

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED AUGUST 31, 2015



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

TABLE OF CONTENTS

<u>Exhibit</u>		<u>Pages</u>
	FINANCIAL SECTION	
	Summary Information for General and Enterprise Funds	1
	Financial Statements:	
C	Balance Sheet - Governmental Funds	2
D	Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	3
F	Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	4
	 MAJOR GOVERNMENTAL FUNDS:	
A-1	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance -General Fund	5-13
A-2	Schedule of Revenues and Expenditures - Budget and Actual - County Capital Projects Fund	14
A-3	Schedule of Revenues and Expenditures - Budget and Actual - Education Capital Project Fund	15
	 NON MAJOR GOVERNMENTAL FUNDS:	
B-1	Combining Balance Sheet - Non Major Special Revenue Governmental Funds	16
B-2	Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Non Major Special Revenue Governmental Funds	17
B-3	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Emergency Telephone System Fund	18
B-4	Schedule of Revenues and Expenditures - Budget and Actual - Grant Project Fund	19
B-5	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Register of Deeds Technology Enhancement Fund	20

Schedule

COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

TABLE OF CONTENTS

<u>Schedule</u>		<u>Pages</u>
MAJOR ENTERPRISE FUNDS:		
C-1	Combining Balance Sheet - Water Fund (Non-GAAP)	21
C-2	Schedule of Revenues and Expenditures - Budget and Actual - Water System Operating Fund (Non-GAAP)	22
C-3	Schedule of Revenues and Expenditures - Budget and Actual - Water Capital Project Funds (Non-GAAP)	23
D-1	Combining Balance Sheet - Wastewater Fund (Non-GAAP)	24
D-2	Schedule of Revenues and Expenditures - Budget and Actual - Wastewater Fund (Non-GAAP)	25
D-3	Schedule of Revenues and Expenditures - Budget and Actual Wastewater Capital Project Funds (Non-GAAP)	26
NON MAJOR ENTERPRISE FUNDS:		
INTERNAL SERVICE FUND		
E-1	Schedule of Revenues and Expenditures - Financial Plan and Actual and Changes in Fund Balance- Workers' Compensation Internal Service Fund (Non-GAAP)	27
E-2	Schedule of Revenues and Expenditures - Financial Plan and Actual and Changes in Fund Balance- Health Internal Service Fund (Non-GAAP)	28
OTHER INFORMATIONAL REPORTS:		
	Summary of Cash and Investments	29-30
	Summary Information of Revenues and Expenditures	31
	Ad Valorem and Motor Vehicle Tax Revenues	32
	Local Option Sales Tax Revenues	33
	Water Fund Revenues	34-36
	Wastewater Fund Revenues	37-38
	Water and Wastewater Number of Customers	39

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

General Fund:

- Total revenues for the General Fund are \$20.4 million for an increase of \$0.5 million or 2.7% over the same period in the prior year. Total revenues collected are 12.2% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$24.0 million and are 14.3% of the current budget. Total expenditures are comparable to the expenditures of the same period in the prior year.
- There are minimal transfers to other funds in the current year compared to net transfers to other funds of \$0.8 million over the same period in the prior year. The transfers were to fund various county education capital projects.
- Revenues are less than expenditures and net transfers by \$3.7 million for the current period end compared to under by \$4.9 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased 5.4% over the same period in the prior year to \$4.8 million. Total revenues are 22.9% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund increased \$0.7 million or 31.0% over the same period in the prior year to \$3.1 million. Total expenditures are 16.9% of the budget for the fiscal year.
- Net transfers to water capital projects of \$1.4 million decreased compared to \$3.7 million of transfers in the same period of the prior year. The transfers were to fund various water capital projects.
- Revenues are greater than expenditures and net transfers by \$0.3 million compared to under by \$1.5 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased \$1.1 million or 40.5% over the same period in the prior year to \$3.9 million. Total revenues are 19.1% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 12.4% over the same period in the prior year to \$2.2 million. Total expenditures are 8.9% of the budget for the fiscal year.
- Net transfers to wastewater capital projects of \$0.4 million increased compared to no transfers in the same period of the prior year.
- Revenues are greater than expenditures and net transfers by \$1.3 million compared to greater than expenditures by \$0.9 million over the same period in the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
AUGUST 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	\$ 64,165,537	\$ 12,330,397	\$ 9,330,917	\$ 1,694,097	\$ 87,520,948
Restricted cash and investments	215,597	-	10,989,663	-	11,205,260
Interest receivable	52,402	10,229	5,417	1,336	69,384
Taxes receivable - net	92,779,459	-	-	-	92,779,459
Receivables - net	1,446,055	-	-	-	1,446,055
Other governmental agencies	566,165	37,506	5,307	208	609,186
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 159,289,215</u>	<u>\$ 12,378,132</u>	<u>\$ 20,331,304</u>	<u>\$ 1,695,641</u>	<u>\$ 193,694,292</u>
Liabilities:					
Accounts payable and other liabilities	\$ 1,367,686	\$ 61,006	\$ -	\$ 10,248	\$ 1,438,940
Deferred Inflows of Resources:	<u>93,215,425</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>93,215,425</u>
Fund Balances:					
Restricted:					
Stabilization by State Statute	9,206,786	-	-	1,544	9,208,330
Restricted - other	2,633,668	-	10,989,663	1,652,958	15,276,289
Committed	214,566	12,317,126	9,341,641	-	21,873,333
Assigned	1,900,526	-	-	30,891	1,931,417
Unassigned	50,750,558	-	-	-	50,750,558
Total fund balances	<u>64,706,104</u>	<u>12,317,126</u>	<u>20,331,304</u>	<u>1,685,393</u>	<u>99,039,927</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 159,289,215</u>	<u>\$ 12,378,132</u>	<u>\$ 20,331,304</u>	<u>\$ 1,695,641</u>	<u>\$ 193,694,292</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 14,207,288	\$ -	\$ -	\$ -	\$ 14,207,288
Other taxes and licenses	1,445,498	-	-	-	1,445,498
Unrestricted intergovernmental revenues	28,999	-	-	-	28,999
Restricted intergovernmental revenues	1,935,985	-	-	54,953	1,990,938
Permits and fees	539,136	-	-	25,710	564,846
Sales and services	1,574,312	-	-	-	1,574,312
Investment earnings	11,925	2,288	3,666	330	18,209
Other	624,905	-	-	-	624,905
Total revenues	<u>20,368,048</u>	<u>2,288</u>	<u>3,666</u>	<u>80,993</u>	<u>20,454,995</u>
Expenditures:					
Current:					
General government	1,874,680	-	-	20,800	1,895,480
Public safety	5,300,097	-	-	328,280	5,628,377
Central services	2,997,544	-	-	-	2,997,544
Human services	3,766,322	-	-	-	3,766,322
Transportation	60,475	538	-	-	61,013
Environmental protection	2,242,682	-	-	-	2,242,682
Culture and recreation	618,006	35,699	-	-	653,705
Economic and physical development	884,320	-	-	-	884,320
Education	6,042,691	-	658,856	-	6,701,547
Debt Service:					
Interest and fiscal charges	230,875	-	-	-	230,875
Total expenditures	<u>24,017,692</u>	<u>36,237</u>	<u>658,856</u>	<u>349,080</u>	<u>25,061,865</u>
Revenues over (under) expenditures	<u>(3,649,644)</u>	<u>(33,949)</u>	<u>(655,190)</u>	<u>(268,087)</u>	<u>(4,606,870)</u>
Other Financing Sources (Uses):					
Transfers from other funds	-	-	-	20,000	20,000
Transfers to other funds	(20,000)	-	-	-	(20,000)
Total other financing sources (uses)	<u>(20,000)</u>	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Net change in fund balance	<u>(3,669,644)</u>	<u>(33,949)</u>	<u>(655,190)</u>	<u>(248,087)</u>	<u>(4,606,870)</u>
Fund balance, beginning of year	<u>68,375,748</u>	<u>12,351,075</u>	<u>20,986,494</u>	<u>1,933,480</u>	<u>103,646,797</u>
Fund balance, end of year	<u>\$ 64,706,104</u>	<u>\$ 12,317,126</u>	<u>\$ 20,331,304</u>	<u>\$ 1,685,393</u>	<u>\$ 99,039,927</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE PERIOD ENDED AUGUST 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:				
Ad valorem taxes	\$ 109,348,481	\$ 109,348,481	\$ 14,207,288	\$ (95,141,193)
Local option sales taxes	19,006,196	19,006,196	-	(19,006,196)
Other taxes and licenses	3,715,000	3,715,000	1,445,498	(2,269,502)
Unrestricted intergovernmental revenues	1,086,000	1,086,000	28,999	(1,057,001)
Restricted intergovernmental revenues	18,485,779	19,955,820	1,935,985	(18,019,835)
Permits and fees	3,555,896	3,598,956	539,136	(3,059,820)
Sales and services	8,620,679	8,620,679	1,574,312	(7,046,367)
Investment earnings	85,000	85,000	11,925	(73,075)
Other	1,187,800	1,257,900	325,106	(932,794)
Total revenues	<u>165,090,831</u>	<u>166,674,032</u>	<u>20,068,249</u>	<u>(146,605,783)</u>
Expenditures:				
Current:				
General government	11,547,170	11,126,882	1,874,680	9,252,202
Central services	14,250,771	15,246,628	2,997,544	12,249,084
Public safety	34,153,613	34,992,199	5,300,097	29,692,102
Transportation	153,850	362,725	60,475	302,250
Environmental protection	14,222,177	14,221,260	2,242,682	11,978,578
Economic and physical development	5,762,766	5,865,184	884,320	4,980,864
Human services	27,813,840	28,625,752	3,766,322	24,859,430
Education	38,148,499	38,148,499	6,042,691	32,105,808
Culture and recreation	4,030,707	4,062,359	618,006	3,444,353
Debt Service:				
Principal retirement	11,470,000	11,470,000	-	11,470,000
Interest and fiscal charges	3,411,873	3,411,873	230,875	3,180,998
Total expenditures	<u>164,965,266</u>	<u>167,533,361</u>	<u>24,017,692</u>	<u>143,515,669</u>
Revenues over (under) expenditures	<u>125,565</u>	<u>(859,329)</u>	<u>(3,949,443)</u>	<u>(3,090,114)</u>
Other Financing Sources (Uses):				
Sale of capital assets	-	-	299,799	299,799
Transfers to other funds	(2,698,665)	(3,756,809)	(20,000)	3,736,809
Contingency	(400,000)	(228,592)	-	228,592
Appropriated fund balance	2,973,100	4,844,730	-	(4,844,730)
Total other financing sources (uses)	<u>(125,565)</u>	<u>859,329</u>	<u>279,799</u>	<u>(579,530)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(3,669,644)</u>	<u>\$ (3,669,644)</u>
Fund balance, beginning of year			68,375,748	
Fund balance, end of year			<u>\$ 64,706,104</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 AUGUST 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>August 31, 2014</u>
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 105,848,481	\$ 105,848,481	\$ 13,047,510	\$ (92,800,971)	12%	\$ 107,604,727	\$ 12,981,012
Prior year taxes	2,800,000	2,800,000	985,114	(1,814,886)	35%	4,406,880	1,229,995
Penalties and interest	700,000	700,000	174,664	(525,336)	25%	1,169,035	199,380
	<u>109,348,481</u>	<u>109,348,481</u>	<u>14,207,288</u>	<u>(95,141,193)</u>	13%	<u>113,180,642</u>	<u>14,410,387</u>
Local Option Sales Taxes:							
Article 39 (1%)	8,201,931	8,201,931	-	(8,201,931)	0%	8,253,706	-
Article 40 (1/2%)	5,553,726	5,553,726	-	(5,553,726)	0%	5,898,786	-
Article 42 (1/2%)	5,250,539	5,250,539	-	(5,250,539)	0%	5,538,538	-
Article 44 (1/2%)	-	-	-	-	na	7,281	-
	<u>19,006,196</u>	<u>19,006,196</u>	<u>-</u>	<u>(19,006,196)</u>	0%	<u>19,698,311</u>	<u>-</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	160,000	160,000	39,246	(120,754)	25%	161,351	34,509
Deed stamp excise tax	2,200,000	2,200,000	1,027,656	(1,172,344)	47%	2,634,061	488,995
Solid waste tax	40,000	40,000	10,968	(29,032)	27%	46,868	10,042
White goods disposal tax	40,000	40,000	8,264	(31,736)	21%	37,040	8,474
1% Occupancy Tax	1,275,000	1,275,000	359,364	(915,636)	28%	1,209,423	335,546
	<u>3,715,000</u>	<u>3,715,000</u>	<u>1,445,498</u>	<u>(2,269,502)</u>	39%	<u>4,088,743</u>	<u>877,566</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	660,000	660,000	-	(660,000)	0%	2,360,272	664,737
Beer and wine tax	248,000	248,000	-	(248,000)	0%	287,908	-
Jail fees	178,000	178,000	28,999	(149,001)	16%	296,698	20,068
	<u>1,086,000</u>	<u>1,086,000</u>	<u>28,999</u>	<u>(1,057,001)</u>	3%	<u>2,944,878</u>	<u>684,805</u>
Restricted Intergovernmental:							
State and federal grant	18,321,718	19,791,759	1,912,561	(17,879,198)	10%	20,162,646	1,763,586
ARRA federal grant	7,563	7,563	-	(7,563)	0%	9,188	-
Court facility fees	140,000	140,000	14,558	(125,442)	10%	154,399	13,741
Payments in lieu of taxes	-	-	-	-	na	3,536	-
ABC education requirement	-	-	-	-	na	7,212	-
ABC law enforcement services	2,000	2,000	-	(2,000)	0%	5,151	-
State drug tax	14,498	14,498	8,866	(5,632)	61%	19,697	6,034
	<u>18,485,779</u>	<u>19,955,820</u>	<u>1,935,985</u>	<u>(18,019,835)</u>	10%	<u>20,361,829</u>	<u>1,783,361</u>
Permits and Fees:							
Building permits	1,708,000	1,751,060	326,989	(1,424,071)	19%	1,863,824	209,408
Recording Fees	750,000	750,000	131,109	(618,891)	17%	684,107	117,131
Inspection fees	12,000	12,000	-	(12,000)	0%	6,740	5,130
Concealed handgun permit	110,050	110,050	21,110	(88,940)	19%	135,405	19,260
Other permit and fees	975,846	975,846	59,928	(915,918)	6%	934,616	72,421
	<u>3,555,896</u>	<u>3,598,956</u>	<u>539,136</u>	<u>(3,059,820)</u>	15%	<u>3,624,692</u>	<u>423,350</u>
Sales and Services:							
Solid waste fees	1,600,000	1,600,000	208,964	(1,391,036)	13%	1,889,451	188,975
School resource officer reimb.	1,160,000	1,160,000	-	(1,160,000)	0%	1,178,000	-
Rents	37,000	37,000	2,537	(34,463)	7%	61,961	11,685
EMS Charges	3,450,000	3,450,000	775,281	(2,674,719)	22%	3,950,659	874,935
Public health user fees	642,207	642,207	101,914	(540,293)	16%	797,683	124,090

