

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED FEBRUARY 28, 2015



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Summary Information for General and Enterprise Funds as of February 28, 2015:

General Fund:

- Total revenues for the General Fund are \$142.0 million for an increase of \$3.7 million or 2.6% over the same period in the prior year. This increase is mainly due to increases in both Current Property Taxes and Local Option Sales Tax Revenues. Current Property Taxes are up 1.9% or \$2.0 million and Local Option Sales Taxes are up 11.1% or \$1.1 million. Local Option Sales Tax growth is subject to change due to refunds to non-profits and governmental entities. Total revenues collected are 87.6% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$103.9 million and are 62.1% of the current budget. Expenditures, net of the park land purchase, increased \$3.3 million or 3.3% over the same period in the prior year.
- Net transfers to other funds are \$3.5 million compared to net transfers to other funds of \$7.1 million under the same period in the prior year. The transfers were to fund various county capital projects.
- Revenues and net transfers are greater than expenditures by \$34.6 million for the current period end.

Water Fund:

- Total revenues for the Water Fund increased 5.7% over the same period in the prior year to \$14.8 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 72.3% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund increased 0.7% over the same period in the prior year to \$11.3 million. Total expenditures are 60.4% of the budget for the fiscal year.
- Net transfers to water capital projects are \$3.6 million compared to \$3.7 million of transfers in the same period of the prior year.
- Revenues and net transfers are less than expenditures by \$0.1 million compared to under by \$0.9 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased 7.3% over the same period in the prior year to \$12.3 million. The increases in revenue are mainly from retail sales and capital recovery fees. Retail sales have increased 8.7% due to the addition of approximately 900 customers in comparison to the same period in the prior year. Capital recovery fees show an increase of 63.2% or \$0.4 million. Total revenues are 63.9% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 1.4% over the same period in the prior year to \$8.4 million. Total expenditures are 37.2% of the budget for the fiscal year.
- Net transfers to wastewater capital projects are \$0.2 million in the current fiscal year compared to only \$0.1 million transfers to wastewater capital projects in the prior year.
- Revenues and net transfers are greater than expenditures by \$3.7 million compared to greater than expenditures by \$3.1 million over the same period in the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
FEBRUARY 28, 2015

	Major Funds			Non Major Governmental Funds	Total Governmental Funds
	General	County Capital Project	Education Capital Project		
Assets:					
Cash and cash equivalents/investments	\$ 100,781,469	\$ 14,064,584	\$ 6,795,692	\$ 1,860,753	\$ 123,502,498
Restricted cash and investments	215,826	-	297,885	-	513,711
Interest receivable	44,488	9,582	4,931	1,162	60,163
Taxes receivable - net	10,086,775	-	-	-	10,086,775
Receivables - net	1,348,987	-	-	-	1,348,987
Other governmental agencies	691,911	31,852	-	1,990	725,753
Total assets	<u>\$ 113,169,456</u>	<u>\$ 14,106,018</u>	<u>\$ 7,098,508</u>	<u>\$ 1,863,905</u>	<u>\$ 136,237,887</u>
Liabilities:					
Accounts payable and other liabilities	\$ 1,667,384	\$ -	\$ -	\$ 1,944	\$ 1,669,328
Total liabilities	<u>1,667,384</u>	<u>-</u>	<u>-</u>	<u>1,944</u>	<u>1,669,328</u>
Deferred Inflows of Resources:	<u>10,606,417</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,606,417</u>
Fund Balances:					
Restricted:					
Stabilization by State Statute	8,035,041	-	-	3,152	8,038,193
Restricted - other	3,465,810	-	297,885	1,811,736	5,575,431
Committed	214,566	14,106,018	6,800,623	-	21,121,207
Assigned	11,662,386	-	-	-	11,662,386
Unassigned	<u>77,517,852</u>	<u>-</u>	<u>-</u>	<u>47,073</u>	<u>77,564,925</u>
Total fund balances	<u>100,895,655</u>	<u>14,106,018</u>	<u>7,098,508</u>	<u>1,861,961</u>	<u>123,962,142</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 113,169,456</u>	<u>\$ 14,106,018</u>	<u>\$ 7,098,508</u>	<u>\$ 1,863,905</u>	<u>\$ 136,237,887</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED FEBRUARY 28, 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>	
Revenues:					
Ad valorem taxes	\$ 106,973,370	\$ -	\$ -	\$ -	\$ 106,973,370
Local option sales taxes	10,737,213	-	-	-	10,737,213
Other taxes and licenses	2,595,691	-	-	-	2,595,691
Unrestricted intergovernmental revenues	840,894	-	-	-	840,894
Restricted intergovernmental revenues	11,962,024	188,159	806,672	773,855	13,730,710
Permits and fees	2,172,492	-	-	84,476	2,256,968
Sales and services	6,175,853	-	-	-	6,175,853
Investment earnings	53,836	11,653	6,300	1,575	73,364
Other	486,097	2,000	-	2,230	490,327
Total revenues	<u>141,997,470</u>	<u>201,812</u>	<u>812,972</u>	<u>862,136</u>	<u>143,874,390</u>
Expenditures:					
Current:					
General government	6,681,524	-	-	62,661	6,744,185
Public safety	23,296,987	36,521	-	954,557	24,288,065
Central services	7,925,602	-	-	-	7,925,602
Human services	18,108,114	-	-	-	18,108,114
Transportation	296,195	100,270	-	-	396,465
Environmental protection	9,160,064	-	-	-	9,160,064
Culture and recreation	5,818,275	2,788,785	-	-	8,607,060
Economic and physical development	3,719,858	2,219,413	-	215,536	6,154,807
Education	25,189,512	-	4,153,574	-	29,343,086
Debt Service:					
Principal retirement	1,740,000	-	-	-	1,740,000
Interest and fiscal charges	1,954,329	-	-	-	1,954,329
Total expenditures	<u>103,890,460</u>	<u>5,144,989</u>	<u>4,153,574</u>	<u>1,232,754</u>	<u>114,421,777</u>
Revenues over (under) expenditures	<u>38,107,010</u>	<u>(4,943,177)</u>	<u>(3,340,602)</u>	<u>(370,618)</u>	<u>29,452,613</u>
Other Financing Sources (Uses):					
Transfers from other funds	13,682	3,500,000	-	112,116	3,625,798
Transfers to other funds	(3,524,116)	(88,000)	-	(13,682)	(3,625,798)
Total other financing sources (uses)	<u>(3,510,434)</u>	<u>3,412,000</u>	<u>-</u>	<u>98,434</u>	<u>-</u>
Net change in fund balance	34,596,576	(1,531,177)	(3,340,602)	(272,184)	29,452,613
Fund balance, beginning of year	<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>
Fund balance, end of year	<u>\$ 100,895,655</u>	<u>\$ 14,106,018</u>	<u>\$ 7,098,508</u>	<u>\$ 1,861,961</u>	<u>\$ 123,962,142</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED FEBRUARY 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:				
Ad valorem taxes	\$ 107,983,984	\$ 107,983,984	\$ 106,973,370	\$ (1,010,614)
Local option sales taxes	18,525,188	18,275,188	10,737,213	(7,537,975)
Other taxes and licenses	3,495,000	3,495,000	2,595,691	(899,309)
Unrestricted intergovernmental revenues	1,118,000	1,118,000	840,894	(277,106)
Restricted intergovernmental revenues	16,692,856	17,575,199	11,962,024	(5,613,175)
Permits and fees	2,999,533	3,019,533	2,172,492	(847,041)
Sales and services	9,459,142	9,459,142	6,175,853	(3,283,289)
Investment earnings	85,000	85,000	53,836	(31,164)
Other	1,019,780	1,058,670	486,097	(572,573)
Total revenues	<u>161,378,483</u>	<u>162,069,716</u>	<u>141,997,470</u>	<u>(20,072,246)</u>
Expenditures:				
Current:				
General government	10,720,557	10,924,272	6,681,524	4,242,748
Central services	13,333,230	13,796,093	7,925,602	5,870,491
Public safety	34,631,154	35,225,414	23,296,987	11,928,427
Transportation	158,163	382,729	296,195	86,534
Environmental protection	13,861,171	13,861,171	9,160,064	4,701,107
Economic and physical development	5,633,152	6,063,247	3,719,858	2,343,389
Human services	26,843,104	27,698,412	18,108,114	9,590,298
Education	37,784,270	37,784,270	25,189,512	12,594,758
Culture and recreation	4,099,590	7,741,048	5,818,275	1,922,773
Debt Service:				
Principal retirement	10,440,001	10,440,001	1,740,000	8,700,001
Interest and fiscal charges	3,404,527	3,404,527	1,954,329	1,450,198
Total expenditures	<u>160,908,919</u>	<u>167,321,184</u>	<u>103,890,460</u>	<u>63,430,724</u>
Revenues over (under) expenditures	<u>469,564</u>	<u>(5,251,468)</u>	<u>38,107,010</u>	<u>43,358,478</u>
Other Financing Sources (Uses):				
Transfers from other funds	-	13,682	13,682	-
Transfers to other funds	(3,837,984)	(6,362,100)	(3,524,116)	2,837,984
Contingency	(400,000)	(62,500)	-	62,500
Appropriated fund balance	3,768,420	11,662,386	-	(11,662,386)
Total other financing sources (uses)	<u>(469,564)</u>	<u>5,251,468</u>	<u>(3,510,434)</u>	<u>(8,761,902)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	34,596,576	<u>\$ 34,596,576</u>
Fund balance, beginning of year			66,299,079	
Fund balance, end of year			<u>\$ 100,895,655</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 FEBRUARY 28, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>February 28, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>February 28, 2014</u>
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 104,483,984	\$ 104,483,984	\$ 102,963,139	\$ (1,520,845)	99%	\$ 106,495,697	\$ 101,011,389
Prior year taxes	2,800,000	2,800,000	3,277,511	477,511	117%	5,183,642	3,997,196
Penalties and interest	700,000	700,000	732,720	32,720	105%	1,320,047	794,625
	<u>107,983,984</u>	<u>107,983,984</u>	<u>106,973,370</u>	<u>(1,010,614)</u>	99%	<u>112,999,386</u>	<u>105,803,210</u>
Local Option Sales Taxes:							
Article 39 (1%)	7,886,472	7,886,472	4,727,703	(3,158,769)	60%	7,542,128	4,305,987
Article 40 (1/2%)	5,508,714	5,408,714	2,960,615	(2,448,099)	55%	5,274,487	2,615,236
Article 42 (1/2%)	5,130,002	4,980,002	3,038,818	(1,941,184)	61%	5,010,418	2,736,168
Article 44 (1/2%)	-	-	10,077	10,077	na	4,998	2,932
	<u>18,525,188</u>	<u>18,275,188</u>	<u>10,737,213</u>	<u>(7,537,975)</u>	59%	<u>17,832,031</u>	<u>9,660,323</u>
Other Taxes and Licenses:							
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	1,614,935	(385,065)	81%	2,224,696	1,402,413
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	790,028	(459,972)	63%	1,307,052	900,627
	<u>3,495,000</u>	<u>3,495,000</u>	<u>2,595,691</u>	<u>(899,309)</u>	74%	<u>3,766,292</u>	<u>2,481,718</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	700,000	700,000	664,737	(35,263)	95%	759,953	72,055
Beer and wine tax	248,000	248,000	-	(248,000)	0%	258,749	-
Jail fees	170,000	170,000	176,157	6,157	104%	210,447	127,490
	<u>1,118,000</u>	<u>1,118,000</u>	<u>840,894</u>	<u>(277,106)</u>	75%	<u>1,229,149</u>	<u>199,545</u>
Restricted Intergovernmental:							
State and federal grant	16,520,663	17,403,006	11,851,338	(5,551,668)	68%	18,399,838	11,042,701
ARRA federal grant	9,193	9,193	4,597	(4,596)	50%	10,728	5,321
Court facility fees	140,000	140,000	87,076	(52,924)	62%	145,386	80,764
Payments in lieu of taxes	3,000	3,000	-	(3,000)	0%	-	-
ABC education requirement	-	-	3,089	3,089	na	7,062	6,586
ABC law enforcement services	2,000	2,000	2,206	206	110%	4,870	4,530
State drug tax	18,000	18,000	13,718	(4,282)	76%	24,636	13,846
	<u>16,692,856</u>	<u>17,575,199</u>	<u>11,962,024</u>	<u>(5,613,175)</u>	68%	<u>18,592,520</u>	<u>11,153,748</u>
Permits and Fees:							
Building permits	1,066,000	1,066,000	1,131,706	65,706	106%	1,306,960	739,509
Recording Fees	750,000	750,000	433,930	(316,070)	58%	702,243	477,531
Inspection fees	140,000	140,000	6,315	(133,685)	5%	154,873	91,934
Concealed handgun permit	115,428	115,428	81,725	(33,703)	71%	151,215	91,400
Other permit and fees	928,105	948,105	518,816	(429,289)	55%	992,812	568,055
	<u>2,999,533</u>	<u>3,019,533</u>	<u>2,172,492</u>	<u>(847,041)</u>	72%	<u>3,308,103</u>	<u>1,968,429</u>
Sales and Services:							
Solid waste fees	1,600,000	1,600,000	1,052,691	(547,309)	66%	1,542,335	865,334
School resource officer reimb.	1,178,000	1,178,000	590,360	(587,640)	50%	1,343,539	663,579
Rents	37,000	37,000	43,210	6,210	117%	87,381	62,501
EMS Charges	4,000,000	4,000,000	2,605,058	(1,394,942)	65%	4,279,913	2,768,820
Public health user fees	670,250	670,250	522,759	(147,491)	78%	743,589	445,130
Sheriff animal prot. serv. fees	85,000	85,000	59,471	(25,529)	70%	88,097	56,464
Social services fees	46,700	46,700	35,870	(10,830)	77%	57,507	34,967

