQUIPMENT REPAIRS	44,877	0	0	1,956	0	1,956	1,956
505	500-4335-522230	PURCHASED VEHICLE REPAIR	10,752	10,000	10,000	5,327	0	5,327	(4,673)
506	500-4335-522240	PURCHASED INFRASTRUCTURE REPAIR	3,902	0	0	0	0	0	0
507	500-4335-522250	PURCHASED SCADA SERVICES/MAINT	0	0	0	0	0	0	0
508	500-4335-522260	PURCHASED ELECTRICAL SERVICES/MAINT	0	0	0	0	0	0	0
509	500-4335-522320	EQUIPMENT RENTALS	0	0	0	0	0	0	0
510	500-4335-523210	TELEPHONE	6,738	17,500	17,500	27,295	0	27,295	9,795
511	500-4335-523225	SOFTWARE LICENSING	3,606	0	0	4,139	0	4,139	4,139
512	500-4335-523230	POSTAGE	806	1,000	1,000	1,390	0	1,390	390
513	500-4335-523232	FREIGHT	2,434	0	0	2,780	0	2,780	2,780
514	500-4335-523320	ADVERTISEMENTS	0	0	0	50	0	50	50
515	500-4335-523510	TRAVEL	0	0	0	0	0	0	0
516	500-4335-523520	FOOD/MEALS/LUNCHEONS	0	0	0	68	0	68	68
517	500-4335-523610	DUES AND FEES	1,285	500	500	0	0	0	(500)
518	500-4335-523710	EDUCATION, TRAINING, AND TRAVEL	17,379	15,000	15,000	4,312	0	4,312	(10,688)
519	500-4335-523810	LICENSES	325	1,700	1,700	227	0	227	(1,473)
520	500-4335-523911	MAINTENANCE CONTRACTS	10,309	0	0	257	0	257	257
521	500-4335-531110	OFFICE SUPPLIES	6,896	7,500	7,500	6,482	92	6,574	(1,018)
522	500-4335-531120	AUTO PARTS AND TIRES	1,174	3,000	3,000	2,204	10	2,214	(796)
523	500-4335-531121	LAB SUPPLIES	5,004	0	0	89	0	89	89
524	500-4335-531122	EQUIPMENT PARTS AND SUPPLIES	3,574	0	0	1,627	0	1,627	1,627
525	500-4335-531123	GENERAL SUPPLIES	5,541	15,000	15,000	16,733	85	16,818	1,733
526	500-4335-531124	COMPUTER SUPPLIES	2,657	10,000	10,000	1,640	0	1,640	(8,360)
527	500-4335-531125	UNIFORMS AND SAFETY SUPPLIES	20,386	20,000	20,000	31,383	106	31,489	11,383
528	500-4335-531126	BUILDING MAINTENANCE SUPPLIES	877	0	0	1,121	0	1,121	1,121
529	500-4335-531127	COMMUNICATION SUPPLIES	297	0	0	0	0	0	0
530	500-4335-531130	BIOSOLIDS DISPOSAL	0	0	0	4,432	0	4,432	4,432
531	500-4335-531131	OXYGEN - TREATMENT	57,840	0	0	18,488	0	18,488	18,488
532	500-4335-531132	SULFUR DIOXIDE - TREATMENT	850	0	0	0	0	0	0
533	500-4335-531133	POLYMERS - TREATMENT	0	20,000	20,000	0	0	0	(20,000)
534	500-4335-531134	CHLORINE - TREATMENT	4,290	0	0	0	0	0	0
535	500-4335-531136	ODOR AND H2S	350	0	0	0	0	0	0
536	500-4335-531139	OTHER CHEMICALS - TREATMENT	0	0	0	0	0	0	0
537	500-4335-531151	MANHOLES	0	0	0	0	0	0	0
538	500-4335-531153	FITTINGS	93	0	0	0	0	0	0
539	500-4335-531154	PIPE	90	0	0	0	0	0	0
540	500-4335-531157	HEADWORKS	749	0	0	0	0	0	0
541	500-4335-531158	CLARIFIERS	0	0	0	0	0	0	0
542	500-4335-531159	DIGESTERS	0	0	0	0	0	0	0
543	500-4335-531160	SEPTIC RECEIVING STATION	0	0	0	0	0	0	0
544	500-4335-531161	SLUDGE DRYER	9,190	0	0	0	0	0	0
545	500-4335-531162	PUMPS AND PUMP PARTS	591	0	0	0	0	0	0
546	500-4335-531163	ELECTRICAL PARTS	1,513	0	0	0	0	0	0
547	500-4335-531164	BELT PRESS	1,376	0	0	0	0	0	0
548	500-4335-531165	AERATION BASIN	0	0	0	0	0	0	0
549	500-4335-531166	Inventory Control	27,560	0	0	0	0	0	0
550	500-4335-531220	NATURAL GAS	8,727	0	0	0	0	0	0
551	500-4335-531230	ELECTRICITY	0	0	0	0	0	0	0
552	500-4335-531270	GASOLINE AND DIESEL	11,588	40,000	40,000	20,659	0	20,659	(19,341)
553	500-4335-531610	SMALL EQUIPMENT	2,312	15,000	15,000	1,214	0	1,214	(13,786)
554	500-4335-531810	LATE FEES	35	0	0	31	0	31	31
