

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

REGULAR COMMISSION MEETING AGENDA
Tuesday, January 22, 2019
3:00 p.m.

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 December 11, 2018.
5. Automatic Reading Meters presentation by Robert Peterson from Empire Pipe & Supply.
6. Staff and Committee Reports
 - a. Director's Report – Kristi Woods
 - b. Other Billing Clerk Items – Kristi Woods
 - c. Financial Reports – Lynette Senter
 - d. Other Office Manager Items – Lynette Senter
7. New Business
 - a. None
8. Old Business
 - a. Update on Hurricane Hermine repairs expenses and Public Assistance from the Federal Emergency Management Agency and the State of Florida – Lynette Senter
 - b. Update on the status of the Search Grant Application and the EPA grant application for Water Improvements – Lynette Senter
 - c. Update on Hurricane Michael damage/repairs
 - d. Neighborhood meter project/Springs Grant – Lynette Senter
9. Closing Remarks Commissioners/Staff
10. Motion to Adjourn

TAYLOR COASTAL WATER & SEWER DISTRICT

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Phone/Fax: (850) 578-3043
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MINUTES OF REGULAR COMMISSION MEETING December 11, 2018 3:00 p.m.

1. The meeting was held at the District Building at 3:00 PM on December 11, 2018 present were: Commissioners Steve Brown, Gennie Malone, Roger Weste, Willi Huxford, Diane Carlton and Nancy Geohagan. Commissioner Lynn Aibejeris was absent. TCW&SD STAFF present were: Lynette Senter and Kristi Woods. Vice Chairman Malone 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. There were no guests present.
4. The floor was opened for non-agendaed items. Commissioner Huxford asked that the District send Commissioner Aibejeris a get well card. Lynette said she would take care of it and sign everyone's names.
5. Approval of minutes for the regular commission meeting on November 13, 2018. Vice-Chairman Malone asked if everyone had reviewed the minutes and if there was a motion to approve. **Commissioner Geohagan made a motion to accept the minutes with a correction to page 3 from "received to receive". Commissioner Brown offered a second. Vice-Chairman Malone asked for further discussion. There was none. By unanimous vote the motion was approved.**
6. Approval of minutes for the regular commission meeting on October 23, 2018. Vice-Chairman Malone asked if everyone had reviewed the minutes and if there was a motion to approve. **Commissioner Huxford made a motion to accept the minutes. Commissioner Geohagan offered a second. Vice-Chairman Malone asked for further discussion. There was none. By unanimous vote the motion was approved.**
7. Approval of minutes for the regular commission meeting on September 25, 2018. Vice-Chairman Malone asked if everyone had reviewed the minutes and if there was a motion to approve. **Commissioner Carlton made a motion to accept the minutes. Commissioner Brown offered a second. Vice-Chairman Malone asked for further discussion. There was none. By unanimous vote the motion was approved.**
8. **Staff and Committee Reports**
 - a. **Director Report – Kristi Woods** - Kristi reported the Water and Sewer sales for November were \$45,542.12, \$1,239.94 above the budgeted amount of \$45,302.18. There was one turned off account #394 Tommy Neeley at his request, one past-due account #297 Keaton Beach Gas & Grill RV Park for \$559.71, and one new account William and Bonnie Rich at Cedar Island. There were 6 adjustments totaling (\$691.32). One adjustment of (\$18.18) for a misread meter, one adjustment of (\$9.09) for cleaning a water line, one adjustment of (\$9.09) for non-potable use, two adjustments

totaling \$200.00 for owner transfers, and one one-time adjustment of \$706.53 for a broken water line. Commissioner Carlton asked about the large adjustment and Kristi explained that some digging had been done on an adjacent property near the fence that appeared to have damaged the water line. The break has been repaired. Vice-Chairman Malone called for a motion to accept the Director's Report as given. **Commissioner Carlton made a motion to accept the Director's Report as presented. Commissioner Huxford offered a second. Vice-Chairman Malone called for further discussion. There was none. By unanimous vote the motion was approved.**

- b. **Other Billing Clerk Items – Kristi Woods** – Kristi asked that an adjustment be made to Richard Feagle's account in the amount of \$207.64 for a large leak. Mr. Feagle has received a one-time adjustment in the past but Kristi explained that in the past the Board allowed an adjustment to the sewer charge but required that the customer pay for all water lost. **Commissioner Carlton made a motion to grant the adjustment to Mr. Feagle. Commissioner Brown offered a second. Vice-Chairman Malone called for further discussion. There was none. By unanimous vote the motion was approved.**
- c. **Financial Reports – Lynette Senter** – Lynette reported that water and sewer sales for the month of November were \$46,542.12, \$1,239.94 above the budgeted amount of \$45,302.98. Total expenses were \$45,825.02. Exception expenses were \$811.26 for RVS Software renewal, \$666.00 for the Diesel Tank insurance renewal, \$10,094.00 for Hurricane Michael repairs, \$3,565.00 for Generator repairs, and \$3,000.00 for a payment towards the Water Improvements Project. We received other income of \$6,000.00 for the purchase of a grinder pump. Our total Net Income for November 2018 was \$10,717.10. Commissioner Carlton asked that we adjust the budget to account for personnel wages that increased and other minor changes and Lynette said she would discuss with the Auditor. Vice-Chairman Malone called for a motion to accept the Financial Report as given. **Commissioner Carlton made a motion to accept the Financial Reports as given. Commissioner Huxford offered a second. Vice-Chairman Malone called for further discussion. There was none. By unanimous vote the motion was approved.**
- d. **Other Office Manager Items- Lynette Senter** – We have received our refund from the Florida Retirement System for the overpayments generated by the medical insurance stipend. David, Diane, Ron and Lynette will receive \$288.00 each, Sean Murphy will receive \$90.00, Douglas Adams will receive \$108.00 and the District will receive \$3,477.54. The checks have been prepared per the Auditor and will be signed today. The new security cameras have recorded four-wheelers coming through the woods behind the office, beside the South side of the office and out onto the Beach Road. Both times it has been late at night and they head South on Beach Road towards Keaton. We will ask the Sheriff's department to keep an extra eye on the building. We received an email from Florida Rural Water Association asking if we would like to participate in an Energy Efficiency Assessment Program. We applied and were accepted and the inspector will be here on Friday, December 14 at 10:00 AM to begin our assessment. We have come up with a design for a magnet that would be sent to all of our customers outlining the steps for dealing with a grinder pump problem. Lynette would like to attend a class in Tallahassee in February called Finance and Accounting for Non-Financial People to better understand the District's tasks and hopefully streamline, update and better utilize Quick Books. The cost is \$199.00. We got a locate from Tri County Electric for installation of a power pole for a property at 126 Cedar Island Road. This property is owned by Cal Thomas and does not currently have water or sewer. We called Danny

