

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

REGULAR COMMISSION MEETING AGENDA
Tuesday, September 28, 2021
6:00 p.m.

IN AN EFFORT TO PROTECT THE PUBLIC AND THE DISTRICT BOARD, A CONFERENCE LINE HAS BEEN SET UP TO ACCOMMODATE COMMUNITY ACCESS TO THE MEETING.
CONFERENCE LINE: 1-917-900-1022 CONFERENCE ID: 18820
THIS IS NOT A TOLL-FREE NUMBER AND YOU MAY BE SUBJECT TO LONG DISTANCE CHARGES, ACCORDING TO YOUR LONG DISTANCE PLAN

When the Chairperson opens the meeting for public comment, please follow these instructions:

If you wish to speak please dial *5. The moderator will unmute your line when it is your turn to speak, and notify you by announcing the last 4 digits of your telephone number. Please announce your name and address.

You will be allowed to speak for 3 minutes.

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. Update on Water Improvements Project/Timeline
6. Approval of Minutes from August 18, 2021, Workshop, August 24, 2021 Board Meeting, and September 14, 2021 Workshop
7. Committee Reports
8. Personnel update and future planning
9. 2021-2022 Budget Discussion and Approval
10. Staff Reports
 - a. Director's Report – August 2021 – Kristi Hathcock
 - b. Financial Report August 2021 – Lynette Senter
 - c. Other Office Manager Items – Lynette Senter
 - d. Water Audit – August 2021
11. New Business
 - a. Sweetwater Creek Development Request
 - b. Meeting Date Change
 - c. Replacement of District's Attorney
 - d. FRWA Asset Management Plan including Rate Study

12. Old Business
 - a. Neighborhood Meter Project
 - b. Road Repairs at WWTP
13. Closing Remarks Commissioners/Staff
14. Motion to Adjourn

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MINUTES OF BOARD WORKSHOP

August 18, 2021

1. The workshop was held at the District Building at 6:00 PM on August 18, 2021. Present were Commissioners David Dall, Michael Lynn, Randy Hathcock, Mike Hunter, and Gayle Lundy. Commissioners William Rich and Thomas Kicklighter were absent. TCWSD Staff present were Kristi Hathcock and Lynette Senter.
2. The meeting was called to order at 6:00 p.m.
3. Commissioner Hathcock led in prayer and the pledge of allegiance to the flag.
4. There were six guests: Roger Weste, Glenn Senter, Robert Lynn, LaWanda Pemberton, Michael Newman, and W. Chris Cooksey.
5. Commissioner Dall welcomed our County Commissioner Michael Newman and County Manager LaWanda Pemberton. Guest. W. Chris Cooksey introduced himself and explained that he lives at Cedar Island and was attending to see how the meetings are conducted.
6. Development within the District – Commissioner Dall explained that this is our first workshop. He stated the board needs to discuss the development aspects, figure out how to address the issues, and see what we need to do to resolve them. He explained to the board that we will need to have several workshops to get the board up to date and running smoothly

Commissioner Dall mentioned that there is public concern about our board's attorney being the wrong attorney for the District. Commissioner Hunter stated that he didn't have a problem with the current board attorney and that we should leave it alone for now.

The Florida Sunshine Laws and how they apply to the Board were then discussed. Commissioner Hunter asked Lynette to send all of the Commissioners a guide.

Commissioner Dall discussed holding a Personnel workshop where the current job descriptions, personnel manual, and staff duties could be discussed. Commissioner Dall indicated that he thought the Board might be interested in touring the facilities and meeting the field staff. Commissioner Hathcock mentioned that he spoke with the County Manager about the Board's duties, and he thought that Personnel matters were handled by the District Manager. Commissioner Hathcock also mentioned that everyone might want to read over the Commissioners Rules of Procedure and Code of Conduct to help us understand what the job is and how the board needs to do it

Commissioner Dall suggested that the budget item for legal service be increased by \$20,000 due to possible future litigation.

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7. Congressional Rider – Commissioner Dall explained about Congressional Riders and what they do. He mentioned that it's a Democratic house and we need to have a Democratic Representative who will place the rider on a bill. Commissioner Dall stated that it would be a good idea to research the Democratic power structure in Taylor County.

There was discussion regarding building a relationship with Suwannee River Water Management District to see if they will fund development. Mr. Dall suggested that the board participate in the Suwannee River Water Management District board meetings to build that relationship. Our guest, Mr. Cooksey suggested we can try to reach out to Small Business Administration (SBA) for help with possible funding and Commissioner Dall agreed. Commissioner Dall then mentioned the Covid Relief Bills and specific allocations for water and sewer work. Unfortunately, under these Bills we are not classified as eligible unless the County applies for funding. Commissioner Hathcock asked County Commissioner Newman and Ms. Pemberton about the Infrastructure Bill from the Federal Government. Ms. Pemberton explained she hasn't gotten a total yet. She also explained about the American Rescue Plan, and is waiting on answers from Treasury giving the spending outline. She confirmed that Commissioner Dall was correct that some of the funding can be used for water and sewer. The County is looking at Storm Water Improvements and waiting on Treasury to see if that's for a closed system or an open system. Ms. Pemberton clarified that the Cares Act is one and the second is the American Rescue Plan. The County is awaiting guidelines as to how this money can be spent but has heard that it can be utilized for roads, bridges, possibly water and sewer.

Commissioner Hunter asked about the Steinhatchee Water Board and where they get their funding. Ms. Senter explained that Big Bend Water Authority is looking at an expansion project and exploring funding at this time, but she did not have the details about the project.

County Commissioner Newman asked the reason for exploring re-financing the District's debt. Commissioner Hathcock explained that the District was bound by the restrictions in the funding we received for the sewer project and by refunding the debt, the District would then be released from the restrictions. County Manager, LaWanda Pemberton asked the board if they had reached out to any local legislators, such as Representative Shoaff or Representative Ausley, to ask them for direction as far as legislative earmarks or future funding. The Board explained that they have not yet taken this step. Ms. Pemberton told the board that she would call Representative Shoaff to give him a heads up that we are looking to refinance our loans. Ms. Pemberton asked Ms. Senter if she had applied for any Springs Grants or River Grants. Ms. Senter explained that we have applied in each grant cycle for the past few years, but we haven't qualified. However, Suwannee River Water Management District did award us \$100,000 for our Neighborhood Meter Project. The Neighborhood Meter project will help the District narrow down locations of water loss. We will supply the labor and use the grant funds for equipment and a local contractor to dig. SRWMD has indicated that if we have monies left over, we may pursue additional installations at other neighborhoods. If this project is successful, we could possibly get more funding in the future. Ms. Senter has been unable to meet with Melvin Bowden and will schedule a meeting with Dustin Beach to get a quote for excavation.

Commissioner Lundy had a question concerning grinder pump installations. Ms. Senter explained that the District uses a special pump called an eOne that hooks into our pressurized sewer line. There are only a few other pump manufactures that have a comparable pump. Commissioner Lundy indicated that she was told by Danny Grinner that she could have as many grinder pumps as she

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wants but that after 2019, the District limited her to one. Ms. Senter explained that there was a District Ordinance regarding this, and she would get a copy for Commissioner Lundy as well as a copy of the grinder pump specifications.

Ms. Senter explained about the grinder pump installations and grinder pump kits. She also explained that there is now a delay of three months for complete customer packages. We have ordered single pumps from WASCON and even the single pumps are taking longer to arrive. Because we are in the middle of storm season, Ms. Senter has reached out to another company regarding grinder pumps that could be dropped into our existing installations. She indicated that she was going to arrange a meeting between our field staff and Victoria Messina Associates so they could see what was being offered. Commissioner Hathcock talked about the grinder pump warranty and explained that he thought we should order grinder pump kits as soon as they are paid for by the customer and go ahead and install them and not wait for the customer to get power. The board agreed to discuss this policy at the next regular board and possibly make changes to the procedure.

One of the visitors, Mr. Cooksey, asked the name of the current District attorney, and why the Board felt he was the wrong attorney. He also asked why Mr. Conrad Bishop who is the County's attorney, wasn't the District's attorney as well. The Board explained that our current attorney was J.D. Durant of Boyd & Durant in Tallahassee. Commissioner Dall explained that we have been notified of a possible lawsuit by the attorney for the owners of Fish Creek Cove, LLC but did not give any explanation as to why our current attorney was the wrong attorney. County Manager LaWanda Pemberton explained that other various boards and commissions each had their own attorneys including the Big Bend Water Authority and this practice was common.

Mr. Cooksey asked if there was a way developers could put in their own sewage treatment system like is often done in south Florida. Ms. Senter explained that within the boundaries of the District, alternatives to the existing grinder pump system aren't allowed but that it could be changed. County Manager LaWanda Pemberton explained that the District and the County developed an Exemption Form (a waiver to opt-out of the district) that would allow a property that the District couldn't service, to obtain their own water and sewage disposal. Mr. Cooksey and the Board discussed Fish Creek putting in their own sewer system. Mr. Cooksey suggested if you want to develop your parcel bad enough then you can justify putting in your own sewer system. Ms. Senter explained that the State of Florida Health Department only allows performance-based types of sewerage systems in the coastal high hazard area. She has gathered some information regarding these types of systems and discussed them with the health department.

Guest Robert Lynn asked to have a discussion of impact fees put on the next meeting's agenda for the developments because he feels it's not right for customers to pay for the developer costs.

Commissioner Lynn suggested that the District look for ways to expand our sewer system and work towards the future, and the other commissioners agreed.

Commissioner Lundy asked if the loan states how many grinders a development can have. Ms. Senter indicated that this was outlined in the District's ordinances not the funding agreements. The loan restrictions indicated that the funds can only be used for the existing homes, businesses, lots, and parcels that had an active water account and an existing septic tank. There was an amendment to

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the restrictions that added developed parcels, and lots could obtain future connections. Mr. Cooksey asked about all of the campers with no septic tanks and Ms. Senter explained that they had paid for and received their future water and sewer connection. They did not receive a grant funded grinder pump if they did not have an existing water account and septic tank.

Commissioner Dall discussed having a feasibility study to look at expansion, development, and future growth. The estimated time for completion of a feasibility study is at least three months and would not meet the timeline for the possible lawsuit. Ms. Senter explained that DEP performed a capacity study to give a timeline for future expansion and the District's last capacity study did not indicate it was time for an expansion. County Commissioner Newman explained that we may be able to look at the potential area we encompass which might allow for a faster expansion timeline. Commissioner Dall agreed that could be a good long-term solution, but it doesn't address the cut-off date for the lawsuit. Commissioner Hathcock mentioned that our attorney stated that there was no case law to support the possible Fish Creek Cove LLC suit and Commissioner Dall agreed.

Commissioner Lynn asked what the current loan balance was, and Ms. Senter explained that we had two loans for the wastewater project. Loan 92-01 (Series 2005B Bond) which has a balance of \$537,000 and Loan 92-05 (Series 2011A) which has a balance of \$360,938 as of September 30, 2020. The District also has one more loan 91-03 (Series 2005A) which has a balance of \$317,193 but this loan was for the purchase of the water company and does not have the same restrictions as the wastewater loans. Commissioner Lynn asked what the length is on the term of our loans. Ms. Senter explained that Loan 2005B matured on September 1, 2044, and has an interest rate of 4.25%. Loan 2011A matured on September 1, 2050, and had an interest rate of 4.375%. The annual principal and interest payment for all three loans is \$78,977.30. Commissioner Dall explained that he had a meeting with Mr. Marvin Brooks at Capital City Bank to discuss possible refinancing of the loans. Commissioner Hathcock asked if we could use the Cares Act funding and Ms. Pemberton said no. Commissioner Hunter asked how much we have in the bank. Mrs. Lynette stated we have around \$1,110,000 in savings and around \$500,000 in checking. Commissioner Dall discussed the worry that USDA-RD might be hesitant to fund future projects if their loan was paid off early, but we would have other financing opportunities to look at in the future. Commissioner Hathcock asked how the interest and principal are split. Ms. Senter indicated that \$52,094.30 is the interest and that \$26,883.00 is the principal.

The Board discussed holding another workshop in two weeks. The board discussed the steps for water and sewer service including whether or not power should be available prior to installation of the grinder pump. Commissioner Hathcock stated that we need to meet with Danny Griner to discuss the steps for water and sewer service. Ms. Pemberton explained that Danny Griner reviews the zoning and local land development codes, but the District is following a restriction on the loans. The board discussed the information that is given to Danny Grinner when a customer applies for service.

Commissioner Hunter asked Taylor County Commissioner Newman about Sandhill Road being on the road list and if Taylor County would take over the maintenance. He also asked if the District gave the road to the County, would it be maintained? County Commissioner Newman stated he would discuss it with the Taylor County Board. Ms. Senter explained that the District owns Sandhill Road and is responsible for its' maintenance. The District received a complaint from an adjacent

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landowner that the road needed to be repaired. Taylor County Commissioner Newman and the Taylor Coastal Board discussed this at length. Ms. Senter explained that she would discuss the maintenance with our field staff and see if they had any recommendations about what equipment we could purchase to maintain the road with our tractor. Commissioner Hathcock asked that we get a quote from someone local to fix and maintain Sandhill Road.