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	August 31, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	August 31, 2014
Sheriff animal prot. serv. fees	85,000	85,000	11,988	(73,012)	14%	87,871	18,038
Social services fees	54,200	54,200	12,104	(42,096)	22%	66,474	10,829
Public housing fees	100,860	100,860	15,595	(85,265)	15%	101,639	16,763
Tax collection fees	200,000	200,000	4,636	(195,364)	2%	223,544	5,172
Other sales and services	718,830	718,830	287,856	(430,974)	40%	979,904	162,774
Register of deeds	290,382	290,382	57,392	(232,990)	20%	283,064	49,606
Marriage licenses	57,600	57,600	12,785	(44,815)	22%	54,480	12,151
Recreation services	224,600	224,600	83,260	(141,340)	37%	279,147	50,268
	<u>8,620,679</u>	<u>8,620,679</u>	<u>1,574,312</u>	<u>(7,046,367)</u>	18%	<u>9,953,877</u>	<u>1,525,286</u>
Investment earnings	<u>85,000</u>	<u>85,000</u>	<u>11,925</u>	<u>(73,075)</u>	14%	<u>86,976</u>	<u>10,563</u>
Other:							
Tax refunds - sales and gas tax	1,100	1,100	-	(1,100)	0%	1,109	-
ABC bottles taxes	42,000	42,000	6,231	(35,769)	15%	52,995	5,913
Cnty Brd of Alcohol Control	24,000	24,000	-	(24,000)	0%	24,000	-
Contributions	4,300	4,300	6,758	2,458	157%	45,854	4,874
Other revenues	1,116,400	1,186,500	611,916	(574,584)	52%	2,275,882	108,618
	<u>1,187,800</u>	<u>1,257,900</u>	<u>624,905</u>	<u>(632,995)</u>	50%	<u>2,399,840</u>	<u>119,405</u>
Total revenues	<u>165,090,831</u>	<u>166,674,032</u>	<u>20,368,048</u>	<u>(146,305,984)</u>	12%	<u>176,339,788</u>	<u>19,834,723</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	198,703	198,703	27,668	171,035	14%	220,041	39,373
Fringe benefits	46,334	46,334	4,730	41,604	10%	50,787	9,179
Operating costs	61,368	61,368	18,344	43,024	30%	51,988	17,849
	<u>306,405</u>	<u>306,405</u>	<u>50,742</u>	<u>255,663</u>	17%	<u>322,816</u>	<u>66,401</u>
County Administration:							
Salaries	404,586	404,586	63,407	341,179	16%	385,066	60,137
Fringe benefits	114,794	114,794	17,947	96,847	16%	121,078	18,885
Operating costs	31,410	31,410	2,273	29,137	7%	22,934	5,128
	<u>550,790</u>	<u>550,790</u>	<u>83,627</u>	<u>467,163</u>	15%	<u>529,078</u>	<u>84,150</u>
Human Resources:							
Salaries	394,472	394,472	50,028	344,444	13%	323,402	54,349
Fringe benefits	137,191	137,191	15,389	121,802	11%	124,993	19,305
Operating costs	11,540	11,540	1,446	10,094	13%	17,768	694
	<u>543,203</u>	<u>543,203</u>	<u>66,863</u>	<u>476,340</u>	12%	<u>466,163</u>	<u>74,348</u>
Finance:							
Salaries	674,932	731,163	109,507	621,656	15%	654,837	97,804
Fringe benefits	219,821	239,557	36,697	202,860	15%	234,128	36,890
Operating costs	503,440	522,888	154,443	368,445	30%	370,285	143,704
	<u>1,398,193</u>	<u>1,493,608</u>	<u>300,647</u>	<u>1,192,961</u>	20%	<u>1,259,250</u>	<u>278,398</u>
Tax Administration:							
Salaries	2,148,331	2,148,331	322,594	1,825,737	15%	1,997,824	315,513
Fringe benefits	807,777	807,777	122,738	685,039	15%	889,378	138,163
Operating costs	880,250	880,250	105,372	774,878	12%	797,035	132,962
Capital outlay	46,000	46,000	-	46,000	0%	-	-
	<u>3,882,358</u>	<u>3,882,358</u>	<u>550,704</u>	<u>3,331,654</u>	14%	<u>3,684,237</u>	<u>586,638</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 AUGUST 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	August 31, 2014
County Attorney:							
Salaries	358,608	358,608	65,108	293,500	18%	336,716	54,489
Fringe benefits	105,623	105,623	16,908	88,715	16%	105,135	17,534
Operating costs	220,880	220,880	18,699	202,181	8%	206,100	14,334
	<u>685,111</u>	<u>685,111</u>	<u>100,715</u>	<u>584,396</u>	15%	<u>647,951</u>	<u>86,357</u>
Court Facilities:							
Fringe benefits	-	-	-	-	na	2,187	-
Operating costs	308,592	308,592	15,797	292,795	5%	279,036	18,944
	<u>308,592</u>	<u>308,592</u>	<u>15,797</u>	<u>292,795</u>	5%	<u>281,223</u>	<u>18,944</u>
Board of Elections:							
Salaries	1,011,940	532,885	39,356	493,529	7%	349,588	50,913
Fringe benefits	148,130	111,482	14,370	97,112	13%	102,288	17,650
Operating costs	313,241	313,241	74,504	238,737	24%	149,139	72,138
	<u>1,473,311</u>	<u>957,608</u>	<u>128,230</u>	<u>829,378</u>	13%	<u>601,015</u>	<u>140,701</u>
Register of Deeds:							
Salaries	650,366	650,366	93,054	557,312	14%	605,668	92,151
Fringe benefits	281,826	281,826	41,205	240,621	15%	304,411	46,032
Operating costs	1,467,015	1,467,015	443,096	1,023,919	30%	1,645,754	168,235
	<u>2,399,207</u>	<u>2,399,207</u>	<u>577,355</u>	<u>1,821,852</u>	24%	<u>2,555,833</u>	<u>306,418</u>
Total general government	<u>11,547,170</u>	<u>11,126,882</u>	<u>1,874,680</u>	<u>9,252,202</u>	17%	<u>10,347,566</u>	<u>1,642,355</u>
Central Services:							
Management Information Systems:							
Salaries	904,280	904,280	131,562	772,718	15%	846,247	127,050
Fringe benefits	298,643	298,643	44,283	254,360	15%	302,856	48,172
Operating costs	914,700	937,043	233,999	703,044	25%	1,037,116	101,206
Capital outlay	550,000	585,891	19,373	566,518	3%	35,121	-
	<u>2,667,623</u>	<u>2,725,857</u>	<u>429,217</u>	<u>2,296,640</u>	16%	<u>2,221,340</u>	<u>276,428</u>
Service Center:							
Salaries	621,700	621,700	84,506	537,194	14%	610,757	95,345
Fringe benefits	234,588	234,588	32,157	202,431	14%	266,845	41,468
Operating costs	319,435	386,775	(72,308)	459,083	-19%	294,256	2,127
Capital outlay	40,500	35,500	-	35,500	0%	23,885	-
	<u>1,216,223</u>	<u>1,278,563</u>	<u>44,355</u>	<u>1,234,208</u>	3%	<u>1,195,743</u>	<u>138,940</u>
Engineering:							
Salaries	343,590	343,590	52,189	291,401	15%	335,390	50,639
Fringe benefits	111,133	111,133	17,233	93,900	16%	118,094	18,653
Operating costs	87,700	87,700	5,342	82,358	6%	24,647	5,548
Capital outlay	31,000	57,000	25,500	31,500	45%	-	-
	<u>573,423</u>	<u>599,423</u>	<u>100,264</u>	<u>499,159</u>	17%	<u>478,131</u>	<u>74,840</u>
Operation Services:							
Salaries	2,092,740	2,092,740	314,080	1,778,660	15%	1,991,979	313,945
Fringe benefits	865,979	865,979	126,110	739,869	15%	964,204	146,340
Operating costs	3,063,190	3,711,527	365,369	3,346,158	10%	2,951,521	313,746
Capital outlay	250,000	290,886	33,793	257,093	12%	309,911	-
	<u>6,271,909</u>	<u>6,961,132</u>	<u>839,352</u>	<u>6,121,780</u>	12%	<u>6,217,615</u>	<u>774,031</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 AUGUST 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	August 31, 2014
Non-departmental:							
Fringe benefits	2,665,818	2,665,818	548,135	2,117,683	21%	2,016,930	402,886
Operating costs	855,775	1,015,835	1,036,221	(20,386)	102%	404,727	921,604
Capital outlay	-	-	-	-	na	-	10,717
	<u>3,521,593</u>	<u>3,681,653</u>	<u>1,584,356</u>	<u>2,097,297</u>	43%	<u>2,421,657</u>	<u>1,335,207</u>
Total central services	<u>14,250,771</u>	<u>15,246,628</u>	<u>2,997,544</u>	<u>12,249,084</u>	20%	<u>12,534,486</u>	<u>2,599,446</u>
Public Safety:							
District Attorney:							
Operating costs	123,000	123,000	15,652	107,348	13%	116,376	34,932
	<u>123,000</u>	<u>123,000</u>	<u>15,652</u>	<u>107,348</u>	13%	<u>116,376</u>	<u>34,932</u>
Sheriff:							
Salaries	7,745,546	7,712,567	1,212,019	6,500,548	16%	7,794,620	1,176,482
Fringe benefits	2,735,510	2,727,415	439,341	2,288,074	16%	2,999,071	468,621
Operating costs	1,927,442	1,964,947	355,900	1,609,047	18%	2,264,666	517,235
Capital outlay	388,315	454,051	144,481	309,570	32%	453,368	-
	<u>12,796,813</u>	<u>12,858,980</u>	<u>2,151,741</u>	<u>10,707,239</u>	17%	<u>13,511,725</u>	<u>2,162,338</u>
Detention Center:							
Salaries	4,071,619	4,141,680	589,041	3,552,639	14%	3,906,504	575,840
Fringe benefits	1,524,518	1,547,205	225,269	1,321,936	15%	1,629,643	246,282
Operating costs	2,084,602	2,084,602	216,883	1,867,719	10%	2,125,419	246,892
Capital outlay	-	-	-	-	na	49,539	-
	<u>7,680,739</u>	<u>7,773,487</u>	<u>1,031,193</u>	<u>6,742,294</u>	13%	<u>7,711,105</u>	<u>1,069,014</u>
Emergency Medical:							
Salaries	4,368,340	4,368,340	688,655	3,679,685	16%	4,623,322	714,089
Fringe benefits	1,483,678	1,483,678	229,569	1,254,109	15%	1,676,826	262,254
Operating costs	1,193,550	1,237,260	290,792	946,468	24%	1,283,531	287,169
Capital outlay	155,000	248,056	10,292	237,764	4%	715,548	-
	<u>7,200,568</u>	<u>7,337,334</u>	<u>1,219,308</u>	<u>6,118,026</u>	17%	<u>8,299,227</u>	<u>1,263,512</u>
Emergency Management:							
Salaries	362,561	362,561	58,581	303,980	16%	405,919	63,449
Fringe benefits	112,380	112,380	17,839	94,541	16%	138,499	22,787
Operating costs	302,425	485,748	18,032	467,716	4%	235,552	33,623
Capital outlay	-	-	-	-	na	36,906	-
	<u>777,366</u>	<u>960,689</u>	<u>94,452</u>	<u>866,237</u>	10%	<u>816,876</u>	<u>119,859</u>
Other Agencies:							
Fire districts	594,726	594,726	148,683	446,043	25%	548,100	137,027
Rescue Squads	394,600	394,600	825	393,775	0%	384,964	8,465
	<u>989,326</u>	<u>989,326</u>	<u>149,508</u>	<u>839,818</u>	15%	<u>933,064</u>	<u>145,492</u>
Code Administration:							
Salaries	995,988	1,035,988	143,826	892,162	14%	887,653	131,188
Fringe benefits	360,440	363,500	51,816	311,684	14%	351,990	51,985
Operating costs	115,261	115,261	14,204	101,057	12%	93,745	20,161
	<u>1,471,689</u>	<u>1,514,749</u>	<u>209,846</u>	<u>1,304,903</u>	14%	<u>1,333,388</u>	<u>203,334</u>
Central Communications:							
Salaries	1,412,315	1,412,315	197,778	1,214,537	14%	1,347,340	220,504
Fringe benefits	537,593	537,593	72,485	465,108	13%	592,163	95,483
Operating costs	160,990	161,160	11,709	149,451	7%	145,321	18,561
Capital outlay	76,500	310,124	-	310,124	0%	75,876	-
	<u>2,187,398</u>	<u>2,421,192</u>	<u>281,972</u>	<u>2,139,220</u>	12%	<u>2,160,700</u>	<u>334,548</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 AUGUST 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	August 31, 2014
Animal Protective Services:							
Salaries	523,252	568,177	80,582	487,595	14%	532,440	86,524
Fringe benefits	207,812	223,387	32,944	190,443	15%	235,102	38,326
Operating costs	195,650	221,878	32,899	188,979	15%	249,984	45,156
	<u>926,714</u>	<u>1,013,442</u>	<u>146,425</u>	<u>867,017</u>	14%	<u>1,017,526</u>	<u>170,006</u>
Total public safety	<u>34,153,613</u>	<u>34,992,199</u>	<u>5,300,097</u>	<u>29,692,102</u>	15%	<u>35,899,987</u>	<u>5,503,035</u>
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	24,250	72,750	25%	97,000	24,250
Odell Williamson Mun. Air.	27,500	27,500	6,875	20,625	25%	27,500	6,875
Cape Fear Transp. Authority	29,350	29,350	29,350	-	100%	33,663	29,350
Brunswick Transit System	-	208,875	-	208,875	0%	169,157	-
Total transportation	<u>153,850</u>	<u>362,725</u>	<u>60,475</u>	<u>302,250</u>	17%	<u>327,320</u>	<u>60,475</u>
Environmental Protection:							
Solid Waste:							
Salaries	316,683	316,683	49,468	267,215	16%	300,944	45,401
Fringe benefits	122,663	122,663	18,105	104,558	15%	131,805	20,215
Operating costs	13,560,262	13,559,345	2,164,119	11,395,226	16%	13,197,057	2,083,628
Capital outlay	-	-	-	-	na	7,810	-
	<u>13,999,608</u>	<u>13,998,691</u>	<u>2,231,692</u>	<u>11,766,999</u>	16%	<u>13,637,616</u>	<u>2,149,244</u>
Other:							
Forestry services	222,569	222,569	10,990	211,579	5%	188,072	-
Brunswick County Beach Consortium	-	-	-	-	na	13,500	7,500
	<u>222,569</u>	<u>222,569</u>	<u>10,990</u>	<u>211,579</u>	5%	<u>201,572</u>	<u>7,500</u>
Total environmental protection	<u>14,222,177</u>	<u>14,221,260</u>	<u>2,242,682</u>	<u>11,978,578</u>	16%	<u>13,839,188</u>	<u>2,156,744</u>
Economic Development:							
Planning:							
Salaries	371,037	371,037	58,710	312,327	16%	452,971	74,945
Fringe benefits	123,893	123,893	19,791	104,102	16%	184,792	28,535
Operating costs	138,005	118,005	14,983	103,022	13%	180,130	30,975
	<u>632,935</u>	<u>612,935</u>	<u>93,484</u>	<u>519,451</u>	15%	<u>817,893</u>	<u>134,455</u>
Cooperative Extension:							
Salaries	297,966	336,366	27,407	308,959	8%	303,118	24,974
Fringe benefits	123,279	126,295	7,444	118,851	6%	109,704	7,842
Operating costs	97,173	112,314	13,353	98,961	12%	137,534	10,776
	<u>518,418</u>	<u>574,975</u>	<u>48,204</u>	<u>526,771</u>	8%	<u>550,356</u>	<u>43,592</u>
Soil and Water Conservation:							
Salaries	142,874	142,874	21,528	121,346	15%	140,510	20,901
Fringe benefits	54,033	54,033	8,496	45,537	16%	59,567	9,454
Operating costs	14,850	14,850	1,978	12,872	13%	14,479	1,644
	<u>211,757</u>	<u>211,757</u>	<u>32,002</u>	<u>179,755</u>	15%	<u>214,556</u>	<u>31,999</u>
Public Housing Section 8:							
Salaries	203,108	203,108	30,712	172,396	15%	198,493	30,246
Fringe benefits	74,562	74,562	11,680	62,882	16%	81,400	13,034
Operating costs	2,224,230	2,224,230	358,380	1,865,850	16%	2,216,089	376,678
	<u>2,501,900</u>	<u>2,501,900</u>	<u>400,772</u>	<u>2,101,128</u>	16%	<u>2,495,982</u>	<u>419,958</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 AUGUST 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	August 31, 2014
Economic Development:							
Salaries	218,794	155,963	37,009	118,954	24%	208,434	31,898
Fringe benefits	68,396	48,660	9,589	39,071	20%	72,805	10,686
Operating costs	118,900	125,500	42,959	82,541	34%	138,500	23,083
Capital outlay	-	-	48,857	(48,857)	na	-	-
	<u>406,090</u>	<u>330,123</u>	<u>138,414</u>	<u>191,709</u>	42%	<u>419,739</u>	<u>65,667</u>
1% Occupancy Tax:							
Operating costs	<u>1,275,000</u>	<u>1,275,000</u>	<u>4,778</u>	<u>1,270,222</u>	0%	<u>1,209,423</u>	<u>335,546</u>
Other Economic Development:							
Oak Island Beach Abatement & Renourishment	166,666	166,666	166,666	-		166,666	-
Lockwood Folly Aq. Restoratic	-	101,828	-	101,828	0%	-	-
Reserve for shoreline protection	50,000	50,000	-	50,000	0%	-	-
Economic incentives	-	40,000	-	40,000	0%	-	-
	<u>216,666</u>	<u>358,494</u>	<u>166,666</u>	<u>191,828</u>	46%	<u>166,666</u>	<u>-</u>
Total economic development	<u>5,762,766</u>	<u>5,865,184</u>	<u>884,320</u>	<u>4,980,864</u>	15%	<u>5,874,615</u>	<u>1,031,217</u>
Human Services:							
Health:							
Administration:							
Salaries	2,359,765	2,359,765	345,674	2,014,091	15%	2,246,505	346,532
Fringe benefits	1,176,211	1,176,211	152,014	1,024,197	13%	945,548	144,302
Operating costs	219,550	219,550	6,481	213,069	3%	207,720	41,878
Capital outlay	-	112,065	-	112,065	0%	-	-
	<u>3,755,526</u>	<u>3,867,591</u>	<u>504,169</u>	<u>3,363,422</u>	13%	<u>3,399,773</u>	<u>532,712</u>
Communicable Diseases:							
Operating costs	<u>375,970</u>	<u>377,622</u>	<u>41,298</u>	<u>336,324</u>	11%	<u>249,995</u>	<u>23,735</u>
Adult Health Maintenance:							
Salaries	-	-	-	-	na	625	-
Fringe benefits	-	-	-	-	na	48	-
Operating costs	166,630	168,813	35,283	133,530	21%	169,781	13,741
	<u>166,630</u>	<u>168,813</u>	<u>35,283</u>	<u>133,530</u>	21%	<u>170,454</u>	<u>13,741</u>
Senior Health							
Salaries	47,687	47,687	8,168	39,519	17%	212,743	31,758
Fringe benefits	19,423	19,423	3,058	16,365	16%	82,954	9,848
Operating costs	3,685	3,685	848	2,837	23%	194,062	12,688
	<u>70,795</u>	<u>70,795</u>	<u>12,074</u>	<u>58,721</u>	17%	<u>489,759</u>	<u>54,294</u>
Maternal and Child Health:							
Salaries	398,422	398,422	51,992	346,430	13%	384,038	58,738
Fringe benefits	164,582	164,582	22,908	141,674	14%	181,231	28,364
Operating costs	553,286	553,286	83,301	469,985	15%	519,922	74,084
Capital outlay	-	-	-	-	na	8,403	-
	<u>1,116,290</u>	<u>1,116,290</u>	<u>158,201</u>	<u>958,089</u>	14%	<u>1,093,594</u>	<u>161,186</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 AUGUST 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	August 31, 2014
Environmental Health:							
Salaries	857,274	857,274	115,219	742,055	13%	834,719	127,380
Fringe benefits	290,212	290,212	39,476	250,736	14%	311,009	49,611
Operating costs	294,476	314,476	39,779	274,697	13%	179,147	33,445
Capital outlay	45,000	45,000	-	45,000	0%	6,991	-
	<u>1,486,962</u>	<u>1,506,962</u>	<u>194,474</u>	<u>1,312,488</u>	13%	<u>1,331,866</u>	<u>210,436</u>
Employee Wellness:							
Salaries	-	-	-	-	na	119,507	17,755
Fringe benefits	-	-	-	-	na	45,018	7,067
Operating costs	-	-	-	-	na	81,349	6,420
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>245,874</u>	<u>31,242</u>
Total health	<u>6,972,173</u>	<u>7,108,073</u>	<u>945,499</u>	<u>6,162,574</u>	13%	<u>6,981,315</u>	<u>1,027,346</u>
Veterans' Services:							
Salaries	123,410	123,410	18,902	104,508	15%	121,331	18,801
Fringe benefits	50,152	50,152	7,938	42,214	16%	55,433	8,925
Operating costs	13,734	13,734	2,895	10,839	21%	9,166	3,026
Total veterans' services	<u>187,296</u>	<u>187,296</u>	<u>29,735</u>	<u>157,561</u>	16%	<u>185,930</u>	<u>30,752</u>
Social Services:							
Administration:							
Salaries	6,736,853	6,736,853	961,464	5,775,389	14%	6,017,337	948,296
Fringe benefits	3,136,947	3,136,947	452,750	2,684,197	14%	2,573,176	398,638
Operating costs	2,890,691	3,277,965	393,511	2,884,454	12%	2,915,722	223,568
Capital outlay	-	10,000	-	10,000	0%	48,767	-
	<u>12,764,491</u>	<u>13,161,765</u>	<u>1,807,725</u>	<u>11,354,040</u>	14%	<u>11,555,002</u>	<u>1,570,502</u>
Other Operating Costs:							
Medical assistance	30,000	30,000	461	29,539	2%	11,083	2,015
Aid to the blind	5,910	5,910	-	5,910	0%	4,933	-
Adoption assistance	280,000	280,000	44,500	235,500	16%	245,010	41,248
Special assistance to aged	225,000	225,000	29,789	195,211	13%	180,339	46,108
Special assistance to disabled	225,000	225,000	41,244	183,756	18%	224,627	36,915
Foster care	810,000	810,000	56,536	753,464	7%	763,733	60,683
State foster home	335,000	335,000	21,656	313,344	6%	338,089	30,832
Special assistance	1,800	1,800	-	1,800	0%	5,351	-
Day care	4,111,727	4,111,727	424,075	3,687,652	10%	5,280,538	557,662
Special child adopt. assistance	-	120,246	2,194	118,052	2%	7,056	616
	<u>6,024,437</u>	<u>6,144,683</u>	<u>620,455</u>	<u>5,524,228</u>	10%	<u>7,060,759</u>	<u>776,079</u>
Total social services	<u>18,788,928</u>	<u>19,306,448</u>	<u>2,428,180</u>	<u>16,878,268</u>	13%	<u>18,615,761</u>	<u>2,346,581</u>
Other Human Services:							
Trillium Health Resources	250,443	250,443	41,741	208,702	17%	710,207	114,247
Brunswick Senior Resources	1,615,000	1,644,208	310,833	1,333,375	19%	1,615,000	310,833
Other human services	-	129,284	10,334	118,950	8%	121,737	20,291
	<u>1,865,443</u>	<u>2,023,935</u>	<u>362,908</u>	<u>1,661,027</u>	18%	<u>2,446,944</u>	<u>445,371</u>
Total human services	<u>27,813,840</u>	<u>28,625,752</u>	<u>3,766,322</u>	<u>24,859,430</u>	13%	<u>28,229,950</u>	<u>3,850,050</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 AUGUST 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>August 31, 2014</u>
Education:							
Public schools	33,790,863	33,790,863	5,631,811	28,159,052	17%	33,335,477	5,555,912
Public schools - capital outlay	708,899	708,899	118,150	590,749	17%	699,346	116,558
Community college	3,598,737	3,598,737	285,056	3,313,681	8%	3,699,447	616,574
Community college - cap. out.	50,000	50,000	7,674	42,326	15%	50,000	8,334
Total education	<u>38,148,499</u>	<u>38,148,499</u>	<u>6,042,691</u>	<u>32,105,808</u>	16%	<u>37,784,270</u>	<u>6,297,378</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	588,607	588,607	94,944	493,663	16%	545,847	97,688
Fringe benefits	174,884	174,884	27,903	146,981	16%	188,794	29,826
Operating costs	539,659	539,659	110,332	429,327	20%	415,438	96,002
Capital outlay	57,000	57,000	-	57,000	0%	3,515,427	-
	<u>1,360,150</u>	<u>1,360,150</u>	<u>233,179</u>	<u>1,126,971</u>	17%	<u>4,665,506</u>	<u>223,516</u>
Maintenance:							
Salaries	675,957	687,033	127,484	559,549	19%	635,632	105,982
Fringe benefits	231,710	231,710	40,861	190,849	18%	255,732	39,146
Operating costs	436,994	436,994	52,681	384,313	12%	460,359	44,180
Capital outlay	72,000	82,000	-	82,000	0%	207,690	-
	<u>1,416,661</u>	<u>1,437,737</u>	<u>221,026</u>	<u>1,216,711</u>	15%	<u>1,559,413</u>	<u>189,308</u>
Total Parks and Recreation	<u>2,776,811</u>	<u>2,797,887</u>	<u>454,205</u>	<u>2,343,682</u>	16%	<u>6,224,919</u>	<u>412,824</u>
Brunswick County Library:							
Salaries	695,318	695,318	106,998	588,320	15%	678,186	106,358
Fringe benefits	283,378	283,378	43,551	239,827	15%	311,619	49,002
Operating costs	275,200	285,776	13,252	272,524	5%	242,275	8,838
	<u>1,253,896</u>	<u>1,264,472</u>	<u>163,801</u>	<u>1,100,671</u>	13%	<u>1,232,080</u>	<u>164,198</u>
Total culture and recreation	<u>4,030,707</u>	<u>4,062,359</u>	<u>618,006</u>	<u>3,444,353</u>	15%	<u>7,456,999</u>	<u>577,022</u>
Debt Service:							
Principal retirement	11,470,000	11,470,000	-	11,470,000	0%	10,440,000	-
Interest and fees	3,411,873	3,411,873	230,875	3,180,998	7%	3,489,128	256,975
Total debt service	<u>14,881,873</u>	<u>14,881,873</u>	<u>230,875</u>	<u>14,650,998</u>	2%	<u>13,929,128</u>	<u>256,975</u>
Total expenditures	<u>164,965,266</u>	<u>167,533,361</u>	<u>24,017,692</u>	<u>143,515,669</u>	14%	<u>166,223,509</u>	<u>23,974,697</u>
Revenues over (under) expenditures	<u>125,565</u>	<u>(859,329)</u>	<u>(3,649,644)</u>	<u>(2,790,315)</u>	425%	<u>10,116,279</u>	<u>(4,139,974)</u>
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	na	4,620,000	-
Premiums on bonds	-	-	-	-	na	157,137	-
Payment to escrow agent for refunded debt	-	-	-	-	na	(4,670,000)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>107,137</u>	<u>-</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 AUGUST 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>August 31, 2014</u>
Transfers From Other Funds:							
Transfer from county capital project fund	-	-	-	-	na	88,000	-
Transfer from special revenue fund	-	-	-	-	na	13,682	13,682
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>101,682</u>	<u>13,682</u>
Transfers To Other Funds:							
Transfer to county capital projects fund	(750,000)	(750,000)	-	750,000	0%	(3,500,000)	(750,000)
Transfer to grant projects funds	-	(20,000)	(20,000)	-	100%	(24,116)	(24,116)
Transfer to emergency telephone system fund	-	-	-	-	na	(3,888)	-
Transfer to school capital projects fund	(1,948,665)	(2,986,809)	-	2,986,809	0%	(4,720,425)	-
	<u>(2,698,665)</u>	<u>(3,756,809)</u>	<u>(20,000)</u>	<u>3,736,809</u>	1%	<u>(8,248,429)</u>	<u>(774,116)</u>
Budgetary Financing Sources (Uses):							
Contingency	(400,000)	(228,592)	-	228,592	0%	-	-
Appropriated fund balance	2,973,100	4,844,730	-	(4,844,730)	0%	-	-
	<u>2,573,100</u>	<u>4,616,138</u>	<u>-</u>	<u>(4,616,138)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(125,565)</u>	<u>859,329</u>	<u>(20,000)</u>	<u>(879,329)</u>	-2%	<u>(8,039,610)</u>	<u>(760,434)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(3,669,644)</u>	<u>\$ (3,669,644)</u>		2,076,669	(4,900,408)
Fund balance, beginning of year			<u>68,375,748</u>			<u>66,299,079</u>	<u>66,299,079</u>
Fund balance, end of year			<u>\$ 64,706,104</u>			<u>\$ 68,375,748</u>	<u>\$ 61,398,671</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 AUGUST 31, 2015

