

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED MARCH 31, 2015



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Summary Information for General and Enterprise Funds as of March 31, 2015:

General Fund:

- Total revenues for the General Fund are \$151.0 million for an increase of \$6.0 million or 4.2% over the same period in the prior year. This increase is mainly due to the increase in Local Option Sales Tax of \$1.5 million or 14.3%, Medicaid Hold Harmless is \$1.7 million greater than expected, and Current Year Property Taxes increased \$1.3 million or 1.3%. Even with prior year collections down \$1.0 million or 21.2%, 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 92.6% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$115.7 million and are 68.7% of the current budget. Expenditures, net of the park land purchase, increased \$3.4 million or 3.2% over the same period in the prior year.
- Net transfers to other funds are \$3.9 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 and education capital projects.
- Revenues and net transfers are greater than expenditures by \$31.4 million for the current period end.

Water Fund:

- Total revenues for the Water Fund increased 6.2% over the same period in the prior year to \$16.5 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 80.3% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund decreased 1.4% under the same period in the prior year to \$12.3 million. Total expenditures are 65.5% of the budget for the fiscal year.
- Net transfers to water capital projects are \$3.5 million compared to \$3.7 million of transfers in the same period of the prior year.
- Revenues and net transfers are greater than expenditures by \$0.6 million compared to under by \$0.6 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased 25.4% over the same period in the prior year to \$17.3 million. However, net of a \$2.1 million timing difference from a debt service reimbursement, revenues are up \$1.4 million or 10.2%. The increases in revenue are mainly from retail sales and capital recovery fees. Retail sales have increased 8.1% 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 54.8% or \$0.4 million. Total revenues are 89.7% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 2.7% over the same period in the prior year to \$9.1 million. Total expenditures are 39.9% 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 greater than expenditures by \$8.0 million compared to greater than expenditures by \$4.9 million over the same period in the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
MARCH 31, 2015

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Assets:					
Cash and cash equivalents/investments	\$ 95,801,851	\$ 13,479,968	\$ 6,768,296	\$ 2,553,234	\$ 118,603,349
Restricted cash and investments	2,840,286	-	297,888	-	3,138,174
Interest receivable	49,471	10,278	5,267	1,253	66,269
Taxes receivable - net	9,053,507	-	-	-	9,053,507
Receivables - net	1,352,285	-	-	-	1,352,285
Other governmental agencies	295,062	21,126	-	2,198	318,386
Total assets	<u>\$ 109,392,462</u>	<u>\$ 13,511,372</u>	<u>\$ 7,071,451</u>	<u>\$ 2,556,685</u>	<u>\$ 132,531,970</u>
Liabilities:					
Accounts payable and other liabilities	\$ 2,074,221	\$ 4,560	\$ -	\$ 54,372	\$ 2,133,153
Total liabilities	<u>2,074,221</u>	<u>4,560</u>	<u>-</u>	<u>54,372</u>	<u>2,133,153</u>
Deferred Inflows of Resources:	<u>9,587,267</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,587,267</u>
Fund Balances:					
Restricted:					
Stabilization by State Statute	8,035,041	-	-	3,451	8,038,492
Restricted - other	3,465,810	-	297,888	2,555,266	6,318,964
Committed	214,566	13,506,812	6,773,563	-	20,494,941
Assigned	11,662,386	-	-	-	11,662,386
Unassigned	74,353,171	-	-	(56,404)	74,296,767
Total fund balances	<u>97,730,974</u>	<u>13,506,812</u>	<u>7,071,451</u>	<u>2,502,313</u>	<u>120,811,550</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 109,392,462</u>	<u>\$ 13,511,372</u>	<u>\$ 7,071,451</u>	<u>\$ 2,556,685</u>	<u>\$ 132,531,970</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED MARCH 31, 2015