Mr. Robert Lynn asked Commissioner Dall the due date for Mr. Curtis to file suit and Commissioner Dall stated that he believes the date is October 24, 2021. Ms. Senter mentioned that the attorney and insurance company stated that we haven't received a formal lawsuit notification. Mr. Robert Lynn stated that he would have a discussion with Mr. Ray Curtis regarding this matter. Commissioner Lynn stated we have one item we need to work on now is getting a Congressional rider to cancel the restrictions on our loans. Commissioner Hathcock explained that we can't move on that now, but we do need to let attorney Curtis know we are working toward solving the issue and meet with him to show him that we are trying to solve it. The board discussed the Board Secretary position. Commissioner Hathcock asked to add the Secretary position back to the agenda for the meeting on Tuesday.

8. Closing Remarks Commissioners/Staff

Commissioner Hunter thanked Taylor County Commissioner Newman and County Manager LaWanda Pemberton for coming to our meeting, and also thanked everyone for being here.

9. Motion to Adjourn

Chairman Dall requested a Motion to Adjourn. Commissioner Hunter made a motion to adjourn the meeting. Commissioner Hathcock offered a second. The meeting adjourned at 7:40 P.M.

BY: Lynette Taylor Senter, District Manager
Taylor Coastal Water and Sewer District

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PERRY, FLORIDA 32348
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MINUTES OF REGULAR COMMISSION MEETING

August 24, 2021

1. The meeting was held at the District Building at 6:00 PM on August 24, 2021. Present were Commissioners David Dall, Randy Hathcock, Mike Hunter, Michael Lynn, and Thomas Kicklighter. Commissioners Gayle Lundy and William Rich were absent. TCWSD Staff present were Kristi Hathcock and Lynette Senter.
2. The meeting was called to order at 6:00 p.m.
3. Commissioner Hathcock led in prayer and the pledge of allegiance to the flag.
4. There were nine guests, Darren Webb, Don Ashley, Patty Fritsch, Kathleen McDevitt, Robert Lynn, W. Chris Cooksey, Glenn Senter, Ray Curtis, Roger Weste, and Willi Huxford.
5. Mr. Darren Webb and Mr. Don Ashley appeared on behalf of Madison County Community Bank. The Bank is currently in the process of expanding and will be adding an additional bank location to Perry. They spoke about the request for information regarding re-financing the District's USDA-RD loans that Chairman Dall discussed with Mr. Edward Meggs. Mr. Meggs was unable to attend the meeting, but Mr. Webb and Mr. Ashley spoke with the Board about funding, community involvement, and the availability of variable rate and fixed rate funding.
6. Chairman Dall asked for comments from the public for non-agendaed items. Attorney Ray Curtis, representing Fish Creek Cove, LLC spoke to the Board regarding the removal of the previous board by the Taylor County Board of Commissioners because they used loan covenants from 2004 to impede development. Mr. Curtis referenced discussion of the USDA-RD loan conditions at a recent meeting and was concerned that this discussion was back on the table. Mr. Curtis explained that he thought a prerequisite of being appointed to the TCWSD Board was that the TCWSD Commissioners commit to following the County's code, Comprehensive plan, Land Development Regulations, and land use decisions. Mr. Curtis explained that the "loan covenants" that were being referenced were included in a 2004 Letter of Conditions and should no longer be of concern as Taylor County entered into a stipulated settlement regarding density within the coastal high hazard area. Mr. Curtis wanted to know why the process had circled back to this once again. Commissioner Hathcock explained that the District was bound by the restrictions in the funding we received for the sewer project. By refunding the debt, the District would then be released from the restrictions. Mr. Curtis explained that was how the previous Board was operated, and this way of operating had been rejected by the Taylor County Board of County Commissioners. Mr. Curtis explained that the District exploring refinancing was fine but should not be a pre-condition to approving development. He asked that current board not go backward in their process. Commissioner Hathcock explained that during the discussion with Commissioner Newman there was concern about the original funding covenants and if they still applied. Mr. Curtis explained to the Board that it was highly unlikely USDA-RD would come to TCWSD and demand their money back. He also explained that even if they did, we could use an

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attorney to delay their request and re-finance the loans at that time. Mr. Curtis cautioned that there should be separate motions regarding refinancing and/or possible line of credit and allowing development. Refinancing could remove the tiny concern regarding the funding agreement wording but may cause interest rates on those funds to be higher than we are currently paying.

Commissioner Hunter asked Ms. Senter what her opinion was regarding these loan restrictions. Ms. Senter explained that she had an electronic form of the bond documents and found the originals that day as requested by Chairman Dall. Ms. Senter confirmed the electronic bond documents did not contain the restrictions outlined in the funding agreement as stated by Mr. Curtis. An audience member asked the Board about the accuracy of electronic documents and Ms. Senter explained that it is true that electronic documents could be altered, she did not think there was any problem with that in this case.

Chairman Dall explained to Mr. Curtis that the actions taken up to this point was to bring the new board members up to speed and providing them with decisions and documents from the past was part of this education process. Chairman Dall also explained that the Board was trying to determine if the Board has employed the right attorney. He explained that he thought we were close to resolving this situation and hoped that we could respond to Mr. Curtis' request. Mr. Curtis explained that his client was having to pay out of pocket for a specialized appraiser to move forward with this process towards possible litigation.

Commissioner Kicklighter asked Mr. Curtis to explain who he was and why he was involved in this matter. Mr. Curtis gave a brief explanation to Commissioner Kicklighter that he was representing the Fish Creek Cove, LLC which is owned by his family and was trying to help them get the development rights they deserve. Mr. Curtis explained that as a small-town attorney he did not specialize in any one type of law. Commissioner Kicklighter asked Mr. Curtis what the loan conditions were, and he explained that it was a letter of conditions agreed to and signed by TCWSD to obtain funding. Commissioner Kicklighter asked if these were regulations, and Mr. Curtis explained they were conditions, and included in a letter of conditions between the District and USDA-RD.

Mr. Curtis suggested that the District recognize these conditions as menial or non-important as USDA has not responded in any way. Mr. Curtis outlined the steps that could be taken if a foreclosure action would be filed; notice of appearance, deny the claim, mediation, apply for refinancing or pay off the loans. Mr. Curtis stated that there is zero risk to the District in following common sense and following the direction that the Taylor County Board of Commissioners gave by appointing this new board. Chairman Dall asked if there was any more discussion and Commissioner Kicklighter asked Mr. Curtis if he had a copy of the referenced conditions and Mr. Curtis provided this information to the Board. Mr. Curtis asked the Board to consider writing the suggested letter he had provided and read it to the Board. **Chairman Dall asked if there was a motion. Commissioner Lynn made a motion do exactly as Mr. Curtis outlined and allow Taylor County to decide the density and follow their guidelines. That as long as we have capacity, our lines run within 250 feet of the property, and appropriate impact fees are paid, to allow service to the Fish Creek Cove, LLC property. Commissioner Hathcock offered a second to send a letter to Fish Creek Cove. Chairman Dall asked for further discussion.** Ms. McDevitt asked for clarification regarding whether this was going to be

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done prior to looking at re-financing and the board answered yes. Ms. McDevitt asked if the County would then be in charge of approving development and Mr. Curtis explained that it was always the rule. TCWSD was the supplier of water and sewer service. Ms. McDevitt asked about the new well and Ms. Senter answered that was part of planning for the future and that was part of the District's responsibility. **Chairman Dall asked if there was any further discussion. There was none. By unanimous vote, the motion was approved.**

7. Travis Covington from Dewberry was unable to appear in person at the meeting. He sent an update on the Water Improvements Project as well as a timeline for the overall project. Ms. Senter went over the timeline and explained that the project had been modified and downsized several times due to the high cost of the project. This downsizing and modifications accounted for most of the delays.
8. Approval of minutes from the July 27, 2021 - Chairman Dall asked if everyone had reviewed the minutes and if there was a motion to approve. **Commissioner Hunter asked that a change be made to item 12a. to reflect that the Board had approved two sewer connections to the property. Commissioner Kicklighter made a motion to accept the July 27, 2021 minutes with the described corrections. Commissioner Hunter offered a second. Chairman Dall asked for further discussion. There was none. By unanimous vote, the motion was approved.**

9. **2021-2022 Budget Discussions**

The District has until September 29th to approve the budget and forward to USDA-RD. The Board discussed holding a financial workshop prior to that date. The budget was developed using the proposed October 1, 2021 rate increase of 3% for water and sewer and a \$2.50 per month increase in the grinder pump fee. The Board indicated that the proposed amount for a new website was not necessary at this time and after some discussion it was decided to table it until the workshop. We are awaiting a quote for feasibility studies for future projects and will review for legal fees at our next workshop. The budget will be placed on the September 28, 21 meeting agenda.

10. **Staff and Committee Reports**

- a. **Directors Report – Kristi Hathcock** - Kristi reported the Water and Sewer sales for the month of July 2021 totaled \$56,134.44, \$8,137.84 lower than the budgeted estimate of \$57,219.33. There were no turned off accounts. There were two past due customers. There were two changes in membership. There were thirty-three adjustments totaling (\$653.07). Chairman Dall asked if the Board wanted to discontinue the reading of these reports unless there was something that needed to be discussed. After some discussion the Board decided to keep the reports as is. **Commissioner Hathcock made a motion to accept the Director's Report for July 2021 Commissioner Lynn offered a second. Chairman Dall called for further discussion. There was none. By unanimous vote, the motion was approved.**
- b. **Financial Reports – Lynette Senter**– The sales including new memberships for the month of July 2021 were \$56,134.44, \$8,137.84 lower than the budgeted estimate of \$57,219.33. Exception expenses were \$8,421.00 for the Audit, \$2,958.95 for Legal Expenses, \$16,550.00 for District Grinder Pump Purchases, and \$30,000.00 for Water Improvements Engineering Services. Total Expenses for July 2021 were \$109,310.69. We received \$47.29 in interest

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income. Total Net Income for July 2021 was -\$59,681.91. The Board discussed grinder pump inventory levels as well as changing the procedure for ordering complete customer packages. Commissioner Kicklighter asked that we keep this discussion for later under the New Business item as agendaed. Commissioner Kicklighter asked about the line item for engineering services. **Commissioner Hathcock made a motion to accept the Financial Report for July. Commissioner Kicklighter offered a second. Chairman Dall called for further discussion. There was some discussion to about eliminating the overview of these reports, but no action was taken. By unanimous vote, the motion was approved.**

d. **Other Office Manager Items** – Lynette Senter

- 1) Water inundation at Wastewater Treatment Facility - Due to the heavy rains the past two months, our flow at the wastewater plant has been very high. We have had the flow meter tested by Florida Rural Water and the flow meter tested correctly. We talked with a company who manufacturers flow meters who indicated that because our current meter tested correctly, it was most likely a problem with inundation. They asked about campgrounds or camping spots as a possible inundation point. I talked with Mike Biletzskov from e-One about this problem and he also mentioned uncapped sewer pipes or broken pump lids/wager vents. I discussed this with Ron and David, and they said the only “fix” is to require that all sewer pipes be capped when not in use. The Board suggested that in addition to looking for uncapped sewer pipes, we also check for broken or missing wager vents. We will start the field staff on a program to check for these problems.
- 2) Sandhill Road new water account – We discovered that the easement that was granted to the District by the original property owner specified that a water and sewer account was to be given to the owner of the property for allowing TCWSD to split their property and put in a road. The newest owner of the property applied for and paid \$1,000.00 for water service but did not wish to have sewer. After some discussion the board asked Ms. Senter to notify the property owner and offer to give him a credit of \$1,000 on his account. Commissioner Hunter asked if we had gotten any more information regarding the repair and maintenance of Sandhill Road and Ms. Senter explained that she had asked Dustin Beach of Coastal Hauling to give us a quote for the repair and maintenance of that road, but we had not yet received it.
- 3) Blue Creek Baptist Church – A member of the church contacted us and explained that the pastor was wondering why the TCWSD sewer lift station was placed on the Church’s property. The District’s other lift station is on Taylor County property located at the Keaton Beach Boat Ramp. John Horvath sent copies of old emails from Floyd Ford and a letter from Travis Beach discussing this. From what we can determine, the requests were made “for the good of the Community” and the County and Church complied. Ms. Senter will keep the Board updated on this.

- e. **Water Audits** – The water audit for July 2021 shows an estimated water loss of 0.23%. Ms. Senter explained that we have had several vigilant customers who have reported possible leaks, helping to keep our losses for the month very low.

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11. New Business

- a. Kent Bass Parcel # 07190-250 Service Questions – The Board discussed approving individual requests for service and determined that this request does not need to be brought before the board. Water and sewer service is available.
- b. Todd Griffin Parcel #07021-050 Service Question – Mr. Griffin owns the adjacent parcel with water and sewer and could run service to his new lot. Members of the audience questioned his ability to run lines as there was water between the parcels. The Board said that would be a matter for the County and not the District. Water and sewer service is available.
- c. Cal Thomas/Kelli Newsome Parcel # 07097-000 Service Question. The Board indicated that Mr. Thomas/Ms. Newsome must obtain and easement to their property before service could be provided to the parcel.
- d. Deborah Skelly – Private well for backup/emergency use. – The Board discussed wells within the District’s boundaries. Commissioner Hathcock stated that the District could not keep someone from putting in a well. Permitting a well was between the property owner and the Suwanee River Water Management District. The board concurred that we could not prohibit the installation of a well, but it could not be hooked up to a dwelling.
- e. Change of Procedure/New Policy - Restrict all communications with attorney without prior Board approval in order to control costs. A member of the audience suggested that two Board members could approve contact with the Attorney. **Commissioner Hathcock made a motion that the Attorney Contact policy not be changed. Commissioner Kicklighter offered a second. Chairman Dall asked for further discussion. There was none. By unanimous vote, the motion was approved.**
- f. Change of Procedure/New Policy – Ordering grinder pump packages when payment is received. The Board discussed the increased inventory storage and adjusting the insurance coverage accordingly to enable the District to have pump packages on hand when customers are ready for installation. WASCON has assured the District that they will not let us run out of pumps. Commissioner Kicklighter asked what Ms. Senter what inventory levels she proposed. She explained that she would like to order the 6 packages that have been paid for by the customers and have an additional 3 packages in inventory. The customer packages will be stored at the wastewater plant in locked storage. Commissioner Hathcock suggested that we have a container placed at the District Office that may be a more secure location. The Board discussed this option and decided the locked storage at the plant would be the best option. Commissioner Kicklighter asked that we study the inventory and come back with an inventory policy if we see any need to adjust what was proposed. **Commissioner Hunter made a motion to change the grinder pump purchase policy to ordering pumps when paid for by the customer and to maintain adequate inventory for future requests. Commissioner Lynn offered a second. Chairman Dall asked for further discussion. There was none. By unanimous vote, the motion was approved.**
- g. Impact Fees for new development – the Board discussed impact fees and the need to obtain more information regarding this. The Board asked that this item be tabled for a future workshop, possibly after the first of the year. Chairman Dall asked about rates above 10,000 gallons of usage and the staff confirmed that those rates do not decrease.