555	500-4337-521320	TECHNICAL SERVICES	48,439	45,000	45,000	74,185	1,800	75,985	29,185
556	500-4337-522210	PURCHASED BUILDING MAINTENANCE	10,756	10,000	10,000	5,299	0	5,299	(4,701)
557	500-4337-522220	PURCHASED EQUIPMENT REPAIRS	92,630	175,000	175,000	171,790	86	171,876	(3,210)
558	500-4337-522240	PURCHASED INFRASTRUCTURE REPAIR	0	90,000	90,000	0	0	0	(90,000)
559	500-4337-522250	PURCHASED SCADA SERVICES/MAINT	0	2,000	2,000	0	0	0	(2,000)

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560	500-4337-522260	PURCHASED ELECTRICAL SERVICES/MAINT	0	15,000	15,000	4,430	0	4,430	(10,570)
561	500-4337-522320	EQUIPMENT RENTALS	42,571	10,000	10,000	29,332	0	29,332	19,332
562	500-4337-523232	FREIGHT	7,164	8,000	8,000	12,485	350	12,835	4,485
563	500-4337-523911	MAINTENANCE CONTRACTS	4,297	0	0	4,054	1,478	5,532	4,054
564	500-4337-531121	LAB SUPPLIES	27,311	31,000	31,000	26,171	1,381	27,551	(4,829)
565	500-4337-531122	EQUIPMENT PARTS AND SUPPLIES	35,365	30,000	30,000	22,704	0	22,704	(7,296)
566	500-4337-531123	GENERAL SUPPLIES	10,298	0	0	585	0	585	585
567	500-4337-531124	COMPUTER SUPPLIES	4,487	0	0	0	0	0	0
568	500-4337-531125	UNIFORMS AND SAFETY SUPPLIES	440	0	0	0	0	0	0
569	500-4337-531126	BUILDING MAINTENANCE SUPPLIES	2,262	6,000	6,000	3,424	0	3,424	(2,576)
570	500-4337-531127	COMMUNICATION SUPPLIES	150	300	300	0	0	0	(300)
571	500-4337-531130	BIOSOLIDS DISPOSAL	427,143	162,500	162,500	125,525	0	125,525	(36,975)
572	500-4337-531131	OXYGEN	425,385	450,000	450,000	606,642	287	606,930	156,642
573	500-4337-531132	SULFUR DIOXIDE	9,825	12,000	12,000	10,150	950	11,100	(1,850)
574	500-4337-531133	POLYMERS	50,475	25,000	25,000	47,494	0	47,494	22,494
575	500-4337-531134	CHLORINE	37,429	45,000	45,000	39,498	1,220	40,718	(5,502)
576	500-4337-531136	ODOR AND H2S	5,855	20,000	20,000	11,760	1,960	13,720	(8,240)
577	500-4337-531139	OTHER CHEMICALS	25,912	15,000	15,000	19,805	4,275	24,080	4,805
578	500-4337-531153	FITTINGS	43,556	12,000	12,000	12,166	0	12,166	166
579	500-4337-531154	PIPE	591	500	500	210	0	210	(290)
580	500-4337-531157	HEADWORKS	34,231	20,000	20,000	46,265	0	46,265	26,265
581	500-4337-531158	CLARIFIERS	8,628	15,000	15,000	743	24	767	(14,257)
582	500-4337-531159	DIGESTERS	217	1,000	1,000	4,336	0	4,336	3,336
583	500-4337-531160	SEPTIC RECEIVING STATION	0	1,000	1,000	0	0	0	(1,000)
584	500-4337-531161	SLUDGE DRYER	89,485	50,000	50,000	24,049	738	24,787	(25,951)
585	500-4337-531162	PUMPS AND PUMP PARTS	15,093	50,000	50,000	115,987	0	115,987	65,987
586	500-4337-531163	ELECTRICAL PARTS	3,989	15,000	15,000	20,873	0	20,873	5,873
587	500-4337-531164	BELT PRESS	14,364	20,000	20,000	82,777	0	82,777	62,777
588	500-4337-531165	AERATION BASIN	8,314	15,000	15,000	9,892	0	9,892	(5,108)
589	500-4337-531220	NATURAL GAS	36,023	75,000	75,000	51,066	0	51,066	(23,934)
590	500-4337-531230	ELECTRICITY	391,533	375,000	375,000	355,519	0	355,519	(19,481)
591	500-4337-531270	GASOLINE AND DIESEL	1,491	0	0	2,870	25	2,895	2,870
592	500-4337-531610	SMALL EQUIPMENT	2,055	0	0	14,972	0	14,972	14,972
593	500-4338-521320	TECHNICAL SERVICES	12,845	20,000	20,000	38,443	6,109	44,552	18,443
