

TAYLOR COASTAL WATER & SEWER DISTRICT
18820 BEACH ROAD
PERRY, FLORIDA 32348
Phone/Fax: (850) 578-3043
www.tcwsd.org

REGULAR COMMISSION MEETING AGENDA
Tuesday, April 25, 2017

3:00 pm

- 1) Meeting called to order and a quorum established
- 2) Prayer and the Pledge of Allegiance to the Flag
- 3) Welcome guests and open floor for comments for non-agendaed items
- 4) Approval of Minutes from the regular commission meeting March 28, 2017
- 6) Staff and Committee Reports
 - a. Water Operations – Ronald Bennett
 - b. Sewer Operations – Ronald Bennett
 - c. Director’s Report – Lynette Senter
 - d. Other Assistant Office Manager Items- Lynette Senter
 - e. Financial Reports – Diane Carlton
 - f. Other Office Manager Items – Diane Carlton
- 7) New Business

NONE
- 8) Old Business
 - a. Russell Belcher Request to be approved for a \$500.00 water service fee due to monies he paid in 2003 for this service and never activated.
 - b. Update on Hurricane Hermine repairs, expenses and Public Assistance from FEMA and the State of Florida-Diane Carlton
 - c. Update on EPA Grant # XP 00D45516 Congressionally Mandated Project (Waste Water Equipment Purchases) - Diane Carlton
 - d. Update on the status of the Search Grant Application for Water Improvements
- 9) Closing Remarks Commissioners/Staff
- 10) Motion to Adjourn

TAYLOR COASTAL WATER & SEWER DISTRICT

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MINUTES OF REGULAR COMMISSION MEETING

March 28, 2017 3:00 p.m.

1. The meeting was held at the District Building at 3:00 PM on March 28, 2017 present were:
COMMISSIONERS: Lynn Aibejeris, Steve Brown, Nancy Geohagan, and Benjye Tuten. Gennie Malone was absent.
TCW&SD STAFF present were: Ronald Bennett, Diane Carlton and Lynette Senter.
Chairman Aibejeris called the meeting to order at 3:00 p.m. and declared a quorum present.
2. Commissioner Steve Brown led in prayer and the pledge of allegiance to the flag.
3. Chairman Aibejeris welcomed guests Russell Belcher, Debbie Casey and Richard Powell. Chairman Aibejeris asked if anyone had any non-agendaed items to discuss.

Debbie Casey approached the board with a request to withdraw her request for the 3 services that she had received approval on at the December 2016 board meeting regarding 3 parcels located in Lindsey Island, LLC. Ms. Casey advised that she has purchased another parcel of land on County Road 361 near the Blue Creek Baptist Church and would like service on this parcel instead. The request today is for the approval of the district accepting a utility easement from Ben Sessions who owns a parcel of property on Osprey Circle for her water and sewer connection to reduce the cost to her of boring under County Road 361 for the sewer service. After discussion Commissioner Tuten offered a motion to approve Ms Casey's request if she provides the proper easement to the District allowing us to install the connection from the Osprey Circle lines. Ms. Casey's lines would be on the easement from Mr. Sessions. The boxes would be on Osprey Circle. Chairman Aibejeris asked if there was any other discussion or a second. Commissioner Brown offered a second, the motion was unanimously approved.

Russell Belcher addressed the commissioners requesting that he not have to pay an additional \$500.00 for water service since he had paid \$500.00 for 2 future hook-ups in 2003 to Taylor Coastal Utilities. He further stated that Taylor Coastal Utilities board had advised him that he would be allowed to hook up anytime in the future with no cost increase.

There was discussion on his request. Several commissioners expressed concern that he had paid the fee in good faith that he would be provided water service in the future at no additional cost. Office Manager Diane Carlton requested that the board allow time for researching the issue and bring back the findings at the next board meeting. The board agreed to her request. The issue will be considered at the April 25, 2017 board meeting.

4. Presentation of the October 1, 2015 to September 30, 2016 Audit- Richard Powell
Mr. Powell gave a brief presentation to the commissioners highlighting income and debt for the previous fiscal year. He expressed that the district had really done well even with the extra expenses incurred due to Hurricane Hermine. He asked if there were any questions. Commissioner Tuten asked how the depreciation was calculated for the water lines and other district equipment. Mr. Powell stated he could get that information for him and provide it to the office for his review. There were no other questions.
5. Approval of minutes for the regular commission meeting February 28, 2017
Chairman Aibejeris asked if everyone had reviewed the minutes presented for approval and if there was a motion to approve. **Commissioner Geohagan offered a motion to accept the minutes as presented. Commissioner Brown offered a second. Chairman Aibejeris asked for further discussion. There was none. The motion carried unanimously.**
6. **Staff and Committee Reports**

TAYLOR COASTAL WATER & SEWER DISTRICT
MINUTES OF REGULAR COMMISSION MEETING

Page 2 of 3

a. Water Operations-Ronald Bennett Ronald reported the water department was running smooth. He added that he was going to step up flushing water lines beginning next month. He expressed that he was very satisfied with the performance from Doug Adams. He has really jumped into the work needing to be performed. There were no questions from the commissioners.

b. Sewer Operations-Ronald Bennett-Ronald reported that Sewer Department is still having daily reports of failing grinder pumps and this probably will continue as the season changes. He reported that Doug Adams was also assisting David Morgan with sewer plant maintenance. There were no questions from the commissioners.

c. Director Report-Lynette Senter-Lynette reported the Water and Sewer sales for February 2017 were as expected. The adjustments for the month were higher than usual at \$720.52. There were questions no questions from the commissioners. **Chairman Aibejeris asked for a motion to accept the report. Commissioner Geohagan made a motion to accept the Director's Report as presented. Commissioner Tuten offered a second. Chairman Aibejeris called for further discussion. There was none. The motion passed unanimously.**

d. Other Assistant office Manager Items-Lynette Senter-There was nothing reported.

e. Financial Reports --Diane Carlton – Diane reported that sales for the month of February 2017 were \$41,934.74. this was just a little under budget. Total expenses were \$43,805.89 of which \$22,909.47 was due to Hurricane Hermine repair expenses. We received \$17,795.52 in EPA grant funds for their 55% reimbursement for equipment purchases. The net income for the month was \$15,925.63. A copy of the February 28, 2017 balance sheet was provided to the commissioners. She asked if anyone had questions. There was none.