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- h. Additional Phase I financing information – press release and memos. This was provided as an information item only and was not discussed. Historical items and old files are going to be part of a scanning program we will begin this fall.
- i. Taylor County Ordinance 2020-04 – Exemption from District. This was provided as requested from the previous workshop. Commissioner Kicklighter asked if the District notifies USDA when we refuse service and Ms. Senter stated that we do not. Mr. Kicklighter was quickly reviewing the Bond Conditions and realized that there were conditions that the District had not been following regarding notification to USDA. Commissioner Hathcock explained that this Board has gone from an antigrowth District policy to a pro-growth policy.
- j. SBA Loans – Ms. Senter explained to the Board that after some research, she found out that SBA loans are only available to public entities after a disaster, and not as part of their regular program.
- k. Accountant’s Opinion on Cash Reserves – Commissioner Kicklighter asked about the District’s accountant and Ms. Senter explained that Powell & Jones prepared our annual financial reports and provided some financial advice during the year. We do not have an accountant on staff, but Ms. Senter is the bookkeeper. Commissioner Kicklighter requested a breakdown of the District’s current loans which Ms. Senter provided. Ms. Senter then provided an explanation of operating funds received from Mr. Richard Powell of Powell & Jones. Mr. Powell explained that the District had \$145,755 restricted for debt service, \$834,416 restricted for system expansion, and \$394,510 unrestricted reserve. We have approximately thirty weeks of District expenses in reserve. Chairman Dall asked if Mr. Powell gave the industry standard for water and sewer districts and Ms. Senter stated that he did not. Chairman Dall explained that there was an industry standard, and his research indicated that it was one year’s expenses. The Board then discussed using some of the reserves to pay down or pay off USDA-RD loans. The Board requested that a workshop be scheduled in September to discuss financial matters as well as the budget. Commissioner Hathcock requested that we get the payoff of the District’s truck loan for the workshop. Commissioner Lynn requested that we discuss paying off one of the USDA loans and check to see if pre-payment penalties will apply and look at establishing a line of credit with a lender at the workshop as well. Commissioner Hathcock asked that we add a discussion of reserves for disasters as well.

12. Old Business

- a. Fish Creek Cove, LLC Parcel #07193-000 – This item was discussed under item 6.
- b. Neighborhood Meter Project – We are trying to work with a local contractor to assist with project but are having difficulty getting quotes for the work. We will contact Coastal Hauling to see if we can get a quote from them.
- c. Water Only Accounts – The Board discussed allowing water only accounts within the District. **Commissioner Hunter made a motion to allow water only accounts. Commissioner Lynn offered a second. Chairman Dall asked for further discussion.** Commissioner Kicklighter asked for an explanation regarding water only accounts. Chairman Dall explained his request for water only service last year that was denied. Commissioner Hathcock asked about the cost of a water meter versus a second meter and Ms. Senter explained that a water account is charged \$1,000.00 and that a second meter account is charged \$300.00. Second meters are added after an initial water service is

**TAYLOR COASTAL WATER & SEWER DISTRICT
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installed. Commissioner Kicklighter asked about the daily permitted water withdrawal and Ms. Senter answered 347,000 gallons per day and our current usage is approximately 100,000 per day during the high summer season. There was some discussion regarding the previous policy of requiring sewer with water. Ms. Senter explained that there were only two water-only requests received by the District in the past several years. The District discussed what types of uses would be allowed by the water only accounts and if the County says the property owner can have water the District should allow it. Commissioner Lynn stated that the County would ask if there was water and sewer if a building permit was being issued but not for any other reason. **Commissioner Kicklighter called for the question. Commissioner Hunter repeated his motion to allow water only accounts.** A member of the audience asked if water only accounts would be available to campers. Commissioner Lynn stated that they would be in violation. Commissioner Lynn explained that we would have to differentiate between types of water-only accounts. Commissioner Kicklighter asked if the County had any requirements based on water service. Commissioner Hathcock stated that the County did not authorize water service. Commissioner Lynn suggested that the approvals be on a case-by-case basis for the time being and to possibly add a provision that if the water-only account was used for potable purposes, the account would be turned off. **Commissioner Hathcock made a motion that the District allow water-only accounts on a case-by-case basis. Commissioner Lynn offered a second. Chairman Dall asked for further discussion. By unanimous vote, the motion was approved.** A member of the audience reminded the Board that they needed to make a motion to approve the water-only request by Mr. Don Everett and Mr. Dave Dall. Chairman Dall stated that he no longer had a request, that it had been withdrawn. **Commissioner Hathcock made a motion that Water-Only service be provided to Mr. Don Everett. Commissioner Lynn offered a second. Chairman Dall asked for further discussion. By unanimous vote, the motion was approved.**

- d. Board Secretary Position – At the July 27, 2021, the Board appointed a new Board Secretary. Ms. Senter had previously served as the Board Secretary and was not removed from the Board by the Taylor County Board of County Commissioners. This position was inadvertently added to the July agenda along with the new Chairman and Vice-Chairman positions. There was discussion about allowing Ms. Senter to remain as the Board Secretary until the October elections for the new fiscal year. The Board’s consensus was that Ms. Senter remain as the Board Secretary. **Commissioner Hathcock made a motion that Ms. Senter remain as the Board Secretary until the October Board Meeting. Commissioner Kicklighter offered a second. Chairman Dall asked for further discussion. By unanimous vote, the motion was approved.**
- e. Electrical Service – The Board discussed eliminating the notification to the County regarding electrical service when grinder pumps are purchased. They also discussed notifying Danny Griner that he no longer needs to confirm with the District that water and sewer are available or have been purchased prior to granting a power pole permit. Ms. Senter will discuss this with Danny Griner and eliminate the notification by Building and Planning to the District prior to a power pole permit being issued. Commissioner Kicklighter asked if the County had required this, and Ms. Senter explained that it was simply a policy of the District and they had asked for cooperation from building and planning. There was no formal written policy. The Board’s consensus was that the policy be discontinued.

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- f. Board Compensation – Chairman Dall has discussed the matter with two of the Taylor County Commissioners regarding board compensation and they indicated that they were not in favor of that type of policy. Commissioner Hathcock explained that he had already put in many hours in this position. He asked that this issue be discussed because he believed that by compensating a board, or possibly transitioning to an elected Board, the problem of finding people to serve on the Board may be solved. He suggested the possibility of providing free water and sewer service to each Commissioner as compensation. Commissioner Hunter explained that each of the currently serving members were working to help solve the problems of the District and if the District had to pay a consultant to help the District, they would incur expenses. Ms. Senter explained that she discussed this with County Manager, LaWanda Pemberton who advised that this would have to be brought before the Taylor County Board of Commissioners as an Ordinance change. Commissioner Hunter asked for a consensus of the Board. Commissioner Kicklighter explained that he volunteered as this Board knowing that it was a voluntary Board, but he thought Commissioner Hathcock had a good point. Commissioner Kicklighter suggested that the Board discuss this further and possibly put together a point of view for the future. Commissioner Lynn stated that he would serve either way. Commissioner Hathcock stated that he wanted to help pave the way for future board members. A member of the audience asked if how many applicants the County received for this Board, and how long did the public know about the open positions. Ms. Senter thought the County had received 8 applications after the removal of the previous board and 2 applications had been received prior to the removal. She further explained that the Taylor County Board of Commissioners did not have to advertise for the open positions and could appoint someone to an open board position at their discretion. The Board stated that their desire was to pare the meetings down as their knowledge of the District increased. Ms. Senter suggested that the compensation could be limited to the minimum monthly bill but that all other usage above that would be paid for. Commissioner Hathcock stated that was his desire for the minimum amount. Ms. Senter will work on this for a future workshop. Commissioner Hathcock stated that he wanted this to continue as a discussion item and see what evolved.
- g. Board Committees – Chairman Dall discussed the need for committees to be put into place to break down tasks into smaller groups and to also bring in possible future board members to serve on the committees. Chairman Dall suggested separate committees that will study the issue and bring recommendations to the Board. Commissioner Hathcock suggested that the Board continue with workshops rather than committees. The Board agreed but said they would revisit the subject when necessary.
- h. Board Workshops – Chairman Dall indicated that he wanted to start holding Workshops every other week as there was so much work to be done. Ms. Senter explained to the Board that a bi-weekly workshop combined with a monthly meeting would put great deal of stress and work on the office staff. Chairman Dall stated that there was a need for a Personnel Workshop, and Ms. Senter asked what would be discussed. Commissioner Hathcock stated that he thought personnel matters were the District Manager’s department and that if there were problems, she would bring them to the Board. The Board decided to begin with a financial workshop in September. Commissioner Lynn asked Ms. Senter to begin gathering information and schedule the workshop in the next few weeks.

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13. **Closing Remarks Commissioners/Staff** – Ms. Senter asked the Board if we could start audio recording the meetings. A recording would make it much easier on the staff to complete the minutes and also provide the public with the ability to listen to meetings they might not be able to attend. **Commissioner Hathcock made a motion to audio tape future Board Meetings. Commissioner Lynn offered a second. Chairman Dall asked for further discussion. By unanimous vote, the motion was approved.**

14. **Motion to Adjourn**

Chairman Dall requested a Motion to Adjourn. Commissioner Hathcock made a motion to adjourn the meeting. Commissioner Hunter offered a second. The meeting adjourned at 9:05 P.M.

Board Actions:

1. The Board approved a motion to allow Taylor County to decide the density and follow their guidelines. That as long as we have capacity, our lines run within 250 feet of the property, and appropriate impact fees are paid, to allow service to the Fish Creek Cove, LLC property.
2. The Board approved a motion to approve the July 27, 2021, minutes with a correction to item 12a. reflecting that the Board had approved two sewer connections to the property.
3. The Board approved a motion to approve the Director's Report for July 2021.
4. The Board approved a motion to approve the Financial Reports for July 2021.
5. The Board approved a motion that the Attorney Contact policy not be changed.
6. The Board approved a motion to change the grinder pump purchase policy to ordering pumps when paid for by the customer and to maintain adequate inventory for future requests.
7. The Board approved a motion to allow water-only accounts on a case-by-case basis.
8. The Board approved a motion to approve water only service to Mr. Don Everett's turned off account.
9. The Board approved a motion that Ms. Senter remain as the Board Secretary until the October Board Meeting.
10. The approved a motion to audio tape future board meetings.

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

TAYLOR COASTAL WATER & SEWER DISTRICT

18820 BEACH ROAD
PERRY, FLORIDA 32348
Phone/Fax: (850) 578-3043
www.tcwsd.org

MINUTES OF BOARD WORKSHOP

September 14, 2021

1. The workshop was held at the District Building at 6:00 PM on September 14, 2021. Present were Commissioners David Dall, Michael Lynn, William Rich, and Thomas Kicklighter. Commissioners Randy Hathcock, Mike Hunter, and Gayle Lundy were absent. TCWSD Staff present were Kristi Hathcock and Lynette Senter.

We did not have a quorum at the start of the meeting, but Commissioner Lynn arrived at 6:10 P.M. Chairman Dall and Commissioner Rich discussed capacity. Commissioner Rich explained that he has reviewed most of the maps and engineered drawings and we do not have up to date line locations and sizes for water and sewer. We will need to work on getting updated maps and information and possibly utilize Diamond Maps. Commissioner Rich explained that the District may not have the capability to provide adequate water pressure to the end of the water line if a lot of additional hookups are added. Commissioner Rich spoke with Ron, who explained that we have a booster pump near Cedar Island that is non-operational and has not been in use for many years. Commissioner Rich will work with Ron and see if they can determine the extent of repairs that would be needed to provide better water pressure down the line. The water improvements project will provide a better system for water pressure, but the project is probably two to three years from completion.