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED FEBRUARY 28, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	February 28, 2014
Public housing fees	46,112	46,112	58,974	12,862	128%	73,853	40,159
Tax collection fees	130,000	130,000	205,905	75,905	158%	228,815	209,003
Other sales and services	1,041,680	1,041,680	578,044	(463,636)	55%	1,112,675	773,984
Register of deeds	304,800	304,800	186,410	(118,390)	61%	289,161	193,617
Marriage licenses	57,000	57,000	33,575	(23,425)	59%	52,004	31,387
Recreation services	262,600	262,600	203,526	(59,074)	78%	230,952	168,405
	<u>9,459,142</u>	<u>9,459,142</u>	<u>6,175,853</u>	<u>(3,283,289)</u>	65%	<u>10,129,821</u>	<u>6,313,350</u>
Investment earnings	85,000	85,000	53,836	(31,164)	63%	96,904	59,009
Other:							
Tax refunds - sales and gas tax	1,100	1,100	444	(656)	40%	946	691
ABC bottles taxes	42,000	42,000	31,279	(10,721)	74%	50,313	28,919
County Board of Alcohol Control	24,000	24,000	12,000	(12,000)	50%	24,000	12,634
Contributions	4,300	9,805	32,085	22,280	327%	62,554	31,286
Other revenues	948,380	981,765	410,289	(571,476)	42%	1,398,575	645,154
	<u>1,019,780</u>	<u>1,058,670</u>	<u>486,097</u>	<u>(572,573)</u>	46%	<u>1,536,388</u>	<u>718,684</u>
Total revenues	<u>161,378,483</u>	<u>162,069,716</u>	<u>141,997,470</u>	<u>(20,072,246)</u>	88%	<u>169,490,594</u>	<u>138,358,016</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	242,643	242,643	160,036	82,607	66%	244,933	156,205
Fringe benefits	69,779	69,779	34,846	34,933	50%	52,312	33,823
Operating costs	61,464	61,464	43,550	17,914	71%	44,408	32,892
	<u>373,886</u>	<u>373,886</u>	<u>238,432</u>	<u>135,454</u>	64%	<u>341,653</u>	<u>222,920</u>
County Administration:							
Salaries	741,859	394,546	259,230	135,316	66%	725,484	468,320
Fringe benefits	254,393	125,621	82,001	43,620	65%	224,152	144,893
Operating costs	67,710	29,574	15,213	14,361	51%	33,968	22,242
	<u>1,063,962</u>	<u>549,741</u>	<u>356,444</u>	<u>193,297</u>	65%	<u>983,604</u>	<u>635,455</u>
Human Resources:							
Salaries	-	348,244	217,042	131,202	62%	-	-
Fringe benefits	-	133,223	76,909	56,314	58%	-	-
Operating costs	-	38,136	5,270	32,866	14%	-	-
	<u>-</u>	<u>519,603</u>	<u>299,221</u>	<u>220,382</u>	58%	<u>-</u>	<u>-</u>
Finance:							
Salaries	652,196	649,446	424,743	224,703	65%	619,572	387,578
Fringe benefits	236,440	236,440	153,799	82,641	65%	206,801	132,131
Operating costs	357,260	396,858	272,979	123,879	69%	364,835	254,278
	<u>1,245,896</u>	<u>1,282,744</u>	<u>851,521</u>	<u>431,223</u>	66%	<u>1,191,208</u>	<u>773,987</u>
Tax Administration:							
Salaries	2,172,793	2,172,793	1,329,185	843,608	61%	2,063,029	1,377,185
Fringe benefits	921,411	932,969	577,256	355,713	62%	800,300	546,463
Operating costs	918,220	1,043,424	455,400	588,024	44%	578,570	330,839
Capital outlay	-	-	-	-	na	7,971	7,971
	<u>4,012,424</u>	<u>4,149,186</u>	<u>2,361,841</u>	<u>1,787,345</u>	57%	<u>3,449,870</u>	<u>2,262,458</u>
County Attorney:							
Salaries	344,545	351,545	221,197	130,348	63%	368,496	231,775
Fringe benefits	111,335	111,871	69,088	42,783	62%	102,550	65,377
Operating costs	249,080	249,080	129,591	119,489	52%	162,265	113,359
	<u>704,960</u>	<u>712,496</u>	<u>419,876</u>	<u>292,620</u>	59%	<u>633,311</u>	<u>410,511</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 FEBRUARY 28, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	February 28, 2014
Court Facilities:							
Salaries	-	-	-	-	na	19,503	19,503
Fringe benefits	-	2,187	2,187	-	100%	6,560	6,560
Operating costs	272,261	287,261	157,509	129,752	55%	246,535	109,353
	<u>272,261</u>	<u>289,448</u>	<u>159,696</u>	<u>129,752</u>	55%	<u>272,598</u>	<u>135,416</u>
Board of Elections:							
Salaries	411,067	411,067	268,670	142,397	65%	371,707	203,999
Fringe benefits	112,416	112,416	67,922	44,494	60%	88,062	56,121
Operating costs	178,537	178,537	117,771	60,766	66%	150,804	108,310
	<u>702,020</u>	<u>702,020</u>	<u>454,363</u>	<u>247,657</u>	65%	<u>610,573</u>	<u>368,430</u>
Register of Deeds:							
Salaries	644,360	644,360	396,019	248,341	61%	639,616	403,947
Fringe benefits	315,945	315,945	190,959	124,986	60%	276,956	179,081
Operating costs	1,384,843	1,384,843	953,152	431,691	69%	1,453,513	864,858
	<u>2,345,148</u>	<u>2,345,148</u>	<u>1,540,130</u>	<u>805,018</u>	66%	<u>2,370,085</u>	<u>1,447,886</u>
Total general government	<u>10,720,557</u>	<u>10,924,272</u>	<u>6,681,524</u>	<u>4,242,748</u>	61%	<u>9,852,902</u>	<u>6,257,063</u>
Central Services:							
Management Information Systems:							
Salaries	838,126	838,126	556,998	281,128	66%	734,701	395,325
Fringe benefits	303,611	303,611	199,757	103,854	66%	257,964	150,816
Operating costs	1,069,640	1,135,821	654,716	481,105	58%	786,042	303,562
Capital outlay	48,000	71,012	20,181	50,831	28%	129,089	105,692
	<u>2,259,377</u>	<u>2,348,570</u>	<u>1,431,652</u>	<u>916,918</u>	61%	<u>1,907,796</u>	<u>955,395</u>
Service Center:							
Salaries	662,451	662,451	403,384	259,067	61%	609,039	387,366
Fringe benefits	280,678	280,678	169,281	111,397	60%	230,609	149,325
Operating costs	479,430	477,830	95,604	382,226	20%	148,065	(290,892)
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>684,904</u>	<u>774,185</u>	47%	<u>1,071,046</u>	<u>329,132</u>
Engineering:							
Salaries	333,112	333,112	220,102	113,010	66%	323,831	205,945
Fringe benefits	119,624	119,624	78,072	41,552	65%	106,608	69,019
Operating costs	35,600	35,600	16,430	19,170	46%	19,080	12,497
	<u>488,336</u>	<u>488,336</u>	<u>314,604</u>	<u>173,732</u>	64%	<u>449,519</u>	<u>287,461</u>
Operation Services:							
Salaries	2,086,985	2,086,985	1,291,552	795,433	62%	1,897,141	1,239,327
Fringe benefits	974,858	990,591	605,077	385,514	61%	799,178	539,316
Operating costs	2,907,940	3,349,847	1,600,391	1,749,456	48%	2,704,705	1,652,239
Capital outlay	331,550	327,874	194,715	133,159	59%	134,783	106,495
	<u>6,301,333</u>	<u>6,755,297</u>	<u>3,691,735</u>	<u>3,063,562</u>	55%	<u>5,535,807</u>	<u>3,537,377</u>
Non-departmental:							
Salaries	125,040	94,754	-	94,754	0%	-	-
Fringe benefits	2,234,838	2,131,343	1,272,856	858,487	60%	2,296,780	1,532,674
Operating costs	450,917	498,704	513,297	(14,593)	103%	554,419	644,789
Capital outlay	20,000	20,000	16,554	3,446	83%	31,317	15,255
	<u>2,830,795</u>	<u>2,744,801</u>	<u>1,802,707</u>	<u>942,094</u>	66%	<u>2,882,516</u>	<u>2,192,718</u>
Total central services	<u>13,333,230</u>	<u>13,796,093</u>	<u>7,925,602</u>	<u>5,870,491</u>	57%	<u>11,846,684</u>	<u>7,302,083</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 FEBRUARY 28, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	February 28, 2014
Public Safety:							
District Attorney:							
Operating costs	123,000	123,000	77,258	45,742	63%	78,816	55,776
	123,000	123,000	77,258	45,742	63%	78,816	55,776
Sheriff:							
Salaries	7,501,815	7,503,315	5,091,645	2,411,670	68%	7,706,558	4,941,094
Fringe benefits	2,957,732	2,980,969	1,957,830	1,023,139	66%	2,747,597	1,805,083
Operating costs	1,987,812	2,061,349	1,512,470	548,879	73%	2,503,246	1,723,046
Capital outlay	475,180	513,702	410,056	103,646	80%	564,324	522,393
	12,922,539	13,059,335	8,972,001	4,087,334	69%	13,521,725	8,991,616
Detention Center:							
Salaries	3,972,395	3,972,395	2,577,100	1,395,295	65%	3,856,773	2,487,986
Fringe benefits	1,662,598	1,659,847	1,073,008	586,839	65%	1,454,132	964,736
Operating costs	1,892,235	1,927,235	1,242,924	684,311	64%	2,260,524	1,209,698
Capital outlay	50,000	50,000	-	50,000	0%	37,586	37,586
	7,577,228	7,609,477	4,893,032	2,716,445	64%	7,609,015	4,700,006
Emergency Medical:							
Salaries	4,489,876	4,489,876	3,048,958	1,440,918	68%	4,540,766	2,899,047
Fringe benefits	1,683,022	1,683,065	1,095,051	588,014	65%	1,501,588	985,186
Operating costs	1,206,205	1,199,326	887,673	311,653	74%	1,331,911	955,479
Capital outlay	443,000	449,879	327,519	122,360	73%	453,372	417,577
	7,822,103	7,822,146	5,359,201	2,462,945	69%	7,827,637	5,257,289
Emergency Management:							
Salaries	418,177	432,111	268,750	163,361	62%	407,260	265,876
Fringe benefits	144,688	145,754	91,509	54,245	63%	130,260	85,539
Operating costs	296,919	474,867	124,603	350,264	26%	237,581	92,339
Capital outlay	30,000	35,825	-	35,825	0%	31,374	31,224
	889,784	1,088,557	484,862	603,695	45%	806,475	474,978
Other Agencies:							
Fire districts	548,100	548,100	411,076	137,024	75%	321,989	193,239
Rescue Squads	348,200	385,475	214,914	170,561	56%	312,838	178,023
	896,300	933,575	625,990	307,585	67%	634,827	371,262
Code Administration:							
Salaries	856,351	856,351	561,265	295,086	66%	893,377	594,829
Fringe benefits	351,342	351,342	217,322	134,020	62%	316,962	210,930
Operating costs	116,920	116,920	64,741	52,179	55%	104,027	56,488
Capital outlay	-	-	-	-	na	22,879	22,879
	1,324,613	1,324,613	843,328	481,285	64%	1,337,245	885,126
Central Communications:							
Salaries	1,320,919	1,320,919	910,067	410,852	69%	1,371,894	892,032
Fringe benefits	589,730	594,457	386,949	207,508	65%	535,690	359,126
Operating costs	182,100	187,100	72,878	114,222	39%	162,396	117,272
Capital outlay	31,500	196,500	-	196,500	0%	397,295	82,487
	2,124,249	2,298,976	1,369,894	929,082	60%	2,467,275	1,450,917
Animal Protective Services:							
Salaries	521,031	521,031	348,686	172,345	67%	527,816	335,973
Fringe benefits	231,157	234,278	155,302	78,976	66%	210,372	140,160
Operating costs	199,150	210,426	167,433	42,993	80%	272,091	187,392
Capital outlay	-	-	-	-	na	31,800	31,800
	951,338	965,735	671,421	294,314	70%	1,042,079	695,325
Total public safety	34,631,154	35,225,414	23,296,987	11,928,427	66%	35,325,094	22,882,295

