

# **COUNTY OF BRUNSWICK NORTH CAROLINA**

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

***FOR THE PERIOD ENDED JULY 31, 2015***



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

**TABLE OF CONTENTS**

<u><b>Exhibit</b></u>		<u><b>Pages</b></u>
	<b>FINANCIAL SECTION</b>	
	Summary Information for General and Enterprise Funds	1
	<b>Financial Statements:</b>	
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
	 <b>MAJOR GOVERNMENTAL FUNDS:</b>	
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
	 <b>NON MAJOR GOVERNMENTAL FUNDS:</b>	
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
	 <b>MAJOR GOVERNMENTAL FUNDS:</b>	
	 <b>NON MAJOR GOVERNMENTAL FUNDS:</b>	
<u><b>Schedule</b></u>		

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

**TABLE OF CONTENTS**

<u>Schedule</u>		<u>Pages</u>
<b>MAJOR ENTERPRISE FUNDS:</b>		
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
<b>NON MAJOR ENTERPRISE FUNDS:</b>		
<b>INTERNAL SERVICE FUND</b>		
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
<b>OTHER INFORMATIONAL REPORTS:</b>		
	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 July 31, 2015:**

### **General Fund:**

- Total revenues for the General Fund are \$3.0 million for an increase of \$0.5 million or 19.8% over the same period in the prior year. Total revenues collected are 1.8% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$11.0 million and are 6.6% of the current budget. Total expenditures decreased \$0.6 million or 5.3% under the same period in the prior year.
- There are no transfers to other funds in the current year compared to net transfers to other funds of \$0.8 million under 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 \$8.7 million for the current period end compared to under by \$9.9 million at the end of the same period of the prior year.

### **Water Fund:**

- Total revenues for the Water Fund increased 2.3% over the same period in the prior year to \$2.3 million. Total revenues are 11.0% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund increased \$0.5 million or 44.1% over the same period in the prior year to \$1.6 million. Total expenditures are 8.6% of the budget for the fiscal year.
- There are no net transfers to water capital projects compared to \$3.7 million of transfers in the same period of the prior year.
- Revenues are greater than expenditures and net transfers by \$0.7 million compared to under by \$2.5 million in the same period of the prior year.

### **Wastewater Fund:**

- Total revenues for the Wastewater Fund increased \$0.9 million or 71.2% over the same period in the prior year to \$2.3 million. Total revenues are 11.0% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund decreased 9.5% under the same period in the prior year to \$0.5 million. Total expenditures are 2.0% of the budget for the fiscal year.
- Revenues are greater than expenditures by \$1.8 million compared to greater than expenditures by \$0.8 million over the same period in the prior year.

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## BALANCE SHEET - GOVERNMENTAL FUNDS

JULY 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>	
<b>Assets:</b>					
Cash and cash equivalents/investments	\$ 59,085,756	\$ 12,444,847	\$ 9,628,095	\$ 1,505,859	\$ 82,664,557
Restricted cash and investments	215,697	-	10,987,623	-	11,203,320
Interest receivable	48,403	9,387	4,765	1,236	63,791
Taxes receivable - net	105,658,868	-	-	-	105,658,868
Receivables - net	1,518,276	24,789	-	278,299	1,821,364
Other governmental agencies	2,384,664	37,506	5,307	373	2,427,850
Due from other funds	-	-	414,619	-	414,619
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 168,975,664</u>	<u>\$ 12,516,529</u>	<u>\$ 21,040,409</u>	<u>\$ 1,785,767</u>	<u>\$ 204,318,369</u>
<b>Liabilities:</b>					
Accounts payable and other liabilities	\$ 2,159,199	\$ 200,008	\$ 53,261	\$ 23,401	\$ 2,435,869
Due to other funds	<u>414,619</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>414,619</u>
Due to other governmental agencies	-	-	-	-	-
Total liabilities	<u>2,573,818</u>	<u>200,008</u>	<u>53,261</u>	<u>23,401</u>	<u>2,850,488</u>
<b>Deferred Inflows of Resources:</b>	<u>106,094,092</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,094,092</u>
<b>Fund Balances:</b>					
Restricted:					
Stabilization by State Statute	9,206,786	-	-	1,609	9,208,395
Restricted - other	2,633,668	-	10,987,623	1,736,795	15,358,086
Committed	214,566	12,316,521	9,999,525	-	22,530,612
Assigned	1,900,526	-	-	23,962	1,924,488
Unassigned	<u>46,352,208</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,352,208</u>
Total fund balances	<u>60,307,754</u>	<u>12,316,521</u>	<u>20,987,148</u>	<u>1,762,366</u>	<u>95,373,789</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 168,975,664</u>	<u>\$ 12,516,529</u>	<u>\$ 21,040,409</u>	<u>\$ 1,785,767</u>	<u>\$ 204,318,369</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED JULY 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>	
<b>Revenues:</b>					
Ad valorem taxes	\$ 745,020	\$ -	\$ -	\$ -	\$ 745,020
Local option sales taxes	-	-	-	-	-
Other taxes and licenses	803,930	-	-	-	803,930
Unrestricted intergovernmental revenues	5,114	-	-	-	5,114
Restricted intergovernmental revenues	275,906	-	-	-	275,906
Permits and fees	201,966	-	-	13,693	215,659
Sales and services	684,313	-	-	-	684,313
Investment earnings	5,918	1,028	652	180	7,778
Other	229,809	-	-	-	229,809
Total revenues	<u>2,951,976</u>	<u>1,028</u>	<u>652</u>	<u>13,873</u>	<u>2,967,529</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	806,876	-	-	6,998	813,874
Public safety	2,680,993	-	-	177,989	2,858,982
Central services	853,654	-	-	-	853,654
Human services	1,567,351	-	-	-	1,567,351
Transportation	60,475	-	-	-	60,475
Environmental protection	1,101,717	-	-	-	1,101,717
Culture and recreation	302,812	35,582	-	-	338,394
Economic and physical development	540,787	-	-	-	540,787
Education	2,874,980	-	-	-	2,874,980
<b>Debt Service:</b>					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	230,325	-	-	-	230,325
Total expenditures	<u>11,019,970</u>	<u>35,582</u>	<u>-</u>	<u>184,987</u>	<u>11,240,539</u>
<b>Revenues over (under) expenditures</b>	<u>(8,067,994)</u>	<u>(34,554)</u>	<u>652</u>	<u>(171,114)</u>	<u>(8,273,010)</u>
<b>Fund balance, beginning of year</b>	<u>68,375,748</u>	<u>12,351,075</u>	<u>20,986,496</u>	<u>1,933,480</u>	<u>103,646,799</u>
<b>Fund balance, end of year</b>	<u>\$ 60,307,754</u>	<u>\$ 12,316,521</u>	<u>\$ 20,987,148</u>	<u>\$ 1,762,366</u>	<u>\$ 95,373,789</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Ad valorem taxes	\$ 109,348,481	\$ 109,348,481	\$ 745,020	\$(108,603,461)
Local option sales taxes	19,006,196	19,006,196	-	(19,006,196)
Other taxes and licenses	3,715,000	3,715,000	803,930	(2,911,070)
Unrestricted intergovernmental revenues	1,086,000	1,086,000	5,114	(1,080,886)
Restricted intergovernmental revenues	18,485,779	19,955,820	275,906	(19,679,914)
Permits and fees	3,555,896	3,598,956	201,966	(3,396,990)
Sales and services	8,620,679	8,620,679	684,313	(7,936,366)
Investment earnings	85,000	85,000	5,918	(79,082)
Other	1,187,800	1,257,900	229,809	(1,028,091)
Total revenues	<u>165,090,831</u>	<u>166,674,032</u>	<u>2,951,976</u>	<u>(163,722,056)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	11,547,170	11,126,882	806,876	10,320,006
Central services	14,250,771	15,246,628	853,654	14,392,974
Public safety	34,153,613	34,992,199	2,680,993	32,311,206
Transportation	153,850	362,725	60,475	302,250
Environmental protection	14,222,177	14,221,260	1,101,717	13,119,543
Economic and physical development	5,762,766	5,865,184	540,787	5,324,397
Human services	27,813,840	28,625,752	1,567,351	27,058,401
Education	38,148,499	38,148,499	2,874,980	35,273,519
Culture and recreation	4,030,707	4,062,359	302,812	3,759,547
<b>Debt Service:</b>				
Principal retirement	11,470,000	11,470,000	-	11,470,000
Interest and fiscal charges	3,411,873	3,411,873	230,325	3,181,548
Total expenditures	<u>164,965,266</u>	<u>167,533,361</u>	<u>11,019,970</u>	<u>156,513,391</u>
Revenues over (under) expenditures	<u>125,565</u>	<u>(859,329)</u>	<u>(8,067,994)</u>	<u>(7,208,665)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers to other funds	(2,698,665)	(3,756,809)	-	3,756,809
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>-</u>	<u>(859,329)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(8,067,994)</u>	<u>\$ (8,067,994)</u>
<b>Fund balance, beginning of year</b>			68,375,748	
<b>Fund balance, end of year</b>			<u>\$ 60,307,754</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 JULY 31, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	July 31, 2014
<b>Revenues:</b>							
<b>Ad Valorem Taxes:</b>							
Current year taxes	\$ 105,848,481	\$ 105,848,481	\$ 103,308	\$(105,745,173)	0%	\$ 107,604,727	\$ 92,824
Prior year taxes	2,800,000	2,800,000	546,345	(2,253,655)	20%	4,406,880	758,897
Penalties and interest	700,000	700,000	95,367	(604,633)	14%	1,169,035	126,793
	<u>109,348,481</u>	<u>109,348,481</u>	<u>745,020</u>	<u>(108,603,461)</u>	1%	<u>113,180,642</u>	<u>978,514</u>
<b>Local Option Sales Taxes:</b>							
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>
<b>Other Taxes and Licenses:</b>							
Scrap tire disposal fee	160,000	160,000	-	(160,000)	0%	161,351	-
Deed stamp excise tax	2,200,000	2,200,000	802,995	(1,397,005)	36%	2,634,061	230,603
Solid waste tax	40,000	40,000	-	(40,000)	0%	46,868	-
White goods disposal tax	40,000	40,000	-	(40,000)	0%	37,040	-
1% Occupancy Tax	1,275,000	1,275,000	935	(1,274,065)	0%	1,209,423	-
	<u>3,715,000</u>	<u>3,715,000</u>	<u>803,930</u>	<u>(2,911,070)</u>	22%	<u>4,088,743</u>	<u>230,603</u>
<b>Unrestricted Intergovernmental:</b>							
Medicaid hold harmless	660,000	660,000	-	(660,000)	0%	2,360,272	-
Beer and wine tax	248,000	248,000	-	(248,000)	0%	287,908	-
Jail fees	178,000	178,000	5,114	(172,886)	3%	296,698	4,241
	<u>1,086,000</u>	<u>1,086,000</u>	<u>5,114</u>	<u>(1,080,886)</u>	0%	<u>2,944,878</u>	<u>4,241</u>
<b>Restricted Intergovernmental:</b>							
State and federal grant	18,321,718	19,791,759	269,362	(19,522,397)	1%	20,162,646	203,739
ARRA federal grant	7,563	7,563	-	(7,563)	0%	9,188	-
Court facility fees	140,000	140,000	-	(140,000)	0%	154,399	-
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	6,544	(7,954)	45%	19,697	3,684
	<u>18,485,779</u>	<u>19,955,820</u>	<u>275,906</u>	<u>(19,679,914)</u>	1%	<u>20,361,829</u>	<u>207,423</u>
<b>Permits and Fees:</b>							
Building permits	1,708,000	1,751,060	105,886	(1,645,174)	6%	1,863,824	84,163
Recording Fees	750,000	750,000	67,809	(682,191)	9%	684,107	58,312
Inspection fees	12,000	12,000	-	(12,000)	0%	6,740	5,090
Concealed handgun permit	110,050	110,050	11,320	(98,730)	10%	135,405	10,245
Other permit and fees	975,846	975,846	16,951	(958,895)	2%	934,616	33,159
	<u>3,555,896</u>	<u>3,598,956</u>	<u>201,966</u>	<u>(3,396,990)</u>	6%	<u>3,624,692</u>	<u>190,969</u>
<b>Sales and Services:</b>							
Solid waste fees	1,600,000	1,600,000	43,279	(1,556,721)	3%	1,889,451	38,483
School resource officer reimb.	1,160,000	1,160,000	-	(1,160,000)	0%	1,178,000	-
Rents	37,000	37,000	1,376	(35,624)	4%	61,961	5,842
EMS Charges	3,450,000	3,450,000	399,802	(3,050,198)	12%	3,950,659	566,032
Public health user fees	642,207	642,207	39,725	(602,482)	6%	797,683	60,007

