

**Scotland County Board of Commissioners meeting as the Water District  
6:30 p.m. Monday, June 6, 2016  
A.B. Gibson Center, 322 South Main Street, Laurinburg**

Convene meeting of the Water District

Chair Carol McCall

Public Forum

- I. Financial summary through November 30, 2015
- II. FY 2016-2017 budget summary

Adjourn

**SCOTLAND COUNTY  
WATER DISTRICTS  
REVENUES & EXPENDITURES  
As of May 31, 2016**

	<b>FY 2016</b>		
	<b>Budget</b>	<b>District I</b>	<b>Difference</b>
<b>Revenues:</b>			
<i>Charges for Services</i>			
Water Taps	-	-	-
Water Sales	685,000	590,108	94,892
Sewer Sales	-	-	-
Fund Balance Appropriated	14,781	-	-
<b>Total revenues</b>	<b>699,781</b>	<b>590,108</b>	<b>109,673</b>
<b>Expenditures:</b>			
Salary and Wages	27,510	21,524	5,986
FICA	2,107	1,605	502
Employee Benefits	15,300	12,279	3,021
Unemployment Insurance	-	-	-
Workman's Comp Insurance	94	73	21
Professional Services	25,000	16,041	8,959
<i>Contract Services:</i>			-
Water Purchase	280,000	276,919	3,081
Billing & Collection Fees	41,700	36,575	5,125
Other	51,000	47,461	3,539
Repair & Maintenance - Other	24,834	15,531	9,303
Repair & Maintenance - Water Towers	59,341	-	59,341
Testing	30,000	24,668	5,332
Operating Expenses	5,200	2,030	3,170
Property over \$5,000	-	-	-
Utilities	11,000	8,181	2,819
Communications	-	-	-
Travel Expenses	-	-	-
Office Supplies	1,000	500	500
Principal	46,500	46,500	-
Interest and other charges	79,195	79,194	1
<b>Total expenditures</b>	<b>699,781</b>	<b>589,082</b>	<b>110,699</b>
<b>Revenues over (under) expenditures</b>	<b>-</b>	<b>1,026</b>	<b>(1,026)</b>

**SCOTLAND COUNTY  
WATER DISTRICTS  
REVENUE AND EXPENDITURES  
As of May 31, 2016**

	<b>FY 2016</b>		
	<u><b>Budget</b></u>	<u><b>District II</b></u>	<u><b>Difference</b></u>
<b>Revenues:</b>			
<i>Charges for Services</i>			
Water Taps	-	-	-
Water Sales	436,316	391,511	44,805
Sewer Sales	150,000	87,653	62,347
Fund Balance Appropriated	26,819	-	26,819
<b>Total revenues</b>	<u>613,135</u>	<u>479,163</u>	<u>133,972</u>
<b>Expenditures:</b>			
Salary and Wages	-	-	-
FICA	-	-	-
Employee Benefits	-	-	-
Unemployment Insurance	-	-	-
Workman's Comp Insurance	-	-	-
Professional Services	500	-	500
<i>Contract Services:</i>			
Water Purchase	164,000	161,348	2,652
Billing & Collection Fees	37,000	36,176	824
Other	50,000	41,518	8,482
Repair & Maintenance - Other	5,000	-	5,000
Repair & Maintenance - Water Towers	63,135	-	63,135
Testing	-	-	-
Operating Expenses	1,988	870	1,118
Property over \$5,000	-	-	-
Utilities	12,250	8,412	3,838
Communications	-	-	-
Travel Expenses	-	-	-
Office Supplies	500	500	-
Principal	88,000	88,000	-
Interest and other charges	190,762	190,761	1
<b>Total expenditures</b>	<u>613,135</u>	<u>527,585</u>	<u>85,550</u>
<b>Revenues over (under) expenditures</b>	<u>-</u>	<u>(48,422)</u>	<u>48,422</u>

**SCOTLAND COUNTY**  
**CASH FLOWS REPORT - WATER DISTRICTS**  
As of May 31, 2016

	<u>FY 2016</u>		<u>FY 2015</u>	
	<u>District I</u>	<u>District II</u>	<u>District I</u>	<u>District II</u>
<b>Revenues:</b>				
<i>Charges for Services</i>				
Water Sales	590,108	391,511	558,874	331,367
Sewer Sales	-	87,653	-	152,092
<b>Total revenues</b>	<u>590,108</u>	<u>479,163</u>	<u>558,874</u>	<u>483,459</u>
<b>Expenditures:</b>				
Salary and Wages	21,524	-	21,216	-
FICA	1,605	-	1,583	-
Employee Benefits	12,279	-	13,232	-
Unemployment Insurance	-	-	167	-
Workman's Comp Insurance	73	-	56	-
Professional Services	16,041	-	9,160	-
<i>Contract Services:</i>				
Water Purchase	276,919	161,348	281,188	114,595
Billing & Collection Fees	36,575	36,176	34,441	32,755
Other	47,461	41,518	28,419	27,479
Repair & Maintenance - Other	15,531	-	-	-
Repair & Maintenance - Water Towers	-	-	-	-
Testing	24,668	-	24,081	-
Operating Expenses	2,030	870	501	870
Property over \$5,000	-	-	-	-
Utilities	8,181	8,412	5,655	8,840
Communications	-	-	-	-
Travel Expenses	-	-	-	-
Office Supplies	500	500	188	-
Principal	46,500	88,000	44,500	85,000
Interest and other charges	79,194	190,761	81,364	194,374
<b>Total expenditures</b>	<u>589,082</u>	<u>527,585</u>	<u>545,751</u>	<u>463,913</u>
<b>Revenues over (under) expenditures</b>	1,026	(48,422)	13,123	19,546
<b>Cash, beginning - July 1</b>	<u>1,077,091</u>	<u>-</u>	<u>954,127</u>	<u>-</u>
<b>Cash, ending - May 31</b>	<u>1,078,117</u>	<u>(48,422)</u>	<u>967,250</u>	<u>19,546</u>