594	500-4338-522210	PURCHASED BUILDING MAINTENANCE	3,166	5,000	5,000	9,626	0	9,626	4,626
595	500-4338-522220	PURCHASED EQUIPMENT REPAIRS	6,837	50,000	50,000	42,677	1,468	44,145	(7,323)
596	500-4338-522240	PURCHASED INFRASTRUCTURE REPAIR	8,385	5,000	5,000	0	0	0	(5,000)
597	500-4338-522250	PURCHASED SCADA SERVICES/MAINT	0	2,000	2,000	0	0	0	(2,000)
598	500-4338-522260	PURCHASED ELECTRICAL SERVICES/MAINT	34,154	5,000	5,000	9,740	0	9,740	4,740
599	500-4338-522320	EQUIPMENT RENTALS	348	2,500	2,500	0	0	0	(2,500)
600	500-4338-523210	TELEPHONE	5,313	0	0	0	0	0	0
601	500-4338-523232	FREIGHT	2,639	3,000	3,000	1,493	0	1,493	(1,507)
602	500-4338-523911	MAINTENANCE CONTRACTS	5,265	6,000	6,000	6,526	3,562	10,088	526
603	500-4338-531121	LAB SUPPLIES	9,518	13,000	13,000	6,769	0	6,769	(6,231)
604	500-4338-531122	EQUIPMENT PARTS AND SUPPLIES	31,340	30,000	30,000	25,951	0	25,951	(4,049)
605	500-4338-531123	GENERAL SUPPLIES	918	0	0	0	0	0	0
606	500-4338-531124	COMPUTER SUPPLIES	762	0	0	0	64	64	0
607	500-4338-531125	UNIFORMS AND SAFETY SUPPLIES	0	0	0	214	0	214	214
608	500-4338-531126	BUILDING MAINTENANCE SUPPLIES	222	2,000	2,000	3,206	0	3,206	1,206
609	500-4338-531127	COMMUNICATION SUPPLIES	0	300	300	0	0	0	(300)
610	500-4338-531130	BIOSOLIDS DISPOSAL	167,983	62,500	62,500	94,910	0	94,910	32,410
611	500-4338-531133	POLYMERS	13,480	0	0	13,248	0	13,248	13,248
612	500-4338-531134	CHLORINE	0	20,000	20,000	0	0	0	(20,000)
613	500-4338-531139	OTHER CHEMICALS	36	0	0	0	0	0	0
614	500-4338-531153	FITTINGS	1,778	6,000	6,000	46	15	61	(5,954)
615	500-4338-531157	HEADWORKS	5,587	5,000	5,000	11,561	0	11,561	6,561

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616	500-4338-531158	CLARIFIERS	12	5,000	5,000	0	0	0	(5,000)
617	500-4338-531159	DIGESTERS	3,230	5,000	5,000	0	0	0	(5,000)
618	500-4338-531162	PUMPS AND PUMP PARTS	1,342	20,000	20,000	0	0	0	(20,000)
619	500-4338-531163	ELECTRICAL PARTS	5,671	5,000	5,000	21,679	1,044	22,723	16,679
620	500-4338-531164	BELT PRESS	14,337	5,000	5,000	2,618	0	2,618	(2,382)
621	500-4338-531165	AERATION BASIN	0	10,000	10,000	237	0	237	(9,763)
622	500-4338-531220	NATURAL GAS	921	0	0	829	0	829	829
623	500-4338-531230	ELECTRICITY	217,580	200,000	200,000	230,939	0	230,939	30,939
624	500-4338-531270	GASOLINE AND DIESEL	4,725	0	0	4,920	0	4,920	4,920
625	500-4338-531610	SMALL EQUIPMENT	8,124	0	0	3,092	0	3,092	3,092
626	500-4339-521320	TECHNICAL SERVICES	16,046	10,000	10,000	33,327	1,800	35,127	23,327
627	500-4339-522210	PURCHASED BUILDING MAINTENANCE	542	5,000	5,000	7,417	0	7,417	2,417
628	500-4339-522220	PURCHASED EQUIPMENT REPAIRS	4,891	20,000	20,000	2,315	0	2,315	(17,685)
629	500-4339-522240	PURCHASED INFRASTRUCTURE REPAIR	0	5,000	5,000	0	0	0	(5,000)
630	500-4339-522250	PURCHASED SCADA SERVICES/MAINT	0	2,000	2,000	0	0	0	(2,000)
631	500-4339-522260	PURCHASED ELECTRICAL SERVICES/MAINT	0	5,000	5,000	253	0	253	(4,747)
632	500-4339-522320	EQUIPMENT RENTALS	0	2,500	2,500	1,319	0	1,319	(1,181)
633	500-4339-523210	TELEPHONE	6,686	0	0	0	0	0	0
634	500-4339-523232	FREIGHT	583	1,000	1,000	704	0	704	(296)
635	500-4339-523911	MAINTENANCE CONTRACTS	5,368	6,000	6,000	7,276	508	7,784	1,276
636	500-4339-531121	LAB SUPPLIES	8,589	6,000	6,000	1,623	466	2,089	(4,377)