Griner who told me that the permit was for a free-standing building/shed and was originally issued in March of 2018. He had no explanation as to how the permit was issued without checking with our office and told me that there wasn't anything we could do at this point. I asked him if someone brought in an RV would that affect the permit and he said yes because an RV requires a special permit which was different than a shed permit and if that happens we can pursue it then. The office has received several phone calls about the Blalock property at the corner of Cedar Island Road and Beach Road. Three different people have asked about placing RV's on the property and how many grinder pumps and water meters they would require. Each time the number of units increases. There are three individual lots totaling approximately 21,344 square feet of property. Ron stated that there are three water meter boxes installed on the Beach Road side of the lots. I explained to each caller that at this time they could receive one grinder pump and one water service per lot. If the lots were grouped together the square footage would allow for 4 RVs so if the County allowed that, we would have to review the decision. As of today we have completed the repairs that we know of that were caused by Hurricane Michael. We will have an updated total of repairs at next month's meeting. A DEP Fuel tank inspection was performed at the WWTP last week. We were deficient in a few areas but got complimented on the record keeping that David had available to them. David has already done the rust removal and painting that was mentioned. We will have to have a triennial containment integrity test, an annual operability test, and an annual overflow protection device test performed. We have contacted an inspection company in Perry (R&R) who will be calling Ron to get our inspections done. These are DEP requirements that we were never notified about and after checking with them we found out that they had old email information on file which has since been corrected. We also have to have two Underground Storage Tank Operators. One who is Class A/B and one C operator. Ron has already taken his online certification class and David will take his next week. Bruce Ratliff had a problem with his grinder pump over the weekend. He called and said the sewerage was going all over the ground out of the Tank. We sent David to investigate who found that when Mr. Ratliff was putting down his concrete – one of the heavy trucks broke the sewer line leaving the tank heading to our main line. David was unable to repair the break as the concrete was poured within two feet of the tank. I called Mr. Ratliff on Monday and explained that he would have to get someone down to cut and remove the concrete before the guys could do any repairs. Ron went this morning and outlined where the concrete needed to be cut. David met with Mr. Ratliff and Melvin this morning to make sure they understood what and where it needed to be cut. Once the concrete is cut Ron and David and I will schedule the repair. I will bill Mr. Ratliff for the repairs once they are complete.

9. New Business

- a. None

10. Old Business

- a. Update on Hurricane Hermine repairs/expenses and Public Assistance from the Federal Emergency Management Agency and the State of Florida – We have been working with the new contractor to fill in the blanks and re-supply them with some information they requested. It appears that our request will be moving up the chain towards approval.

TAYLOR COASTAL WATER & SEWER DISTRICT
MINUTES OF REGULAR COMMISSION MEETING

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- b. Update on the status of the Search grant Application and EPA grand application for Water Improvements – Trevor was not available to attend the meeting and the progress of our project has slowed down somewhat due to Hurricane Michael. Trevor will be working on the additional DEP requirements and should be attending the January meeting.
- c. Hurricane Michael repairs are being taken care of as the customer notifies us. We have completed all requested repairs to grinder pumps, water meter lids, and wayer vents. We have begun the application process with Florida PA to obtain reimbursement.

11. Closing Remarks Commissioners/Staff

- a. The Commissioners expressed thanks to staff and other commissioners for doing a great job. Commissioner Weste let the Board know that he would be absent from the January 2019 meeting. There were no other comments.

12. Motion to Adjourn

Vice-Chairman Malone requested a Motion to Adjourn. Commissioner Huxford made a motion to adjourn the meeting. Commissioner Geohagan offered a second. The meeting adjourned at 4:10 P.M.

Board Actions:

- 1. Approval of the minutes of the November 13, 2018 regular Board Meeting
- 2. Approval of the revised minutes of the October 23, 2018 regular Board Meeting
- 3. Approval of the revised minutes of the September 25, 2018 regular Board Meeting.
- 4. Approval of the November 2018 Directors Report.
- 5. Approval of the \$212.00 adjustment for Richard Feagle
- 6. Approval of the November 2018 Financial Reports

BY: Lynette Taylor Senter, Recording Secretary
Taylor Coastal Water and Sewer District

Directors Report

Taylor Coastal Water & Sewer Distr

Water Sold This Month

917,000 Gallons

	Amount (\$)	# Of Accounts
Total Water	17,392.98	506
Total Sewage	24,231.60	486
Total Grinder Pump Fee	5,974.98	483
Total LATE FEE	319.62	36
Total Adjustments	-2,499.63	11
Total Current Charges	45,419.55	507
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Amount Past Due 1-30 Days	2,444.74	28
Amount Past Due 31-60 Days	225.40	3
Amount Past Due Over 60 Days	0.00	
Amount Of Overpayments/Prepayments	-12,207.29	95
Total Receivables	35,882.40	493