2. Chairman Dall led in prayer and the pledge of allegiance to the flag.
3. There were no guests. The floor was opened for non-agendaed items – there were none.
4. Budget – Ms. Senter explained that she made some adjustments to the budget and kept things as tight as possible. Uniforms for the field staff can be covered within their small tools budget if the staff watch their spending. Commissioner Lynn agreed that uniforms were a good idea. Ms. Senter explained that it would be to the benefit of the District if we could make Ms. Hathcock full time. This would allow for better training and coverage at the office as well as future planning. The budget for legal expenses was increased to \$11,000. Ms. Senter indicated that she could not find an extra \$30,000 in the budget for a website. She discussed the possibility of making this a future project and that we could look for grant funding from other sources. Rate information has been sent to the University of North Carolina for inclusion into their Florida dashboard. Commissioner Kicklighter asked for a Profit and Loss report and Commissioner Lynn requested a copy as well. Commissioner Kicklighter asked about an increase in workers' compensation for increased hours and Ms. Senter explained that it was negligible as Ms. Hathcock's hours would increase about 14 hours per week. Chairman Dall asked about a replacement wastewater operator to take over if David Morgan chooses to retire. Mr. Morgan has not yet let the office know if he will be retiring but Ms. Senter will discuss this with him again. If the District has to hire another Operator the costs will probably increase. We may have to look for new field staff as our current wastewater trainee has not fulfilled his educational requirements. The Board discussed the possibility of hiring a field assistant rather than an operator trainee. Ms. Senter explained that hiring a trainee has not been successful in

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the past. Chairman Dall stated that it would take a year to get David's replacement trained. Ms. Senter explained that if we hire an already licensed operator, we will be searching for months. There are many job openings and few licensed operators, and our current salary may have to be adjusted. Commissioner Rich asked about using Ron Bennett as our dual operator and Ms. Senter explained that Ron actually has three licenses, water, wastewater, and distribution. Commissioner Rich stated that we could possibly use Mr. Bennett for both plants, and find a trainee somewhere like a vocational school. The board had further discussion on where to look for a trainee. Ms. Senter explained that Florida Rural Water has an apprentice program that might be of some assistance. FRWA provides the training and education, and the District could require an employment requiring reimbursement if the employee does not work a certain number of years. Chairman Dall asked if we needed to include salaries for two people in the budget and if so, how would those costs be covered. Commissioner Lynn asked if this budget reflects our projected income and Ms. Senter confirmed that it does. Ms. Senter explained that it may be possible to ask Mr. Bennett to work as a dual operator with an increase in salary and proper field assistance. Chairman Dall asked if we had contacted the County and Ms. Senter said she had spoken to several people, and they are all searching for operators. If we get in a bind, Florida Rural Water can supply a contractor to fulfill David's position, but they will be very expensive and will most likely not perform any field work. Chairman Dall ask how many hours we need an operator to work each week. Ms. Senter said at least 2 ½ hours a day. Chairman Dall then asked how many hours for a Backhoe operator. Ms. Senter explained that we only need a backhoe operator for installs or if we had a break. We had used a contractor for those services but several years ago the District purchased a tractor, blade, and backhoe so that the installs could be done in house. Commissioner Lynn asked why we quit using Melvin and Ms. Senter explained that the reason of that is the District wanted to keep the costs lower for our customers and we had more control over the installations and repairs. The tractor is also used to mow the spray field approximately two or three days each month.

Commissioner Kicklighter said perhaps we should offer a significant signing bonus to attract a new wastewater operator and ask them to sign a contract. Commissioner Lynn asked if our laborers had ever worked for an hourly rate and Ms. Senter explained that we have done that in the past. She then explained that all of the employees are salaried as their hours and days varied, and it was difficult to get someone to work at an hourly rate. Commissioner Lynn asked if any of our employees were on an hourly rate and Ms. Senter confirmed that we are all salaried, but David got paid hourly to do water work.

Commissioner Kicklighter asked about alternatives for the payment of grinder pumps and Ms. Senter explained that we really don't have any alternatives. Commissioner Lynn stated that he had someone ask him about the price of the grinder pump and Ms. Senter said our current cost for a new pump package is approximately \$3,000. We do have a cost breakdown that gives a District a \$400 to \$600 cushion depending upon the installation site. The Board agreed that our current price of \$1,000 for water and \$6,000 for sewer is satisfactory.

Commissioner Rich discussed the problem of locating lines once David retires. Ms. Senter explained that Mr. George Glover of Florida Rural Water will work with Ron and David to help get the appropriate information loaded into Diamond Maps. Chairman Dall asked about calculating capacity on the lines and Commissioner Rich explained that once we had the appropriate line size and location, we would be able to determine capacity. Chairman Dall asked if Diamond Maps is

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CAD compatible and Ms. Senter said she would talk to Mr. Glover about that. Chairman Dall explained that developers will need to know our current and future capacity and should be able to access that information on our website. Commissioner Lundy called into the meeting and asked about the mapping of the lines by our current and past engineers and if that was Diamond Maps. Ms. Senter explained that was a different project that Jones Edmonds has provided mapping information to Dewberry, and they were working on maps as well.

Commissioner Kicklighter asked if it is a requirement that the budget be balanced. Ms. Senter explained that our auditor said that the budget is a living document for our District, and as long as we show that we can make our loan payments and reserves, it's a fluid document. Ms. Senter stated that the budget must be approved by USDA on September 29 but other than that we allowed to make changes to the budget throughout the year

Ms. Senter explained that we have received a quote from Coastal Hauling to repair Sandhill Road. The quote is for \$10,500 which would make it a Capital Improvement because we have never touched the road and the amount is over \$10,000.

5. Refinancing USDA Loans – Commissioner Kicklighter stated that if we paid off one of our loans, we could use that money for something else. Ms. Senter explained that we pay around \$80,000 a year and \$55,000 is interest so it frees up some. Commissioner Lynn stated that need to look at paying off a loan or possibly making extra principal payments each year. Ms. Senter spoke about corresponding with Brunilda Robles from the Lake City office of USDA to ask for some information on our loans. Mrs. Robles explained that there was no pre-payment penalty and there was the possibility of refinancing our loans. However, she did state that she was not sure that refinancing by USDA would remove any loan conditions. Ms. Senter also asked her about the letter of conditions not being on our in our financial documents and Mrs. Robles stated in the emails that she will contact the State office for a response.
6. Funding Sources for Refinancing – Commissioner Dall asked if we had put in an application with Co-Bank and Ms. Senter stated that the Board had not asked her to do so. Chairman Dall and the Board discussed this and asked Ms. Senter to contact Co-Bank. Commissioner Lynn stated that he is not concerned about the restrictions, and we need to work towards paying off the loans. Commissioner Lynn also stated he would like to seek different legal services and he asked Ms. Senter to add that to next meeting's agenda. Commissioner Lynn explained that he doesn't see anything wrong with asking about refinancing or a bank proposal to see if we can get a cheaper interest rate. Ms. Senter said she could email Mrs. Roble and ask about the procedure for making additional principal payments. Ms. Senter will also ask our Auditor to review the reserves that are set aside each year to see if they can be postponed and funds put towards other needs.

Chairman Dall asked if the board wanted to continue to pursue any other local financing. There was some discussion regarding lines of credit and the Board decided to see what information we get from Co-Bank before proceeding. There was discussion regarding the District Funds and what was unrestricted. Commissioner Lynn stated that we have around \$400,000 of unrestricted reserves at this time.

**TAYLOR COASTAL WATER & SEWER DISTRICT
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7. Feasibility Study for Water and Sewer – Ms. Senter explained that she hasn't heard anything back yet on the Feasibility Study.
8. Impact Fee Study – Ms. Senter explained that Florida Rural Water has given us a quote of \$5,500.00 to perform an Impact Fee Study. This is a discounted rate because we are a member. Chairman Dall discussed that this would help meet the County's 2060 Vision Plan. The board discussed where the 2060 plan for the County is going, how far is it going to reach, and what part the District will play. Commissioner Lynn stated that the City of Perry has an Impact Fee and that if he builds a development, he is required to pay for all the infrastructure. Taylor County does not have any impact fees at this time. Ms. Senter explained that the District could ask a contractor to pay for the expansion of our lines to provide service with the possibility of a discount if any other customers would be served by a line extension. Ms. Senter explained that she looked at ten other municipalities and their impact fees ranged from \$600 to \$10,000. There was some discussion regarding the need for an engineer to review our lines, but Commissioner Rich explained that the engineer would likely rely on field staff. Commissioner Kicklighter explained that you would be paying for the engineer's expertise and stamp. The Board agreed that we do not need to start an Impact Fee study at this time but would discuss it again in the future.
9. Financial Measurements – Chairman Dall spoke about the American Rescue Act and explained that the County has already allocated the monies to their projects. Ms. Senter explained that there are limitations on the funding and according to the Association of County Governments, the American Rescue Plan Act is limited to mostly low-income area projects. Chairman Dall explained that we need to have an acting committee for grant applications and for developing a relationship with the developers. Ms. Senter explained that we will need to have projects in mind when applying for funding. Chairman Dall stated that we need to get working fire hydrants and Ms. Senter explained that the County not the District is in charge of fire service. Chairman Dall discussed increasing our line size to provide service to the hydrants but that it would be a major project. The County was asked in the beginning about working with the District on this portion of the Water Improvements Project, but they declined to participate. Chairman Dall suggested that we offer more detailed financial information and asked Ms. Senter to review QuickBooks to see what was available.
10. Closing Remarks Commissioners/Staff - There were no closing remarks.
11. Motion to Adjourn

Chairman Dall requested a Motion to Adjourn. Commissioner Kicklighter made a motion to adjourn the meeting. Commissioner Lynn offered a second. The meeting adjourned at 7:31 P.M.

BY: Lynette Taylor Senter, District Manager
Taylor Coastal Water and Sewer District

		FINAL BUDGET 2021-2022			
		SEWER	WATER	OFFICE	TOTAL
Income					
	GRINDER PUMP INSTALLATIONS	100,000			100,000
	ADJUSTMENTS, RVS BILLING				
	GRINDER PUMP FEES	78,270			78,270
	LATE FEES, RVS	1,700	1,700		3,400
	SEWAGE SALES	314,215			314,215
	WATER CONNECTION FEE (RVS MEMBERSHIP)		16,000		16,000
	WATER SALES		218,691		218,691
Total Income		494,185	236,391	-	730,576
Expense					
REQUIRED DEBT PAYMENTS					
	SAVINGS RESERVE FOR WATER		25,104		25,104
	SAVINGS RESERVE FOR GRINDER PUMP FEES	72,360			72,360
	SAVINGS RESERVE FOR SEWER	23,352			23,352
	USDA PAYMENT 91-03 WATER CO PURCHASE (INT)		14,107		14,107
	USDA PAYMENT 91-03 WATER CO PURCHASE (PR)		7,220		
	USDA PAYMENT 92-01 PHASE I (INT)	23,885			23,885
	USDA PAYMENT 92-01 PHASE I (PR)	12,000			
	USDA PAYMENT 92-05 PHASE II (INT)	16,287			16,287
	USDA PAYMENT 92-05 PHASE II (PR)	5,547			
	FORD F-150 PAYMENTS		4,628		4,628
	ACCOUNTING	3,000	3,000	3,000	9,000
	ADVERTISING	650	650	650	1,950
	BANK CHARGES/SERVICE CHARGES			800	800
	COMPUTER EXPENSES/SERVICE & SOFTWARE			4,000	4,000
	DUES & SUBSCRIPTIONS			200	200
	ENGINEERING SERVICES			1,500	1,500
	FINANCE CHARGE/LATE FEES				
	FREIGHT	300	300	100	700
	GAS/OIL/DIESEL	2,200	1,800		4,000
	INSURANCE - AUTO	1,033	1,033	1,033	3,099
	INSURANCE - BONDS (Comm, Emp Dis, D&O Liab.)	1,200	1,200	1,200	3,600
	INSURANCE - INLAND MARINE	100	100	100	300
	INSURANCE - GENERAL LIABILITY	1,882	1,882	1,882	5,646
	INSURANCE - POLLUTION (WWTP DIESEL TANK)	900			900
	INSURANCE - PROPERTY	900	900	567	2,367

		FINAL BUDGET 2021-2022			
		SEWER	WATER	OFFICE	TOTAL
INTEREST EXPENSE					
LANDSCAPING			-	500	500
LEGAL/PROFESSIONAL FEES		5,000	5,000	5,000	15,000
LICENSES & PERMITS		2,000	1,000		3,000
MISCELLANEOUS EXPENSE					
MOWING		1,212	1,212	1,212	3,636
OFFICE EXPENSE				3,000	3,000
EDUCATION/CONFERENCE EXPENSE		150	150		300
RETIREMENT CONTRIBUTION-FRS		4,668	5,265	9,220	19,153
SALARIES & WAGES		46,673	52,648	92,200	191,521
TAXES-PAYROLL		3,571	4,028	7,054	14,653
TRAVEL/MILEAGE		200	200	200	600
INSURANCE - WORKERS COMPENSATION		2,167	2,167	2,166	6,500
POSTAGE		1,000	1,000	1,000	3,000
SYSTEM/PROPERTY UPGRADES		2,911	3,000	500	6,411
REPAIRS / MAINTENANCE		35,000	12,000	500	47,500
SAFETY EQUIPMENT		300	200	100	600
TAXES OTHER					
TELEPHONE		1,600	1,600	1,600	4,800
TRACTOR MAINTENANCE		770	500		1,270
UTILITIES (ELECTRICAL SERVICE)		17,000	5,500	2,000	24,500
VEHICLE MAINTENANCE		2,000	1,000		3,000
NEW PUMP PURCHASE DISTRICT		59,580	-	-	59,580
GRINDER PUMP INSTALLATIONS		30,000			30,000
GRINDER PUMP REPAIRS		9,000			9,000
CHEMICALS		3,000	3,000		6,000
GROUNDWATER MONITORING, WWTP		5,000			5,000
LAB TESTING/SUPPLIES		3,000	4,000		7,000
REPLACEMENT PARTS		8,000	7,000		15,000
SLUDGE HAULING		3,500			3,500
SMALL TOOLS		2,000	2,000	-	4,000
TOTAL EXPENSES		414,898	174,394	141,284	730,576