637	500-4339-531122	EQUIPMENT PARTS AND SUPPLIES	3,472	5,000	5,000	14,810	0	14,810	9,810
638	500-4339-531123	GENERAL SUPPLIES	826	0	0	1	0	1	1
639	500-4339-531124	COMPUTER SUPPLIES	364	0	0	0	0	0	0
640	500-4339-531126	BUILDING MAINTENANCE SUPPLIES	146	2,000	2,000	418	0	418	(1,582)
641	500-4339-531127	COMMUNICATION SUPPLIES	238	300	300	0	0	0	(300)
642	500-4339-531130	BIOSOLIDS DISPOSAL	47,083	12,500	12,500	22,305	0	22,305	9,805
643	500-4339-531133	POLYMERS	3,901	5,000	5,000	2,187	0	2,187	(2,813)
644	500-4339-531134	CHLORINE	580	0	0	0	0	0	0
645	500-4339-531139	OTHER CHEMICALS	2,932	15,000	15,000	14,458	0	14,458	(542)
646	500-4339-531153	FITTINGS	42	2,000	2,000	33	0	33	(1,967)
647	500-4339-531157	HEADWORKS	162	0	0	2,001	0	2,001	2,001
648	500-4339-531158	CLARIFIERS	0	5,000	5,000	0	0	0	(5,000)
649	500-4339-531159	DIGESTERS	0	5,000	5,000	677	0	677	(4,323)
650	500-4339-531162	PUMPS AND PUMP PARTS	16,344	5,000	5,000	4,102	0	4,102	(898)
651	500-4339-531163	ELECTRICAL PARTS	99	5,000	5,000	6,749	0	6,749	1,749
652	500-4339-531164	BELT PRESS	2,004	5,000	5,000	1,133	0	1,133	(3,867)
653	500-4339-531165	AERATION BASIN	190	0	0	0	0	0	0
654	500-4339-531230	ELECTRICITY	64,909	65,000	65,000	67,347	0	67,347	2,347
655	500-4339-531270	GASOLINE AND DIESEL	1,199	0	0	141	0	141	141
656	500-4339-531610	SMALL EQUIPMENT	0	0	0	1,319	0	1,319	1,319
657		Operating Expenses	2,991,386	2,659,100	2,659,100	2,839,908	29,902	2,869,810	180,808
658									
659	500-4335-542100	MACHINERY AND EQUIPMENT	0	0	0	0	0	0	0
660	500-4335-542200	VEHICLES	0	30,000	30,000	0	0	0	(30,000)
661	500-4335-542300	FURNITURE & FIXTURES	0	15,000	15,000	0	4,862	4,862	(15,000)
662	500-4335-542400	COMPUTERS AND SOFTWARE	0	5,000	5,000	0	0	0	(5,000)
663		Capital Expenditures	0	50,000	50,000	0	4,862	4,862	(50,000)
664									
665		Wastewater Treatment Expense	4,905,843	4,526,450	4,526,450	4,792,996	34,764	4,827,761	266,546
666									
667	500-4336-521320	TECHNICAL SERVICES	0	20,000	20,000	1,107	2,990	4,097	(18,893)
668	500-4336-522210	PURCHASED BUILDING MAINTENANCE	0	0	0	0	0	0	0
669	500-4336-522220	PURCHASED EQUIPMENT REPAIRS	0	2,000	2,000	314	0	314	(1,686)
670	500-4336-522230	PURCHASED VEHICLE REPAIR	62	1,500	1,500	63	0	63	(1,437)
671	500-4336-523210	TELEPHONE	1,227	400	400	755	0	755	355

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672	500-4336-523225	SOFTWARE LICENSING	1,282	0	0	1,283	0	1,283	1,283
673	500-4336-523230	POSTAGE	0	200	200	0	0	0	(200)
674	500-4336-523232	FREIGHT	26	0	0	13	0	13	13
675	500-4336-523310	PUBLIC EDUCATION	0	0	0	1,090	0	1,090	1,090
676	500-4336-523320	ADVERTISEMENTS	0	0	0	0	0	0	0
677	500-4336-523410	PRINTING AND BINDING	0	250	250	0	0	0	(250)
678	500-4336-523610	DUES AND FEES	142	150	150	149	0	149	(1)
679	500-4336-523620	SUBSCRIPTIONS AND PERIODICALS	0	0	0	0	0	0	0
680	500-4336-523710	EDUCATION, TRAINING, AND TRAVEL	756	3,500	3,500	198	0	198	(3,303)
681	500-4336-523810	LICENSES	0	300	300	0	0	0	(300)
682	500-4336-523911	MAINTENANCE CONTRACTS	0	500	500	160	0	160	(340)
683	500-4336-531110	OFFICE SUPPLIES	1,368	1,000	1,000	962	0	962	(38)
684	500-4336-531120	AUTO PARTS AND TIRES	0	1,000	1,000	1,004	0	1,004	4
