



DADE COUNTY
WATER & SEWER
AUTHORITY
BOARD OF DIRECTORS

REGULAR MEETING

NOVEMBER 15, 2022

DADE COUNTY WATER AND SEWER AUTHORITY

REGULAR BOARD MEETING AGENDA

NOVEMBER 15, 2022 6:30 P.M.

MEETING LOCATION CHANGED DUE TO SCHEDULING CONFLICT

LOCATION: DADE COUNTY WATER & SEWER AUTHORITY

250 BOND STREET

1. Call to Order
 - a. Prayer and Pledge of Allegiance
 - b. Roll call
2. Approve minutes from previous meeting
3. Fiscal Matters
 - a. Monthly Financial Report
4. Appearances
5. Legal Matters
6. Old Business
 - a. USDA Project Update
7. New Business
8. Executive Session (if any)
9. Citizen Participation
10. Adjournment

MINUTES OF
DADE COUNTY WATER AND SEWER AUTHORITY
October 25, 2022

Members Present

Eddie Cantrell, Chairperson
Travis Daniel, Vice Chairperson
Daniel Glecier, II
Allen Townsend

Members Absent

Darrell Pardue

Others Present

Sherri Walker
Elizabeth Zeller

The regularly-scheduled monthly meeting of the Dade County Water and Sewer Authority (“Water Authority”) was held at the Dade County Water & Sewer Authority at 6:30 p.m., on October 25, 2022. Chairperson Cantrell called the meeting to order and announced that the meeting was officially posted and legally advertised as required by the open meeting laws of the State of Georgia, and that a quorum of the members was present. Mr. Cantrell opened the meeting with prayer and the pledge of allegiance.

A roll call of board members was taken with attendance as noted in the table above.

Mr. Townsend made a motion to approve the minutes of the September 2022 meeting. Mr. Daniel seconded the motion and all approved.

Financial Report

Mrs. Zeller presented the financial report. She reported that the September 2022 revenue was \$346,836.82 and expenses were \$305,392.47 for a profit of \$41,444.35. There were 7 new taps during the month. Mrs. Zeller gave the operational report, listing the work for all three departments for September. Mr. Daniel made a motion to approve the Financial Report, and the motion was seconded by Mr. Glecier and all approved.

Legal Matters

There were no legal matters.

Appearances

There were no appearances.

Old Business

Sherri Walker, General Manager, provided an update on USDA projects and GDOT Project. As of 10/21/22 Water Main Upgrades Contract #1, Rehabilitation of Water Storage Tanks Hooker and Lookout Tanks Contract #4, and ECWAG are complete. Contract #2-Meter Replacement Program contractors have resumed meter installations and Contract #3-Pump Station Upgrades has been delayed due to manufacturer issue causing motors to not seat properly. Manufacturer is working to provide a solution.

GDOT will assume 50% of the construction cost for the relocation of water mains for the Squirrel Town Creek Bridge Replacement Project. Dade County Chairperson Ted Rumley and Commissioner Lamar Lowery were able to speak with GDOT to obtain more funding from the Utility-Aid Package. The GDOT Project: PI No: 0015541 has been shelved until funding becomes available. Once funding becomes available, our relocation costs will be 50%, and SPLOST will be used for the remainder.

New Business

There was no new business.

Executive Session

There was no executive session.

There being no further business before the Water Authority Board, the Chair called for a motion to dismiss. Mr. Glecier made a motion to dismiss, and the motion was seconded by Mr. Townsend. The motion was passed unanimously, and the meeting was adjourned. The next regularly-scheduled meeting is set for November 15, 2022 at 6:30 p.m., in the Dade County Water and Sewer Authority Building.