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	July 31, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	July 31, 2014
Sheriff animal prot. serv. fees	85,000	85,000	7,011	(77,989)	8%	87,871	9,376
Social services fees	54,200	54,200	5,133	(49,067)	9%	66,474	7,080
Public housing fees	100,860	100,860	7,526	(93,334)	7%	101,639	9,073
Tax collection fees	200,000	200,000	156	(199,844)	0%	223,544	205
Other sales and services	718,830	718,830	100,129	(618,701)	14%	979,904	84,808
Register of deeds	290,382	290,382	32,755	(257,627)	11%	283,064	25,879
Marriage licenses	57,600	57,600	6,680	(50,920)	12%	54,480	5,989
Recreation services	224,600	224,600	40,741	(183,859)	18%	279,147	28,852
	<u>8,620,679</u>	<u>8,620,679</u>	<u>684,313</u>	<u>(7,936,366)</u>	8%	<u>9,953,877</u>	<u>841,626</u>
<b>Investment earnings</b>	<u>85,000</u>	<u>85,000</u>	<u>5,918</u>	<u>(79,082)</u>	7%	<u>86,976</u>	<u>5,714</u>
<b>Other:</b>							
Tax refunds - sales and gas tax	1,100	1,100	-	(1,100)	0%	1,109	-
ABC bottles taxes	42,000	42,000	-	(42,000)	0%	52,995	-
Cnty Brd of Alcohol Control	24,000	24,000	-	(24,000)	0%	24,000	-
Contributions	4,300	4,300	4,381	81	102%	45,854	4,104
Other revenues	1,116,400	1,186,500	225,428	(961,072)	19%	2,275,882	-
	<u>1,187,800</u>	<u>1,257,900</u>	<u>229,809</u>	<u>(1,028,091)</u>	18%	<u>2,399,840</u>	<u>4,104</u>
Total revenues	<u>165,090,831</u>	<u>166,674,032</u>	<u>2,951,976</u>	<u>(163,722,056)</u>	2%	<u>176,339,788</u>	<u>2,463,194</u>
<b>Expenditures:</b>							
<b>General Government:</b>							
<b>Governing Body:</b>							
Salaries	198,703	198,703	13,860	184,843	7%	220,041	18,575
Fringe benefits	46,334	46,334	2,362	43,972	5%	50,787	4,382
Operating costs	61,368	61,368	12,266	49,102	20%	51,988	12,245
	<u>306,405</u>	<u>306,405</u>	<u>28,488</u>	<u>277,917</u>	9%	<u>322,816</u>	<u>35,202</u>
<b>County Administration:</b>							
Salaries	404,586	404,586	31,221	373,365	8%	385,066	29,178
Fringe benefits	114,794	114,794	8,818	105,976	8%	121,078	9,282
Operating costs	31,410	31,410	740	30,670	2%	22,934	2,275
	<u>550,790</u>	<u>550,790</u>	<u>40,779</u>	<u>510,011</u>	7%	<u>529,078</u>	<u>40,735</u>
<b>Human Resources:</b>							
Salaries	394,472	394,472	23,862	370,610	6%	323,402	29,793
Fringe benefits	137,191	137,191	7,459	129,732	5%	124,993	10,236
Operating costs	11,540	11,540	493	11,047	4%	17,768	64
	<u>543,203</u>	<u>543,203</u>	<u>31,814</u>	<u>511,389</u>	6%	<u>466,163</u>	<u>40,093</u>
<b>Finance:</b>							
Salaries	674,932	731,163	54,004	677,159	7%	654,837	48,902
Fringe benefits	219,821	239,557	18,054	221,503	8%	234,128	18,473
Operating costs	503,440	522,888	123,466	399,422	24%	370,285	73,208
	<u>1,398,193</u>	<u>1,493,608</u>	<u>195,524</u>	<u>1,298,084</u>	13%	<u>1,259,250</u>	<u>140,583</u>
<b>Tax Administration:</b>							
Salaries	2,148,331	2,148,331	162,055	1,986,276	8%	1,997,824	158,415
Fringe benefits	807,777	807,777	60,844	746,933	8%	889,378	69,287
Operating costs	880,250	880,250	61,337	818,913	7%	797,035	50,732
Capital outlay	46,000	46,000	-	46,000	0%	-	-
	<u>3,882,358</u>	<u>3,882,358</u>	<u>284,236</u>	<u>3,598,122</u>	7%	<u>3,684,237</u>	<u>278,434</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 JULY 31, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	July 31, 2014
<b>County Attorney:</b>							
Salaries	358,608	358,608	27,440	331,168	8%	336,716	28,511
Fringe benefits	105,623	105,623	7,434	98,189	7%	105,135	8,968
Operating costs	220,880	220,880	3,094	217,786	1%	206,100	2,305
	<u>685,111</u>	<u>685,111</u>	<u>37,968</u>	<u>647,143</u>	6%	<u>647,951</u>	<u>39,784</u>
<b>Court Facilities:</b>							
Fringe benefits	-	-	-	-	na	2,187	-
Operating costs	308,592	308,592	1,543	307,049	1%	279,036	398
	<u>308,592</u>	<u>308,592</u>	<u>1,543</u>	<u>307,049</u>	1%	<u>281,223</u>	<u>398</u>
<b>Board of Elections:</b>							
Salaries	1,011,940	532,885	19,444	513,441	4%	349,588	18,382
Fringe benefits	148,130	111,482	7,102	104,380	6%	102,288	7,893
Operating costs	313,241	313,241	68,011	245,230	22%	149,139	68,042
	<u>1,473,311</u>	<u>957,608</u>	<u>94,557</u>	<u>863,051</u>	10%	<u>601,015</u>	<u>94,317</u>
<b>Register of Deeds:</b>							
Salaries	650,366	650,366	46,389	603,977	7%	605,668	46,215
Fringe benefits	281,826	281,826	19,656	262,170	7%	304,411	22,346
Operating costs	1,467,015	1,467,015	25,922	1,441,093	2%	1,645,754	24,508
	<u>2,399,207</u>	<u>2,399,207</u>	<u>91,967</u>	<u>2,307,240</u>	4%	<u>2,555,833</u>	<u>93,069</u>
Total general government	<u>11,547,170</u>	<u>11,126,882</u>	<u>806,876</u>	<u>10,320,006</u>	7%	<u>10,347,566</u>	<u>762,615</u>
<b>Central Services:</b>							
<b>Management Information Systems:</b>							
Salaries	904,280	904,280	67,302	836,978	7%	846,247	64,874
Fringe benefits	298,643	298,643	22,396	276,247	7%	302,856	24,390
Operating costs	914,700	937,043	135,856	801,187	14%	1,037,116	17,142
Capital outlay	550,000	585,891	-	585,891	0%	35,121	-
	<u>2,667,623</u>	<u>2,725,857</u>	<u>225,554</u>	<u>2,500,303</u>	8%	<u>2,221,340</u>	<u>106,406</u>
<b>Service Center:</b>							
Salaries	621,700	621,700	39,665	582,035	6%	610,757	47,020
Fringe benefits	234,588	234,588	15,546	219,042	7%	266,845	20,642
Operating costs	319,435	386,775	(112,843)	499,618	-29%	294,256	(168,429)
Capital outlay	40,500	35,500	-	35,500	0%	23,885	-
	<u>1,216,223</u>	<u>1,278,563</u>	<u>(57,632)</u>	<u>1,336,195</u>	-5%	<u>1,195,743</u>	<u>(100,767)</u>
<b>Engineering:</b>							
Salaries	343,590	343,590	26,095	317,495	8%	335,390	25,320
Fringe benefits	111,133	111,133	8,599	102,534	8%	118,094	9,342
Operating costs	87,700	87,700	927	86,773	1%	24,647	2,568
Capital outlay	31,000	57,000	-	57,000	0%	-	-
	<u>573,423</u>	<u>599,423</u>	<u>35,621</u>	<u>563,802</u>	6%	<u>478,131</u>	<u>37,230</u>
<b>Operation Services:</b>							
Salaries	2,092,740	2,092,740	156,540	1,936,200	7%	1,991,979	152,022
Fringe benefits	865,979	865,979	62,800	803,179	7%	964,204	72,347
Operating costs	3,063,190	3,711,527	37,614	3,673,913	1%	2,951,521	65,539
Capital outlay	250,000	290,886	-	290,886	0%	309,911	-
	<u>6,271,909</u>	<u>6,961,132</u>	<u>256,954</u>	<u>6,704,178</u>	4%	<u>6,217,615</u>	<u>289,908</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 JULY 31, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	July 31, 2014
<b>Non-departmental:</b>							
Fringe benefits	2,665,818	2,665,818	312,340	2,353,478	12%	2,016,930	155,723
Operating costs	855,775	1,015,835	80,817	935,018	8%	404,727	892,760
Capital outlay	-	-	-	-	na	-	10,717
	<u>3,521,593</u>	<u>3,681,653</u>	<u>393,157</u>	<u>3,288,496</u>	11%	<u>2,421,657</u>	<u>1,059,200</u>
Total central services	<u>14,250,771</u>	<u>15,246,628</u>	<u>853,654</u>	<u>14,392,974</u>	6%	<u>12,534,486</u>	<u>1,391,977</u>
<b>Public Safety:</b>							
<b>District Attorney:</b>							
Operating costs	123,000	123,000	9,661	113,339	8%	116,376	11,969
	<u>123,000</u>	<u>123,000</u>	<u>9,661</u>	<u>113,339</u>	8%	<u>116,376</u>	<u>11,969</u>
<b>Sheriff:</b>							
Salaries	7,745,546	7,712,567	622,874	7,089,693	8%	7,794,620	606,747
Fringe benefits	2,735,510	2,727,415	221,180	2,506,235	8%	2,999,071	237,591
Operating costs	1,927,442	1,964,947	184,175	1,780,772	9%	2,264,666	213,092
Capital outlay	388,315	454,051	-	454,051	0%	453,368	-
	<u>12,796,813</u>	<u>12,858,980</u>	<u>1,028,229</u>	<u>11,830,751</u>	8%	<u>13,511,725</u>	<u>1,057,430</u>
<b>Detention Center:</b>							
Salaries	4,071,619	4,141,680	300,740	3,840,940	7%	3,906,504	287,830
Fringe benefits	1,524,518	1,547,205	112,717	1,434,488	7%	1,629,643	123,872
Operating costs	2,084,602	2,084,602	74,751	2,009,851	4%	2,125,419	67,899
Capital outlay	-	-	-	-	na	49,539	-
	<u>7,680,739</u>	<u>7,773,487</u>	<u>488,208</u>	<u>7,285,279</u>	6%	<u>7,711,105</u>	<u>479,601</u>
<b>Emergency Medical:</b>							
Salaries	4,368,340	4,368,340	352,504	4,015,836	8%	4,623,322	360,327
Fringe benefits	1,483,678	1,483,678	116,496	1,367,182	8%	1,676,826	132,360
Operating costs	1,193,550	1,237,260	165,682	1,071,578	13%	1,283,531	179,010
Capital outlay	155,000	248,056	10,292	237,764	4%	715,548	-
	<u>7,200,568</u>	<u>7,337,334</u>	<u>644,974</u>	<u>6,692,360</u>	9%	<u>8,299,227</u>	<u>671,697</u>
<b>Emergency Management:</b>							
Salaries	362,561	362,561	30,107	332,454	8%	405,919	32,671
Fringe benefits	112,380	112,380	9,013	103,367	8%	138,499	11,570
Operating costs	302,425	485,748	11,871	473,877	2%	235,552	24,493
Capital outlay	-	-	-	-	na	36,906	-
	<u>777,366</u>	<u>960,689</u>	<u>50,991</u>	<u>909,698</u>	5%	<u>816,876</u>	<u>68,734</u>
<b>Other Agencies:</b>							
Fire districts	594,726	594,726	148,683	446,043	25%	548,100	137,027
Rescue Squads	394,600	394,600	-	394,600	0%	384,964	100
	<u>989,326</u>	<u>989,326</u>	<u>148,683</u>	<u>840,643</u>	15%	<u>933,064</u>	<u>137,127</u>
<b>Code Administration:</b>							
Salaries	995,988	1,035,988	73,255	962,733	7%	887,653	68,849
Fringe benefits	360,440	363,500	26,290	337,210	7%	351,990	26,670
Operating costs	115,261	115,261	7,323	107,938	6%	93,745	9,209
	<u>1,471,689</u>	<u>1,514,749</u>	<u>106,868</u>	<u>1,407,881</u>	7%	<u>1,333,388</u>	<u>104,728</u>
<b>Central Communications:</b>							
Salaries	1,412,315	1,412,315	91,238	1,321,077	6%	1,347,340	113,522
Fringe benefits	537,593	537,593	33,356	504,237	6%	592,163	48,460
Operating costs	160,990	161,160	4,919	156,241	3%	145,321	4,864
Capital outlay	76,500	310,124	-	310,124	0%	75,876	-
	<u>2,187,398</u>	<u>2,421,192</u>	<u>129,513</u>	<u>2,291,679</u>	5%	<u>2,160,700</u>	<u>166,846</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 JULY 31, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	July 31, 2014
<b>Animal Protective Services:</b>							
Salaries	523,252	568,177	40,296	527,881	7%	532,440	46,285
Fringe benefits	207,812	223,387	16,440	206,947	7%	235,102	19,807
Operating costs	195,650	221,878	17,130	204,748	8%	249,984	14,920
	<u>926,714</u>	<u>1,013,442</u>	<u>73,866</u>	<u>939,576</u>	7%	<u>1,017,526</u>	<u>81,012</u>
Total public safety	<u>34,153,613</u>	<u>34,992,199</u>	<u>2,680,993</u>	<u>32,311,206</u>	8%	<u>35,899,987</u>	<u>2,779,144</u>
<b>Transportation:</b>							
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>
<b>Environmental Protection:</b>							
<b>Solid Waste:</b>							
Salaries	316,683	316,683	28,367	288,316	9%	300,944	23,198
Fringe benefits	122,663	122,663	9,720	112,943	8%	131,805	10,645
Operating costs	13,560,262	13,559,345	1,063,630	12,495,715	8%	13,197,057	1,022,066
Capital outlay	-	-	-	-	na	7,810	-
	<u>13,999,608</u>	<u>13,998,691</u>	<u>1,101,717</u>	<u>12,896,974</u>	8%	<u>13,637,616</u>	<u>1,055,909</u>
<b>Other:</b>							
Forestry services	222,569	222,569	-	222,569	0%	188,072	-
Brunswick County Beach Consortium	-	-	-	-	na	13,500	7,500
	<u>222,569</u>	<u>222,569</u>	<u>-</u>	<u>222,569</u>	0%	<u>201,572</u>	<u>7,500</u>
Total environmental protection	<u>14,222,177</u>	<u>14,221,260</u>	<u>1,101,717</u>	<u>13,119,543</u>	8%	<u>13,839,188</u>	<u>1,063,409</u>
<b>Economic Development:</b>							
<b>Planning:</b>							
Salaries	371,037	371,037	28,235	342,802	8%	452,971	36,311
Fringe benefits	123,893	123,893	9,661	114,232	8%	184,792	14,064
Operating costs	138,005	118,005	7,908	110,097	7%	180,130	6,513
	<u>632,935</u>	<u>612,935</u>	<u>45,804</u>	<u>567,131</u>	7%	<u>817,893</u>	<u>56,888</u>
<b>Cooperative Extension:</b>							
Salaries	297,966	336,366	3,455	332,911	1%	303,118	1,697
Fringe benefits	123,279	126,295	319	125,976	0%	109,704	258
Operating costs	97,173	112,314	3,195	109,119	3%	137,534	9,488
	<u>518,418</u>	<u>574,975</u>	<u>6,969</u>	<u>568,006</u>	1%	<u>550,356</u>	<u>11,443</u>