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED FEBRUARY 28, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	February 28, 2014
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	72,750	24,250	75%	97,000	72,750
Odell Williamson Municipal Airpor	27,500	27,500	20,625	6,875	75%	27,500	20,625
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	266,202
Total transportation	158,163	382,729	296,195	86,534	77%	371,421	388,927
Environmental Protection:							
Solid Waste:							
Salaries	311,318	311,318	194,995	116,323	63%	294,494	180,959
Fringe benefits	136,304	136,304	83,454	52,850	61%	108,669	66,077
Operating costs	13,147,268	13,147,268	8,756,363	4,390,905	67%	12,988,533	8,593,536
Capital outlay	6,600	6,600	-	6,600	0%	62,063	56,913
	13,601,490	13,601,490	9,034,812	4,566,678	66%	13,453,759	8,897,485
Other:							
Forestry services	229,681	229,681	117,752	111,929	51%	203,326	89,230
Brunswick County Beach Consortiu	30,000	30,000	7,500	22,500	25%	30,000	22,500
	259,681	259,681	125,252	134,429	48%	233,326	111,730
Total environmental protection	13,861,171	13,861,171	9,160,064	4,701,107	66%	13,687,085	9,009,215
Economic Development:							
Planning/Community Development:							
Salaries	481,565	481,565	314,595	166,970	65%	445,442	284,797
Fringe benefits	190,431	190,431	116,923	73,508	61%	158,206	103,715
Operating costs	168,708	217,419	137,784	79,635	63%	153,450	90,448
Capital outlay	-	7,000	657	6,343	9%	7,971	7,971
	840,704	896,415	569,959	326,456	64%	765,069	486,931
Cooperative Extension:							
Salaries	278,718	321,043	180,141	140,902	56%	253,798	138,899
Fringe benefits	113,045	116,283	53,436	62,847	46%	95,944	46,012
Operating costs	113,938	132,650	56,806	75,844	43%	125,430	62,863
	505,701	569,976	290,383	279,593	51%	475,172	247,774
Soil and Water Conservation:							
Salaries	138,583	138,583	92,909	45,674	67%	138,088	89,767
Fringe benefits	59,483	59,483	39,579	19,904	67%	54,102	35,729
Operating costs	14,850	16,465	7,630	8,835	46%	13,978	8,977
	212,916	214,531	140,118	74,413	65%	206,168	134,473
Public Housing Section 8:							
Salaries	199,640	199,640	129,536	70,104	65%	197,726	126,912
Fringe benefits	82,290	82,290	53,747	28,543	65%	74,395	48,778
Operating costs	2,123,894	2,123,894	1,483,456	640,438	70%	2,194,982	1,457,032
	2,405,824	2,405,824	1,666,739	739,085	69%	2,467,103	1,632,722
Economic Development:							
Salaries	206,414	206,414	136,152	70,262	66%	204,892	131,994
Fringe benefits	73,093	73,093	47,073	26,020	64%	73,791	51,509
Operating costs	138,500	138,500	92,333	46,167	67%	128,500	85,667
	418,007	418,007	275,558	142,449	66%	407,183	269,170
1% Occupancy Tax:							
Operating costs	1,250,000	1,250,000	773,679	476,321	62%	1,307,052	872,696