As recorded by:

Travis Daniel, Vice Chairperson

Attested by:

Eddie Cantrell, Chairperson

DADE COUNTY WATER & SEWER AUTHORITY
Profit & Loss
October 2022

	<u>Oct 22</u>
Income	
402 · INCOME WATER RENTS	304,394.12
403 · INCOME-SEWER COLLECTION FEES	3,477.77
404 · INCOME/MISCELLANEOUS	21,069.19
405 · INTEREST INCOME	48.54
406 · TAP FEE INCOME	31,820.00
408 · SEWER SURCHARGE INCOME	68.90
Total Income	<u>360,878.52</u>
Gross Profit	<u>360,878.52</u>
Expense	
501 · CREDIT CARD PROCESSING FEES	4,407.52
506 · BAD DEBTS	-166.45
507 · ELECTRICITY EXPENSE	39,281.64
508 · EMPLOYEE BENEFITS	26,827.88
509 · INSURANCE	1,095.12
511 · INTEREST EXPENSE GEFA LOAN	2,125.75
513 · MATERIALS AND SUPPLIES	22,195.95
514 · CHEMICALS	3,906.00
515 · MISCELLANEOUS	9,665.08
516 · OFFICE EXPENSE AND POSTAGE	2,352.35
517 · INTEREST EXPENSE ON NRWA LOAN	96.13
519 · PROFESSIONAL FEES	2,908.92
520 · COMPUTER MAINTENANCE	9,575.00
522 · REPAIRS AND MAINTENANCE	4,566.36
524 · SALARIES AND WAGES	77,126.96
525 · PAYROLL TAXES	5,900.14
526 · TELEPHONE	996.39
530 · EMPLOYEE UNIFORMS	636.98
535 · TRUCK EXPENSE	7,200.36
542 · TRAVEL EXPENSES	279.92
545 · JANITORIAL EXPENSE	300.00
546 · DUES AND SUBSCRIPTIONS	65.16
548 · MEALS AND ENTERTAINMENT	296.78
549 · WATER UTILITY EXPENSE	539.62
554 · WHEELAGE & TREATMENT CHARGES	2,265.22
REVENUE BOND SINKING FUND	37,159.38
Total Expense	<u>261,604.16</u>
Net Income	<u><u>99,274.36</u></u>

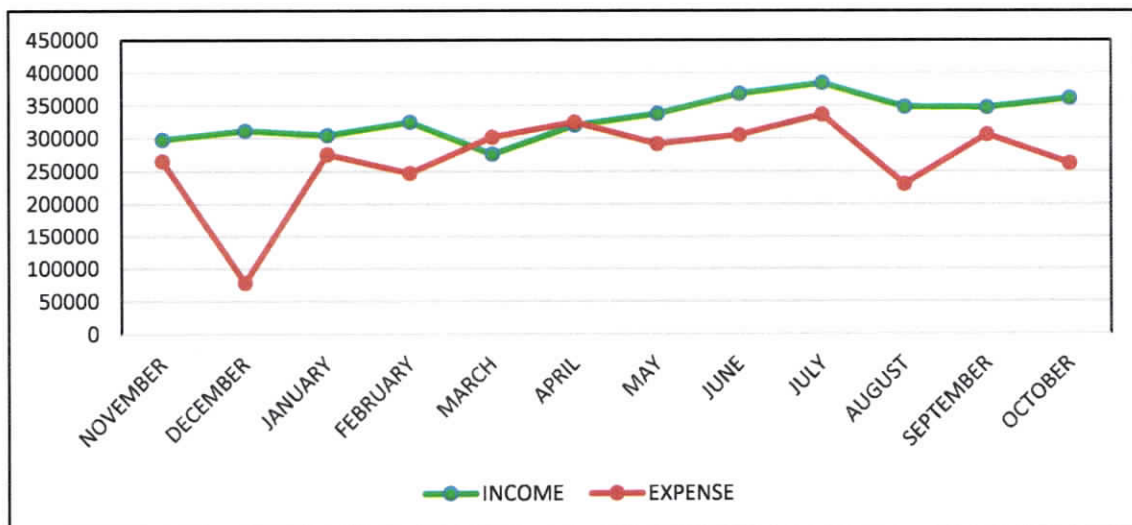


#New Taps= 17

October 2022	Current Month	Previous Month
Total accts 60 days and over	\$28,940.51	\$3,257.99
Total accts 90 days and over	\$8,769.19	\$7,755.85
Total Active Accounts	7,375	7,367
Total Water Services	8,571	8,554
Total gallons water billed	40.9	40.7
Total water pumped	65.4	64.8
Percentage of water loss	37%	37%

