

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED MAY 31, 2015



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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

General Fund:

- Total revenues for the General Fund are \$162.7 million for an increase of \$5.7 million or 3.6% over the same period in the prior year. This increase is mainly due to the increase in Local Option Sales Tax of \$1.6 million or 11.8%, Medicaid Hold Harmless is \$1.6 million greater than expected, and Current Year Property Taxes increased \$1.0 million or 1.0%. Even with prior year collections down \$0.8 million or 15.6%, the improved economy and better collection rates provided an overall increase of \$0.2 million to Ad Valorem Taxes. Total revenues collected are 97.6% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$150.0 million and are 87.1% of the current budget. Total expenditures, net of the park land purchase, increased \$4.0 million or 2.8% over the same period in the prior year.
- Other financing sources (uses) show the issuance of long-term debt and premiums on bonds as \$4,620,000 and \$157,137 respectively, providing an increase in fund balance of \$4,777,137. However, an offsetting payment of \$4,670,000 will be made by the escrow agent for the refunding of the 2005 COPS in June of the current year.
- Net transfers to other funds are \$4.6 million compared to net transfers to other funds of \$7.7 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 \$12.9 million for the current period end. However, considering the refunding of the 2005 COPS, fund balance increased by \$8.2 million for the current period end.

Water Fund:

- Total revenues for the Water Fund increased 6.3% over the same period in the prior year to \$19.5 million. The increases in revenue are mainly from base service charge increases of \$1, rate changes for irrigation, and the wholesale PPI rate increase. Total revenues are 95.1% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund decreased 4.5% under the same period in the prior year to \$15.4 million. Total expenditures are 81.2% of the budget for the fiscal year.
- Other financing sources (uses) show the issuance of long-term debt and premiums on bonds as \$9,088,903 and \$1,186,249 respectively, providing an increase in fund balance of \$10,275,152. However, an offsetting payment of \$11,625,000 will be made by the escrow agent for the refunding of the 2010 RZEDB in June of the current year.
- Net transfers to water capital projects are \$3.5 million compared to \$3.8 million of transfers in the same period of the prior year.
- Revenues and net transfers are greater than expenditures by \$10.8 million compared to under by \$1.6 million in the same period of the prior year. However, considering the refunding of the 2010 RZEDB, fund balance decreased by \$0.8 million for the current period end.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased 4.7% over the same period in the prior year to \$20.5 million. The increases in revenue are mainly from retail sales and capital recovery fees. Retail sales have increased 7.7% 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 45.5% or \$0.5 million. Total revenues are 105.8% of the amended budget for the fiscal year.

Wastewater Fund (continued):