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED FEBRUARY 28, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	February 28, 2014
Other Economic Development:							
Oak Isl. Bch Abtmnt & Rnrshmnt	-	166,666	3,422	163,244		-	-
Lockwood Folly Aq. Restoration	-	101,828	-	101,828	0%	182,322	-
Lee Controls	-	40,000	-	40,000	0%	15,015	7,805
	-	308,494	3,422	305,072	1%	197,337	7,805
Total economic development	5,633,152	6,063,247	3,719,858	2,343,389	61%	5,825,084	3,651,571
Human Services:							
Health:							
Administration:							
Salaries	2,311,104	2,311,104	1,459,838	851,266	63%	2,284,670	1,467,538
Fringe benefits	970,945	970,945	603,050	367,895	62%	871,763	579,058
Operating costs	242,800	283,487	141,645	141,842	50%	410,460	202,935
Capital outlay	-	80,911	-	80,911	0%	31,230	-
	3,524,849	3,646,447	2,204,533	1,441,914	60%	3,598,123	2,249,531
Communicable Diseases:							
Operating costs	265,970	274,714	181,392	93,322	66%	228,481	129,834
Adult Health Maintenance:							
Salaries	-	-	625	(625)	na	-	-
Fringe benefits	-	-	48	(48)	na	-	-
Operating costs	157,630	184,242	86,812	97,430	47%	91,453	52,706
	157,630	184,242	87,485	96,757	47%	91,453	52,706
Senior Health							
Salaries	214,302	214,302	143,374	70,928	67%	182,600	117,472
Fringe benefits	86,641	86,641	48,266	38,375	56%	55,191	35,905
Operating costs	220,665	220,665	148,976	71,689	68%	211,520	165,668
	521,608	521,608	340,616	180,992	65%	449,311	319,045
Maternal and Child Health:							
Salaries	394,741	394,741	255,723	139,018	65%	385,133	252,310
Fringe benefits	184,824	184,824	119,925	64,899	65%	162,435	109,146
Operating costs	568,657	578,195	302,798	275,397	52%	573,126	353,728
Capital outlay	-	8,450	8,403	47	99%	-	-
	1,148,222	1,166,210	686,849	479,361	59%	1,120,694	715,184
Environmental Health:							
Salaries	838,131	838,131	543,737	294,394	65%	833,101	529,097
Fringe benefits	315,966	315,966	204,886	111,080	65%	287,211	186,927
Operating costs	167,996	201,155	122,974	78,181	61%	176,836	129,392
Capital outlay	-	9,000	-	9,000	0%	-	-
	1,322,093	1,364,252	871,597	492,655	64%	1,297,148	845,416
Employee Wellness:							
Salaries	116,330	116,330	75,460	40,870	65%	92,830	50,878
Fringe benefits	44,463	44,463	29,100	15,363	65%	31,178	16,993
Operating costs	101,160	101,160	58,170	42,990	58%	53,205	21,612
	261,953	261,953	162,730	99,223	62%	177,213	89,483
Total health	7,202,325	7,419,426	4,535,202	2,884,224	61%	6,962,423	4,401,199
Veterans' Services:							
Salaries	120,080	120,080	78,949	41,131	66%	117,171	76,452
Fringe benefits	55,784	55,784	36,565	19,219	66%	42,884	29,956
Operating costs	12,554	12,554	6,626	5,928	53%	9,761	5,286
Total veterans' services	188,418	188,418	122,140	66,278	65%	169,816	111,694