12 MONTH INCOME/EXPENSE

BILLING MONTH	PRIOR YEAR			CURRENT YEAR		
	PRIOR YEAR INCOME	PRIOR YEAR EXPENSE	PRIOR YEAR NET INCOME	INCOME	EXPENSE	NET INCOME
NOVEMBER	\$298,638.58	\$273,816.58	\$24,822.00	\$297,773.14	\$265,564.61	\$32,208.53
DECEMBER	\$297,304.29	\$311,213.54	(\$13,909.25)	\$311,470.60	\$78,073.82	\$233,396.78
JANUARY	\$318,504.80	\$264,390.00	\$54,114.80	\$304,613.45	\$275,664.82	\$28,948.63
FEBRUARY	\$313,693.57	\$311,381.00	\$2,312.57	\$324,797.73	\$247,030.76	\$77,766.97
MARCH	\$283,758.09	\$274,217.60	\$9,540.49	\$275,664.73	\$301,637.46	(\$25,972.73)
APRIL	\$308,287.90	\$297,535.43	\$10,752.47	\$319,740.25	\$324,570.76	(\$4,830.51)
MAY	\$313,715.01	\$267,167.37	\$46,547.64	\$337,379.08	\$291,330.74	\$46,048.34
JUNE	\$372,731.13	\$223,712.56	\$149,018.57	\$367,557.28	\$304,815.73	\$62,741.55
JULY	\$342,993.69	\$304,911.47	\$38,082.22	\$383,630.94	\$336,007.10	\$47,623.84
AUGUST	\$364,167.87	\$263,479.34	\$100,688.53	\$347,442.59	\$229,682.80	\$117,759.79
SEPTEMBER	\$367,515.71	\$266,073.76	\$101,441.95	\$346,836.82	\$305,392.47	\$41,444.35
OCTOBER	\$305,934.16	\$369,819.05	(\$63,884.89)	\$360,878.52	\$261,604.16	\$99,274.36
TOTALS	\$3,887,244.80	\$3,427,717.70	\$459,527.10	\$3,977,785.13	\$3,221,375.23	\$756,409.90



Dade County Water and Sewer Authority
 Fixed Charges Coverage Ratio
 as of 10/31/2022

Change in net position	250,908.56	X	
Plus: Interest expense	13,121.92	X	
Plus: Depreciation	<u>226,242.24</u>	X	
Net Revenues to date			490,272.72
Number of months in current fiscal year	4.00		
Net Revenues annualized for the year		\$	1,470,818.00
Fixed Charges			
Plus: Scheduled interest payments for FY	171,164.75	#	
Plus: Scheduled principal payment for FY	<u>613,484.44</u>	#	
Total Scheduled Fixed Charges			<u>784,649.19</u>
Calculated ratio			<u>1.87</u>
Required ratio for revenue bonds			<u>1.10</u>
Required ratio for GEFA loan			<u>1.05</u>

FIXED ASSET ACCOUNT CONSOLIDATION
69 FIXED ASSET ACCOUNTS

120 · COMPUTER EQUIPMENT
121 · COMPUTER EQUIPMENT TAP FEE FUND
122 · ACCUMULATED DEPRECIATION
124 · TOOLS AND EQUIPMENT
125 · BORING MACHINE, TRENCHER TFF
126 · EQUIPMENT TFF
127 · VEHICLES
128 · AUTO AND TRUCK TAP FEE FUND
129 · BUILDINGS AND IMPROVEMENTS
130 · PROPERTY IMPROVEMENTS
131 · NEW CONNECTIONS
132 · COST OF CONSTRUCTION WF #1
133 · COST OF CONSTRUCTION WF #2
134 · COST OF CONSTRUCTION WF #3
135 · COST OF CONSTRUCTION WF#4
136 · COST OF CONST-NEW LINE EXT
137 · INVESTMENTS IN WATER SYSTEM
138 · NEW SALEM SYSTEM WF
139 · RISING FAWN SYSTEM WF
140 · LOOKOUT MOUNTAIN SYSTEM
141 · A/D COMPUTER EQUIPMENT WF
142 · A/D COMPUTER EQUIPMENT TFF
143 · SEWER SYSTEM
143.1 · A/D SEWER SYSTEM
145 · A/D TOOLS AND EQUIPMENT WF
146 · A/D BORING MACH & TRENCHER WF
147 · A/D EQUIPMENT TFF
148 · A/D AUTO & TRUCK WF
149 · A/D AUTO & TRUCK TFF
150 · A/D OFFICE BUILDING WF
151 · A/D PROPERTY IMPROVEMENTS
152 · A/D NEW CONNECTIONS
153 · A/D COST OF CONSTRUCTION #1
154 · A/D COST OF CONSTRUCTION #2
155 · A/D COST OF CONSTRUCTION #3
156 · A/D COST OF CONSTRUCTION #4
157 · A/D NEW LINE EXTENSIONS
158 · A/D INVESTMENT/TRENTON SYSTEM
159 · A/D NEW SALEM SYSTEM
160 · A/D RISING FAWN SYSTEM
161 · A/D LOOKOUT MOUNTAIN SYSTEM
162 · LAND
164 · LAND TANK SITE

