

# **COUNTY OF BRUNSWICK NORTH CAROLINA**

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

***FOR THE PERIOD ENDED JUNE 30, 2015***



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

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**Monthly Financial Statements**

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## **Summary Information for General and Enterprise Funds as of June 30, 2015:**

### **General Fund:**

- Total revenues for the General Fund are \$176.3 million for an increase of \$6.8 million or 4.0% over the same period in the prior year. This increase is mainly due to the increase in Local Option Sales Tax of \$1.9 million or 10.5%, Medicaid Hold Harmless is \$1.6 million greater than expected, and Current Year Property Taxes increased \$1.1 million or 1.0%. Even with prior year collections down \$0.8 million or 15.0%, the improved economy and better collection rates provided an overall increase of \$0.2 million to Ad Valorem Taxes. Total revenues collected are 104.6% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$166.2 million and are 96.4% of the current budget. Total expenditures, net of the park land purchase, increased \$4.0 million or 2.5% over the same period in the prior year.
- Other financing sources (uses) show the issuance of long-term debt and premiums on bonds as \$4,620,000 and \$157,137 respectively, providing an increase in fund balance of \$4,777,137. However, an offsetting payment of \$4,670,000 was made by the escrow agent for the refunding of the 2005 COPS.
- Net transfers to other funds are \$8.1 million compared to net transfers to other funds of \$11.2 million under the same period in the prior year. The transfers were to fund various county and education capital projects.
- Revenues and net transfers are greater than expenditures by \$2.1 million for the current period end compared to under by \$0.4 million at the end of the same period of the prior year.

### **Water Fund:**

- Total revenues for the Water Fund increased 4.1% over the same period in the prior year to \$21.3 million. The increases in revenue are mainly from base service charge increases of \$1, rate changes for irrigation, and the wholesale PPI rate increase. Total revenues are 103.6% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund decreased 4.2% under the same period in the prior year to \$17.3 million. Total expenditures are 91.1% of the budget for the fiscal year.
- Other financing sources (uses) show the issuance of long-term debt and premiums on bonds as \$8,410,367 and \$1,097,680 respectively, providing an increase in fund balance of \$9,508,047. However, an offsetting payment of \$11,625,000 was made by the escrow agent for the refunding of the 2010 RZEDB.
- Net transfers to water capital projects are \$3.5 million compared to \$3.8 million of transfers in the same period of the prior year.
- Revenues and net transfers are less than expenditures by \$1.7 million compared to under by \$1.4 million in the same period of the prior year.

### **Wastewater Fund:**

- Total revenues for the Wastewater Fund decreased 6.9% under the same period in the prior year to \$21.9 million. The decrease is mainly from the prior year Boiling Springs Lake SAD of \$2.6 million not received in the current year. There were increases in revenue and they are mainly in retail sales and capital recovery fees. Retail sales have increased 7.0% due to the addition of approximately 850 customers in comparison to the same period in the prior year. Capital recovery fees show an increase of 39.5% or \$0.5 million. Total revenues are 112.8% of the amended budget for the fiscal year.

**Wastewater Fund (continued):**

- Total expenditures for the Wastewater Fund increased 4.3% over the same period in the prior year to \$22.8 million. Total expenditures are 96.0% of the budget for the fiscal year.
- Other financing sources (uses) show the issuance of long-term debt and premiums on bonds as \$42,139,633 and \$6,275,888 respectively, providing an increase in fund balance of \$48,415,521. However, an offsetting payment of \$48,302,024 will be made by the escrow agent for the refunding of the 2008A Rev Bonds and the 2010 RZEDB.
- Net transfers to wastewater capital projects are less than \$0.1 million in the current fiscal year compared to \$0.1 million transfers to wastewater capital projects in the prior year.
- Revenues and net transfers are less than expenditures by \$0.7 million compared to greater than expenditures by \$1.7 million under the same period in the prior year.

## COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 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	\$ 64,283,933	\$ 12,594,793	\$ 9,497,644	\$ 1,876,749	\$ 88,253,119
Restricted cash and investments	215,890	-	10,987,621	-	11,203,511
Interest receivable	56,189	10,945	5,552	1,450	74,136
Taxes receivable - net	6,005,263	-	-	-	6,005,263
Receivables - net	3,123,182	-	-	-	3,123,182
Other governmental agencies	6,462,638	422,339	5,307	616,163	7,506,447
Due from other funds	-	-	804,577	-	804,577
Total assets	<u>\$ 80,147,095</u>	<u>\$ 13,028,077</u>	<u>\$ 21,300,701</u>	<u>\$ 2,494,362</u>	<u>\$ 116,970,235</u>
<b>Liabilities:</b>					
Accounts payable and other liabilities	\$ 4,441,201	\$ 677,002	\$ 314,207	\$ 560,882	\$ 5,993,292
Due to other funds	804,577	-	-	-	804,577
Total liabilities	<u>5,245,778</u>	<u>677,002</u>	<u>314,207</u>	<u>560,882</u>	<u>6,797,869</u>
<b>Deferred Inflows of Resources:</b>	<u>6,525,569</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,525,569</u>
<b>Fund Balances:</b>					
Restricted:					
Stabilization by State Statute	9,206,786	-	-	617,613	9,824,399
Restricted - other	2,633,668	-	10,987,621	1,299,528	14,920,817
Committed	214,566	12,351,075	9,998,873	-	22,564,514
Assigned	1,900,526	-	-	16,339	1,916,865
Unassigned	54,420,202	-	-	-	54,420,202
Total fund balances	<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>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 80,147,095</u>	<u>\$ 13,028,077</u>	<u>\$ 21,300,701</u>	<u>\$ 2,494,362</u>	<u>\$ 116,970,235</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED JUNE 30, 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	\$ 113,180,642	\$ -	\$ -	\$ -	\$ 113,180,642
Local option sales taxes	19,698,311	-	-	-	19,698,311
Other taxes and licenses	4,088,743	-	-	-	4,088,743
Unrestricted intergovernmental revenues	2,944,878	-	-	-	2,944,878
Restricted intergovernmental revenues	20,361,829	619,861	1,043,025	3,461,764	25,486,479
Permits and fees	3,624,692	-	-	134,139	3,758,831
Sales and services	9,953,877	-	-	-	9,953,877
Investment earnings	86,976	16,384	9,612	2,402	115,374
Other	2,399,840	2,000	-	7,586	2,409,426
Total revenues	<u>176,339,788</u>	<u>638,245</u>	<u>1,052,637</u>	<u>3,605,891</u>	<u>181,636,561</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	10,347,566	-	-	114,689	10,462,255
Public safety	35,899,987	36,521	-	3,231,226	39,167,734
Central services	12,534,486	-	-	-	12,534,486
Human services	28,229,950	-	-	-	28,229,950
Transportation	327,320	144,518	-	-	471,838
Environmental protection	13,839,188	-	-	-	13,839,188
Culture and recreation	7,456,999	4,935,913	-	-	12,392,912
Economic and physical development	5,874,615	2,219,413	-	474,956	8,568,984
Education	37,784,270	-	7,139,137	-	44,923,407
<b>Debt Service:</b>					
Principal retirement	10,440,000	-	-	-	10,440,000
Interest and fiscal charges	3,489,128	-	-	-	3,489,128
Total expenditures	<u>166,223,509</u>	<u>7,336,365</u>	<u>7,139,137</u>	<u>3,820,871</u>	<u>184,519,882</u>
<b>Revenues over (under) expenditures</b>	<u>10,116,279</u>	<u>(6,698,120)</u>	<u>(6,086,500)</u>	<u>(214,980)</u>	<u>(2,883,321)</u>
<b>Other Financing Sources (Uses):</b>					
Transfers from other funds	101,682	3,500,000	4,720,425	28,004	8,350,111
Transfers to other funds	(8,248,429)	(88,000)	-	(13,682)	(8,350,111)
Premiums on bonds issued	157,137	-	1,398,460	-	1,555,597