<b>Soil and Water Conservation:</b>							
Salaries	142,874	142,874	10,764	132,110	8%	140,510	10,450
Fringe benefits	54,033	54,033	4,239	49,794	8%	59,567	4,736
Operating costs	14,850	14,850	596	14,254	4%	14,479	944
	<u>211,757</u>	<u>211,757</u>	<u>15,599</u>	<u>196,158</u>	7%	<u>214,556</u>	<u>16,130</u>
<b>Public Housing Section 8:</b>							
Salaries	203,108	203,108	15,651	187,457	8%	198,493	15,338
Fringe benefits	74,562	74,562	5,885	68,677	8%	81,400	6,573
Operating costs	2,224,230	2,224,230	181,932	2,042,298	8%	2,216,089	188,900
	<u>2,501,900</u>	<u>2,501,900</u>	<u>203,468</u>	<u>2,298,432</u>	8%	<u>2,495,982</u>	<u>210,811</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 JULY 31, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	July 31, 2014
<b>Economic Development:</b>							
Salaries	218,794	155,963	14,346	141,617	9%	208,434	16,022
Fringe benefits	68,396	48,660	4,459	44,201	9%	72,805	4,908
Operating costs	118,900	125,500	33,684	91,816	27%	138,500	11,542
Capital outlay	-	-	48,857	(48,857)	na	-	-
	<u>406,090</u>	<u>330,123</u>	<u>101,346</u>	<u>228,777</u>	31%	<u>419,739</u>	<u>32,472</u>
<b>1% Occupancy Tax:</b>							
Operating costs	<u>1,275,000</u>	<u>1,275,000</u>	<u>935</u>	<u>1,274,065</u>	0%	<u>1,209,423</u>	<u>-</u>
<b>Other Economic Development:</b>							
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>540,787</u>	<u>5,324,397</u>	9%	<u>5,874,615</u>	<u>327,744</u>
<b>Human Services:</b>							
<b>Health:</b>							
<b>Administration:</b>							
Salaries	2,359,765	2,359,765	173,002	2,186,763	7%	2,246,505	171,370
Fringe benefits	1,176,211	1,176,211	76,494	1,099,717	7%	945,548	72,166
Operating costs	219,550	219,550	3,696	215,854	2%	207,720	1,824
Capital outlay	-	112,065	-	112,065	0%	-	-
	<u>3,755,526</u>	<u>3,867,591</u>	<u>253,192</u>	<u>3,614,399</u>	7%	<u>3,399,773</u>	<u>245,360</u>
<b>Communicable Diseases:</b>							
Operating costs	<u>375,970</u>	<u>377,622</u>	<u>20,605</u>	<u>357,017</u>	5%	<u>249,995</u>	<u>5,381</u>
<b>Adult Health Maintenance:</b>							
Salaries	-	-	-	-	na	625	-
Fringe benefits	-	-	-	-	na	48	-
Operating costs	166,630	168,813	25,420	143,393	15%	169,781	1,800
	<u>166,630</u>	<u>168,813</u>	<u>25,420</u>	<u>143,393</u>	15%	<u>170,454</u>	<u>1,800</u>
<b>Senior Health</b>							
Salaries	47,687	47,687	4,204	43,483	9%	212,743	14,950
Fringe benefits	19,423	19,423	1,534	17,889	8%	82,954	4,765
Operating costs	3,685	3,685	602	3,083	16%	194,062	4,264
	<u>70,795</u>	<u>70,795</u>	<u>6,340</u>	<u>64,455</u>	9%	<u>489,759</u>	<u>23,979</u>
<b>Maternal and Child Health:</b>							
Salaries	398,422	398,422	24,653	373,769	6%	384,038	29,232
Fringe benefits	164,582	164,582	11,168	153,414	7%	181,231	13,745
Operating costs	553,286	553,286	40,527	512,759	7%	519,922	18,773
Capital outlay	-	-	-	-	na	8,403	-
	<u>1,116,290</u>	<u>1,116,290</u>	<u>76,348</u>	<u>1,039,942</u>	7%	<u>1,093,594</u>	<u>61,750</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 JULY 31, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	July 31, 2014
<b>Environmental Health:</b>							
Salaries	857,274	857,274	58,194	799,080	7%	834,719	64,297
Fringe benefits	290,212	290,212	19,827	270,385	7%	311,009	24,967
Operating costs	294,476	314,476	29,399	285,077	9%	179,147	21,274
Capital outlay	45,000	45,000	-	45,000	0%	6,991	-
	<u>1,486,962</u>	<u>1,506,962</u>	<u>107,420</u>	<u>1,399,542</u>	7%	<u>1,331,866</u>	<u>110,538</u>
<b>Employee Wellness:</b>							
Salaries	-	-	-	-	na	119,507	8,878
Fringe benefits	-	-	-	-	na	45,018	3,540
Operating costs	-	-	-	-	na	81,349	2,254
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>245,874</u>	<u>14,672</u>
Total health	<u>6,972,173</u>	<u>7,108,073</u>	<u>489,325</u>	<u>6,618,748</u>	7%	<u>6,981,315</u>	<u>463,480</u>
<b>Veterans' Services:</b>							
Salaries	123,410	123,410	9,464	113,946	8%	121,331	9,616
Fringe benefits	50,152	50,152	3,962	46,190	8%	55,433	4,483
Operating costs	13,734	13,734	2,562	11,172	19%	9,166	2,515
Total veterans' services	<u>187,296</u>	<u>187,296</u>	<u>15,988</u>	<u>171,308</u>	9%	<u>185,930</u>	<u>16,614</u>
<b>Social Services:</b>							
<b>Administration:</b>							
Salaries	6,736,853	6,736,853	482,243	6,254,610	7%	6,017,337	472,839
Fringe benefits	3,136,947	3,136,947	225,288	2,911,659	7%	2,573,176	199,137
Operating costs	2,890,691	3,277,965	99,658	3,178,307	3%	2,915,722	95,111
Capital outlay	-	10,000	-	10,000	0%	48,767	-
	<u>12,764,491</u>	<u>13,161,765</u>	<u>807,189</u>	<u>12,354,576</u>	6%	<u>11,555,002</u>	<u>767,087</u>
<b>Other Operating Costs:</b>							
Medical assistance	30,000	30,000	-	30,000	0%	11,083	-
Aid to the blind	5,910	5,910	-	5,910	0%	4,933	-
Adoption assistance	280,000	280,000	22,451	257,549	8%	245,010	21,174
Special assistance to aged	225,000	225,000	11,297	213,703	5%	180,339	16,572
Special assistance to disabled	225,000	225,000	16,461	208,539	7%	224,627	18,042
Foster care	810,000	810,000	-	810,000	0%	763,733	1,480
State foster home	335,000	335,000	-	335,000	0%	338,089	-
Special assistance	1,800	1,800	-	1,800	0%	5,351	-
Day care	4,111,727	4,111,727	-	4,111,727	0%	5,280,538	-
Special child adopt. assistance	-	120,246	21	120,225	0%	7,056	80
	<u>6,024,437</u>	<u>6,144,683</u>	<u>50,230</u>	<u>6,094,453</u>	1%	<u>7,060,759</u>	<u>57,348</u>
Total social services	<u>18,788,928</u>	<u>19,306,448</u>	<u>857,419</u>	<u>18,449,029</u>	4%	<u>18,615,761</u>	<u>824,435</u>
<b>Other Human Services:</b>							
Trillium Health Resources	250,443	250,443	20,870	229,573	8%	710,207	54,167
Brunswick Senior Resources	1,615,000	1,644,208	180,417	1,463,791	11%	1,615,000	180,417
Other human services	-	129,284	3,332	125,952	3%	121,737	10,031
	<u>1,865,443</u>	<u>2,023,935</u>	<u>204,619</u>	<u>1,819,316</u>	10%	<u>2,446,944</u>	<u>244,615</u>
Total human services	<u>27,813,840</u>	<u>28,625,752</u>	<u>1,567,351</u>	<u>27,058,401</u>	5%	<u>28,229,950</u>	<u>1,549,144</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 JULY 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>July 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>July 31, 2014</u>
<b>Education:</b>							
Public schools	33,790,863	33,790,863	2,815,905	30,974,958	8%	33,335,477	2,777,956
Public schools - capital outlay	708,899	708,899	59,075	649,824	8%	699,346	58,279
Community college	3,598,737	3,598,737	-	3,598,737	0%	3,699,447	308,287
Community college - cap. out.	50,000	50,000	-	50,000	0%	50,000	4,167
Total education	<u>38,148,499</u>	<u>38,148,499</u>	<u>2,874,980</u>	<u>35,273,519</u>	8%	<u>37,784,270</u>	<u>3,148,689</u>
<b>Culture and Recreation:</b>							
<b>Parks and Recreation:</b>							
<b>Administration:</b>							
Salaries	588,607	588,607	49,745	538,862	8%	545,847	51,725
Fringe benefits	174,884	174,884	14,113	160,771	8%	188,794	15,195
Operating costs	539,659	539,659	46,721	492,938	9%	415,438	43,889
Capital outlay	57,000	57,000	-	57,000	0%	3,515,427	-
	<u>1,360,150</u>	<u>1,360,150</u>	<u>110,579</u>	<u>1,249,571</u>	8%	<u>4,665,506</u>	<u>110,809</u>
<b>Maintenance:</b>							
Salaries	675,957	687,033	74,766	612,267	11%	635,632	59,524
Fringe benefits	231,710	231,710	22,422	209,288	10%	255,732	20,486
Operating costs	436,994	436,994	9,480	427,514	2%	460,359	14,584
Capital outlay	72,000	82,000	-	82,000	0%	207,690	-
	<u>1,416,661</u>	<u>1,437,737</u>	<u>106,668</u>	<u>1,331,069</u>	7%	<u>1,559,413</u>	<u>94,594</u>
Total Parks and Recreation	<u>2,776,811</u>	<u>2,797,887</u>	<u>217,247</u>	<u>2,580,640</u>	8%	<u>6,224,919</u>	<u>205,403</u>
<b>Brunswick County Library:</b>							
Salaries	695,318	695,318	56,257	639,061	8%	678,186	55,311
Fringe benefits	283,378	283,378	22,278	261,100	8%	311,619	24,965
Operating costs	275,200	285,776	7,030	278,746	2%	242,275	6,629
	<u>1,253,896</u>	<u>1,264,472</u>	<u>85,565</u>	<u>1,178,907</u>	7%	<u>1,232,080</u>	<u>86,905</u>
Total culture and recreation	<u>4,030,707</u>	<u>4,062,359</u>	<u>302,812</u>	<u>3,759,547</u>	7%	<u>7,456,999</u>	<u>292,308</u>
<b>Debt Service:</b>							
Principal retirement	11,470,000	11,470,000	-	11,470,000	0%	10,440,000	-
Interest and fees	3,411,873	3,411,873	230,325	3,181,548	7%	3,489,128	256,425
Total debt service	<u>14,881,873</u>	<u>14,881,873</u>	<u>230,325</u>	<u>14,651,548</u>	2%	<u>13,929,128</u>	<u>256,425</u>
Total expenditures	<u>164,965,266</u>	<u>167,533,361</u>	<u>11,019,970</u>	<u>156,513,391</u>	7%	<u>166,223,509</u>	<u>11,631,930</u>
<b>Revenues over (under) expenditures</b>	<u>125,565</u>	<u>(859,329)</u>	<u>(8,067,994)</u>	<u>(7,208,665)</u>	939%	<u>10,116,279</u>	<u>(9,168,736)</u>
<b>Other Financing Sources (Uses):</b>							
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 JULY 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>July 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>July 31, 2014</u>
<b>Transfers From Other Funds:</b>							
Transfer from county capital project fund	-	-	-	-	na	88,000	-
Transfer from special revenue fund	-	-	-	-	na	13,682	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>na</u>	<u>101,682</u>	<u>-</u>
<b>Transfers To Other Funds:</b>							
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	0%	(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>-</u>	<u>3,756,809</u>	<u>0%</u>	<u>(8,248,429)</u>	<u>(750,000)</u>
<b>Budgetary Financing Sources (Uses):</b>							
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>	<u>0%</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(125,565)</u>	<u>859,329</u>	<u>-</u>	<u>(859,329)</u>	<u>0%</u>	<u>(8,039,610)</u>	<u>(750,000)</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(8,067,994)</u>	<u>\$ (8,067,994)</u>		<u>2,076,669</u>	<u>(9,918,736)</u>
<b>Fund balance, beginning of year</b>			<u>68,375,748</u>			<u>66,299,079</u>	<u>66,299,079</u>
<b>Fund balance, end of year</b>			<u>\$ 60,307,754</u>			<u>\$ 68,375,748</u>	<u>\$ 56,380,343</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 JULY 31, 2015**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
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	1,028	157,826
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>1,028</u>	<u>20,166,406</u>
<b>Expenditures:</b>				
<b>Public Safety:</b>				
Sheriff's Firing Range	280,000	242,611	-	242,611
	<u>280,000</u>	<u>242,611</u>	<u>-</u>	<u>242,611</u>
<b>Economic Development:</b>				
Avalon	3,922,845	2,518,783	-	2,518,783
Springlake at Maritime Shores	274,585	-	-	-
	<u>4,197,430</u>	<u>2,518,783</u>	<u>-</u>	<u>2,518,783</u>
<b>Cultural and recreation:</b>				
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	353,000	202,833	-	202,833
	<u>8,917,694</u>	<u>8,390,868</u>	<u>35,582</u>	<u>8,426,450</u>
<b>Transportation:</b>				
Airport Improvements	18,219,220	17,093,672	-	17,093,672
Total expenditures	<u>31,614,344</u>	<u>28,245,934</u>	<u>35,582</u>	<u>28,281,516</u>
<b>Revenues over (under) expenditures</b>	(9,877,982)	(8,080,556)	(34,554)	(8,115,110)
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance	8,470,593	-	-	-
Contingency for future capital projects	(10,534,783)	-	-	-
Transfer from general fund	13,931,611	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	(88,000)	-	-	-
Total other financing sources (uses)	<u>9,877,982</u>	<u>11,942,172</u>	<u>-</u>	<u>11,942,172</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 3,861,616</u>	<u>(34,554)</u>	<u>\$ 3,827,062</u>
<b>Fund balance, beginning of year</b>			12,351,075	
<b>Fund balance, end of year</b>			<u>\$ 12,316,521</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 JULY 31, 2015**