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 108,698,138	\$ -	\$ -	\$ -	\$ 108,698,138
Local option sales taxes	12,268,597	-	-	-	12,268,597
Other taxes and licenses	2,842,048	-	-	-	2,842,048
Unrestricted intergovernmental revenues	2,612,868	-	-	-	2,612,868
Restricted intergovernmental revenues	14,481,427	206,182	806,672	1,874,292	17,368,573
Permits and fees	2,592,284	-	-	96,953	2,689,237
Sales and services	6,896,148	-	-	-	6,896,148
Investment earnings	63,090	12,942	6,926	1,741	84,699
Other	535,697	2,000	-	2,230	539,927
Total revenues	<u>150,990,297</u>	<u>221,124</u>	<u>813,598</u>	<u>1,975,216</u>	<u>154,000,235</u>
Expenditures:					
Current:					
General government	7,381,390	-	-	70,700	7,452,090
Public safety	26,022,497	36,521	-	1,265,769	27,324,787
Central services	9,043,215	-	-	-	9,043,215
Human services	20,213,717	-	-	-	20,213,717
Transportation	296,195	105,578	-	-	401,773
Environmental protection	10,275,668	-	-	-	10,275,668
Culture and recreation	6,167,494	3,401,995	-	-	9,569,489
Economic and physical development	4,235,645	2,219,413	-	369,013	6,824,071
Education	28,338,201	-	4,548,340	-	32,886,541
Debt Service:					
Principal retirement	1,740,000	-	-	-	1,740,000
Interest and fiscal charges	1,966,863	-	-	-	1,966,863
Total expenditures	<u>115,680,885</u>	<u>5,763,507</u>	<u>4,548,340</u>	<u>1,705,482</u>	<u>127,698,214</u>
Revenues over (under) expenditures	<u>35,309,412</u>	<u>(5,542,383)</u>	<u>(3,734,742)</u>	<u>269,734</u>	<u>26,302,021</u>
Other Financing Sources (Uses):					
Transfers from other funds	13,682	3,500,000	367,083	112,116	3,992,881
Transfers to other funds	(3,891,199)	(88,000)	-	(13,682)	(3,992,881)
Total other financing sources (uses)	<u>(3,877,517)</u>	<u>3,412,000</u>	<u>367,083</u>	<u>98,434</u>	<u>-</u>
Net change in fund balance	31,431,895	(2,130,383)	(3,367,659)	368,168	26,302,021
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>\$ 97,730,974</u>	<u>\$ 13,506,812</u>	<u>\$ 7,071,451</u>	<u>\$ 2,502,313</u>	<u>\$ 120,811,550</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED MARCH 31, 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	\$ 108,698,138	\$ 714,154
Local option sales taxes	18,525,188	18,275,188	12,268,597	(6,006,591)
Other taxes and licenses	3,495,000	3,495,000	2,842,048	(652,952)
Unrestricted intergovernmental revenues	1,118,000	1,223,642	2,612,868	1,389,226
Restricted intergovernmental revenues	16,692,856	18,476,618	14,481,427	(3,995,191)
Permits and fees	2,999,533	3,019,978	2,592,284	(427,694)
Sales and services	9,459,142	9,406,104	6,896,148	(2,509,956)
Investment earnings	85,000	85,000	63,090	(21,910)
Other	1,019,780	1,146,559	535,697	(610,862)
Total revenues	<u>161,378,483</u>	<u>163,112,073</u>	<u>150,990,297</u>	<u>(12,121,776)</u>
Expenditures:				
Current:				
General government	10,720,557	10,924,272	7,381,390	3,542,882
Central services	13,333,230	13,771,093	9,043,215	4,727,878
Public safety	34,631,154	35,510,672	26,022,497	9,488,175
Transportation	158,163	382,729	296,195	86,534
Environmental protection	13,861,171	13,861,171	10,275,668	3,585,503
Economic and physical development	5,633,152	6,063,247	4,235,645	1,827,602
Human services	26,843,104	28,499,411	20,213,717	8,285,694
Education	37,784,270	37,784,270	28,338,201	9,446,069
Culture and recreation	4,099,590	7,741,048	6,167,494	1,573,554
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	1,966,863	1,437,664
Total expenditures	<u>160,908,919</u>	<u>168,382,441</u>	<u>115,680,885</u>	<u>52,701,556</u>
Revenues over (under) expenditures	<u>469,564</u>	<u>(5,270,368)</u>	<u>35,309,412</u>	<u>40,579,780</u>
Other Financing Sources (Uses):				
Transfers from other funds	-	13,682	13,682	-
Transfers to other funds	(3,837,984)	(6,362,100)	(3,891,199)	2,470,901
Contingency	(400,000)	(43,600)	-	43,600
Appropriated fund balance	3,768,420	11,662,386	-	(11,662,386)
Total other financing sources (uses)	<u>(469,564)</u>	<u>5,270,368</u>	<u>(3,877,517)</u>	<u>(9,147,885)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	31,431,895	<u>\$ 31,431,895</u>
Fund balance, beginning of year			66,299,079	
Fund balance, end of year			<u>\$ 97,730,974</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 MARCH 31, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>March 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>March 31, 2014</u>
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 104,483,984	\$ 104,483,984	\$ 104,242,857	\$ (241,127)	100%	\$ 106,495,697	\$ 102,941,095
Prior year taxes	2,800,000	2,800,000	3,601,941	801,941	129%	5,183,642	4,564,384
Penalties and interest	700,000	700,000	853,340	153,340	122%	1,320,047	944,782
	<u>107,983,984</u>	<u>107,983,984</u>	<u>108,698,138</u>	<u>714,154</u>	<u>101%</u>	<u>112,999,386</u>	<u>108,450,261</u>
Local Option Sales Taxes:							
Article 39 (1%)	7,886,472	7,886,472	5,255,217	(2,631,255)	67%	7,542,128	4,588,233
Article 40 (1/2%)	5,508,714	5,408,714	3,543,789	(1,864,925)	66%	5,274,487	3,118,678
Article 42 (1/2%)	5,130,002	4,980,002	3,459,435	(1,520,567)	69%	5,010,418	3,021,436
Article 44 (1/2%)	-	-	10,156	10,156	na	4,998	3,101
	<u>18,525,188</u>	<u>18,275,188</u>	<u>12,268,597</u>	<u>(6,006,591)</u>	<u>67%</u>	<u>17,832,031</u>	<u>10,731,448</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	1,842,149	(157,851)	92%	2,224,696	1,607,162
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	809,171	(440,829)	65%	1,307,052	915,440
	<u>3,495,000</u>	<u>3,495,000</u>	<u>2,842,048</u>	<u>(652,952)</u>	<u>81%</u>	<u>3,766,292</u>	<u>2,701,280</u>
Unrestricted Intergovernmental:							
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	205,121	(70,521)	74%	210,447	142,620
	<u>1,118,000</u>	<u>1,223,642</u>	<u>2,612,868</u>	<u>1,389,226</u>	<u>214%</u>	<u>1,229,149</u>	<u>902,573</u>
Restricted Intergovernmental:							
State and federal grant	16,520,663	18,304,425	14,352,165	(3,952,260)	78%	18,399,838	11,910,141
ARRA federal grant	9,193	9,193	9,188	(5)	100%	10,728	10,728
Court facility fees	140,000	140,000	99,663	(40,337)	71%	145,386	91,825
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	15,116	(2,884)	84%	24,636	13,846
	<u>16,692,856</u>	<u>18,476,618</u>	<u>14,481,427</u>	<u>(3,995,191)</u>	<u>78%</u>	<u>18,592,520</u>	<u>12,037,656</u>
Permits and Fees:							
Building permits	1,066,000	1,066,000	1,314,282	248,282	123%	1,306,960	862,285
Recording Fees	750,000	750,000	497,051	(252,949)	66%	702,243	534,580
Inspection fees	140,000	140,000	6,315	(133,685)	5%	154,873	108,060
Concealed handgun permit	115,428	115,428	101,240	(14,188)	88%	151,215	114,010
Other permit and fees	928,105	948,550	673,396	(275,154)	71%	992,812	713,377
	<u>2,999,533</u>	<u>3,019,978</u>	<u>2,592,284</u>	<u>(427,694)</u>	<u>86%</u>	<u>3,308,103</u>	<u>2,332,312</u>
Sales and Services:							
Solid waste fees	1,600,000	1,600,000	1,214,818	(385,182)	76%	1,542,335	994,016
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	48,615	11,615	131%	87,381	68,041
EMS Charges	4,000,000	4,000,000	2,927,544	(1,072,456)	73%	4,279,913	3,123,127
Public health user fees	670,250	670,250	600,051	(70,199)	90%	743,589	513,583
Sheriff animal prot. serv. fees	85,000	85,000	66,251	(18,749)	78%	88,097	64,111
Social services fees	46,700	46,700	50,014	3,314	107%	57,507	39,394