Directors Report

Taylor Coastal Water & Sewer Distr

Water Sold This Month

1,436,000 Gallons

	Amount (\$)	# Of Accounts
Total Water	19,255.92	544
Total Sewage	28,346.61	525
Total Grinder Pump Fee	6,474.98	523
Total LATE FEE	172.38	21
Total Adjustments	-2,631.02	25
Total Current Charges	51,618.87	545
<hr/>		
Amount Past Due 1-30 Days	873.72	14
Amount Past Due 31-60 Days	0.00	
Amount Past Due Over 60 Days	0.00	
Amount Of Overpayments/Prepayments	-14,228.40	113
Total Receivables	38,264.19	492

Total Receipts On Account	51,422.22	466
Net Change in Memberships	2,000.00	2
Amount of All Memberships	267,720.00	483
Amount of All Deposit 2	4,500.00	6
Turned Off Accounts (Amount Owed)	-1,013.45	144
Collection Accounts (Amount Owed)	-1,013.45	118
Number Of Unread (Turned On) Meters		1
Average Usage For Active Meters	2,537	566
Average Water Charge For Active Meters	35.40	544

Usage Groups	Gallons	# Of Accounts	Usage	Gallons	% Of Usage	% Of Sales
Over 50,000		1	103,000		7.17	3.65
40,001-50,000		0	0		0.00	0.00
30,001-40,000		1	33,000		2.30	0.72
20,001-30,000		3	66,000		4.60	1.36
10,001-20,000		17	244,000		16.99	5.36
8,001-10,000		9	87,000		6.06	2.17
6,001-8,000		21	158,000		11.00	4.49
4,001-6,000		34	189,000		13.16	6.49
2,001-4,000		93	322,000		22.42	15.56
1-2,000		166	234,000		16.30	26.64
Zero Usage		221	0		0.00	33.55
<hr style="border-top: 1px dashed black;"/>						
Total Meters		566	1,436,000		100.00	100.00

Directors Report

Taylor Coastal Water & Sewer Distr

Monthly Reconciliation

Ending Receivables (Last Month)		38,067.54
Sales this Month	+	54,249.89
Adjustments this Month		-2,631.02
Less Payments this Month	-	<u>51,422.22</u>
	=	38,264.19
Total Receivables		38,264.19
Ending Memberships (Last Month)		269,220.00
Changes this Month		<u>2,000.00</u>
	=	271,220.00
Total Memberships		272,220.00

Reprinted for:

PAST DUE LIST

ACCT #	RT NAME	CURRENT	1-30	31-60	61+	LAST PAYMENT	TOTAL
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Total Receivables: **38,264.19**

Accounts Listed:

All Customers Age 2 Accounts

Taylor Coastal Water & Sewer Dist.

5:26:05PM

Turned Off Accounts

Taylor Coastal Water & Sewer Distr

ACCT #	NAME	SERVICE ADDRESS	ROUTE	TURN-OFF DATE	MONTHS INACTIVE
663	WESTE, ROGER K.	21575 BEACH ROAD	6	08/13/21	1

1 Accounts turned off since 08/01/2021

All Customers

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
696	HENDRICK, CLARK & LIS	22231 S GULFVIEW DR	1	New Membership	\$0.00		\$1,000.00	8/12/2021	\$1,000.00
697	GALLAGHER, JAMES	21695 BEACH RD	1	New Membership	\$0.00		\$1,000.00	8/13/2021	\$1,000.00
2	Accounts using code for	New Membership			\$2,000.00		0	Accounts using code for New Deposit	
0	Accounts using code for	Membership Increase					0	Accounts using code for Increase Deposit	
0	Accounts using code for	Apply to Balance					0	Accounts using code for Apply to Balance	
0	Accounts using code for	Refund					0	Accounts using code for Refund	
0	Accounts using code for	Other					0	Accounts using code for Other	
0	Accounts using code for	Transfer					0	Accounts using code for Transfer	
		Net Change:			2,000.00			Deposit 2 Net Change:	0.00

All Customers
Taylor Coastal Water & Sewer Dist.

ADJUSTMENTS

Tuesday, August 31, 2021

5:25:29PM

8/31/2021

Page 1 of 2

Taylor Coastal Water & Sewer

ACCT. #	NAME	CODE	AMOUNT	APPROVAL	DATE
170	ALLYN, GREG	1	(\$104.48)		8/23/21
170	ALLYN, GREG	1	(\$27.96)	LTS	8/23/21
Misread meter last month					
277	COOPER, GARY	1	(\$9.32)		8/19/21
	3 Total Adjustments		(\$141.76)	For Adjustment 1	
170	ALLYN, GREG	9	\$104.48	LTS	8/23/21
DATA INPUT ERROR					
	1 Total Adjustments		\$104.48	For Adjustment 9	
191	AIBEJERIS, LYNN	12	(\$8.90)	LTS	8/26/21
PRINT BILL WAS TURNED OFF FROM PREVIOUS CUSTOMER					
	1 Total Adjustments		(\$8.90)	For Adjustment 12	
34	CARLTON, CHARLES D	13	(\$7.34)	KMH	8/23/21
SECOND METER					
66	LILLIOTT, HUD AND LAUR	13	(\$14.68)	KMH	8/23/21
SECOND METER					
147	DORRIS, GARY & LISA	13	(\$58.72)	KMH	8/23/21
SECOND METER					
150	MADISON, JASON & SAMA	13	(\$7.34)	KMH	8/23/21
SECOND METER					
178	HENDERSON, ROBBIE L.	13	(\$22.02)	KMH	8/23/21
SECOND METER					
181	SADOUSKY, ROBERT	13	(\$124.78)	KMH	8/23/21
SECOND METER					
186	HILL, SIDNEY	13	(\$22.02)	KMH	8/23/21
SECOND METER					
296	WAGNER JR, WILFRED H.	13	(\$7.34)	KMH	8/23/21
SECOND METER					
300	SCHAMBEAU, GERALD	13	(\$51.38)	KMH	8/23/21
SECOND METER					
318	MORRIS, JOHN	13	(\$132.12)	KMH	8/23/21
SECOND METER					
435	WHITE, D.L.	13	(\$14.68)	KMH	8/23/21
SECOND METER					
436	CLARK, CHARLOTTE	13	(\$14.68)	KMH	8/23/21
SECOND METER					
479	MILEY HOLDINGS 21007 LI	13	(\$7.34)	KMH	8/23/21
SECOND METER					
606	WOODS, HOWARD	13	(\$14.68)	KMH	8/23/21
SECOND METER					
618	HIGH, J.D. and LESLIE	13	(\$14.68)	KMH	8/23/21
SECOND METER					
624	CATES, ROBERT & LORI	13	(\$51.38)	LTS	8/25/21
Locked Gate - ADJ from JUL					
668	MINIX, JOHN & BECKY	13	(\$14.68)	KMH	8/23/21
SECOND METER					
	17 Total Adjustments		(\$579.86)	For Adjustment 13	
506	CUMMINGS, GARRY	14	\$100.00	KMH	8/5/21
CUMMINGS TO HAYWOOD					

Taylor Coastal Water & Sewer

ACCT. #	NAME	CODE	AMOUNT	APPROVAL	DATE
537	RAGANS, BETTY JOE & HC	14	\$100.00	KMH	8/19/21
	RAGANS TO DODGEN				
	2 Total Adjustments	\$200.00	For Adjustment 14		
663	WESTE, ROGER K.	16	\$200.00	KMH	8/13/21
	DISCONNECT WATER AND SEWER AT CUSTOMER REQUEST				
	1 Total Adjustments	\$200.00	For Adjustment 16		
123	STONE, BRIAN	17	(\$1,404.98)	LTS	8/27/21
	Stuck toilet flap - one time adj requested				
	1 Total Adjustments	(\$1,404.98)	For Adjustment 17		
695	JENKINS, TERRY	24	(\$1,000.00)	LTS	8/27/21
	Credited Water Account Fee for Easement Agreement				
	1 Total Adjustments	(\$1,000.00)	For Adjustment 24		
1.	(141.76) Adjustment for mis-read meter				
9.	104.48 Data input error				
12.	(8.90) Late fee adjustment				
13.	(579.86) Second meter				
14.	200.00 Transfer fee (chg of owner)				
16.	200.00 Disconnect fee/reconnect fee				
17.	(1,404.98) One time adjustment request				
24.	(1,000.00) Board approved adjustment				
	25 Accounts	27 Total Adjustments	(\$2,631.02)		

All Customers

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

TAYLOR COASTAL WATER & SEWER DISTRICT
Profit & Loss Budget Performance
August 2021

	Aug 21	Budget	Oct '20 - Aug 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
CUSTOMER GRINDER PUMP SALES	12,000.00	6,000.00	86,947.05	66,000.00	72,000.00
ADJUSTMENTS, RVS BILLING	-2,631.02	0.00	-4,433.40	0.00	0.00
GRINDER PUMP FEE	6,474.98	6,030.00	70,012.28	66,330.00	72,360.00
LATE FEES, RVS	172.38	283.33	2,689.77	3,116.67	3,400.00
SEWAGE SALES	28,346.61	25,799.67	292,220.00	283,796.33	309,596.00
WATER CONNECTION FEE (RVS MEMBERSHIP)	2,000.00	1,210.00	16,200.00	13,310.00	14,520.00
WATER SALES	19,255.92	17,896.33	200,272.82	196,859.67	214,756.00
Total Income	65,618.87	57,219.33	663,908.52	629,412.67	686,632.00
Gross Profit	65,618.87	57,219.33	663,908.52	629,412.67	686,632.00
Expense					
SAVINGS RESERVE FOR SEWER	1,946.00	1,946.00	9,730.00	9,730.00	23,352.00
SAVINGS RESERVE FOR GP FEES	6,030.00	6,030.00	30,150.00	30,150.00	72,360.00
SAVINGS RESERVE FOR WATER	2,092.00	2,092.00	10,460.00	10,460.00	25,104.00
PRINCIPAL EXPENSE - RURAL DEV (Rural Development Principal)	2,063.92	2,063.92	10,319.60	10,319.60	24,767.00
FORD F-150 PICKUP PAYMENTS	771.32	385.67	4,627.92	4,242.33	4,628.00
CUSTOMER REPAIRS	0.00		-1,198.57		
Property Upgrade WWTP PROPERTY	0.00		0.00	0.00	0.00
Reconciliation Discrepancies	0.00	0.00	0.00	0.00	0.00
ACCOUNTING	0.00	729.25	8,421.00	8,021.75	8,751.00
ADVERTISING	322.20	125.00	1,005.66	1,375.00	1,500.00
BAD DEBT EXPENSE	0.00		0.00	0.00	0.00
BANK CHARGES/SERVICE CHARGES	24.95	33.33	1,477.05	366.67	400.00
COMPUTER/SERVICE,SOFTWARE	74.94	333.33	3,204.32	3,666.67	4,000.00
DUES & SUBSCRIPTIONS	0.00	58.33	116.30	641.67	700.00
ENGINEERING SERVICES	0.00	125.00	0.00	1,375.00	1,500.00
FINANCE CHG/LATE FEE	0.00		-54.28	0.00	0.00
FREIGHT	48.00	83.33	840.77	916.67	1,000.00
GAS/OIL/DIESEL	347.31	333.33	2,667.61	3,666.67	4,000.00
INSURANCE					
INLAND MARINE	0.00	19.00	0.00	209.00	228.00
AUTO	0.00	258.33	0.00	2,841.67	3,100.00
BONDS, Comm/Emp Dis/D&O Lia	400.00	325.00	1,983.00	3,575.00	3,900.00
GENERAL LIABILITY INS.	0.00	211.25	0.00	2,323.75	2,535.00
POLLUTION (WWTP DIESEL TANK)	0.00	75.83	666.00	834.17	910.00
PROPERTY INSURANCE	0.00	188.92	0.00	2,078.08	2,267.00
Total INSURANCE	400.00	1,078.33	2,649.00	11,861.67	12,940.00
INTEREST EXPENSE	0.00		0.00	0.00	0.00
INTEREST EXPENSE - RURAL DEV (USDA-RD)	4,610.02	4,523.25	50,115.38	49,755.75	54,279.00
LANDSCAPING & DESIGN	0.00	41.67	399.20	458.33	500.00
LEGAL/PROFESSIONAL FEES	1,615.90	916.67	9,934.10	10,083.33	11,000.00
LICENSES & PERMITS	0.00	458.33	1,990.10	5,041.67	5,500.00
MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00
MOWING	520.00	300.00	1,160.00	3,300.00	3,600.00
OFFICE EXPENSE	396.08	250.00	3,211.09	2,750.00	3,000.00
PERSONNEL EXPENSE					
EDUCATION/CONFERENCE EXPENSE	0.00	100.00	156.00	1,100.00	1,200.00
RETIREMENT CONTRIBUTION-FRS (FL Retirement Systems)	1,472.68	1,202.58	14,299.80	13,228.42	14,431.00
SALARIES & WAGES-WTR & WW OP	8,218.53	7,994.58	88,945.58	87,940.42	95,935.00
SALARIES & WAGES-ADMINISTRATIVE	6,508.31	4,032.08	54,052.68	44,352.92	48,385.00
TAXES-PAYROLL	1,126.59	926.00	10,939.36	10,186.00	11,112.00
TRAVEL/MILEAGE	0.00	100.00	0.00	1,100.00	1,200.00
WORKER'S COMPENSATION INSURANCE	0.00	541.67	1,304.46	5,958.33	6,500.00
PERSONNEL EXPENSE - Other	0.00		0.00	0.00	0.00
Total PERSONNEL EXPENSE	17,326.11	14,896.91	169,697.88	163,866.09	178,763.00
POSTAGE	0.00	250.00	2,930.00	2,750.00	3,000.00