- Total expenditures for the Wastewater Fund increased 4.0% over the same period in the prior year to \$21.6 million. Total expenditures are 91.3% of the budget for the fiscal year.
- Other financing sources (uses) show the issuance of long-term debt, premiums and payments to escrow agents for refunding on bonds as \$41,461,097, \$6,187,319 and a payment of \$40,102,024 respectively, providing an increase in fund balance of \$7,546,392. However, an offsetting payment of \$8,200,000 will be made by the escrow agent for the refunding of the 2008A Rev Bonds and the 2010 RZEDB in June of the current year.
- Net transfers to wastewater capital projects are less than \$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 \$6.4 million compared to less than expenditures by \$1.2 million under the same period in the prior year. However, considering the refunding of the 2008A Rev Bonds and the 2010 RZEDB, fund balance decreased by \$1.8 million for the current period end.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
MAY 31, 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>	
Assets:					
Cash and cash equivalents/investments	\$ 73,745,948	\$ 12,741,957	\$ 5,803,724	\$ 1,954,058	\$ 94,245,687
Restricted cash and investments	6,022,772	-	12,113,103	-	18,135,875
Interest receivable	59,267	11,697	5,948	1,512	78,424
Taxes receivable - net	7,289,078	-	-	-	7,289,078
Receivables - net	1,281,773	-	-	-	1,281,773
Other governmental agencies	422,794	21,126	-	3,204	447,124
Total assets	<u>\$ 88,821,632</u>	<u>\$ 12,774,780</u>	<u>\$ 17,922,775</u>	<u>\$ 1,958,774</u>	<u>\$ 121,477,961</u>
Liabilities:					
Accounts payable and other liabilities	<u>\$ 1,761,762</u>	<u>\$ 4,247</u>	<u>\$ -</u>	<u>\$ 1,943</u>	<u>\$ 1,767,952</u>
Total liabilities	<u>1,761,762</u>	<u>4,247</u>	<u>-</u>	<u>1,943</u>	<u>1,767,952</u>
Deferred Inflows of Resources:	<u>7,851,423</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,851,423</u>
Fund Balances:					
Restricted:					
Stabilization by State Statute	8,035,041	-	-	4,716	8,039,757
Restricted - other	3,465,810	-	12,113,103	2,043,924	17,622,837
Committed	214,566	12,770,533	5,809,672	-	18,794,771
Assigned	11,662,386	-	-	-	11,662,386
Unassigned	55,830,644	-	-	(91,809)	55,738,835
Total fund balances	<u>79,208,447</u>	<u>12,770,533</u>	<u>17,922,775</u>	<u>1,956,831</u>	<u>111,858,586</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 88,821,632</u>	<u>\$ 12,774,780</u>	<u>\$ 17,922,775</u>	<u>\$ 1,958,774</u>	<u>\$ 121,477,961</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 111,424,583	\$ -	\$ -	\$ -	\$ 111,424,583
Local option sales taxes	14,670,289	-	-	-	14,670,289
Other taxes and licenses	3,496,793	-	-	-	3,496,793
Unrestricted intergovernmental revenues	2,953,756	-	-	-	2,953,756
Restricted intergovernmental revenues	17,773,433	233,179	806,672	2,415,096	21,228,380
Permits and fees	3,155,161	-	-	121,683	3,276,844
Sales and services	8,546,102	-	-	-	8,546,102
Investment earnings	78,980	15,232	8,032	2,160	104,404
Other	642,232	2,000	-	2,230	646,462
Total revenues	<u>162,741,329</u>	<u>250,411</u>	<u>814,704</u>	<u>2,541,169</u>	<u>166,347,613</u>
Expenditures:					
Current:					
General government	9,161,707	-	-	87,798	9,249,505
Public safety	32,268,857	36,521	-	2,266,831	34,572,209
Central services	10,992,562	-	-	-	10,992,562
Human services	25,199,908	-	-	-	25,199,908
Transportation	327,320	123,398	-	-	450,718
Environmental protection	12,619,390	-	-	-	12,619,390
Culture and recreation	6,954,241	4,149,741	-	-	11,103,982
Economic and physical development	5,048,864	2,219,413	-	462,287	7,730,564
Education	34,635,579	-	6,297,770	-	40,933,349
Debt Service:					
Principal retirement	9,465,000	-	-	-	9,465,000
Interest and fiscal charges	3,371,965	-	-	-	3,371,965
Total expenditures	<u>150,045,393</u>	<u>6,529,073</u>	<u>6,297,770</u>	<u>2,816,916</u>	<u>165,689,152</u>
Revenues over (under) expenditures	<u>12,695,936</u>	<u>(6,278,662)</u>	<u>(5,483,066)</u>	<u>(275,747)</u>	<u>658,461</u>
Other Financing Sources (Uses):					
Transfers from other funds	13,682	3,500,000	1,053,271	112,115	4,679,068
Transfers to other funds	(4,577,387)	(88,000)	-	(13,682)	(4,679,069)
Premiums on bonds issued	157,137	-	1,398,460	-	1,555,597
Refunding bonds issued	4,620,000	-	10,515,000	-	15,135,000
Total other financing sources (uses)	<u>213,432</u>	<u>3,412,000</u>	<u>12,966,731</u>	<u>98,433</u>	<u>16,690,596</u>
Net change in fund balance	12,909,368	(2,866,662)	7,483,665	(177,314)	17,349,057
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>\$ 79,208,447</u>	<u>\$12,770,533</u>	<u>\$17,922,775</u>	<u>\$ 1,956,831</u>	<u>\$ 111,858,586</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED MAY 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	\$ 111,424,583	\$ 3,440,599
Local option sales taxes	18,525,188	18,275,188	14,670,289	(3,604,899)
Other taxes and licenses	3,495,000	4,022,760	3,496,793	(525,967)
Unrestricted intergovernmental revenues	1,118,000	2,770,845	2,953,756	182,911
Restricted intergovernmental revenues	16,692,856	19,685,392	17,773,433	(1,911,959)
Permits and fees	2,999,533	3,427,630	3,155,161	(272,469)
Sales and services	9,459,142	9,320,840	8,546,102	(774,738)
Investment earnings	85,000	85,000	78,980	(6,020)
Other	1,019,780	1,188,521	642,232	(546,289)
Total revenues	<u>161,378,483</u>	<u>166,760,160</u>	<u>162,741,329</u>	<u>(4,018,831)</u>
Expenditures:				
Current:				
General government	10,720,557	11,239,965	9,161,707	2,078,258
Central services	13,333,230	14,676,763	10,992,562	3,684,201
Public safety	34,631,154	36,663,513	32,268,857	4,394,656
Transportation	158,163	382,729	327,320	55,409
Environmental protection	13,861,171	13,989,087	12,619,390	1,369,697
Economic and physical development	5,633,152	6,065,007	5,048,864	1,016,143
Human services	26,843,104	29,676,642	25,199,908	4,476,734
Education	37,784,270	37,784,270	34,635,579	3,148,691
Culture and recreation	4,099,590	7,751,624	6,954,241	797,383
Debt Service:				
Principal retirement	10,440,001	10,440,001	9,465,000	975,001
Interest and fiscal charges	3,404,527	3,511,664	3,371,965	139,699
Total expenditures	<u>160,908,919</u>	<u>172,181,265</u>	<u>150,045,393</u>	<u>22,135,872</u>
Revenues over (under) expenditures	<u>469,564</u>	<u>(5,421,105)</u>	<u>12,695,936</u>	<u>18,117,041</u>
Other Financing Sources (Uses):				
Refunding bonds issued	-	4,620,000	4,620,000	-
Payment to escrow agent for refunded debt	-	(4,670,000)	-	4,670,000
Premiums on bonds	-	157,137	157,137	-
Transfers from other funds	-	13,682	13,682	-
Transfers to other funds	(3,837,984)	(6,362,100)	(4,577,387)	1,784,713
Contingency	(400,000)	-	-	-
Appropriated fund balance	3,768,420	11,662,386	-	(11,662,386)
Total other financing sources (uses)	<u>(469,564)</u>	<u>5,421,105</u>	<u>213,432</u>	<u>(5,207,673)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>12,909,368</u>	<u>\$ 12,909,368</u>
Fund balance, beginning of year			<u>66,299,079</u>	
Fund balance, end of year			<u>\$ 79,208,447</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 MAY 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>May 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>May 31, 2014</u>
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 104,483,984	\$ 104,483,984	\$ 106,190,002	\$ 1,706,018	102%	\$ 106,495,697	\$ 105,152,067
Prior year taxes	2,800,000	2,800,000	4,171,234	1,371,234	149%	5,183,642	4,942,419
Penalties and interest	700,000	700,000	1,063,347	363,347	152%	1,320,047	1,154,098
	<u>107,983,984</u>	<u>107,983,984</u>	<u>111,424,583</u>	<u>3,440,599</u>	103%	<u>112,999,386</u>	<u>111,248,584</u>
Local Option Sales Taxes:							
Article 39 (1%)	7,886,472	7,886,472	6,116,817	(1,769,655)	78%	7,542,128	5,522,337
Article 40 (1/2%)	5,508,714	5,408,714	4,425,788	(982,926)	82%	5,274,487	3,906,557
Article 42 (1/2%)	5,130,002	4,980,002	4,121,592	(858,410)	83%	5,010,418	3,683,415
Article 44 (1/2%)	-	-	6,092	6,092	na	4,998	4,484
	<u>18,525,188</u>	<u>18,275,188</u>	<u>14,670,289</u>	<u>(3,604,899)</u>	80%	<u>17,832,031</u>	<u>13,116,793</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	160,000	160,000	161,351	1,351	101%	155,729	150,897
Deed stamp excise tax	2,000,000	2,527,760	2,373,841	(153,919)	94%	2,224,696	1,986,711
Solid waste tax	35,000	35,000	46,868	11,868	134%	40,119	40,119
White goods disposal tax	50,000	50,000	37,040	(12,960)	74%	38,696	38,696
1% Occupancy Tax	1,250,000	1,250,000	877,693	(372,307)	70%	1,307,052	974,132
	<u>3,495,000</u>	<u>4,022,760</u>	<u>3,496,793</u>	<u>(525,967)</u>	87%	<u>3,766,292</u>	<u>3,190,555</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	700,000	2,247,203	2,407,747	160,544	107%	759,953	759,953
Beer and wine tax	248,000	248,000	287,908	39,908	116%	258,749	258,749
Jail fees	170,000	275,642	258,101	(17,541)	94%	210,447	177,214
	<u>1,118,000</u>	<u>2,770,845</u>	<u>2,953,756</u>	<u>182,911</u>	107%	<u>1,229,149</u>	<u>1,195,916</u>
Restricted Intergovernmental:							
State and federal grant	16,520,663	19,512,638	17,611,938	(1,900,700)	90%	18,399,838	15,628,552
ARRA federal grant	9,193	9,193	9,188	(5)	100%	10,728	10,728
Court facility fees	140,000	140,000	128,451	(11,549)	92%	145,386	118,136
Payments in lieu of taxes	3,000	3,000	-	(3,000)	0%	-	-
ABC education requirement	-	-	3,089	3,089	na	7,062	7,062
ABC law enforcement services	2,000	2,000	2,206	206	110%	4,870	4,870
State drug tax	18,000	18,561	18,561	-	100%	24,636	15,518
	<u>16,692,856</u>	<u>19,685,392</u>	<u>17,773,433</u>	<u>(1,911,959)</u>	90%	<u>18,592,520</u>	<u>15,784,866</u>
Permits and Fees:							
Building permits	1,066,000	1,596,000	1,652,273	56,273	104%	1,306,960	1,108,604
Recording Fees	750,000	750,000	621,391	(128,609)	83%	702,243	642,902
Inspection fees	140,000	7,000	6,315	(685)	90%	154,873	132,253
Concealed handgun permit	115,428	122,175	124,000	1,825	101%	151,215	141,110
Other permit and fees	928,105	952,455	751,182	(201,273)	79%	992,812	817,421
	<u>2,999,533</u>	<u>3,427,630</u>	<u>3,155,161</u>	<u>(272,469)</u>	92%	<u>3,308,103</u>	<u>2,842,290</u>
Sales and Services:							
Solid waste fees	1,600,000	1,700,000	1,538,528	(161,472)	91%	1,542,335	1,298,755
School resource officer reimb.	1,178,000	1,178,000	883,500	(294,500)	75%	1,343,539	978,121
Rents	37,000	37,000	57,716	20,716	156%	87,381	81,538
EMS Charges	4,000,000	3,850,000	3,476,034	(373,966)	90%	4,279,913	3,733,124
Public health user fees	670,250	670,250	754,387	84,137	113%	743,589	674,674
Sheriff animal prot. serv. fees	85,000	85,000	77,977	(7,023)	92%	88,097	79,284
Social services fees	46,700	46,700	60,605	13,905	130%	57,507	52,492