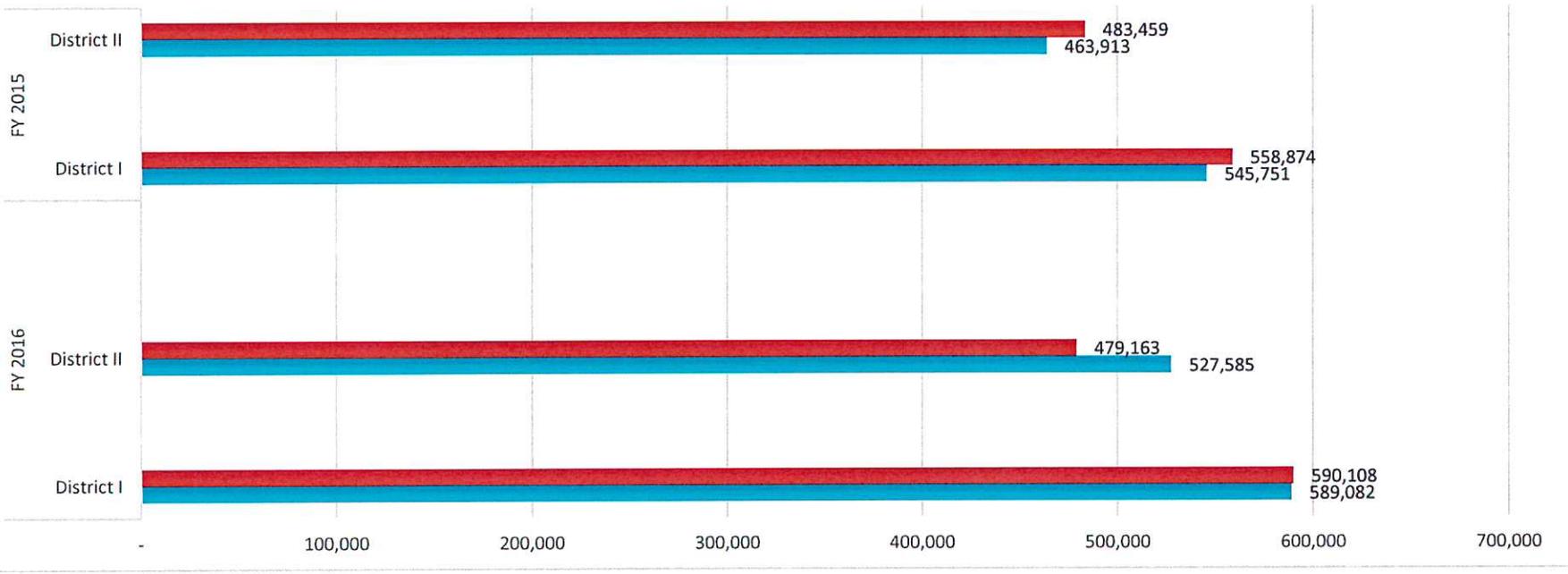
**SCOTLAND COUNTY  
WATER DISTRICTS  
NET POSITION REPORT  
As of May 31, 2016**

	<u>WATER DISTRICT I FUND</u>	<u>WATER DISTRICT II FUND</u>	<u>TOTAL</u>
<b>NET POSITION - JUNE 30, 2015**</b>	2,034,900	1,217,655	<b>\$ 3,252,555</b>
<b>REVENUES</b>	590,108	479,163	<b>\$ 1,069,271</b>
<b>EXPENDITURES</b>	<u>589,082</u>	<u>527,585</u>	<b>\$ 1,116,667</b>
<b>NET POSITION - MAY 30, 2016</b>	<u>2,035,926</u>	<u>1,169,233</u>	<b>\$ 3,205,160</b>