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED FEBRUARY 28, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	February 28, 2014
Social Services:							
Administration:							
Salaries	6,347,950	6,376,300	3,955,440	2,420,860	62%	5,667,728	3,583,602
Fringe benefits	2,660,763	2,671,727	1,644,350	1,027,377	62%	2,168,262	1,427,848
Operating costs	2,056,898	2,450,250	1,787,199	663,051	73%	1,894,130	1,080,466
Capital outlay	48,817	48,817	48,767	50	100%	73,863	73,863
	<u>11,114,428</u>	<u>11,547,094</u>	<u>7,435,756</u>	<u>4,111,338</u>	64%	<u>9,803,983</u>	<u>6,165,779</u>
Title III-In Home Care:							
Salaries	-	-	-	-	na	240,650	153,438
Fringe benefits	-	-	-	-	na	143,920	95,271
Operating costs	-	-	-	-	na	79,850	50,272
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>464,420</u>	<u>298,981</u>
Other Operating Costs:							
Medical assistance	30,000	30,000	5,777	24,223	19%	5,464	4,225
Aid to the blind	5,910	5,910	4,933	977	83%	5,909	5,909
Adoption assistance	280,000	280,000	163,536	116,464	58%	256,761	170,459
Special assistance to aged	225,000	225,000	125,045	99,955	56%	204,456	140,360
Special assistance to disabled	225,000	225,000	146,964	78,036	65%	203,993	133,256
Foster care	800,000	800,000	442,879	357,121	55%	627,976	347,029
State foster home	325,000	325,000	195,057	129,943	60%	333,639	207,849
Special assistance	1,500	1,500	478	1,022	32%	1,972	759
Day care	4,138,523	4,138,523	3,288,119	850,404	79%	4,649,529	2,492,925
Special child adoption assistance	-	83,804	3,255	80,549	4%	16,324	13,053
	<u>6,030,933</u>	<u>6,114,737</u>	<u>4,376,043</u>	<u>1,738,694</u>	72%	<u>6,306,023</u>	<u>3,515,824</u>
Total social services	<u>17,145,361</u>	<u>17,661,831</u>	<u>11,811,799</u>	<u>5,850,032</u>	67%	<u>16,574,426</u>	<u>9,980,584</u>
Other Human Services:							
CoastalCare	692,000	692,000	464,612	227,388	67%	707,375	459,755
Brunswick Senior Resources, Inc	1,615,000	1,615,000	1,093,333	521,667	68%	1,550,000	1,033,333
Other human services	-	121,737	81,028	40,709	67%	1,002,820	867,520
Capital outlay	-	-	-	-	na	78,282	78,282
	<u>2,307,000</u>	<u>2,428,737</u>	<u>1,638,973</u>	<u>789,764</u>	67%	<u>3,338,477</u>	<u>2,438,890</u>
Total human services	<u>26,843,104</u>	<u>27,698,412</u>	<u>18,108,114</u>	<u>9,590,298</u>	65%	<u>27,045,142</u>	<u>16,932,367</u>
Education:							
Public schools	33,335,477	33,335,477	22,223,648	11,111,829	67%	33,437,869	22,291,912
Public schools - capital outlay	699,346	699,346	466,232	233,114	67%	701,494	467,664
Community college	3,749,447	3,749,447	2,499,632	1,249,815	67%	3,781,447	2,520,968
Total education	<u>37,784,270</u>	<u>37,784,270</u>	<u>25,189,512</u>	<u>12,594,758</u>	67%	<u>37,920,810</u>	<u>25,280,544</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	610,635	610,635	366,504	244,131	60%	585,570	393,808
Fringe benefits	198,149	199,607	116,326	83,281	58%	176,971	120,243
Operating costs	474,486	474,486	238,162	236,324	50%	404,983	257,475
Capital outlay	-	3,510,000	3,504,625	5,375	100%	-	-
	<u>1,283,270</u>	<u>4,794,728</u>	<u>4,225,617</u>	<u>569,111</u>	88%	<u>1,167,524</u>	<u>771,526</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 FEBRUARY 28, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	February 28, 2014
Maintenance:							
Salaries	677,597	677,597	395,803	281,794	58%	636,023	409,385
Fringe benefits	257,970	261,770	164,184	97,586	63%	236,677	160,416
Operating costs	492,995	492,995	159,426	333,569	32%	462,900	275,600
Capital outlay	101,000	226,000	89,803	136,197	40%	104,423	84,649
	<u>1,529,562</u>	<u>1,658,362</u>	<u>809,216</u>	<u>849,146</u>	49%	<u>1,440,023</u>	<u>930,050</u>
Total Parks and Recreation	<u>2,812,832</u>	<u>6,453,090</u>	<u>5,034,833</u>	<u>1,418,257</u>	78%	<u>2,607,547</u>	<u>1,701,576</u>
Brunswick County Library:							
Salaries	692,640	692,640	445,810	246,830	64%	686,048	445,658
Fringe benefits	318,518	318,518	194,468	124,050	61%	291,352	195,963
Operating costs	275,600	276,800	143,164	133,636	52%	256,606	127,223
	<u>1,286,758</u>	<u>1,287,958</u>	<u>783,442</u>	<u>504,516</u>	61%	<u>1,234,006</u>	<u>768,844</u>
Total culture and recreation	<u>4,099,590</u>	<u>7,741,048</u>	<u>5,818,275</u>	<u>1,922,773</u>	75%	<u>3,841,553</u>	<u>2,470,420</u>
Debt Service:							
Principal retirement	10,440,001	10,440,001	1,740,000	8,700,001	17%	9,215,000	800,000
Interest and fees	3,404,527	3,404,527	1,954,329	1,450,198	57%	3,762,911	2,160,878
Total debt service	<u>13,844,528</u>	<u>13,844,528</u>	<u>3,694,329</u>	<u>10,150,199</u>	27%	<u>12,977,911</u>	<u>2,960,878</u>
Total expenditures	<u>160,908,919</u>	<u>167,321,184</u>	<u>103,890,460</u>	<u>63,430,724</u>	62%	<u>158,693,686</u>	<u>97,135,363</u>
Revenues over (under) expenditure	<u>469,564</u>	<u>(5,251,468)</u>	<u>38,107,010</u>	<u>43,358,478</u>	-726%	<u>10,796,908</u>	<u>41,222,653</u>
Transfers From Other Funds:							
Transfer from special revenue fund	-	13,682	13,682	-	100%	-	-
	<u>-</u>	<u>13,682</u>	<u>13,682</u>	<u>-</u>	100%	<u>-</u>	<u>-</u>
Transfers To Other Funds:							
Transfer to county capital project 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 emergency telephone system fund	-	-	-	-	na	(2,157)	-
Transfer to school capital project funds	(3,087,984)	(2,837,984)	-	2,837,984	0%	(4,036,671)	-
	<u>(3,837,984)</u>	<u>(6,362,100)</u>	<u>(3,524,116)</u>	<u>2,837,984</u>	55%	<u>(11,176,286)</u>	<u>(7,133,470)</u>
Budgetary Financing Sources (Uses):							
Contingency	(400,000)	(62,500)	-	62,500	0%	-	-
Appropriated fund balance	3,768,420	11,662,386	-	(11,662,386)	0%	-	-
	<u>3,368,420</u>	<u>11,599,886</u>	<u>-</u>	<u>(11,599,886)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(469,564)</u>	<u>5,251,468</u>	<u>(3,510,434)</u>	<u>(8,761,902)</u>	-67%	<u>(11,176,286)</u>	<u>(7,133,470)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>34,596,576</u>	<u>\$ 34,596,576</u>		<u>(379,378)</u>	<u>34,089,183</u>
Fund balance, beginning of year			<u>66,299,079</u>			<u>66,678,457</u>	<u>66,678,457</u>
Fund balance, end of year			<u>\$ 100,895,655</u>			<u>\$ 66,299,079</u>	<u>\$ 100,767,640</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 FEBRUARY 28, 2015

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 17,130,418	\$ 14,420,491	\$ 188,159	\$ 14,608,650
Restricted intergovernmental-NC Parks & Rec. Trust Fund	859,354	500,000	-	500,000
Investment earnings	144,268	140,414	11,653	152,067
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>201,812</u>	<u>19,728,945</u>
Expenditures:				
Public Safety:				
Sheriff's Firing Range	<u>280,000</u>	<u>206,090</u>	<u>36,521</u>	<u>242,611</u>
Economic Development:				
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>
Cultural and recreation:				
Ocean Isle Beach Park	-	-	-	-
Town Creek Park Improvements	5,323,178	3,259,262	1,562,899	4,822,161
Waccamaw Park Improvements	3,192,717	182,138	1,049,368	1,231,506
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>137,518</u>	<u>143,775</u>
	<u>8,917,694</u>	<u>3,454,955</u>	<u>2,788,785</u>	<u>6,243,740</u>
Transportation:				
Airport Improvements	<u>19,162,335</u>	<u>16,949,154</u>	<u>100,270</u>	<u>17,049,424</u>
Total expenditures	<u>32,557,459</u>	<u>20,909,569</u>	<u>5,144,989</u>	<u>26,054,558</u>
Revenues over (under) expenditures	(9,877,982)	(1,382,436)	(4,943,177)	(6,325,613)
Other Financing Sources (Uses):				
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>
Net change in fund balance	<u>\$ -</u>	<u>\$ 7,147,736</u>	<u>(1,531,177)</u>	<u>\$ 5,616,559</u>
Fund balance, beginning of year			<u>15,637,195</u>	
Fund balance, end of year			<u>\$ 14,106,018</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 FEBRUARY 28, 2015

