

# **COUNTY OF BRUNSWICK NORTH CAROLINA**

***MONTHLY FINANCIAL STATEMENTS  
(UNAUDITED)***

***FOR THE PERIOD ENDED APRIL 30, 2015***



**COUNTY OF BRUNSWICK, NORTH CAROLINA**  
**Monthly Financial Statements**

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## **Summary Information for General and Enterprise Funds as of April 30, 2015:**

### **General Fund:**

- Total revenues for the General Fund are \$156.7 million for an increase of \$5.8 million or 3.8% over the same period in the prior year. This increase is mainly due to the increase in Local Option Sales Tax of \$1.7 million or 14.1%, Medicaid Hold Harmless is \$1.6 million greater than expected, and Current Year Property Taxes increased \$1.3 million or 1.2%. Even with prior year collections down \$1.0 million or 20.8%, the improved economy and better collection rates provided an overall increase of \$0.2 million to Ad Valorem Taxes. Local Option Sales Tax growth is subject to change due to refunds to non-profits and governmental entities. Total revenues collected are 96.0% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$133.0 million and are 76.8% of the current budget. Debt service will increase significantly due to a timing difference. Principal payments of \$5,540,000 typically paid in April will be paid on May 1<sup>st</sup> of the current year. Total expenditures, net of the park land purchase and accounting for the debt service timing difference, increased \$5.8 million or 4.5% over the same period in the prior year.
- Other financing sources (uses) show the issuance of long-term debt and premiums on bonds as \$4,620,000 and \$157,137 respectively, providing an increase in fund balance of \$4,777,137. However, an offsetting payment of this amount will be made by the escrow agent for the refunding of the 2005 COPS in June of the current year.
- Net transfers to other funds are \$4.2 million compared to net transfers to other funds of \$7.4 million under the same period in the prior year. The transfers were to fund various county and education capital projects.
- Revenues and net transfers are greater than expenditures by \$24.2 million for the current period end. However, considering both the timing difference in debt service and the refunding of the 2005 COPS, fund balance increased by \$13.9 million for the current period end.

### **Water Fund:**

- Total revenues for the Water Fund increased 6.3% over the same period in the prior year to \$17.9 million. The increases in revenue are mainly from base service charge increases of \$1, rate changes for irrigation, and the wholesale and industrial PPI rate increases. Total revenues are 87.3% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund decreased 4.1% under the same period in the prior year to \$14.5 million. Total expenditures are 77.4% of the budget for the fiscal year.
- Net transfers to water capital projects are \$3.5 million compared to \$3.8 million of transfers in the same period of the prior year.
- Revenues and net transfers are less than expenditures by \$0.2 million compared to under by \$2.1 million in the same period of the prior year.

### **Wastewater Fund:**

- Total revenues for the Wastewater Fund increased 4.2% over the same period in the prior year to \$19.1 million. The increases in revenue are mainly from retail sales and capital recovery fees. Retail sales have increased 7.9% due to the addition of approximately 850 customers in comparison to the same period in the prior year. Capital recovery fees show an increase of 44.9% or \$0.4 million. Total revenues are 98.8% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 1.6% over the same period in the prior year to \$20.4 million. Total expenditures are 89.3% of the budget for the fiscal year.
- Net transfers to wastewater capital projects are \$0.1 million in the current fiscal year compared to \$0.1 million transfers to wastewater capital projects in the prior year.
- Revenues and net transfers are less than expenditures by \$1.4 million compared to less than expenditures by \$1.8 million under the same period in the prior year.

## COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS  
APRIL 30, 2015

	<u>Major Funds</u>				<u>Total Governmental Funds</u>
	<u>General</u>	<u>County Capital Project</u>	<u>Education Capital Project</u>	<u>Non Major Governmental Funds</u>	
<b>Assets:</b>					
Cash and cash equivalents/investments	\$ 86,761,046	\$ 12,906,089	\$ 5,927,541	\$ 2,149,983	\$ 107,744,659
Restricted cash and investments	6,022,964	-	12,113,100	-	18,136,064
Interest receivable	54,397	10,971	5,615	1,384	72,367
Taxes receivable - net	8,065,571	-	-	-	8,065,571
Receivables - net	1,313,352	-	-	-	1,313,352
Other governmental agencies	360,318	21,126	-	2,406	383,850
Total assets	<u>\$ 102,577,648</u>	<u>\$ 12,938,186</u>	<u>\$ 18,046,256</u>	<u>\$ 2,153,773</u>	<u>\$ 135,715,863</u>
<b>Liabilities:</b>					
Accounts payable and other liabilities	<u>\$ 3,446,202</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,319</u>	<u>\$ 3,451,521</u>
Total liabilities	<u>3,446,202</u>	<u>-</u>	<u>-</u>	<u>5,319</u>	<u>3,451,521</u>
<b>Deferred Inflows of Resources:</b>	<u>8,612,135</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,612,135</u>
<b>Fund Balances:</b>					
Restricted:					
Stabilization by State Statute	8,035,041	-	-	3,790	8,038,831
Restricted - other	3,465,810	-	12,113,100	2,255,211	17,834,121
Committed	214,566	12,938,186	5,933,156	-	19,085,908
Assigned	11,662,386	-	-	-	11,662,386
Unassigned	67,141,508	-	-	(110,547)	67,030,961
Total fund balances	<u>90,519,311</u>	<u>12,938,186</u>	<u>18,046,256</u>	<u>2,148,454</u>	<u>123,652,207</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 102,577,648</u>	<u>\$ 12,938,186</u>	<u>\$ 18,046,256</u>	<u>\$ 2,153,773</u>	<u>\$ 135,715,863</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED APRIL 30, 2015

	<u>Major Funds</u>				<u>Total Governmental Funds</u>
	<u>General</u>	<u>County Capital Project</u>	<u>Education Capital Project</u>	<u>Non Major Governmental Funds</u>	
<b>Revenues:</b>					
Ad valorem taxes	\$ 110,161,993	\$ -	\$ -	\$ -	\$ 110,161,993
Local option sales taxes	13,557,034	-	-	-	13,557,034
Other taxes and licenses	3,151,397	-	-	-	3,151,397
Unrestricted intergovernmental revenues	2,648,988	-	-	-	2,648,988
Restricted intergovernmental revenues	16,028,873	206,182	806,672	1,968,757	19,010,484
Permits and fees	2,906,169	-	-	109,633	3,015,802
Sales and services	7,608,854	-	-	-	7,608,854
Investment earnings	71,298	14,091	7,505	1,959	94,853
Other	562,253	2,000	-	2,230	566,483
Total revenues	<u>156,696,859</u>	<u>222,273</u>	<u>814,177</u>	<u>2,082,579</u>	<u>159,815,888</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	8,373,504	-	-	81,800	8,455,304
Public safety	29,696,076	36,521	-	1,660,212	31,392,809
Central services	10,100,327	-	-	-	10,100,327
Human services	23,038,637	-	-	-	23,038,637
Transportation	327,320	121,547	-	-	448,867
Environmental protection	11,415,040	-	-	-	11,415,040
Culture and recreation	6,657,317	3,955,801	-	-	10,613,118
Economic and physical development	4,670,217	2,219,413	-	424,692	7,314,322
Education	31,486,890	-	5,834,634	-	37,321,524
<b>Debt Service:</b>					
Principal retirement	3,925,000	-	-	-	3,925,000
Interest and fiscal charges	3,338,860	-	-	-	3,338,860
Total expenditures	<u>133,029,188</u>	<u>6,333,282</u>	<u>5,834,634</u>	<u>2,166,704</u>	<u>147,363,808</u>
<b>Revenues over (under) expenditures</b>	<u>23,667,671</u>	<u>(6,111,009)</u>	<u>(5,020,457)</u>	<u>(84,125)</u>	<u>12,452,080</u>
<b>Other Financing Sources (Uses):</b>					
Transfers from other funds	13,682	3,500,000	714,143	112,116	4,339,941
Transfers to other funds	(4,238,259)	(88,000)	-	(13,682)	(4,339,941)
Premiums on bonds issued	-	-	1,398,460	-	1,398,460
Refunding bonds issued	4,777,138	-	10,515,000	-	15,292,138
Total other financing sources (uses)	<u>552,561</u>	<u>3,412,000</u>	<u>12,627,603</u>	<u>98,434</u>	<u>16,690,598</u>
<b>Net change in fund balance</b>	24,220,232	(2,699,009)	7,607,146	14,309	29,142,678
<b>Fund balance, beginning of year</b>	<u>66,299,079</u>	<u>15,637,195</u>	<u>10,439,110</u>	<u>2,134,145</u>	<u>94,509,529</u>
<b>Fund balance, end of year</b>	<u>\$ 90,519,311</u>	<u>\$ 12,938,186</u>	<u>\$ 18,046,256</u>	<u>\$ 2,148,454</u>	<u>\$ 123,652,207</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE PERIOD ENDED APRIL 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Ad valorem taxes	\$ 107,983,984	\$ 107,983,984	\$ 110,161,993	\$ 2,178,009
Local option sales taxes	18,525,188	18,275,188	13,557,034	(4,718,154)
Other taxes and licenses	3,495,000	3,495,000	3,151,397	(343,603)
Unrestricted intergovernmental revenues	1,118,000	1,223,642	2,648,988	1,425,346
Restricted intergovernmental revenues	16,692,856	18,490,194	16,028,873	(2,461,321)
Permits and fees	2,999,533	3,019,978	2,906,169	(113,809)
Sales and services	9,459,142	9,406,104	7,608,854	(1,797,250)
Investment earnings	85,000	85,000	71,298	(13,702)
Other	1,019,780	1,165,376	562,253	(603,123)
Total revenues	<u>161,378,483</u>	<u>163,144,466</u>	<u>156,696,859</u>	<u>(6,447,607)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	10,720,557	10,924,272	8,373,504	2,550,768
Central services	13,333,230	13,832,456	10,100,327	3,732,129
Public safety	34,631,154	35,510,672	29,696,076	5,814,596
Transportation	158,163	382,729	327,320	55,409
Environmental protection	13,861,171	13,861,171	11,415,040	2,446,131
Economic and physical development	5,633,152	6,063,247	4,670,217	1,393,030
Human services	26,843,104	28,503,465	23,038,637	5,464,828
Education	37,784,270	37,784,270	31,486,890	6,297,380
Culture and recreation	4,099,590	7,751,624	6,657,317	1,094,307
<b>Debt Service:</b>				
Principal retirement	10,440,001	15,110,001	3,925,000	11,185,001
Interest and fiscal charges	3,404,527	3,511,664	3,338,860	172,804
Total expenditures	<u>160,908,919</u>	<u>173,235,571</u>	<u>133,029,188</u>	<u>40,206,383</u>
Revenues over (under) expenditures	<u>469,564</u>	<u>(10,091,105)</u>	<u>23,667,671</u>	<u>33,758,776</u>
<b>Other Financing Sources (Uses):</b>				
Refunding bonds issued	-	4,777,137	4,777,138	1
Transfers from other funds	-	13,682	13,682	-
Transfers to other funds	(3,837,984)	(6,362,100)	(4,238,259)	2,123,841
Contingency	(400,000)	-	-	-
Appropriated fund balance	3,768,420	11,662,386	-	(11,662,386)
Total other financing sources (uses)	<u>(469,564)</u>	<u>10,091,105</u>	<u>552,561</u>	<u>(9,538,544)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	24,220,232	<u>\$ 24,220,232</u>
<b>Fund balance, beginning of year</b>			66,299,079	
<b>Fund balance, end of year</b>			<u>\$ 90,519,311</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED APRIL 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>April 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>April 30, 2014</u>
<b>Revenues:</b>							
<b>Ad Valorem Taxes:</b>							
Current year taxes	\$ 104,483,984	\$ 104,483,984	\$ 105,353,413	\$ 869,429	101%	\$ 106,495,697	\$ 104,077,425
Prior year taxes	2,800,000	2,800,000	3,849,103	1,049,103	137%	5,183,642	4,858,833
Penalties and interest	700,000	700,000	959,477	259,477	137%	1,320,047	1,043,782
	<u>107,983,984</u>	<u>107,983,984</u>	<u>110,161,993</u>	<u>2,178,009</u>	102%	<u>112,999,386</u>	<u>109,980,040</u>
<b>Local Option Sales Taxes:</b>							
Article 39 (1%)	7,886,472	7,886,472	5,739,246	(2,147,226)	73%	7,542,128	5,043,596
Article 40 (1/2%)	5,508,714	5,408,714	3,991,195	(1,417,519)	74%	5,274,487	3,491,725
Article 42 (1/2%)	5,130,002	4,980,002	3,816,342	(1,163,660)	77%	5,010,418	3,340,592
Article 44 (1/2%)	-	-	10,251	10,251	na	4,998	3,440
	<u>18,525,188</u>	<u>18,275,188</u>	<u>13,557,034</u>	<u>(4,718,154)</u>	74%	<u>17,832,031</u>	<u>11,879,353</u>
<b>Other Taxes and Licenses:</b>							
Scrap tire disposal fee	160,000	160,000	127,514	(32,486)	80%	155,729	118,321
Deed stamp excise tax	2,000,000	2,000,000	2,114,356	114,356	106%	2,224,696	1,782,692
Solid waste tax	35,000	35,000	35,014	14	100%	40,119	29,453
White goods disposal tax	50,000	50,000	28,200	(21,800)	56%	38,696	30,904
1% Occupancy Tax	1,250,000	1,250,000	846,313	(403,687)	68%	1,307,052	948,922
	<u>3,495,000</u>	<u>3,495,000</u>	<u>3,151,397</u>	<u>(343,603)</u>	90%	<u>3,766,292</u>	<u>2,910,292</u>
<b>Unrestricted Intergovernmental:</b>							
Medicaid hold harmless	700,000	700,000	2,407,747	1,707,747	344%	759,953	759,953
Beer and wine tax	248,000	248,000	-	(248,000)	0%	258,749	-
Jail fees	170,000	275,642	241,241	(34,401)	88%	210,447	161,734
	<u>1,118,000</u>	<u>1,223,642</u>	<u>2,648,988</u>	<u>1,425,346</u>	216%	<u>1,229,149</u>	<u>921,687</u>
<b>Restricted Intergovernmental:</b>							
State and federal grant	16,520,663	18,318,001	15,883,817	(2,434,184)	87%	18,399,838	14,174,082
ARRA federal grant	9,193	9,193	9,188	(5)	100%	10,728	10,728
Court facility fees	140,000	140,000	113,801	(26,199)	81%	145,386	105,244
Payments in lieu of taxes	3,000	3,000	-	(3,000)	0%	-	-
ABC education requirement	-	-	3,089	3,089	na	7,062	7,062
ABC law enforcement services	2,000	2,000	2,206	206	110%	4,870	4,870
State drug tax	18,000	18,000	16,772	(1,228)	93%	24,636	15,518
	<u>16,692,856</u>	<u>18,490,194</u>	<u>16,028,873</u>	<u>(2,461,321)</u>	87%	<u>18,592,520</u>	<u>14,317,504</u>
<b>Permits and Fees:</b>							
Building permits	1,066,000	1,066,000	1,512,142	446,142	142%	1,306,960	981,438
Recording Fees	750,000	750,000	560,873	(189,127)	75%	702,243	586,156
Inspection fees	140,000	140,000	6,315	(133,685)	5%	154,873	119,953
Concealed handgun permit	115,428	115,428	114,125	(1,303)	99%	151,215	128,230
Other permit and fees	928,105	948,550	712,714	(235,836)	75%	992,812	767,235
	<u>2,999,533</u>	<u>3,019,978</u>	<u>2,906,169</u>	<u>(113,809)</u>	96%	<u>3,308,103</u>	<u>2,583,012</u>
<b>Sales and Services:</b>							
Solid waste fees	1,600,000	1,600,000	1,373,361	(226,639)	86%	1,542,335	1,144,308
School resource officer reimb.	1,178,000	1,178,000	605,085	(572,915)	51%	1,343,539	676,232
Rents	37,000	37,000	52,860	15,860	143%	87,381	75,696
EMS Charges	4,000,000	4,000,000	3,234,953	(765,047)	81%	4,279,913	3,171,094
Public health user fees	670,250	670,250	679,193	8,943	101%	743,589	608,222
Sheriff animal prot. serv. fees	85,000	85,000	72,109	(12,891)	85%	88,097	72,029
Social services fees	46,700	46,700	55,858	9,158	120%	57,507	47,180