	<u>Project Budget</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
<b>Revenues:</b>				
NC Public Education Lottery	\$ 7,087,951	\$ 7,092,796	\$ -	\$ 7,092,796
Investment earnings	1,199,342	1,322,925	650	1,323,575
Investment earnings-debt proceeds	-	3,417	2	3,419
Total revenues	<u>8,287,293</u>	<u>8,419,138</u>	<u>652</u>	<u>8,419,790</u>
<b>Expenditures:</b>				
Brunswick County Schools	60,489,419	38,890,770	-	38,890,770
Brunswick Community College	31,665,911	31,456,654	-	31,456,654
Total expenditures	<u>92,155,330</u>	<u>70,347,424</u>	<u>-</u>	<u>70,347,424</u>
<b>Revenues over (under) expenditures</b>	(83,868,037)	(61,928,286)	652	(61,927,634)
<b>Other Financing Sources (Uses):</b>				
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>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 14,434,079</u>	652	<u>\$ 14,434,731</u>
<b>Fund balance, beginning of year</b>			20,986,496	
<b>Fund balance, end of year</b>			<u>\$ 20,987,148</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<b>Emergency Telephone System Fund</b>	<b>Grant Project</b>	<b>ROD- Technology Enhancement Fund</b>	<b>Total</b>
<b>Assets:</b>				
Cash and cash equivalents/investments	\$ 679,135	\$ 24,132	\$ 802,592	\$ 1,505,859
Interest receivable	744	-	492	1,236
Receivables, net	278,299	-	-	278,299
Other governmental agencies	208	165	-	373
Total assets	<u>\$ 958,386</u>	<u>\$ 24,297</u>	<u>\$ 803,084</u>	<u>\$ 1,785,767</u>
<b>Liabilities:</b>				
Accounts payable and other liabilities	20,280	170	2,951	23,401
Total liabilities	<u>20,280</u>	<u>170</u>	<u>2,951</u>	<u>23,401</u>
<b>Fund Balance:</b>				
Stabilization by State Statute	952	165	492	1,609
Restricted - other	937,154	-	799,641	1,736,795
Assigned	-	23,962	-	23,962
Total fund balances	<u>938,106</u>	<u>24,127</u>	<u>800,133</u>	<u>1,762,366</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 958,386</u>	<u>\$ 24,297</u>	<u>\$ 803,084</u>	<u>\$ 1,785,767</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 JULY 31, 2015