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	May 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	May 31, 2014
Public housing fees	46,112	46,112	92,964	46,852	202%	73,853	65,427
Tax collection fees	130,000	130,000	216,221	86,221	166%	228,815	219,155
Other sales and services	1,041,680	953,378	827,332	(126,046)	87%	1,112,675	986,801
Register of deeds	304,800	304,800	259,264	(45,536)	85%	289,161	263,863
Marriage licenses	57,000	57,000	47,800	(9,200)	84%	52,004	45,611
Recreation services	262,600	262,600	253,774	(8,826)	97%	230,952	206,701
	<u>9,459,142</u>	<u>9,320,840</u>	<u>8,546,102</u>	<u>(774,738)</u>	<u>92%</u>	<u>10,129,821</u>	<u>8,685,546</u>
Investment earnings	85,000	85,000	78,980	(6,020)	93%	96,904	91,187
Other:							
Tax refunds - sales and gas tax	1,100	1,100	1,109	9	101%	946	946
ABC bottles taxes	42,000	42,000	42,594	594	101%	50,313	40,428
County Board of Alcohol Control	24,000	24,000	18,000	(6,000)	75%	24,000	18,000
Contributions	4,300	32,169	41,632	9,463	129%	62,554	60,088
Other revenues	948,380	1,089,252	538,897	(550,355)	49%	1,398,575	745,743
	<u>1,019,780</u>	<u>1,188,521</u>	<u>642,232</u>	<u>(546,289)</u>	<u>54%</u>	<u>1,536,388</u>	<u>865,205</u>
Total revenues	<u>161,378,483</u>	<u>166,760,160</u>	<u>162,741,329</u>	<u>(4,018,831)</u>	<u>98%</u>	<u>169,490,594</u>	<u>157,020,942</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	242,643	242,643	207,018	35,625	85%	244,933	221,337
Fringe benefits	69,779	69,779	43,101	26,678	62%	52,312	47,484
Operating costs	61,464	61,464	49,990	11,474	81%	44,408	39,215
	<u>373,886</u>	<u>373,886</u>	<u>300,109</u>	<u>73,777</u>	<u>80%</u>	<u>341,653</u>	<u>308,036</u>
County Administration:							
Salaries	741,859	394,973	361,354	33,619	91%	725,484	655,052
Fringe benefits	254,393	125,621	112,632	12,989	90%	224,152	203,735
Operating costs	67,710	29,147	21,013	8,134	72%	33,968	31,277
	<u>1,063,962</u>	<u>549,741</u>	<u>494,999</u>	<u>54,742</u>	<u>90%</u>	<u>983,604</u>	<u>890,064</u>
Human Resources:							
Salaries	-	348,244	294,567	53,677	85%	-	-
Fringe benefits	-	133,223	103,648	29,575	78%	-	-
Operating costs	-	38,136	16,485	21,651	43%	-	-
	<u>-</u>	<u>519,603</u>	<u>414,700</u>	<u>104,903</u>	<u>80%</u>	<u>-</u>	<u>-</u>
Finance:							
Salaries	652,196	649,446	601,459	47,987	93%	619,572	556,906
Fringe benefits	236,440	236,440	214,965	21,475	91%	206,801	187,783
Operating costs	357,260	402,551	331,192	71,359	82%	364,835	336,710
	<u>1,245,896</u>	<u>1,288,437</u>	<u>1,147,616</u>	<u>140,821</u>	<u>89%</u>	<u>1,191,208</u>	<u>1,081,399</u>
Tax Administration:							
Salaries	2,172,793	2,172,793	1,841,455	331,338	85%	2,063,029	1,856,000
Fringe benefits	921,411	932,969	786,694	146,275	84%	800,300	729,532
Operating costs	918,220	1,043,424	635,741	407,683	61%	578,570	456,496
Capital outlay	-	-	-	-	na	7,971	7,971
	<u>4,012,424</u>	<u>4,149,186</u>	<u>3,263,890</u>	<u>885,296</u>	<u>79%</u>	<u>3,449,870</u>	<u>3,049,999</u>
County Attorney:							
Salaries	344,545	351,545	313,223	38,322	89%	368,496	334,377
Fringe benefits	111,335	111,871	96,291	15,580	86%	102,550	93,434
Operating costs	249,080	249,080	183,853	65,227	74%	162,265	135,960
	<u>704,960</u>	<u>712,496</u>	<u>593,367</u>	<u>119,129</u>	<u>83%</u>	<u>633,311</u>	<u>563,771</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 MAY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	May 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	May 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	226,483	60,778	79%	246,535	151,633
	<u>272,261</u>	<u>289,448</u>	<u>228,670</u>	<u>60,778</u>	79%	<u>272,598</u>	<u>177,696</u>
Board of Elections:							
Salaries	411,067	411,067	327,616	83,451	80%	371,707	341,967
Fringe benefits	112,416	112,416	90,053	22,363	80%	88,062	79,911
Operating costs	178,537	178,537	126,151	52,386	71%	150,804	138,821
	<u>702,020</u>	<u>702,020</u>	<u>543,820</u>	<u>158,200</u>	77%	<u>610,573</u>	<u>560,699</u>
Register of Deeds:							
Salaries	644,360	644,360	555,580	88,780	86%	639,616	572,529
Fringe benefits	315,945	315,945	266,155	49,790	84%	276,956	250,521
Operating costs	1,384,843	1,694,843	1,352,801	342,042	80%	1,453,513	1,186,958
	<u>2,345,148</u>	<u>2,655,148</u>	<u>2,174,536</u>	<u>480,612</u>	82%	<u>2,370,085</u>	<u>2,010,008</u>
Total general government	<u>10,720,557</u>	<u>11,239,965</u>	<u>9,161,707</u>	<u>2,078,258</u>	82%	<u>9,852,902</u>	<u>8,641,672</u>
Central Services:							
Management Information Systems:							
Salaries	838,126	838,126	775,184	62,942	92%	734,701	663,124
Fringe benefits	303,611	303,611	277,339	26,272	91%	257,964	235,719
Operating costs	1,069,640	1,130,821	733,725	397,096	65%	786,042	467,148
Capital outlay	48,000	71,012	20,181	50,831	28%	129,089	129,089
	<u>2,259,377</u>	<u>2,343,570</u>	<u>1,806,429</u>	<u>537,141</u>	77%	<u>1,907,796</u>	<u>1,495,080</u>
Service Center:							
Salaries	662,451	662,451	571,299	91,152	86%	609,039	550,238
Fringe benefits	280,678	280,678	235,517	45,161	84%	230,609	210,167
Operating costs	479,430	477,830	220,821	257,009	46%	148,065	(4,519)
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>1,044,272</u>	<u>414,817</u>	72%	<u>1,071,046</u>	<u>839,219</u>
Engineering:							
Salaries	333,112	334,090	308,720	25,370	92%	323,831	292,160
Fringe benefits	119,624	118,124	108,571	9,553	92%	106,608	97,059
Operating costs	35,600	36,122	21,350	14,772	59%	19,080	19,142
Capital outlay	-	26,000	-	26,000	0%	-	-
	<u>488,336</u>	<u>514,336</u>	<u>438,641</u>	<u>75,695</u>	85%	<u>449,519</u>	<u>408,361</u>
Operation Services:							
Salaries	2,086,985	2,061,985	1,826,395	235,590	89%	1,897,141	1,721,270
Fringe benefits	974,858	990,591	837,321	153,270	85%	799,178	735,089
Operating costs	2,907,940	3,368,041	2,535,720	832,321	75%	2,704,705	2,309,797
Capital outlay	331,550	352,443	309,911	42,532	88%	134,783	106,495
	<u>6,301,333</u>	<u>6,773,060</u>	<u>5,509,347</u>	<u>1,263,713</u>	81%	<u>5,535,807</u>	<u>4,872,651</u>
Non-departmental:							
Salaries	125,040	89,061	-	89,061	0%	-	-
Fringe benefits	2,234,838	2,734,943	1,788,490	946,453	65%	2,296,780	2,126,862
Operating costs	450,917	762,704	386,071	376,633	51%	554,419	514,216
Capital outlay	20,000	-	19,312	(19,312)	na	31,317	20,184
	<u>2,830,795</u>	<u>3,586,708</u>	<u>2,193,873</u>	<u>1,392,835</u>	61%	<u>2,882,516</u>	<u>2,661,262</u>
Total central services	<u>13,333,230</u>	<u>14,676,763</u>	<u>10,992,562</u>	<u>3,684,201</u>	75%	<u>11,846,684</u>	<u>10,276,573</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 MAY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	May 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	May 31, 2014
Public Safety:							
District Attorney:							
Operating costs	123,000	123,000	115,721	7,279	94%	78,816	74,543
	123,000	123,000	115,721	7,279	94%	78,816	74,543
Sheriff:							
Salaries	7,501,815	7,803,103	7,183,975	619,128	92%	7,706,558	6,983,484
Fringe benefits	2,957,732	3,005,969	2,722,458	283,511	91%	2,747,597	2,513,443
Operating costs	1,987,812	2,288,046	2,044,892	243,154	89%	2,503,246	2,275,792
Capital outlay	475,180	549,422	434,097	115,325	79%	564,324	564,929
	12,922,539	13,646,540	12,385,422	1,261,118	91%	13,521,725	12,337,648
Detention Center:							
Salaries	3,972,395	3,932,395	3,591,482	340,913	91%	3,856,773	3,484,129
Fringe benefits	1,662,598	1,639,847	1,479,816	160,031	90%	1,454,132	1,331,979
Operating costs	1,892,235	2,108,219	1,827,880	280,339	87%	2,260,524	1,979,245
Capital outlay	50,000	50,000	49,539	461	99%	37,586	37,586
	7,577,228	7,730,461	6,948,717	781,744	90%	7,609,015	6,832,939
Emergency Medical:							
Salaries	4,489,876	4,616,676	4,260,552	356,124	92%	4,540,766	4,096,744
Fringe benefits	1,683,022	1,683,065	1,522,123	160,942	90%	1,501,588	1,373,174
Operating costs	1,206,205	1,298,036	1,137,210	160,826	88%	1,331,911	1,231,266
Capital outlay	443,000	811,169	336,117	475,052	41%	453,372	429,107
	7,822,103	8,408,946	7,256,002	1,152,944	86%	7,827,637	7,130,291
Emergency Management:							
Salaries	418,177	432,111	374,162	57,949	87%	407,260	369,109
Fringe benefits	144,688	145,754	123,360	22,394	85%	130,260	118,832
Operating costs	296,919	492,463	171,996	320,467	35%	237,581	197,048
Capital outlay	30,000	35,825	-	35,825	0%	31,374	31,374
	889,784	1,106,153	669,518	436,635	61%	806,475	716,363
Other Agencies:							
Fire districts	548,100	548,100	548,100	-	100%	321,989	321,989
Rescue Squads	348,200	385,475	297,989	87,486	77%	312,838	261,468
	896,300	933,575	846,089	87,486	91%	634,827	583,457
Code Administration:							
Salaries	856,351	883,551	805,203	78,348	91%	893,377	809,382
Fringe benefits	351,342	351,342	308,098	43,244	88%	316,962	288,950
Operating costs	116,920	116,920	83,502	33,418	71%	104,027	93,102
Capital outlay	-	-	-	-	na	22,879	22,879
	1,324,613	1,351,813	1,196,803	155,010	89%	1,337,245	1,214,313
Central Communications:							
Salaries	1,320,919	1,345,835	1,247,001	98,834	93%	1,371,894	1,231,304
Fringe benefits	589,730	594,457	525,328	69,129	88%	535,690	485,775
Operating costs	182,100	162,184	128,969	33,215	80%	162,396	147,389
Capital outlay	31,500	221,500	19,140	202,360	9%	397,295	88,022
	2,124,249	2,323,976	1,920,438	403,538	83%	2,467,275	1,952,490
Animal Protective Services:							
Salaries	521,031	534,531	489,947	44,584	92%	527,816	476,068
Fringe benefits	231,157	235,278	214,031	21,247	91%	210,372	191,871
Operating costs	199,150	269,240	226,169	43,071	84%	272,091	242,320
Capital outlay	-	-	-	-	na	31,800	31,800
	951,338	1,039,049	930,147	108,902	90%	1,042,079	942,059
Total public safety	34,631,154	36,663,513	32,268,857	4,394,656	88%	35,325,094	31,784,103