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED MARCH 31, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	March 31, 2014
Public housing fees	46,112	46,112	73,760	27,648	160%	73,853	47,747
Tax collection fees	130,000	130,000	210,295	80,295	162%	228,815	213,718
Other sales and services	1,041,680	988,642	638,911	(349,731)	65%	1,112,675	825,307
Register of deeds	304,800	304,800	211,369	(93,431)	69%	289,161	216,859
Marriage licenses	57,000	57,000	36,512	(20,488)	64%	52,004	34,669
Recreation services	262,600	262,600	227,648	(34,952)	87%	230,952	184,215
	<u>9,459,142</u>	<u>9,406,104</u>	<u>6,896,148</u>	<u>(2,509,956)</u>	73%	<u>10,129,821</u>	<u>6,988,366</u>
Investment earnings	85,000	85,000	63,090	(21,910)	74%	96,904	74,223
Other:							
Tax refunds - sales and gas tax	1,100	1,100	444	(656)	40%	946	691
ABC bottles taxes	42,000	42,000	34,581	(7,419)	82%	50,313	32,087
County Board of Alcohol Control	24,000	24,000	12,000	(12,000)	50%	24,000	12,634
Contributions	4,300	24,058	36,260	12,202	151%	62,554	35,166
Other revenues	948,380	1,055,401	452,412	(602,989)	43%	1,398,575	667,028
	<u>1,019,780</u>	<u>1,146,559</u>	<u>535,697</u>	<u>(610,862)</u>	47%	<u>1,536,388</u>	<u>747,606</u>
Total revenues	<u>161,378,483</u>	<u>163,112,073</u>	<u>150,990,297</u>	<u>(12,121,776)</u>	93%	<u>169,490,594</u>	<u>144,965,725</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	242,643	242,643	173,360	69,283	71%	244,933	174,478
Fringe benefits	69,779	69,779	37,331	32,448	53%	52,312	37,864
Operating costs	61,464	61,464	43,975	17,489	72%	44,408	35,065
	<u>373,886</u>	<u>373,886</u>	<u>254,666</u>	<u>119,220</u>	68%	<u>341,653</u>	<u>247,407</u>
County Administration:							
Salaries	741,859	394,546	288,408	106,138	73%	725,484	521,245
Fringe benefits	254,393	125,621	91,274	34,347	73%	224,152	162,626
Operating costs	67,710	29,574	15,838	13,736	54%	33,968	24,690
	<u>1,063,962</u>	<u>549,741</u>	<u>395,520</u>	<u>154,221</u>	72%	<u>983,604</u>	<u>708,561</u>
Human Resources:							
Salaries	-	348,244	241,025	107,219	69%	-	-
Fringe benefits	-	133,223	85,961	47,262	65%	-	-
Operating costs	-	38,136	5,951	32,185	16%	-	-
	<u>-</u>	<u>519,603</u>	<u>332,937</u>	<u>186,666</u>	64%	<u>-</u>	<u>-</u>
Finance:							
Salaries	652,196	649,446	474,813	174,633	73%	619,572	435,550
Fringe benefits	236,440	236,440	172,497	63,943	73%	206,801	149,011
Operating costs	357,260	396,858	282,769	114,089	71%	364,835	289,889
	<u>1,245,896</u>	<u>1,282,744</u>	<u>930,079</u>	<u>352,665</u>	73%	<u>1,191,208</u>	<u>874,450</u>
Tax Administration:							
Salaries	2,172,793	2,172,793	1,478,708	694,085	68%	2,063,029	1,539,429
Fringe benefits	921,411	932,969	643,890	289,079	69%	800,300	610,765
Operating costs	918,220	1,043,424	541,830	501,594	52%	578,570	357,184
Capital outlay	-	-	-	-	na	7,971	7,971
	<u>4,012,424</u>	<u>4,149,186</u>	<u>2,664,428</u>	<u>1,484,758</u>	64%	<u>3,449,870</u>	<u>2,515,349</u>
County Attorney:							
Salaries	344,545	351,545	246,816	104,729	70%	368,496	259,281
Fringe benefits	111,335	111,871	77,453	34,418	69%	102,550	73,456
Operating costs	249,080	249,080	139,287	109,793	56%	162,265	119,342
	<u>704,960</u>	<u>712,496</u>	<u>463,556</u>	<u>248,940</u>	65%	<u>633,311</u>	<u>452,079</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 MARCH 31, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	March 31, 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	163,312	123,949	57%	246,535	113,568
	<u>272,261</u>	<u>289,448</u>	<u>165,499</u>	<u>123,949</u>	57%	<u>272,598</u>	<u>139,631</u>
Board of Elections:							
Salaries	411,067	411,067	287,715	123,352	70%	371,707	222,969
Fringe benefits	112,416	112,416	75,515	36,901	67%	88,062	62,597
Operating costs	178,537	178,537	119,915	58,622	67%	150,804	113,784
	<u>702,020</u>	<u>702,020</u>	<u>483,145</u>	<u>218,875</u>	69%	<u>610,573</u>	<u>399,350</u>
Register of Deeds:							
Salaries	644,360	644,360	441,744	202,616	69%	639,616	455,904
Fringe benefits	315,945	315,945	214,467	101,478	68%	276,956	201,845
Operating costs	1,384,843	1,384,843	1,035,349	349,494	75%	1,453,513	954,166
	<u>2,345,148</u>	<u>2,345,148</u>	<u>1,691,560</u>	<u>653,588</u>	72%	<u>2,370,085</u>	<u>1,611,915</u>
Total general government	<u>10,720,557</u>	<u>10,924,272</u>	<u>7,381,390</u>	<u>3,542,882</u>	68%	<u>9,852,902</u>	<u>6,948,742</u>
Central Services:							
Management Information Systems:							
Salaries	838,126	838,126	619,701	218,425	74%	734,701	449,764
Fringe benefits	303,611	303,611	223,711	79,900	74%	257,964	169,115
Operating costs	1,069,640	1,130,821	666,873	463,948	59%	786,042	344,497
Capital outlay	48,000	71,012	20,181	50,831	28%	129,089	105,692
	<u>2,259,377</u>	<u>2,343,570</u>	<u>1,530,466</u>	<u>813,104</u>	65%	<u>1,907,796</u>	<u>1,069,068</u>
Service Center:							
Salaries	662,451	662,451	450,230	212,221	68%	609,039	434,485
Fringe benefits	280,678	280,678	189,926	90,752	68%	230,609	168,191
Operating costs	479,430	477,830	124,234	353,596	26%	148,065	(124,143)
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>781,025</u>	<u>678,064</u>	54%	<u>1,071,046</u>	<u>561,866</u>
Engineering:							
Salaries	333,112	333,112	245,422	87,690	74%	323,831	230,578
Fringe benefits	119,624	119,624	87,434	32,190	73%	106,608	77,552
Operating costs	35,600	35,600	17,559	18,041	49%	19,080	14,372
	<u>488,336</u>	<u>488,336</u>	<u>350,415</u>	<u>137,921</u>	72%	<u>449,519</u>	<u>322,502</u>
Operation Services:							
Salaries	2,086,985	2,086,985	1,444,481	642,504	69%	1,897,141	1,377,841
Fringe benefits	974,858	990,591	678,489	312,102	68%	799,178	600,718
Operating costs	2,907,940	3,349,847	1,871,960	1,477,887	56%	2,704,705	1,852,725
Capital outlay	331,550	327,874	309,911	17,963	95%	134,783	106,495
	<u>6,301,333</u>	<u>6,755,297</u>	<u>4,304,841</u>	<u>2,450,456</u>	64%	<u>5,535,807</u>	<u>3,937,779</u>
Non-departmental:							
Salaries	125,040	94,754	-	94,754	0%	-	-
Fringe benefits	2,234,838	2,131,343	1,530,897	600,446	72%	2,296,780	1,564,675
Operating costs	450,917	498,704	529,017	(30,313)	106%	554,419	657,644
Capital outlay	20,000	-	16,554	(16,554)	na	31,317	20,184
	<u>2,830,795</u>	<u>2,724,801</u>	<u>2,076,468</u>	<u>648,333</u>	76%	<u>2,882,516</u>	<u>2,242,503</u>
Total central services	<u>13,333,230</u>	<u>13,771,093</u>	<u>9,043,215</u>	<u>4,727,878</u>	66%	<u>11,846,684</u>	<u>8,133,718</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 MARCH 31, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	March 31, 2014
Public Safety:							
District Attorney:							
Operating costs	123,000	123,000	103,455	19,545	84%	78,816	62,935
	123,000	123,000	103,455	19,545	84%	78,816	62,935
Sheriff:							
Salaries	7,501,815	7,525,277	5,675,770	1,849,507	75%	7,706,558	5,516,498
Fringe benefits	2,957,732	2,980,969	2,194,794	786,175	74%	2,747,597	2,018,372
Operating costs	1,987,812	2,182,325	1,727,646	454,679	79%	2,503,246	1,924,892
Capital outlay	475,180	549,422	433,284	116,138	79%	564,324	545,893
	12,922,539	13,237,993	10,031,494	3,206,499	76%	13,521,725	10,005,655
Detention Center:							
Salaries	3,972,395	3,972,395	2,865,810	1,106,585	72%	3,856,773	2,780,991
Fringe benefits	1,662,598	1,659,847	1,199,699	460,148	72%	1,454,132	1,079,662
Operating costs	1,892,235	1,971,219	1,429,364	541,855	73%	2,260,524	1,657,351
Capital outlay	50,000	50,000	49,539	461	99%	37,586	37,586
	7,577,228	7,653,461	5,544,412	2,109,049	72%	7,609,015	5,555,590
Emergency Medical:							
Salaries	4,489,876	4,489,876	3,401,248	1,088,628	76%	4,540,766	3,222,164
Fringe benefits	1,683,022	1,683,065	1,227,789	455,276	73%	1,501,588	1,101,544
Operating costs	1,206,205	1,199,326	966,575	232,751	81%	1,331,911	1,044,292
Capital outlay	443,000	449,879	336,117	113,762	75%	453,372	428,407
	7,822,103	7,822,146	5,931,729	1,890,417	76%	7,827,637	5,796,407
Emergency Management:							
Salaries	418,177	432,111	297,347	134,764	69%	407,260	296,503
Fringe benefits	144,688	145,754	101,099	44,655	69%	130,260	95,761
Operating costs	296,919	492,463	143,653	348,810	29%	237,581	135,374
Capital outlay	30,000	35,825	-	35,825	0%	31,374	31,374
	889,784	1,106,153	542,099	564,054	49%	806,475	559,012
Other Agencies:							
Fire districts	548,100	548,100	411,076	137,024	75%	321,989	230,739
Rescue Squads	348,200	385,475	222,439	163,036	58%	312,838	194,898
	896,300	933,575	633,515	300,060	68%	634,827	425,637
Code Administration:							
Salaries	856,351	856,351	630,704	225,647	74%	893,377	654,560
Fringe benefits	351,342	351,342	245,026	106,316	70%	316,962	234,506
Operating costs	116,920	116,920	71,010	45,910	61%	104,027	73,758
Capital outlay	-	-	-	-	na	22,879	22,879
	1,324,613	1,324,613	946,740	377,873	71%	1,337,245	985,703
Central Communications:							
Salaries	1,320,919	1,320,919	1,008,999	311,920	76%	1,371,894	992,106
Fringe benefits	589,730	594,457	432,785	161,672	73%	535,690	401,011
Operating costs	182,100	187,100	97,225	89,875	52%	162,396	126,337
Capital outlay	31,500	221,500	-	221,500	0%	397,295	87,782
	2,124,249	2,323,976	1,539,009	784,967	66%	2,467,275	1,607,236
Animal Protective Services:							
Salaries	521,031	521,031	387,034	133,997	74%	527,816	374,528
Fringe benefits	231,157	234,278	173,514	60,764	74%	210,372	155,694
Operating costs	199,150	230,446	189,496	40,950	82%	272,091	201,616
Capital outlay	-	-	-	-	na	31,800	31,800
	951,338	985,755	750,044	235,711	76%	1,042,079	763,638
Total public safety	34,631,154	35,510,672	26,022,497	9,488,175	73%	35,325,094	25,761,813