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED APRIL 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	April 30, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	April 30, 2014
Public housing fees	46,112	46,112	85,029	38,917	184%	73,853	56,475
Tax collection fees	130,000	130,000	213,819	83,819	164%	228,815	217,226
Other sales and services	1,041,680	988,642	722,241	(266,401)	73%	1,112,675	893,359
Register of deeds	304,800	304,800	235,076	(69,724)	77%	289,161	241,706
Marriage licenses	57,000	57,000	41,926	(15,074)	74%	52,004	40,140
Recreation services	262,600	262,600	237,344	(25,256)	90%	230,952	192,282
	<u>9,459,142</u>	<u>9,406,104</u>	<u>7,608,854</u>	<u>(1,797,250)</u>	81%	<u>10,129,821</u>	<u>7,435,949</u>
<b>Investment earnings</b>	85,000	85,000	71,298	(13,702)	84%	96,904	83,390
<b>Other:</b>							
Tax refunds - sales and gas tax	1,100	1,100	444	(656)	40%	946	691
ABC bottles taxes	42,000	42,000	38,361	(3,639)	91%	50,313	36,416
County Board of Alcohol Control	24,000	24,000	12,000	(12,000)	50%	24,000	18,000
Contributions	4,300	25,112	38,320	13,208	153%	62,554	38,898
Other revenues	948,380	1,073,164	473,128	(600,036)	44%	1,398,575	703,932
	<u>1,019,780</u>	<u>1,165,376</u>	<u>562,253</u>	<u>(603,123)</u>	48%	<u>1,536,388</u>	<u>797,937</u>
Total revenues	<u>161,378,483</u>	<u>163,144,466</u>	<u>156,696,859</u>	<u>(6,447,607)</u>	96%	<u>169,490,594</u>	<u>150,909,164</u>
<b>Expenditures:</b>							
<b>General Government:</b>							
<b>Governing Body:</b>							
Salaries	242,643	242,643	193,409	49,234	80%	244,933	193,697
Fringe benefits	69,779	69,779	40,594	29,185	58%	52,312	42,094
Operating costs	61,464	61,464	47,922	13,542	78%	44,408	37,600
	<u>373,886</u>	<u>373,886</u>	<u>281,925</u>	<u>91,961</u>	75%	<u>341,653</u>	<u>273,391</u>
<b>County Administration:</b>							
Salaries	741,859	394,973	332,176	62,797	84%	725,484	573,948
Fringe benefits	254,393	125,621	103,403	22,218	82%	224,152	180,370
Operating costs	67,710	29,147	19,371	9,776	66%	33,968	29,078
	<u>1,063,962</u>	<u>549,741</u>	<u>454,950</u>	<u>94,791</u>	83%	<u>983,604</u>	<u>783,396</u>
<b>Human Resources:</b>							
Salaries	-	348,244	273,663	74,581	79%	-	-
Fringe benefits	-	133,223	96,168	37,055	72%	-	-
Operating costs	-	38,136	11,193	26,943	29%	-	-
	<u>-</u>	<u>519,603</u>	<u>381,024</u>	<u>138,579</u>	73%	<u>-</u>	<u>-</u>
<b>Finance:</b>							
Salaries	652,196	649,446	551,162	98,284	85%	619,572	484,916
Fringe benefits	236,440	236,440	196,326	40,114	83%	206,801	166,167
Operating costs	357,260	396,858	313,435	83,423	79%	364,835	305,419
	<u>1,245,896</u>	<u>1,282,744</u>	<u>1,060,923</u>	<u>221,821</u>	83%	<u>1,191,208</u>	<u>956,502</u>
<b>Tax Administration:</b>							
Salaries	2,172,793	2,172,793	1,695,673	477,120	78%	2,063,029	1,623,350
Fringe benefits	921,411	932,969	722,323	210,646	77%	800,300	651,865
Operating costs	918,220	1,043,424	581,742	461,682	56%	578,570	415,954
Capital outlay	-	-	-	-	na	7,971	7,971
	<u>4,012,424</u>	<u>4,149,186</u>	<u>2,999,738</u>	<u>1,149,448</u>	72%	<u>3,449,870</u>	<u>2,699,140</u>
<b>County Attorney:</b>							
Salaries	344,545	351,545	283,378	68,167	81%	368,496	286,764
Fringe benefits	111,335	111,871	87,463	24,408	78%	102,550	81,534
Operating costs	249,080	249,080	170,628	78,452	69%	162,265	128,143
	<u>704,960</u>	<u>712,496</u>	<u>541,469</u>	<u>171,027</u>	76%	<u>633,311</u>	<u>496,441</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED APRIL 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	April 30, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	April 30, 2014
<b>Court Facilities:</b>							
Salaries	-	-	-	-	na	19,503	19,503
Fringe benefits	-	2,187	2,187	-	100%	6,560	6,560
Operating costs	272,261	287,261	188,911	98,350	66%	246,535	134,220
	<u>272,261</u>	<u>289,448</u>	<u>191,098</u>	<u>98,350</u>	66%	<u>272,598</u>	<u>160,283</u>
<b>Board of Elections:</b>							
Salaries	411,067	411,067	311,261	99,806	76%	371,707	245,699
Fringe benefits	112,416	112,416	83,469	28,947	74%	88,062	70,064
Operating costs	178,537	178,537	125,413	53,124	70%	150,804	121,576
	<u>702,020</u>	<u>702,020</u>	<u>520,143</u>	<u>181,877</u>	74%	<u>610,573</u>	<u>437,339</u>
<b>Register of Deeds:</b>							
Salaries	644,360	644,360	510,931	133,429	79%	639,616	501,897
Fringe benefits	315,945	315,945	242,748	73,197	77%	276,956	223,401
Operating costs	1,384,843	1,384,843	1,188,555	196,288	86%	1,453,513	1,083,860
	<u>2,345,148</u>	<u>2,345,148</u>	<u>1,942,234</u>	<u>402,914</u>	83%	<u>2,370,085</u>	<u>1,809,158</u>
Total general government	<u>10,720,557</u>	<u>10,924,272</u>	<u>8,373,504</u>	<u>2,550,768</u>	77%	<u>9,852,902</u>	<u>7,615,650</u>
<b>Central Services:</b>							
<b>Management Information Systems:</b>							
Salaries	838,126	838,126	712,998	125,128	85%	734,701	579,667
Fringe benefits	303,611	303,611	253,627	49,984	84%	257,964	210,351
Operating costs	1,069,640	1,130,821	710,916	419,905	63%	786,042	436,410
Capital outlay	48,000	71,012	20,181	50,831	28%	129,089	129,089
	<u>2,259,377</u>	<u>2,343,570</u>	<u>1,697,722</u>	<u>645,848</u>	72%	<u>1,907,796</u>	<u>1,355,517</u>
<b>Service Center:</b>							
Salaries	662,451	662,451	520,815	141,636	79%	609,039	481,438
Fringe benefits	280,678	280,678	215,184	65,494	77%	230,609	187,025
Operating costs	479,430	477,830	216,320	261,510	45%	148,065	(209,235)
Capital outlay	30,830	38,130	16,635	21,495	44%	83,333	83,333
	<u>1,453,389</u>	<u>1,459,089</u>	<u>968,954</u>	<u>490,135</u>	66%	<u>1,071,046</u>	<u>542,561</u>
<b>Engineering:</b>							
Salaries	333,112	333,112	283,401	49,711	85%	323,831	255,211
Fringe benefits	119,624	119,624	99,264	20,360	83%	106,608	86,092
Operating costs	35,600	35,600	18,904	16,696	53%	19,080	16,693
	<u>488,336</u>	<u>488,336</u>	<u>401,569</u>	<u>86,767</u>	82%	<u>449,519</u>	<u>357,996</u>
<b>Operation Services:</b>							
Salaries	2,086,985	2,086,985	1,674,847	412,138	80%	1,897,141	1,517,345
Fringe benefits	974,858	990,591	766,609	223,982	77%	799,178	662,655
Operating costs	2,907,940	3,343,041	2,188,295	1,154,746	65%	2,704,705	2,049,477
Capital outlay	331,550	352,443	309,911	42,532	88%	134,783	106,495
	<u>6,301,333</u>	<u>6,773,060</u>	<u>4,939,662</u>	<u>1,833,398</u>	73%	<u>5,535,807</u>	<u>4,335,972</u>
<b>Non-departmental:</b>							
Salaries	125,040	94,754	-	94,754	0%	-	-
Fringe benefits	2,234,838	2,034,943	1,697,750	337,193	83%	2,296,780	2,031,822
Operating costs	450,917	638,704	375,358	263,346	59%	554,419	498,342
Capital outlay	20,000	-	19,312	(19,312)	na	31,317	20,184
	<u>2,830,795</u>	<u>2,768,401</u>	<u>2,092,420</u>	<u>675,981</u>	76%	<u>2,882,516</u>	<u>2,550,348</u>
Total central services	<u>13,333,230</u>	<u>13,832,456</u>	<u>10,100,327</u>	<u>3,732,129</u>	73%	<u>11,846,684</u>	<u>9,142,394</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED APRIL 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	April 30, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	April 30, 2014
<b>Public Safety:</b>							
<b>District Attorney:</b>							
Operating costs	123,000	123,000	109,486	13,514	89%	78,816	68,763
	<u>123,000</u>	<u>123,000</u>	<u>109,486</u>	<u>13,514</u>	<u>89%</u>	<u>78,816</u>	<u>68,763</u>
<b>Sheriff:</b>							
Salaries	7,501,815	7,525,277	6,584,931	940,346	88%	7,706,558	6,112,994
Fringe benefits	2,957,732	2,980,969	2,487,254	493,715	83%	2,747,597	2,241,788
Operating costs	1,987,812	2,182,325	1,880,385	301,940	86%	2,503,246	2,102,105
Capital outlay	475,180	549,422	434,097	115,325	79%	564,324	564,929
	<u>12,922,539</u>	<u>13,237,993</u>	<u>11,386,667</u>	<u>1,851,326</u>	<u>86%</u>	<u>13,521,725</u>	<u>11,021,816</u>
<b>Detention Center:</b>							
Salaries	3,972,395	3,972,395	3,303,251	669,144	83%	3,856,773	3,063,482
Fringe benefits	1,662,598	1,659,847	1,354,857	304,990	82%	1,454,132	1,191,600
Operating costs	1,892,235	1,971,219	1,660,734	310,485	84%	2,260,524	1,830,961
Capital outlay	50,000	50,000	49,539	461	99%	37,586	37,586
	<u>7,577,228</u>	<u>7,653,461</u>	<u>6,368,381</u>	<u>1,285,080</u>	<u>83%</u>	<u>7,609,015</u>	<u>6,123,629</u>
<b>Emergency Medical:</b>							
Salaries	4,489,876	4,489,876	3,925,982	563,894	87%	4,540,766	3,558,287
Fringe benefits	1,683,022	1,683,065	1,393,035	290,030	83%	1,501,588	1,219,300
Operating costs	1,206,205	1,199,326	1,054,944	144,382	88%	1,331,911	1,141,089
Capital outlay	443,000	449,879	336,117	113,762	75%	453,372	429,107
	<u>7,822,103</u>	<u>7,822,146</u>	<u>6,710,078</u>	<u>1,112,068</u>	<u>86%</u>	<u>7,827,637</u>	<u>6,347,783</u>
<b>Emergency Management:</b>							
Salaries	418,177	432,111	342,662	89,449	79%	407,260	325,432
Fringe benefits	144,688	145,754	113,512	32,242	78%	130,260	105,841
Operating costs	296,919	492,463	159,906	332,557	32%	237,581	172,150
Capital outlay	30,000	35,825	-	35,825	0%	31,374	31,374
	<u>889,784</u>	<u>1,106,153</u>	<u>616,080</u>	<u>490,073</u>	<u>56%</u>	<u>806,475</u>	<u>634,797</u>
<b>Other Agencies:</b>							
Fire districts	548,100	548,100	525,937	22,163	96%	321,989	296,989
Rescue Squads	348,200	385,475	278,089	107,386	72%	312,838	247,378
	<u>896,300</u>	<u>933,575</u>	<u>804,026</u>	<u>129,549</u>	<u>86%</u>	<u>634,827</u>	<u>544,367</u>
<b>Code Administration:</b>							
Salaries	856,351	856,351	734,492	121,859	86%	893,377	714,465
Fringe benefits	351,342	351,342	280,323	71,019	80%	316,962	258,094
Operating costs	116,920	116,920	78,018	38,902	67%	104,027	85,407
Capital outlay	-	-	-	-	na	22,879	22,879
	<u>1,324,613</u>	<u>1,324,613</u>	<u>1,092,833</u>	<u>231,780</u>	<u>83%</u>	<u>1,337,245</u>	<u>1,080,845</u>
<b>Central Communications:</b>							
Salaries	1,320,919	1,320,919	1,147,709	173,210	87%	1,371,894	1,093,327
Fringe benefits	589,730	594,457	481,456	113,001	81%	535,690	440,953
Operating costs	182,100	187,100	111,800	75,300	60%	162,396	134,673
Capital outlay	31,500	221,500	16,140	205,360	7%	397,295	87,782
	<u>2,124,249</u>	<u>2,323,976</u>	<u>1,757,105</u>	<u>566,871</u>	<u>76%</u>	<u>2,467,275</u>	<u>1,756,735</u>
<b>Animal Protective Services:</b>							
Salaries	521,031	521,031	449,764	71,267	86%	527,816	415,907
Fringe benefits	231,157	234,278	196,478	37,800	84%	210,372	171,787
Operating costs	199,150	230,446	205,178	25,268	89%	272,091	224,576
Capital outlay	-	-	-	-	na	31,800	31,800
	<u>951,338</u>	<u>985,755</u>	<u>851,420</u>	<u>134,335</u>	<u>86%</u>	<u>1,042,079</u>	<u>844,070</u>
Total public safety	<u>34,631,154</u>	<u>35,510,672</u>	<u>29,696,076</u>	<u>5,814,596</u>	<u>84%</u>	<u>35,325,094</u>	<u>28,422,805</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED APRIL 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	April 30, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	April 30, 2014
<b>Transportation:</b>							
Cape Fear Regional Jetport	97,000	97,000	97,000	-	100%	97,000	97,000
Odell Williamson Municipal Airpor	27,500	27,500	27,500	-	100%	27,500	27,500
Cape Fear Transportation Authority	33,663	33,663	33,663	-	100%	29,350	29,350
Brunswick Transit System	-	224,566	169,157	55,409	75%	217,571	217,571
Total transportation	158,163	382,729	327,320	55,409	86%	371,421	371,421
<b>Environmental Protection:</b>							
<b>Solid Waste:</b>							
Salaries	311,318	311,318	248,308	63,010	80%	294,494	226,890
Fringe benefits	136,304	136,304	104,374	31,930	77%	108,669	85,424
Operating costs	13,147,268	13,146,058	10,924,023	2,222,035	83%	12,988,533	10,798,527
Capital outlay	6,600	7,810	-	7,810	0%	62,063	62,063
	13,601,490	13,601,490	11,276,705	2,324,785	83%	13,453,759	11,172,904
<b>Other:</b>							
Forestry services	229,681	229,681	130,835	98,846	57%	203,326	150,614
Brunswick County Beach Consortiu	30,000	30,000	7,500	22,500	25%	30,000	30,000
	259,681	259,681	138,335	121,346	53%	233,326	180,614
Total environmental protection	13,861,171	13,861,171	11,415,040	2,446,131	82%	13,687,085	11,353,518
<b>Economic Development:</b>							
<b>Planning:</b>							
Salaries	481,565	481,565	400,376	81,189	83%	445,442	353,141
Fringe benefits	190,431	190,431	147,423	43,008	77%	158,206	128,876
Operating costs	168,708	217,419	153,129	64,290	70%	153,450	122,942
Capital outlay	-	7,000	657	6,343	9%	7,971	7,971
	840,704	896,415	701,585	194,830	78%	765,069	612,930
<b>Cooperative Extension:</b>							
Salaries	278,718	308,570	229,547	79,023	74%	253,798	184,846
Fringe benefits	113,045	115,359	68,154	47,205	59%	95,944	60,598
Operating costs	113,938	146,047	78,738	67,309	54%	125,430	82,734
	505,701	569,976	376,439	193,537	66%	475,172	328,178
<b>Soil and Water Conservation:</b>							
Salaries	138,583	138,583	119,034	19,549	86%	138,088	109,961
Fringe benefits	59,483	59,483	50,063	9,420	84%	54,102	44,213
Operating costs	14,850	16,465	10,143	6,322	62%	13,978	10,408
	212,916	214,531	179,240	35,291	84%	206,168	164,582
<b>Public Housing Section 8:</b>							
Salaries	199,640	199,640	166,071	33,569	83%	197,726	156,038
Fringe benefits	82,290	82,290	68,026	14,264	83%	74,395	60,456
Operating costs	2,123,894	2,123,894	1,851,371	272,523	87%	2,194,982	1,822,564
	2,405,824	2,405,824	2,085,468	320,356	87%	2,467,103	2,039,058
<b>Economic Development:</b>							
Salaries	206,414	206,414	175,842	30,572	85%	204,892	162,810
Fringe benefits	73,093	73,093	60,195	12,898	82%	73,791	62,059
Operating costs	138,500	138,500	115,417	23,083	83%	128,500	107,083
	418,007	418,007	351,454	66,553	84%	407,183	331,952
<b>1% Occupancy Tax:</b>							
Operating costs	1,250,000	1,250,000	809,365	440,635	65%	1,307,052	915,546