	Project Budget	Prior Years	Actual	
			Current Year	Total to Date
Revenues:				
NC Public Education Lottery	\$ 7,087,951	\$ 6,049,771	\$ 806,672	\$ 6,856,443
Investment earnings	1,199,342	1,314,521	6,210	1,320,731
Investment earnings-debt proceeds	-	2,209	90	2,299
Total revenues	<u>8,287,293</u>	<u>7,366,501</u>	<u>812,972</u>	<u>8,179,473</u>
Expenditures:				
Brunswick County Schools capital projects	44,781,353	31,815,461	4,112,412	35,927,873
Brunswick Community College	31,665,911	31,392,826	41,162	31,433,988
Total expenditures	<u>76,447,264</u>	<u>63,208,287</u>	<u>4,153,574</u>	<u>67,361,861</u>
Revenues over (under) expenditures	(68,159,971)	(55,841,786)	(3,340,602)	(59,182,388)
Other Financing Sources (Uses):				
Transfer from general fund	31,455,002	29,566,017	-	29,566,017
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	476,476	476,476	-	476,476
Debt financing issued	30,000,000	30,000,000	-	30,000,000
Appropriated fund balance	<u>6,542,506</u>	-	-	-
Total other financing sources (uses)	<u>68,159,971</u>	<u>59,728,480</u>	-	<u>59,728,480</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 3,886,694</u>	(3,340,602)	<u>\$ 546,092</u>
Fund balance, beginning of year			<u>10,439,110</u>	
Fund balance, end of year			<u>\$ 7,098,508</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED FEBRUARY 28, 2015

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 1,016,800	\$ 47,073	\$ 796,880	\$ 1,860,753
Interest receivable	699	-	463	1,162
Other governmental agencies	1,990	-	-	1,990
Total assets	<u>\$ 1,019,489</u>	<u>\$ 47,073</u>	<u>\$ 797,343</u>	<u>\$ 1,863,905</u>
Liabilities:				
Accounts payable and other liabilities	-	-	1,944	1,944
Total liabilities	<u>-</u>	<u>-</u>	<u>1,944</u>	<u>1,944</u>
Fund Balance:				
Stabilization by State Statute	2,689	-	463	3,152
Restricted - other	1,016,800	-	794,936	1,811,736
Unassigned	-	47,073	-	47,073
Total fund balances	<u>1,019,489</u>	<u>47,073</u>	<u>795,399</u>	<u>1,861,961</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,019,489</u>	<u>\$ 47,073</u>	<u>\$ 797,343</u>	<u>\$ 1,863,905</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 FEBRUARY 28, 2015

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 555,054	\$ 218,801	\$ -	\$ 773,855
Permits and fees	-	-	84,476	84,476
Other revenue	-	2,230	-	2,230
Investment earnings	977	16	582	1,575
Total revenues	<u>556,031</u>	<u>221,047</u>	<u>85,058</u>	<u>862,136</u>
Expenditures:				
General government	-	-	62,661	62,661
Public safety	925,301	29,256	-	954,557
Economic and physical development	-	215,536	-	215,536
Total expenditures	<u>925,301</u>	<u>244,792</u>	<u>62,661</u>	<u>1,232,754</u>
Revenues over (under) expenditures	(369,270)	(23,745)	22,397	(370,618)
Other Financing Sources:				
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>
Net change in fund balances	(281,270)	(13,311)	22,397	(272,184)
Fund balance, beginning of year	<u>1,300,759</u>	<u>60,384</u>	<u>773,002</u>	<u>2,134,145</u>
Fund balance, end of year	<u>\$ 1,019,489</u>	<u>\$ 47,073</u>	<u>\$ 795,399</u>	<u>\$ 1,861,961</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 FEBRUARY 28, 2015 AND THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>	<u>February 28, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
Revenues:				
Restricted intergovernmental	\$ 1,006,952	\$ 555,054	\$ (451,898)	\$ 761,711
911 Center Consolidation Grant	1,924,683	-	(1,924,683)	170,377
Other revenue	-	-	-	292,059
Investment earnings	-	977	977	1,553
Total revenues	<u>2,931,635</u>	<u>556,031</u>	<u>(2,375,604)</u>	<u>1,225,700</u>
Expenditures:				
Operating costs	527,632	223,661	303,971	369,257
Capital outlay	957,176	18,067	939,109	18,067
911 Center Grant	<u>2,312,696</u>	<u>683,573</u>	<u>1,629,123</u>	<u>128,941</u>
Total expenditures	<u>3,797,504</u>	<u>925,301</u>	<u>2,872,203</u>	<u>516,265</u>
Revenues over (under) expenditures	(865,869)	(369,270)	496,599	709,435
Other Financing Sources (Uses):				
Transfers from general fund	88,000	88,000	-	2,157
Appropriated fund balance	<u>777,869</u>	-	<u>(777,869)</u>	-
Total other financing sources (uses)	<u>865,869</u>	<u>88,000</u>	<u>(777,869)</u>	<u>2,157</u>
Net change in fund balance	<u>\$ -</u>	(281,270)	<u>\$ (281,270)</u>	711,592
Fund balance, beginning of year		<u>1,300,759</u>		<u>589,167</u>
Fund balance, end of year		<u>\$ 1,019,489</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 FEBRUARY 28, 2015**

	<u>Project Authorization</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Revenues:				
Rest. intergovernmental - CDBG-Scattered Site 2012	\$ 225,000	\$ -	\$ 2,578	\$ 2,578
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	40,506	159,644
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
Total revenues	<u>4,072,049</u>	<u>2,997,815</u>	<u>221,047</u>	<u>3,218,862</u>
Expenditures:				
CDBG - Scattered Site 2012	225,000	1,578	6,762	8,340
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	-	-	-
USDA Housing Preservation (HPG) 2012	134,148	59,146	74,045	133,191
Single Family Rehabilitation - 2011	318,000	257,433	10,729	268,162
Single Family Rehabilitation - 2014	170,000	-	1,753	1,753
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	19,657	68,317
General Economic and Physical Development	<u>165,960</u>	<u>119,138</u>	<u>42,736</u>	<u>161,874</u>
Total expenditures	<u>4,146,471</u>	<u>2,991,780</u>	<u>244,792</u>	<u>3,236,572</u>
Revenues over (under) expenditures	(74,422)	6,035	(23,745)	(17,710)
Other Financing Sources (Uses):				
Transfers from general fund	88,104	63,988	24,116	88,104
Transfer to general fund	<u>(13,682)</u>	<u>-</u>	<u>(13,682)</u>	<u>(13,682)</u>
Total other financing sources (uses)	<u>74,422</u>	<u>63,988</u>	<u>10,434</u>	<u>74,422</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 70,023</u>	<u>(13,311)</u>	<u>\$ 56,712</u>
Fund balance, beginning of year			<u>60,384</u>	
Fund balance, end of year			<u>\$ 47,073</u>	

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 FEBRUARY 28, 2015 AND THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>	<u>February 28, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
Revenues:				
Permits and fees	\$ 160,700	\$ 84,476	\$ (76,224)	\$ 132,395
Investment earnings	<u>1,350</u>	<u>582</u>	<u>(768)</u>	<u>1,038</u>
Total revenues	<u>162,050</u>	<u>85,058</u>	<u>(76,992)</u>	<u>133,433</u>
Expenditures:				
General government	<u>162,050</u>	<u>62,661</u>	<u>99,389</u>	<u>94,150</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>22,397</u>	<u>\$ 22,397</u>	<u>39,283</u>
Fund balance, beginning of year		<u>773,002</u>		<u>733,719</u>
Fund balance, end of year		<u>\$ 795,399</u>		<u>\$ 773,002</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
FEBRUARY 28, 2015