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED MARCH 31, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	March 31, 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	217,571
Total transportation	158,163	382,729	296,195	86,534	77%	371,421	340,296
Environmental Protection:							
Solid Waste:							
Salaries	311,318	311,318	215,665	95,653	69%	294,494	203,901
Fringe benefits	136,304	136,304	92,752	43,552	68%	108,669	75,754
Operating costs	13,147,268	13,147,268	9,828,916	3,318,352	75%	12,988,533	9,669,908
Capital outlay	6,600	6,600	-	6,600	0%	62,063	56,913
	13,601,490	13,601,490	10,137,333	3,464,157	75%	13,453,759	10,006,476
Other:							
Forestry services	229,681	229,681	130,835	98,846	57%	203,326	132,133
Brunswick County Beach Consortiu	30,000	30,000	7,500	22,500	25%	30,000	22,500
	259,681	259,681	138,335	121,346	53%	233,326	154,633
Total environmental protection	13,861,171	13,861,171	10,275,668	3,585,503	74%	13,687,085	10,161,109
Economic Development:							
Planning/Community Development:							
Salaries	481,565	481,565	349,223	132,342	73%	445,442	319,724
Fringe benefits	190,431	190,431	130,884	59,547	69%	158,206	116,414
Operating costs	168,708	217,419	140,493	76,926	65%	153,450	111,781
Capital outlay	-	7,000	657	6,343	9%	7,971	7,971
	840,704	896,415	621,257	275,158	69%	765,069	555,890
Cooperative Extension:							
Salaries	278,718	308,570	204,771	103,799	66%	253,798	161,757
Fringe benefits	113,045	115,359	60,817	54,542	53%	95,944	53,293
Operating costs	113,938	146,047	69,569	76,478	48%	125,430	71,299
	505,701	569,976	335,157	234,819	59%	475,172	286,349
Soil and Water Conservation:							
Salaries	138,583	138,583	103,359	35,224	75%	138,088	99,864
Fringe benefits	59,483	59,483	44,315	15,168	75%	54,102	39,971
Operating costs	14,850	16,465	8,757	7,708	53%	13,978	9,263
	212,916	214,531	156,431	58,100	73%	206,168	149,098
Public Housing Section 8:							
Salaries	199,640	199,640	143,766	55,874	72%	197,726	141,475
Fringe benefits	82,290	82,290	60,103	22,187	73%	74,395	54,617
Operating costs	2,123,894	2,123,894	1,668,058	455,836	79%	2,194,982	1,643,914
Capital outlay	-	-	-	-	na	-	-
	2,405,824	2,405,824	1,871,927	533,897	78%	2,467,103	1,840,006
Economic Development:							
Salaries	206,414	206,414	152,028	54,386	74%	204,892	147,402
Fringe benefits	73,093	73,093	52,859	20,234	72%	73,791	56,784
Operating costs	138,500	138,500	103,875	34,625	75%	128,500	96,375
	418,007	418,007	308,762	109,245	74%	407,183	300,561
1% Occupancy Tax:							
Operating costs	1,250,000	1,250,000	790,096	459,904	63%	1,307,052	900,651