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED APRIL 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	April 30, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	April 30, 2014
<b>Other Economic Development:</b>							
Oak Isl. Bch Abtmnt & Rnrshmnt	-	166,666	166,666	-		-	-
Lockwood Folly Aq. Restoration	-	101,828	-	101,828	0%	182,322	182,322
Lee Controls	-	40,000	-	40,000	0%	15,015	8,005
	-	308,494	166,666	141,828	54%	197,337	190,327
Total economic development	5,633,152	6,063,247	4,670,217	1,393,030	77%	5,825,084	4,582,573
<b>Human Services:</b>							
<b>Health:</b>							
<b>Administration:</b>							
Salaries	2,311,104	2,311,104	1,893,973	417,131	82%	2,284,670	1,809,981
Fringe benefits	970,945	970,945	769,769	201,176	79%	871,763	713,865
Operating costs	242,800	283,487	185,853	97,634	66%	410,460	292,746
Capital outlay	-	80,911	-	80,911	0%	31,230	19,374
	3,524,849	3,646,447	2,849,595	796,852	78%	3,598,123	2,835,966
<b>Communicable Diseases:</b>							
Operating costs	265,970	274,714	231,082	43,632	84%	228,481	192,450
<b>Adult Health Maintenance:</b>							
Salaries	-	-	625	(625)	na	-	-
Fringe benefits	-	-	48	(48)	na	-	-
Operating costs	157,630	193,617	107,090	86,527	55%	91,453	67,152
	157,630	193,617	107,763	85,854	56%	91,453	67,152
<b>Senior Health</b>							
Salaries	214,302	214,302	181,365	32,937	85%	182,600	145,086
Fringe benefits	86,641	86,641	62,200	24,441	72%	55,191	44,631
Operating costs	220,665	220,665	176,167	44,498	80%	211,520	183,843
	521,608	521,608	419,732	101,876	80%	449,311	373,560
<b>Maternal and Child Health:</b>							
Salaries	394,741	394,741	334,235	60,506	85%	385,133	311,303
Fringe benefits	184,824	184,824	152,580	32,244	83%	162,435	134,884
Operating costs	568,657	579,873	394,566	185,307	68%	573,126	442,445
Capital outlay	-	8,450	8,403	47	99%	-	-
	1,148,222	1,167,888	889,784	278,104	76%	1,120,694	888,632
<b>Environmental Health:</b>							
Salaries	838,131	838,131	715,173	122,958	85%	833,101	660,054
Fringe benefits	315,966	315,966	262,271	53,695	83%	287,211	233,392
Operating costs	167,996	201,155	143,467	57,688	71%	176,836	147,935
Capital outlay	-	9,000	-	9,000	0%	-	-
	1,322,093	1,364,252	1,120,911	243,341	82%	1,297,148	1,041,381
<b>Employee Wellness:</b>							
Salaries	116,330	116,330	97,931	18,399	84%	92,830	68,569
Fringe benefits	44,463	44,463	37,096	7,367	83%	31,178	23,497
Operating costs	101,160	101,160	66,969	34,191	66%	53,205	43,626
	261,953	261,953	201,996	59,957	77%	177,213	135,692
Total health	7,202,325	7,430,479	5,820,863	1,609,616	78%	6,962,423	5,534,833
<b>Veterans' Services:</b>							
Salaries	120,080	120,080	101,939	18,141	85%	117,171	92,763
Fringe benefits	55,784	55,784	46,374	9,410	83%	42,884	35,790
Operating costs	12,554	12,554	7,482	5,072	60%	9,761	7,412
Total veterans' services	188,418	188,418	155,795	32,623	83%	169,816	135,965