Total Receipts On Account	38,463.57	375
Net Change in Memberships	1,000.00	1
Amount of All Memberships	227,170.00	442
Amount of All Deposit 2	4,500.00	6
Turned Off Accounts (Amount Owed)	-1,225.45	143
Collection Accounts (Amount Owed)	-1,225.45	127
Number Of Unread (Turned On) Meters		
Average Usage For Active Meters	1,733	529
Average Water Charge For Active Meters	34.37	506

Usage Groups	Gallons	# Of Accounts	Usage Gallons	% Of Usage	% Of Sales
Over 50,000		1	155,000	16.90	6.42
40,001-50,000		0	0	0.00	0.00
30,001-40,000		0	0	0.00	0.00
20,001-30,000		4	104,000	11.34	2.36
10,001-20,000		4	55,000	6.00	1.32
8,001-10,000		2	18,000	1.96	0.50
6,001-8,000		9	65,000	7.09	1.82
4,001-6,000		28	159,000	17.34	5.81
2,001-4,000		44	153,000	16.68	8.05
1-2,000		161	208,000	22.68	28.07
Zero Usage		276	0	0.00	45.66
<hr/>					
Total Meters		529	917,000	100.00	100.00

Directors Report

Taylor Coastal Water & Sewer Distr.

Monthly Reconciliation

Ending Receivables (Last Month)		28,926.42
Sales this Month	+	47,919.18
Adjustments this Month		-2,499.63
Less Payments this Month	-	38,463.57
	=	<u>35,882.40</u>
Total Receivables		35,882.40
Ending Memberships (Last Month)		229,170.00
Changes this Month		1,000.00
	=	<u>230,170.00</u>
Total Memberships		231,670.00

PAST DUE LIST

Taylor Coastal Water & Sewer Distr.

ACCT #	RT NAME	CURRENT	1-30	31-60	61+	LAST PAYMENT	TOTAL
431	5 BOWDEN, MELVIN	124.06	106.57	114.43		140.57 10/22/18	345.06
236	6 GIBSON, GUY	95.88	95.54	23.81		60.00 11/29/18	215.23
286	3 SULLIVAN, WILLIAM J	95.88	95.88	87.16		213.21 10/19/18	278.92
Total Receivables:		35,882.40	315.82	225.40			
Accounts Listed:		3	297.99		0.00		\$839.21

All Customers Age 2 Accounts

Taylor Coastal Water & Sewer Dist.

CHANGES IN MEMBERSHIP

Taylor Coastal Water & Sewer Distr.

Acct #	Name	Service Address	Deposit #	Reason	Previous	Date	New Amount	Date	Changed
657	MARK GRAHAM	KEATON BEACH	1	New Membership	\$0.00		\$1,000.00	12/11/2018	\$1,000.00
1	Accounts using code for	New Membership					\$1,000.00		
0	Accounts using code for	Membership Increase							
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							
	Net Change:						1,000.00		0.00

All Customers
Taylor Coastal Water & Sewer Dist.

ADJUSTMENTS

Friday, December 28, 2018

9:23:49AM

12/28/2018

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Taylor Coastal Water & Sewer

ACCT.#	NAME	CODE	AMOUNT	APPROVAL	DATE
417	CALHOUN, B.L.	10	(\$29.00)	LTS	12/17/18
Customer wrote two different amounts on check					
208	FEAGLE, RICHARD & PAM	10	(\$207.64)	KWM	12/19/18
Sewer Adjustment for large water loss					
79	HART, BARRY	10	(\$500.00)	LTS	12/26/18
Transferred from ACCT 650					
650	HART, BARRY	10	\$500.00	LTS	12/26/18
Transfer to account #79					
4 Total Adjustments			(\$236.64)	For Adjustment 10	
208	FEAGLE, RICHARD & PAM	12	(\$21.20)	KMW	12/21/18
Late Fee Adjustment					
79	HART, BARRY	12	(\$7.87)	LTS	12/26/18
Paid two accounts with one check					
332	McKINNEY, MICHAEL	12	(\$10.30)	KMW	12/14/18
Late Fee Adjustment					
3 Total Adjustments			(\$39.37)	For Adjustment 12	
318	MORRIS, JOHN	13	(\$21.48)	KMW	12/21/18
NP					
300	SCHAMBEAU, GERALD	13	(\$14.32)	KMW	12/21/18
NP					
2 Total Adjustments			(\$35.80)	For Adjustment 13	
231	HOLTON, STACY	14	\$100.00	KMW	12/20/18
Change in Owner					
1 Total Adjustments			\$100.00	For Adjustment 14	
244	FRANCIS, BOB	17	(\$2,173.33)	KMW	12/21/18
Very large water leak					
142	RUSSELL, FRANK	17	(\$201.65)	KMW	12/21/18
Water Leak					
2 Total Adjustments			(\$2,374.98)	For Adjustment 17	
365	STINCHCOMB, JAMES & B.	30	\$87.16	LTS	12/21/18
PAYCLIX PAYMENT PAID IN ERROR					
1 Total Adjustments			\$87.16	For Adjustment 30	

- 10. (236.64) Other adjustment
- 12. (39.37) Late fee adjustment
- 13. (35.80) Non-potable water/second meter
- 14. 100.00 Transfer fee (chg of owner)
- 17. (2,374.98) One time adjustment request
- 30. 87.16 Payclix payment

11 Accounts 13 Total Adjustments (\$2,499.63)

All Customers

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

TAYLOR COASTAL WATER & SEWER DISTRICT
Profit & Loss Budget Performance
December 2018