	<b>Emergency Telephone System Fund</b>	<b>Grant Project</b>	<b>ROD- Technology Enhancement Fund</b>	<b>Total</b>
<b>Revenues:</b>				
Permits and fees	\$ -	\$ -	\$ 13,693	\$ 13,693
Investment earnings	85	-	95	180
Total revenues	<u>85</u>	<u>-</u>	<u>13,788</u>	<u>13,873</u>
<b>Expenditures:</b>				
General government	-	-	6,998	6,998
Public safety	175,857	2,132	-	177,989
Total expenditures	<u>175,857</u>	<u>2,132</u>	<u>6,998</u>	<u>184,987</u>
<b>Revenues over (under) expenditures</b>	(175,772)	(2,132)	6,790	(171,114)
<b>Fund balance, beginning of year</b>	<u>1,113,878</u>	<u>26,259</u>	<u>793,343</u>	<u>1,933,480</u>
<b>Fund balance, end of year</b>	<u>\$ 938,106</u>	<u>\$ 24,127</u>	<u>\$ 800,133</u>	<u>\$ 1,762,366</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 JULY 31, 2015 AND THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>July 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>July 31, 2014</u>
<b>Revenues:</b>					
Restricted intergovernmental	\$ 659,435	\$ -	\$ (659,435)	\$ 1,281,952	\$ -
911 Center Consolidation Grant	209,636	-	(209,636)	1,719,569	-
Other revenue	-	-	-	5,356	-
Investment earnings	-	85	85	1,495	114
<b>Total revenues</b>	<u>869,071</u>	<u>85</u>	<u>(868,986)</u>	<u>3,008,372</u>	<u>114</u>
<b>Expenditures:</b>					
Operating costs	665,612	155,577	510,035	628,203	11,230
Capital outlay	597,978	-	597,978	171,198	-
911 Center Grant	254,840	20,280	234,560	2,399,740	204
<b>Total expenditures</b>	<u>1,518,430</u>	<u>175,857</u>	<u>1,342,573</u>	<u>3,199,141</u>	<u>11,434</u>
<b>Revenues over (under) expenditures</b>	(649,359)	(175,772)	473,587	(190,769)	(11,320)
<b>Other Financing Sources (Uses):</b>					
Transfers from general fund	-	-	-	3,888	-
Appropriated fund balance	649,359	-	(649,359)	-	-
<b>Total other financing sources (uses)</b>	<u>649,359</u>	<u>-</u>	<u>(649,359)</u>	<u>3,888</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>(175,772)</u>	<u>\$ (175,772)</u>	<u>(186,881)</u>	<u>(11,320)</u>
<b>Fund balance, beginning of year</b>		<u>1,113,878</u>		<u>1,300,759</u>	<u>1,300,759</u>
<b>Fund balance, end of year</b>		<u>\$ 938,106</u>		<u>\$ 1,113,878</u>	<u>\$ 1,289,439</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Authorization	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
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>
<b>Expenditures:</b>				
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	-	1,886,066
SOAR Governor's Crime Commission	289,999	71,040	2,132	73,172
SAMHSA	325,000	-	-	-
Total expenditures	<u>3,599,617</u>	<u>2,561,913</u>	<u>2,132</u>	<u>2,564,045</u>
<b>Revenues over (under) expenditures</b>	(34,422)	21,483	(2,132)	19,351
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	48,104	28,104	-	28,104
Transfer to general fund	(13,682)	(13,682)	-	(13,682)
Total other financing sources (uses)	<u>34,422</u>	<u>14,422</u>	<u>-</u>	<u>14,422</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 35,905</u>	<u>(2,132)</u>	<u>\$ 33,773</u>
<b>Fund balance, beginning of year</b>			<u>26,259</u>	
<b>Fund balance, end of year</b>			<u>\$ 24,127</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 JULY 31, 2015 AND THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>July 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>July 31, 2014</u>
<b>Revenues:</b>					
Permits and fees	\$ 137,000	\$ 13,693	\$ (123,307)	\$ 134,139	\$ 11,449
Investment earnings	1,000	95	(905)	891	71
Total revenues	<u>138,000</u>	<u>13,788</u>	<u>(124,212)</u>	<u>135,030</u>	<u>11,520</u>
<b>Expenditures:</b>					
General government	<u>205,299</u>	<u>6,998</u>	<u>198,301</u>	<u>114,689</u>	<u>7,007</u>
<b>Revenues over (under) expenditures</b>	<u>(67,299)</u>	<u>6,790</u>	<u>74,089</u>	<u>20,341</u>	<u>4,513</u>
<b>Other Financing Sources (Uses):</b>					
Appropriated fund balance	<u>67,299</u>	<u>-</u>	<u>(67,299)</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>6,790</u>	<u>\$ 6,790</u>	<u>20,341</u>	<u>4,513</u>
<b>Fund balance, beginning of year</b>		<u>793,343</u>		<u>773,002</u>	<u>773,002</u>
<b>Fund balance, end of year</b>		<u>\$ 800,133</u>		<u>\$ 793,343</u>	<u>\$ 777,515</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 19,632,128	\$ 6,940,853	\$ 26,572,981
Restricted cash	2,161,320	8,883,169	11,044,489
Interest receivable	13,251	4,576	17,827
Receivables and special assessments, net	2,737,953	867	2,738,820
Due from other governmental agencies	357,725	181,470	539,195
Inventories	2,061,679	-	2,061,679
Total current assets	<u>26,964,056</u>	<u>16,010,935</u>	<u>42,974,991</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	224,385	-	224,385
Customer deposits	1,646,644	-	1,646,644
Interest payable	144,711	-	144,711
Current portion of debt	1,184,680	-	1,184,680
Total current liabilities	<u>3,200,420</u>	<u>-</u>	<u>3,200,420</u>
<b>Expendable net position</b>	<b>23,763,636</b>	<b>16,010,935</b>	<b>39,774,571</b>
<b>Noncurrent Items:</b>			
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>\$ 136,419,943</u>	<u>\$ 16,010,935</u>	<u>\$ 152,430,878</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM  
 OPERATING FUND (NON-GAAP)  
 FOR THE PERIOD ENDED JULY 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>July 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>July 31, 2014</u>
<b>Revenues:</b>							
User charges	\$ 20,462,432	\$ 20,462,432	\$ 2,275,392	\$ (18,187,040)	11%	\$ 20,520,042	\$ 2,233,854
ARRA interest subsidy	-	-	-	-	na	297,931	-
Investment earnings	40,000	40,000	3,235	(36,765)	8%	23,904	2,002
Other	441,678	441,678	17,972	(423,706)	4%	428,603	9,072
Total revenues	<u>20,944,110</u>	<u>20,944,110</u>	<u>2,296,599</u>	<u>(18,647,511)</u>	11%	<u>21,270,480</u>	<u>2,244,928</u>
<b>Expenditures:</b>							
Salaries	4,219,220	4,226,120	312,063	3,914,057	7%	4,009,948	308,935
Fringe benefits	1,769,445	1,769,445	132,949	1,636,496	8%	1,699,300	128,579
Operating expenditures	6,775,461	6,958,249	257,023	6,701,226	4%	6,092,764	329,068
Repairs and maintenance	1,360,000	1,363,500	55,563	1,307,937	4%	871,271	7,274
Capital outlay	2,031,620	2,096,220	756,302	1,339,918	36%	2,679,172	250,548
<b>Debt Service:</b>							
Principal	1,056,556	1,056,556	10,300	1,046,256	1%	910,009	9,880
Interest	982,616	982,616	70,447	912,169	7%	1,024,502	72,554
Total expenditures	<u>18,194,918</u>	<u>18,452,706</u>	<u>1,594,647</u>	<u>16,858,059</u>	9%	<u>17,286,966</u>	<u>1,106,838</u>
<b>Revenues over (under) expenditures</b>	2,749,192	2,491,404	701,952	(1,789,452)	28%	3,983,514	1,138,090
<b>Other Financing Sources (Uses):</b>							
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	0%	(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 position	-	257,788	-	(257,788)	0%	-	-
Total other fin. sources (uses)	<u>(2,749,192)</u>	<u>(2,491,404)</u>	<u>-</u>	<u>2,491,404</u>	0%	<u>(5,655,953)</u>	<u>(3,650,000)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 701,952</u>	<u>\$ 701,952</u>		<u>\$ (1,672,439)</u>	<u>\$ (2,511,910)</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 JULY 31, 2015**