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 16,187,303	\$ 15,040,352	\$ -	\$ 15,040,352
Restricted intergovernmental-NC Parks & Rec. Trust Fund	859,354	500,000	-	500,000
Investment earnings	144,268	156,798	2,288	159,086
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	331,716	254,507	-	254,507
Total revenues	<u>21,736,362</u>	<u>20,165,378</u>	<u>2,288</u>	<u>20,167,666</u>
Expenditures:				
Public Safety:				
Sheriff's Firing Range	<u>280,000</u>	<u>242,611</u>	<u>-</u>	<u>242,611</u>
Economic Development:				
Avalon	3,922,845	2,518,783	-	2,518,783
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>4,197,430</u>	<u>2,518,783</u>	<u>-</u>	<u>2,518,783</u>
Cultural and recreation:				
Town Creek Park Improvements	5,323,178	5,058,900	35,582	5,094,482
Waccamaw Park Improvements	3,192,717	3,082,837	-	3,082,837
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>202,833</u>	<u>117</u>	<u>202,950</u>
	<u>8,917,694</u>	<u>8,390,868</u>	<u>35,699</u>	<u>8,426,567</u>
Transportation:				
Airport Improvements	<u>18,219,220</u>	<u>17,093,672</u>	<u>538</u>	<u>17,094,210</u>
Total expenditures	<u>31,614,344</u>	<u>28,245,934</u>	<u>36,237</u>	<u>28,282,171</u>
Revenues over (under) expenditures	(9,877,982)	(8,080,556)	(33,949)	(8,114,505)
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	13,931,611	-	13,931,611
Transfer to general fund	(1,901,439)	(1,989,439)	-	(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>11,942,172</u>	<u>-</u>	<u>11,942,172</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 3,861,616</u>	<u>(33,949)</u>	<u>\$ 3,827,667</u>
Fund balance, beginning of year			12,351,075	
Fund balance, end of year			<u>\$ 12,317,126</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 AUGUST 31, 2015