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED MARCH 31, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	March 31, 2014
Other Economic Development:							
Oak Isl. Bch Abtmnt & Rnrshmnt	-	166,666	152,015	14,651		-	-
Lockwood Folly Aq. Restoration	-	101,828	-	101,828	0%	182,322	-
Lee Controls	-	40,000	-	40,000	0%	15,015	8,005
	-	308,494	152,015	156,479	49%	197,337	8,005
Total economic development	5,633,152	6,063,247	4,235,645	1,827,602	70%	5,825,084	4,040,560
Human Services:							
Health:							
Administration:							
Salaries	2,311,104	2,311,104	1,627,828	683,276	70%	2,284,670	1,640,019
Fringe benefits	970,945	970,945	676,739	294,206	70%	871,763	646,208
Operating costs	242,800	283,487	159,205	124,282	56%	410,460	278,758
Capital outlay	-	80,911	-	80,911	0%	31,230	-
	3,524,849	3,646,447	2,463,772	1,182,675	68%	3,598,123	2,564,985
Communicable Diseases:							
Operating costs	265,970	274,714	221,714	53,000	81%	228,481	173,198
Adult Health Maintenance:							
Salaries	-	-	625	(625)	na	-	-
Fringe benefits	-	-	48	(48)	na	-	-
Operating costs	157,630	190,617	96,316	94,301	51%	91,453	60,313
	157,630	190,617	96,989	93,628	51%	91,453	60,313
Senior Health							
Salaries	214,302	214,302	157,319	56,983	73%	182,600	130,345
Fringe benefits	86,641	86,641	53,915	32,726	62%	55,191	40,193
Operating costs	220,665	220,665	156,305	64,360	71%	211,520	172,599
	521,608	521,608	367,539	154,069	70%	449,311	343,137
Maternal and Child Health:							
Salaries	394,741	394,741	285,228	109,513	72%	385,133	285,207
Fringe benefits	184,824	184,824	134,592	50,232	73%	162,435	123,033
Operating costs	568,657	578,819	346,732	232,087	60%	573,126	392,488
Capital outlay	-	8,450	8,403	47	99%	-	-
	1,148,222	1,166,834	774,955	391,879	66%	1,120,694	800,728
Environmental Health:							
Salaries	838,131	838,131	607,592	230,539	72%	833,101	591,280
Fringe benefits	315,966	315,966	229,765	86,201	73%	287,211	209,515
Operating costs	167,996	201,155	132,971	68,184	66%	176,836	138,383
Capital outlay	-	9,000	-	9,000	0%	-	-
	1,322,093	1,364,252	970,328	393,924	71%	1,297,148	939,178
Employee Wellness:							
Salaries	116,330	116,330	84,614	31,716	73%	92,830	59,859
Fringe benefits	44,463	44,463	32,693	11,770	74%	31,178	20,271
Operating costs	101,160	101,160	61,282	39,878	61%	53,205	25,142
	261,953	261,953	178,589	83,364	68%	177,213	105,272
Total health	7,202,325	7,426,425	5,073,886	2,352,539	68%	6,962,423	4,986,811
Veterans' Services:							
Salaries	120,080	120,080	88,135	31,945	73%	117,171	84,777
Fringe benefits	55,784	55,784	41,022	14,762	74%	42,884	32,886
Operating costs	12,554	12,554	6,860	5,694	55%	9,761	5,669
Total veterans' services	188,418	188,418	136,017	52,401	72%	169,816	123,332

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED MARCH 31, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	March 31, 2014
Social Services:							
Administration:							
Salaries	6,347,950	6,191,600	4,402,205	1,789,395	71%	5,667,728	4,016,786
Fringe benefits	2,660,763	2,671,727	1,837,210	834,517	69%	2,168,262	1,596,447
Operating costs	2,056,898	3,418,950	1,945,333	1,473,617	57%	1,894,130	1,424,287
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>8,233,515</u>	<u>4,107,579</u>	67%	<u>9,803,983</u>	<u>7,111,383</u>
Title III-In Home Care:							
Salaries	-	-	-	-	na	240,650	171,713
Fringe benefits	-	-	-	-	na	143,920	106,997
Operating costs	-	-	-	-	na	79,850	55,831
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>464,420</u>	<u>334,541</u>
Other Operating Costs:							
Medical assistance	30,000	30,000	6,142	23,858	20%	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	182,622	97,378	65%	256,761	190,824
Special assistance to aged	225,000	225,000	139,405	85,595	62%	204,456	156,113
Special assistance to disabled	225,000	225,000	166,248	58,752	74%	203,993	148,026
Foster care	800,000	800,000	514,470	285,530	64%	627,976	398,650
State foster home	325,000	325,000	223,323	101,677	69%	333,639	233,533
Special assistance	1,500	1,500	677	823	45%	1,972	1,285
Day care	4,138,523	4,138,523	3,701,786	436,737	89%	4,649,529	2,875,053
Special child adoption assistance	-	83,804	3,415	80,389	4%	16,324	13,821
	<u>6,030,933</u>	<u>6,114,737</u>	<u>4,943,021</u>	<u>1,171,716</u>	81%	<u>6,306,023</u>	<u>4,028,052</u>
Total social services	<u>17,145,361</u>	<u>18,455,831</u>	<u>13,176,536</u>	<u>5,279,295</u>	71%	<u>16,574,426</u>	<u>11,473,976</u>
Other Human Services:							
CoastalCare	692,000	692,000	522,081	169,919	75%	707,375	516,419
Brunswick Senior Resources, Inc	1,615,000	1,615,000	1,223,750	391,250	76%	1,550,000	1,162,500
Other human services	-	121,737	81,447	40,290	67%	1,002,820	877,033
Capital outlay	-	-	-	-	na	78,282	78,282
	<u>2,307,000</u>	<u>2,428,737</u>	<u>1,827,278</u>	<u>601,459</u>	75%	<u>3,338,477</u>	<u>2,634,234</u>
Total human services	<u>26,843,104</u>	<u>28,499,411</u>	<u>20,213,717</u>	<u>8,285,694</u>	71%	<u>27,045,142</u>	<u>19,218,353</u>
Education:							
Public schools	33,335,477	33,335,477	25,001,604	8,333,873	75%	33,437,869	25,078,401
Public schools - capital outlay	699,346	699,346	524,511	174,835	75%	701,494	526,122
Community college	3,749,447	3,749,447	2,812,086	937,361	75%	3,781,447	2,836,089
Total education	<u>37,784,270</u>	<u>37,784,270</u>	<u>28,338,201</u>	<u>9,446,069</u>	75%	<u>37,920,810</u>	<u>28,440,612</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	610,635	610,635	405,790	204,845	66%	585,570	433,834
Fringe benefits	198,149	199,607	130,242	69,365	65%	176,971	133,047
Operating costs	474,486	474,486	262,514	211,972	55%	404,983	279,663
Capital outlay	-	3,510,000	3,504,625	5,375	100%	-	-
	<u>1,283,270</u>	<u>4,794,728</u>	<u>4,303,171</u>	<u>491,557</u>	90%	<u>1,167,524</u>	<u>846,544</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 MARCH 31, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	March 31, 2014
Maintenance:							
Salaries	677,597	677,597	442,335	235,262	65%	636,023	453,567
Fringe benefits	257,970	261,770	184,626	77,144	71%	236,677	178,141
Operating costs	492,995	492,995	280,276	212,719	57%	462,900	312,403
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>997,040</u>	<u>661,322</u>	60%	<u>1,440,023</u>	<u>1,028,760</u>
Total Parks and Recreation	<u>2,812,832</u>	<u>6,453,090</u>	<u>5,300,211</u>	<u>1,152,879</u>	82%	<u>2,607,547</u>	<u>1,875,304</u>
Brunswick County Library:							
Salaries	692,640	692,640	495,043	197,597	71%	686,048	496,551
Fringe benefits	318,518	318,518	217,360	101,158	68%	291,352	218,562
Operating costs	275,600	276,800	154,880	121,920	56%	256,606	150,754
	<u>1,286,758</u>	<u>1,287,958</u>	<u>867,283</u>	<u>420,675</u>	67%	<u>1,234,006</u>	<u>865,867</u>
Total culture and recreation	<u>4,099,590</u>	<u>7,741,048</u>	<u>6,167,494</u>	<u>1,573,554</u>	80%	<u>3,841,553</u>	<u>2,741,171</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	1,966,863	1,437,664	58%	3,762,911	2,160,878
Total debt service	<u>13,844,528</u>	<u>13,844,528</u>	<u>3,706,863</u>	<u>10,137,665</u>	27%	<u>12,977,911</u>	<u>2,960,878</u>
Total expenditures	<u>160,908,919</u>	<u>168,382,441</u>	<u>115,680,885</u>	<u>52,701,556</u>	69%	<u>158,693,686</u>	<u>108,747,252</u>
Revenues over (under) expenditure	<u>469,564</u>	<u>(5,270,368)</u>	<u>35,309,412</u>	<u>40,579,780</u>	-670%	<u>10,796,908</u>	<u>36,218,473</u>
Other Financing Sources (Uses):							
Transfers From Other Funds:							
Transfer from special revenue fund	-	13,682	13,682	-	100%	-	-
	-	13,682	13,682	-	100%	-	-
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)	(367,083)	2,470,901	13%	(4,036,671)	-
	<u>(3,837,984)</u>	<u>(6,362,100)</u>	<u>(3,891,199)</u>	<u>2,470,901</u>	61%	<u>(11,176,286)</u>	<u>(7,133,470)</u>
Budgetary Financing Sources (Uses):							
Contingency	(400,000)	(43,600)	-	43,600	0%	-	-
Appropriated fund balance	3,768,420	11,662,386	-	(11,662,386)	0%	-	-
	<u>3,368,420</u>	<u>11,618,786</u>	<u>-</u>	<u>(11,618,786)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(469,564)</u>	<u>5,270,368</u>	<u>(3,877,517)</u>	<u>(9,147,885)</u>	-74%	<u>(11,176,286)</u>	<u>(7,133,470)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>31,431,895</u>	<u>\$ 31,431,895</u>		<u>(379,378)</u>	<u>29,085,003</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>\$ 97,730,974</u>			<u>\$ 66,299,079</u>	<u>\$ 95,763,460</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 MARCH 31, 2015