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	May 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	May 31, 2014
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	97,000	-	100%	97,000	97,000
Odell Williamson Municipal Airpor	27,500	27,500	27,500	-	100%	27,500	27,500
Cape Fear Transportation Authority	33,663	33,663	33,663	-	100%	29,350	29,350
Brunswick Transit System	-	224,566	169,157	55,409	75%	217,571	217,571
Total transportation	158,163	382,729	327,320	55,409	86%	371,421	371,421
Environmental Protection:							
Solid Waste:							
Salaries	311,318	311,318	269,624	41,694	87%	294,494	262,701
Fringe benefits	136,304	136,304	113,735	22,569	83%	108,669	97,621
Operating costs	13,147,268	13,273,974	12,060,627	1,213,347	91%	12,988,533	11,885,707
Capital outlay	6,600	7,810	-	7,810	0%	62,063	62,063
	13,601,490	13,729,406	12,443,986	1,285,420	91%	13,453,759	12,308,092
Other:							
Forestry services	229,681	229,681	161,904	67,777	70%	203,326	167,850
Brunswick County Beach Consortiu	30,000	30,000	13,500	16,500	45%	30,000	30,000
	259,681	259,681	175,404	84,277	68%	233,326	197,850
Total environmental protection	13,861,171	13,989,087	12,619,390	1,369,697	90%	13,687,085	12,505,942
Economic Development:							
Planning:							
Salaries	481,565	481,565	433,725	47,840	90%	445,442	403,760
Fringe benefits	190,431	190,431	159,961	30,470	84%	158,206	144,656
Operating costs	168,708	217,419	154,095	63,324	71%	153,450	125,887
Capital outlay	-	7,000	657	6,343	9%	7,971	7,971
	840,704	896,415	748,438	147,977	83%	765,069	682,274
Cooperative Extension:							
Salaries	278,718	314,070	251,901	62,169	80%	253,798	207,989
Fringe benefits	113,045	109,859	75,087	34,772	68%	95,944	68,780
Operating costs	113,938	146,047	87,992	58,055	60%	125,430	89,796
	505,701	569,976	414,980	154,996	73%	475,172	366,565
Soil and Water Conservation:							
Salaries	138,583	138,583	129,485	9,098	93%	138,088	125,106
Fringe benefits	59,483	59,483	54,765	4,718	92%	54,102	49,450
Operating costs	14,850	16,465	12,342	4,123	75%	13,978	12,027
	212,916	214,531	196,592	17,939	92%	206,168	186,583
Public Housing Section 8:							
Salaries	199,640	199,640	182,600	17,040	91%	197,726	179,003
Fringe benefits	82,290	82,290	74,790	7,500	91%	74,395	67,951
Operating costs	2,123,894	2,123,894	2,033,757	90,137	96%	2,194,982	2,007,283
	2,405,824	2,405,824	2,291,147	114,677	95%	2,467,103	2,254,237
Economic Development:							
Salaries	206,414	208,174	191,718	16,456	92%	204,892	185,923
Fringe benefits	73,093	73,093	65,951	7,142	90%	73,791	68,854
Operating costs	138,500	138,500	126,958	11,542	92%	128,500	117,792
	418,007	419,767	384,627	35,140	92%	407,183	372,569
1% Occupancy Tax:							
Operating costs	1,250,000	1,250,000	846,414	403,586	68%	1,307,052	948,925

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	May 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	May 31, 2014
Other Economic Development:							
Oak Isl. Bch Abtmnt & Rnrshmnt	-	166,666	166,666	-		-	-
Lockwood Folly Aq. Restoration	-	101,828	-	101,828	0%	182,322	182,322
Lee Controls	-	40,000	-	40,000	0%	15,015	8,005
	-	308,494	166,666	141,828	54%	197,337	190,327
Total economic development	5,633,152	6,065,007	5,048,864	1,016,143	83%	5,825,084	5,001,480
Human Services:							
Health:							
Administration:							
Salaries	2,311,104	2,311,104	2,071,852	239,252	90%	2,284,670	2,072,761
Fringe benefits	970,945	970,945	844,860	126,085	87%	871,763	798,777
Operating costs	242,800	283,487	208,010	75,477	73%	410,460	314,243
Capital outlay	-	80,911	-	80,911	0%	31,230	31,230
	3,524,849	3,646,447	3,124,722	521,725	86%	3,598,123	3,217,011
Communicable Diseases:							
Operating costs	265,970	274,714	234,939	39,775	86%	228,481	210,742
Adult Health Maintenance:							
Salaries	-	-	625	(625)	na	-	-
Fringe benefits	-	-	48	(48)	na	-	-
Operating costs	157,630	193,617	116,393	77,224	60%	91,453	77,870
	157,630	193,617	117,066	76,551	60%	91,453	77,870
Senior Health							
Salaries	214,302	214,302	204,954	9,348	96%	182,600	165,911
Fringe benefits	86,641	86,641	68,579	18,062	79%	55,191	50,311
Operating costs	220,665	220,665	182,785	37,880	83%	211,520	195,401
	521,608	521,608	456,318	65,290	87%	449,311	411,623
Maternal and Child Health:							
Salaries	394,741	394,741	358,813	35,928	91%	385,133	350,823
Fringe benefits	184,824	184,824	164,875	19,949	89%	162,435	149,384
Operating costs	568,657	579,873	444,655	135,218	77%	573,126	498,361
Capital outlay	-	8,450	8,403	47	99%	-	-
	1,148,222	1,167,888	976,746	191,142	84%	1,120,694	998,568
Environmental Health:							
Salaries	838,131	838,131	773,122	65,009	92%	833,101	752,128
Fringe benefits	315,966	315,966	284,976	30,990	90%	287,211	261,873
Operating costs	167,996	201,155	161,110	40,045	80%	176,836	161,043
Capital outlay	-	9,000	6,991	2,009	78%	-	-
	1,322,093	1,364,252	1,226,199	138,053	90%	1,297,148	1,175,044
Employee Wellness:							
Salaries	116,330	116,330	106,808	9,522	92%	92,830	81,633
Fringe benefits	44,463	44,463	40,614	3,849	91%	31,178	27,582
Operating costs	101,160	101,160	73,656	27,504	73%	53,205	43,922
	261,953	261,953	221,078	40,875	84%	177,213	153,137
Total health	7,202,325	7,430,479	6,357,068	1,073,411	86%	6,962,423	6,243,995
Veterans' Services:							
Salaries	120,080	120,760	111,124	9,636	92%	117,171	105,335
Fringe benefits	55,784	55,584	50,804	4,780	91%	42,884	39,407
Operating costs	12,554	12,074	8,701	3,373	72%	9,761	7,857
Total veterans' services	188,418	188,418	170,629	17,789	91%	169,816	152,599