	<u>Project Budget</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Revenues:				
NC Public Education Lottery	\$ 7,087,951	\$ 7,092,796	\$ -	\$ 7,092,796
Investment earnings	1,199,342	1,322,925	1,625	1,324,550
Investment earnings-debt proceeds	-	3,417	2,041	5,458
Total revenues	<u>8,287,293</u>	<u>8,419,138</u>	<u>3,666</u>	<u>8,422,804</u>
Expenditures:				
Brunswick County Schools	60,489,419	38,890,770	653,260	39,544,030
Brunswick Community College	31,665,911	31,456,654	5,596	31,462,250
Total expenditures	<u>92,155,330</u>	<u>70,347,424</u>	<u>658,856</u>	<u>71,006,280</u>
Revenues over (under) expenditures	(83,868,037)	(61,928,286)	(655,190)	(62,583,476)
Other Financing Sources (Uses):				
Transfer from general fund	35,249,608	34,286,442	-	34,286,442
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	1,874,936	1,874,936	-	1,874,936
Debt financing issued	40,515,000	40,515,000	-	40,515,000
Appropriated fund balance	6,542,506	-	-	-
Total other financing sources (uses)	<u>83,868,037</u>	<u>76,362,365</u>	<u>-</u>	<u>76,362,365</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 14,434,079</u>	(655,190)	<u>\$ 13,778,889</u>
Fund balance, beginning of year			<u>20,986,494</u>	
Fund balance, end of year			<u>\$ 20,331,304</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 855,075	\$ 31,055	\$ 807,967	\$ 1,694,097
Interest receivable	790	-	546	1,336
Other governmental agencies	208	-	-	208
Total assets	<u>\$ 856,073</u>	<u>\$ 31,055</u>	<u>\$ 808,513</u>	<u>\$ 1,695,641</u>
Liabilities:				
Accounts payable and other liabilities	-	164	10,084	10,248
Total liabilities	<u>-</u>	<u>164</u>	<u>10,084</u>	<u>10,248</u>
Fund Balance:				
Stabilization by State Statute	998	-	546	1,544
Restricted - other	855,075	-	797,883	1,652,958
Assigned	-	30,891	-	30,891
Total fund balances	<u>856,073</u>	<u>30,891</u>	<u>798,429</u>	<u>1,685,393</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 856,073</u>	<u>\$ 31,055</u>	<u>\$ 808,513</u>	<u>\$ 1,695,641</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 AUGUST 31, 2015