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
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	12,942	153,356
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>221,124</u>	<u>19,748,257</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>-</u>	<u>-</u>	<u>-</u>
	<u>4,197,430</u>	<u>299,370</u>	<u>2,219,413</u>	<u>2,518,783</u>
Cultural and recreation:				
Town Creek Park Improvements	5,323,178	3,259,262	1,567,459	4,826,721
Waccamaw Park Improvements	3,192,717	182,138	1,627,521	1,809,659
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>168,015</u>	<u>174,272</u>
	<u>8,917,694</u>	<u>3,454,955</u>	<u>3,401,995</u>	<u>6,856,950</u>
Transportation:				
Airport Improvements	<u>19,162,335</u>	<u>16,949,154</u>	<u>105,578</u>	<u>17,054,732</u>
Total expenditures	<u>32,557,459</u>	<u>20,909,569</u>	<u>5,763,507</u>	<u>26,673,076</u>
Revenues over (under) expenditures	(9,877,982)	(1,382,436)	(5,542,383)	(6,924,819)
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>	<u>-</u>	<u>-</u>	<u>-</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>(2,130,383)</u>	<u>\$ 5,017,353</u>
Fund balance, beginning of year			<u>15,637,195</u>	
Fund balance, end of year			<u>\$ 13,506,812</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 MARCH 31, 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	6,833	1,321,354
Investment earnings-debt proceeds	-	2,209	93	2,302
Total revenues	<u>8,287,293</u>	<u>7,366,501</u>	<u>813,598</u>	<u>8,180,099</u>
Expenditures:				
Brunswick County Schools capital projects	44,781,353	31,815,461	4,497,534	36,312,995
Brunswick Community College	31,665,911	31,392,826	50,806	31,443,632
Total expenditures	<u>76,447,264</u>	<u>63,208,287</u>	<u>4,548,340</u>	<u>67,756,627</u>
Revenues over (under) expenditures	(68,159,971)	(55,841,786)	(3,734,742)	(59,576,528)
Other Financing Sources (Uses):				
Transfer from general fund	31,455,002	29,566,017	367,083	29,933,100
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>367,083</u>	<u>60,095,563</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 3,886,694</u>	(3,367,659)	<u>\$ 519,035</u>
Fund balance, beginning of year			<u>10,439,110</u>	
Fund balance, end of year			<u>\$ 7,071,451</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED MARCH 31, 2015

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 1,755,994	\$ (4,115)	\$ 801,355	\$ 2,553,234
Interest receivable	750	-	503	1,253
Other governmental agencies	2,198	-	-	2,198
Total assets	<u>\$ 1,758,942</u>	<u>\$ (4,115)</u>	<u>\$ 801,858</u>	<u>\$ 2,556,685</u>
Liabilities:				
Accounts payable and other liabilities	135	52,289	1,948	54,372
Total liabilities	<u>135</u>	<u>52,289</u>	<u>1,948</u>	<u>54,372</u>
Fund Balance:				
Stabilization by State Statute	2,948	-	503	3,451
Restricted - other	1,755,859	-	799,407	2,555,266
Unassigned	-	(56,404)	-	(56,404)
Total fund balances	<u>1,758,807</u>	<u>(56,404)</u>	<u>799,910</u>	<u>2,502,313</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,758,942</u>	<u>\$ (4,115)</u>	<u>\$ 801,858</u>	<u>\$ 2,556,685</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 MARCH 31, 2015

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 1,605,491	\$ 268,801	\$ -	\$ 1,874,292
Permits and fees	-	-	96,953	96,953
Other revenue	-	2,230	-	2,230
Investment earnings	1,070	16	655	1,741
Total revenues	<u>1,606,561</u>	<u>271,047</u>	<u>97,608</u>	<u>1,975,216</u>
Expenditures:				
General government	-	-	70,700	70,700
Public safety	1,236,513	29,256	-	1,265,769
Economic and physical development	-	369,013	-	369,013
Total expenditures	<u>1,236,513</u>	<u>398,269</u>	<u>70,700</u>	<u>1,705,482</u>
Revenues over (under) expenditures	370,048	(127,222)	26,908	269,734
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	458,048	(116,788)	26,908	368,168
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>\$ 1,758,807</u>	<u>\$ (56,404)</u>	<u>\$ 799,910</u>	<u>\$ 2,502,313</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 MARCH 31, 2015 AND THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>	<u>March 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
Revenues:				
Restricted intergovernmental	\$ 1,281,952	\$ 920,434	\$ (361,518)	\$ 761,711
911 Center Consolidation Grant	1,924,683	685,057	(1,239,626)	170,377
Other revenue	-	-	-	292,059
Investment earnings	-	1,070	1,070	1,553
Total revenues	<u>3,206,635</u>	<u>1,606,561</u>	<u>(1,600,074)</u>	<u>1,225,700</u>
Expenditures:				
Operating costs	802,632	238,020	564,612	369,257
Capital outlay	857,176	18,751	838,425	18,751
911 Center Grant	<u>2,672,015</u>	<u>979,742</u>	<u>1,692,273</u>	<u>128,257</u>
Total expenditures	<u>4,331,823</u>	<u>1,236,513</u>	<u>3,095,310</u>	<u>516,265</u>
Revenues over (under) expenditures	(1,125,188)	370,048	1,495,236	709,435
Other Financing Sources (Uses):				
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>
Net change in fund balance	<u>\$ -</u>	458,048	<u>\$ 458,048</u>	711,592
Fund balance, beginning of year		<u>1,300,759</u>		<u>589,167</u>
Fund balance, end of year		<u>\$ 1,758,807</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 MARCH 31, 2015**