Chairman Aibejeris called for a motion to accept the Financial Report as given. **Commissioner Brown made a motion to accept the Financial Reports as given. Commissioner Geohagan offered a second. Chairman Aibejeris called for further discussion. There was none. The motion carried unanimously.**

f. Other Office Manager Items-Diane Carlton- Diane reported 1. Catherine Shleman who lives across from the Wastewater plant wrote a note to us advising that the constant noise from the facility is preventing her from selling her property. Ron checked on the noise and it was discovered that the plant was sounding more often than it should due to a problem with the timers. She was called and advised that we had addressed the issue and to please let us know when the noise is extreme or all the time. 2. Sidney Hill and Sidney Hill, Jr. customers from Keaton Beach requested a reduction in the sewer charge on their March billing. They have placed sod on their property and used quite a bit of water. They have requested a reduction of the sewer charges on the extra water used. After discussion the commissioners by consensus stated that the district would not adjust the billing. They advised staff to contact the Hills about installing a second meter for the water used for watering their lawns.

7. **New Business**

None

8. a. Update on Hurricane Hermine repairs, expenses and Public Assistance from the Federal Emergency Management Agency and the State of Florida- Diane

We are still working with Fema and the state to complete this project. We have provided all of the work orders to them through the end of December 2016. To date we have not received any monies.

b. Update EPA Grant # XP 00D45516 Congressionally Mandate Project (Waste Water Equipment Purchase)

Diane reported that the district was reimbursed \$17,795.522 which is 55% of the cost of 3 replacement pumps for the Keaton Beach Boat Ramp lift stations.

9. Closing Remarks Commissioners/Staff-

The Commissioners expressed thanks to staff. There were no other comments.

10. Motion to Adjourn

Chairman Aibejeris requested a Motion to Adjourn.

Commissioner Tuten made a motion to adjourn the meeting. Commissioner Brown offered a second. The meeting was adjourned at 4:50 p.m.

TAYLOR COASTAL WATER & SEWER DISTRICT
MINUTES OF REGULAR COMMISSION MEETING

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Board Actions:

1. Approve the minutes of the February 28, 2017 regular Board Meeting
2. Approve the February 2017 Directors Report.
3. Approve the February 2017 Financial Reports
4. Approve Debbie Casey's request for water and sewer service on a property that she has purchased that fronts County Road 361 to be placed on as long as she provides a utility easement from her nephew Ben Sessions allowing the district access to her property from across his lot located on Rd.
5. Table Russell Belcher's request to have the district honor his water service fee of \$500.00 that was paid in 2003 but never activated. (The district adopted a policy on September 28, 2010 that if moneys were paid for water service to Taylor Coastal Utilities and if the customer failed to activate the account that the customer would pay the Districts current cost for Water Service of \$1,000.00 less any monies paid to Taylor Coastal Utilities.

BY: M. Diane Carlton, Recording Secretary
Taylor Coastal Water and Sewer District



Directors Report

Taylor Coastal Water & Sewer Distr

Water Sold This Month

843,000 Gallons

	Amount (\$)	# Of Accounts
Total Water	15,339.65	485
Total Sewage	21,439.80	464
Total Grinder Pump Fee	5,774.98	463
Total LATE FEE	277.83	35
Total Adjustments	654.46	20
Total Current Charges	43,486.72	485
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Amount Past Due 1-30 Days	1,990.62	29
Amount Past Due 31-60 Days	0.00	
Amount Past Due Over 60 Days	0.00	
Amount Of Overpayments/Prepayments	-24,791.25	196
Total Receivables	20,686.09	385

Total Receipts On Account	51,011.71	427
Net Change in Memberships	3,500.00	4
Amount of All Memberships	207,320.00	418
Amount of All Deposit 2	4,500.00	6
Turned Off Accounts (Amount Owed)	-1,013.45	140
Collection Accounts (Amount Owed)	-1,013.45	130
Number Of Unread (Turned On) Meters		1
Average Usage For Active Meters	1,693	498
Average Water Charge For Active Meters	30.80	485

Usage Groups	Gallons	# Of Accounts	Usage	Gallons	% Of Usage	% Of Sales
Over 50,000		1	97,000		11.51	3.94
40,001-50,000		0	0		0.00	0.00
30,001-40,000		0	0		0.00	0.00
20,001-30,000		0	0		0.00	0.00
10,001-20,000		9	134,000		15.90	3.40
8,001-10,000		6	56,000		6.64	1.65
6,001-8,000		6	45,000		5.34	1.49
4,001-6,000		19	101,000		11.98	4.17
2,001-4,000		58	192,000		22.78	11.33
1-2,000		162	218,000		25.86	30.29
Zero Usage		237	0		0.00	43.71
Total Meters		498	843,000		100.00	100.00

Directors Report

Taylor Coastal Water & Sewer Distr

Monthly Reconciliation

Ending Receivables (Last Month)		28,211.08
Sales this Month	+	42,832.26
Adjustments this Month		654.46
Less Payments this Month	-	<u>51,011.71</u>
	=	20,686.09
Total Receivables		20,686.09
Ending Memberships (Last Month)		206,820.00
Changes this Month		<u>3,500.00</u>
	=	210,320.00
Total Memberships		211,820.00

4:15:00PM

Turned Off Accounts

Taylor Coastal Water & Sewer Distr.

ACCT#	NAME	SERVICE ADDRESS	ROUTE	TURN-OFF DATE	MONTHS INACTIVE
421	ALLARD, GUY	2718 DEKLE BCH BLVD	1	03/03/17	1

1 Accounts turned off since 03/01/2017

All Customers

Taylor Coastal Water & Sewer Dist.

Reprinted for:

PAST DUE LIST

ACCT#	RT NAME	CURRENT	1-30	31-90	91+	LAST PAYMENT	TOTAL
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Total Receivables: **20,686.09**
Accounts Listed:

All Customers Age 2 Accounts
Taylor Coastal Water & Sewer Dist.

CHANGES IN MEMBERSHIP

Taylor Coastal Water & Sewer Distr

Acct #	Name	Service Address	Deposit #	Portion	Previous	Date	New Amount	Date	Charged
456	JENKINS, DAVID	174 KINGFISHER RD	1	Increase in Member	\$500.00	3/25/02	\$1,000.00	3/3/2017	\$500.00
630	HART, TERENCE J	21853 Beach Road	1	New Membership	\$0.00		\$1,000.00	3/15/2017	\$1,000.00
631	MARTIN, DAN	1314 EASTIN AVENUE	1	New Membership	\$0.00		\$1,000.00	3/22/2017	\$1,000.00
633	FENN, KEVIN & EMILIE	21865 BEACH RD	1	New Membership	\$0.00		\$1,000.00	3/31/2017	\$1,000.00
3	Accounts using code for	New Membership			\$3,000.00				
1	Accounts using code for	Membership Increase			\$500.00				
0	Accounts using code for	Apply to Balance							
0	Accounts using code for	Refund							
0	Accounts using code for	Other							
0	Accounts using code for	Transfer							
0	Accounts using code for	Net Change:			3,500.00				0.00

All Customers
Taylor Coastal Water & Sewer Dist.