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 54,953	\$ -	\$ -	\$ 54,953
Permits and fees	-	-	25,710	25,710
Investment earnings	154	-	176	330
Total revenues	<u>55,107</u>	<u>-</u>	<u>25,886</u>	<u>80,993</u>
Expenditures:				
General government	-	-	20,800	20,800
Public safety	312,912	15,368	-	328,280
Total expenditures	<u>312,912</u>	<u>15,368</u>	<u>20,800</u>	<u>349,080</u>
Revenues over (under) expenditures	(257,805)	(15,368)	5,086	(268,087)
Other Financing Sources:				
Transfers from general fund	-	20,000	-	20,000
Net change in fund balances	(257,805)	4,632	5,086	(248,087)
Fund balance, beginning of year	<u>1,113,878</u>	<u>26,259</u>	<u>793,343</u>	<u>1,933,480</u>
Fund balance, end of year	<u>\$ 856,073</u>	<u>\$ 30,891</u>	<u>\$ 798,429</u>	<u>\$ 1,685,393</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 AUGUST 31, 2015 AND THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>August 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>August 31, 2014</u>
Revenues:					
Restricted intergovernmental	\$ 659,435	\$ 54,953	\$ (604,482)	\$ 1,281,952	\$ 51,578
911 Center Consolidation Grant	209,636	-	(209,636)	1,719,569	-
Other revenue	-	-	-	5,356	-
Investment earnings	-	154	154	1,495	227
Total revenues	<u>869,071</u>	<u>55,107</u>	<u>(813,964)</u>	<u>3,008,372</u>	<u>51,805</u>
Expenditures:					
Operating costs	665,612	169,306	496,306	628,203	32,456
Capital outlay	597,978	-	597,978	171,198	-
911 Center Grant	254,840	143,606	111,234	2,399,740	9,537
Total expenditures	<u>1,518,430</u>	<u>312,912</u>	<u>1,205,518</u>	<u>3,199,141</u>	<u>41,993</u>
Revenues over (under) expenditures	(649,359)	(257,805)	391,554	(190,769)	9,812
Other Financing Sources (Uses):					
Transfers from general fund	-	-	-	3,888	88,000
Appropriated fund balance	649,359	-	(649,359)	-	-
Total other financing sources (uses)	<u>649,359</u>	<u>-</u>	<u>(649,359)</u>	<u>3,888</u>	<u>88,000</u>
Net change in fund balance	<u>\$ -</u>	<u>(257,805)</u>	<u>\$ (257,805)</u>	<u>(186,881)</u>	<u>97,812</u>
Fund balance, beginning of year		<u>1,113,878</u>		<u>1,300,759</u>	<u>1,300,759</u>
Fund balance, end of year		<u>\$ 856,073</u>		<u>\$ 1,113,878</u>	<u>\$ 1,398,571</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
ACTUAL - GRANT PROJECT FUND
FROM INCEPTION AND FOR THE PERIOD ENDED AUGUST 31, 2015**