	Dec 18	Budget	Oct - Dec 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
ADJUSTMENTS, RVS BILLING	-2,499.63	0.00	-13,254.67	0.00	0.00
Grinder Pump Fee	5,974.98	6,075.00	17,949.94	18,225.00	72,900.00
LATE FEES, RVS	319.62	318.34	1,007.87	955.02	3,820.00
SEWAGE SALES	24,231.60	23,251.00	72,925.52	69,754.00	279,013.00
WATER CONNECTION FEE (RVS MEMBERSHIP)	1,000.00	0.00	2,000.00	2,000.00	2,000.00
WATER SALES	17,392.98	15,657.84	51,343.04	46,973.52	187,894.00
Total Income	46,419.55	45,302.18	131,971.70	137,907.54	545,627.00
Gross Profit	46,419.55	45,302.18	131,971.70	137,907.54	545,627.00
Expense					
Retirement	-3,477.54	385.66	-3,477.54	771.32	1,156.98
FORD F-150 PICKUP PAYMENTS	0.00	0.00	0.00	0.00	0.00
FINES	0.00	0.00	-213.07	29.05	0.00
CUSTOMER REPAIRS	0.00	0.00	0.00	0.00	0.00
Reconciliation Discrepancies	29.00	700.00	0.00	2,100.00	8,400.00
ACCOUNTING	0.00	83.34	0.00	250.02	1,000.00
ADVERTISING	0.00	0.00	0.00	0.00	0.00
BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00
BANK CHARGES/SERVICE CHARGES	24.95	33.34	74.85	100.02	400.00
COMPUTER/SERVICE SOFTWARE	160.41	583.34	1,950.42	1,750.00	7,000.00
DUES & SUBSCRIPTIONS	35.00	58.33	35.00	174.99	700.00
ENGINEERING SERVICES	0.00	125.00	0.00	375.00	1,500.00
FREIGHT	13.75	83.34	99.41	250.02	1,000.00
GAS/OIL/DIESEL	188.13	300.00	2,274.73	900.00	3,600.00
INSURANCE					
INLAND MARINE	0.00	0.00	0.00	0.00	200.00
AUTO	0.00	194.84	0.00	584.52	2,338.00
BONDS, Comm/Emp Dis/D&O Lia	0.00	250.00	363.00	750.00	3,000.00
GENERAL LIABILITY INS.	0.00	162.50	0.00	487.50	1,950.00
POLLUTION (WWTP DIESEL TANK)	0.00	58.34	666.00	175.02	700.00
PROPERTY INSURANCE	0.00	145.34	0.00	436.02	1,744.00
Total INSURANCE	0.00	811.02	1,029.00	2,433.06	9,932.00
INTEREST EXPENSE - RURAL DEV (USDARD)	4,461.31	6,611.50	13,532.64	19,834.50	79,338.00
LANDSCAPING & DESIGN	0.00	58.34	0.00	175.02	700.00
LEGAL/PROFESSIONAL FEES	0.00	250.00	19.20	750.00	3,000.00
LICENSES & PERMITS	0.00	200.00	175.00	600.00	2,400.00
MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	359.89
MOWING	0.00	83.34	320.00	250.02	1,000.00
OFFICE EXPENSE	37.53	375.00	1,180.28	1,125.00	4,500.00
PERSONNEL EXPENSE					
EDUCATION/CONFERENCE EXPENSE	121.95	100.00	141.95	300.00	1,200.00
RETIREMENT CONTRIBUTION-FRS (FL Retirement Systems)	847.16	848.41	2,532.02	2,545.23	10,181.00

TAYLOR COASTAL WATER & SEWER DISTRICT
Profit & Loss Budget Performance
December 2018