Payment to escrow agent for refunded de	(4,670,000)	-	-	-	(4,670,000)
Refunding bonds issued	4,620,000	-	10,515,000	-	15,135,000
Total other financing sources (uses)	<u>(8,039,610)</u>	<u>3,412,000</u>	<u>16,633,885</u>	<u>14,322</u>	<u>12,020,597</u>
<b>Net change in fund balance</b>	2,076,669	(3,286,120)	10,547,385	(200,658)	9,137,276
<b>Fund balance, beginning of year</b>	<u>66,299,079</u>	<u>15,637,195</u>	<u>10,439,109</u>	<u>2,134,138</u>	<u>94,509,521</u>
<b>Fund balance, end of year</b>	<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>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Ad valorem taxes	\$ 107,983,984	\$ 109,537,946	\$ 113,180,642	\$ 3,642,696
Local option sales taxes	18,525,188	18,603,667	19,698,311	1,094,644
Other taxes and licenses	3,495,000	4,022,760	4,088,743	65,983
Unrestricted intergovernmental revenues	1,118,000	2,803,845	2,944,878	141,033
Restricted intergovernmental revenues	16,692,856	19,608,287	20,361,829	753,542
Permits and fees	2,999,533	3,427,630	3,624,692	197,062
Sales and services	9,459,142	9,364,840	9,953,877	589,037
Investment earnings	85,000	85,000	86,976	1,976
Other	1,019,780	1,188,521	2,399,840	1,211,319
Total revenues	<u>161,378,483</u>	<u>168,642,496</u>	<u>176,339,788</u>	<u>7,697,292</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	10,720,557	11,272,965	10,347,566	925,399
Central services	13,333,230	14,652,291	12,534,486	2,117,805
Public safety	34,631,154	36,751,513	35,899,987	851,526
Transportation	158,163	382,729	327,320	55,409
Environmental protection	13,861,171	13,989,087	13,839,188	149,899
Economic and physical development	5,633,152	6,173,381	5,874,615	298,766
Human services	26,843,104	29,709,995	28,229,950	1,480,045
Education	37,784,270	37,784,270	37,784,270	-
Culture and recreation	4,099,591	7,751,625	7,456,999	294,626
<b>Debt Service:</b>				
Principal retirement	10,440,000	10,440,000	10,440,000	-
Interest and fiscal charges	3,404,527	3,511,664	3,489,128	22,536
Total expenditures	<u>160,908,919</u>	<u>172,419,520</u>	<u>166,223,509</u>	<u>6,196,011</u>
Revenues over (under) expenditures	<u>469,564</u>	<u>(3,777,024)</u>	<u>10,116,279</u>	<u>13,893,303</u>
<b>Other Financing Sources (Uses):</b>				
Refunding bonds issued	-	4,620,000	4,620,000	-
Payment to escrow agent for refunded debt	-	(4,670,000)	(4,670,000)	-
Premiums on bonds	-	157,137	157,137	-
Transfers from other funds	-	101,682	101,682	-
Transfers to other funds	(3,837,984)	(8,248,429)	(8,248,429)	-
Contingency	(400,000)	-	-	-
Appropriated fund balance	3,768,420	11,816,634	-	(11,816,634)
Total other financing sources (uses)	<u>(469,564)</u>	<u>3,777,024</u>	<u>(8,039,610)</u>	<u>(11,816,634)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>2,076,669</u>	<u>\$ 2,076,669</u>
<b>Fund balance, beginning of year</b>			<u>66,299,079</u>	
<b>Fund balance, end of year</b>			<u>\$ 68,375,748</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 JUNE 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>
<b>Revenues:</b>						
<b>Ad Valorem Taxes:</b>						
Current year taxes	\$104,483,984	\$106,037,946	\$107,604,727	\$ 1,566,781	101%	\$106,495,697
Prior year taxes	2,800,000	2,800,000	4,406,880	1,606,880	157%	5,183,642
Penalties and interest	700,000	700,000	1,169,035	469,035	167%	1,320,047
	<u>107,983,984</u>	<u>109,537,946</u>	<u>113,180,642</u>	<u>3,642,696</u>	103%	<u>112,999,386</u>
<b>Local Option Sales Taxes:</b>						