TAYLOR COASTAL WATER & SEWER DISTRICT
Profit & Loss Budget Performance
August 2021

	Aug 21	Budget	Oct '20 - Aug 21	YTD Budget	Annual Budget
PROP/EQUIP UPGRADES - Dist Off	399.99	166.67	460.23	1,833.33	2,000.00
Repair Maintenance District Off	30.00	166.67	570.06	1,833.33	2,000.00
SAFETY EQUIPMENT	0.00	66.67	153.95	733.33	800.00
SUPPLIES, CLEANING & MISC.	0.00	0.00	0.00	0.00	0.00
TAXES-OTHER	7.64	0.00	65.90	0.00	0.00
TAXES & LICENSES	0.00		7.28		
TELEPHONE	383.52	400.00	4,141.74	4,400.00	4,800.00
TRACTOR MAINTENANCE	129.23	126.67	527.39	1,393.33	1,520.00
UTILITIES (ELECTRICAL SERVICE)	2,535.50	2,041.67	22,275.28	22,458.33	24,500.00
VEHICLE MAINTENANCE	0.00	274.00	854.94	3,014.00	3,288.00
WASTEWATER DEPARTMENT					
Hurricane Hermine Expenses	0.00		0.00	0.00	0.00
NEW PUMP PURCHASE DISTRICT	13,240.00	4,965.00	54,615.00	54,615.00	59,580.00
GP INSTALLATION EXPENSES	0.00	2,500.00	31,367.10	27,500.00	30,000.00
GRINDER PUMP REPAIR ACCOUNT	0.00	833.33	2,384.67	9,166.67	10,000.00
EQUIPMENT PURCHASES	0.00	0.00	0.00	0.00	0.00
CHEMICALS, SEWER	279.00	250.00	1,363.00	2,750.00	3,000.00
GROUNDWATER MONITORING, WWTP	1,991.55	416.67	3,921.71	4,583.33	5,000.00
LAB TESTING/SUPPLIES, SEWER	190.00	250.00	2,882.15	2,750.00	3,000.00
REPAIR/MAINTENANCE, SEWER	0.00	3,333.33	19,488.78	36,666.67	40,000.00
REPLACEMENT PARTS, SEWER	-457.68	833.33	1,968.83	9,166.67	10,000.00
SLUDGE HAULING	0.00	291.67	0.00	3,208.33	3,500.00
SUPPLIES/SMALL TOOLS, SEWER	145.73	166.67	1,296.90	1,833.33	2,000.00
SYSTEM/PLANT UPGRADES, SEWER	0.00	166.67	1,657.07	1,833.33	2,000.00
WASTEWATER DEPARTMENT - Other	0.00		17.47	0.00	0.00
Total WASTEWATER DEPARTMENT	15,388.60	14,006.67	120,962.68	154,073.33	168,080.00
WATER DEPARTMENT					
CHEMICALS, WATER	212.75	250.00	1,895.50	2,750.00	3,000.00
LAB TESTING/SUPPLIES, WATER	135.00	333.33	3,584.00	3,666.67	4,000.00
REPAIR/MAINTENANCE, WATER	389.95	1,250.00	8,076.93	13,750.00	15,000.00
REPLACEMENT PARTS, WATER	1,286.90	583.33	6,514.45	6,416.67	7,000.00
SUPPLIES/SMALL TOOLS, WATER	246.96	166.67	748.69	1,833.33	2,000.00
SYSTEM/PLANT UPGRADES, WATER	0.00	333.33	62,361.21	3,666.67	4,000.00
TANK MAINTENANCE, WATER	0.00	0.00	1,845.14	0.00	0.00
Total WATER DEPARTMENT	2,271.56	2,916.66	85,025.92	32,083.34	35,000.00
Total Expense	59,734.79	57,219.33	558,899.50	556,621.19	686,632.00
Net Ordinary Income	5,884.08	0.00	105,009.02	72,791.48	0.00
Other Income/Expense					
Other Income					
STATE REVOLVING FUND PROGRAM	0.00		0.00	0.00	0.00
State of Florida Public Assist (Reimbursement of Hurricane Hermine Expenses)	0.00		0.00	0.00	0.00
CAPITAL GRANT_EPA GRANT REVENUE	0.00		0.00	0.00	0.00
CAPITAL GRANT_USDA-RD GRANT REV	0.00		30,000.00		
INTEREST INCOME	46.26	0.00	483.74	0.00	0.00
LABOR/PARTS, CUST REPAIR	0.00		1,372.71	0.00	0.00
MISCELLANEOUS INCOME	0.00	0.00	500.00	0.00	0.00
Total Other Income	46.26	0.00	32,356.45	0.00	0.00
Other Expense					
EMPLOYEE VACINATION EXPENSE	0.00		0.00	0.00	0.00
Total Other Expense	0.00		0.00	0.00	0.00
Net Other Income	46.26	0.00	32,356.45	0.00	0.00
Net Income	5,930.34	0.00	137,365.47	72,791.48	0.00

TAYLOR COASTAL WATER & SEWER DISTRICT EXPENSE BREAKDOWN

09/22/21

Accrual Basis

August 2021

Date	Num	Name	Memo	Amount
FORD F-150 PICKUP PAYMENTS				
08/01/2021	AUG 2021	VyStar CSB	Ford F-150 Truck payment #...	385.66
08/31/2021	47	VyStar CSB	Ford F-150 Truck payment #...	385.66
Total FORD F-150 PICKUP PAYMENTS				771.32
ADVERTISING				
08/31/2021	8123	PERRY NEWSPAPERS, INC	Meeting Time Change 8/4/2...	322.20
Total ADVERTISING				322.20
BANK CHARGES/SERVICE CHARGES				
08/02/2021	EFT	PAY CLIX	MONTHLY PROCESSING F...	24.95
Total BANK CHARGES/SERVICE CHARGES				24.95
COMPUTER/SERVICE, SOFTWARE				
08/01/2021	8-1	CONSOLIDATED COMMUNIC...	578-3043 INTERNET SERV...	59.95
08/21/2021	SENER	ADOBE	ADOBE SOFTWARE MONT...	14.99
Total COMPUTER/SERVICE, SOFTWARE				74.94
FREIGHT				
08/09/2021	5002908	HAWKINS, INC	Delivery Charge	12.00
08/09/2021	5002907	HAWKINS, INC	Delivery Charge	12.00
08/31/2021	6011839	HAWKINS, INC	Delivery Charge	12.00
08/31/2021	6011838	HAWKINS, INC	Delivery Charge	12.00
Total FREIGHT				48.00
GAS/OIL/DIESEL				
08/04/2021	BENNETT	WALTER B'S	10.648 Gallons @ \$3.099/G...	33.00
08/05/2021	MORGAN	KEATON BEACH BUMS	5.049 Gallons @ \$3.129/Gal...	15.80
08/11/2021	MORGAN	KEATON BEACH BUMS	25.666 GAL @ 3.059/GAL	78.51
08/12/2021	SEWER	KEATON BEACH BUMS	25.666 GAL @ 3.059/GAL	3.86
08/19/2021	BENNETT	WALTER B'S	13.760 Gallons @ \$3.099/G...	42.64
08/19/2021	MORGAN	KEATON BEACH BUMS	17.70 GAL @ 3.059/GAL	54.17
08/24/2021	BENNETT	KEATON BEACH BUMS	6.024 GAL @ \$3.129/GAL	18.85
08/24/2021	MORGAN	MURPHY USA	13.801 GAL @ 2.979/GAL	41.11
08/25/2021	BENNETT	KEATON BEACH BUMS	6.236 GAL @ 3.129/GAL	19.51
08/27/2021	BENNETT	KEATON BEACH BUMS	6.022 GAL @ 3.12/GAL	18.84
08/30/2021	BENNETT	KEATON BEACH BUMS	6.71 GAL @ 3.129/GAL	21.02
Total GAS/OIL/DIESEL				347.31
INSURANCE				
BONDS, Comm/Emp Dis/D&O Lia				
08/06/2021	W15041...	STOUTAMIRE-PAVLIK & ASS...	Hathcock Commissioner Bo...	100.00
08/06/2021	W15041...	STOUTAMIRE-PAVLIK & ASS...	Charlotte Lundy Commissio...	100.00
08/06/2021	W15041...	STOUTAMIRE-PAVLIK & ASS...	Michael Hunter Commission...	100.00
08/10/2021	W15041...	STOUTAMIRE-PAVLIK & ASS...	William Rich Commissioner ...	100.00
Total BONDS, Comm/Emp Dis/D&O Lia				400.00
Total INSURANCE				400.00
INTEREST EXPENSE - RURAL DEV (USDA-RD)				
08/31/2021	RD Accr...		AUGUST 2021	4,610.02
Total INTEREST EXPENSE - RURAL DEV (USDA-RD)				4,610.02
LEGAL/PROFESSIONAL FEES				
08/13/2021	#696 HE...	GARY KNOWLES, CLERK OF...	Utility Easement Hendrick #...	19.20
08/23/2021	6572		LOST CHECK # 6572 GAR...	-56.40
08/23/2021	463-568	GARY KNOWLES, CLERK OF...	Utility Easement Sullivan #463	27.70
08/23/2021	463-568	GARY KNOWLES, CLERK OF...	Utility Easement Darveau #5...	28.70
08/23/2021	697	GARY KNOWLES, CLERK OF...	Utility Easement Gallagher #...	19.20
08/24/2021		STOUTAMIRE-PAVLIK & ASS...	REFUND OF GENNIE MAL...	-85.00
08/31/2021	1351	BOYD & DURANT PL	7/27/21 Prepare for Bord Me...	175.00
08/31/2021	1351	BOYD & DURANT PL	7/27/21 Attend Board Meeting	1,225.00
08/31/2021	1351	BOYD & DURANT PL	8/17/21 Review email from L...	87.50

TAYLOR COASTAL WATER & SEWER DISTRICT
EXPENSE BREAKDOWN
August 2021

09/22/21

Accrual Basis

Date	Num	Name	Memo	Amount
08/31/2021	1351	BOYD & DURANT PL	8/27/21 Phone call with Lyne...	175.00
Total LEGAL/PROFESSIONAL FEES				1,615.90
MOWING				
08/06/2021	053683	FAULKNER LAWN & MAINTEN...	Sewer Plant, Water Plant, B...	320.00
08/06/2021	053683	FAULKNER LAWN & MAINTEN...	Sewer Plant Only	200.00
Total MOWING				520.00
OFFICE EXPENSE				
08/10/2021	SENER	Amazon.com	WIRELESS MOUSE	12.98
08/17/2021	SENER	STAPLES	CYAN INK	69.78
08/17/2021	SENER	STAPLES	PRINTER PAPER	63.98
08/17/2021	SENER	STAPLES	YELLOW INK	69.78
08/17/2021	SENER	STAPLES	BLACK INK	179.56
Total OFFICE EXPENSE				396.08
PERSONNEL EXPENSE				
RETIREMENT CONTRIBUTION-FRS (FL Retirement Systems)				
08/02/2021	6653	BENNETT, RONALD A		426.82
08/02/2021	6654	FRENCH, JEREMY D		150.00
08/02/2021	6655	HATHCOCK, KRISTI M		162.50
08/02/2021	6656	MORGAN, DAVID L.		245.03
08/02/2021	6657	SENER, LYNETTE T		488.33
Total RETIREMENT CONTRIBUTION-FRS (FL Retirement Systems)				1,472.68
SALARIES & WAGES-WTR & WW OP				
08/02/2021	6653	BENNETT, RONALD A		4,268.22
08/02/2021	6653	BENNETT, RONALD A		0.00
08/02/2021	6654	FRENCH, JEREMY D		1,500.00
08/02/2021	6656	MORGAN, DAVID L.		1,940.15
08/02/2021	6656	MORGAN, DAVID L.		473.72
08/02/2021	6656	MORGAN, DAVID L.		36.44
Total SALARIES & WAGES-WTR & WW OP				8,218.53
SALARIES & WAGES-ADMINISTRATIVE				
08/02/2021	6653	BENNETT, RONALD A		0.00
08/02/2021	6655	HATHCOCK, KRISTI M		1,624.98
08/02/2021	6656	MORGAN, DAVID L.		0.00
08/02/2021	6657	SENER, LYNETTE T		4,883.33
08/02/2021	6657	SENER, LYNETTE T		0.00
08/02/2021	6657	SENER, LYNETTE T		0.00
Total SALARIES & WAGES-ADMINISTRATIVE				6,508.31
TAXES-PAYROLL				
08/02/2021	6653	BENNETT, RONALD A		264.63
08/02/2021	6653	BENNETT, RONALD A		61.89
08/02/2021	6654	FRENCH, JEREMY D		93.00
08/02/2021	6654	FRENCH, JEREMY D		21.75
08/02/2021	6655	HATHCOCK, KRISTI M		100.75
08/02/2021	6655	HATHCOCK, KRISTI M		23.56
08/02/2021	6656	MORGAN, DAVID L.		151.92
08/02/2021	6656	MORGAN, DAVID L.		35.53
08/02/2021	6657	SENER, LYNETTE T		302.76
08/02/2021	6657	SENER, LYNETTE T		70.80
Total TAXES-PAYROLL				1,126.59
Total PERSONNEL EXPENSE				17,326.11
PROP/EQUIP UPGRADES - Dist Off				
08/26/2021	SENER	Amazon.com	DOCUMENT SCANNER	399.99
Total PROP/EQUIP UPGRADES - Dist Off				399.99
Repair Maintenance District Off				