685	500-4336-531122	EQUIPMENT PARTS AND SUPPLIES	0	500	500	2,264	0	2,264	1,764
686	500-4336-531123	GENERAL SUPPLIES	216	600	600	1,949	28	1,977	1,349
687	500-4336-531124	COMPUTER SUPPLIES	523	750	750	0	0	0	(750)
688	500-4336-531125	UNIFORMS AND SAFETY SUPPLIES	120	500	500	222	0	222	(278)
689	500-4336-531126	BUILDING MAINTENANCE SUPPLIES	254	0	0	0	0	0	0
690	500-4336-531163	ELECTRICAL PARTS	0	200	200	0	0	0	(200)
691	500-4336-531270	GASOLINE AND DIESEL	0	1,500	1,500	0	0	0	(1,500)
692	500-4336-531610	SMALL EQUIPMENT	0	500	500	0	0	0	(500)
693		Operating Expenses	5,975	35,350	35,350	11,533	3,018	14,551	(23,817)
694									
695		Capital Expenditures	0	0	0	0	0	0	0
696									
697		Pretreatment Expense	5,975	35,350	35,350	11,533	3,018	14,551	(23,817)
698									
699	500-4300-523110	INSURANCE	145,938	156,800	156,800	147,474	0	147,474	(9,326)
700	500-4300-523830	FINES & PENALTIES	0	0	0	0	0	0	0
701	500-4300-531710	DAMAGE CLAIMS	21,076	0	0	4,975	0	4,975	4,975
702		General Sewer Expenses	167,014	156,800	156,800	152,449	0	152,449	(4,351)
703									
704	500-4430-511100	REGULAR WAGES	334,531	311,300	311,300	298,755	0	298,755	(12,545)
705	500-4430-511300	OVERTIME	10,627	25,000	25,000	41,116	0	41,116	16,116
706	500-4430-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0
707	500-4430-512100	GROUP INSURANCE	80,233	71,700	71,700	67,379	0	67,379	(4,321)
708	500-4430-512200	FICA EXPENSE	20,111	20,900	20,900	20,059	0	20,059	(841)
709	500-4430-512300	MEDICARE EXPENSE	4,703	4,900	4,900	4,691	0	4,691	(209)
710	500-4430-512400	PENSION EXPENSE	25,814	23,600	23,600	28,313	0	28,313	4,713
711	500-4430-512500	WORKERS COMPENSATION	11,635	9,600	9,600	11,218	0	11,218	1,618
712	500-4430-512900	OTHER EMPLOYEE BENEFITS - PRODUCTION	175	350	350	150	0	150	(200)
713	500-4430-521110	PERSONNEL ADMINISTRATION	480	0	0	255	0	255	255
714		Personnel Expense	488,308	467,350	467,350	471,937	0	471,937	4,587
715									
716	500-4430-521320	TECHNICAL SERVICES	38,742	55,000	55,000	52,984	0	52,984	(2,016)
717	500-4430-522210	PURCHASED BUILDING MAINTENANCE	4,235	4,000	4,000	5,641	0	5,641	1,641
718	500-4430-522220	PURCHASED EQUIPMENT REPAIRS	83,659	50,000	50,000	49,453	424	49,877	(547)
719	500-4430-522230	PURCHASED VEHICLE REPAIR	10,559	10,200	10,200	7,490	0	7,490	(2,710)
720	500-4430-522240	PURCHASED INFRASTRUCTURE REPAIR	58,769	69,100	69,100	68,845	0	68,845	(255)
721	500-4430-522250	PURCHASED SCADA SERVICES/MAINT	0	0	0	0	0	0	0
722	500-4430-522260	PURCHASED ELECTRICAL SERVICES/MAINT	12,224	8,000	8,000	5,589	0	5,589	(2,411)
723	500-4430-522320	EQUIPMENT RENTALS	183	0	0	722	0	722	722
724	500-4430-523210	TELEPHONE	7,240	6,400	6,400	10,979	0	10,979	4,579
725	500-4430-523225	SOFTWARE LICENSING	1,826	0	0	2,113	0	2,113	2,113
726	500-4430-523230	POSTAGE	1,641	2,500	2,500	1,176	0	1,176	(1,324)
727	500-4430-523232	FREIGHT	1,425	0	0	1,361	0	1,361	1,361

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Line	GL No.	GL Description	2019 Actual	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget
728	500-4430-523310	PUBLIC EDUCATION	1,229	1,500	1,500	1,497	0	1,497	(3)
729	500-4430-523320	ADVERTISEMENTS	0	400	400	0	0	0	(400)
730	500-4430-523510	TRAVEL	0	0	0	0	0	0	0