	Project Budget	Actual		
		Prior Year	Current Year	Total to Date
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 401,590	\$ -	\$ -	\$ -
Investment earnings	-	74,696	792	75,488
Investment earnings-debt proceeds	-	511	-	511
Assessments	-	39,495	-	39,495
Penalties and interest assessments	-	13,154	-	13,154
Total revenues	<u>401,590</u>	<u>127,856</u>	<u>792</u>	<u>128,648</u>
<b>Expenditures:</b>				
Northwest water plant expansion	20,483,168	11,496,829	-	11,496,829
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	1,091,550	445,818	57,303	503,121
Danford Road	4,088,981	3,969,656	-	3,969,656
BPS 8 and 9 improvements	1,484,900	1,453,798	486	1,454,284
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>64,026</u>	<u>17,597,419</u>
<b>Revenues over (under) expenditures</b>	(27,853,599)	(17,405,537)	(63,234)	(17,468,771)
<b>Other Financing Sources (Uses):</b>				
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	-	8,446,277
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>-</u>	<u>31,692,228</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 14,286,691</u>	<u>\$ (63,234)</u>	<u>\$ 14,223,457</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 15,010,225	\$ 5,533,848	\$ 20,544,073
Restricted cash	3,333,429	670,242	4,003,671
Interest receivable	8,419	3,429	11,848
Receivables and special assessments, net	9,133,047	9,556	9,142,603
Due from other governmental agencies	145,519	84,203	229,722
Inventories	204,760	-	204,760
Total current assets	<u>27,835,399</u>	<u>6,301,278</u>	<u>34,136,677</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	140,183	90,283	230,466
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>11,773,310</u>	<u>90,283</u>	<u>11,863,593</u>
<b>Expendable net position</b>	<b>16,062,089</b>	<b>6,210,995</b>	<b>22,273,084</b>
<b>Noncurrent Items:</b>			
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	(117,519,715)	-	(117,519,715)
Deferred inflow	(562,493)	-	(562,493)
Total net position	<u>\$ 128,070,672</u>	<u>\$ 6,210,995</u>	<u>\$ 134,281,667</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL - WASTEWATER FUND (NON-GAAP)  
FOR THE PERIOD ENDED JULY 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>July 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>July 31, 2014</u>
<b>Revenues:</b>							
User charges	\$ 20,196,201	\$ 20,196,201	\$ 2,219,343	\$ (17,976,858)	11%	\$ 21,191,266	\$ 1,252,854
ARRA interest subsidy	170,312	170,312	-	(170,312)	0%	392,237	-
Special assessments	40,000	40,000	34,695	(5,305)	87%	230,257	62,218
Investment earnings	30,000	30,000	2,057	(27,943)	7%	16,065	1,227
Other	44,300	44,300	-	(44,300)	0%	65,541	1,454
Total revenues	<u>20,480,813</u>	<u>20,480,813</u>	<u>2,256,095</u>	<u>(18,224,718)</u>	11%	<u>21,895,366</u>	<u>1,317,753</u>
<b>Expenditures:</b>							
Salaries	2,257,171	2,257,171	174,795	2,082,376	8%	2,156,843	161,877
Fringe benefits	949,666	949,666	73,120	876,546	8%	913,158	68,520
Operating expenditures	4,157,407	4,378,508	133,544	4,244,964	3%	2,984,208	243,273
Repairs and maintenance	1,752,500	1,767,450	60,542	1,706,908	3%	1,288,782	25,013
Capital outlay	1,316,425	1,521,415	6,866	1,514,549	0%	840,910	495
<b>Debt Service:</b>							
Principal	9,240,319	9,240,319	24,032	9,216,287	0%	8,987,043	23,054
Interest	4,297,142	4,297,142	12,847	4,284,295	0%	5,616,823	14,537
Total expenditures	<u>23,970,630</u>	<u>24,411,671</u>	<u>485,746</u>	<u>23,925,925</u>	2%	<u>22,787,767</u>	<u>536,769</u>
<b>Revenues over (under) expenditures</b>	(3,489,817)	(3,930,858)	1,770,349	5,701,207	-45%	(892,401)	780,984
<b>Other Financing Sources (Uses):</b>							
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)	-	1,888,514	0%	(430,696)	-
Transfer from wastewater capital project	549,700	589,700	-	(589,700)	0%	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>-</u>	<u>(3,930,858)</u>	0%	<u>161,780</u>	<u>-</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,770,349</u>	<u>\$ 1,770,349</u>		<u>\$ (730,621)</u>	<u>\$ 780,984</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 JULY 31, 2015**