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
Rest. intergovernmental - Urgent Repair 2014	\$ 100,000	\$ 50,000	\$ -	\$ 50,000
Rest. intergovernmental - Urgent Repair 2015	100,000	-	-	-
Rest. intergovernmental - Single Family Rehab 2014	170,000	-	-	-
Rest. intergovernmental - Sheriff's	665,160	605,251	-	605,251
Rest. intergovernmental - Emergency Services Grants	1,913,421	1,895,120	-	1,895,120
Rest. intergovernmental - SAMHSA	325,000	-	-	-
Rest. intergovernmental - SOAR Gov.'s Crime Comm.	289,999	31,394	-	31,394
Other sales and services	1,615	1,615	-	1,615
Investment earnings	-	16	-	16
Total revenues	<u>3,565,195</u>	<u>2,583,396</u>	<u>-</u>	<u>2,583,396</u>
Expenditures:				
Urgent Repair - 2014	120,000	31,351	-	31,351
Urgent Repair - 2015	120,000	-	-	-
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	1,886,066	3,901	1,889,967
SOAR Governor's Crime Commission	289,999	71,040	11,467	82,507
SAMHSA	<u>325,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>3,599,617</u>	<u>2,561,913</u>	<u>15,368</u>	<u>2,577,281</u>
Revenues over (under) expenditures	(34,422)	21,483	(15,368)	6,115
Other Financing Sources (Uses):				
Transfers from general fund	48,104	28,104	20,000	48,104
Transfer to general fund	<u>(13,682)</u>	<u>(13,682)</u>	<u>-</u>	<u>(13,682)</u>
Total other financing sources (uses)	<u>34,422</u>	<u>14,422</u>	<u>20,000</u>	<u>34,422</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 35,905</u>	4,632	<u>\$ 40,537</u>
Fund balance, beginning of year			<u>26,259</u>	
Fund balance, end of year			<u>\$ 30,891</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 AUGUST 31, 2015 AND THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>August 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>August 31, 2014</u>
Revenues:					
Permits and fees	\$ 137,000	\$ 25,710	\$ (111,290)	\$ 134,139	\$ 22,757
Investment earnings	1,000	176	(824)	891	139
Total revenues	<u>138,000</u>	<u>25,886</u>	<u>(112,114)</u>	<u>135,030</u>	<u>22,896</u>
Expenditures:					
General government	<u>205,299</u>	<u>20,800</u>	<u>184,499</u>	<u>114,689</u>	<u>13,008</u>
Revenues over (under) expenditures	<u>(67,299)</u>	<u>5,086</u>	<u>72,385</u>	<u>20,341</u>	<u>9,888</u>
Other Financing Sources (Uses):					
Appropriated fund balance	<u>67,299</u>	<u>-</u>	<u>(67,299)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>5,086</u>	<u>\$ 5,086</u>	<u>20,341</u>	<u>9,888</u>
Fund balance, beginning of year		<u>793,343</u>		<u>773,002</u>	<u>773,002</u>
Fund balance, end of year		<u>\$ 798,429</u>		<u>\$ 793,343</u>	<u>\$ 782,890</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 18,909,959	\$ 8,278,856	\$ 27,188,815
Restricted cash	2,292,556	8,885,102	11,177,658
Interest receivable	14,691	5,046	19,737
Receivables and special assessments, net	2,951,943	-	2,951,943
Due from other governmental agencies	325,933	181,470	507,403
Inventories	2,061,679	-	2,061,679
Total current assets	<u>26,556,761</u>	<u>17,350,474</u>	<u>43,907,235</u>
Current Liabilities:			
Accounts payable and other liabilities	190,631	-	190,631
Customer deposits	1,649,352	-	1,649,352
Interest payable	144,711	-	144,711
Current portion of debt	1,184,680	-	1,184,680
Total current liabilities	<u>3,169,374</u>	<u>-</u>	<u>3,169,374</u>
Expendable net position	23,387,387	17,350,474	40,737,861
Noncurrent Items:			
Pension asset	398,393	-	398,393
Non-depreciable capital assets	12,870,077	-	12,870,077
Depreciable capital assets, net	129,704,847	-	129,704,847
Deferred outflow	283,292	-	283,292
Compensated absences	(344,570)	-	(344,570)
Other post-employment benefits	(3,291,187)	-	(3,291,187)
Non-current portion of debt	(25,993,564)	-	(25,993,564)
Deferred inflow	(970,981)	-	(970,981)
Total net position	<u>\$ 136,043,694</u>	<u>\$ 17,350,474</u>	<u>\$ 153,394,168</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED AUGUST 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>August 31, 2014</u>
Revenues:							
User charges	\$ 20,462,432	\$ 20,462,432	\$ 4,747,465	\$ (15,714,967)	23%	\$ 20,520,042	\$ 4,496,333
ARRA interest subsidy	-	-	-	-	na	297,931	-
Investment earnings	40,000	40,000	5,409	(34,591)	14%	23,904	3,681
Other	441,678	441,678	37,590	(404,088)	9%	428,603	44,840
Total revenues	<u>20,944,110</u>	<u>20,944,110</u>	<u>4,790,464</u>	<u>(16,153,646)</u>	23%	<u>21,270,480</u>	<u>4,544,854</u>
Expenditures:							
Salaries	4,219,220	4,226,120	612,302	3,613,818	14%	4,009,948	617,751
Fringe benefits	1,769,445	1,769,445	246,013	1,523,432	14%	1,699,300	273,209
Operating expenditures	6,775,461	6,958,249	1,097,668	5,860,581	16%	6,092,764	823,851
Repairs and maintenance	1,360,000	1,363,500	233,272	1,130,228	17%	871,271	120,403
Capital outlay	2,031,620	2,096,220	829,213	1,267,007	40%	2,679,172	445,029
Debt Service:							
Principal	1,056,556	1,056,556	20,476	1,036,080	2%	910,009	19,623
Interest	982,616	982,616	75,817	906,799	8%	1,024,502	77,909
Total expenditures	<u>18,194,918</u>	<u>18,452,706</u>	<u>3,114,761</u>	<u>15,337,945</u>	17%	<u>17,286,966</u>	<u>2,377,775</u>
Revenues over (under) expenditures	2,749,192	2,491,404	1,675,703	(815,701)	67%	3,983,514	2,167,079
Other Financing Sources (Uses):							
Long-term debt issued	-	-	-	-	na	8,410,367	-
Premiums on debt issued	-	-	-	-	na	1,097,680	-
Payments to escrow agent for refunded bonds	-	-	-	-	na	(11,625,000)	-
Transfer to water capital project fund	(1,350,000)	(1,350,000)	(1,350,000)	-	100%	(3,650,000)	(3,650,000)
Transfer from water capital project fund	-	-	-	-	na	111,000	-
Contingency	(1,399,192)	(1,399,192)	-	1,399,192	0%	-	-
Appropriated net positon	-	257,788	-	(257,788)	0%	-	-
Total other fin. sources (uses)	<u>(2,749,192)</u>	<u>(2,491,404)</u>	<u>(1,350,000)</u>	<u>1,141,404</u>	54%	<u>(5,655,953)</u>	<u>(3,650,000)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 325,703</u>	<u>\$ 325,703</u>		<u>\$ (1,672,439)</u>	<u>\$ (1,482,921)</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 AUGUST 31, 2015**

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
Revenues:				
Restricted intergovernmental revenue	\$ 401,590	\$ -	\$ -	\$ -
Investment earnings	-	74,696	1,494	76,190
Investment earnings-debt proceeds	-	511	1,934	2,445
Assessments	-	39,495	-	39,495
Penalties and interest assessments	-	13,154	75	13,229
Total revenues	<u>401,590</u>	<u>127,856</u>	<u>3,503</u>	<u>131,359</u>
Expenditures:				
Northwest water plant expansion	20,483,168	11,496,829	9,201	11,506,030
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	1,091,550	445,818	57,329	503,147
Danford Road	4,088,981	3,969,656	1,763	3,971,419
BPS 8 and 9 improvements	1,484,900	1,453,798	2,668	1,456,466
Water Mains FY 15	100,000	32,725	-	32,725
Middle River and Smith Roads	100,000	67,467	6,237	73,704
17 So and Avalon Water Mains	70,000	16,550	-	16,550
NCDOT Hwy 211 Expansion	401,590	-	-	-
Aquifer storage recovery project	370,000	-	-	-
Total expenditures	<u>28,255,189</u>	<u>17,533,393</u>	<u>77,198</u>	<u>17,610,591</u>
Revenues over (under) expenditures	(27,853,599)	(17,405,537)	(73,695)	(17,479,232)
Other Financing Sources (Uses):				
Long term debt issued	23,146,392	23,146,392	-	23,146,392
Bond premium	912,329	912,329	-	912,329
Transfers from water fund	9,796,274	8,446,277	1,350,000	9,796,277
Transfers to water fund	(812,770)	(812,770)	-	(812,770)
Contingency for future projects	(6,972,123)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>27,853,599</u>	<u>31,692,228</u>	<u>1,350,000</u>	<u>33,042,228</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 14,286,691</u>	<u>\$ 1,276,305</u>	<u>\$ 15,562,996</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 14,455,564	\$ 5,915,172	\$ 20,370,736
Restricted cash	3,334,762	670,388	4,005,150
Interest receivable	9,434	3,804	13,238
Receivables and special assessments, net	9,167,331	9,556	9,176,887
Due from other governmental agencies	172,264	84,203	256,467
Inventories	204,760	-	204,760
Total current assets	<u>27,344,115</u>	<u>6,683,123</u>	<u>34,027,238</u>
Current Liabilities:			
Accounts payable and other liabilities	88,306	64,454	152,760
Interest payable	777,968	-	777,968
Prepaid fees	1,305,181	-	1,305,181
Current portion of debt	9,549,978	-	9,549,978
Total current liabilities	<u>11,721,433</u>	<u>64,454</u>	<u>11,785,887</u>
Expendable net position	15,622,682	6,618,669	22,241,351
Noncurrent Items:			
Pension asset	230,791	-	230,791
Non-depreciable capital assets	6,077,317	-	6,077,317
Depreciable capital assets, net	221,331,306	-	221,331,306
Deferred outflow	4,126,136	-	4,126,136
Compensated absences	(158,391)	-	(158,391)
Other post-employment benefits	(1,516,368)	-	(1,516,368)
Non-current portion of debt	(116,914,805)	-	(116,914,805)
Deferred inflow	(562,493)	-	(562,493)
Total net position	<u>\$ 128,236,175</u>	<u>\$ 6,618,669</u>	<u>\$ 134,854,844</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED AUGUST 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>August 31, 2014</u>
Revenues:							
User charges	\$ 20,196,201	\$ 20,196,201	\$ 3,821,284	\$ (16,374,917)	19%	\$ 21,191,266	\$ 2,685,017
ARRA interest subsidy	170,312	170,312	-	(170,312)	0%	392,237	-
Special assessments	40,000	40,000	52,420	12,420	131%	230,257	85,038
Investment earnings	30,000	30,000	3,682	(26,318)	12%	16,065	2,426
Other	44,300	44,300	31,200	(13,100)	70%	65,541	8,846
Total revenues	<u>20,480,813</u>	<u>20,480,813</u>	<u>3,908,586</u>	<u>(16,572,227)</u>	19%	<u>21,895,366</u>	<u>2,781,327</u>
Expenditures:							
Salaries	2,257,171	2,257,171	339,383	1,917,788	15%	2,156,843	330,455
Fringe benefits	949,666	949,666	136,658	813,008	14%	913,158	144,249
Operating expenditures	4,157,407	4,378,508	520,888	3,857,620	12%	2,984,208	482,150
Repairs and maintenance	1,752,500	1,767,450	185,707	1,581,743	11%	1,288,782	92,710
Capital outlay	1,316,425	1,521,415	259,550	1,261,865	17%	840,910	166,616
Debt Service:							
Principal	9,240,319	9,240,319	652,688	8,587,631	7%	8,987,043	639,756
Interest	4,297,142	4,297,142	75,803	4,221,339	2%	5,616,823	75,258
Total expenditures	<u>23,970,630</u>	<u>24,411,671</u>	<u>2,170,677</u>	<u>22,240,994</u>	9%	<u>22,787,767</u>	<u>1,931,194</u>
Revenues over (under) expenditures	(3,489,817)	(3,930,858)	1,737,909	5,668,767	-44%	(892,401)	850,133
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	na	42,139,633	-
Premiums on bonds issued	-	-	-	-	na	6,275,888	-
Payments to escrow agent for refunded bonds	-	-	-	-	na	(48,302,024)	-
Transfer to wastewater capital project	(966,667)	(1,888,514)	(966,667)	921,847	51%	(430,696)	-
Transfer from wastewater capital project	549,700	589,700	559,700	(30,000)	95%	478,979	-
Appropriated net position	3,906,784	5,229,672	-	(5,229,672)	0%	-	-
Total other fin. sources (uses)	<u>3,489,817</u>	<u>3,930,858</u>	<u>(406,967)</u>	<u>(4,337,825)</u>	-10%	<u>161,780</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,330,942</u>	<u>\$ 1,330,942</u>		<u>\$ (730,621)</u>	<u>\$ 850,133</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 AUGUST 31, 2015**