ADJUSTMENTS

Friday, March 31, 2017

4:14:01PM

3/31/2017

Page 1 of 2

Taylor Coastal Water & Sewer

ACCT. #	NAME	CODE	AMOUNT	APPROVAL	DATE
340	JACKSON, FRANK	1	\$0.00		3/21/17
340	JACKSON, FRANK	1	\$0.00		3/21/17
358	LEDBETTER, ANNE & MIK	1	(\$71.96)		3/1/17
	3 Total Adjustments		(\$71.96)	For Adjustment 1	
43	ELLISON, DANNY	9	\$100.00	MDCC	3/29/17
Transfer entered incorrectly					
239	LUNDY, LAMAR	9	(\$3.00)	LTS	3/15/17
Check amount different					
381	SHEALY, TODD	9	(\$83.56)	LTS	3/22/17
Billed by mistake - too early					
	3 Total Adjustments		\$13.44	For Adjustment 9	
261	HEDGECOCK INVESTMEN	10	(\$641.08)	LTS	3/21/17
Toilet overflowing - turned off by Ron					
	1 Total Adjustments		(\$641.08)	For Adjustment 10	
135	SHEPHERD, JAY B	12	(\$8.36)	LTS	3/29/17
Check may have been stolen					
143	GIDDENS, JOE & LAURA	12	(\$8.36)	LTS	3/29/17
Payment sent but missing					
173	PFUND, GENE H	12	(\$8.36)	LTS	3/29/17
Payment sent but missing					
248	PAGE, BETTIE	12	(\$8.36)	LTS	3/23/17
Customer says she put payment in door					
297	KEATON BCH G&G - RV P/	12	(\$1.84)	LTS	3/21/17
Customer mis-read bill					
532	TAYLOR, DAVID L.	12	(\$8.36)	LTS	3/29/17
Payment sent but missing					
	6 Total Adjustments		(\$43.64)	For Adjustment 12	
150	MADISON, JASON & SAMA	13	(\$95.48)	LTS	3/21/17
NP					
220	MILLER, WILLIAM & URSU	13	\$300.00		3/27/17
225	WILLIAMS, JAMES T. Jr.	13	(\$6.82)	LTS	3/21/17
NP					
	3 Total Adjustments		\$197.70	For Adjustment 13	
43	ELLISON, DANNY	14	(\$100.00)		3/28/17
from Ellison to Elisa R McCall					
43	ELLISON, DANNY	14	\$100.00	LTS	3/29/17
Ellison to McCall					
75	STRICKLAND, JOHN & NA/	14	\$100.00	LTS	3/10/17
WISEBAKER TO STRICKLAND					
121	ALLMON, CLAY	14	\$100.00	LTS	3/22/17
Transfer Allmon to Ulmer					
381	HUDSON, CHRIS	14	\$100.00	LTS	3/10/17
HUDSON TO SHEALY					
414	MOORE, JONNIE	14	\$100.00	LTS	3/20/17
Moore to Ellison					
456	JENKINS, DAVID	14	\$100.00	LTS	3/3/17
JENKINS TO GASKIN					
	7 Total Adjustments		\$500.00	For Adjustment 14	

Friday, March 31, 2017

4:14:01PM

3/31/2017

Taylor Coastal Water & Sewer

ACCT. #	NAME	CODE	AMOUNT	APPROVAL	DATE
47	ETHRIDGE, DAVID	15	\$100.00	LTS	3/31/17

Burt to Ethridge

1 Total Adjustments

\$100.00 For Adjustment 15

311	JAGODNISKI, LEE	20	\$300.00		3/27/17
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381	SHEALY, TODD	20	\$300.00	LTS	3/10/17
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Reconnect Water & Sewer

2 Total Adjustments

\$600.00 For Adjustment 20

- 1. (71.96) Adjustment for mis-read meter
- 9. 13.44 Data input error
- 10. (641.08) Other adjustment
- 12. (43.64) Late fee adjustment
- 13. 197.70 Non-potable water/second meter
- 14. 500.00 Transfer fee (chg of owner)
- 15. 100.00 Transfer fee (renter)
- 20. 600.00 Reconnect fee

21 Accounts

26 Total Adjustments

\$654.46

All Customers

***** Taylor Coastal Water & Sewer Dist.

TAYLOR COASTAL WATER & SEWER DISTRICT

Profit & Loss Budget Performance

March 2017

	Mar 17	Budget	Oct '16 - Mar 17	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
ADJUSTMENTS, RVS BILLING	654.46	0.00	1,083.04	0.00	0.00
Grinder Pump Fee	5,774.98	5,650.00	34,274.88	33,900.00	67,800.00
LATE FEES, RVS	277.83	318.33	2,051.58	1,909.98	3,820.00
SEWAGE SALES	21,439.80	21,559.83	126,775.62	129,358.98	258,717.96
WATER CONNECTION FEE (RVS MEMBERSHIP)	3,500.00	0.00	11,500.00	0.00	2,000.00
WATER SALES	15,339.65	14,918.83	89,032.48	89,512.98	165,525.96
Total Income	46,986.72	42,446.99	264,717.60	254,681.94	497,863.92
Gross Profit	46,986.72	42,446.99	264,717.60	254,681.94	497,863.92
Expense					
CUSTOMER REPAIRS	0.00	0.00	0.00	0.00	0.00
Property Upgrade WWTP PROPERTY	0.00	0.00	42.25	0.00	0.00
Reconciliation Discrepancies	0.00	0.00	7,818.00	8,238.00	8,238.00
ACCOUNTING	7,818.00	0.00	22.60	499.98	1,000.00
ADVERTISING	22.60	83.33	538.01	0.00	225.00
BAD DEBT EXPENSE	0.00	0.00	129.75	0.00	3,500.00
BANK CHARGES/SERVICE CHARGES	24.95	0.00	1,784.50	1,750.02	600.00
COMPUTER/SERVICE SOFTWARE	40.92	50.00	415.90	300.00	1,500.00
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	750.00	0.00
ENGINEERING SERVICES	0.00	125.00	1.75	0.00	999.96
FINANCE CHG/LATE FEE	0.00	0.00	302.24	499.98	4,174.00
FREIGHT	69.92	83.33	2,942.51	2,086.98	0.00
GAS/OIL/DIESEL	573.33	347.83	0.00	0.00	0.00
INSURANCE					
INLAND MARINE	0.00	0.00	0.00	0.00	0.00
AUTO	0.00	0.00	0.00	2,269.00	2,574.00
BONDS, Comm/Emp Dis/D&O Lia	1,020.00	0.00	1,483.00	1,760.00	664.00
GENERAL LIABILITY INS.	0.00	0.00	666.00	664.00	1,665.00
POLLUTION (WWTP DIESEL TANK)	0.00	0.00	0.00	1,665.00	8,932.00
PROPERTY INSURANCE	0.00	0.00	2,149.00	2,100.00	2,100.00
Total INSURANCE	1,020.00	0.00	2,149.00	39,669.00	79,338.00
INSURANCE STIPEND	0.00	6,611.50	28,067.03	0.00	300.00
INTEREST EXPENSE - RURAL DEV (USDA-RD)	4,780.65	0.00	495.38	0.00	3,000.00
LANDSCAPING & DESIGN	495.38	250.00	29.13	1,500.00	2,400.00
LEGAL/PROFESSIONAL FEES	0.00	200.00	600.00	0.00	1,000.00
LICENSES & PERMITS	225.00	0.00	0.00	0.00	3,500.00
MOWING	0.00	291.67	1,125.37	1,750.02	0.00
OFFICE EXPENSE	179.92	0.00	0.00	0.00	0.00
PERSONNEL EXPENSE	0.00	100.00	35.00	600.00	1,200.00
EDUCATION/CONFERENCE EXPENSE	723.86	850.75	4,875.49	5,104.50	10,209.00
RETIREMENT CONTRIBUTION-FRS (FL Retirement System)	5,753.26	7,469.84	40,059.20	44,819.04	89,638.00
SALARIES & WAGES-WTR & WW OP	3,872.77	4,175.00	25,099.74	25,050.00	50,100.00
SALARIES & WAGES-ADMINISTRATIVE					