	Project Budget	Actual		
		Prior Years	Current Year	Total to Date
<b>Revenues:</b>				
Assessments	\$ 1,101,840	\$ 557,052	\$ -	\$ 557,052
SAD interest and penalties	4,692	99,017	-	99,017
Investment earnings	13,802	66,418	763	67,181
Investment earnings-debt proceeds	-	1,089	-	1,089
Total revenues	<u>1,120,334</u>	<u>723,576</u>	<u>763</u>	<u>724,339</u>
<b>Expenditures:</b>				
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>
<b>Revenues over (under) expenditures</b>	(3,588,840)	(3,283,271)	763	(3,282,508)
<b>Other Financing Sources (Uses):</b>				
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	-	1,808,178
Transfer to wastewater fund	(2,206,206)	(1,070,245)	-	(1,070,245)
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>-</u>	<u>4,967,179</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 1,683,908</u>	<u>\$ 763</u>	<u>\$ 1,684,671</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 JULY 31, 2015 AND THE YEAR ENDED JUNE 30, 2015  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Budget</u>	<u>July 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>July 31, 2014</u>
<b>Revenues:</b>					
Charges for services	\$ 600,000	\$ 150,000	\$ (450,000)	\$ 600,000	\$ -
Investment earnings	-	320	320	3,354	270
Total revenues	<u>600,000</u>	<u>150,320</u>	<u>(449,680)</u>	<u>603,354</u>	<u>270</u>
<b>Expenditures:</b>					
Premiums	<u>600,000</u>	<u>182,780</u>	<u>417,220</u>	<u>1,346,100</u>	<u>12,000</u>
<b>Revenues over (under) expenditures</b>	<u>\$ -</u>	<u>(32,460)</u>	<u>\$ (32,460)</u>	<u>(742,746)</u>	<u>(11,730)</u>
<b>Net positon, beginning of year</b>		<u>1,986,360</u>		<u>2,729,106</u>	<u>2,729,106</u>
<b>Net positon, end of year</b>		<u>\$ 1,953,900</u>		<u>\$ 1,986,360</u>	<u>\$ 2,717,376</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 JULY 31, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>July 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>July 31, 2014</u>
<b>Revenues:</b>					
Charges for services-health premiums	\$ 11,075,000	\$ 902,958	\$ (10,172,042)	\$ 13,099,877	\$ 1,048,674
Charges for services-wellness	-	-	-	70,684	7,981
Investment earnings	-	242	242	1,344	147
Total revenues	<u>11,075,000</u>	<u>903,200</u>	<u>(10,171,800)</u>	<u>13,171,905</u>	<u>1,056,802</u>
<b>Expenditures:</b>					
Administration fees	1,410,000	204,322	1,205,678	1,450,772	215,921
Premiums	<u>9,665,000</u>	<u>237,155</u>	<u>9,427,845</u>	<u>12,130,221</u>	<u>367,009</u>
Total expenditures	<u>11,075,000</u>	<u>441,477</u>	<u>10,633,523</u>	<u>13,580,993</u>	<u>582,930</u>
<b>Revenues over (under) expenditures</b>	<u>\$ -</u>	<u>461,723</u>	<u>\$ 461,723</u>	<u>(409,088)</u>	<u>473,872</u>
<b>Net positon, beginning of year</b>		<u>616,568</u>		<u>1,025,656</u>	<u>1,025,656</u>
<b>Net positon, end of year</b>		<u>\$ 1,078,291</u>		<u>\$ 616,568</u>	<u>\$ 1,499,528</u>