	Dec 18	Budget	Oct - Dec 18	YTD Budget	Annual Budget
SALARIES & WAGES-WTR & WW OP	6,478.03	6,691.16	19,319.61	20,073.48	80,294.00
SALARIES & WAGES-ADMINISTRATIVE	3,778.15	3,580.00	11,334.45	10,740.00	42,960.00
TAXES-PAYROLL	784.59	785.75	2,345.02	2,357.25	9,429.00
TRAVEL/MILEAGE	0.00	100.00	0.00	300.00	1,200.00
WORKER'S COMPENSATION INSURANCE	0.00	416.66	-345.98	1,249.98	5,000.00
Total PERSONNEL EXPENSE	12,009.88	12,521.98	35,327.07	37,565.94	150,264.00
POSTAGE	1,950.00	250.00	1,950.00	750.00	3,000.00
PROP/EQUIP UPGRADES - Dist Off	0.00	1,505.00	0.00	4,515.00	18,060.00
Repair Maintenance District Off	30.00	500.00	60.00	1,500.00	6,000.00
SAFETY EQUIPMENT	0.00	125.00	34.96	375.00	1,500.00
TAXES-OTHER	0.00	0.00	0.00	0.00	21.67
TELEPHONE	248.76	396.86	715.62	1,227.01	4,201.67
TRACTOR MAINTENANCE	0.00	62.50	0.00	187.50	750.00
UTILITIES (ELECTRICAL SERVICE)	2,197.02	2,633.34	6,204.14	7,900.02	31,600.00
VEHICLE MAINTENANCE	0.00	100.00	34.73	300.00	1,200.00
WASTEWATER DEPARTMENT					
WASTEWATER DEPARTMENT	0.00	0.00	47,864.00	0.00	0.00
HURRICANE MICHAEL EXPENSES	0.00	0.00	0.00	0.00	0.00
Hurricane Hermine Expenses	0.00	4,500.00	6,180.00	13,500.00	54,000.00
NEW PUMP PURCHASE DISTRICT	0.00	1,000.00	3,384.98	3,000.00	12,000.00
GP INSTALLATION EXPENSES	0.00	1,325.00	4,480.03	3,975.00	14,287.27
GRINDER PUMP REPAIR ACCOUNT	4,480.03	0.00	0.00	0.00	5,848.04
EQUIPMENT PURCHASES	0.00	166.66	455.00	499.98	2,000.00
CHEMICALS, SEWER	166.25	416.66	355.50	1,249.98	5,000.00
GROUNDWATER MONITORING, WWTP	355.50	250.00	795.00	750.00	3,000.00
LAB TESTING/SUPPLIES, SEWER	425.00	2,500.00	497.50	7,500.00	30,000.00
REPAIR/MAINTENANCE, SEWER	497.50	625.00	1,461.96	1,875.00	7,500.00
REPLACEMENT PARTS, SEWER	15.98	62.50	0.00	187.50	750.00
SLUDGE HAULING	0.00	125.00	66.44	375.00	1,500.00
SUPPLIES/SMALL TOOLS, SEWER	0.00	0.00	0.00	0.00	862.28
SYSTEM/PLANT UPGRADES, SEWER	0.00	0.00	0.00	0.00	0.00
Total WASTEWATER DEPARTMENT	5,940.26	10,970.82	65,540.41	32,912.46	136,747.59
WATER DEPARTMENT					
WATER DEPARTMENT	0.00	0.00	0.00	0.00	0.00
Hurricane Hermine Expenses	0.00	166.66	1,009.00	499.98	2,000.00
CHEMICALS, WATER	0.00	333.33	360.00	1,000.01	4,000.00
LAB TESTING/SUPPLIES, WATER	120.00	625.00	3,965.00	1,875.00	7,500.00
REPAIR/MAINTENANCE, WATER	0.00	416.66	546.40	1,249.98	5,000.00
REPLACEMENT PARTS, WATER	0.00	100.00	45.96	300.00	1,200.00
SUPPLIES/SMALL TOOLS, WATER	1.49	0.00	3,000.00	0.00	0.00
SYSTEM/PLANT UPGRADES, WATER	0.00	595.00	4,554.22	1,785.00	7,140.00
TANK MAINTENANCE, WATER	0.00	0.00	0.00	0.00	0.00
Total WATER DEPARTMENT	121.49	2,236.65	13,480.58	6,709.97	26,840.00
Total Expense	23,969.95	42,043.70	141,147.80	126,167.55	509,642.74

TAYLOR COASTAL WATER & SEWER DISTRICT Profit & Loss Budget Performance

December 2018

	Dec 18	Budget	Oct - Dec 18	YTD Budget	Annual Budget
Net Ordinary Income	22,449.60	3,258.48	-9,176.10	11,739.99	35,984.26
Other Income/Expense					
Other Income					
CAPITAL GRANT EPA GRANT REVENUE	0.00	0.00	0.00	0.00	0.00
CUSTOMER GRINDER PUMP SALES	6,000.00	1,000.00	12,000.00	3,000.00	12,000.00
INTEREST INCOME	1,072.81	0.00	1,074.86	0.00	0.00
LABOR/PARTS, CUST REPAIR	393.96	0.00	-558.69	0.00	0.00
MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00
NEW LOT WATER SERVICE FEE	0.00	0.00	0.00	0.00	0.00
Total Other Income	7,466.77	1,000.00	12,516.17	3,000.00	12,000.00
Other Expense					
EMPLOYEE VACCINATION EXPENSE	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00
Net Other Income	7,466.77	1,000.00	12,516.17	3,000.00	12,000.00
Net Income	29,916.37	4,258.48	3,340.07	14,739.99	47,984.26

**TAYLOR COASTAL WATER & SEWER DISTRICT
EXPENSE BREAKDOWN
December 2018**

Date	Num	Name	Memo	Amount
Retirement				
12/04/2018	5764	FLORIDA RETIREMENT SYS...	Retirement Overpayment Re...	-4,827.54
12/11/2018	5765	RONALD BENNETT	Retirement Overpayment Re...	288.00
12/11/2018	5765	MORGAN DAVID	Retirement Overpayment Re...	288.00
12/11/2018	5766	DIANE CARLTON	Retirement Overpayment Re...	288.00
12/11/2018	5767	LYNETTE SENTER	Retirement Overpayment Re...	288.00
12/11/2018	5768	SEAN MURPHY	Retirement Overpayment Re...	90.00
12/11/2018	5769	DOUGLAS ADAMS	Retirement Overpayment Re...	108.00
Total Retirement				
Reconciliation Discrepancies				
12/14/2018	EFT	TAYLOR COASTAL WATER &...	Correction to deposit on 12/...	29.00
Total Reconciliation Discrepancies				
BANK CHARGES/SERVICE CHARGES				
12/04/2018	EFT	PAY CLIX	Monthly Fee	24.95
Total BANK CHARGES/SERVICE CHARGES				
COMPUTER/SERVICE,SOFTWARE				
12/01/2018		CONSOLIDATED COMMUNIC...	578-3043 INTERNET SERV...	22.43
12/12/2018	P1-4492...	INTUIT	Intuit QuickBooks Complian...	87.99
12/21/2018		MALWAREBYTES	2 Malwarebytes Softwares f...	49.99
Total COMPUTER/SERVICE,SOFTWARE				
DUES & SUBSCRIPTIONS				
12/17/2018		THE TACO TIMES & NEWSH...	1 YEAR SUBSCRIPTION E...	35.00
Total DUES & SUBSCRIPTIONS				
FREIGHT				
12/19/2018	o114890...	POSTMASTER	Postmaster shipping	1.75
12/20/2018	4417619	HAWKINS, INC	Fuel Surcharge Hawkins, Inc	12.00
Total FREIGHT				
GAS/OIL/DIESEL				
12/05/2018		KEATON BEACH GAS & GRILL	Ford F-150 15.914 gallons, ...	41.36
12/07/2018		KEATON BEACH GAS & GRILL	Gasoline 26.498 gallons @ ...	68.87
12/18/2018		KEATON BEACH GAS & GRILL	Diesel for Water Plant 5.018...	16.45
12/18/2018		KEATON BEACH GAS & GRILL	Fuel for Water Truck - recei...	61.45
Total GAS/OIL/DIESEL				
INTEREST EXPENSE - RURAL DEV (USDA-RD)				
12/31/2018	RD Accr...		December 2018	4,461.31
Total INTEREST EXPENSE - RURAL DEV (USDA-RD)				