165 · LAND WATER TREATMENT PLANT
166 · LAND OFFICE BUILDING
167 · LAND W D CURETON
168 · LAND EASEMENT CASE SETTLEMENT
169 · LAND EASEMENTS ELLEN C DYER
172 · A/D BYRD'S CHAPEL PROJECT
173 · PUMPING STATION
174 · A/D TELEMETRY EQUIPMENT
175 · BYRD'S CHAPEL PROJECT
176 · PUMPING STATION-
177 · TELEMETRY EQUIPMENT
185 · NEW LINE EXTENSIONS
186 · A/D NEW LINE EXT 1994
188 · NEW LINE EXTENSIONS - 1997
189 · A/D - NEW LINE EXT. - 1997
190 · STATELINE PROJECT
191 · A/D STATELINE
192 · HIGHWAY 157 LINE EXTENSION
194 · A/D 157 EXT.
195 · CONSTR IN PROCESS - LINE EXTENS
195.2 · CONSTRUCTION IN PROGRESS
196 · TREATMENT PLANT IMPROVEMENTS
199 · WATER TANK IMPROVEMENTS
226 · A/D LINE EXTENSIONS
227 · A/D-TREATMENT PLANT IMPROVEMENT
228 · A/D WATER TANK IMPROVEMENTS

11 FIXED ASSET ACCOUNTS

Fixed Assets
120 · COMPUTER EQUIPMENT
122 · ACCUMULATED DEPRECIATION
124 · TOOLS AND EQUIPMENT
127 · VEHICLES
129 · BUILDINGS AND IMPROVEMENTS
137 · INVESTMENTS IN WATER SYSTEM
143 · SEWER SYSTEM
162 · LAND
195.2 · CONSTRUCTION IN PROGRESS
196 · TREATMENT PLANT IMPROVEMENTS
199 · WATER TANK IMPROVEMENTS

DADE COUNTY WATER & SEWER AUTHORITY

11/14/22

Balance Sheet

Accrual Basis

As of October 31, 2022

	Oct 31, 22
ASSETS	
Current Assets	
Checking/Savings	
100 · PETTY CASH	
100.1 · VAULT	250.00
100.2 · CASH DRAWER #1	200.00
100.3 · CASH DRAWER #2	200.00
100.4 · PETTY CASH	300.00
Total 100 · PETTY CASH	950.00
101 · CASH IN BANK REVENUE WF	640,632.32
103.2 · PROPERTY LEASE	1,005.00
103.4 · GEFA REVENUE ACCT	538.69
103.5 · USDA REVENUE	380.00
103.6 · USDA SINKING FUND	400.00
104 · CASH IN BANK O&M ACCOUNT	133,590.86
105 · CASH IN BANK PAYROLL	90,099.12
108 · METER DEPOSIT ACCOUNT	289,711.54
109 · METER DEPOSIT SAVINGS	98,000.00
110 · SINKING FUND	625,386.35
110.1 · REVENUE BOND SINKING FUND	148,637.52
111 · TAP FEE REVENUE	354,483.45
112 · TAP FEE SAVINGS	137,597.37
193 · CASH IN BANK - MONEY MARKET	26,779.70
193.1 · MONEY MARKET-RET. DOUG ANDERTON	196,275.68
Total Checking/Savings	2,744,467.60
Other Current Assets	
113 · CUSTOMER A/R - WATER	420,343.58
114 · ALLOWANCE FOR DOUBTFUL ACCT	-12,100.00
115 · ACCRUED INTEREST RECEIVABLE	4,058.26
117 · CUSTOMER A/R - SEWER SURCHARGE	-673.53
117 · A/R MISC. CHARGES	36,757.97
118 · INVENTORY	289,029.89
119 · PREPAID EXPENSES	79,101.37
131.1 · Unbilled Revenue	70,700.00
Total Other Current Assets	887,217.54
Total Current Assets	3,631,685.14
Fixed Assets	
120 · COMPUTER EQUIPMENT	149,411.22
122 · ACCUMULATED DEPRECIATION	-21,088,968.03
124 · TOOLS AND EQUIPMENT	531,818.12
127 · VEHICLES	528,872.74
129 · BUILDINGS AND IMPROVEMENTS	259,231.80
137 · INVESTMENTS IN WATER SYSTEM	21,951,358.37
143 · SEWER SYSTEM	59,788.34
162 · LAND	504,173.52
195.2 · CONSTRUCTION IN PROGRESS	2,858,050.45
196 · TREATMENT PLANT IMPROVEMENTS	3,400,784.89
199 · WATER TANK IMPROVEMENTS	1,803,224.10
Total Fixed Assets	10,957,745.52
TOTAL ASSETS	14,589,430.66
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · *Accounts Payable	64,427.36
Total Accounts Payable	64,427.36