731	500-4430-523610	DUES AND FEES	715	400	400	49	0	49	(351)
732	500-4430-523710	EDUCATION, TRAINING, AND TRAVEL	6,605	9,500	9,500	10,562	0	10,562	1,062
733	500-4430-523810	LICENSES	995	700	700	399	0	399	(302)
734	500-4430-523911	MAINTENANCE CONTRACTS	15,526	0	0	7,914	9,132	17,046	7,914
735	500-4430-531110	OFFICE SUPPLIES	1,853	2,500	2,500	2,014	0	2,014	(486)
736	500-4430-531120	AUTO PARTS AND TIRES	722	500	500	491	0	491	(9)
737	500-4430-531121	LAB SUPPLIES	11,871	12,850	12,850	11,795	0	11,795	(1,055)
738	500-4430-531122	EQUIPMENT PARTS AND SUPPLIES	1,953	2,000	2,000	2,114	0	2,114	114
739	500-4430-531123	GENERAL SUPPLIES	1,289	1,000	1,000	815	0	815	(185)
740	500-4430-531124	COMPUTER SUPPLIES	5,329	6,000	6,000	3,781	0	3,781	(2,219)
741	500-4430-531125	UNIFORMS AND SAFETY SUPPLIES	7,079	7,150	7,150	7,363	0	7,363	213
742	500-4430-531126	BUILDING MAINTENANCE SUPPLIES	6,062	4,000	4,000	3,955	0	3,955	(45)
743	500-4430-531127	COMMUNICATION SUPPLIES	0	0	0	0	0	0	0
744	500-4430-531134	CHLORINE - PRODUCTION	41,580	50,500	50,500	43,384	12,580	55,964	(7,116)
745	500-4430-531135	FLORIDE - PRODUCTION	0	0	0	0	0	0	0
746	500-4430-531137	PHOSOPHATE - PRODUCTION	104,413	95,000	95,000	85,250	0	85,250	(9,750)
747	500-4430-531153	FITTINGS	1,562	3,090	3,090	2,782	0	2,782	(308)
748	500-4430-531154	PIPE	390	2,000	2,000	380	1,271	1,651	(1,620)
749	500-4430-531155	METERS	6,708	10,000	10,000	20,244	0	20,244	10,244
750	500-4430-531162	PUMPS AND PUMP PARTS	2,990	3,090	3,090	440	0	440	(2,650)
751	500-4430-531163	ELECTRICAL PARTS	16,334	10,000	10,000	20,595	0	20,595	10,595
752	500-4430-531166	Inventory Control	0	0	0	0	0	0	0
753	500-4430-531220	NATURAL GAS	1,337	1,000	1,000	831	0	831	(169)
754	500-4430-531230	ELECTRICITY	399,517	408,000	408,000	423,224	0	423,224	15,224
755	500-4430-531270	GASOLINE AND DIESEL	24,418	19,000	19,000	11,012	0	11,012	(7,988)
756	500-4430-531610	SMALL EQUIPMENT	1,449	1,500	1,500	1,163	0	1,163	(337)
757	500-4430-531810	LATE FEES	2	0	0	0	0	0	0
758		Operating Expenses	882,430	856,880	856,880	868,406	23,407	891,813	11,526
759									
760	500-4430-542100	MACHINERY AND EQUIPMENT	183	32,000	32,000	38,000	0	38,000	6,000
761	500-4430-542200	VEHICLES	0	0	0	0	0	0	0
762		Capital Expenditures	183	32,000	32,000	38,000	0	38,000	6,000
763									
764		Water Production Expenses	1,370,921	1,356,230	1,356,230	1,378,343	23,407	1,401,751	22,113
765									
766	500-4440-511100	REGULAR WAGES	738,699	725,700	725,700	685,488	0	685,488	(40,212)
767	500-4440-511300	OVERTIME	26,110	75,000	75,000	96,559	0	96,559	21,559
768	500-4440-511399	EMERGENCY OVERTIME	0	0	0	0	0	0	0
769	500-4440-512100	GROUP INSURANCE	219,939	250,600	250,600	201,064	0	201,064	(49,536)
770	500-4440-512200	FICA EXPENSE	43,752	49,600	49,600	45,181	0	45,181	(4,419)
771	500-4440-512300	MEDICARE EXPENSE	10,232	11,600	11,600	10,567	0	10,567	(1,033)
772	500-4440-512400	PENSION EXPENSE	57,642	56,200	56,200	65,148	0	65,148	8,948
773	500-4440-512500	WORKERS COMPENSATION	30,944	25,200	25,200	30,267	0	30,267	5,067
774	500-4440-512900	OTHER EMPLOYEE BENEFITS - DISTRIBUTION	400	900	900	400	0	400	(500)
775	500-4440-513000	TEMPORARY SERVICES	0	0	0	0	0	0	0