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED APRIL 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	April 30, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	April 30, 2014
<b>Social Services:</b>							
<b>Administration:</b>							
Salaries	6,347,950	6,191,600	5,089,763	1,101,837	82%	5,667,728	4,454,362
Fringe benefits	2,660,763	2,671,727	2,075,646	596,081	78%	2,168,262	1,767,099
Operating costs	2,056,898	3,418,950	2,326,703	1,092,247	68%	1,894,130	1,532,495
Capital outlay	48,817	58,817	48,767	10,050	83%	73,863	73,863
	<u>11,114,428</u>	<u>12,341,094</u>	<u>9,540,879</u>	<u>2,800,215</u>	77%	<u>9,803,983</u>	<u>7,827,819</u>
<b>Title III-In Home Care:</b>							
Salaries	-	-	-	-	na	240,650	190,006
Fringe benefits	-	-	-	-	na	143,920	118,727
Operating costs	-	-	-	-	na	79,850	56,635
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>464,420</u>	<u>365,368</u>
<b>Other Operating Costs:</b>							
Medical assistance	30,000	30,000	9,929	20,071	33%	5,464	4,838
Aid to the blind	5,910	5,910	4,933	977	83%	5,909	5,909
Adoption assistance	280,000	280,000	201,927	78,073	72%	256,761	211,255
Special assistance to aged	225,000	225,000	155,331	69,669	69%	204,456	172,791
Special assistance to disabled	225,000	225,000	184,463	40,537	82%	203,993	166,536
Foster care	800,000	800,000	583,116	216,884	73%	627,976	453,586
State foster home	325,000	325,000	253,833	71,167	78%	333,639	259,473
Special assistance	1,500	1,500	743	757	50%	1,972	1,285
Day care	4,138,523	4,138,523	4,096,707	41,816	99%	4,649,529	3,280,567
Special child adoption assistance	-	83,804	4,478	79,326	5%	16,324	13,821
	<u>6,030,933</u>	<u>6,114,737</u>	<u>5,495,460</u>	<u>619,277</u>	90%	<u>6,306,023</u>	<u>4,570,061</u>
Total social services	<u>17,145,361</u>	<u>18,455,831</u>	<u>15,036,339</u>	<u>3,419,492</u>	81%	<u>16,574,426</u>	<u>12,763,248</u>
<b>Other Human Services:</b>							
CoastalCare	692,000	692,000	580,028	111,972	84%	707,375	578,084
Brunswick Senior Resources, Inc	1,615,000	1,615,000	1,354,167	260,833	84%	1,550,000	1,291,667
Other human services	-	121,737	91,445	30,292	75%	1,002,820	972,133
Capital outlay	-	-	-	-	na	78,282	78,282
	<u>2,307,000</u>	<u>2,428,737</u>	<u>2,025,640</u>	<u>403,097</u>	83%	<u>3,338,477</u>	<u>2,920,166</u>
Total human services	<u>26,843,104</u>	<u>28,503,465</u>	<u>23,038,637</u>	<u>5,464,828</u>	81%	<u>27,045,142</u>	<u>21,354,212</u>
<b>Education:</b>							
Public schools	33,335,477	33,335,477	27,779,560	5,555,917	83%	33,437,869	27,864,890
Public schools - capital outlay	699,346	699,346	582,790	116,556	83%	701,494	526,122
Community college	3,749,447	3,749,447	3,124,540	624,907	83%	3,781,447	3,151,210
Total education	<u>37,784,270</u>	<u>37,784,270</u>	<u>31,486,890</u>	<u>6,297,380</u>	83%	<u>37,920,810</u>	<u>31,542,222</u>
<b>Culture and Recreation:</b>							
<b>Parks and Recreation:</b>							
<b>Administration:</b>							
Salaries	610,635	610,635	463,797	146,838	76%	585,570	472,055
Fringe benefits	198,149	199,607	148,435	51,172	74%	176,971	145,655
Operating costs	474,486	463,486	307,956	155,530	66%	404,983	318,261
Capital outlay	-	3,521,000	3,504,625	16,375	100%	-	-
	<u>1,283,270</u>	<u>4,794,728</u>	<u>4,424,813</u>	<u>369,915</u>	92%	<u>1,167,524</u>	<u>935,971</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED APRIL 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	April 30, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	April 30, 2014
<b>Maintenance:</b>							
Salaries	677,597	677,597	519,033	158,564	77%	636,023	502,718
Fringe benefits	257,970	261,770	209,648	52,122	80%	236,677	196,424
Operating costs	492,995	492,995	316,233	176,762	64%	462,900	347,565
Capital outlay	101,000	226,000	207,690	18,310	92%	104,423	94,454
	<u>1,529,562</u>	<u>1,658,362</u>	<u>1,252,604</u>	<u>405,758</u>	76%	<u>1,440,023</u>	<u>1,141,161</u>
Total Parks and Recreation	2,812,832	6,453,090	5,677,417	775,673	88%	2,607,547	2,077,132
<b>Brunswick County Library:</b>							
Salaries	692,640	692,640	569,604	123,036	82%	686,048	547,996
Fringe benefits	318,518	318,518	245,163	73,355	77%	291,352	241,271
Operating costs	275,600	287,376	165,133	122,243	57%	256,606	163,287
	<u>1,286,758</u>	<u>1,298,534</u>	<u>979,900</u>	<u>318,634</u>	75%	<u>1,234,006</u>	<u>952,554</u>
Total culture and recreation	4,099,590	7,751,624	6,657,317	1,094,307	86%	3,841,553	3,029,686
<b>Debt Service:</b>							
Principal retirement	10,440,001	15,110,001	3,925,000	11,185,001	26%	9,215,000	8,235,000
Interest and fees	3,404,527	3,511,664	3,338,860	172,804	95%	3,762,911	3,626,069
Total debt service	<u>13,844,528</u>	<u>18,621,665</u>	<u>7,263,860</u>	<u>11,357,805</u>	39%	<u>12,977,911</u>	<u>11,861,069</u>
Total expenditures	160,908,919	173,235,571	133,029,188	40,206,383	77%	158,693,686	129,275,550
Revenues over (under) expenditure	469,564	(10,091,105)	23,667,671	33,758,776	-235%	10,796,908	21,633,614
<b>Other Financing Sources (Uses):</b>							
Issuance of long-term debt	-	4,620,000	4,620,000	-	100%	-	-
Premiums on bonds	-	157,137	157,138	1	100%	-	-
	-	<u>4,777,137</u>	<u>4,777,138</u>	<u>1</u>	100%	-	-
<b>Transfers From Other Funds:</b>							
Transfer from special rev. fund	-	13,682	13,682	-	100%	-	-
	-	<u>13,682</u>	<u>13,682</u>	-	100%	-	-
<b>Transfers To Other Funds:</b>							
Transfer to cnty cap. proj. fund	(750,000)	(3,500,000)	(3,500,000)	-	100%	(7,118,470)	(7,118,470)
Transfer to grant project funds	-	(24,116)	(24,116)	-	100%	(18,988)	(15,000)
Transfer to emerg. tel. sys. fund	-	-	-	-	na	(2,157)	(2,157)
Transfer to schl cap. proj. fund	(3,087,984)	(2,837,984)	(714,143)	2,123,841	25%	(4,036,671)	(242,539)
	<u>(3,837,984)</u>	<u>(6,362,100)</u>	<u>(4,238,259)</u>	<u>2,123,841</u>	67%	<u>(11,176,286)</u>	<u>(7,378,166)</u>
<b>Budgetary Financing Sources (Uses):</b>							
Contingency	(400,000)	-	-	-	na	-	-
Appropriated fund balance	3,768,420	11,662,386	-	(11,662,386)	0%	-	-
	<u>3,368,420</u>	<u>11,662,386</u>	-	<u>(11,662,386)</u>	0%	-	-
Total other financing sources (uses)	(469,564)	10,091,105	552,561	(9,538,544)	5%	(11,176,286)	(7,378,166)
Net change in fund balance	\$ -	\$ -	24,220,232	\$ 24,220,232		(379,378)	14,255,448
Fund balance, beginning of year			66,299,079			66,678,457	66,678,457
Fund balance, end of year			<u>\$ 90,519,311</u>			<u>\$ 66,299,079</u>	<u>\$ 80,933,905</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND**  
**FROM INCEPTION AND FOR THE PERIOD ENDED APRIL 30, 2015**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental-NC Dept. of Transportation	\$ 17,130,418	\$ 14,420,491	\$ 206,182	\$ 14,626,673
Restricted intergovernmental-NC Parks & Rec. Trust Fund	859,354	500,000	-	500,000
Investment earnings	144,268	140,414	14,091	154,505
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	331,716	252,507	2,000	254,507
Total revenues	<u>22,679,477</u>	<u>19,527,133</u>	<u>222,273</u>	<u>19,749,406</u>
<b>Expenditures:</b>				
<b>Public Safety:</b>				
Sheriff's Firing Range	<u>280,000</u>	<u>206,090</u>	<u>36,521</u>	<u>242,611</u>
<b>Economic Development:</b>				
Avalon	3,922,845	299,370	2,219,413	2,518,783
Springlake at Maritime Shores	<u>274,585</u>	-	-	-
	<u>4,197,430</u>	<u>299,370</u>	<u>2,219,413</u>	<u>2,518,783</u>
<b>Cultural and recreation:</b>				
Town Creek Park Improvements	5,323,178	3,259,262	1,586,384	4,845,646
Waccamaw Park Improvements	3,192,717	182,138	2,147,945	2,330,083
Smithville Park Improvements	41,500	-	39,000	39,000
Brunswick River boat ramp	7,299	7,298	-	7,298
Leland Senior Center	<u>353,000</u>	<u>6,257</u>	<u>182,472</u>	<u>188,729</u>
	<u>8,917,694</u>	<u>3,454,955</u>	<u>3,955,801</u>	<u>7,410,756</u>
<b>Transportation:</b>				
Airport Improvements	<u>19,162,335</u>	<u>16,949,154</u>	<u>121,547</u>	<u>17,070,701</u>
Total expenditures	<u>32,557,459</u>	<u>20,909,569</u>	<u>6,333,282</u>	<u>27,242,851</u>
<b>Revenues over (under) expenditures</b>	(9,877,982)	(1,382,436)	(6,111,009)	(7,493,445)
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance	8,470,593	-	-	-
Contingency for future capital projects	(10,534,783)	-	-	-
Transfer from general fund	13,931,611	10,431,611	3,500,000	13,931,611
Transfer to general fund	(1,901,439)	(1,901,439)	(88,000)	(1,989,439)
Transfer to emergency telephone system fund	<u>(88,000)</u>	-	-	-
Total other financing sources (uses)	<u>9,877,982</u>	<u>8,530,172</u>	<u>3,412,000</u>	<u>11,942,172</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 7,147,736</u>	<u>(2,699,009)</u>	<u>\$ 4,448,727</u>
<b>Fund balance, beginning of year</b>			<u>15,637,195</u>	
<b>Fund balance, end of year</b>			<u>\$ 12,938,186</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES  
 BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND  
 FROM INCEPTION AND FOR THE PERIOD ENDED APRIL 30, 2015**

	<u>Project Budget</u>	<u>Prior Years</u>	<u>Actual</u>	
			<u>Current Year</u>	<u>Total to Date</u>
<b>Revenues:</b>				
NC Public Education Lottery	\$ 7,087,951	\$ 6,049,771	\$ 806,672	\$ 6,856,443
Investment earnings	1,199,342	1,314,521	7,410	1,321,931
Investment earnings-debt proceeds	-	2,209	95	2,304
Total revenues	<u>8,287,293</u>	<u>7,366,501</u>	<u>814,177</u>	<u>8,180,678</u>
<b>Expenditures:</b>				
Brunswick County Schools capital projects	56,694,813	31,815,461	5,782,883	37,598,344
Brunswick Community College	31,665,911	31,392,826	51,751	31,444,577
Total expenditures	<u>88,360,724</u>	<u>63,208,287</u>	<u>5,834,634</u>	<u>69,042,921</u>
<b>Revenues over (under) expenditures</b>	(80,073,431)	(55,841,786)	(5,020,457)	(60,862,243)
<b>Other Financing Sources (Uses):</b>				
Transfer from general fund	31,455,002	29,566,017	714,143	30,280,160
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	1,874,936	476,476	1,398,460	1,874,936
Debt financing issued	40,515,000	30,000,000	10,515,000	40,515,000
Appropriated fund balance	<u>6,542,506</u>	-	-	-
Total other financing sources (uses)	<u>80,073,431</u>	<u>59,728,480</u>	<u>12,627,603</u>	<u>72,356,083</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 3,886,694</u>	7,607,146	<u>\$ 11,493,840</u>
<b>Fund balance, beginning of year</b>			<u>10,439,110</u>	
<b>Fund balance, end of year</b>			<u>\$ 18,046,256</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED APRIL 30, 2015