	Project Budget	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
Assessments	\$ 1,101,840	\$ 557,052	\$ -	\$ 557,052
SAD interest and penalties	4,692	99,017	-	99,017
Investment earnings	13,802	66,418	1,324	67,742
Investment earnings-debt proceeds	-	1,089	146	1,235
Total revenues	<u>1,120,334</u>	<u>723,576</u>	<u>1,470</u>	<u>725,046</u>
Expenditures:				
Ocean Isle Beach wastewater plant improvements	4,479,174	4,006,847	-	4,006,847
Carolina Shores N. Sewer SAD	230,000	-	-	-
Total expenditures	<u>4,709,174</u>	<u>4,006,847</u>	<u>-</u>	<u>4,006,847</u>
Revenues over (under) expenditures	(3,588,840)	(3,283,271)	1,470	(3,281,801)
Other Financing Sources (Uses):				
Long term debt issued	3,930,000	3,930,000	-	3,930,000
Bond premium	299,174	299,246	-	299,246
Transfer from wastewater fund	4,272,952	1,808,178	966,667	2,774,845
Transfer to wastewater fund	(2,206,206)	(1,070,245)	(559,700)	(1,629,945)
Contingency for future projects	(6,887,676)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>3,588,840</u>	<u>4,967,179</u>	<u>406,967</u>	<u>5,374,146</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 1,683,908</u>	<u>\$ 408,437</u>	<u>\$ 2,092,345</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 AUGUST 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Budget</u>	<u>August 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>August 31, 2014</u>
Revenues:					
Charges for services	\$ 600,000	\$ 150,000	\$ (450,000)	\$ 600,000	\$ 150,000
Investment earnings	-	613	613	3,354	527
Total revenues	<u>600,000</u>	<u>150,613</u>	<u>(449,387)</u>	<u>603,354</u>	<u>150,527</u>
Expenditures:					
Premiums	<u>600,000</u>	<u>256,865</u>	<u>343,135</u>	<u>1,346,100</u>	<u>182,927</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>(106,252)</u>	<u>\$ (106,252)</u>	<u>(742,746)</u>	<u>(32,400)</u>
Net positon, beginning of year		<u>1,986,360</u>		<u>2,729,106</u>	<u>2,729,106</u>
Net positon, end of year		<u>\$ 1,880,108</u>		<u>\$ 1,986,360</u>	<u>\$ 2,696,706</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 AUGUST 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Budget</u>	<u>August 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>August 31, 2014</u>
Revenues:					
Charges for services-health premiums	\$ 11,075,000	\$ 1,809,706	\$ (9,265,294)	\$ 13,099,877	\$ 2,100,368
Charges for services-wellness	-	-	-	70,684	13,333
Investment earnings	-	353	353	1,344	261
Total revenues	<u>11,075,000</u>	<u>1,810,059</u>	<u>(9,264,941)</u>	<u>13,171,905</u>	<u>2,113,962</u>
Expenditures:					
Administration fees	1,410,000	340,780	1,069,220	1,450,772	327,065
Premiums	<u>9,665,000</u>	<u>815,272</u>	<u>8,849,728</u>	<u>12,130,221</u>	<u>1,213,723</u>
Total expenditures	<u>11,075,000</u>	<u>1,156,052</u>	<u>9,918,948</u>	<u>13,580,993</u>	<u>1,540,788</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>654,007</u>	<u>\$ 654,007</u>	<u>(409,088)</u>	<u>573,174</u>
Net positon, beginning of year		<u>616,568</u>		<u>1,025,656</u>	<u>1,025,656</u>
Net positon, end of year		<u>\$ 1,270,575</u>		<u>\$ 616,568</u>	<u>\$ 1,598,830</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 08/31/15. It reports that the County had \$143.0 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$20.8 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.11%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF AUGUST 31, 2015

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 4,600			0.00%
BB&T			38,304,941			0.00%
Finistar			<u>4,297,124</u>			0.12%
Total Checking & Petty Cash				\$ 42,606,666	26%	
Money Markets / Savings						
BB&T Money Rate Savings			32,657,432			0.10%
First Bank Preferred Savings			10,366,640			0.05%
SunTrust Money Market			<u>5,012,378</u>			0.04%
Total Money Markets / Savings				\$ 48,036,450	29%	
Certificates of Deposit / CDARS						
BB&T	10/3/13	10/3/15	10,161,135			0.35%
BB&T	6/3/15	12/7/15	5,027,346			0.15%
BB&T CDARS	7/3/14	6/30/16	2,500,000			0.35%
BB&T CDARS	7/2/15	6/30/16	10,024,961			0.25%
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				\$ 35,213,443	22%	
NC Capital Management Trust - Cash Portfolio				\$ 13,881,554	8%	0.07%
NC Capital Management Trust - Term Portfolio				<u>\$ 3,250,749</u>	2%	0.15%
Total Unrestricted Cash and Investments				\$ 142,988,861		
Restricted Cash and Investments						
Bond Proceeds						
NC Capital Management Trust-Cash Portfolio			\$ 20,311,081		12%	0.07%
PNC Bank Money Market			234,071		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				\$ 20,759,718		
Grand Total All Cash and Investments				\$ 163,748,579	100%	0.11%
Cash Balances:						
General Fund			\$ 64,164,909			
County Capital Reserve Fund			10,218,237			
School Capital Projects Fund			9,408,889			
Water Fund			20,560,105			
Water Capital Reserve Fund			7,457,737			
Wastewater Fund			14,455,425			
Wastewater Capital Reserve Fund			5,902,748			

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									
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ANNUAL BUDGET 2015-16	ACTUAL 2015-16	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	520,653	469,070	457,840	1,256,406	758,897		546,345	-28%	
Aug	487,765	466,417	399,728	501,329	471,098		438,769	-7%	
Sept	233,047	275,046	266,185	502,872	399,058				
Oct	340,246	262,323	292,645	421,702	410,936				
Nov	261,246	220,800	248,011	316,382	213,082				
Dec	276,256	268,080	1,904,275	338,695	300,926				
Jan	272,557	176,623	230,649	312,188	376,046				
Feb	225,344	288,303	167,225	355,871	347,468				
Mar	335,610	229,522	275,890	570,368	324,430				
Apr	160,121	217,975	242,239	283,020	247,162				
May	(373,197)	223,154	165,586	83,586	322,131				
June	136,914	142,710	149,701	241,223	235,646				
Total	2,876,562	3,240,024	4,799,974	5,183,642	4,406,880	2,800,000	985,114		35%

CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ANNUAL BUDGET 2015-16	ACTUAL 2015-16	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	137,781	149,233	223,725	251,261	92,824		103,308	11%	
Aug	2,412,025	5,345,089	6,150,582	9,042,700	12,888,188		12,944,202	0%	
Sept	8,475,311	6,289,266	6,836,698	5,905,099	7,595,799				
Oct	4,820,497	9,065,677	5,238,074	12,169,968	9,858,124				
Nov	23,371,285	20,721,693	25,391,533	18,981,162	19,890,901				
Dec	27,573,364	28,586,670	23,447,917	32,279,594	26,567,368				
Jan	23,641,459	25,241,193	29,356,598	19,978,550	23,801,591				
Feb	2,490,577	2,434,826	2,502,188	2,403,056	2,268,344				
Mar	1,571,872	1,297,910	1,382,129	1,929,706	1,279,718				
Apr	901,577	951,266	1,064,276	1,136,330	1,110,556				
May	698,659	775,014	759,092	1,074,642	836,589				
June	639,597	659,708	639,677	1,343,630	1,414,725				
Total	96,734,004	101,517,545	102,992,489	106,495,697	107,604,727	105,848,481	13,047,510		12%

**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
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	611,192	728,103	803,743	864,797	927,776				
Aug	844,882	913,921	912,847	978,703	1,090,562				
Sept	628,840	669,704	754,001	845,474	877,367				
Oct	482,833	400,003	663,615	634,429	654,852				
Nov	455,100	415,830	432,817	489,457	628,065				
Dec	331,494	408,793	504,025	493,127	549,081				
Jan	257,261	407,062	348,981	282,246	527,514				
Feb	363,729	350,111	422,989	455,363	484,029				
Mar	419,734	406,660	533,035	478,740	377,571				
Apr	364,267	529,984	612,526	650,547	668,922				
May	525,760	1,062,504	559,487	667,921	708,546				
June	567,902	387,186	588,366	701,324	759,421				
Total	5,852,993	6,679,861	7,136,430	7,542,128	8,253,706	8,201,931	-		0%
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
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	384,828	456,457	468,237	481,169	539,117				
Aug	393,146	400,939	422,864	441,069	481,408				
Sept	374,736	400,747	418,782	433,388	496,279				
Oct	352,699	391,422	393,726	437,655	469,753				
Nov	360,510	351,758	379,858	371,215	494,179				
Dec	351,112	395,014	422,206	450,740	479,879				
Jan	440,835	487,072	444,135	503,442	583,174				
Feb	341,806	350,610	359,348	373,047	447,406				
Mar	355,548	403,125	421,635	414,833	434,593				
Apr	389,645	428,045	438,597	454,513	457,599				
May	408,647	366,004	419,110	424,744	488,986				
June	352,385	430,835	445,822	488,672	526,413				
Total	4,505,897	4,862,027	5,034,320	5,274,487	5,898,786	5,553,726	-		0%
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
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	389,923	463,609	502,448	537,381	581,833				
Aug	495,102	525,360	535,526	571,290	634,883				
Sept	394,173	419,001	464,542	513,379	547,394				
Oct	322,739	297,341	415,766	419,073	441,243				
Nov	313,939	291,703	310,259	333,777	436,317				
Dec	258,856	302,427	355,269	361,268	397,148				
Jan	252,979	331,462	294,265	285,268	420,617				
Feb	267,614	262,408	299,134	319,156	356,907				
Mar	296,691	304,048	368,542	342,823	305,250				
Apr	283,405	366,596	408,598	431,872	442,236				
May	360,673	580,160	379,092	430,202	469,765				
June	360,724	306,627	399,234	464,929	504,945				
Total	3,996,820	4,450,742	4,732,676	5,010,418	5,538,538	5,250,539	-		0%

Note: Sales Taxes are 2 months behind in reporting.