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
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	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>271,047</u>	<u>3,268,862</u>
Expenditures:				
CDBG - Scattered Site 2012	225,000	1,578	151,376	152,954
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	-	7,906	7,906
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	-	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>398,269</u>	<u>3,390,049</u>
Revenues over (under) expenditures	(74,422)	6,035	(127,222)	(121,187)
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>	(116,788)	<u>\$ (46,765)</u>
Fund balance, beginning of year			<u>60,384</u>	
Fund balance, end of year			<u>\$ (56,404)</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 MARCH 31, 2015 AND THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>	<u>March 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
Revenues:				
Permits and fees	\$ 160,700	\$ 96,953	\$ (63,747)	\$ 132,395
Investment earnings	<u>1,350</u>	<u>655</u>	<u>(695)</u>	<u>1,038</u>
Total revenues	<u>162,050</u>	<u>97,608</u>	<u>(64,442)</u>	<u>133,433</u>
Expenditures:				
General government	<u>162,050</u>	<u>70,700</u>	<u>91,350</u>	<u>94,150</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>26,908</u>	<u>\$ 26,908</u>	<u>39,283</u>
Fund balance, beginning of year		<u>773,002</u>		<u>733,719</u>
Fund balance, end of year		<u>\$ 799,910</u>		<u>\$ 773,002</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
MARCH 31, 2015

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 21,880,478	\$ 6,097,584	\$ 27,978,062
Restricted cash	2,319,650	-	2,319,650
Interest receivable	13,412	5,187	18,599
Receivables and special assessments, net	2,107,362	874	2,108,236
Due from other governmental agencies	210,155	6,319	216,474
Inventories	1,366,646	-	1,366,646
Total current assets	<u>27,897,703</u>	<u>6,109,964</u>	<u>34,007,667</u>
Current Liabilities:			
Accounts payable and other liabilities	252,247	398,038	650,285
Customer deposits	1,633,933	-	1,633,933
Interest payable	215,750	-	215,750
Current portion of debt	934,741	-	934,741
Total current liabilities	<u>3,036,671</u>	<u>398,038</u>	<u>3,434,709</u>
Expendable net positon	24,861,032	5,711,926	30,572,958
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>\$ 142,359,054</u>	<u>\$ 5,711,926</u>	<u>\$ 148,070,980</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED MARCH 31, 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>March 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>March 31, 2014</u>
Revenues:							
User charges	\$ 19,766,172	\$ 19,766,172	\$ 15,890,213	\$ (3,875,959)	80%	\$ 19,757,895	\$ 14,921,026
ARRA interest subsidy	263,693	263,693	259,674	(4,019)	98%	268,423	268,423
Investment earnings	40,000	40,000	17,351	(22,649)	43%	23,849	17,892
Other	440,209	440,209	306,014	(134,195)	70%	390,411	301,342
Total revenues	<u>20,510,074</u>	<u>20,510,074</u>	<u>16,473,252</u>	<u>(4,036,822)</u>	80%	<u>20,440,578</u>	<u>15,508,683</u>
Expenditures:							
Salaries	4,098,629	4,098,679	2,941,975	1,156,704	72%	3,964,933	2,826,537
Fringe benefits	1,755,979	1,755,979	1,235,889	520,090	70%	1,581,800	1,149,301
Operating expenditures	6,758,119	7,016,557	4,178,637	2,837,920	60%	6,301,622	4,337,206
Repairs and maintenance	1,189,000	1,290,446	664,797	625,649	52%	840,906	542,444
Capital outlay	2,700,000	2,760,000	2,521,789	238,211	91%	3,606,151	2,854,749
Debt Service:							
Principal	910,010	910,010	249,647	660,363	27%	895,024	240,939
Interest	931,564	931,564	498,474	433,090	54%	853,385	512,750
Total expenditures	<u>18,343,301</u>	<u>18,763,235</u>	<u>12,291,208</u>	<u>6,472,027</u>	66%	<u>18,043,821</u>	<u>12,463,926</u>
Revenues over (under) expenditures	2,166,773	1,746,839	4,182,044	2,435,205	239%	2,396,757	3,044,757
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	-	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>(3,706,000)</u>
Revenues and other financing sources over (under) expenditures and other financing use	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 643,044</u>	<u>\$ 643,044</u>		<u>\$ (1,408,435)</u>	<u>\$ (661,243)</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 MARCH 31, 2015**

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
Revenues:				
Investment earnings	\$ -	\$ 66,749	\$ 6,885	\$ 73,634
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	7,136	126,597
Expenditures:				
Northwest water plant expansion	11,659,820	10,964,816	403,026	11,367,842
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	744,062	799,825
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	100,550	76,278	21,054	97,332
Danford Road	4,055,215	132,671	2,020,908	2,153,579
BPS 8 and 9 improvements	1,484,900	721,992	627,181	1,349,173
Marlowtown waterline	75,636	75,636	-	75,636
Water Mains FY 15	100,000	-	-	-
Middle River and Smith Roads	100,000	-	55,000	55,000
17 So and Avalon Water Mains	70,000	-	-	-
Total expenditures	23,770,982	16,600,064	4,112,209	20,657,273
Revenues over (under) expenditures	(23,770,982)	(16,480,603)	(4,105,073)	(20,530,676)
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)	(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
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 4,490,521	\$ (566,073)	\$ 3,979,448