DADE COUNTY WATER & SEWER AUTHORITY

Balance Sheet

11/14/22

As of October 31, 2022

Accrual Basis

	Oct 31, 22
Other Current Liabilities	
202 · DUE TO SEWER SYSTEM	60,620.14
205 · ACCRUED INTEREST PAYABLE	4,580.26
207 · ACCRUED SALARIES AND WAGES	32,793.00
208 · GEORGIA WITHHOLDING TAX	3,248.87
209 · FEDERAL WITHHOLDING TAX	-0.30
2100 · Payroll Liabilities	-23.49
218 · EMP. UNIFORMS-EMPLOYEE PORTION	-339.99
235 · ACCRUED RETIREMENT BENEFIT	194,234.24
240 · NRWA LOAN	37,581.93
Total Other Current Liabilities	332,694.66
Total Current Liabilities	397,122.02
Long Term Liabilities	
171.3 · BOND PREMIUM - 2011	371,165.35
171.4 · ACC AMORT-BOND PREMIUM 2011	-221,397.10
182 · DEF. LOSS ISSUE EXPIRING 07-28	-284,979.25
182.1 · 2003 DEF. LOSS ISSUE EXP 07-28	-343,775.64
183 · ACCUM AMORT-ISSUE EXP. 07-28	238,630.81
184.1 · ACCUM AMORT ISSUE EXP 07-28	229,160.00
206 · DEF. METER DEPOSITS DUE - WF	194,400.10
211 · ACCRUED VACATION	37,358.11
214 · BONDS PAYABLE - 2011 REFUNDING	2,665,000.00
223 · GEFA LOAN DW2020035	3,711,702.84
230 · GEFA LOAN # 2010L08WS	675,605.37
231 · GEFA LOAN RESERVOIR #RF2018001	327,863.31
Total Long Term Liabilities	7,600,733.90
Total Liabilities	7,997,855.92
Equity	
305 · RETAINED EARNINGS TFF	625,386.35
308 · INVESTED IN CAPITAL ASSETS, NET	4,153,011.00
3900 · Retained Earnings	1,562,268.83
Net Income	250,908.56
Total Equity	6,591,574.74
TOTAL LIABILITIES & EQUITY	14,589,430.66