\*\* - Preliminary

### Water Districts Comparison of Revenues and Expenses As of May 31

■ Revenues ■ Expenses



<u>Account #</u>	<u>Description</u>	<u>FY 2015</u>	<u>Original</u>	<u>Amended</u>	<u>04/30/16</u>	<u>Budget II</u>
550-1010-344.10-15	Water Sales	665,780	685,000	685,000	538,633	822,000
550-1010-399.10-00	Fund Balance Appropriated	-	14,781	14,781	-	237,473
Total		665,780	699,781	699,781	538,633	1,059,473
550-1010-433.12-01	Regular Salary	27,253	27,119	27,119	1,106	28,066
550-1010-433.12-03	Overtime	-	391	391	-	395
550-1010-433.15-10	Employer Contribution	1,995	2,107	2,107	1,605	2,179
550-1010-433.16-10	Local Government	-	1,945	1,945	1,459	2,064
550-1010-433.16-20	401K	535	550	550	430	569
550-1010-433.17-10	Health	13,731	12,117	12,117	9,934	9,362
550-1010-433.17-20	Dental	109	109	109	86	109
550-1010-433.17-30	Life	466	579	579	369	579
550-1010-433.17-80	Workman's Comp	76	94	94	73	879
550-1010-433.25-50	Architectural/Engineering	9,160	25,000	25,000	16,041	-
550-1010-433.28-50	Water Purchase	285,586	270,000	270,000	276,919	290,000
550-1010-433.28-51	Billing & Collection Fees	34,403	45,000	41,700	36,575	37,200
550-1010-433.28-90	Other/Contracted Services	58,355	26,000	51,000	47,461	50,000
550-1010-433.31-30	Equipment-Repairs/Maint	-	30,000	30,000	13,286	15,000
550-1010-433.31-70	Water Towers	-	59,341	59,341	-	240,000
550-1010-433.31-90	Other/Repair & Maint	-	4,834	4,834	2,245	2,500
550-1010-433.35-10	Utilities	6,629	11,000	11,000	8,181	9,000
550-1010-433.35-70	Testing	24,895	50,000	30,000	24,668	30,000
550-1010-433.35-90	Operating Other	836	5,200	5,200	2,030	2,100
550-1010-433.35-92	Bad Debt Expense	331	-	-	-	-
550-1010-433.49-10	Office Supplies	188	1,000	1,000	500	500
550-1010-433.49-20	Small Tools & Minor Equip	-	1,700	-	-	-
550-1010-433.74-25	Depreciation Expense	114,095	-	-	-	-
550-1010-433.82-10	Principal	-	46,500	46,500	46,500	49,000
550-1010-433.82-20	Interest	81,364	79,195	79,195	79,195	76,928
550-1010-433.95-10	Transfer Out	-	-	-	-	213,043
Total		660,007	699,781	699,781	568,664	1,059,473

Difference	-
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<u>Account #</u>	<u>Description</u>	<u>FY 2015</u>	<u>Original</u>	<u>Amended</u>	<u>4/30/2016</u>	<u>Budget I</u>	<u>Budget II</u>
<b>Revenues</b>							
551-1010-344.10-15	Water Sales	428,983	436,316	436,316	357,562	523,579	523,579
551-1010-344.10-20	Sewer Fees	173,387	150,000	150,000	75,468	150,000	150,000
551-1010-399.10-00	Fund Balance Appropriated	-	26,819	26,819	-	-	-
551-1010-391.10-00	Transfer In	-	-	-	-	-	213,043
Total		602,370	613,135	613,135	433,030	673,579	886,622
<b>Expenditures</b>							
551-1010-433.25-50	Architectural/Engineering	-	5,500	5,500	-	5,000	-
551-1010-433.28-50	Water Purchase	114,442	150,000	150,000	161,348	150,000	150,000
551-1010-433.28-51	Billing & Collection Fees	32,725	36,000	36,000	36,176	37,000	37,000
551-1010-433.28-90	Other/Contracted Services	76,572	60,000	60,000	41,518	36,500	36,500
551-1010-433.31-70	Water Towers	-	63,135	63,135	-	582,000	370,000
551-1010-433.31-90	Other/Repair & Maint	-	5,000	5,000	-	5,000	2,500
551-1010-433.35-10	Utilities	10,379	12,250	12,250	8,412	13,000	10,100
551-1010-433.35-90	Operating Other	1,220	1,988	1,988	870	2,000	1,000
551-1010-433.35-92	Bad Debt Expense	1,796	-	-	-	-	-
551-1010-433.49-10	Office Supplies	-	500	500	500	500	500
551-1010-433.74-25	Depreciation Expense	183,736	-	-	-	-	-
551-1010-433.82-10	Principal	-	88,000	88,000	-	92,000	92,000
551-1010-433.82-20	Interest	194,374	190,762	190,762	-	187,022	187,022
Total		615,244	613,135	613,135	248,824	1,110,022	886,622
<b>Difference</b>							<b>-</b>

### Water Rate Structure

Water Rates per thousand	Current	Proposed	Increase
Minimum 2,000 gallons	\$27.13	31.2	\$4.07
2,001 - 5,000 gallons	\$3.16	3.63	\$0.47
5,001 gallons +	\$4.60	5.29	\$0.69
Average Household			
4,000 gallons	\$33.45	\$38.47	\$5.02