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	May 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	May 31, 2014
Social Services:							
Administration:							
Salaries	6,347,950	6,191,600	5,537,553	654,047	89%	5,667,728	5,104,044
Fringe benefits	2,660,763	2,671,727	2,271,833	399,894	85%	2,168,262	1,980,630
Operating costs	2,056,898	3,417,950	2,560,265	857,685	75%	1,894,130	1,651,325
Capital outlay	48,817	58,817	48,767	10,050	83%	73,863	73,863
	<u>11,114,428</u>	<u>12,340,094</u>	<u>10,418,418</u>	<u>1,921,676</u>	84%	<u>9,803,983</u>	<u>8,809,862</u>
Title III-In Home Care:							
Salaries	-	-	-	-	na	240,650	220,064
Fringe benefits	-	-	-	-	na	143,920	132,765
Operating costs	-	-	-	-	na	79,850	63,302
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>464,420</u>	<u>416,131</u>
Other Operating Costs:							
Medical assistance	30,000	30,000	10,085	19,915	34%	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	221,415	58,585	79%	256,761	233,518
Special assistance to aged	225,000	225,000	165,949	59,051	74%	204,456	189,566
Special assistance to disabled	225,000	225,000	200,392	24,608	89%	203,993	186,141
Foster care	800,000	800,000	644,322	155,678	81%	627,976	511,829
State foster home	325,000	325,000	285,152	39,848	88%	333,639	284,233
Special assistance	1,500	2,500	1,967	533	79%	1,972	1,285
Day care	4,138,523	5,311,700	4,480,193	831,507	84%	4,649,529	3,712,674
Special child adoption assistance	-	83,804	5,309	78,495	6%	16,324	14,510
	<u>6,030,933</u>	<u>7,288,914</u>	<u>6,019,717</u>	<u>1,269,197</u>	83%	<u>6,306,023</u>	<u>5,144,503</u>
Total social services	<u>17,145,361</u>	<u>19,629,008</u>	<u>16,438,135</u>	<u>3,190,873</u>	84%	<u>16,574,426</u>	<u>14,370,496</u>
Other Human Services:							
Trillium Health Resources	692,000	692,000	638,427	53,573	92%	707,375	639,312
Brunswick Senior Resources, Inc	1,615,000	1,615,000	1,484,583	130,417	92%	1,550,000	1,420,833
Other human services	-	121,737	111,066	10,671	91%	1,002,820	991,492
Capital outlay	-	-	-	-	na	78,282	78,282
	<u>2,307,000</u>	<u>2,428,737</u>	<u>2,234,076</u>	<u>194,661</u>	92%	<u>3,338,477</u>	<u>3,129,919</u>
Total human services	<u>26,843,104</u>	<u>29,676,642</u>	<u>25,199,908</u>	<u>4,476,734</u>	85%	<u>27,045,142</u>	<u>23,897,009</u>
Education:							
Public schools	33,335,477	33,335,477	30,557,516	2,777,961	92%	33,437,869	30,651,379
Public schools - capital outlay	699,346	699,346	641,069	58,277	92%	701,494	643,038
Community college	3,749,447	3,749,447	3,436,994	312,453	92%	3,781,447	3,466,331
Total education	<u>37,784,270</u>	<u>37,784,270</u>	<u>34,635,579</u>	<u>3,148,691</u>	92%	<u>37,920,810</u>	<u>34,760,748</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	610,635	610,635	503,248	107,387	82%	585,570	531,842
Fringe benefits	198,149	199,607	163,148	36,459	82%	176,971	162,138
Operating costs	474,486	463,486	354,020	109,466	76%	404,983	345,219
Capital outlay	-	3,521,000	3,504,625	16,375	100%	-	-
	<u>1,283,270</u>	<u>4,794,728</u>	<u>4,525,041</u>	<u>269,687</u>	94%	<u>1,167,524</u>	<u>1,039,199</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 MAY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	May 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	May 31, 2014
Maintenance:							
Salaries	677,597	677,597	570,706	106,891	84%	636,023	574,236
Fringe benefits	257,970	261,770	230,206	31,564	88%	236,677	217,564
Operating costs	492,995	492,995	353,618	139,377	72%	462,900	377,474
Capital outlay	101,000	226,000	207,690	18,310	92%	104,423	94,494
	<u>1,529,562</u>	<u>1,658,362</u>	<u>1,362,220</u>	<u>296,142</u>	82%	<u>1,440,023</u>	<u>1,263,768</u>
Total Parks and Recreation	2,812,832	6,453,090	5,887,261	565,829	91%	2,607,547	2,302,967
Brunswick County Library:							
Salaries	692,640	692,640	621,274	71,366	90%	686,048	623,306
Fringe benefits	318,518	318,518	268,373	50,145	84%	291,352	267,938
Operating costs	275,600	287,376	177,333	110,043	62%	256,606	190,084
	<u>1,286,758</u>	<u>1,298,534</u>	<u>1,066,980</u>	<u>231,554</u>	82%	<u>1,234,006</u>	<u>1,081,328</u>
Total culture and recreation	4,099,590	7,751,624	6,954,241	797,383	90%	3,841,553	3,384,295
Debt Service:							
Principal retirement	10,440,001	10,440,001	9,465,000	975,001	91%	9,215,000	8,235,000
Interest and fees	3,404,527	3,511,664	3,371,965	139,699	96%	3,762,911	3,627,369
Total debt service	<u>13,844,528</u>	<u>13,951,665</u>	<u>12,836,965</u>	<u>1,114,700</u>	92%	<u>12,977,911</u>	<u>11,862,369</u>
Total expenditures	160,908,919	172,181,265	150,045,393	22,135,872	87%	158,693,686	142,485,612
Revenues over (under) expenditures	<u>469,564</u>	<u>(5,421,105)</u>	<u>12,695,936</u>	<u>18,117,041</u>	-234%	<u>10,796,908</u>	<u>14,535,330</u>
Other Financing Sources (Uses):							
Issuance of long-term debt	-	4,620,000	4,620,000	-	100%	-	-
Premiums on bonds	-	157,137	157,137	-	100%	-	-
Pmt to escrow agent for ref. debt	-	(4,670,000)	-	4,670,000	0%	-	-
	<u>-</u>	<u>107,137</u>	<u>4,777,137</u>	<u>4,670,000</u>	4459%	<u>-</u>	<u>-</u>
Transfers From Other Funds:							
Transfer from special rev. 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 cnty cap. proj. fund	(750,000)	(3,500,000)	(3,500,000)	-	100%	(7,118,470)	(7,118,470)
Transfer to grant project funds	-	(24,116)	(24,116)	-	100%	(18,988)	(15,000)
Transfer to emerg. tel. sys. fund	-	-	-	-	na	(2,157)	(2,157)
Transfer to schl cap. proj. fund	(3,087,984)	(2,837,984)	(1,053,271)	1,784,713	37%	(4,036,671)	(524,224)
	<u>(3,837,984)</u>	<u>(6,362,100)</u>	<u>(4,577,387)</u>	<u>1,784,713</u>	72%	<u>(11,176,286)</u>	<u>(7,659,851)</u>
Budgetary Financing Sources (Uses):							
Contingency	(400,000)	-	-	-	na	-	-
Appropriated fund balance	3,768,420	11,662,386	-	(11,662,386)	0%	-	-
	<u>3,368,420</u>	<u>11,662,386</u>	<u>-</u>	<u>(11,662,386)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	(469,564)	5,421,105	213,432	(5,207,673)	4%	(11,176,286)	(7,659,851)
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>12,909,368</u>	<u>\$ 12,909,368</u>		<u>(379,378)</u>	<u>6,875,479</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>\$ 79,208,447</u>			<u>\$ 66,299,079</u>	<u>\$ 73,553,936</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 MAY 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	\$ 233,179	\$ 14,653,670
Restricted intergovernmental-NC Parks & Rec. Trust Fund	859,354	500,000	-	500,000
Investment earnings	144,268	140,414	15,232	155,646
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>250,411</u>	<u>19,777,544</u>
Expenditures:				
Public Safety:				
Sheriff's Firing Range	280,000	206,090	36,521	242,611
	<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	274,585	-	-	-
	<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	1,619,981	4,879,243
Waccamaw Park Improvements	3,192,717	182,138	2,294,261	2,476,399
Smithville Park Improvements	41,500	-	39,000	39,000
Brunswick River boat ramp	7,299	7,298	-	7,298
Leland Senior Center	353,000	6,257	196,499	202,756
	<u>8,917,694</u>	<u>3,454,955</u>	<u>4,149,741</u>	<u>7,604,696</u>
Transportation:				
Airport Improvements	19,162,335	16,949,154	123,398	17,072,552
Total expenditures	<u>32,557,459</u>	<u>20,909,569</u>	<u>6,529,073</u>	<u>27,438,642</u>
Revenues over (under) expenditures	(9,877,982)	(1,382,436)	(6,278,662)	(7,661,098)
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	(88,000)	-	-	-
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>(2,866,662)</u>	<u>\$ 4,281,074</u>
Fund balance, beginning of year			<u>15,637,195</u>	
Fund balance, end of year			<u>\$ 12,770,533</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 MAY 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	7,934	1,322,455
Investment earnings-debt proceeds	-	2,209	98	2,307
Total revenues	<u>8,287,293</u>	<u>7,366,501</u>	<u>814,704</u>	<u>8,181,205</u>
Expenditures:				
Brunswick County Schools capital projects	56,694,813	31,815,461	6,233,942	38,049,403
Brunswick Community College	31,665,911	31,392,826	63,828	31,456,654
Total expenditures	<u>88,360,724</u>	<u>63,208,287</u>	<u>6,297,770</u>	<u>69,506,057</u>
Revenues over (under) expenditures	(80,073,431)	(55,841,786)	(5,483,066)	(61,324,852)
Other Financing Sources (Uses):				
Transfer from general fund	31,455,002	29,566,017	1,053,271	30,619,288
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	1,874,936	476,476	1,398,460	1,874,936
Debt financing issued	40,515,000	30,000,000	10,515,000	40,515,000
Appropriated fund balance	<u>6,542,506</u>	-	-	-
Total other financing sources (uses)	<u>80,073,431</u>	<u>59,728,480</u>	<u>12,966,731</u>	<u>72,695,211</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 3,886,694</u>	7,483,665	<u>\$ 11,370,359</u>
Fund balance, beginning of year			<u>10,439,110</u>	
Fund balance, end of year			<u>\$ 17,922,775</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 1,236,831	\$ (91,809)	\$ 809,036	\$ 1,954,058
Interest receivable	923	-	589	1,512
Other governmental agencies	3,204	-	-	3,204
Total assets	<u>\$ 1,240,958</u>	<u>\$ (91,809)</u>	<u>\$ 809,625</u>	<u>\$ 1,958,774</u>
Liabilities:				
Accounts payable and other liabilities	-	-	1,943	1,943
Total liabilities	<u>-</u>	<u>-</u>	<u>1,943</u>	<u>1,943</u>
Fund Balance:				
Stabilization by State Statute	4,127	-	589	4,716
Restricted - other	1,236,831	-	807,093	2,043,924
Unassigned	-	(91,809)	-	(91,809)
Total fund balances	<u>1,240,958</u>	<u>(91,809)</u>	<u>807,682</u>	<u>1,956,831</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,240,958</u>	<u>\$ (91,809)</u>	<u>\$ 809,625</u>	<u>\$ 1,958,774</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 MAY 31, 2015