DADE COUNTY WATER & SEWER AUTHORITY

Profit & Loss

11/14/22

August through October 2022

Accrual Basis

	Aug 22	Sep 22	Oct 22	TOTAL
Income				
402 · INCOME WATER RENTS	319,505.50	312,902.18	304,394.12	936,801.80
403 · INCOME-SEWER COLLECTION FEES	3,533.09	3,378.32	3,477.77	10,389.18
404 · INCOME/MISCELLANEOUS	6,768.74	11,399.34	21,069.19	39,237.27
405 · INTEREST INCOME	52.26	52.46	48.54	153.26
406 · TAP FEE INCOME	17,583.00	13,700.00	31,820.00	63,103.00
408 · SEWER SURCHARGE INCOME	0.00	208.42	68.90	277.32
409 · GEFA LOAN INCOME	0.00	5,196.10	0.00	5,196.10
Total Income	347,442.59	346,836.82	360,878.52	1,055,157.93
Gross Profit	347,442.59	346,836.82	360,878.52	1,055,157.93
Expense				
501 · CREDIT CARD PROCESSING FEES	4,378.66	4,368.61	4,407.52	13,154.79
501.1 · CHECK PROCESSING FEES	120.25	243.35	0.00	363.60
502 · DEPRECIATION	56,560.56	56,560.56	56,560.56	169,681.68
506 · BAD DEBTS	-188.47	-316.29	-166.45	-671.21
507 · ELECTRICITY EXPENSE	83,720.57	42,304.96	39,281.64	165,307.17
508 · EMPLOYEE BENEFITS	26,837.28	26,830.06	26,827.88	80,495.22
509 · INSURANCE	-17,900.65	3,763.12	1,095.12	-13,042.41
510 · INTEREST ON BONDS PAYABLE	740.08	740.08	740.08	2,220.24
511 · INTEREST EXPENSE GEFA LOAN	2,740.11	2,140.19	2,125.75	7,006.05
513 · MATERIALS AND SUPPLIES	19,112.10	11,858.02	22,195.95	53,166.07
514 · CHEMICALS	3,756.00	19,432.90	3,906.00	27,094.90
515 · MISCELLANEOUS	23.70	163.84	9,665.08	9,852.62
516 · OFFICE EXPENSE AND POSTAGE	5,576.44	7,469.90	2,352.35	15,398.69
517 · INTEREST EXPENSE ON NRWA LOAN	100.47	98.30	96.13	294.90
519 · PROFESSIONAL FEES	2,985.00	4,285.00	2,908.92	10,178.92
520 · COMPUTER MAINTENANCE	0.00	2,000.00	9,575.00	11,575.00
522 · REPAIRS AND MAINTENANCE	2,382.79	7,980.38	4,566.36	14,929.53
524 · SALARIES AND WAGES	75,890.58	110,882.07	77,126.96	263,899.61
525 · PAYROLL TAXES	5,805.66	8,482.51	5,900.14	20,188.31
526 · TELEPHONE	1,259.74	1,043.72	996.39	3,299.85
530 · EMPLOYEE UNIFORMS	424.44	2,227.98	636.98	3,289.40
535 · TRUCK EXPENSE	6,875.01	6,593.18	7,200.36	20,668.55
537 · SEWER EXPENSE	3,310.52	0.00	0.00	3,310.52
542 · TRAVEL EXPENSES	2,924.20	0.00	279.92	3,204.12
544 · COMPUTER EXPENSE	20.32	0.00	0.00	20.32
545 · JANITORIAL EXPENSE	300.00	300.00	300.00	900.00
546 · DUES AND SUBSCRIPTIONS	374.99	1,986.37	65.16	2,426.52
548 · MEALS AND ENTERTAINMENT	0.00	0.00	296.78	296.78
549 · WATER UTILITY EXPENSE	516.62	535.52	539.62	1,591.76
553 · EDUCATIONAL EXPENSE	0.00	1,125.00	0.00	1,125.00
554 · WHEELAGE & TREATMENT CHARGES	4,807.91	2,476.15	2,265.22	9,549.28
Total Expense	293,454.88	325,575.48	281,745.42	900,775.78
Net Income	53,987.71	21,261.34	79,133.10	154,382.15



PROJECT UPDATES

AS OF 11/14/2022

CONTRACT #1 - WATER MAIN UPGRADES

COMPLETE

CONTRACT #2 - METER REPLACEMENT PROGRAM

IN PROGRESS

CONTRACTORS HAVE COMPLETED 2 OF THE 3 ROUTES ON SAND MOUNTAIN

CONTRACT #3 - PUMP STATION UPGRADES

SAND MOUNTAIN PUMPSTATION

IN PROGRESS

PUMP STATION START-UP HAS BEEN DELAYED DUE TO A MANUFACTURER ISSUE CAUSING THE MOTORS TO NOT SEAT PROPERLY. WE ARE EXPECTING A PROPOSAL FOR THE SOLUTION THIS WEEK.

CONTRACT #4 - REHABILITATION OF WATER STORAGE TANKS

HOOKER & LOOKOUT TANKS COMPLETE

COMPLETE

ECWAG - (EMERGENCY COMMUNITY WATER ASSISTANCE GRANT)

COMPLETE