	<b>Emergency Telephone System Fund</b>	<b>Grant Project</b>	<b>ROD- Technology Enhancement Fund</b>	<b>Total</b>
<b>Assets:</b>				
Cash and cash equivalents/investments	\$ 1,455,572	\$ (109,497)	\$ 803,908	\$ 2,149,983
Interest receivable	840	-	544	1,384
Other governmental agencies	2,406	-	-	2,406
Total assets	<u>\$ 1,458,818</u>	<u>\$ (109,497)</u>	<u>\$ 804,452</u>	<u>\$ 2,153,773</u>
<b>Liabilities:</b>				
Accounts payable and other liabilities	1,375	1,050	2,894	5,319
Total liabilities	<u>1,375</u>	<u>1,050</u>	<u>2,894</u>	<u>5,319</u>
<b>Fund Balance:</b>				
Stabilization by State Statute	3,246	-	544	3,790
Restricted - other	1,454,197	-	801,014	2,255,211
Unassigned	-	(110,547)	-	(110,547)
Total fund balances	<u>1,457,443</u>	<u>(110,547)</u>	<u>801,558</u>	<u>2,148,454</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,458,818</u>	<u>\$ (109,497)</u>	<u>\$ 804,452</u>	<u>\$ 2,153,773</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED APRIL 30, 2015

	<b>Emergency Telephone System Fund</b>	<b>Grant Project</b>	<b>ROD- Technology Enhancement Fund</b>	<b>Total</b>
<b>Revenues:</b>				
Restricted intergovernmental	\$ 1,695,870	\$ 272,887	\$ -	\$ 1,968,757
Permits and fees	-	-	109,633	109,633
Other revenue	-	2,230	-	2,230
Investment earnings	1,220	16	723	1,959
Total revenues	<u>1,697,090</u>	<u>275,133</u>	<u>110,356</u>	<u>2,082,579</u>
<b>Expenditures:</b>				
General government	-	-	81,800	81,800
Public safety	1,628,406	31,806	-	1,660,212
Economic and physical development	-	424,692	-	424,692
Total expenditures	<u>1,628,406</u>	<u>456,498</u>	<u>81,800</u>	<u>2,166,704</u>
<b>Revenues over (under) expenditures</b>	68,684	(181,365)	28,556	(84,125)
<b>Other Financing Sources:</b>				
Transfers from general fund	88,000	24,116	-	112,116
Transfer to general fund	-	(13,682)	-	(13,682)
Total other financing sources (uses)	<u>88,000</u>	<u>10,434</u>	<u>-</u>	<u>98,434</u>
<b>Net change in fund balances</b>	156,684	(170,931)	28,556	14,309
<b>Fund balance, beginning of year</b>	<u>1,300,759</u>	<u>60,384</u>	<u>773,002</u>	<u>2,134,145</u>
<b>Fund balance, end of year</b>	<u>\$ 1,457,443</u>	<u>\$ (110,547)</u>	<u>\$ 801,558</u>	<u>\$ 2,148,454</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - EMERGENCY TELEPHONE SYSTEM FUND  
FOR THE PERIOD ENDED APRIL 30, 2015 AND THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>	<u>April 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
<b>Revenues:</b>				
Restricted intergovernmental	\$ 1,281,952	\$ 1,010,813	\$ (271,139)	\$ 761,711
911 Center Consolidation Grant	1,924,683	685,057	(1,239,626)	170,377
Other revenue	-	-	-	292,059
Investment earnings	-	1,220	1,220	1,553
Total revenues	<u>3,206,635</u>	<u>1,697,090</u>	<u>(1,509,545)</u>	<u>1,225,700</u>
<b>Expenditures:</b>				
Operating costs	802,632	530,598	272,034	369,257
Capital outlay	857,176	39,224	817,952	39,224
911 Center Grant	<u>2,672,015</u>	<u>1,058,584</u>	<u>1,613,431</u>	<u>107,784</u>
Total expenditures	<u>4,331,823</u>	<u>1,628,406</u>	<u>2,703,417</u>	<u>516,265</u>
<b>Revenues over (under) expenditures</b>	(1,125,188)	68,684	1,193,872	709,435
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	88,000	88,000	-	2,157
Appropriated fund balance	<u>1,037,188</u>	-	<u>(1,037,188)</u>	-
Total other financing sources (uses)	<u>1,125,188</u>	<u>88,000</u>	<u>(1,037,188)</u>	<u>2,157</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	156,684	<u>\$ 156,684</u>	711,592
<b>Fund balance, beginning of year</b>		<u>1,300,759</u>		<u>589,167</u>
<b>Fund balance, end of year</b>		<u>\$ 1,457,443</u>		<u>\$ 1,300,759</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO  
ACTUAL - GRANT PROJECT FUND  
FROM INCEPTION AND FOR THE PERIOD ENDED APRIL 30, 2015**

	<b>Project Authorization</b>	<b>Actual</b>		
		<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>
<b>Revenues:</b>				
Rest. intergovernmental - CDBG-Scattered Site 2012	\$ 225,000	\$ -	\$ 52,578	\$ 52,578
Rest. intergovernmental - CDBG-Tech. Assist Gr. 2012	50,000	44,342	5,658	50,000
Rest. intergovernmental - Urgent Repair 2013	75,000	37,500	37,500	75,000
Rest. intergovernmental - Urgent Repair 2014	100,000	-	50,000	50,000
Rest. intergovernmental - USDA Housing Pres. 2012	89,148	34,948	54,201	89,149
Rest. intergovernmental - Single Family Rehab 2011	318,000	271,771	-	271,771
Rest. intergovernmental - Single Family Rehab 2014	170,000	-	-	-
Rest. intergovernmental - Sheriff's	665,160	575,002	20,494	595,496
Rest. intergovernmental - Emergency Services Grants	1,922,167	1,892,160	1,856	1,894,016
Rest. intergovernmental - Economic and Physical Dev.	163,730	119,138	44,592	163,730
Rest. intergovernmental - SOAR Gov.'s Crime Comm.	289,999	21,311	6,008	27,319
Other sales and services	1,615	1,615	-	1,615
Other Revenue	2,230	-	2,230	2,230
Investment earnings	-	28	16	44
<b>Total revenues</b>	<b>4,072,049</b>	<b>2,997,815</b>	<b>275,133</b>	<b>3,272,948</b>
<b>Expenditures:</b>				
CDBG - Scattered Site 2012	225,000	1,578	203,645	205,223
CDBG - Technical Assistance Grant 2012	50,000	44,342	5,658	50,000
Urgent Repair - 2013	90,000	15,529	73,853	89,382
Urgent Repair - 2014	120,000	-	9,206	9,206
USDA Housing Preservation (HPG) 2012	134,148	59,146	75,002	134,148
Single Family Rehabilitation - 2011	318,000	257,433	10,729	268,162
Single Family Rehabilitation - 2014	170,000	-	3,863	3,863
Sheriff's Department	669,148	569,593	-	569,593
Emergency Services - Public Safety	1,914,216	1,876,361	9,599	1,885,960
SOAR Governor's Crime Commission	289,999	48,660	22,207	70,867
General Economic and Physical Development	165,960	119,138	42,736	161,874
<b>Total expenditures</b>	<b>4,146,471</b>	<b>2,991,780</b>	<b>456,498</b>	<b>3,448,278</b>
<b>Revenues over (under) expenditures</b>	<b>(74,422)</b>	<b>6,035</b>	<b>(181,365)</b>	<b>(175,330)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	88,104	63,988	24,116	88,104
Transfer to general fund	(13,682)	-	(13,682)	(13,682)
<b>Total other financing sources (uses)</b>	<b>74,422</b>	<b>63,988</b>	<b>10,434</b>	<b>74,422</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ 70,023</b>	<b>(170,931)</b>	<b>\$ (100,908)</b>
<b>Fund balance, beginning of year</b>			<b>60,384</b>	
<b>Fund balance, end of year</b>			<b>\$ (110,547)</b>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE -  
REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND  
FOR THE PERIOD ENDED APRIL 30, 2015 AND THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>	<u>April 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
<b>Revenues:</b>				
Permits and fees	\$ 160,700	\$ 109,633	\$ (51,067)	\$ 132,395
Investment earnings	<u>1,350</u>	<u>723</u>	<u>(627)</u>	<u>1,038</u>
Total revenues	<u>162,050</u>	<u>110,356</u>	<u>(51,694)</u>	<u>133,433</u>
<b>Expenditures:</b>				
General government	<u>162,050</u>	<u>81,800</u>	<u>80,250</u>	<u>94,150</u>
<b>Revenues over (under) expenditures</b>	<u>\$ -</u>	<u>28,556</u>	<u>\$ 28,556</u>	<u>39,283</u>
<b>Fund balance, beginning of year</b>		<u>773,002</u>		<u>733,719</u>
<b>Fund balance, end of year</b>		<u>\$ 801,558</u>		<u>\$ 773,002</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)  
APRIL 30, 2015

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 22,248,132	\$ 4,756,915	\$ 27,005,047
Restricted cash	1,373,953	-	1,373,953
Interest receivable	14,538	5,500	20,038
Receivables and special assessments, net	1,943,414	874	1,944,288
Due from other governmental agencies	239,487	28,448	267,935
Inventories	1,366,646	-	1,366,646
Total current assets	<u>27,186,170</u>	<u>4,791,737</u>	<u>31,977,907</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	355,603	67,634	423,237
Customer deposits	1,632,854	-	1,632,854
Interest payable	215,750	-	215,750
Current portion of debt	934,741	-	934,741
Total current liabilities	<u>3,138,948</u>	<u>67,634</u>	<u>3,206,582</u>
<b>Expendable net positon</b>	<b>24,047,222</b>	<b>4,724,103</b>	<b>28,771,325</b>
<b>Noncurrent Items:</b>			
Non-depreciable capital assets	15,269,436	-	15,269,436
Depreciable capital assets, net	121,685,751	-	121,685,751
Compensated absences	(342,305)	-	(342,305)
Other post-employment benefits	(2,856,259)	-	(2,856,259)
Non-current portion of debt	(15,628,601)	-	(15,628,601)
Total net positon	<u>\$ 142,175,244</u>	<u>\$ 4,724,103</u>	<u>\$ 146,899,347</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM  
 OPERATING FUND (NON-GAAP)  
 FOR THE PERIOD ENDED APRIL 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>April 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>April 30, 2014</u>
<b>Revenues:</b>							
User charges	\$ 19,766,172	\$ 19,766,172	\$ 17,273,539	\$ (2,492,633)	87%	\$ 19,757,895	\$ 16,219,641
ARRA interest subsidy	263,693	263,693	259,674	(4,019)	98%	268,423	268,423
Investment earnings	40,000	40,000	19,245	(20,755)	48%	23,849	19,998
Other	440,209	440,209	345,353	(94,856)	78%	390,411	325,453
Total revenues	<u>20,510,074</u>	<u>20,510,074</u>	<u>17,897,811</u>	<u>(2,612,263)</u>	87%	<u>20,440,578</u>	<u>16,833,515</u>
<b>Expenditures:</b>							
Salaries	4,098,629	4,098,679	3,403,679	695,000	83%	3,964,933	3,127,243
Fringe benefits	1,755,979	1,755,979	1,406,339	349,640	80%	1,581,800	1,305,089
Operating expenditures	6,758,119	7,012,902	4,737,953	2,274,949	68%	6,301,622	4,919,035
Repairs and maintenance	1,189,000	1,304,067	692,876	611,191	53%	840,906	616,245
Capital outlay	2,700,000	2,750,034	2,570,159	179,875	93%	3,606,151	3,466,123
<b>Debt Service:</b>							
Principal	910,010	910,010	889,677	20,333	98%	895,024	875,540
Interest	931,564	931,564	828,894	102,670	89%	853,385	842,463
Total expenditures	<u>18,343,301</u>	<u>18,763,235</u>	<u>14,529,577</u>	<u>4,233,658</u>	77%	<u>18,043,821</u>	<u>15,151,738</u>
<b>Revenues over (under) expenditures</b>	2,166,773	1,746,839	3,368,234	1,621,395	193%	2,396,757	1,681,777
<b>Other Financing Sources (Uses):</b>							
Transfer to water capital project fund	(3,650,000)	(3,689,974)	(3,650,000)	39,974	99%	(3,929,192)	(3,929,192)
Transfer from water capital proj. fund	-	111,000	111,000	-	100%	124,000	124,000
Appropriated net position	1,483,227	1,832,135	-	(1,832,135)	0%	-	-
Total other financing sources (uses)	<u>(2,166,773)</u>	<u>(1,746,839)</u>	<u>(3,539,000)</u>	<u>(1,792,161)</u>	203%	<u>(3,805,192)</u>	<u>(3,805,192)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing use</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (170,766)</u>	<u>\$ (170,766)</u>		<u>\$ (1,408,435)</u>	<u>\$ (2,123,415)</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL -  
WATER CAPITAL PROJECT FUNDS (NON-GAAP)  
FROM INCEPTION AND FOR THE PERIOD ENDED APRIL 30, 2015**