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 2,085,875	\$ 329,221	\$ -	\$ 2,415,096
Permits and fees	-	-	121,683	121,683
Other revenue	-	2,230	-	2,230
Investment earnings	1,349	16	795	2,160
Total revenues	<u>2,087,224</u>	<u>331,467</u>	<u>122,478</u>	<u>2,541,169</u>
Expenditures:				
General government	-	-	87,798	87,798
Public safety	2,235,025	31,806	-	2,266,831
Economic and physical development	-	462,287	-	462,287
Total expenditures	<u>2,235,025</u>	<u>494,093</u>	<u>87,798</u>	<u>2,816,916</u>
Revenues over (under) expenditures	(147,801)	(162,626)	34,680	(275,747)
Other Financing Sources:				
Transfers from general fund	88,000	24,115	-	112,115
Transfer to general fund	-	(13,682)	-	(13,682)
Total other financing sources (uses)	<u>88,000</u>	<u>10,433</u>	<u>-</u>	<u>98,433</u>
Net change in fund balances	(59,801)	(152,193)	34,680	(177,314)
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>\$ 1,240,958</u>	<u>\$ (91,809)</u>	<u>\$ 807,682</u>	<u>\$ 1,956,831</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 MAY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>	<u>May 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
Revenues:				
Restricted intergovernmental	\$ 1,281,952	\$ 1,101,193	\$ (180,759)	\$ 761,711
911 Center Consolidation Grant	1,924,683	984,682	(940,001)	170,377
Other revenue	-	-	-	292,059
Investment earnings	-	1,349	1,349	1,553
Total revenues	<u>3,206,635</u>	<u>2,087,224</u>	<u>(1,119,411)</u>	<u>1,225,700</u>
Expenditures:				
Operating costs	820,068	570,176	249,892	369,257
Capital outlay	857,176	66,224	790,952	66,224
911 Center Grant	<u>2,654,579</u>	<u>1,598,625</u>	<u>1,055,954</u>	<u>80,784</u>
Total expenditures	<u>4,331,823</u>	<u>2,235,025</u>	<u>2,096,798</u>	<u>516,265</u>
Revenues over (under) expenditures	(1,125,188)	(147,801)	977,387	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>	(59,801)	<u>\$ (59,801)</u>	711,592
Fund balance, beginning of year		<u>1,300,759</u>		<u>589,167</u>
Fund balance, end of year		<u>\$ 1,240,958</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 MAY 31, 2015**

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
Rest. intergovernmental - CDBG-Scattered Site 2012	\$ 225,000	\$ -	\$ 102,578	\$ 102,578
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	1,913,421	1,892,160	2,960	1,895,120
Rest. intergovernmental - Economic and Physical Dev.	163,730	119,138	44,592	163,730
Rest. intergovernmental - SOAR Gov.'s Crime Comm.	289,999	21,311	11,238	32,549
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>4,063,303</u>	<u>2,997,815</u>	<u>331,467</u>	<u>3,329,282</u>
Expenditures:				
CDBG - Scattered Site 2012	225,000	1,578	214,363	215,941
CDBG - Technical Assistance Grant 2012	50,000	44,342	5,658	50,000
Urgent Repair - 2013	90,000	15,529	74,499	90,028
Urgent Repair - 2014	120,000	-	31,351	31,351
USDA Housing Preservation (HPG) 2012	134,148	59,146	75,002	134,148
Single Family Rehabilitation - 2011	318,000	257,433	10,729	268,162
Single Family Rehabilitation - 2014	170,000	-	3,863	3,863
Sheriff's Department	669,148	569,593	-	569,593
Emergency Services - Public Safety	1,905,470	1,876,361	9,599	1,885,960
SOAR Governor's Crime Commission	289,999	48,660	22,207	70,867
General Economic and Physical Development	<u>165,960</u>	<u>119,138</u>	<u>46,822</u>	<u>165,960</u>
Total expenditures	<u>4,137,725</u>	<u>2,991,780</u>	<u>494,093</u>	<u>3,485,873</u>
Revenues over (under) expenditures	(74,422)	6,035	(162,626)	(156,591)
Other Financing Sources (Uses):				
Transfers from general fund	88,104	63,988	24,115	88,103
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>10,433</u>	<u>74,421</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 70,023</u>	<u>(152,193)</u>	<u>\$ (82,170)</u>
Fund balance, beginning of year			<u>60,384</u>	
Fund balance, end of year			<u>\$ (91,809)</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 MAY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>	<u>May 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
Revenues:				
Permits and fees	\$ 160,700	\$ 121,683	\$ (39,017)	\$ 132,395
Investment earnings	<u>1,350</u>	<u>795</u>	<u>(555)</u>	<u>1,038</u>
Total revenues	<u>162,050</u>	<u>122,478</u>	<u>(39,572)</u>	<u>133,433</u>
Expenditures:				
General government	<u>162,050</u>	<u>87,798</u>	<u>74,252</u>	<u>94,150</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>34,680</u>	<u>\$ 34,680</u>	<u>39,283</u>
Fund balance, beginning of year		<u>773,002</u>		<u>733,719</u>
Fund balance, end of year		<u>\$ 807,682</u>		<u>\$ 773,002</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 22,683,782	\$ 4,008,687	\$ 26,692,469
Restricted cash	11,721,714	12,842,406	24,564,120
Interest receivable	15,789	5,768	21,557
Receivables and special assessments, net	1,980,119	867	1,980,986
Due from other governmental agencies	239,100	28,448	267,548
Inventories	1,366,646	-	1,366,646
Total current assets	<u>38,007,150</u>	<u>16,886,176</u>	<u>54,893,326</u>
Current Liabilities:			
Accounts payable and other liabilities	161,686	-	161,686
Customer deposits	1,649,302	-	1,649,302
Interest payable	215,750	-	215,750
Current portion of debt	934,741	-	934,741
Total current liabilities	<u>2,961,479</u>	<u>-</u>	<u>2,961,479</u>
Expendable net positon	35,045,671	16,886,176	51,931,847
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	(36,717,504)	-	(36,717,504)
Total net positon	<u>\$ 132,084,790</u>	<u>\$ 16,886,176</u>	<u>\$ 148,970,966</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED MAY 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>May 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>May 31, 2014</u>
Revenues:							
User charges	\$ 19,766,172	\$ 19,786,172	\$ 18,872,174	\$ (913,998)	95%	\$ 19,757,895	\$ 17,735,053
ARRA interest subsidy	263,693	263,693	259,674	(4,019)	98%	268,423	268,423
Investment earnings	40,000	40,000	21,258	(18,742)	53%	23,849	21,939
Other	440,209	442,449	367,726	(74,723)	83%	390,411	345,372
Total revenues	<u>20,510,074</u>	<u>20,532,314</u>	<u>19,520,832</u>	<u>(1,011,482)</u>	95%	<u>20,440,578</u>	<u>18,370,787</u>
Expenditures:							
Salaries	4,098,629	4,136,037	3,697,824	438,213	89%	3,964,933	3,577,579
Fringe benefits	1,755,979	1,760,802	1,527,824	232,978	87%	1,581,800	1,450,701
Operating expenditures	6,758,119	7,204,732	5,072,369	2,132,363	70%	6,301,622	5,188,143
Repairs and maintenance	1,189,000	1,192,296	734,129	458,167	62%	840,906	714,653
Capital outlay	2,700,000	2,750,034	2,606,212	143,822	95%	3,606,151	3,498,881
Debt Service:							
Principal	910,010	910,010	899,906	10,104	99%	895,024	885,353
Interest	931,564	1,037,370	891,037	146,333	86%	853,385	847,748
Total expenditures	<u>18,343,301</u>	<u>18,991,281</u>	<u>15,429,301</u>	<u>3,561,980</u>	81%	<u>18,043,821</u>	<u>16,163,058</u>
Revenues over (under) expenditures	2,166,773	1,541,033	4,091,531	2,550,498	266%	2,396,757	2,207,729
Other Financing Sources (Uses):							
Long-term debt issued	-	9,088,903	9,088,903	-	100%	-	-
Premiums on debt issued	-	1,186,249	1,186,249	-	100%	-	-
Pmts. to escrow agent for ref. bonds	-	(11,625,000)	-	11,625,000	0%	-	-
Transfer to water capital project fund	(3,650,000)	(3,689,974)	(3,650,000)	39,974	99%	(3,929,192)	(3,929,192)
Transfer from water capital proj. fund	-	111,000	111,000	-	100%	124,000	124,000
Appropriated net position	1,483,227	3,387,789	-	(3,387,789)	0%	-	-
Total other financing sources (uses)	<u>(2,166,773)</u>	<u>(1,541,033)</u>	<u>6,736,152</u>	<u>8,277,185</u>	-437%	<u>(3,805,192)</u>	<u>(3,805,192)</u>
Revenues and other financing sources over (under) expenditures and other financing use	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,827,683</u>	<u>\$ 10,827,683</u>		<u>\$ (1,408,435)</u>	<u>\$ (1,597,463)</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 MAY 31, 2015**