776	500-4440-521110	PERSONNEL ADMINISTRATION	1,211	0	0	691	0	691	691
777		Personnel Expense	1,128,929	1,194,800	1,194,800	1,135,365	0	1,135,365	(59,435)
778									
779	500-4440-521320	TECHNICAL SERVICES	6,770	12,000	12,000	7,802	0	7,802	(4,198)
780	500-4440-522210	PURCHASED BUILDING MAINTENANCE	5,232	6,000	6,000	6,063	5,100	11,163	63
781	500-4440-522220	PURCHASED EQUIPMENT REPAIRS	11,164	16,500	16,500	18,709	3,536	22,245	2,209
782	500-4440-522230	PURCHASED VEHICLE REPAIR	15,254	25,000	25,000	20,314	0	20,314	(4,686)
783	500-4440-522240	PURCHASED INFRASTRUCTURE REPAIR	269,190	193,400	193,400	104,520	4,969	109,489	(88,880)

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Line	GL No.	GL Description	2019 Actual	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget
784	500-4440-522320	EQUIPMENT RENTALS	3,547	4,000	4,000	2,744	0	2,744	(1,256)
785	500-4440-523210	TELEPHONE	11,923	12,200	12,200	13,287	0	13,287	1,087
786	500-4440-523225	SOFTWARE LICENSING	10,282	10,400	10,400	9,000	0	9,000	(1,400)
787	500-4440-523230	POSTAGE	(284)	0	0	0	0	0	0
788	500-4440-523232	FREIGHT	1,712	2,000	2,000	1,839	0	1,839	(161)
789	500-4440-523320	ADVERTISEMENTS	0	0	0	0	0	0	0
790	500-4440-523410	PRINTING AND BINDING	0	0	0	20	0	20	20
791	500-4440-523510	TRAVEL	0	0	0	0	0	0	0
792	500-4440-523610	DUES AND FEES	650	0	0	0	0	0	0
793	500-4440-523710	EDUCATION, TRAINING, AND TRAVEL	9,026	10,000	10,000	7,646	0	7,646	(2,354)
794	500-4440-523810	LICENSES	150	1,750	1,750	0	0	0	(1,750)
795	500-4440-523911	MAINTENANCE CONTRACTS	0	0	0	0	0	0	0
796	500-4440-531110	OFFICE SUPPLIES	3,895	4,000	4,000	612	0	612	(3,388)
797	500-4440-531120	AUTO PARTS AND TIRES	3,577	5,000	5,000	3,308	0	3,308	(1,692)
798	500-4440-531122	EQUIPMENT PARTS AND SUPPLIES	5,907	7,500	7,500	5,069	0	5,069	(2,431)
799	500-4440-531123	GENERAL SUPPLIES	16,185	20,000	20,000	19,515	0	19,515	(486)
800	500-4440-531124	COMPUTER SUPPLIES	3,514	3,000	3,000	3,281	0	3,281	281
801	500-4440-531125	UNIFORMS AND SAFETY SUPPLIES	15,714	16,000	16,000	15,662	0	15,662	(338)
802	500-4440-531126	BUILDING MAINTENANCE SUPPLIES	4,872	5,000	5,000	3,344	0	3,344	(1,656)
803	500-4440-531127	COMMUNICATION SUPPLIES	0	0	0	0	0	0	0
804	500-4440-531150	METER AND VALVE VAULTS	0	2,500	2,500	0	0	0	(2,500)
805	500-4440-531153	FITTINGS	181,374	180,000	180,000	136,043	0	136,043	(43,957)
806	500-4440-531154	PIPE	20,679	15,000	15,000	8,022	0	8,022	(6,978)
807	500-4440-531155	METERS	140,557	293,500	293,500	145,820	0	145,820	(147,680)
808	500-4440-531156	FIRE HYDRANTS	38,189	36,000	36,000	14,065	0	14,065	(21,935)
809	500-4440-531162	PUMPS AND PUMP PARTS	0	0	0	0	0	0	0
810	500-4440-531166	Inventory Control	20,397	0	0	0	0	0	0
811	500-4440-531220	NATURAL GAS	1,934	2,000	2,000	2,043	0	2,043	43
812	500-4440-531230	ELECTRICITY	4,500	4,800	4,800	4,500	0	4,500	(300)
813	500-4440-531270	GASOLINE AND DIESEL	38,466	40,000	40,000	31,865	0	31,865	(8,135)
814	500-4440-531610	SMALL EQUIPMENT	13,699	17,500	17,500	11,977	0	11,977	(5,523)
815		Operating Expenses	858,076	945,050	945,050	597,069	13,605	610,674	(347,981)
816									
817	500-4440-542100	MACHINERY AND EQUIPMENT	9,800	87,000	87,000	38,824	0	38,824	(48,176)