**TAYLOR COASTAL WATER & SEWER DISTRICT
EXPENSE BREAKDOWN
August 2021**

Date	Num	Name	Memo	Amount
08/19/2021	AUG 2021	MESSICK PEST CONTROL	Monthly Pest Control	30.00
Total Repair Maintenance District Off				30.00
TAXES-OTHER				
08/27/2021	BENNETT	CRYSTAL	SALES TAX	7.64
Total TAXES-OTHER				7.64
TELEPHONE				
08/01/2021	8-1	CONSOLIDATED COMMUNIC...	578-2080 WTP GENERATOR	52.09
08/01/2021	8-1	CONSOLIDATED COMMUNIC...	578-2474 WWTP GENERA...	52.09
08/01/2021	8-1	CONSOLIDATED COMMUNIC...	578-3043 DISTRICT OFFICE	57.70
08/01/2021	8-1	CONSOLIDATED COMMUNIC...	LONG DISTANC FEES/TAX...	21.72
08/09/2021	9885861...	VERIZON WIRELESS	Jeremy French 843-1917	51.56
08/09/2021	9885861...	VERIZON WIRELESS	David Morgan 843-7613	51.56
08/09/2021	9885861...	VERIZON WIRELESS	Ron Bennett 843-7621	46.81
08/09/2021	9885861...	VERIZON WIRELESS	Ron Bennett - New Phone	49.99
Total TELEPHONE				383.52
TRACTOR MAINTENANCE				
08/24/2021	232408	RAGAN'S ACE HARDWARE	SHACKLE SCR PIN FOR T...	19.96
08/27/2021	BENNETT	CRYSTAL	TAILWHEEL HUB	94.69
08/27/2021	BENNETT	CRYSTAL	TUBE OF GREASE	14.58
Total TRACTOR MAINTENANCE				129.23
UTILITIES (ELECTRICAL SERVICE)				
08/23/2021	107110	TRI-COUNTY ELECTRIC, INC.	well	301.94
08/23/2021	107110	TRI-COUNTY ELECTRIC, INC.	pumping station	30.77
08/23/2021	107110	TRI-COUNTY ELECTRIC, INC.	District Office	161.08
08/23/2021	107110	TRI-COUNTY ELECTRIC, INC.	Lift Station #2 Grackle	74.61
08/23/2021	107110	TRI-COUNTY ELECTRIC, INC.	WWTP	1,323.14
08/23/2021	107110	TRI-COUNTY ELECTRIC, INC.	Lift Station #1 Boat Ramp	468.85
08/23/2021	107110	TRI-COUNTY ELECTRIC, INC.	Storgage Trains	30.77
08/23/2021	107110	TRI-COUNTY ELECTRIC, INC.	WW O&M	144.34
Total UTILITIES (ELECTRICAL SERVICE)				2,535.50
WASTEWATER DEPARTMENT				
NEW PUMP PURCHASE DISTRICT				
08/27/2021	64747	WASCON INC	GRINDER PUMPS 120 VOL...	13,240.00
Total NEW PUMP PURCHASE DISTRICT				13,240.00
CHEMICALS, SEWER				
08/09/2021	5002908	HAWKINS, INC	105 gallons Ultra-Chlor @ \$...	194.25
08/31/2021	6011838	HAWKINS, INC	35 gallons Ultra-Chlor @ \$1....	64.75
08/31/2021	6011838	HAWKINS, INC	New Drum Pump	20.00
Total CHEMICALS, SEWER				279.00
GROUNDWATER MONITORING, WWTP				
08/12/2021	0246807	JONES EDMUNDS & ASSOCI...	Groundwater Monitoring Ser...	795.46
08/12/2021	0246766	JONES EDMUNDS & ASSOCI...	Groundwater Monitoring Ser...	1,196.09
Total GROUNDWATER MONITORING, WWTP				1,991.55
LAB TESTING/SUPPLIES, SEWER				
08/24/2021	480767	FLOWERS CHEMICAL LABO...	CBOD TSS	45.00
08/24/2021	480767	FLOWERS CHEMICAL LABO...	CBOD TSS FCOL-QT	75.00
08/24/2021	480767	FLOWERS CHEMICAL LABO...	N02/N03 WW	45.00
08/24/2021	480767	FLOWERS CHEMICAL LABO...	PICKUP FEE/VEHICLE SU...	25.00
Total LAB TESTING/SUPPLIES, SEWER				190.00
REPLACEMENT PARTS, SEWER				
08/16/2021	205371	LANIER MUNICIPAL SUPPLY ...	CREDIT MEMO	-457.68
Total REPLACEMENT PARTS, SEWER				-457.68

TAYLOR COASTAL WATER & SEWER DISTRICT EXPENSE BREAKDOWN

August 2021

Date	Num	Name	Memo	Amount
SUPPLIES/SMALL TOOLS, SEWER				
08/18/2021	MORGAN	WAL MART	Drinks	7.68
08/18/2021	MORGAN	WAL MART	Water	3.98
08/18/2021	MORGAN	WAL MART	Drink Mix	1.73
08/18/2021	MORGAN	WAL MART	Drink Mix	1.73
08/24/2021	MORGAN	WAL MART	Drinks	7.68
08/24/2021	MORGAN	WAL MART	Water	3.98
08/24/2021	MORGAN	WAL MART	Chlorine Tabs	89.00
08/24/2021	MORGAN	WAL MART	Plug In Oil	9.97
08/24/2021	232408	RAGAN'S ACE HARDWARE	UTILITY TWINE	4.99
08/24/2021	232408	RAGAN'S ACE HARDWARE	CLEANING TOWELS	14.99
Total SUPPLIES/SMALL TOOLS, SEWER				145.73
Total WASTEWATER DEPARTMENT				15,388.60
WATER DEPARTMENT				
CHEMICALS, WATER				
08/09/2021	5002907	HAWKINS, INC	80 gallons Ultra-Chlor @ \$1...	148.00
08/31/2021	6011839	HAWKINS, INC	35 gallons Ultra-Chlor @ \$1...	64.75
Total CHEMICALS, WATER				212.75
LAB TESTING/SUPPLIES, WATER				
08/20/2021	480768	FLOWERS CHEMICAL LABO...	COLILERT-18	120.00
08/24/2021	480767	FLOWERS CHEMICAL LABO...	PICKUP FEE/VEHICLE SU...	15.00
Total LAB TESTING/SUPPLIES, WATER				135.00
REPAIR/MAINTENANCE, WATER				
08/27/2021	10066054	GULF COAST PLUMBING AN...	STENNER PUMP	389.95
Total REPAIR/MAINTENANCE, WATER				389.95
REPLACEMENT PARTS, WATER				
08/16/2021	205371	LANIER MUNICIPAL SUPPLY ...	MNXCOMP CURB STOP (6)	264.12
08/16/2021	205371	LANIER MUNICIPAL SUPPLY ...	MS X FIP BACKFLOW PRE...	546.16
08/16/2021	205371	LANIER MUNICIPAL SUPPLY ...	ROME METER BOX W/LID ...	290.22
08/16/2021	205371	LANIER MUNICIPAL SUPPLY ...	3/4" X 100' ADS CTS PE TU...	32.00
08/31/2021	203163 R	LANIER MUNICIPAL SUPPLY ...	C44-55NL COMPxCOMP B...	154.40
Total REPLACEMENT PARTS, WATER				1,286.90
SUPPLIES/SMALL TOOLS, WATER				
08/10/2021	SENER	Amazon.com	DEWALT CORDLES 1/2 IN...	99.00
08/10/2021	SENER	Amazon.com	DEWALT BATTERY PACK...	97.14
08/16/2021	205371	LANIER MUNICIPAL SUPPLY ...	3/4" CTS COMP X COMP 90	43.38
08/18/2021	MORGAN	WAL MART	Water	3.98
08/18/2021	MORGAN	WAL MART	Drink Mix	1.73
08/18/2021	MORGAN	WAL MART	Drink Mix	1.73
Total SUPPLIES/SMALL TOOLS, WATER				246.96
Total WATER DEPARTMENT				2,271.56
TOTAL				47,602.87

TAYLOR COASTAL WATER & SEWER DISTRICT

09/22/21

Balance Sheet

Accrual Basis

As of August 31, 2021

	Aug 31, 21
ASSETS	
Current Assets	
Checking/Savings	
SAVINGS CCBG	
DEBT RESERVE, USDA-RD-PHASE II	25,786.00
PAYMENTS, USDA-RD - PHASE II	12,389.60
DEBT RESERVE RD 92-01, CONST.	64,824.00
PAYMENTS, USDA-RD 92-01, CONST.	8,972.50
DEBT RESERVE USDA-RD 91-03, TCU	26,245.00
PAYMENTS, USDA-RD 91-03, TCU	9,739.92
WATER SERVICE FEE, NEW LOTS	38,000.00
DEPRECIATION RESERVE-Major R&R (Major Repair/Replacement)	161,579.84
CONTINGENCY RESERVE	526,651.91
CAPITAL IMPROVEMENTS, MINOR	66,320.92
GRINDER PUMP REPAIR FEE	115,031.30
SAVINGS CCBG - Other	2,647.99
Total SAVINGS CCBG	1,058,188.98
CAPITAL CITY BANK OP CHKNG (New Bank Account due to Citizens being acquired by Credit Union)	582,457.08
SAVINGS, TCW&SD RESERVE ACCOUNT (BUSINESS SAVINGS)	10,864.95
Total Checking/Savings	1,651,511.01
Accounts Receivable	
ACCOUNTS RECEIVABLE (990 line 47a)	1,211.07
Total Accounts Receivable	1,211.07
Other Current Assets	
PREPAID EXPENSES	11,172.00
INVENTORY	85,925.29
RVS - SYSTEM INCOME	30,271.75
Total Other Current Assets	127,369.04
Total Current Assets	1,780,091.12
Fixed Assets	
DISTRICT PURCH GRINDER PUMPS	77,146.20
2017 FORD F-150 PICKUP	23,518.22
IMPROVEMENTS	22,243.79
ACCUMULATED DEPRECIATION	-4,416,246.28
BUILDINGS	9,281.23
CUSTOMER PURCHASED GPs	319,170.67
EQUIPMENT	130,494.35
EXPANSION, 95.68 Acres,WWTP (From Foley Lands & Timber through Suwannee River Water Management Di...	111,587.90
FIRE HYDRANTS from TCBCC	10,700.00
LAND	167,749.00
OFFICE EQUIPMENT	8,730.93
PIPING,TANKS & WELLS	797,853.40
PUMPS & CONTROLS	69,407.72
WASTEWATER SYSTEM, PHASE I (Quality Plus Services contract 8/17/04; Start 9/1/2004; substantial completi...	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	4,184,688.00
Other Assets	
UNRESTRICTED NET ASSET	155,117.53
Total Other Assets	155,117.53
TOTAL ASSETS	6,119,896.65
LIABILITIES & EQUITY	
Liabilities	

TAYLOR COASTAL WATER & SEWER DISTRICT

Balance Sheet

As of August 31, 2021

	Aug 31, 21
Current Liabilities	
Accounts Payable	
ACCOUNTS PAYABLE (990 line 60)	34,081.09
Total Accounts Payable	34,081.09
Credit Cards	
CARDMEMBER SERVICE (Capital City Bank Visa)	2,382.09
Total Credit Cards	2,382.09
Other Current Liabilities	
NET PENSION LIABILITY	141,815.00
Accrued Wages	12,000.50
ACCRUED INTEREST-RD	54,725.40
CUSTOMER OVERPAYMENTS	-4,885.85
PAYROLL LIABILITIES	4,527.52
RETIREMENT PAYABLE	869.05
Total Other Current Liabilities	209,051.62
Total Current Liabilities	245,514.80
Long Term Liabilities	
N/P CITIZENS STATE BANK	17,119.44
DEFERRED OUTFLOWS	-64,970.00
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)	317,195.00
N/P,RD 2005B BONDS,Const. 92-01 (USDA-RD Loan #92-01)	537,000.00
N/P, RD 2011A BONDS, PH II WW	360,938.00
Total Long Term Liabilities	1,183,282.44
Total Liabilities	1,428,797.24
Equity	
RETAINED EARNINGS	2,743,213.13
Unrestrict (retained earnings) (990 line 21 & 67)	1,749,861.21
Net Income	198,025.07
Total Equity	4,691,099.41
TOTAL LIABILITIES & EQUITY	6,119,896.65