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 21,333,459	\$ 6,274,099	\$ 27,607,558
Restricted cash	1,373,915	-	1,373,915
Interest receivable	12,357	4,876	17,233
Receivables and special assessments, net	2,465,500	874	2,466,374
Due from other governmental agencies	518,168	120,816	638,984
Inventories	1,366,646	-	1,366,646
Total current assets	<u>27,070,045</u>	<u>6,400,665</u>	<u>33,470,710</u>
Current Liabilities:			
Accounts payable and other liabilities	167,761	-	167,761
Customer deposits	1,611,233	-	1,611,233
Interest payable	215,750	-	215,750
Current portion of debt	934,741	-	934,741
Total current liabilities	<u>2,929,485</u>	<u>-</u>	<u>2,929,485</u>
Expendable net positon	24,140,560	6,400,665	30,541,225
Noncurrent Items:			
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	(16,258,601)	-	(16,258,601)
Total net positon	<u>\$ 141,638,582</u>	<u>\$ 6,400,665</u>	<u>\$ 148,039,247</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED FEBRUARY 28, 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>February 28, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>February 28, 2014</u>
Revenues:							
User charges	\$ 19,766,172	\$ 19,766,172	\$ 14,479,647	\$ (5,286,525)	73%	\$ 19,757,895	\$ 13,580,462
ARRA interest subsidy	263,693	263,693	129,907	(133,786)	49%	268,423	133,118
Investment earnings	40,000	40,000	15,384	(24,616)	38%	23,849	19,461
Other	440,209	440,209	199,592	(240,617)	45%	390,411	294,887
Total revenues	<u>20,510,074</u>	<u>20,510,074</u>	<u>14,824,530</u>	<u>(5,685,544)</u>	72%	<u>20,440,578</u>	<u>14,027,928</u>
Expenditures:							
Salaries	4,098,629	4,098,679	2,632,604	1,466,075	64%	3,964,933	2,528,691
Fringe benefits	1,755,979	1,755,979	1,108,277	647,702	63%	1,581,800	1,036,313
Operating expenditures	6,758,119	7,016,557	3,774,002	3,242,555	54%	6,301,622	4,047,470
Repairs and maintenance	1,189,000	1,290,446	595,502	694,944	46%	840,906	473,386
Capital outlay	2,700,000	2,700,000	2,459,549	240,451	91%	3,606,151	2,396,975
Debt Service:							
Principal	910,010	910,010	239,161	670,849	26%	895,024	230,838
Interest	931,564	931,564	493,863	437,701	53%	853,385	507,754
Total expenditures	<u>18,343,301</u>	<u>18,703,235</u>	<u>11,302,958</u>	<u>7,400,277</u>	60%	<u>18,043,821</u>	<u>11,221,427</u>
Revenues over (under) expenditures	2,166,773	1,806,839	3,521,572	1,714,733	195%	2,396,757	2,806,501
Other Financing Sources (Uses):							
Transfer to water capital project fund	(3,650,000)	(3,689,974)	(3,650,000)	39,974	99%	(3,929,192)	(3,830,000)
Transfer from water capital proj. fund	-	51,000	51,000	-	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>(1,806,839)</u>	<u>(3,599,000)</u>	<u>(1,792,161)</u>	199%	<u>(3,805,192)</u>	<u>(3,706,000)</u>
Revenues and other financing sources over (under) expenditures and other financing use	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (77,428)</u>	<u>\$ (77,428)</u>		<u>\$ (1,408,435)</u>	<u>\$ (899,499)</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 FEBRUARY 28, 2015**

	Project Budget	Actual		
		Prior Year	Current Year	Total to Date
Revenues:				
Investment earnings	\$ -	\$ 66,749	\$ 6,310	\$ 73,059
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	6,561	126,022
Expenditures:				
Northwest water plant expansion	11,659,820	10,964,816	275,278	11,240,094
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	741,287	797,050
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	100,550	76,278	18,254	94,532
Danford Road	4,055,215	132,671	1,644,319	1,776,990
BPS 8 and 9 improvements	1,484,900	721,992	520,279	1,242,271
Marlowtown waterline	75,636	75,636	-	75,636
Water Mains FY 15	100,000	-	-	-
Middle River and Smith Roads	100,000	-	42,500	42,500
17 So and Avalon Water Mains	70,000	-	-	-
Total expenditures	23,770,982	16,600,064	3,482,895	20,040,459
Revenues over (under) expenditures	(23,770,982)	(16,480,603)	(3,476,334)	(19,914,437)
Other Financing Sources (Uses):				
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)	(51,000)	(752,770)
Contingency for future projects	(6,637,852)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	23,770,982	20,971,124	3,599,000	24,570,124
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 4,490,521	\$ 122,666	\$ 4,655,687

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
FEBRUARY 28, 2015

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash and cash equivalents/investments	\$ 14,721,670	\$ 4,951,749	\$ 19,673,419
Restricted cash	5,002,903	-	5,002,903
Interest receivable	7,841	3,615	11,456
Receivables and special assessments, net	10,439,288	9,556	10,448,844
Due from other governmental agencies	209,853	94,263	304,116
Inventories	288,431	-	288,431
Total current assets	<u>30,669,986</u>	<u>5,059,183</u>	<u>35,729,169</u>
Current Liabilities:			
Accounts payable and other liabilities	94,376	-	94,376
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>11,754,167</u>	<u>-</u>	<u>11,754,167</u>
Expendable net positon	18,915,819	5,059,183	23,975,002
Noncurrent Items:			
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	(118,372,466)	-	(118,372,466)
Total net positon	<u>\$ 127,556,951</u>	<u>\$ 5,059,183</u>	<u>\$ 132,616,134</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED FEBRUARY 28, 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>February 28, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>February 28, 2014</u>
Revenues:							
User charges	\$19,159,722	\$ 18,745,178	\$ 11,921,437	\$ (6,823,741)	64%	\$ 20,258,628	\$ 11,137,570
ARRA interest subsidy	363,092	363,092	183,486	(179,606)	51%	393,304	195,050
Special assessments	41,000	41,000	129,485	88,485	316%	2,787,123	72,104
Investment earnings	30,000	30,000	10,397	(19,603)	35%	29,458	20,666
Other	35,000	35,000	35,052	52	100%	41,756	16,252
Total revenues	<u>19,628,814</u>	<u>19,214,270</u>	<u>12,279,857</u>	<u>(6,934,413)</u>	64%	<u>23,510,269</u>	<u>11,441,642</u>
Expenditures:							
Salaries	2,181,362	2,181,489	1,421,899	759,590	65%	2,103,352	1,345,753
Fringe benefits	949,414	949,414	594,695	354,719	63%	842,228	556,180
Operating expenditures	3,230,049	3,262,197	1,822,682	1,439,515	56%	2,873,089	1,854,388
Repairs and maintenance	1,232,500	1,270,172	742,905	527,267	58%	1,149,891	614,793
Capital outlay	815,402	895,402	462,204	433,198	52%	1,266,577	789,353
Debt Service:							
Principal	8,987,047	8,987,047	778,679	8,208,368	9%	8,382,977	424,206
Interest	4,982,735	4,982,735	2,557,343	2,425,392	51%	5,225,904	2,679,835
Total expenditures	<u>22,378,509</u>	<u>22,528,456</u>	<u>8,380,407</u>	<u>14,148,049</u>	37%	<u>21,844,018</u>	<u>8,264,508</u>
Revenues over (under) expenditures	(2,749,695)	(3,314,186)	3,899,450	7,213,636	-118%	1,666,251	3,177,134
Other Financing Sources (Uses):							
Transfer to wastewater capital proj. fund	-	(430,696)	(430,697)	(1)	100%	(84,168)	(84,168)
Transfer from wastewater capital proj. fund	101,250	181,250	181,250	-	100%	152,367	19,800
Appropriated net position	2,648,445	3,563,632	-	(3,563,632)	0%	-	-
Total other financing sources (uses)	<u>2,749,695</u>	<u>3,314,186</u>	<u>(249,447)</u>	<u>(3,563,633)</u>	-8%	<u>68,199</u>	<u>(64,368)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,650,003</u>	<u>\$ 3,650,003</u>		<u>\$ 1,734,450</u>	<u>\$ 3,112,766</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 FEBRUARY 28, 2015**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
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	4,460	74,086
Investment earnings-debt proceeds	6,877	6,873	4	6,877
Total revenues	<u>4,436,531</u>	<u>790,819</u>	<u>12,180</u>	<u>802,999</u>
Expenditures:				
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	353,956	1,063,279
Ocean Isle Beach wastewater plant improvements	4,219,000	182,554	1,042,781	1,225,335
Total expenditures	<u>27,468,022</u>	<u>22,918,597</u>	<u>1,405,901</u>	<u>24,324,498</u>
Revenues over (under) expenditures	(23,031,491)	(22,127,778)	(1,393,721)	(23,521,499)
Other Financing Sources (Uses):				
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)	(181,250)	(1,348,777)
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>249,446</u>	<u>24,054,358</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 1,677,134</u>	<u>\$ (1,144,275)</u>	<u>\$ 532,859</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 FEBRUARY 28, 2015 AND THE YEAR ENDED JUNE 30, 2014
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>February 28, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>	<u>February 28, 2014</u>
Revenues:					
Charges for services	\$ 600,000	\$ 450,000	\$ (150,000)	\$ 1,041,998	\$ 781,499
Investment earnings	-	2,176	2,176	4,143	2,933
Total revenues	<u>600,000</u>	<u>452,176</u>	<u>(147,824)</u>	<u>1,046,141</u>	<u>784,432</u>
Expenditures:					
Premiums	600,000	354,289	245,711	559,668	378,362
Operating costs	-	12,000	(12,000)	-	-
Total expenditures	<u>600,000</u>	<u>366,289</u>	<u>233,711</u>	<u>559,668</u>	<u>378,362</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>85,887</u>	<u>\$ 85,887</u>	<u>486,473</u>	<u>406,070</u>
Net positon, beginning of year		<u>2,729,106</u>		<u>2,242,633</u>	<u>2,242,633</u>
Net positon, end of year		<u>\$ 2,814,993</u>		<u>\$ 2,729,106</u>	<u>\$ 2,648,703</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 FEBRUARY 28, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>February 28, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>	<u>February 28, 2014</u>
Revenues:					
Charges for services-health premiums	\$ 11,859,051	\$ 8,293,919	\$ (3,565,132)	\$ 10,185,266	\$ 6,776,664
Charges for services-wellness	-	63,936	63,936	87,291	41,432
State revenue-restricted	-	25	25	-	-
Investment earnings	-	956	956	2,456	2,189
Total revenues	<u>11,859,051</u>	<u>8,358,836</u>	<u>(3,500,215)</u>	<u>10,275,013</u>	<u>6,820,285</u>
Expenditures:					
Administration fees	1,361,206	998,769	362,437	1,033,376	772,167
Premiums	<u>10,997,845</u>	<u>6,853,385</u>	<u>4,144,460</u>	<u>9,902,259</u>	<u>5,774,567</u>
Total expenditures	<u>12,359,051</u>	<u>7,852,154</u>	<u>4,506,897</u>	<u>10,935,635</u>	<u>6,546,734</u>
Revenues over (under) expenditures	<u>(500,000)</u>	<u>506,682</u>	<u>1,006,682</u>	<u>(660,622)</u>	<u>273,551</u>
Other financing sources (uses):					
Appropriated net position	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net position	<u>\$ -</u>	<u>506,682</u>	<u>\$ 506,682</u>	<u>(660,622)</u>	<u>273,551</u>
Net positon, beginning of year		<u>1,025,656</u>		<u>1,686,278</u>	<u>1,686,278</u>
Net positon, end of year		<u>\$ 1,532,338</u>		<u>\$ 1,025,656</u>	<u>\$ 1,959,829</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 02/28/15. It reports that the County had \$181.7 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$3.0 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.10%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF FEBRUARY 28, 2015