## **Cash and Investments**

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 07/31/15. It reports that the County had \$134.0 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 JULY 31, 2015**

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
<b>Unrestricted Cash and Investments</b>						
Checking & Petty Cash						
Petty Cash			\$ 4,600			0.00%
BB&T			38,316,457			0.00%
Finistar			<u>4,296,686</u>			0.12%
Total Checking & Petty Cash				\$ 42,617,743	28%	
Money Markets / Savings						
BB&T Money Rate Savings			24,271,675			0.10%
First Bank Preferred Savings			10,366,200			0.05%
SunTrust Money Market			<u>5,012,208</u>			0.04%
Total Money Markets / Savings				\$ 39,650,083	26%	
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	23%	
NC Capital Management Trust - Cash Portfolio				\$ 13,254,763	9%	0.08%
NC Capital Management Trust - Term Portfolio				<u>\$ 3,250,325</u>	2%	0.12%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 133,986,357</b>		
<b>Restricted Cash and Investments</b>						
Bond Proceeds						
NC Capital Management Trust-Cash Portfolio			\$ 20,306,965		13%	0.08%
PNC Bank Money Market			234,069		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
<b>Total Restricted Cash and Investments</b>				<b>\$ 20,755,599</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 154,741,956</b>	<b>100%</b>	<b>0.11%</b>
<b>Cash Balances:</b>						
General Fund			\$ 59,299,448			
County Capital Reserve Fund			10,557,818			
School Capital Projects Fund			9,123,116			
Water Fund			21,634,767			
Water Capital Reserve Fund			6,117,562			
Wastewater Fund			14,663,648			
Wastewater Capital Reserve Fund			5,525,595			

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

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

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

<b>PRIOR YEARS AD VALOREM AND MOTOR VEHICLE TAX REVENUE</b>									
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				
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				
<b>Total</b>	<b>2,876,562</b>	<b>3,240,024</b>	<b>4,799,974</b>	<b>5,183,642</b>	<b>4,406,880</b>	<b>2,800,000</b>	<b>546,345</b>		<b>20%</b>

<b>CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE</b>									
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				
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				
<b>Total</b>	<b>96,734,004</b>	<b>101,517,545</b>	<b>102,992,489</b>	<b>106,495,697</b>	<b>107,604,727</b>	<b>105,848,481</b>	<b>103,308</b>		<b>0%</b>

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

<b>ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)</b>									
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				
<b>Total</b>	<b>5,852,993</b>	<b>6,679,861</b>	<b>7,136,430</b>	<b>7,542,128</b>	<b>8,253,706</b>	<b>8,201,931</b>	<b>-</b>		<b>0%</b>
<b>ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)</b>									
Month	ACTUAL	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				
<b>Total</b>	<b>4,505,897</b>	<b>4,862,027</b>	<b>5,034,320</b>	<b>5,274,487</b>	<b>5,898,786</b>	<b>5,553,726</b>	<b>-</b>		<b>0%</b>
<b>ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)</b>									
Month	ACTUAL	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				
<b>Total</b>	<b>3,996,820</b>	<b>4,450,742</b>	<b>4,732,676</b>	<b>5,010,418</b>	<b>5,538,538</b>	<b>5,250,539</b>	<b>-</b>		<b>0%</b>

Note: Sales Taxes are 2 months behind in reporting.

**County of Brunswick  
Water Fund Revenues**

<b>WATER RETAIL SALES REVENUE (617110-371316 &amp; 371319)</b>									
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				
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				
<b>Total</b>	<b>5,766,645</b>	<b>6,001,433</b>	<b>5,916,557</b>	<b>5,889,834</b>	<b>5,778,902</b>	<b>6,650,282</b>	<b>709,862</b>		<b>11%</b>

<b>WATER WHOLESALE REVENUE (617110-371317)</b>									
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				
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				
<b>Total</b>	<b>4,643,954</b>	<b>4,720,790</b>	<b>4,500,673</b>	<b>4,648,887</b>	<b>4,701,123</b>	<b>4,620,400</b>	<b>571,447</b>		<b>12%</b>

<b>WATER INDUSTRIAL REVENUE (617110-371318)</b>									
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				
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				
<b>Total</b>	<b>2,286,796</b>	<b>2,630,359</b>	<b>2,801,296</b>	<b>2,633,410</b>	<b>2,493,355</b>	<b>2,131,530</b>	<b>206,044</b>		<b>10%</b>

**County of Brunswick  
Water Fund Revenues**

<b>WATER BASE SERVICE CHARGE REVENUE (617110-371308)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	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				
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				
<b>Total</b>	<b>4,440,002</b>	<b>4,538,469</b>	<b>4,637,462</b>	<b>4,771,529</b>	<b>5,345,667</b>	<b>5,346,720</b>	<b>451,901</b>		<b>8%</b>

<b>WATER TAPS AND CONNECTION REVENUE (617140-371305)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	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				
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				
<b>Total</b>	<b>261,524</b>	<b>284,109</b>	<b>488,116</b>	<b>431,742</b>	<b>715,903</b>	<b>712,500</b>	<b>88,015</b>		<b>12%</b>

<b>WATER CAPITAL RECOVERY REVENUE (619100-371404)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	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				
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				
<b>Total</b>	<b>541,586</b>	<b>577,970</b>	<b>938,752</b>	<b>837,859</b>	<b>880,218</b>	<b>516,000</b>	<b>175,282</b>		<b>34%</b>

**County of Brunswick  
Water Fund Revenues**

<b>WATER TRANSMISSION LINE REVENUE (619800-371309)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	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				
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				
<b>Total</b>	<b>160,705</b>	<b>175,180</b>	<b>295,776</b>	<b>274,866</b>	<b>331,619</b>	<b>175,000</b>	<b>42,850</b>		<b>24%</b>

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER RETAIL SALES REVENUE (627210-371405)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL 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				
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				
<b>Total</b>	<b>5,625,196</b>	<b>5,928,745</b>	<b>6,538,521</b>	<b>7,627,716</b>	<b>8,103,496</b>	<b>8,706,435</b>	<b>735,074</b>		<b>8%</b>

<b>WASTEWATER TAPS &amp; CONNECTIONS REVENUE (627220-371402)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL 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				
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				
<b>Total</b>	<b>608,073</b>	<b>870,653</b>	<b>886,235</b>	<b>1,208,875</b>	<b>1,219,240</b>	<b>1,072,000</b>	<b>114,000</b>		<b>11%</b>

<b>WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL 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				
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				
<b>Total</b>	<b>793,723</b>	<b>1,116,093</b>	<b>1,327,033</b>	<b>1,189,449</b>	<b>1,659,338</b>	<b>450,000</b>	<b>454,950</b>		<b>101%</b>

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER TRANSMISSION LINE FEES (629800-371309)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	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				
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				
<b>Total</b>	<b>253,305</b>	<b>288,015</b>	<b>313,396</b>	<b>362,264</b>	<b>554,814</b>	<b>150,000</b>	<b>106,434</b>		<b>71%</b>

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

<b>NUMBER OF WATER RETAIL CUSTOMERS</b>							
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

<b>NUMBER OF WASTEWATER RETAIL CUSTOMERS</b>							
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