TAYLOR COASTAL WATER & SEWER DISTRICT

Profit & Loss Budget Performance

March 2017

	Mar 17	Budget	Oct '16 - Mar 17	YTD Budget	Annual Budget
TAXES-PAYROLL	736.41	1,089.17	5,352.26	6,535.02	13,070.00
TRAVEL/MILEAGE	0.00	83.33	137.16	499.98	1,000.00
WORKER'S COMPENSATION INSURANCE	2,377.98	0.00	2,377.98	3,900.00	3,900.00
Total PERSONNEL EXPENSE	13,464.28	13,768.09	77,936.83	86,508.54	169,117.00
Other personnel expenses (header)	0.00				
POSTAGE	0.00	252.75	343.57	1,516.50	3,033.00
PROP/EQUIP UPGRADES - Dist Off	0.00	0.00	5,549.90	6,100.00	6,100.00
Repair Maintenance District Off	155.00	83.33	805.00	499.98	1,000.00
SAFETY EQUIPMENT	0.00	16.67	0.00	100.02	200.00
TAXES-OTHER	0.00	0.00	20.06	0.00	0.00
TAXES & LICENSES	0.00	0.00	0.00	0.00	0.00
TELEPHONE	318.28	350.00	2,243.91	2,100.00	4,200.00
TRACTOR MAINTENANCE	0.00	41.67	0.00	250.02	500.00
UTILITIES (ELECTRICAL SERVICE)	2,378.74	2,250.00	14,965.40	13,500.00	27,000.00
VEHICLE MAINTENANCE	155.16	83.33	640.47	499.98	1,000.00
WASTEWATER DEPARTMENT					
Hurricane Hermine Expenses	3,259.40	0.00	137,179.48	0.00	0.00
NEW PUMP PURCHASE DISTRICT	3,000.00	0.00	3,000.00	0.00	0.00
GP INSTALLATION EXPENSES	646.14	0.00	12,499.39	0.00	0.00
GRINDER PUMP REPAIR ACCOUNT	0.00	0.00	0.00	0.00	0.00
EQUIPMENT PURCHASES	3,691.50	250.00	3,691.50	1,500.00	3,000.00
CHEMICALS, SEWER	183.75	416.67	526.02	2,500.02	5,000.00
GROUNDWATER MONITORING, WWTP	439.62	216.67	2,272.38	1,300.02	2,600.00
LAB TESTING/SUPPLIES, SEWER	207.30	229.39	1,157.30	4,237.02	8,474.04
REPAIR/MAINTENANCE, SEWER	229.39	706.17	2,462.72	3,750.00	7,500.00
REPLACEMENT PARTS, SEWER	82.95	625.00	646.03	7,100.00	7,100.00
SLUDGE HAULING	0.00	0.00	0.00	349.98	700.00
SUPPLIES/SMALL TOOLS, SEWER	346.90	58.33	631.31	349.98	700.00
SYSTEM/PLANT UPGRADES, SEWER	0.00	166.67	0.00	1,000.02	2,000.04
Total WASTEWATER DEPARTMENT	12,086.95	2,439.51	164,066.13	21,737.06	36,374.08
WATER DEPARTMENT					
Hurricane Hermine Expenses	0.00	0.00	47.52	0.00	0.00
PROPERTY MAINTENANCE-WELL HEAD	0.00	125.00	0.00	0.00	0.00
CHEMICALS, WATER	0.00	333.33	157.50	750.00	1,500.00
LAB TESTING/SUPPLIES, WATER	350.00	125.00	1,270.00	1,999.98	4,000.00
REPAIR/MAINTENANCE, WATER	126.80	250.00	1,902.66	750.00	1,500.00
REPLACEMENT PARTS, WATER	606.50	58.33	4,973.27	1,500.00	3,000.00
SUPPLIES/SMALL TOOLS, WATER	0.00	0.00	17.95	349.98	700.00
SYSTEM/PLANT UPGRADES, WATER	0.00	0.00	80.00	0.00	0.00
TANK MAINTENANCE, WATER	1,662.29	0.00	5,765.19	7,140.00	7,140.00
Total WATER DEPARTMENT	2,745.59	891.66	14,214.09	12,489.96	17,840.00
Total Expense	46,554.67	28,511.34	328,233.25	214,578.04	387,171.04

11:34 AM
 04/19/17
 Accrual Basis

TAYLOR COASTAL WATER & SEWER DISTRICT
Profit & Loss Budget Performance
 March 2017

	Mar 17	Budget	Oct '16 - Mar 17	YTD Budget	Annual Budget
Net Ordinary Income	432.05	13,935.65	-63,515.65	40,103.90	110,692.88
Other Income/Expense					
Other Income					
CAPITAL GRANT_EPA GRANT REVENUE	0.00	0.00	17,795.52	0.00	0.00
CUSTOMER GRINDER PUMP SALES	5,500.00	0.00	38,500.00	0.00	0.00
GAIN/LOSS ON DISPOSAL OF ASSETS	0.00	0.00	0.00	0.00	0.00
INTEREST INCOME	0.00	0.00	453.37	0.00	0.00
LABOR/PARTS, CUST REPAIR	506.96	0.00	506.96	0.00	0.00
MISCELLANEOUS INCOME	0.00	0.00	11,988.57	0.00	0.00
Total Other Income	6,006.96	0.00	69,244.42	0.00	0.00
Net Other Income	6,006.96	0.00	69,244.42	0.00	0.00
Net Income	6,439.01	13,935.65	5,728.77	40,103.90	110,692.88