TAYLOR COASTAL WATER & SEWER DISTRICT EXPENSE BREAKDOWN

December 2018

Date	Num	Name	Memo	Amount
OFFICE EXPENSE				
12/05/2018		KEATON BEACH GAS & GRILL	Car charger for phone	8.55
12/18/2018		WAL MART	Staples	2.97
12/18/2018		WAL MART	Staples	2.97
12/18/2018		WAL MART	Toilet Paper	11.52
12/18/2018		WAL MART	Toilet Paper	11.52
Total OFFICE EXPENSE				37.53
PERSONNEL EXPENSE				
EDUCATION/CONFERENCE EXPENSE				
12/06/2018	13068219	American Safety Council	UST Operator Training A&B	101.95
12/12/2018	05152008	AMERICAN WATER WORKS ...	Continuing Education DW/WV...	10.00
12/17/2018	05152008	AMERICAN WATER WORKS ...	WW Continuing Education	10.00
Total EDUCATION/CONFERENCE EXPENSE				121.95
RETIREMENT CONTRIBUTION-FRS (FL Retirement Systems)				
12/03/2018	5752	BENNETT, RONALD A		337.69
12/03/2018	5753	MORGAN, DAVID L		197.40
12/03/2018	5754	SENDER, LYNETTE T		190.65
12/03/2018	5755	WOODS, KRISTI M		121.42
Total RETIREMENT CONTRIBUTION-FRS (FL Retirement Systems)				847.16
SALARIES & WAGES-WTR & WW OP				
12/03/2018	5752	BENNETT, RONALD A		4,088.20
12/03/2018	5752	BENNETT, RONALD A		0.00
12/03/2018	5753	MORGAN, DAVID L		1,861.45
12/03/2018	5753	MORGAN, DAVID L		346.18
12/03/2018	5753	MORGAN, DAVID L		182.20
12/03/2018	5753	MORGAN, DAVID L		0.00
Total SALARIES & WAGES-WTR & WW OP				6,478.03
SALARIES & WAGES-ADMINISTRATIVE				
12/03/2018	5752	BENNETT, RONALD A		0.00
12/03/2018	5753	MORGAN, DAVID L		0.00
12/03/2018	5754	SENDER, LYNETTE T		2,398.15
12/03/2018	5754	SENDER, LYNETTE T		0.00
12/03/2018	5754	SENDER, LYNETTE T		0.00
12/03/2018	5755	WOODS, KRISTI M		1,470.00
Total SALARIES & WAGES-ADMINISTRATIVE				3,778.15
TAXES-PAYROLL				
12/03/2018	5752	BENNETT, RONALD A		253.47
12/03/2018	5752	BENNETT, RONALD A		59.28
12/03/2018	5753	MORGAN, DAVID L		148.17
12/03/2018	5753	MORGAN, DAVID L		34.65
12/03/2018	5754	SENDER, LYNETTE T		143.10

TAYLOR COASTAL WATER & SEWER DISTRICT EXPENSE BREAKDOWN

December 2018

Date	Num	Name	Memo	Amount
12/03/2018	5754	SEENTER, LYNETTE T		33.47
12/03/2018	5755	WOODS, KRISTI M		91.14
12/03/2018	5755	WOODS, KRISTI M		21.31
Total TAXES-PAYROLL				784.59
Total PERSONNEL EXPENSE				12,009.88
POSTAGE				
12/19/2018	0114890...	POSTMASTER	50 rolls of 100 post card sta...	1,750.00
12/19/2018	0114890...	POSTMASTER	4 rolls of 100 first class forev...	200.00
Total POSTAGE				1,950.00
Repair Maintenance District Off				
12/06/2018	849024	MESSICK PEST CONTROL	Monthly Pest Control	30.00
Total Repair Maintenance District Off				30.00
TELEPHONE				
12/01/2018		CONSOLIDATED COMMUNIC...	578-2080 WTP GENERATOR	46.09
12/01/2018		CONSOLIDATED COMMUNIC...	578-2474 WWTP GENERA...	46.09
12/01/2018		CONSOLIDATED COMMUNIC...	578-3043 DISTRICT OFFICE	80.21
12/17/2018	9819945...	VERIZON WIRELESS	Shelf Phone 843-1917	0.18
12/17/2018	9819945...	VERIZON WIRELESS	David Morgan - 843-7613	15.50
12/17/2018	9819945...	VERIZON WIRELESS	Ronald Bennett - 843-7621	60.51
12/17/2018	9819945...	VERIZON WIRELESS	Shelf Phone 843-7626	0.18
Total TELEPHONE				248.76
UTILITIES (ELECTRICAL SERVICE)				
12/23/2018	91844	TRI-COUNTY ELECTRIC, INC.	well	353.31
12/23/2018	91844	TRI-COUNTY ELECTRIC, INC.	pumping station	30.77
12/23/2018	91844	TRI-COUNTY ELECTRIC, INC.	District Office	179.09
12/23/2018	91844	TRI-COUNTY ELECTRIC, INC.	Lift Station #2 Grackle	67.15
12/23/2018	91844	TRI-COUNTY ELECTRIC, INC.	WWTP	1,380.37
12/23/2018	91844	TRI-COUNTY ELECTRIC, INC.	Lift Station #1 Boat Ramp	98.39
12/23/2018	91844	TRI-COUNTY ELECTRIC, INC.	Storage Trains	30.77
12/23/2018	91844	TRI-COUNTY ELECTRIC, INC.	WW O&M	57.17
Total UTILITIES (ELECTRICAL SERVICE)				2,197.02
WASTEWATER DEPARTMENT				
GRINDER PUMP REPAIR ACCOUNT				
12/12/2018	11023	F.J. NUGENT & ASSOCIATES...	SN: WH580472	434.59
12/12/2018	11023	F.J. NUGENT & ASSOCIATES...	SN: WH590906	638.12
12/12/2018	11026	F.J. NUGENT & ASSOCIATES...	SN: WH581732	528.92
12/12/2018	11026	F.J. NUGENT & ASSOCIATES...	SN: WH585140	557.46
12/12/2018	11022	F.J. NUGENT & ASSOCIATES...	SN: WH557436	175.66
12/12/2018	11022	F.J. NUGENT & ASSOCIATES...	SN: WH564742	175.66
12/12/2018	11022	F.J. NUGENT & ASSOCIATES...	SN: WH573194	175.66