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
MARCH 31, 2015

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash and cash equivalents/investments	\$ 15,048,097	\$ 4,337,256	\$ 19,385,353
Restricted cash	9,426,174	-	9,426,174
Interest receivable	8,569	3,860	12,429
Receivables and special assessments, net	10,470,696	9,556	10,480,252
Due from other governmental agencies	56,275	7,913	64,188
Inventories	288,431	-	288,431
Total current assets	<u>35,298,242</u>	<u>4,358,585</u>	<u>39,656,827</u>
Current Liabilities:			
Accounts payable and other liabilities	219,015	8,390	227,405
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>11,878,806</u>	<u>8,390</u>	<u>11,887,196</u>
Expendable net positon	23,419,436	4,350,195	27,769,631
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>\$ 132,060,568</u>	<u>\$ 4,350,195</u>	<u>\$ 136,410,763</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED MARCH 31, 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>March 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>March 31, 2014</u>
Revenues:							
User charges	\$19,159,722	\$ 18,845,178	\$ 16,760,369	\$ (2,084,809)	89%	\$ 20,258,628	\$ 13,288,963
ARRA interest subsidy	363,092	363,092	366,775	3,683	101%	393,304	393,304
Special assessments	41,000	41,000	145,138	104,138	354%	2,787,123	80,311
Investment earnings	30,000	30,000	11,754	(18,246)	39%	29,458	24,983
Other	<u>35,000</u>	<u>35,000</u>	<u>36,492</u>	<u>1,492</u>	104%	<u>41,756</u>	<u>25,415</u>
Total revenues	<u>19,628,814</u>	<u>19,314,270</u>	<u>17,320,528</u>	<u>(1,993,742)</u>	90%	<u>23,510,269</u>	<u>13,812,976</u>
Expenditures:							
Salaries	2,181,362	2,181,489	1,576,542	604,947	72%	2,103,352	1,505,294
Fringe benefits	949,414	949,414	663,733	285,681	70%	842,228	618,430
Operating expenditures	3,230,049	3,362,197	2,190,073	1,172,124	65%	2,873,089	2,086,320
Repairs and maintenance	1,232,500	1,287,878	849,986	437,892	66%	1,149,891	679,270
Capital outlay	815,402	1,075,402	463,584	611,818	43%	1,266,577	845,213
Debt Service:							
Principal	8,987,047	8,987,047	803,147	8,183,900	9%	8,382,977	447,774
Interest	<u>4,982,735</u>	<u>4,982,735</u>	<u>2,568,102</u>	<u>2,414,633</u>	52%	<u>5,225,904</u>	<u>2,692,394</u>
Total expenditures	<u>22,378,509</u>	<u>22,826,162</u>	<u>9,115,167</u>	<u>13,710,995</u>	40%	<u>21,844,018</u>	<u>8,874,695</u>
Revenues over (under) expenditures	(2,749,695)	(3,511,892)	8,205,361	11,717,253	-234%	1,666,251	4,938,281
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	378,956	378,956	-	100%	152,367	19,800
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>3,511,892</u>	<u>(51,741)</u>	<u>(3,563,633)</u>	-1%	<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>\$ 8,153,620</u>	<u>\$ 8,153,620</u>		<u>\$ 1,734,450</u>	<u>\$ 4,873,913</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 MARCH 31, 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	4,942	74,568
Investment earnings-debt proceeds	6,877	6,873	4	6,877
Total revenues	<u>4,436,531</u>	<u>790,819</u>	<u>12,662</u>	<u>803,481</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	354,212	1,063,535
Ocean Isle Beach wastewater plant improvements	4,219,000	182,554	1,554,290	1,736,844
Total expenditures	<u>27,468,022</u>	<u>22,918,597</u>	<u>1,917,666</u>	<u>24,836,263</u>
Revenues over (under) expenditures	(23,031,491)	(22,127,778)	(1,905,004)	(24,032,782)
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)	(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>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 1,677,134</u>	<u>\$ (1,853,264)</u>	<u>\$ (176,130)</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 MARCH 31, 2015 AND THE YEAR ENDED JUNE 30, 2014
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>March 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>	<u>March 31, 2014</u>
Revenues:					
Charges for services	\$ 600,000	\$ 450,000	\$ (150,000)	\$ 1,041,998	\$ 781,499
Investment earnings	-	2,455	2,455	4,143	3,165
Total revenues	<u>600,000</u>	<u>452,455</u>	<u>(147,545)</u>	<u>1,046,141</u>	<u>784,664</u>
Expenditures:					
Premiums	600,000	401,074	198,926	559,668	415,180
Operating costs	-	12,000	(12,000)	-	-
Total expenditures	<u>600,000</u>	<u>413,074</u>	<u>186,926</u>	<u>559,668</u>	<u>415,180</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>39,381</u>	<u>\$ 39,381</u>	<u>486,473</u>	<u>369,484</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>\$ 2,768,487</u>		<u>\$ 2,729,106</u>	<u>\$ 2,612,117</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 MARCH 31, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>March 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>	<u>March 31, 2014</u>
Revenues:					
Charges for services-health premiums	\$ 11,859,051	\$ 9,447,922	\$ (2,411,129)	\$ 10,185,266	\$ 7,552,764
Charges for services-wellness	-	70,521	70,521	87,291	55,392
State revenue-restricted	-	75	75	-	-
Investment earnings	-	1,088	1,088	2,456	2,083
Total revenues	<u>11,859,051</u>	<u>9,519,606</u>	<u>(2,339,445)</u>	<u>10,275,013</u>	<u>7,610,239</u>
Expenditures:					
Administration fees	1,361,206	1,214,372	146,834	1,033,376	858,568
Premiums	<u>10,997,845</u>	<u>7,916,263</u>	<u>3,081,582</u>	<u>9,902,259</u>	<u>6,556,575</u>
Total expenditures	<u>12,359,051</u>	<u>9,130,635</u>	<u>3,228,416</u>	<u>10,935,635</u>	<u>7,415,143</u>
Revenues over (under) expenditures	<u>(500,000)</u>	<u>388,971</u>	<u>888,971</u>	<u>(660,622)</u>	<u>195,096</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>388,971</u>	<u>\$ 388,971</u>	<u>(660,622)</u>	<u>195,096</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>\$ 1,414,627</u>		<u>\$ 1,025,656</u>	<u>\$ 1,881,374</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 03/31/15. It reports that the County had \$174.7 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 MARCH 31, 2015

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 4,650			0.00%
BB&T			52,221,783			0.00%
Finistar			<u>4,294,491</u>			0.12%
Total Checking & Petty Cash				\$ 56,520,924	32%	
Money Markets / Savings						
BB&T Money Rate Savings			53,768,525			0.10%
First Bank Preferred Savings			10,364,468			0.05%
SunTrust Money Market			<u>5,011,497</u>			0.05%
Total Money Markets / Savings				\$ 69,144,489	39%	
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				\$ 10,664,223	6%	0.01%
NC Capital Management Trust - Term Portfolio				<u>\$ 3,249,111</u>	2%	0.08%
Total Unrestricted Cash and Investments				\$ 174,751,446		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			\$ 2,438,858		1%	0.01%
PNC Bank Money Market			297,888		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				\$ 2,951,312		
Grand Total All Cash and Investments				\$ 177,702,758	100%	0.10%
Cash Balances:						
General Fund			\$ 95,801,862			
County Capital Reserve Fund			10,552,458			
School Capital Projects Fund			5,058,237			
Water Fund			21,880,484			
Water Capital Reserve Fund			6,026,493			
Wastewater Fund			15,048,103			
Wastewater Capital Reserve Fund			5,823,622			

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		324,430	-43%	
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	3,601,941		129%

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		1,279,718	-34%	
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	104,242,857		100%

**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 BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	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				
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	5,255,217		67%

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 BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	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				
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	3,543,789		66%

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 BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	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				
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	3,459,435		69%

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**

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		288,625	-7%	
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	4,586,194		74%

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		291,032	13%	
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	3,743,181		83%

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		192,828	-1%	
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	2,009,404		83%

**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		446,642		12%
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	3,949,321		76%

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		62,467		63%
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	504,972		112%

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		75,081		-10%
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	622,785		121%

*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		23,460	-12%	
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	244,982		140%

*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		640,679		3%
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	6,061,828		75%

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		80,000		-5%
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	980,000	871,550		89%

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		115,639		3%
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	1,259,473		280%

**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		33,217	-10%	
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	425,183		283%

* 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	36,737	58
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		709

* 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	14,325	88
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		484

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

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