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Accrual Basis

TAYLOR COASTAL WATER & SEWER DISTRICT
EXPENSE BREAKDOWN
March 2017

Date	Num	Name	Memo	Amount
CUSTOMER REPAIRS				
03/20/2017		ALVIN CATALANO	Catalano Customer Repair ...	
Total CUSTOMER REPAIRS				0.00
ACCOUNTING				
03/28/2017	5802	POWELL & JONES CPA	Year End Audit September 3...	7,818.00
Total ACCOUNTING				7,818.00
ADVERTISING				
03/01/2017		PERRY NEWSPAPERS	Classified Ad Part-Time Wat...	22.60
Total ADVERTISING				22.60
BANK CHARGES/SERVICE CHARGES				
03/03/2017	EFT	PAY CLIX	March 2017 Monthly Fee	24.95
Total BANK CHARGES/SERVICE CHARGES				24.95
COMPUTER/SERVICE, SOFTWARE				
03/01/2017		FAIRPOINT COMMUNICATIO...	Internet Service District Office	40.92
Total COMPUTER/SERVICE, SOFTWARE				40.92
FREIGHT				
03/01/2017		USA Blue Book	USA Blue Book	31.79
03/08/2017	84199	LANIER MUNICIPAL SUPPLY ...	Lanier Municipal Supply Co, ...	14.13
03/09/2017	4039029	HAWKINS, INC	Fuel Surcharge Hawkins, Inc	12.00
03/09/2017	4039028	HAWKINS, INC	Fuel Surcharge Hawkins, Inc	12.00
Total FREIGHT				69.92
GAS/OIL/DIESEL				
03/01/2017		Casey's Cove	Gasoline for Dodge Service ...	41.71
03/04/2017		Casey's Cove	Gasoline for Dodge Service ...	38.00
03/08/2017		KEATON BEACH GAS & GRILL	Fuel for the Dodge Service ...	70.00
03/09/2017		WALTER B'S	Gasoline for Chevrolet Servi...	43.16
03/12/2017		Maddies Market	Gasoline for Dodge Service ...	39.19
03/17/2017		KEATON BEACH GAS & GRILL	Fuel for Dodge Service Truc...	64.35
03/18/2017		SUNCO	Fuel for Dodge Dakota milea...	36.00
03/20/2017		WALTER B'S	Gasoline for Chevrolet Servi...	46.04
03/21/2017		Maddies Market	Gasoline for Dodge Service ...	39.53
03/23/2017		HOWLAND HARDWARE	Dodge Service Truck mileag...	45.25
03/27/2017		Jiffy Store	Fuel for Dodge Dakota milea...	49.85
03/30/2017		KEATON BEACH GAS & GRILL	Fuel for the Dodge Service ...	60.25
Total GAS/OIL/DIESEL				573.33
INSURANCE				
BONDS, Comm/Emp Dis/D&O Lia				
03/14/2017		STOUTAMIRE-PAVLIK & ASS...	Policy# PO 1000156K Direct...	1,020.00
Total BONDS, Comm/Emp Dis/D&O Lia				1,020.00
Total INSURANCE				1,020.00
INTEREST EXPENSE - RURAL DEV (USDA-RD)				
03/31/2017		RD ACR...	March 2017	4,780.65
Total INTEREST EXPENSE - RURAL DEV (USDA-RD)				4,780.65
LANDSCAPING & DESIGN				
03/22/2017	320778	FAULKNER LAWN & MAINTEN...	Sprinkler system for District ...	495.38
Total LANDSCAPING & DESIGN				495.38
LICENSES & PERMITS				
03/21/2017		FL DEPT OF ENVIRO	David Morgan License Rene...	75.00
03/24/2017		DEPT. OF ENVIRONMENTAL ...	Drinking Water Operator Lic...	75.00
03/24/2017		DEPT. OF ENVIRONMENTAL ...	Waste Water Operator Licen...	75.00
Total LICENSES & PERMITS				225.00
OFFICE EXPENSE				
03/08/2017		STAPLES	(8) Air Conditioner Filters	38.15
03/08/2017		STAPLES	(2) Garbage Bags	26.52
03/08/2017		STAPLES	(2) Cases of Multiuse Copy ...	39.80
03/08/2017		STAPLES	(2) Poster Frames for emplo...	41.46