	Project Budget	Actual		
		Prior Year	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 401,590	\$ -	\$ -	\$ -
Investment earnings	-	66,749	7,826	74,575
Investment earnings-debt proceeds	-	302	14	316
Assessments	-	39,495	-	39,495
Penalties and interest assessments	-	12,915	239	13,154
Total revenues	<u>401,590</u>	<u>119,461</u>	<u>8,079</u>	<u>127,540</u>
Expenditures:				
Northwest water plant expansion	20,483,168	10,964,816	495,129	11,459,945
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	1,411,285	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	891,253	55,763	835,490	891,253
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	1,080,550	76,278	90,857	167,135
Danford Road	4,088,981	132,671	3,350,866	3,483,537
BPS 8 and 9 improvements	1,484,900	721,992	733,636	1,455,628
Marlowtown waterline	75,636	75,636	-	75,636
Water Mains FY 15	100,000	-	32,725	32,725
Middle River and Smith Roads	100,000	-	55,000	55,000
17 So and Avalon Water Mains	70,000	-	16,550	16,550
NCDOT Hwy 211 Expansion	<u>401,590</u>			
Total expenditures	<u>33,604,415</u>	<u>16,600,064</u>	<u>5,851,231</u>	<u>22,347,020</u>
Revenues over (under) expenditures	(33,202,825)	(16,480,603)	(5,843,152)	(22,219,480)
Other Financing Sources (Uses):				
Long term debt issued	23,146,392	11,146,392	12,000,000	23,146,392
Bond premium	912,329	-	912,329	912,329
Transfers from water fund	14,176,500	10,526,502	3,650,000	14,176,502
Transfers to water fund	(812,770)	(701,770)	(111,000)	(812,770)
Contingency for future projects	(6,003,123)	-	-	-
Appropriated fund balance	<u>1,783,497</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>33,202,825</u>	<u>20,971,124</u>	<u>16,451,329</u>	<u>37,422,453</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 4,490,521	\$ 10,608,177	\$ 15,202,973

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash and cash equivalents/investments	\$ 13,051,656	\$ 2,837,950	\$ 15,889,606
Restricted cash	9,362,402	4,206,345	13,568,747
Interest receivable	10,095	4,274	14,369
Receivables and special assessments, net	10,652,554	9,556	10,662,110
Due from other governmental agencies	79,729	56,694	136,423
Inventories	288,431	-	288,431
Total current assets	<u>33,444,867</u>	<u>7,114,819</u>	<u>40,559,686</u>
Current Liabilities:			
Accounts payable and other liabilities	88,709	-	88,709
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>11,748,500</u>	<u>-</u>	<u>11,748,500</u>
Expendable net positon	21,696,367	7,114,819	28,811,186
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	(157,559,575)	-	(157,559,575)
Total net positon	<u>\$ 91,150,390</u>	<u>\$ 7,114,819</u>	<u>\$ 98,265,209</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL - WASTEWATER FUND (NON-GAAP)
 FOR THE PERIOD ENDED MAY 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>May 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>May 31, 2014</u>
Revenues:							
User charges	\$19,159,722	\$ 18,945,178	\$ 19,937,287	\$ 992,109	105%	\$ 20,258,628	\$ 19,069,090
ARRA interest subsidy	363,092	363,092	366,775	3,683	101%	393,304	393,304
Special assessments	41,000	41,000	174,679	133,679	426%	2,787,123	99,178
Investment earnings	30,000	30,000	14,381	(15,619)	48%	29,458	27,152
Restricted intergovernmental revenues	-	-	-	-	na	-	-
Other	<u>35,000</u>	<u>35,000</u>	<u>46,146</u>	<u>11,146</u>	132%	<u>41,756</u>	<u>30,838</u>
Total revenues	<u>19,628,814</u>	<u>19,414,270</u>	<u>20,539,268</u>	<u>1,124,998</u>	106%	<u>23,510,269</u>	<u>19,619,562</u>
Expenditures:							
Salaries	2,181,362	2,205,089	1,986,295	218,794	90%	2,103,352	1,905,232
Fringe benefits	949,414	949,814	824,940	124,874	87%	842,228	774,848
Operating expenditures	3,230,049	3,512,815	2,651,056	861,759	75%	2,873,089	2,514,679
Repairs and maintenance	1,232,500	1,334,792	1,071,640	263,152	80%	1,149,891	880,899
Capital outlay	815,402	1,029,193	658,145	371,048	64%	1,266,577	1,154,039
Debt Service:							
Principal	8,987,047	8,987,047	8,963,469	23,578	100%	8,382,977	8,360,409
Interest	<u>4,982,735</u>	<u>5,685,516</u>	<u>5,482,823</u>	<u>202,693</u>	96%	<u>5,225,904</u>	<u>5,210,984</u>
Total expenditures	<u>22,378,509</u>	<u>23,704,266</u>	<u>21,638,368</u>	<u>2,065,898</u>	91%	<u>21,844,018</u>	<u>20,801,090</u>
Revenues over (under) expenditures	(2,749,695)	(4,289,996)	(1,099,100)	3,190,896	26%	1,666,251	(1,181,528)
Other Financing Sources (Uses):							
ARRA debt proceeds	-	-	-	-	na	-	-
Issuance of long-term debt	-	41,461,097	41,461,097	-	100%	-	-
Premiums on bonds issued	-	6,187,391	6,187,319	(72)	100%	-	-
Pmts. to escrow agent for ref. bonds	-	(48,302,024)	(40,102,024)	8,200,000	83%	-	-
Transfer to wastewater capital proj. fund	-	(430,696)	(430,696)	-	100%	(84,168)	(84,168)
Transfer from wastewater capital proj. func	101,250	454,279	413,956	(40,323)	91%	152,367	27,542
Contingency	-	-	-	-	na	-	-
Appropriated net positon	<u>2,648,445</u>	<u>4,919,949</u>	<u>-</u>	<u>(4,919,949)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>2,749,695</u>	<u>4,289,996</u>	<u>7,529,652</u>	<u>3,239,656</u>	176%	<u>68,199</u>	<u>(56,626)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ -	\$ 6,430,552	\$ 6,430,552		\$ 1,734,450	\$ (1,238,154)