**TAYLOR COASTAL WATER & SEWER DISTRICT
EXPENSE BREAKDOWN
December 2018**

Date	Num	Name	Memo	Amount
12/12/2018	11022	F.J. NUGENT & ASSOCIATES...	SN: WH576323	175.66
12/20/2018	11074	F.J. NUGENT & ASSOCIATES...	SN: WH574930	175.66
12/20/2018	11074	F.J. NUGENT & ASSOCIATES...	SN: WH580446	703.74
12/20/2018	11075	F.J. NUGENT & ASSOCIATES...	SN: WH587838	738.90
Total GRINDER PUMP REPAIR ACCOUNT				4,480.03
CHEMICALS, SEWER				
12/20/2018	4417619	HAWKINS, INC	95 gallons Ultra-Chlor @ \$1....	166.25
Total CHEMICALS, SEWER				166.25
GROUNDWATER MONITORING, WWTP				
12/28/2018	0242431	JONES EDMUNDS & ASSOCI...	Groundwater Monitoring Ser...	355.50
Total GROUNDWATER MONITORING, WWTP				355.50
LAB TESTING/SUPPLIES, SEWER				
12/19/2018	387239	FLOWERS CHEMICAL LABO...	Pickup Fee/Vehicle Surcharge	20.00
12/20/2018	389087	FLOWERS CHEMICAL LABO...	FCOL-QT	30.00
12/27/2018	2018046	AAA BACKFLOW TESTING LLC	2" BACKFLOW PREVENTI...	80.00
12/27/2018	2018046	AAA BACKFLOW TESTING LLC	2" BACKFLOW PREVENTI...	80.00
12/27/2018	2018046	AAA BACKFLOW TESTING LLC	2" BACKFLOW PREVENTI...	80.00
12/27/2018	387236	FLOWERS CHEMICAL LABO...	CBOD TSS	90.00
12/27/2018	387236	FLOWERS CHEMICAL LABO...	NO2/NO3 WW	45.00
Total LAB TESTING/SUPPLIES, SEWER				425.00
REPAIR/MAINTENANCE, SEWER				
12/19/2018	48703	JOE MATTINGLY INC	Labor	315.00
12/19/2018	48703	JOE MATTINGLY INC	Mileage	20.00
12/19/2018	48703	JOE MATTINGLY INC	Water Trailer	125.00
12/19/2018	48703	JOE MATTINGLY INC	Disposal Fee	37.50
Total REPAIR/MAINTENANCE, SEWER				497.50
REPLACEMENT PARTS, SEWER				
12/11/2018	1812-75...	STEINHATCHEE ACE HARD...	Elbox 90PVC DWV 4"	15.98
Total REPLACEMENT PARTS, SEWER				15.98
Total WASTEWATER DEPARTMENT				5,940.26
WATER DEPARTMENT				
LAB TESTING/SUPPLIES, WATER				
12/19/2018	387239	FLOWERS CHEMICAL LABO...	Coli-rt-18	100.00
12/19/2018	387239	FLOWERS CHEMICAL LABO...	Pickup Fee/Vehicle Surcharge	20.00
Total LAB TESTING/SUPPLIES, WATER				120.00
SUPPLIES/SMALL TOOLS, WATER				

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Accrual Basis

TAYLOR COASTAL WATER & SEWER DISTRICT EXPENSE BREAKDOWN

December 2018

Date	Num	Name	Memo	Amount
12/11/2018	1812-75...	STEINHATCHEE ACE HARD...	Lumber Crayon	1.49
Total SUPPLIES/SMALL TOOLS, WATER				1.49
Total WATER DEPARTMENT				121.49
TOTAL				23,969.95