	Project Budget	Actual		
		Prior Year	Current Year	Total to Date
<b>Revenues:</b>				
Investment earnings	\$ -	\$ 66,749	\$ 7,405	\$ 74,154
Investment earnings-debt proceeds	-	302	14	316
Assessments	-	39,495	-	39,495
Penalties and interest assessments	-	12,915	237	13,152
Total revenues	-	119,461	7,656	127,117
<b>Expenditures:</b>				
Northwest water plant expansion	11,659,820	10,964,816	411,085	11,375,901
Mulligan's Way, Cox Landing, Smith, Old Ferry lines	521,629	521,628	-	521,628
Old Shallotte Rd. water extension	1,208,136	1,208,136	-	1,208,136
City of Northwest 2nd Feed Line	1,727,959	1,170,306	240,978	1,411,284
Sunset Beach 2nd Feed Line	1,143,650	1,143,651	-	1,143,651
Sandpiper Bay 2nd Feed Line	478,637	478,637	-	478,637
Water Mains FY 13	979,850	55,763	835,490	891,253
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	100,550	76,278	88,357	164,635
Danford Road	4,055,215	132,671	2,696,595	2,829,266
BPS 8 and 9 improvements	1,484,900	721,992	723,772	1,445,764
Marlowtown waterline	75,636	75,636	-	75,636
Water Mains FY 15	100,000	-	32,725	32,725
Middle River and Smith Roads	100,000	-	55,000	55,000
17 So and Avalon Water Mains	70,000	-	16,550	16,550
Total expenditures	23,770,982	16,600,064	5,100,552	21,596,341
<b>Revenues over (under) expenditures</b>	(23,770,982)	(16,480,603)	(5,092,896)	(21,469,224)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	15,201,607	11,146,392	-	11,146,392
Transfers from water fund	14,176,500	10,526,502	3,650,000	14,176,502
Transfers to water fund	(752,770)	(701,770)	(111,000)	(812,770)
Contingency for future projects	(6,637,852)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	23,770,982	20,971,124	3,539,000	24,510,124
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	\$ -	\$ 4,490,521	\$ (1,553,896)	\$ 3,040,900

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)  
APRIL 30, 2015

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 13,371,472	\$ 3,395,586	\$ 16,767,058
Restricted cash	1,548,619	-	1,548,619
Interest receivable	9,343	4,083	13,426
Receivables and special assessments, net	10,406,557	9,556	10,416,113
Due from other governmental agencies	70,134	56,694	126,828
Inventories	288,431	-	288,431
Total current assets	<u>25,694,556</u>	<u>3,465,919</u>	<u>29,160,475</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	148,335	-	148,335
Interest payable	1,173,845	-	1,173,845
Prepaid fees	1,491,634	-	1,491,634
Current portion of debt	8,994,312	-	8,994,312
Total current liabilities	<u>11,808,126</u>	<u>-</u>	<u>11,808,126</u>
<b>Expendable net positon</b>	<b>13,886,430</b>	<b>3,465,919</b>	<b>17,352,349</b>
<b>Noncurrent Items:</b>			
Non-depreciable capital assets	2,962,346	-	2,962,346
Depreciable capital assets, net	225,485,411	-	225,485,411
Compensated absences	(151,616)	-	(151,616)
Other post-employment benefits	(1,282,543)	-	(1,282,543)
Non-current portion of debt	(112,168,478)	-	(112,168,478)
Total net positon	<u>\$ 128,731,550</u>	<u>\$ 3,465,919</u>	<u>\$ 132,197,469</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
 ACTUAL - WASTEWATER FUND (NON-GAAP)  
 FOR THE PERIOD ENDED APRIL 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>April 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>April 30, 2014</u>
<b>Revenues:</b>							
User charges	\$19,159,722	\$ 18,845,178	\$ 18,504,763	\$ (340,415)	98%	\$ 20,258,628	\$ 17,781,006
ARRA interest subsidy	363,092	363,092	366,775	3,683	101%	393,304	393,304
Special assessments	41,000	41,000	154,245	113,245	376%	2,787,123	86,779
Investment earnings	30,000	30,000	13,162	(16,838)	44%	29,458	26,019
Other	<u>35,000</u>	<u>35,000</u>	<u>38,631</u>	<u>3,631</u>	110%	<u>41,756</u>	<u>28,850</u>
Total revenues	<u>19,628,814</u>	<u>19,314,270</u>	<u>19,077,576</u>	<u>(236,694)</u>	99%	<u>23,510,269</u>	<u>18,315,958</u>
<b>Expenditures:</b>							
Salaries	2,181,362	2,181,912	1,824,072	357,840	84%	2,103,352	1,663,921
Fringe benefits	949,414	949,414	755,036	194,378	80%	842,228	695,731
Operating expenditures	3,230,049	3,395,197	2,433,936	961,261	72%	2,873,089	2,334,641
Repairs and maintenance	1,232,500	1,307,730	925,392	382,338	71%	1,149,891	812,854
Capital outlay	815,402	1,057,127	589,375	467,752	56%	1,266,577	1,043,266
<b>Debt Service:</b>							
Principal	8,987,047	8,987,047	8,939,602	47,445	99%	8,382,977	8,337,513
Interest	<u>4,982,735</u>	<u>4,982,735</u>	<u>4,937,808</u>	<u>44,927</u>	99%	<u>5,225,904</u>	<u>5,196,983</u>
Total expenditures	<u>22,378,509</u>	<u>22,861,162</u>	<u>20,405,221</u>	<u>2,455,941</u>	89%	<u>21,844,018</u>	<u>20,084,909</u>
<b>Revenues over (under) expenditures</b>	(2,749,695)	(3,546,892)	(1,327,645)	2,219,247	37%	1,666,251	(1,768,951)
<b>Other Financing Sources (Uses):</b>							
Transfer to wastewater capital proj. fund	-	(430,696)	(430,697)	(1)	100%	(84,168)	(84,168)
Transfer from wastewater capital proj. fund	101,250	413,956	378,956	(35,000)	92%	152,367	27,542
Appropriated net positon	<u>2,648,445</u>	<u>3,563,632</u>	<u>-</u>	<u>(3,563,632)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>2,749,695</u>	<u>3,546,892</u>	<u>(51,741)</u>	<u>(3,598,633)</u>	-1%	<u>68,199</u>	<u>(56,626)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,379,386)</u>	<u>\$ (1,379,386)</u>		<u>\$ 1,734,450</u>	<u>\$ (1,825,577)</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
WASTEWATER CAPITAL PROJECT FUNDS (NON-GAAP)  
FROM INCEPTION AND FOR THE PERIOD ENDED APRIL 30, 2015**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 4,034,967	\$ 65,967	\$ -	\$ 65,967
Assessments	368,507	557,052	-	557,052
SAD interest and penalties	4,692	91,301	7,716	99,017
Investment earnings	21,488	69,626	5,312	74,938
Investment earnings-debt proceeds	6,877	6,873	4	6,877
Total revenues	<u>4,436,531</u>	<u>790,819</u>	<u>13,032</u>	<u>803,851</u>
<b>Expenditures:</b>				
Northeast Brunswick Wastewater Treatment Plant Ph 2	13,227,584	13,227,581	-	13,227,581
Carolina Shore Wastewater Treatment Plant Upgrade	3,924,789	3,924,790	-	3,924,790
Boiling Springs Lake Transmission	2,038,239	2,038,239	-	2,038,239
Boiling Springs Lake Collection System SAD	2,845,275	2,836,110	9,164	2,845,274
Ocean Ridge Pump Station/Angel Trace Force Main	1,213,135	709,323	354,212	1,063,535
Ocean Isle Beach wastewater plant improvements	4,219,000	182,554	2,438,934	2,621,488
Total expenditures	<u>27,468,022</u>	<u>22,918,597</u>	<u>2,802,310</u>	<u>25,720,907</u>
<b>Revenues over (under) expenditures</b>	(23,031,491)	(22,127,778)	(2,789,278)	(24,917,056)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	21,249,555	21,249,556	-	21,249,556
Gain on sale of real property	751,218	751,218	-	751,218
Transfer from wastewater fund	3,402,360	2,971,665	430,696	3,402,361
Transfer to wastewater fund	(1,268,777)	(1,167,527)	(378,956)	(1,546,483)
Contingency for future projects	(5,283,461)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>23,031,491</u>	<u>23,804,912</u>	<u>51,740</u>	<u>23,856,652</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 1,677,134</u>	<u>\$ (2,737,538)</u>	<u>\$ (1,060,404)</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND ACTUAL AND  
 CHANGES IN NET POSITION - WORKERS' COMPENSATION INTERNAL SERVICE FUND (NON-GAAP)  
 FOR THE PERIOD ENDED APRIL 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>April 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>	<u>April 30, 2014</u>
<b>Revenues:</b>					
Charges for services	\$ 600,000	\$ 600,000	\$ -	\$ 1,041,998	\$ 1,041,998
Investment earnings	-	2,710	2,710	4,143	3,442
Total revenues	<u>600,000</u>	<u>602,710</u>	<u>2,710</u>	<u>1,046,141</u>	<u>1,045,440</u>
<b>Expenditures:</b>					
Premiums	600,000	441,834	158,166	559,668	463,156
Operating costs	-	12,000	(12,000)	-	-
Total expenditures	<u>600,000</u>	<u>453,834</u>	<u>146,166</u>	<u>559,668</u>	<u>463,156</u>
<b>Revenues over (under) expenditures</b>	<u>\$ -</u>	148,876	<u>\$ 148,876</u>	486,473	582,284
<b>Net positon, beginning of year</b>		<u>2,729,106</u>		<u>2,242,633</u>	<u>2,242,633</u>
<b>Net positon, end of year</b>		<u>\$ 2,877,982</u>		<u>\$ 2,729,106</u>	<u>\$ 2,824,917</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND  
ACTUAL AND CHANGES IN NET POSITION - HEALTH INTERNAL SERVICE FUND (NON-GAAP)  
FOR THE PERIOD ENDED APRIL 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>April 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>	<u>April 30, 2014</u>
<b>Revenues:</b>					
Charges for services-health premiums	\$ 11,859,051	\$ 10,387,954	\$ (1,471,097)	\$ 10,185,266	\$ 8,485,034
Charges for services-wellness	-	70,610	70,610	87,291	62,919
State revenue-restricted	-	75	75	-	-
Investment earnings	-	1,191	1,191	2,456	2,253
Total revenues	<u>11,859,051</u>	<u>10,459,830</u>	<u>(1,399,221)</u>	<u>10,275,013</u>	<u>8,550,206</u>
<b>Expenditures:</b>					
Administration fees	1,361,206	1,326,352	34,854	1,033,376	944,509
Premiums	<u>10,997,845</u>	<u>9,197,722</u>	<u>1,800,123</u>	<u>9,902,259</u>	<u>7,407,415</u>
Total expenditures	<u>12,359,051</u>	<u>10,524,074</u>	<u>1,834,977</u>	<u>10,935,635</u>	<u>8,351,924</u>
<b>Revenues over (under) expenditures</b>	<u>(500,000)</u>	<u>(64,244)</u>	<u>435,756</u>	<u>(660,622)</u>	<u>198,282</u>
<b>Other financing sources (uses):</b>					
Appropriated net position	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>-</u>
<b>Increase (decrease) in net position</b>	<u>\$ -</u>	<u>(64,244)</u>	<u>\$ (64,244)</u>	<u>(660,622)</u>	<u>198,282</u>
<b>Net positon, beginning of year</b>		<u>1,025,656</u>		<u>1,686,278</u>	<u>1,686,278</u>
<b>Net positon, end of year</b>		<u>\$ 961,412</u>		<u>\$ 1,025,656</u>	<u>\$ 1,884,560</u>

## **Cash and Investments**

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 04/30/15. It reports that the County had \$157.8 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$14.8 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.11%.