TAYLOR COASTAL WATER & SEWER DISTRICT

Profit & Loss

09/22/21

October 2020 through August 2021

Accrual Basis

	Oct '20 - Aug 21
Ordinary Income/Expense	
Income	
CUSTOMER GRINDER PUMP SALES	86,947.05
ADJUSTMENTS, RVS BILLING	-4,433.40
GRINDER PUMP FEE	70,012.28
LATE FEES, RVS	2,689.77
SEWAGE SALES	292,220.00
WATER CONNECTION FEE (RVS MEMBERSHIP)	16,200.00
WATER SALES	200,272.82
Total Income	663,908.52
Gross Profit	663,908.52
Expense	
FORD F-150 PICKUP PAYMENTS	4,627.92
CUSTOMER REPAIRS	-1,198.57
ACCOUNTING	8,421.00
ADVERTISING	1,005.66
BANK CHARGES/SERVICE CHARGES	1,477.05
COMPUTER/SERVICE, SOFTWARE	3,204.32
DUES & SUBSCRIPTIONS	116.30
FINANCE CHG/LATE FEE	-54.28
FREIGHT	840.77
GAS/OIL/DIESEL	2,667.61
INSURANCE	
BONDS, Comm/Emp Dis/D&O Lia	1,983.00
POLLUTION (WWTP DIESEL TANK)	666.00
Total INSURANCE	2,649.00
INTEREST EXPENSE - RURAL DEV (USDA-RD)	50,115.38
LANDSCAPING & DESIGN	399.20
LEGAL/PROFESSIONAL FEES	9,934.10
LICENSES & PERMITS	1,990.10
MOWING	1,160.00
OFFICE EXPENSE	3,211.09
PERSONNEL EXPENSE	
EDUCATION/CONFERENCE EXPENSE	156.00
RETIREMENT CONTRIBUTION-FRS (FL Retirement Systems)	14,299.80
SALARIES & WAGES-WTR & WW OP	88,945.58
SALARIES & WAGES-ADMINISTRATIVE	54,052.68
TAXES-PAYROLL	10,939.36
WORKER'S COMPENSATION INSURANCE	1,304.46
Total PERSONNEL EXPENSE	169,697.88
POSTAGE	2,930.00
PROP/EQUIP UPGRADES - Dist Off	460.23
Repair Maintenance District Off	570.06
SAFETY EQUIPMENT	153.95
TAXES-OTHER	65.90
TAXES & LICENSES	7.28
TELEPHONE	4,141.74
TRACTOR MAINTENANCE	527.39
UTILITIES (ELECTRICAL SERVICE)	22,275.28
VEHICLE MAINTENANCE	854.94
WASTEWATER DEPARTMENT	
NEW PUMP PURCHASE DISTRICT	54,615.00
GP INSTALLATION EXPENSES	31,367.10
GRINDER PUMP REPAIR ACCOUNT	2,384.67
CHEMICALS, SEWER	1,363.00
GROUNDWATER MONITORING, WWTP	3,921.71
LAB TESTING/SUPPLIES, SEWER	2,882.15
REPAIR/MAINTENANCE, SEWER	19,488.78
REPLACEMENT PARTS, SEWER	1,968.83
SUPPLIES/SMALL TOOLS, SEWER	1,296.90
SYSTEM/PLANT UPGRADES, SEWER	1,657.07

TAYLOR COASTAL WATER & SEWER DISTRICT

Profit & Loss

09/22/21

October 2020 through August 2021

Accrual Basis

	<u>Oct '20 - Aug 21</u>
WASTEWATER DEPARTMENT - Other	17.47
Total WASTEWATER DEPARTMENT	120,962.68
WATER DEPARTMENT	
CHEMICALS, WATER	1,895.50
LAB TESTING/SUPPLIES, WATER	3,584.00
REPAIR/MAINTENANCE, WATER	8,076.93
REPLACEMENT PARTS, WATER	6,514.45
SUPPLIES/SMALL TOOLS, WATER	748.69
SYSTEM/PLANT UPGRADES, WATER	62,361.21
TANK MAINTENANCE, WATER	1,845.14
Total WATER DEPARTMENT	85,025.92
Total Expense	498,239.90
Net Ordinary Income	165,668.62
Other Income/Expense	
Other Income	
CAPITAL GRANT_USDA-RD GRANT REV	30,000.00
INTEREST INCOME	483.74
LABOR/PARTS, CUST REPAIR	1,372.71
MISCELLANEOUS INCOME	500.00
Total Other Income	32,356.45
Net Other Income	32,356.45
Net Income	198,025.07

TAYLOR COASTAL WATER & SEWER DISTRICT
Statement of Cash Flows
October 2020 through August 2021

	Oct '20 - Aug 21
OPERATING ACTIVITIES	
Net Income	198,025.07
Adjustments to reconcile Net Income to net cash provided by operations:	
PERSONNEL EXPENSE:WORKER'S COMPENSATION INSURANCE	1,304.46
MOWING	1,160.00
LANDSCAPING & DESIGN	399.20
WASTEWATER DEPARTMENT:REPAIR/MAINTENANCE, SEWER	19,488.78
WATER DEPARTMENT:LAB TESTING/SUPPLIES, WATER	3,584.00
WASTEWATER DEPARTMENT:CHEMICALS, SEWER	1,363.00
ACCOUNTS RECEIVABLE	197.00
RVS - SYSTEM INCOME	2,810.69
ACCOUNTS PAYABLE	-19,984.73
CARDMEMBER SERVICE	-1,382.17
CUSTOMER OVERPAYMENTS	-6,066.64
PAYROLL LIABILITIES	759.90
RETIREMENT PAYABLE	153.21
Net cash provided by Operating Activities	201,811.77
INVESTING ACTIVITIES	
WASTEWATER DEPARTMENT:REPLACEMENT PARTS, SEWER	1,968.83
COMPUTER/SERVICE,SOFTWARE	3,204.32
WATER DEPARTMENT:TANK MAINTENANCE, WATER	1,845.14
WATER DEPARTMENT:REPAIR/MAINTENANCE, WATER	8,076.93
INSURANCE:POLLUTION	666.00
OFFICE EQUIPMENT	-215.86
CUSTOMER PURCHASED GPs	-15,040.85
Net cash provided by Investing Activities	504.51
Net cash increase for period	202,316.28
Cash at beginning of period	1,399,079.35
Cash at end of period	1,601,395.63

WATER AUDIT
Taylor Coastal Water and Sewer District

MONTH: August 2021

Current Master Meter Reading 275,585,000 8/20/21

Previous Master Meter Reading 273,955,000 7/22/21

Total Gallons Pumped 1,630,000

1,630,000

UNMETERED WATER

GALLONS

#1	Booster Station	
	a. Tank Drain	2,000
	b. Air-Charge adjustments (200gpm)	
	c. Chlorine adjustment – storage	
#2	Line flushing (summary)	
	a. North	
	b. South	
	c. Flush Hydrant Test	No Flushing
#3	Broken Lines	
#4	Water Treatment Plant	
	a. Clear 10K tank	1,000
	b.	
	Total Known unmetered water	3,000

3,000

Gallons Pumped minus Known Unmetered water

1,627,000

Total Water Sold (Per Directors Report)

1,436,000

Estimated Water Loss, gallons

191,000

Gallons pumped minus known unmetered water & water sold.

Estimated Water Loss (%)

11.72%

Equals loss (gallons) divided by pumped (gallons)

desire ≤ 10%

WATER AUDIT
Taylor Coastal Water and Sewer District

MONTH: AUGUST
September 2021

MASTER METER READING (entering distribution system):

Current: 275585000 0 8/20/21
 Previous: 273955000 0 7/22/21
 _____ 0 (x 1000) = _____ 0
Gallons Pumped

UNMETERED WATER

GALLONS

#1	Booster Station	
	a. Tank Drain	<u>2000</u>
	b. Air-Charge adjustments (200gpm)	_____
	c. Chlorine adjustment -- storage	<u>0</u>
#2	Line flushing (summary)	
	a. North	_____
	b. South	<u>0</u>
	c. Flush Hydrant Test	_____
#3	Broken lines	_____
#4	Water Treatment Plant	
	a. Clear 10K tank	<u>1000</u> x
	b.	_____
	Known unmetered water :	<u>0</u>
		<u>0</u>

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

Total Water Sold (_____) 0

Estimated Water Loss, gallons

0

Gallons pumped less known unmetered water & water sold.

Estimated Water Loss (%)

#DIV/0!

Equals loss (gallons) divided by pumped (gallons)

desire ≤ 10%

Taylor Coastal Water & Sewer District 2021 Board Meeting Calendar

Proposed Board Meeting dates:

3th Thursday of each month at 6:00 pm (unless otherwise noted)

October 21, 2021

November 18, 2021

December 16, 2021



****All Board meetings are held at the District Administration Building
located at 18820 Beach Road.***

The District Office will be closed for the following recognized holidays:

<u>Holiday</u>	<u>Date Observed</u>
Veterans Day	November 11
Thanksgiving Holidays	November 24, 25, & 26
Christmas Holidays	December 24 to 31

Taylor Coastal WSD					
Fiscal Year: 2020					
Wastewater Revenue Requirements					
	2020	2021	2022	2023	2024
Revenue Requirements:					
Operating Expenses	\$252,200	\$259,700	\$267,500	\$275,600	\$283,800
Debt Service	\$57,700	\$57,700	\$57,700	\$57,700	\$57,700
Other Expenses/Transfers	\$28,300	\$29,100	\$30,000	\$30,900	\$31,800
Capital Expenditures	\$0	\$19,000	\$30,000	\$60,000	\$90,500
Gross Revenue Requirements	\$338,200	\$365,600	\$385,300	\$424,200	\$463,800
Less: Miscellaneous Revenue	\$146,100	\$146,100	\$146,100	\$146,100	\$146,100
Net Revenue Requirements	\$192,100	\$219,500	\$239,200	\$278,100	\$317,800
Existing Rate Sufficiency:					
Revenue from Existing Rates	\$264,100	\$264,100	\$264,100	\$264,100	\$264,100
Revenue Surplus/(Deficiency)	\$72,000	\$44,600	\$24,900	-\$14,000	-\$53,700
Proposed Rate Sufficiency:					
Revenue from Proposed Rates	\$274,700	\$285,700	\$297,100	\$309,000	\$321,400
Increase in Revenue	\$10,600	\$21,600	\$33,000	\$44,900	\$57,200
Cumulative %	4.00%	8.16%	12.49%	16.99%	21.67%
Current Year %	4.00%	4.00%	4.00%	4.00%	4.00%
Revenue Surplus/(Deficiency)	\$82,600	\$66,200	\$57,900	\$30,900	\$3,600

Taylor Coastal WSD					
Fiscal Year: 2020					
Water Revenue Requirements					
	2020	2021	2022	2023	2024
Revenue Requirements:					
Operating Expenses	\$160,400	\$165,200	\$170,200	\$175,300	\$180,600
Debt Service	\$26,000	\$26,000	\$26,000	\$22,400	\$21,300
Other Expenses/Transfers	\$18,000	\$18,600	\$19,100	\$19,700	\$20,300
Capital Expenditures	\$0	\$35,000	\$17,000	\$17,000	\$17,000
Gross Revenue Requirements	\$204,400	\$244,800	\$232,300	\$234,400	\$239,200
Less: Miscellaneous Revenue	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200
Net Revenue Requirements	\$188,200	\$228,600	\$216,100	\$218,200	\$223,000
Existing Rate Sufficiency:					
Revenue from Existing Rates	\$193,600	\$193,600	\$193,600	\$193,600	\$193,600
Revenue Surplus/(Deficiency)	\$5,400	-\$35,000	-\$22,500	-\$24,600	-\$29,400
Proposed Rate Sufficiency:					
Revenue from Proposed Rates	\$199,400	\$205,300	\$211,500	\$217,900	\$224,400
Increase in Revenue	\$5,800	\$11,800	\$17,900	\$24,300	\$30,800
Cumulative %	3.00%	6.09%	9.27%	12.55%	15.93%
Current Year %	3.00%	3.00%	3.00%	3.00%	3.00%
Revenue Surplus/(Deficiency)	\$11,200	-\$23,200	-\$4,600	-\$400	\$1,400

Taylor Coastal WSD
Fiscal Year: 2020
Debt Service Coverage

	2020	2021	2022	2023	2024
Revenue:					
Revenue from Proposed Drinking Water Rates	\$199,400	\$205,300	\$211,500	\$217,900	\$224,400
Revenue from Proposed Wastewater Rates	\$274,700	\$285,700	\$297,100	\$309,000	\$321,400
Subtotal - Rate Revenue	\$474,100	\$491,000	\$508,600	\$526,900	\$545,700
Miscellaneous Revenue - Drinking Water	\$16,200	\$16,200	\$16,200	\$16,200	\$16,200
Miscellaneous Revenue - Wastewater	\$146,100	\$146,100	\$146,100	\$146,100	\$146,100
Total Revenue	\$636,300	\$653,300	\$670,900	\$689,100	\$708,000
Operating Expenses:					
Drinking Water	\$160,400	\$165,200	\$170,200	\$175,300	\$180,600
Wastewater	\$252,200	\$259,700	\$267,500	\$275,600	\$283,800
Total Operating Expenses	\$412,600	\$425,000	\$437,700	\$450,800	\$464,400
Net Revenue	\$223,800	\$228,300	\$233,200	\$238,300	\$243,700
Debt Service:					
Drinking Water	\$26,000	\$26,000	\$26,000	\$22,400	\$21,300
Wastewater	\$57,700	\$57,700	\$57,700	\$57,700	\$57,700
Total Debt Service	\$83,700	\$83,700	\$83,700	\$80,100	\$79,000
Debt Service Coverage	2.67	2.73	2.79	2.97	3.08
Net Revenue Less Debt Service	\$140,100	\$144,700	\$149,500	\$158,100	\$164,600
Other Expenses/Transfers:					
Drinking Water	\$18,000	\$18,600	\$19,100	\$19,700	\$20,300
Wastewater	\$28,300	\$29,100	\$30,000	\$30,900	\$31,800
Total Other Expenses/Transfers	\$46,300	\$47,700	\$49,200	\$50,600	\$52,200
Revenue Surplus/(Deficiency)	\$93,700	\$96,900	\$100,400	\$107,500	\$112,500