818	500-4440-542200	VEHICLES	0	50,000	50,000	42,726	0	42,726	(7,274)
819		Capital Expenditures	9,800	137,000	137,000	81,550	0	81,550	(55,450)
820									
821		Water Distribution Expense	1,996,806	2,276,850	2,276,850	1,813,985	13,605	1,827,590	(462,865)
822									
823	500-4400-523110	INSURANCE	131,945	130,000	130,000	136,318	0	136,318	6,318
824	500-4400-531710	DAMAGE CLAIMS	(24,935)	0	0	35,665	0	35,665	35,665
825		General Water Expenses	107,010	130,000	130,000	171,983	0	171,983	41,983
826									
827		Total Operating Expenses	22,892,143	22,557,550	22,557,550	21,679,176	222,357	21,901,534	(878,374)
828									
829		Net Operating Revenue	11,635,841	10,721,450	10,721,450	11,296,619	(222,357)	11,074,262	575,169
830									
831	500-1510-574000	BAD DEBT EXPENSE - FINANCE	672,362	600,000	600,000	(313,573)	0	(313,573)	(913,573)
832		Bad Debt Expense	672,362	600,000	600,000	(313,573)	0	(313,573)	(913,573)
833									
834	500-1510-582100	INTEREST EXPENSE	0	0	0	0	0	0	0
835	500-4300-582100	INTEREST EXPENSE - SEWER	571,947	669,000	669,000	664,904	0	664,904	(4,096)
836	500-4400-582100	INTEREST EXPENSE - WATER	477,379	329,500	329,500	327,490	0	327,490	(2,010)
837		Interest Expense	1,049,326	998,500	998,500	992,394	0	992,394	(6,106)
838									
839		Net Revenue Before Other Cash Requirements	9,914,153	9,122,950	9,122,950	10,617,799	(222,357)	10,395,441	1,494,849

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Line	GL No.	GL Description	2019 Actual	2020 Budget	YTD Budget	YTD Actual	Purch. Orders	Total	Over (Under) Budget
840									0
841	500-4300-591100	DEBT PRINCIPAL	1,357,197	1,693,900	1,693,900	1,666,011	0	1,666,011	(27,889)
842	500-4400-591100	DEBT PRINCIPAL	668,470	834,200	834,200	820,573	0	820,573	(13,628)
843		Debt Principal	2,025,667	2,528,100	2,528,100	2,486,583	0	2,486,583	(41,517)
844									
845	500-4300-591200	REPAIR AND REPLACEMENT RESERVE	2,759,100	3,794,850	3,794,850	3,794,850	0	3,794,850	0
846	500-4400-591200	REPAIR AND REPLACEMENT RESERVE	2,500,800	2,500,000	2,500,000	2,500,000	0	2,500,000	(0)
847		Repair & Replacement Reserve	5,259,900	6,294,850	6,294,850	6,294,850	0	6,294,850	0
848									
849	500-4300-591300	CAPITAL RESERVE	150,000	150,000	150,000	150,000	0	150,000	0
850	500-4400-591300	CAPITAL RESERVE	150,000	150,000	150,000	150,000	0	150,000	0
851		Capital Reserve	300,000	300,000	300,000	300,000	0	300,000	0
852									
853		Total Principal and Reserves	7,585,567	9,122,950	9,122,950	9,081,433	0	9,081,433	(41,517)
854									
855		Net Budget	2,328,587	0	0	1,536,365	(222,357)	1,314,008	1,536,365
856									
857	500-4300-344261	CAPITAL TAP FEES - ST SIMONS	243,370	0	0	214,200	0	214,200	214,200
858	500-4300-344262	CAPITAL TAP FEES - NO MAINLAND	485,100	0	0	632,700	0	632,700	632,700
859	500-4300-344263	CAPITAL TAP FEES - SO MAINLAND	95,400	0	0	32,400	0	32,400	32,400
860	500-4300-344269	CAPITAL TAP FEES - BRUNSWICK	94,280	0	0	138,600	0	138,600	138,600
861	500-4400-344261	CAPITAL TAP FEES - ST SIMONS	149,010	0	0	115,000	0	115,000	115,000
862	500-4400-344262	CAPITAL TAP FEES - NO MAINLAND	281,035	0	0	100,460	0	100,460	100,460
863	500-4400-344263	CAPITAL TAP FEES - SO MAINLAND	78,660	0	0	18,598	0	18,598	18,598