**BRUNSWICK COUNTY**  
**SUMMARY OF CASH AND INVESTMENTS**  
**AS OF APRIL 30, 2015**

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
<b>Unrestricted Cash and Investments</b>						
Checking & Petty Cash						
Petty Cash			\$ 4,750			0.00%
BB&T			38,497,428			0.00%
Finistar			<u>4,294,788</u>			0.12%
Total Checking & Petty Cash				\$ 42,796,966	25%	
Money Markets / Savings						
BB&T Money Rate Savings			50,052,876			0.10%
First Bank Preferred Savings			10,364,894			0.05%
SunTrust Money Market			<u>5,011,703</u>			0.05%
Total Money Markets / Savings				\$ 65,429,473	38%	
Certificates of Deposit / CDARS						
BB&T	12/3/13	6/3/15	5,011,563			0.21%
BB&T	10/3/13	10/3/15	10,161,135			0.35%
BB&T CDARS	7/3/14	7/2/15	10,000,000			0.25%
BB&T CDARS	7/3/14	6/30/16	2,500,000			0.35%
BB&T CDARS	7/31/14	7/28/16	2,500,000			0.35%
BB&T CDARS	8/28/14	8/25/16	2,500,000			0.35%
BB&T CDARS	9/18/14	9/15/16	<u>2,500,000</u>			0.41%
Total Certificates of Deposit / CDARS				\$ 35,172,698	20%	
NC Capital Management Trust - Cash Portfolio				\$ 11,151,832	6%	0.03%
NC Capital Management Trust - Term Portfolio				<u>\$ 3,249,389</u>	2%	0.10%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 157,800,358</b>		
<b>Restricted Cash and Investments</b>						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			\$ 14,254,119		8%	0.03%
PNC Bank Money Market			297,890		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
<b>Total Restricted Cash and Investments</b>				<b>\$ 14,766,575</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 172,566,933</b>	<b>100%</b>	<b>0.11%</b>
<b>Cash Balances:</b>						
General Fund			\$ 86,761,040			
County Capital Reserve Fund			10,552,914			
School Capital Projects Fund			4,363,753			
Water Fund			21,880,484			
Water Capital Reserve Fund			6,026,699			
Wastewater Fund			15,048,103			
Wastewater Capital Reserve Fund			5,823,768			

## **Key Indicators of Revenues and Expenditures**

Presented on the Brunswick County Government website are charts with actual history, current month actual amounts and annual budget information for major revenues and expenditures in both the enterprise and general funds.

**County of Brunswick**  
**Ad Valorem and Motor Vehicle Tax Revenues**

<b>PRIOR YEARS AD VALOREM AND MOTOR VEHICLE TAX REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD	% of
Month	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-15	actual %	ANNUAL
								change of	BUDGET
								prior YTD	
								actual	
July	553,243	520,653	469,070	457,840	1,256,406		758,897	-40%	
Aug	358,446	487,765	466,417	399,728	501,329		471,098	-6%	
Sept	304,094	233,047	275,046	266,185	502,872		399,058	-21%	
Oct	273,825	340,246	262,323	292,645	421,702		410,936	-3%	
Nov	234,593	261,246	220,800	248,011	316,382		213,082	-33%	
Dec	255,803	276,256	268,080	1,904,275	338,695		300,926	-11%	
Jan	269,411	272,557	176,623	230,649	312,188		376,046	20%	
Feb	289,685	225,344	288,303	167,225	355,871		347,468	-2%	
Mar	243,709	335,610	229,522	275,890	570,368		324,430	-43%	
Apr	121,891	160,121	217,975	242,239	283,020		247,162	-13%	
May	92,443	(373,197)	223,154	165,586	83,586				
June	139,043	136,914	142,710	149,701	241,223				
<b>Total</b>	<b>3,136,186</b>	<b>2,876,562</b>	<b>3,240,024</b>	<b>4,799,974</b>	<b>5,183,642</b>	<b>2,800,000</b>	<b>3,849,103</b>		<b>137%</b>

<b>CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD	% of
Month	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-15	actual %	ANNUAL
								change of	BUDGET
								prior YTD	
								actual	
July	148,657	137,781	149,233	223,725	251,261		92,824	-63%	
Aug	303,106	2,412,025	5,345,089	6,150,582	9,042,700		12,888,188	43%	
Sept	9,270,602	8,475,311	6,289,266	6,836,698	5,905,099		7,595,799	29%	
Oct	5,297,786	4,820,497	9,065,677	5,238,074	12,169,968		9,858,124	-19%	
Nov	22,004,593	23,371,285	20,721,693	25,391,533	18,981,162		19,890,901	5%	
Dec	22,364,013	27,573,364	28,586,670	23,447,917	32,279,594		26,567,368	-18%	
Jan	29,691,895	23,641,459	25,241,193	29,356,598	19,978,550		23,801,591	19%	
Feb	3,188,089	2,490,577	2,434,826	2,502,188	2,403,056		2,268,344	-6%	
Mar	1,960,896	1,571,872	1,297,910	1,382,129	1,929,706		1,279,718	-34%	
Apr	1,015,191	901,577	951,266	1,064,276	1,136,330		1,110,556	-2%	
May	762,175	698,659	775,014	759,092	1,074,642				
June	663,476	639,597	659,708	639,677	1,343,630				
<b>Total</b>	<b>96,670,479</b>	<b>96,734,004</b>	<b>101,517,545</b>	<b>102,992,489</b>	<b>106,495,697</b>	<b>104,483,984</b>	<b>105,353,413</b>		<b>101%</b>

**County of Brunswick  
Local Option Sales Tax Revenues**

<b>ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)</b>									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2014-15	ACTUAL 2014-15		
July	775,244	611,192	728,103	803,743	864,797		927,776	7%	
Aug	869,298	844,882	913,921	912,847	978,703		1,090,562	11%	
Sept	717,873	628,840	669,704	754,001	845,474		877,367	4%	
Oct	563,576	482,833	400,003	663,615	634,429		654,852	3%	
Nov	451,640	455,100	415,830	432,817	489,457		628,065	28%	
Dec	172,484	331,494	408,793	504,025	493,127		549,081	11%	
Jan	397,943	257,261	407,062	348,981	282,246		527,514	87%	
Feb	377,381	363,729	350,111	422,989	455,363		484,029	6%	
Mar	355,054	419,734	406,660	533,035	478,740				
Apr	559,235	364,267	529,984	612,526	650,547				
May	494,947	525,760	1,062,504	559,487	667,921				
June	498,848	567,902	387,186	588,366	701,324				
<b>Total</b>	<b>6,233,523</b>	<b>5,852,993</b>	<b>6,679,861</b>	<b>7,136,430</b>	<b>7,542,128</b>	<b>7,886,472</b>	<b>5,739,246</b>		<b>73%</b>

<b>ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)</b>									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2014-15	ACTUAL 2014-15		
July	387,930	384,828	456,457	468,237	481,169		539,117	12%	
Aug	372,649	393,146	400,939	422,864	441,069		481,408	9%	
Sept	345,577	374,736	400,747	418,782	433,388		496,279	15%	
Oct	335,048	352,699	391,422	393,726	437,655		469,753	7%	
Nov	382,451	360,510	351,758	379,858	371,215		494,179	33%	
Dec	342,429	351,112	395,014	422,206	450,740		479,879	6%	
Jan	406,617	440,835	487,072	444,135	503,442		583,174	16%	
Feb	327,566	341,806	350,610	359,348	373,047		447,406	20%	
Mar	340,557	355,548	403,125	421,635	414,833				
Apr	352,020	389,645	428,045	438,597	454,513				
May	362,623	408,647	366,004	419,110	424,744				
June	374,957	352,385	430,835	445,822	488,672				
<b>Total</b>	<b>4,330,424</b>	<b>4,505,897</b>	<b>4,862,027</b>	<b>5,034,320</b>	<b>5,274,487</b>	<b>5,340,121</b>	<b>3,991,195</b>		<b>75%</b>

<b>ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)</b>									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2014-15	ACTUAL 2014-15		
July	382,047	389,923	463,609	502,448	537,381		581,833	8%	
Aug	365,754	495,102	525,360	535,526	571,290		634,883	11%	
Sept	339,368	394,173	419,001	464,542	513,379		547,394	7%	
Oct	330,003	322,739	297,341	415,766	419,073		441,243	5%	
Nov	319,980	313,939	291,703	310,259	333,777		436,317	31%	
Dec	183,945	258,856	302,427	355,269	361,268		397,148	10%	
Jan	304,055	252,979	331,462	294,265	285,268		420,617	47%	
Feb	269,368	267,614	262,408	299,134	319,156		356,907	12%	
Mar	263,751	296,691	304,048	368,542	342,823				
Apr	357,385	283,405	366,596	408,598	431,872				
May	332,586	360,673	580,160	379,092	430,202				
June	338,292	360,724	306,627	399,234	464,929				
<b>Total</b>	<b>3,786,534</b>	<b>3,996,820</b>	<b>4,450,742</b>	<b>4,732,676</b>	<b>5,010,418</b>	<b>5,048,595</b>	<b>3,816,342</b>		<b>76%</b>

Note: Sales Taxes are 2 months behind in reporting.  
Medicaid Swap Reduced Article 39 in FY 08 and Articles 39 and **32** in FY 09

**County of Brunswick  
Water Fund Revenues**

<b>WATER RETAIL SALES REVENUE (617110-371316 &amp; 371319)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD actual %	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-2015	change of prior	BUDGET
								YTD actual	
July	536,094	594,617	770,458	618,528	630,804		739,330	17%	
Aug	631,447	682,536	890,930	848,179	677,768		802,358	18%	
Sept	653,845	675,552	830,552	823,103	702,374		616,254	-12%	
Oct	582,996	620,719	640,911	605,376	657,724		580,244	-12%	
Nov	473,947	578,043	494,880	538,332	543,429		506,254	-7%	
Dec	383,530	417,272	434,090	440,113	383,736		423,042	10%	
Jan	291,493	331,377	341,039	320,595	310,469		324,088	4%	
Feb	269,540	289,819	294,562	289,461	325,192		305,999	-6%	
Mar	243,529	258,280	293,912	317,570	310,570		288,625	-7%	
Apr	238,546	284,317	275,009	247,091	280,329		306,203	9%	
May	351,199	350,418	418,321	355,714	381,008				
**June	566,766	683,693	316,768	512,494	686,431				
<b>Total</b>	<b>5,222,932</b>	<b>5,766,645</b>	<b>6,001,433</b>	<b>5,916,557</b>	<b>5,889,834</b>	<b>6,170,325</b>	<b>4,892,397</b>		<b>79%</b>

<b>WATER WHOLESALE REVENUE (617110-371317)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD actual %	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-2015	change of prior	BUDGET
								YTD actual	
July	520,136	573,935	602,180	502,222	531,159		645,432	22%	
Aug	578,115	572,806	691,382	736,692	566,561		610,893	8%	
Sept	497,843	538,488	640,662	483,513	511,239		597,231	17%	
Oct	436,852	460,224	462,945	394,070	455,344		369,057	-19%	
Nov	396,332	349,013	384,941	375,118	391,254		382,248	-2%	
Dec	257,299	320,012	276,392	281,076	260,217		298,588	15%	
Jan	267,115	287,662	269,445	262,906	242,557		308,352	27%	
Feb	247,089	207,131	272,677	278,801	297,924		240,348	-19%	
Mar	214,179	200,724	226,944	265,305	256,865		291,032	13%	
Apr	270,106	272,227	211,365	227,953	264,528		253,284	-4%	
May	355,286	423,526	345,286	282,064	303,736				
**June	435,118	438,205	336,570	410,953	567,502				
<b>Total</b>	<b>4,475,470</b>	<b>4,643,954</b>	<b>4,720,790</b>	<b>4,500,673</b>	<b>4,648,887</b>	<b>4,528,920</b>	<b>3,996,465</b>		<b>88%</b>

<b>WATER INDUSTRIAL REVENUE (617110-371318)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD actual %	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-2015	change of prior	BUDGET
								YTD actual	
July	254,446	230,055	205,957	235,758	252,870		245,698	-3%	
Aug	206,918	176,341	238,422	291,644	230,404		241,408	5%	
Sept	186,315	211,659	263,477	251,772	235,556		287,677	22%	
Oct	173,444	200,160	227,805	230,252	231,204		226,273	-2%	
Nov	148,067	171,152	227,584	234,277	233,080		225,491	-3%	
Dec	128,560	171,746	193,560	203,477	188,651		220,541	17%	
Jan	154,011	199,172	222,440	223,740	200,044		221,210	11%	
Feb	154,580	169,138	205,758	221,223	232,927		148,278	-36%	
Mar	150,662	194,844	165,216	261,605	193,946		192,828	-1%	
Apr	138,357	205,001	178,199	211,697	206,743		169,595	-18%	
May	181,744	220,764	235,606	196,254	216,485				
June	116,775	136,764	266,335	239,597	211,501				
<b>Total</b>	<b>1,993,877</b>	<b>2,286,796</b>	<b>2,630,359</b>	<b>2,801,296</b>	<b>2,633,410</b>	<b>2,417,527</b>	<b>2,178,999</b>		<b>90%</b>