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Accrual Basis

TAYLOR COASTAL WATER & SEWER DISTRICT
EXPENSE BREAKDOWN
March 2017

Date	Num	Name	Memo	Amount
03/17/2017		STAPLES	Air Condition Filters (wrong ...	-38.15
03/20/2017		STAPLES	Air Filters 4/pk 2 @ \$39.99 e...	72.14
Total OFFICE EXPENSE				179.92
PERSONNEL EXPENSE				
RETIREMENT CONTRIBUTION-FRS (FL Retirement Systems)				
03/01/2017	5099	CARLTON, MYREETHA DIAN...		151.46
03/01/2017	5100	MORGAN, DAVID L.		133.52
03/01/2017	5101	SENER, LYNETTE T		139.76
03/01/2017	5098	BENNETT, RONALD A		299.12
Total RETIREMENT CONTRIBUTION-FRS (FL Retirement Systems)				723.86
SALARIES & WAGES-WTR & WW OP				
03/01/2017	5099	CARLTON, MYREETHA DIAN...		0.00
03/01/2017	5100	MORGAN, DAVID L.		1,263.31
03/01/2017	5100	MORGAN, DAVID L.		212.28
03/01/2017	5100	MORGAN, DAVID L.		0.00
03/01/2017	5100	MORGAN, DAVID L.		300.00
03/01/2017	5100	MORGAN, DAVID L.		0.00
03/01/2017	5098	BENNETT, RONALD A		3,677.67
03/01/2017	5098	BENNETT, RONALD A		300.00
03/01/2017	5098	BENNETT, RONALD A		0.00
Total SALARIES & WAGES-WTR & WW OP				5,753.26
SALARIES & WAGES-ADMINISTRATIVE				
03/01/2017	5099	CARLTON, MYREETHA DIAN...		1,714.21
03/01/2017	5099	CARLTON, MYREETHA DIAN...		300.00
03/01/2017	5099	CARLTON, MYREETHA DIAN...		0.00
03/01/2017	5099	CARLTON, MYREETHA DIAN...		0.00
03/01/2017	5100	MORGAN, DAVID L.		0.00
03/01/2017	5101	SENER, LYNETTE T		1,558.56
03/01/2017	5101	SENER, LYNETTE T		300.00
03/01/2017	5101	SENER, LYNETTE T		0.00
03/01/2017	5101	SENER, LYNETTE T		0.00
03/01/2017	5098	BENNETT, RONALD A		0.00
Total SALARIES & WAGES-ADMINISTRATIVE				3,872.77
TAXES-PAYROLL				
03/01/2017	5099	CARLTON, MYREETHA DIAN...		124.88
03/01/2017	5099	CARLTON, MYREETHA DIAN...		29.21
03/01/2017	5100	MORGAN, DAVID L.		110.09
03/01/2017	5100	MORGAN, DAVID L.		25.75
03/01/2017	5101	SENER, LYNETTE T		115.23
03/01/2017	5101	SENER, LYNETTE T		26.95
03/01/2017	5098	BENNETT, RONALD A		246.62
03/01/2017	5098	BENNETT, RONALD A		57.68
03/01/2017	5098	BENNETT, RONALD A		0.00
Total TAXES-PAYROLL				736.41
WORKER'S COMPENSATION INSURANCE				
03/13/2017		AUTO OWNERS	Workers Compensation Insu...	2,377.98
Total WORKER'S COMPENSATION INSURANCE				2,377.98
Total PERSONNEL EXPENSE				13,464.28
Repair Maintenance District Off				
03/09/2017	2009355	SATTIE BAKER	Quarterly cleaning of office ...	125.00
03/10/2017	299573	MESSICK PEST CONTROL	Monthly Pest Control March...	30.00
Total Repair Maintenance District Off				155.00
TELEPHONE				
03/01/2017	5098	BENNETT, RONALD A		-55.27
03/01/2017		FAIRPOINT COMMUNICATIO...	Auto-Dialer WWTP (578-20...	
03/01/2017		FAIRPOINT COMMUNICATIO...	WTP (578-2080)	44.91
03/01/2017		FAIRPOINT COMMUNICATIO...	WWTP (578-2474)	44.91
03/01/2017		FAIRPOINT COMMUNICATIO...	District Office (578-3043)	68.45
03/01/2017		FAIRPOINT COMMUNICATIO...	Usage Charges WWTP (578...	
03/01/2017		FAIRPOINT COMMUNICATIO...	Usage Charges District Offic...	2.94

TAYLOR COASTAL WATER & SEWER DISTRICT
EXPENSE BREAKDOWN
March 2017

04/19/17

Accrual Basis

Date	Num	Name	Memo	Amount
03/09/2017	9781773...	VERIZON WIRELESS	Shelf Phone- 843-1341	36.18
03/09/2017	9781773...	VERIZON WIRELESS	Shelf Phone 843-1917	0.22
03/09/2017	9781773...	VERIZON WIRELESS	David Morgan - 843-7613	11.77
03/09/2017	9781773...	VERIZON WIRELESS	Ronald Bennett - 843-7621	163.95
03/09/2017	9781773...	VERIZON WIRELESS	Shelf Phone 843-7626	0.22
Total TELEPHONE				318.28
UTILITIES (ELECTRICAL SERVICE)				
03/23/2017		TRI-COUNTY ELECTRIC, INC.	WATER PLANT, WELL	317.19
03/23/2017		TRI-COUNTY ELECTRIC, INC.	BOOSTER STATION	30.77
03/23/2017		TRI-COUNTY ELECTRIC, INC.	DISTRICT OFFICE	112.85
03/23/2017		TRI-COUNTY ELECTRIC, INC.	LIFT STATION #2, GRACKLE	74.10
03/23/2017		TRI-COUNTY ELECTRIC, INC.	WASTEWATER PLANT	1,500.82
03/23/2017		TRI-COUNTY ELECTRIC, INC.	LIFT STATION #1, BOAT R...	265.88
03/23/2017		TRI-COUNTY ELECTRIC, INC.	WW STORAGE	30.77
03/23/2017		TRI-COUNTY ELECTRIC, INC.	WW OFFICE/SHOP	46.36
Total UTILITIES (ELECTRICAL SERVICE)				2,378.74
VEHICLE MAINTENANCE				
03/15/2017		JIFFY LUBE	Oil Change and Service 200...	75.48
03/29/2017	936897	PERRY AUTO SUPPLY, INC.	(6) Sparkplugs @ \$6.29 eac...	37.74
03/29/2017	936897	PERRY AUTO SUPPLY, INC.	(6) Cham Iridium Spark PL ...	41.94
Total VEHICLE MAINTENANCE				155.16
WASTEWATER DEPARTMENT				
Hurricane Hermine Expenses				
03/14/2017	8701	F.J. NUGENT & ASSOCIATES...	(5) 240V Simplex Alarm Pan...	1,670.00
03/27/2017	8740	F.J. NUGENT & ASSOCIATES...	(6) Alarm Replacement PC ...	1,287.06
03/27/2017	8740	F.J. NUGENT & ASSOCIATES...	(6) EQD Socket Housing, Su...	302.34
Total Hurricane Hermine Expenses				3,259.40
NEW PUMP PURCHASE DISTRICT				
03/09/2017	8679	F.J. NUGENT & ASSOCIATES...	(2) E/One 120V U Series Gr...	3,000.00
Total NEW PUMP PURCHASE DISTRICT				3,000.00
GP INSTALLATION EXPENSES				
03/14/2017		ANNIE MAE MURPHY, CLER...	Easement Recording Fee W...	19.20
03/22/2017	1703-64...	STEINHATCHEE ACE HARD...	Elbow 90PVC DWV4" Block...	6.99
03/22/2017	1703-64...	STEINHATCHEE ACE HARD...	Loan CTR Main LUG 60A Bl...	29.99
03/22/2017	1703-64...	STEINHATCHEE ACE HARD...	Load CTR Main LUG 60A Bl...	12.99
03/22/2017	84626	LANIER MUNICIPAL SUPPLY ...	(200) 1-1/4 X 100' DR11 IPS...	170.00
03/22/2017	SE4039...	ANIXTER, INC	(5) 60 amp CNTR @ \$38.07...	190.39
03/22/2017	SE4039...	ANIXTER, INC	110 ft of Conduit 3/4 Non-M...	99.81
03/22/2017	SE4039...	ANIXTER, INC	(24) PVC 3/4" Terminal ADP...	4.75
03/22/2017	SE4039...	ANIXTER, INC	(24) 3/4" steel locknut @ \$6...	1.67
03/22/2017	SE4039...	ANIXTER, INC	(2) PVC 1" TERM ADPTR ...	6.00
03/22/2017	SE4039...	ANIXTER, INC	TPZ 283 1 Stell Locknut (24)...	2.85
03/24/2017	1703-64...	STEINHATCHEE ACE HARD...	(5) sacks concrete mix to re...	16.20
03/24/2017		ANNIE MAE MURPHY, CLER...	Easement Recording Fee T...	19.20
03/24/2017		ANNIE MAE MURPHY, CLER...	Easement Recording Fee D...	19.20
03/24/2017		ANNIE MAE MURPHY, CLER...	Easement Recording Fee D...	19.20
03/24/2017		ANNIE MAE MURPHY, CLER...	Easement Recording Fee T...	27.70
Total GP INSTALLATION EXPENSES				646.14
EQUIPMENT PURCHASES				
03/16/2017		HOWLAND CO. LLC	EZ-GO 2002 TXT GAS GOL...	3,691.50
Total EQUIPMENT PURCHASES				3,691.50
CHEMICALS, SEWER				
03/09/2017	4039029	HAWKINS, INC	75 gallons of Sodium Hypoc...	131.25
03/09/2017	4039028	HAWKINS, INC	30 gallons of Sodium Hypoc...	52.50
Total CHEMICALS, SEWER				183.75
GROUNDWATER MONITORING, WWTP				
03/17/2017	0238486	JONES EDMUNDS & ASSOCI...	Groundwater Monitoring Ser...	439.62
Total GROUNDWATER MONITORING, WWTP				439.62
LAB TESTING/SUPPLIES, SEWER				