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 MAY 31, 2015**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental revenue	\$ 65,967	\$ 65,967	\$ -	\$ 65,967
Assessments	368,507	557,052	-	557,052
SAD interest and penalties	4,692	91,301	7,716	99,017
Investment earnings	21,488	69,626	5,612	75,238
Investment earnings-debt proceeds	6,877	6,873	4	6,877
Total revenues	<u>467,531</u>	<u>790,819</u>	<u>13,332</u>	<u>804,151</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	1,063,535	709,323	354,212	1,063,535
Ocean Isle Beach wastewater plant improvements	4,479,174	182,554	2,984,581	3,167,135
Carolina Shores N. Sewer SAD	200,000	-	-	-
Total expenditures	<u>27,778,596</u>	<u>22,918,597</u>	<u>3,347,957</u>	<u>26,266,554</u>
Revenues over (under) expenditures	(27,311,065)	(22,127,778)	(3,334,625)	(25,462,403)
Other Financing Sources (Uses):				
Long term debt issued	25,179,555	21,249,556	3,930,000	25,179,556
Bond premium	299,174	-	299,246	299,246
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	(1,621,806)	(1,167,527)	(413,956)	(1,581,483)
Contingency for future projects	(4,880,032)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>27,311,065</u>	<u>23,804,912</u>	<u>4,245,986</u>	<u>28,050,898</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 1,677,134</u>	<u>\$ 911,361</u>	<u>\$ 2,588,495</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 MAY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>May 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>	<u>May 31, 2014</u>
Revenues:					
Charges for services	\$ 600,000	\$ 600,000	\$ -	\$ 1,041,998	\$ 1,041,998
Investment earnings	-	2,985	2,985	4,143	3,718
Total revenues	<u>600,000</u>	<u>602,985</u>	<u>2,985</u>	<u>1,046,141</u>	<u>1,045,716</u>
Expenditures:					
Premiums	600,000	492,754	107,246	559,668	482,398
Operating costs	-	12,000	(12,000)	-	-
Total expenditures	<u>600,000</u>	<u>504,754</u>	<u>95,246</u>	<u>559,668</u>	<u>482,398</u>
Revenues over (under) expenditures	<u>\$ -</u>	98,231	<u>\$ 98,231</u>	486,473	563,318
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>\$ 2,827,337</u>		<u>\$ 2,729,106</u>	<u>\$ 2,805,951</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 MAY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>May 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>	<u>May 31, 2014</u>
Revenues:					
Charges for services-health premiums	\$ 13,158,899	\$ 11,431,341	\$ (1,727,558)	\$ 10,185,266	\$ 9,335,838
Charges for services-wellness	-	70,610	70,610	87,291	76,306
State revenue-restricted	-	75	75	-	-
Investment earnings	-	1,268	1,268	2,456	2,412
Total revenues	<u>13,158,899</u>	<u>11,503,294</u>	<u>(1,655,605)</u>	<u>10,275,013</u>	<u>9,414,556</u>
Expenditures:					
Administration fees	1,526,601	1,442,334	84,267	1,033,376	1,030,398
Premiums	<u>12,632,298</u>	<u>9,991,199</u>	<u>2,641,099</u>	<u>9,902,259</u>	<u>8,340,025</u>
Total expenditures	<u>14,158,899</u>	<u>11,433,533</u>	<u>2,725,366</u>	<u>10,935,635</u>	<u>9,370,423</u>
Revenues over (under) expenditures	<u>(1,000,000)</u>	<u>69,761</u>	<u>1,069,761</u>	<u>(660,622)</u>	<u>44,133</u>
Other financing sources (uses):					
Appropriated net position	<u>1,000,000</u>	<u>-</u>	<u>(1,000,000)</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net position	<u>\$ -</u>	<u>69,761</u>	<u>\$ 69,761</u>	<u>(660,622)</u>	<u>44,133</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>\$ 1,095,417</u>		<u>\$ 1,025,656</u>	<u>\$ 1,730,411</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 05/31/15. It reports that the County had \$141.6 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$29.5 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 MAY 31, 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			37,907,768			0.00%
Finistar			<u>4,295,135</u>			0.12%
Total Checking & Petty Cash				\$ 42,207,452	25%	
Money Markets / Savings						
BB&T Money Rate Savings			33,763,710			0.10%
First Bank Preferred Savings			10,365,334			0.05%
SunTrust Money Market			<u>5,011,873</u>			0.05%
Total Money Markets / Savings				\$ 49,140,917	29%	
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	21%	
* BB&T CD renewed on 6/5/15 for 6 months at 0.15%						
NC Capital Management Trust - Cash Portfolio				\$ 11,817,525	7%	0.04%
NC Capital Management Trust - Term Portfolio				<u>\$ 3,249,699</u>	2%	0.11%
Total Unrestricted Cash and Investments				\$ 141,588,292		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			\$ 29,004,923		17%	0.04%
PNC Bank Money Market			297,893		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				\$ 29,517,382		
Grand Total All Cash and Investments				\$ 171,105,674	100%	0.10%

Cash Balances:

General Fund	\$ 73,045,471
County Capital Reserve Fund	10,553,329
School Capital Projects Fund	6,155,230
Water Fund	22,683,794
Water Capital Reserve Fund	6,115,459
Wastewater Fund	13,051,663
Wastewater Capital Reserve Fund	5,588,878

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		247,162	-13%	
May	92,443	(373,197)	223,154	165,586	83,586		322,131	285%	
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	4,171,234		149%

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		1,110,556	-2%	
May	762,175	698,659	775,014	759,092	1,074,642		836,589	-22%	
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	106,190,002		102%

**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		484,029	6%	
Mar	355,054	419,734	406,660	533,035	478,740		377,571	-21%	
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	6,116,817		78%

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		447,406	20%	
Mar	340,557	355,548	403,125	421,635	414,833		434,593	5%	
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	4,425,788		83%

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		356,907	12%	
Mar	263,751	296,691	304,048	368,542	342,823		305,250	-11%	
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	4,121,592		82%

Note: Sales Taxes are 2 months behind in reporting.

Medicaid Swap Reduced Article 39 in FY 08 and Articles 39 and 33 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		306,203	9%	
May	351,199	350,418	418,321	355,714	381,008		390,786	3%	
**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	5,283,183		86%

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		253,284	-4%	
May	355,286	423,526	345,286	282,064	303,736		330,963	9%	
**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	4,327,428		96%

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		169,595	-18%	
May	181,744	220,764	235,606	196,254	216,485		172,665	-20%	
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	2,351,664		97%

**County of Brunswick
Water Fund Revenues**

WATER BASE SERVICE CHARGE REVENUE (617110-371308)									
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	343,436	369,062	374,477	381,461	391,615		403,355	3%	
Aug	344,602	368,551	374,598	383,403	393,144		440,343	12%	
Sept	344,180	368,751	376,785	381,503	391,943		440,074	12%	
Oct	346,891	369,302	375,396	382,386	394,427		442,108	12%	
Nov	345,554	368,909	377,206	385,726	396,791		442,353	11%	
Dec	341,417	368,439	376,646	385,373	395,498		443,726	12%	
Jan	345,141	371,366	377,689	386,229	395,498		445,019	13%	
Feb	343,854	371,203	380,480	386,997	399,527		445,701	12%	
Mar	344,894	363,122	379,420	387,056	398,697		446,642	12%	
Apr	344,785	370,885	378,667	387,607	399,271		448,227	12%	
May	346,061	372,644	380,225	389,914	401,832		449,771	12%	
**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	4,847,319		93%

WATER TAPS AND CONNECTION REVENUE (617140-371305)									
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	23,753	31,784	22,566	20,552	32,072		70,982	121%	
Aug	13,450	22,700	27,308	15,150	38,414		54,383	42%	
Sept	31,003	16,150	30,336	30,974	40,036		55,302	38%	
Oct	19,150	15,280	22,816	27,034	42,683		53,756	26%	
Nov	9,950	14,900	15,924	22,145	29,320		42,257	44%	
Dec	19,150	30,550	23,563	19,234	28,621		56,457	97%	
Jan	10,400	16,300	19,127	33,630	25,201		53,973	114%	
Feb	16,750	14,988	15,516	53,149	34,179		55,395	62%	
Mar	20,072	13,822	21,192	41,370	38,347		62,467	63%	
Apr	25,253	26,450	30,380	39,756	39,113		66,169	69%	
May	29,250	24,800	19,417	29,745	41,012		87,408	113%	
*June	44,900	33,800	35,963	155,376	42,744				
Total	263,081	261,524	284,109	488,116	431,742	470,000	658,549		140%

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
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	71,097	49,518	43,532	36,494	69,729		75,945	9%	
Aug	37,803	43,483	42,166	36,803	68,885		61,056	-11%	
Sept	65,980	30,959	56,011	55,673	74,043		56,609	-24%	
Oct	69,274	45,051	49,159	62,911	92,640		35,619	-62%	
Nov	28,105	31,260	40,237	60,584	35,813		90,854	154%	
Dec	20,463	58,450	39,262	53,463	59,986		71,145	19%	
Jan	22,337	12,620	10,622	76,170	46,944		77,802	66%	
Feb	25,738	24,630	67,326	132,565	61,353		78,674	28%	
Mar	53,922	49,315	43,699	60,294	83,280		75,081	-10%	
Apr	45,565	77,878	49,961	84,220	56,385		86,006	53%	
May	76,463	51,326	34,502	47,460	116,924		106,117	-9%	
*June	43,321	67,095	101,493	232,116	71,878				
Total	560,068	541,586	577,970	938,752	837,859	516,000	814,908		158%

*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		24,169	0%	
May	22,381	15,685	11,183	16,164	31,109		35,214	13%	
*June	38,546	16,748	13,580	79,793	28,029				
Total	190,635	160,705	175,180	295,776	274,866	175,000	304,365		174%

*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		652,947	7%	
May	439,194	451,384	494,416	557,639	642,475		678,940	6%	
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	7,393,715		91%

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		88,000	-21%	
May	37,000	11,995	44,571	93,000	132,000		126,990	-4%	
June	22,000	63,995	88,332	76,000	77,000				
Total	445,652	608,073	870,653	886,235	1,208,875	1,080,000	1,086,540		101%

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		105,250	-18%	
May	148,617	37,000	32,000	76,373	134,384		201,306	50%	
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	1,566,029		348%

**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		30,753	-16%	
May	44,206	16,862	8,335	23,460	41,109		63,105	54%	
June	20,472	60,725	27,274	23,315	31,815				
Total	268,849	253,305	288,015	313,396	362,264	150,000	519,041		346%

* 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	36,828	91
Apr	31,076	33,615	34,330	34,823	35,819	36,910	82
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		882

* 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	14,378	53
Apr	9,059	9,516	10,410	11,685	13,608	14,450	72
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		609

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

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