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 4,550			0.00%
BB&T			49,904,132			0.00%
Finistar			<u>4,293,257</u>			0.12%
Total Checking & Petty Cash				\$ 54,201,939	29%	
Money Markets / Savings						
BB&T Money Rate Savings			63,541,680			0.10%
First Bank Preferred Savings			10,364,028			0.05%
SunTrust Money Market			<u>5,011,284</u>			0.05%
Total Money Markets / Savings				\$ 78,916,991	43%	
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	19%	
NC Capital Management Trust - Cash Portfolio				\$ 10,114,356	5%	0.01%
NC Capital Management Trust - Term Portfolio				<u>\$ 3,248,873</u>	2%	0.07%
Total Unrestricted Cash and Investments				\$ 181,654,858		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			\$ 2,438,839		1%	0.01%
PNC Bank Money Market			297,885		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				\$ 2,951,290		
Grand Total All Cash and Investments				\$ 184,606,148	100%	0.10%
Cash Balances:						
General Fund			\$ 100,797,023			
County Capital Reserve Fund			10,551,865			
School Capital Projects Fund			4,952,947			
Water Fund			21,334,317			
Water Capital Reserve Fund			5,769,554			
Wastewater Fund			14,721,675			
Wastewater Capital Reserve Fund			5,871,489			

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

PRIOR YEARS AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
	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				
Apr	121,891	160,121	217,975	242,239	283,020				
May	92,443	(373,197)	223,154	165,586	83,586				
June	139,043	136,914	142,710	149,701	241,223				
Total	3,136,186	2,876,562	3,240,024	4,799,974	5,183,642	2,800,000	3,277,511		117%

CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
	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				
Apr	1,015,191	901,577	951,266	1,064,276	1,136,330				
May	762,175	698,659	775,014	759,092	1,074,642				
June	663,476	639,597	659,708	639,677	1,343,630				
Total	96,670,479	96,734,004	101,517,545	102,992,489	106,495,697	104,483,984	102,963,139		99%

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

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)									
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	2014-15	2014-15		BUDGET
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				
Feb	377,381	363,729	350,111	422,989	455,363				
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				
Total	6,233,523	5,852,993	6,679,861	7,136,430	7,542,128	7,886,472	4,727,703		60%

ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)									
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	2014-15	2014-15		BUDGET
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				
Feb	327,566	341,806	350,610	359,348	373,047				
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				
Total	4,330,424	4,505,897	4,862,027	5,034,320	5,274,487	5,340,121	2,960,615		55%

ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)									
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	2014-15	2014-15		BUDGET
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				
Feb	269,368	267,614	262,408	299,134	319,156				
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				
Total	3,786,534	3,996,820	4,450,742	4,732,676	5,010,418	5,048,595	3,038,818		60%

Note: Sales Taxes are 2 months behind in reporting.
Medicaid Swap Reduced Article 39 in FY 08 and Articles 39 and 42 in FY 09

**County of Brunswick
Water Fund Revenues**

WATER RETAIL SALES REVENUE (617110-371316 & 371319)									
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				
Apr	238,546	284,317	275,009	247,091	280,329				
May	351,199	350,418	418,321	355,714	381,008				
**June	566,766	683,693	316,768	512,494	686,431				
Total	5,222,932	5,766,645	6,001,433	5,916,557	5,889,834	6,170,325	4,297,569		70%

WATER WHOLESALE REVENUE (617110-371317)									
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				
Apr	270,106	272,227	211,365	227,953	264,528				
May	355,286	423,526	345,286	282,064	303,736				
**June	435,118	438,205	336,570	410,953	567,502				
Total	4,475,470	4,643,954	4,720,790	4,500,673	4,648,887	4,528,920	3,452,149		76%

WATER INDUSTRIAL REVENUE (617110-371318)									
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				
Apr	138,357	205,001	178,199	211,697	206,743				
May	181,744	220,764	235,606	196,254	216,485				
June	116,775	136,764	266,335	239,597	211,501				
Total	1,993,877	2,286,796	2,630,359	2,801,296	2,633,410	2,417,527	1,816,576		75%

**County of Brunswick
Water Fund Revenues**

WATER BASE SERVICE CHARGE REVENUE (617110-371308)									
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				
Apr	344,785	370,885	378,667	387,607	399,271				
May	346,061	372,644	380,225	389,914	401,832				
**June	389,403	377,768	386,880	399,806	413,286				
Total	4,180,219	4,440,002	4,538,469	4,637,462	4,771,529	5,198,400	3,502,679		67%

WATER TAPS AND CONNECTION REVENUE (617140-371305)									
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				
Apr	25,253	26,450	30,380	39,756	39,113				
May	29,250	24,800	19,417	29,745	41,012				
*June	44,900	33,800	35,963	155,376	42,744				
Total	263,081	261,524	284,109	488,116	431,742	450,000	442,505		98%

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
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				
Apr	45,565	77,878	49,961	84,220	56,385				
May	76,463	51,326	34,502	47,460	116,924				
*June	43,321	67,095	101,493	232,116	71,878				
Total	560,068	541,586	577,970	938,752	837,859	516,000	547,704		106%

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

**County of Brunswick
Water Fund Revenues**

WATER TRANSMISSION LINE REVENUE (619800-371309)									
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				
Apr	11,874	19,307	16,833	28,057	24,074				
May	22,381	15,685	11,183	16,164	31,109				
*June	38,546	16,748	13,580	79,793	28,029				
Total	190,635	160,705	175,180	295,776	274,866	175,000	221,522		127%

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

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER RETAIL SALES REVENUE (627210-371405)									
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				
Apr	402,306	437,732	427,655	527,052	612,980				
May	439,194	451,384	494,416	557,639	642,475				
June	464,901	545,341	463,735	652,400	762,420				
Total	5,075,532	5,625,196	5,928,745	6,538,521	7,627,716	8,086,614	5,421,149		67%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
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				
Apr	68,000	109,000	73,583	71,970	112,000				
May	37,000	11,995	44,571	93,000	132,000				
June	22,000	63,995	88,332	76,000	77,000				
Total	445,652	608,073	870,653	886,235	1,208,875	880,000	791,550		90%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
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				
Apr	73,000	167,034	114,834	141,306	128,139				
May	148,617	37,000	32,000	76,373	134,384				
June	48,861	109,000	116,706	142,945	113,439				
Total	868,429	793,723	1,116,093	1,327,033	1,189,449	450,000	1,143,834		254%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
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				
Apr	21,333	56,344	35,278	43,759	36,827				
May	44,206	16,862	8,335	23,460	41,109				
June	20,472	60,725	27,274	23,315	31,815				
Total	268,849	253,305	288,015	313,396	362,264	150,000	391,966		261%

* 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

NUMBER OF WATER RETAIL CUSTOMERS							
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		
Mar	31,013	33,549	34,254	34,719	35,663		
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		651

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

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
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		
Mar	8,803	9,583	10,213	11,516	13,544		
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		396

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

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