TAYLOR COASTAL WATER & SEWER DISTRICT EXPENSE BREAKDOWN

04/19/17

March 2017

Accrual Basis

Date	Num	Name	Memo	Amount
03/01/2017		USA Blue Book	DPD 4 for 10ml Sample pk 1...	42.30
03/17/2017	326437	FLOWERS CHEMICAL LABO...	Pickup Fee and Vehicle Sur...	20.00
03/22/2017	326434	FLOWERS CHEMICAL LABO...	Routine Monthly CBOD TS...	45.00
03/22/2017	326434	FLOWERS CHEMICAL LABO...	Routine Monthly CBOD TSS...	75.00
03/22/2017	326434	FLOWERS CHEMICAL LABO...	Routine Monthly NO2 Marc...	15.00
03/22/2017	326434	FLOWERS CHEMICAL LABO...	Routine Monthly NO3(CR)	10.00
Total LAB TESTING/SUPPLIES, SEWER				207.30
REPAIR/MAINTENANCE, SEWER				
03/01/2017		USA Blue Book	30' Pipe Mounted Avocado ...	58.95
03/08/2017	84199	LANIER MUNICIPAL SUPPLY ...	12.5" Full Circle Repair Clamp	81.32
03/11/2017	159998	RAGAN'S ACE HARDWARE	Cleaner all purpose 16oz 2 ...	19.98
03/21/2017	1703-64...	STEINHATCHEE ACE HARD...	(4) Screws @ \$2.20 each R...	8.80
03/21/2017	1703-64...	STEINHATCHEE ACE HARD...	(4) Washers @ \$.33 each R...	1.32
03/22/2017	SE4039...	ANIXTER, INC	(5) 120/240 Control Boxes ...	59.02
Total REPAIR/MAINTENANCE, SEWER				229.39
REPLACEMENT PARTS, SEWER				
03/11/2017	159998	RAGAN'S ACE HARDWARE	Locknut Conduit 3/4" 20 @ ...	9.80
03/11/2017	159998	RAGAN'S ACE HARDWARE	Elbow PVC 90D 1" 8 @ \$2.2...	18.32
03/11/2017	159998	RAGAN'S ACE HARDWARE	Cement PVC 16oz 2 @ \$9.9...	19.98
03/11/2017	159998	RAGAN'S ACE HARDWARE	Pipe Thread Compnd 8oz 2 ...	7.98
03/11/2017	159998	RAGAN'S ACE HARDWARE	Locknut Conduit 1" @ \$.59 ...	5.90
03/22/2017	1703-64...	STEINHATCHEE ACE HARD...	(3) Elbow 90PVC DWV 4" ...	20.97
Total REPLACEMENT PARTS, SEWER				82.95
SUPPLIES/SMALL TOOLS, SEWER				
03/01/2017		USA Blue Book	Service Line Shears (2) 1 1/...	155.90
03/01/2017		USA Blue Book	Unlined Nitrile 13' Gloves 2 ...	31.10
03/01/2017		USA Blue Book	Service Line Shears 2'	149.95
03/24/2017	1703-64...	STEINHATCHEE ACE HARD...	Key for Golf Cart	1.99
03/24/2017	1703-64...	STEINHATCHEE ACE HARD...	(4) Keys for Golf Cart Field ...	7.96
Total SUPPLIES/SMALL TOOLS, SEWER				346.90
Total WASTEWATER DEPARTMENT				12,086.95
WATER DEPARTMENT				
LAB TESTING/SUPPLIES, WATER				
03/01/2017		USA Blue Book	Hach DPD 1 for 10ml Sampl...	180.00
03/17/2017	326437	FLOWERS CHEMICAL LABO...	Routine Monthly Colilert-18 ...	100.00
03/17/2017	326437	FLOWERS CHEMICAL LABO...	Pickup Fee and Vehicle Sur...	20.00
03/30/2017	327672	FLOWERS CHEMICAL LABO...	Colilert-18 due to WTP Tank...	25.00
03/31/2017	327775	FLOWERS CHEMICAL LABO...	Colilert-18 due to WTP Tank...	25.00
Total LAB TESTING/SUPPLIES, WATER				350.00
REPAIR/MAINTENANCE, WATER				
03/28/2017	10034908	GULF COAST PLUMBING AN...	Stenner QuickPro Roller A 2...	72.90
03/28/2017	10034908	GULF COAST PLUMBING AN...	Stenner Main Shaft Single 2 ...	53.90
Total REPAIR/MAINTENANCE, WATER				126.80
REPLACEMENT PARTS, WATER				
03/17/2017	844661	LANIER MUNICIPAL SUPPLY ...	IP6 Steel Saddle	31.36
03/17/2017	844661	LANIER MUNICIPAL SUPPLY ...	Galvanized Hex Bushing 1/2...	3.43
03/17/2017	84469	LANIER MUNICIPAL SUPPLY ...	690 XCC4 Steel Saddle (2) ...	79.71
03/17/2017	84469	LANIER MUNICIPAL SUPPLY ...	1" F1000-G NL CC JX GN (...)	132.00
03/31/2017	209483	EMPIRE PIPE & SUPPLY CO...	(6) 5/8 X 3/4 glass btm/plas l...	360.00
Total REPLACEMENT PARTS, WATER				606.50
TANK MAINTENANCE, WATER				
03/01/2017	415625	UTILITY SERVICE CO., INC.	10,000 Pressure Tank Beac...	1,662.29
Total TANK MAINTENANCE, WATER				1,662.29
Total WATER DEPARTMENT				2,745.59
TOTAL				46,554.67