**County of Brunswick
Water Fund Revenues**

WATER RETAIL SALES REVENUE (617110-371316 & 371319)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	594,617	770,458	618,528	630,804	739,330		709,862	-4%	
Aug	682,536	890,930	848,179	677,768	802,358		861,259	7%	
Sept	675,552	830,552	823,103	702,374	616,254				
Oct	620,719	640,911	605,376	657,724	580,244				
Nov	578,043	494,880	538,332	543,429	506,254				
Dec	417,272	434,090	440,113	383,736	423,042				
Jan	331,377	341,039	320,595	310,469	324,088				
Feb	289,819	294,562	289,461	325,192	305,999				
Mar	258,280	293,912	317,570	310,570	288,625				
Apr	284,317	275,009	247,091	280,329	306,203				
May	350,418	418,321	355,714	381,008	390,786				
June	683,693	316,768	512,494	686,431	495,719				
Total	5,766,645	6,001,433	5,916,557	5,889,834	5,778,902	6,650,282	1,571,121		24%

WATER WHOLESALE REVENUE (617110-371317)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	573,935	602,180	502,222	531,159	645,432		571,447	-11%	
Aug	572,806	691,382	736,692	566,561	610,893		726,527	19%	
Sept	538,488	640,662	483,513	511,239	597,231				
Oct	460,224	462,945	394,070	455,344	369,057				
Nov	349,013	384,941	375,118	391,254	382,248				
Dec	320,012	276,392	281,076	260,217	298,588				
Jan	287,662	269,445	262,906	242,557	308,352				
Feb	207,131	272,677	278,801	297,924	240,348				
Mar	200,724	226,944	265,305	256,865	291,032				
Apr	272,227	211,365	227,953	264,528	253,284				
May	423,526	345,286	282,064	303,736	330,963				
June	438,205	336,570	410,953	567,502	373,695				
Total	4,643,954	4,720,790	4,500,673	4,648,887	4,701,123	4,620,400	1,297,974		28%

WATER INDUSTRIAL REVENUE (617110-371318)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	230,055	205,957	235,758	252,870	245,698		206,044	-16%	
Aug	176,341	238,422	291,644	230,404	241,408		198,496	-18%	
Sept	211,659	263,477	251,772	235,556	287,677				
Oct	200,160	227,805	230,252	231,204	226,273				
Nov	171,152	227,584	234,277	233,080	225,491				
Dec	171,746	193,560	203,477	188,651	220,541				
Jan	199,172	222,440	223,740	200,044	221,210				
Feb	169,138	205,758	221,223	232,927	148,278				
Mar	194,844	165,216	261,605	193,946	192,828				
Apr	205,001	178,199	211,697	206,743	169,595				
May	220,764	235,606	196,254	216,485	172,665				
June	136,764	266,335	239,597	211,501	141,691				
Total	2,286,796	2,630,359	2,801,296	2,633,410	2,493,355	2,131,530	404,540		19%

**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
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	369,062	374,477	381,461	391,615	403,355		451,901	12%	
Aug	368,551	374,598	383,403	393,144	440,343		451,462	3%	
Sept	368,751	376,785	381,503	391,943	440,074				
Oct	369,302	375,396	382,386	394,427	442,108				
Nov	368,909	377,206	385,726	396,791	442,353				
Dec	368,439	376,646	385,373	395,498	443,726				
Jan	371,366	377,689	386,229	395,498	445,019				
Feb	371,203	380,480	386,997	399,527	445,701				
Mar	363,122	379,420	387,056	398,697	446,642				
Apr	370,885	378,667	387,607	399,271	448,227				
May	372,644	380,225	389,914	401,832	449,771				
June	377,768	386,880	399,806	413,286	498,348				
Total	4,440,002	4,538,469	4,637,462	4,771,529	5,345,667	5,346,720	903,363		17%

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
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	31,784	22,566	20,552	32,072	70,982		88,015	24%	
Aug	22,700	27,308	15,150	38,414	54,383		63,122	16%	
Sept	16,150	30,336	30,974	40,036	55,302				
Oct	15,280	22,816	27,034	42,683	53,756				
Nov	14,900	15,924	22,145	29,320	42,257				
Dec	30,550	23,563	19,234	28,621	56,457				
Jan	16,300	19,127	33,630	25,201	53,973				
Feb	14,988	15,516	53,149	34,179	55,395				
Mar	13,822	21,192	41,370	38,347	62,467				
Apr	26,450	30,380	39,756	39,113	66,169				
May	24,800	19,417	29,745	41,012	87,408				
June	33,800	35,963	155,376	42,744	57,354				
Total	261,524	284,109	488,116	431,742	715,903	712,500	151,137		21%

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
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	49,518	43,532	36,494	69,729	75,945		175,282	131%	
Aug	43,483	42,166	36,803	68,885	61,056		107,350	76%	
Sept	30,959	56,011	55,673	74,043	56,609				
Oct	45,051	49,159	62,911	92,640	35,619				
Nov	31,260	40,237	60,584	35,813	90,854				
Dec	58,450	39,262	53,463	59,986	71,145				
Jan	12,620	10,622	76,170	46,944	77,802				
Feb	24,630	67,326	132,565	61,353	78,674				
Mar	49,315	43,699	60,294	83,280	75,081				
Apr	77,878	49,961	84,220	56,385	86,006				
May	51,326	34,502	47,460	116,924	106,117				
June	67,095	101,493	232,116	71,878	65,310				
Total	541,586	577,970	938,752	837,859	880,218	516,000	282,632		55%

**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
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	13,206	14,840	12,295	23,386	27,391		42,850	56%	
Aug	10,396	12,760	10,666	20,169	26,404		35,126	33%	
Sept	8,112	18,497	18,697	25,030	23,378				
Oct	10,440	16,756	21,484	22,223	20,420				
Nov	8,990	10,376	20,505	14,943	36,383				
Dec	17,675	12,649	17,955	19,097	28,184				
Jan	20,543	10,206	18,736	19,156	28,812				
Feb	5,688	22,750	29,327	20,860	30,550				
Mar	13,915	14,752	22,098	26,789	23,460				
Apr	19,307	16,833	28,057	24,074	24,169				
May	15,685	11,183	16,164	31,109	35,214				
June	16,748	13,580	79,793	28,029	27,254				
Total	160,705	175,180	295,776	274,866	331,619	175,000	77,976		45%

**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 BUDGET
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	467,029	534,433	539,086	612,855	707,249		735,074	4%	
Aug	495,227	536,471	580,699	651,146	733,867		779,627	6%	
Sept	490,521	528,279	559,178	644,679	693,713				
Oct	481,760	512,272	531,074	633,320	673,713				
Nov	477,455	487,634	521,592	620,631	662,220				
Dec	447,742	488,908	515,480	605,584	649,668				
Jan	442,910	459,766	513,818	600,756	648,827				
Feb	442,172	486,115	511,834	617,577	651,892				
Mar	445,924	509,061	528,669	623,293	640,679				
Apr	437,732	427,655	527,052	612,980	652,947				
May	451,384	494,416	557,639	642,475	678,940				
June	545,341	463,735	652,400	762,420	709,781				
Total	5,625,196	5,928,745	6,538,521	7,627,716	8,103,496	8,706,435	1,514,701		17%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	39,550	40,000	67,500	126,160	88,000		114,000	30%	
Aug	76,232	64,000	89,000	90,600	93,000		97,000	4%	
Sept	33,000	37,000	76,760	60,000	100,000				
Oct	46,000	48,000	32,005	113,949	84,000				
Nov	32,000	80,000	60,000	100,000	101,550				
Dec	42,550	217,000	60,000	60,166	69,000				
Jan	61,300	65,000	76,000	96,000	84,000				
Feb	53,000	76,583	96,000	157,000	172,000				
Mar	39,450	36,583	88,000	84,000	80,000				
Apr	109,000	73,583	71,970	112,000	88,000				
May	11,995	44,571	93,000	132,000	126,990				
June	63,995	88,332	76,000	77,000	132,700				
Total	608,073	870,653	886,235	1,208,875	1,219,240	1,072,000	211,000		20%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	72,125	88,000	71,201	153,583	94,139		454,950	383%	
Aug	40,583	65,917	80,333	75,250	153,639		240,374	56%	
Sept	42,375	128,775	41,766	94,337	130,597				
Oct	106,042	124,000	99,441	100,250	157,250				
Nov	39,000	56,000	103,889	48,306	162,973				
Dec	71,500	140,500	76,222	55,555	122,639				
Jan	49,564	41,333	90,085	105,889	153,833				
Feb	2,500	123,805	339,167	67,805	168,764				
Mar	57,000	84,222	64,306	112,512	115,639				
Apr	167,034	114,834	141,306	128,139	105,250				
May	37,000	32,000	76,373	134,384	201,306				
June	109,000	116,706	142,945	113,439	93,309				
Total	793,723	1,116,093	1,327,033	1,189,449	1,659,338	450,000	695,324		155%

**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
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	19,708	34,334	21,742	47,864	24,714		106,434	331%	
Aug	9,194	22,973	20,639	24,084	47,884		74,794	56%	
Sept	12,125	40,592	13,922	31,444	42,534				
Oct	21,347	40,335	28,957	32,421	51,087				
Nov	13,000	13,333	34,632	17,104	79,326				
Dec	18,500	14,335	25,409	17,855	38,881				
Jan	13,000	14,668	27,030	25,410	51,281				
Feb	(3,500)	12,445	35,095	19,601	56,259				
Mar	16,000	24,113	15,437	36,729	33,217				
Apr	56,344	35,278	43,759	36,827	30,753				
May	16,862	8,335	23,460	41,109	63,105				
June	60,725	27,274	23,315	31,815	35,773				
Total	253,305	288,015	313,396	362,264	554,814	150,000	181,228		121%

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

NUMBER OF WATER RETAIL CUSTOMERS							
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	Change
July	33,261	33,842	34,488	34,990	36,146	37,165	1,137
Aug	33,299	33,916	34,521	35,107	36,272	-	
Sept	33,337	33,968	34,362	35,219	36,379	-	
Oct	33,415	33,990	34,328	35,400	36,431	-	
Nov	33,434	34,050	34,377	35,455	36,524	-	
Dec	33,422	34,129	34,485	35,500	36,607	-	
Jan	33,490	34,189	34,512	35,545	36,679	-	
Feb	33,521	34,221	34,652	35,615	36,737	-	
Mar	33,549	34,254	34,719	35,663	36,828	-	
Apr	33,615	34,330	34,823	35,819	36,910	-	
May	33,632	34,368	34,913	35,902	37,046	-	
June	33,770	34,394	34,984	36,028	37,112	-	
Average	33,479	34,138	34,597	35,520	36,639	3,097	1,137

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	Change
July	9,180	9,683	10,667	12,415	13,855	14,556	715
Aug	9,257	9,755	10,756	12,467	14,009	-	
Sept	9,267	9,817	10,663	12,677	14,036	-	
Oct	9,394	9,913	10,712	12,859	14,092	-	
Nov	9,437	9,957	10,738	13,108	14,143	-	
Dec	9,412	10,015	11,081	13,234	14,192	-	
Jan	9,396	10,151	11,156	13,364	14,237	-	
Feb	9,532	10,199	11,310	13,470	14,325	-	
Mar	9,583	10,213	11,516	13,544	14,378	-	
Apr	9,516	10,410	11,685	13,608	14,450	-	
May	9,599	10,463	11,965	13,743	14,468	-	
June	9,647	10,475	12,142	13,841	14,514	-	
Average	9,435	10,088	11,199	13,194	14,225	1,213	715