**County of Brunswick  
Water Fund Revenues**

<b>WATER BASE SERVICE CHARGE REVENUE (617110-371308)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	343,436	369,062	374,477	381,461	391,615		403,355		3%
Aug	344,602	368,551	374,598	383,403	393,144		440,343		12%
Sept	344,180	368,751	376,785	381,503	391,943		440,074		12%
Oct	346,891	369,302	375,396	382,386	394,427		442,108		12%
Nov	345,554	368,909	377,206	385,726	396,791		442,353		11%
Dec	341,417	368,439	376,646	385,373	395,498		443,726		12%
Jan	345,141	371,366	377,689	386,229	395,498		445,019		13%
Feb	343,854	371,203	380,480	386,997	399,527		445,701		12%
Mar	344,894	363,122	379,420	387,056	398,697		446,642		12%
Apr	344,785	370,885	378,667	387,607	399,271		448,227		12%
May	346,061	372,644	380,225	389,914	401,832				
**June	389,403	377,768	386,880	399,806	413,286				
<b>Total</b>	<b>4,180,219</b>	<b>4,440,002</b>	<b>4,538,469</b>	<b>4,637,462</b>	<b>4,771,529</b>	<b>5,198,400</b>	<b>4,397,548</b>		<b>85%</b>

<b>WATER TAPS AND CONNECTION REVENUE (617140-371305)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	23,753	31,784	22,566	20,552	32,072		70,982		121%
Aug	13,450	22,700	27,308	15,150	38,414		54,383		42%
Sept	31,003	16,150	30,336	30,974	40,036		55,302		38%
Oct	19,150	15,280	22,816	27,034	42,683		53,756		26%
Nov	9,950	14,900	15,924	22,145	29,320		42,257		44%
Dec	19,150	30,550	23,563	19,234	28,621		56,457		97%
Jan	10,400	16,300	19,127	33,630	25,201		53,973		114%
Feb	16,750	14,988	15,516	53,149	34,179		55,395		62%
Mar	20,072	13,822	21,192	41,370	38,347		62,467		63%
Apr	25,253	26,450	30,380	39,756	39,113		66,169		69%
May	29,250	24,800	19,417	29,745	41,012				
*June	44,900	33,800	35,963	155,376	42,744				
<b>Total</b>	<b>263,081</b>	<b>261,524</b>	<b>284,109</b>	<b>488,116</b>	<b>431,742</b>	<b>450,000</b>	<b>571,141</b>		<b>127%</b>

<b>WATER CAPITAL RECOVERY REVENUE (619100-371404)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	71,097	49,518	43,532	36,494	69,729		75,945		9%
Aug	37,803	43,483	42,166	36,803	68,885		61,056		-11%
Sept	65,980	30,959	56,011	55,673	74,043		56,609		-24%
Oct	69,274	45,051	49,159	62,911	92,640		35,619		-62%
Nov	28,105	31,260	40,237	60,584	35,813		90,854		154%
Dec	20,463	58,450	39,262	53,463	59,986		71,145		19%
Jan	22,337	12,620	10,622	76,170	46,944		77,802		66%
Feb	25,738	24,630	67,326	132,565	61,353		78,674		28%
Mar	53,922	49,315	43,699	60,294	83,280		75,081		-10%
Apr	45,565	77,878	49,961	84,220	56,385		86,006		53%
May	76,463	51,326	34,502	47,460	116,924				
*June	43,321	67,095	101,493	232,116	71,878				
<b>Total</b>	<b>560,068</b>	<b>541,586</b>	<b>577,970</b>	<b>938,752</b>	<b>837,859</b>	<b>516,000</b>	<b>708,791</b>		<b>137%</b>

\*June 2013 water fund revenue reflects the cumulative affect of deferred loans recognized.

**County of Brunswick  
Water Fund Revenues**

<b>WATER TRANSMISSION LINE REVENUE (619800-371309)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	22,579	13,206	14,840	12,295	23,386		27,391	17%	
Aug	8,364	10,396	12,760	10,666	20,169		26,404	31%	
Sept	19,962	8,112	18,497	18,697	25,030		23,378	-7%	
Oct	19,869	10,440	16,756	21,484	22,223		20,420	-8%	
Nov	8,703	8,990	10,376	20,505	14,943		36,383	143%	
Dec	3,409	17,675	12,649	17,955	19,097		28,184	48%	
Jan	6,814	20,543	10,206	18,736	19,156		28,812	50%	
Feb	11,890	5,688	22,750	29,327	20,860		30,550	46%	
Mar	16,244	13,915	14,752	22,098	26,789		23,460	-12%	
Apr	11,874	19,307	16,833	28,057	24,074		24,169	0%	
May	22,381	15,685	11,183	16,164	31,109				
*June	38,546	16,748	13,580	79,793	28,029				
<b>Total</b>	<b>190,635</b>	<b>160,705</b>	<b>175,180</b>	<b>295,776</b>	<b>274,866</b>	<b>175,000</b>	<b>269,151</b>		<b>154%</b>

\*June 2013 water fund revenue reflects the cumulative affect of deferred loans recognized.

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER RETAIL SALES REVENUE (627210-371405)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		BUDGET
July	428,697	467,029	534,433	539,086	612,855		707,249	15%	
Aug	449,671	495,227	536,471	580,699	651,146		733,867	13%	
Sept	450,801	490,521	528,279	559,178	644,679		693,713	8%	
Oct	423,565	481,760	512,272	531,074	633,320		673,713	6%	
Nov	416,435	477,455	487,634	521,592	620,631		662,220	7%	
Dec	412,496	447,742	488,908	515,480	605,584		649,668	7%	
Jan	400,747	442,910	459,766	513,818	600,756		648,827	8%	
Feb	397,130	442,172	486,115	511,834	617,577		651,892	6%	
Mar	389,590	445,924	509,061	528,669	623,293		640,679	3%	
Apr	402,306	437,732	427,655	527,052	612,980		652,947	7%	
May	439,194	451,384	494,416	557,639	642,475				
June	464,901	545,341	463,735	652,400	762,420				
<b>Total</b>	<b>5,075,532</b>	<b>5,625,196</b>	<b>5,928,745</b>	<b>6,538,521</b>	<b>7,627,716</b>	<b>8,086,614</b>	<b>6,714,775</b>		<b>83%</b>

<b>WASTEWATER TAPS &amp; CONNECTIONS REVENUE (627220-371402)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		BUDGET
July	30,000	39,550	40,000	67,500	126,160		88,000	-30%	
Aug	0.00	76,232	64,000	89,000	90,600		93,000	3%	
Sept	59,000	33,000	37,000	76,760	60,000		100,000	67%	
Oct	51,652	46,000	48,000	32,005	113,949		84,000	-26%	
Nov	46,000	32,000	80,000	60,000	100,000		101,550	2%	
Dec	8,000	42,550	217,000	60,000	60,166		69,000	15%	
Jan	12,000	61,300	65,000	76,000	96,000		84,000	-13%	
Feb	61,000	53,000	76,583	96,000	157,000		172,000	10%	
Mar	51,000	39,450	36,583	88,000	84,000		80,000	-5%	
Apr	68,000	109,000	73,583	71,970	112,000		88,000	-21%	
May	37,000	11,995	44,571	93,000	132,000				
June	22,000	63,995	88,332	76,000	77,000				
<b>Total</b>	<b>445,652</b>	<b>608,073</b>	<b>870,653</b>	<b>886,235</b>	<b>1,208,875</b>	<b>980,000</b>	<b>959,550</b>		<b>98%</b>

<b>WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		BUDGET
July	94,250	72,125	88,000	71,201	153,583		94,139	-39%	
Aug	51,000	40,583	65,917	80,333	75,250		153,639	104%	
Sept	136,834	42,375	128,775	41,766	94,337		130,597	38%	
Oct	162,518	106,042	124,000	99,441	100,250		157,250	57%	
Nov	44,016	39,000	56,000	103,889	48,306		162,973	237%	
*Dec	(30,667)	71,500	140,500	76,222	55,555		122,639	121%	
Jan	24,000	49,564	41,333	90,085	105,889		153,833	45%	
~Feb	56,000	2,500	123,805	339,167	67,805		168,764	149%	
Mar	60,000	57,000	84,222	64,306	112,512		115,639	3%	
Apr	73,000	167,034	114,834	141,306	128,139		105,250	-18%	
May	148,617	37,000	32,000	76,373	134,384				
June	48,861	109,000	116,706	142,945	113,439				
<b>Total</b>	<b>868,429</b>	<b>793,723</b>	<b>1,116,093</b>	<b>1,327,033</b>	<b>1,189,449</b>	<b>450,000</b>	<b>1,364,723</b>		<b>303%</b>

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER TRANSMISSION LINE FEES (629800-371309)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	31,417	19,708	34,334	21,742	47,864		24,714	-48%	
Aug	14,000	9,194	22,973	20,639	24,084		47,884	99%	
Sept	43,611	12,125	40,592	13,922	31,444		42,534	35%	
Oct	52,737	21,347	40,335	28,957	32,421		51,087	58%	
Nov	12,005	13,000	13,333	34,632	17,104		79,326	364%	
*Dec	(11,222)	18,500	14,335	25,409	17,855		38,881	118%	
Jan	8,290	13,000	14,668	27,030	25,410		51,281	102%	
Feb	14,000	(3,500)	12,445	35,095	19,601		56,259	187%	
Mar	18,000	16,000	24,113	15,437	36,729		33,217	-10%	
Apr	21,333	56,344	35,278	43,759	36,827		30,753	-16%	
May	44,206	16,862	8,335	23,460	41,109				
June	20,472	60,725	27,274	23,315	31,815				
<b>Total</b>	<b>268,849</b>	<b>253,305</b>	<b>288,015</b>	<b>313,396</b>	<b>362,264</b>	<b>150,000</b>	<b>455,936</b>		<b>304%</b>

\* Credited Town Creek Cedar Grove schools for reduction in permitted flow by DENR which was prev. collected in June '09  
 ~YTD correction made in 2012. \$206,000 billed for Calabach Town Center in 2013.

**County of Brunswick  
Water and Wastewater Number of Customers**

<b>NUMBER OF WATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	Change
July	30,616	33,261	33,842	34,488	34,990	36,146	118
Aug	30,652	33,299	33,916	34,521	35,107	36,272	126
*Sept	30,731	33,337	33,968	34,362	35,219	36,379	107
Oct	30,791	33,415	33,990	34,328	35,400	36,431	52
Nov	30,876	33,434	34,050	34,377	35,455	36,524	93
Dec	30,944	33,422	34,129	34,485	35,500	36,607	83
Jan	30,924	33,490	34,189	34,512	35,545	36,679	72
Feb	30,978	33,521	34,221	34,652	35,615	36,737	58
Mar	31,013	33,549	34,254	34,719	35,663	36,828	91
Apr	31,076	33,615	34,330	34,823	35,819		
May	33,145	33,632	34,368	34,913	35,902		
June	33,183	33,770	34,394	34,984	36,028		
Average	31,244	33,479	34,138	34,597	35,520		800

\* In Sept and Oct 2012, pulled meter from vacant or foreclosed properties.

<b>NUMBER OF WASTEWATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	Change
July	8,605	9,180	9,683	10,667	12,415	13,855	14
Aug	8,643	9,257	9,755	10,756	12,467	14,009	154
**Sept	8,666	9,267	9,817	10,663	12,677	14,036	27
Oct	8,686	9,394	9,913	10,712	12,859	14,092	56
Nov	8,736	9,437	9,957	10,738	13,108	14,143	51
***Dec	8,757	9,412	10,015	11,081	13,234	14,192	49
Jan	8,751	9,396	10,151	11,156	13,364	14,237	45
Feb	8,802	9,532	10,199	11,310	13,470	14,325	88
Mar	8,803	9,583	10,213	11,516	13,544	14,378	53
Apr	9,059	9,516	10,410	11,685	13,608		
May	9,089	9,599	10,463	11,965	13,743		
June	9,112	9,647	10,475	12,142	13,841		
Average	8,809	9,435	10,088	11,199	13,194		537

\*\*In September 2012, Reduction for \$18 base charge elimination.

\*\*\*In December 2012, Completion of Sunset Beach sewer system