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TAYLOR COASTAL WATER & SEWER DISTRICT

04/19/17

Balance Sheet

Accrual Basis

As of March 31, 2017

Mar 31, 17

ASSETS

Current Assets

Checking/Savings

OPERATING, SMALL BUSINESS CHKG (MAIN ACCOUNT, CHECKING)	212,400.25
SAVINGS, TCW&SD RESERVE ACCOUNT (BUSINESS SAVINGS)	
CAPITAL IMPROVEMENTS, MINOR	43,110.92
CONTINGENCY RESERVE	8,509.71
DEPRECIATION RESERVE-Major R&R (Major Repair/Replacement)	116,388.16
GRINDER PUMP REPAIR FEE	15,698.01
WATER SERVICE FEE, NEW LOTS	38,000.00
PAYMENTS, USDA-RD 91-03, TCU	16,363.12
DEBT RESERVE USDA-RD 91-03, TCU	23,711.00
PAYMENTS, USDA-RD 92-01, CONST.	21,562.50
DEBT RESERVE RD 92-01, CONST.	40,573.00
PAYMENTS, USDA-RD - PHASE II	21,458.63
DEBT RESERVE, USDA-RD-PHASE II	15,776.00
SAVINGS, TCW&SD RESERVE ACCOUNT (BUSINESS SAVINGS) - Other	3,612.41
Total SAVINGS, TCW&SD RESERVE ACCOUNT (BUSINESS SAVINGS)	364,763.46

Total Checking/Savings 577,163.71

Other Current Assets

PREPAID EXPENSES	5,865.00
INVENTORY	89,535.00
RVS - SYSTEM INCOME	45,604.80

Total Other Current Assets 141,004.80

Total Current Assets 718,168.51

Fixed Assets

Improvements	8,400.00
ACCUMULATED DEPRECIATION	-3,094,814.11
BUILDINGS	9,281.23
CIP, PHASE II WASTEWATER CONST	5,680.00
CUSTOMER PURCHASED GPs	262,646.26
EQUIPMENT	133,536.36
EXPANSION, 95.68 Acres, WWTP (From Foley Lands & Timber through Suwannee River ...	111,587.90
FIRE HYDRANTS from TCBC	10,700.00
LAND	167,749.00
OFFICE EQUIPMENT	5,164.24
PIPING, TANKS & WELLS	797,853.40
PUMPS & CONTROLS	27,407.72
WASTEWATER SYSTEM, PHASE I (Quality Plus Services contract 8/17/04; Start 9/1/2004...	6,627,527.83
WATER EXPANSION 2002	28,328.02
WATER SYS EXPA, PRECOST 6/30/04	7,363.22
WATER SYSTEM EXPANSION	87,255.43
WWTP O&M SHOP/OFF BLDG. 07-08	56,959.74

Total Fixed Assets 5,252,626.24

TOTAL ASSETS 5,970,794.75

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable	
ACCOUNTS PAYABLE (990 line 60)	13,499.83

Total Accounts Payable 13,499.83

Credit Cards

CARDMEMBER SERVICE (Capital City Bank Visa)	
CCB VISA-SEAN MURPHY-1682	808.23
CCB BUSINESS VISA-BENNETT-6125	14,040.58
CCB BUSINESS VISA-SENER-1850	6,665.28
CCB BUSINESS VISA - CARL 2994	1,295.43
CCB BUSINESS VISA - MORG 3018	1,552.62
CARDMEMBER SERVICE (Capital City Bank Visa) - Other	-19,696.62

TAYLOR COASTAL WATER & SEWER DISTRICT
Balance Sheet
 As of March 31, 2017

	Mar 31, 17
Total CARDMEMBER SERVICE (Capital City Bank Visa)	4,665.52
Total Credit Cards	4,665.52
Other Current Liabilities	
NET PENSION LIABILITY	49,466.00
Accrued Wages	10,117.76
ACCRUED INTEREST-RD	89,854.75
CUSTOMER OVERPAYMENTS	24,791.25
PAYROLL LIABILITIES	2,556.20
RETIREMENT PAYABLE	994.56
Total Other Current Liabilities	177,780.52
Total Current Liabilities	195,945.87
Long Term Liabilities	
DEFERRED OUTFLOWS	-55,682.00
CONTRACT PAYABLE-Belcher/Sawgra (Water Service Agreement of 2002)	16,000.00
N/P, RD 2005A BONDS, TCU 91-03 (USDA-RD Loan #91-03)	351,864.60
N/P, RD 2005B BONDS, Const. 92-01 (USDA-RD Loan #92-01)	596,000.00
N/P, RD 2011A BONDS, PH II WW	308,070.10
TAYLOR CNTY BCC - FRS REIMBUR	7,173.57
Total Long Term Liabilities	1,223,426.27
Total Liabilities	1,419,372.14
Equity	
RETAINED EARNINGS	3,417,864.02
Unrestrict (retained earnings) (990 line 21 & 67)	1,127,829.82
Net Income	5,728.77
Total Equity	4,551,422.61
TOTAL LIABILITIES & EQUITY	5,970,794.75

RUSSELL BELCHER REQUEST FOR CREDIT OF
\$1,000 FOR NON-ACTIVATED WATER SERVICE ACCOUNTS PAID IN 2003

Our research indicates that in 2003 Mr. Belcher paid \$500 for Account 520 located on Cedar Island Road, and \$500 for Account 521 located on Ponce de Leon Road. Neither of these properties are currently owned by Mr. Belcher.

According to the District's Rules & Regulations that have been in effect since 2005, service request payments remain with the property not the property owner, and that there are no refunds.

We researched the remainder of the pre-payments we have on record. We currently have 90 inactive accounts. \$24,500 in pre-payments have been documented. 30 accounts paid \$250 each, 23 accounts paid \$500 each and 6 accounts have paid \$1,000 each. Our records only documents 59 payments out of the 90 accounts. There is no record of what was paid on the other inactive accounts under Taylor Coastal Utilities.

Furthermore, we do not know if the properties have sold or remained with the same owners. We did not go any further with our research because it would be very time consuming.

Most recently, we have collected \$3,250 in additional payments for water service from 5 customers. One customer, Catherine Redding/Virginia Tyler was allowed to transfer \$500 from one of their properties to another to equal the \$1,000 service fee.

This rule regarding collecting the difference has been in effect since September 28, 2010. We are uncertain whether or not all of the data regarding these pre-service payments is all up to date as we have not had the chance to review every record.