TAYLOR COASTAL WATER & SEWER DISTRICT
Balance Sheet
 As of December 31, 2018

	Dec 31, 18
ASSETS	
Current Assets	
Checking/Savings	
OPERATING, SMALL BUSINESS CHKG (MAIN ACCOUNT, CHECKING)	115,070.31
SAVINGS, TCW&SD RESERVE ACCOUNT (BUSINESS SAVINGS)	
CAPITAL IMPROVEMENTS, MINOR	51,972.92
CONTINGENCY RESERVE	489,251.91
DEPRECIATION RESERVE-Major R&R (Major Repair/Replacement)	98,781.84
GRINDER PUMP REPAIR FEE	44,734.96
WATER SERVICE FEE, NEW LOTS	38,000.00
PAYMENTS, USDA-RD 91-03, TCU	11,896.28
DEBT RESERVE USDA-RD 91-03, TCU	26,245.00
PAYMENTS, USDA-RD 92-01, CONST.	13,355.00
DEBT RESERVE RD 92-01, CONST.	48,266.00
PAYMENTS, USDA-RD - PHASE II	16,010.91
DEBT RESERVE, USDA-RD-PHASE II	19,598.00
SAVINGS, TCW&SD RESERVE ACCOUNT (BUSINESS SAVINGS) - Other	8,593.90
Total SAVINGS, TCW&SD RESERVE ACCOUNT (BUSINESS SAVINGS)	866,706.72
Total Checking/Savings	981,777.03
Accounts Receivable	1,211.07
ACCOUNTS RECEIVABLE (990 line 47a)	1,211.07
Total Accounts Receivable	1,211.07
Other Current Assets	
PREPAID EXPENSES	6,498.00
INVENTORY	48,613.08
RVS - SYSTEM INCOME	53,761.71
Total Other Current Assets	108,872.79
Total Current Assets	1,091,860.89
Fixed Assets	
2017 FORD F-150 PICKUP	23,518.22
Improvements	8,400.00
ACCUMULATED DEPRECIATION	-3,434,763.00
BUILDINGS	9,281.23
CIP, PHASE II WASTEWATER CONST	5,680.00
CUSTOMER PURCHASED GPS	262,129.82
EQUIPMENT	133,536.36
EXPANSION, 95.68 Acres, WWTP (From Foley Lands & Timber through Suwannee River Water ...	111,587.90
FIRE HYDRANTS from TCBC	10,700.00
LAND	167,749.00
OFFICE EQUIPMENT	5,336.88
PIPING, TANKS & WELLS	797,853.40

TAYLOR COASTAL WATER & SEWER DISTRICT
Balance Sheet
As of December 31, 2018

	Dec 31, 18
PUMPS & CONTROLS	27,407.72
WASTEWATER SYSTEM, PHASE I (Quality Plus Services contract 8/17/04; Start 9/1/2004; subst...	6,673,144.46
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	4,981,468.40
TOTAL ASSETS	6,073,329.29
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	4,137.57
ACCOUNTS PAYABLE (990 line 60)	4,137.57
Total Accounts Payable	4,137.57
Credit Cards	
CARDMEMBER SERVICE (Capital City Bank Visa)	
CCB VISA-SEAN MURPHY-1682	808.23
CCB BUSINESS VISA-BENNETT-6125	20,905.94
CCB BUSINESS VISA-SENTER-1850	16,712.08
CCB BUSINESS VISA - CARL 2994	8,497.19
CCB BUSINESS VISA - MORG 3018	4,801.10
CARDMEMBER SERVICE (Capital City Bank Visa) - Other	-49,337.11
Total CARDMEMBER SERVICE (Capital City Bank Visa)	2,387.43
Total Credit Cards	2,387.43
Other Current Liabilities	
TCWSD (TRUCK PAYMENT)	745.76
TREASURER STATE OF MAINE (DOUGLAS ADAMS CHILD SUPPORT PAYMENTS)	218.67
NET PENSION LIABILITY	49,466.00
Accrued Wages	10,117.76
ACCRUED INTEREST-RD	186,924.37
CUSTOMER OVERPAYMENTS	28,625.05
PAYROLL LIABILITIES	2,992.99
RETIREMENT PAYABLE	479.13
Total Other Current Liabilities	279,569.73
Total Current Liabilities	286,094.73
Long Term Liabilities	
DEFERRED OUTFLOWS	-55,682.00
CONTRACT PAYABLE-Belcher/Sawgra (Water Service Agreement of 2002)	16,000.00

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Accrual Basis

TAYLOR COASTAL WATER & SEWER DISTRICT
Balance Sheet
As of December 31, 2018

	Dec 31, 18
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	149,500.04
TAYLOR CNTY BCC - FRIS REIMBUR	820.00
Total Long Term Liabilities	1,058,502.64
Total Liabilities	1,344,597.37
Equity	
Opening Bal Equity (QB account)	23,518.22
RETAINED EARNINGS	3,029,003.21
Unrestricted (retained earnings) (990 line 21 & 67)	1,672,870.42
Net Income	3,340.07
Total Equity	4,728,731.92
TOTAL LIABILITIES & EQUITY	6,073,329.29

WATER AUDIT
Taylor Coastal Water and Sewer District

MONTH: December 2018

MASTER METER READING (entering distribution system):

Current:	<u>226,716</u>				
Previous:	<u>225,392</u>				
	<u>1,324,000</u>	(x 1000)	=	<u>1,324,000</u>	
				<i>Gallons Pumped</i>	

UNMETERED WATER

GALLONS

#1	Booster Station		
	a. Tank Drain	<u>1,000</u>	
	b. Air-Charge adjustments (200gpm)	<u>0</u>	
	c. Chlorine adjustment -- storage	<u>2,000</u>	
#2	Line flushing (summary)		
	a. North	<u>0</u>	
	b. South	<u>0</u>	
	c. Flush Hydrant Test	<u> </u>	
#3	Broken lines	<u> </u>	
#4	Water Treatment Plant		
	a. Clear 10K tank	<u>2,500</u>	
	b.	<u> </u>	
	Known unmetered water :	<u>5,500</u>	
		<u>1,318,500</u>	

Water sold (customer meters) per Director's Report (gallons)

Total Water Sold	<u>(917,000</u>
-------------------------	------------------

Estimated Water Loss, gallons

401,500

Gallons pumped less known unmetered water & water sold.

Estimated Water Loss (%)

30.32%	desire ≤ 10%
---------------	--------------

Equals loss (gallons) divided by pumped (gallons)