Article 39 (1%)	7,886,472	7,886,472	8,253,706	367,234	105%	7,542,128
Article 40 (1/2%)	5,508,714	5,409,670	5,898,786	489,116	109%	5,274,487
Article 42 (1/2%)	5,130,002	5,307,525	5,538,538	231,013	104%	5,010,418
Article 44 (1/2%)	-	-	7,281	7,281	na	4,998
	<u>18,525,188</u>	<u>18,603,667</u>	<u>19,698,311</u>	<u>1,094,644</u>	106%	<u>17,832,031</u>
<b>Other Taxes and Licenses:</b>						
Scrap tire disposal fee	160,000	160,000	161,351	1,351	101%	155,729
Deed stamp excise tax	2,000,000	2,527,760	2,634,061	106,301	104%	2,224,696
Solid waste tax	35,000	35,000	46,868	11,868	134%	40,119
White goods disposal tax	50,000	50,000	37,040	(12,960)	74%	38,696
1% Occupancy Tax	1,250,000	1,250,000	1,209,423	(40,577)	97%	1,307,052
	<u>3,495,000</u>	<u>4,022,760</u>	<u>4,088,743</u>	<u>65,983</u>	102%	<u>3,766,292</u>
<b>Unrestricted Intergovernmental:</b>						
Medicaid hold harmless	700,000	2,280,203	2,360,272	80,069	104%	759,953
Beer and wine tax	248,000	248,000	287,908	39,908	116%	258,749
Jail fees	170,000	275,642	296,698	21,056	108%	210,447
	<u>1,118,000</u>	<u>2,803,845</u>	<u>2,944,878</u>	<u>141,033</u>	105%	<u>1,229,149</u>
<b>Restricted Intergovernmental:</b>						
State and federal grant	16,520,663	19,435,533	20,162,646	727,113	104%	18,399,838
ARRA federal grant	9,193	9,193	9,188	(5)	100%	10,728
Court facility fees	140,000	140,000	154,399	14,399	110%	145,386
Payments in lieu of taxes	3,000	3,000	3,536	536	118%	-
ABC education requirement	-	-	7,212	7,212	na	7,062
ABC law enforcement services	2,000	2,000	5,151	3,151	258%	4,870
State drug tax	18,000	18,561	19,697	1,136	106%	24,636
	<u>16,692,856</u>	<u>19,608,287</u>	<u>20,361,829</u>	<u>753,542</u>	104%	<u>18,592,520</u>
<b>Permits and Fees:</b>						
Building permits	1,066,000	1,596,000	1,863,824	267,824	117%	1,306,960
Recording Fees	750,000	750,000	684,107	(65,893)	91%	702,243
Inspection fees	140,000	7,000	6,740	(260)	96%	154,873
Concealed handgun permit	115,428	122,175	135,405	13,230	111%	151,215
Other permit and fees	928,105	952,455	934,616	(17,839)	98%	992,812
	<u>2,999,533</u>	<u>3,427,630</u>	<u>3,624,692</u>	<u>197,062</u>	106%	<u>3,308,103</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 JUNE 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>
<b>Sales and Services:</b>						
Solid waste fees	1,600,000	1,700,000	1,889,451	189,451	111%	1,542,335
School resource officer reimb.	1,178,000	1,178,000	1,178,000	-	100%	1,343,539
Rents	37,000	37,000	61,961	24,961	167%	87,381
EMS Charges	4,000,000	3,850,000	3,950,659	100,659	103%	4,279,913
Public health user fees	670,250	670,250	797,683	127,433	119%	743,589
Sheriff animal prot. serv. fees	85,000	85,000	87,871	2,871	103%	88,097
Social services fees	46,700	46,700	66,474	19,774	142%	57,507
Public housing fees	46,112	90,112	101,639	11,527	113%	73,853
Tax collection fees	130,000	130,000	223,544	93,544	172%	228,815
Other sales and services	1,041,680	953,378	979,904	26,526	103%	1,112,675
Register of deeds	304,800	304,800	283,064	(21,736)	93%	289,161
Marriage licenses	57,000	57,000	54,480	(2,520)	96%	52,004
Recreation services	262,600	262,600	279,147	16,547	106%	230,952
	<u>9,459,142</u>	<u>9,364,840</u>	<u>9,953,877</u>	<u>589,037</u>	106%	<u>10,129,821</u>
<b>Investment earnings</b>	<u>85,000</u>	<u>85,000</u>	<u>86,976</u>	<u>1,976</u>	102%	<u>96,904</u>
<b>Other:</b>						
Tax refunds - sales and gas tax	1,100	1,100	1,109	9	101%	946
ABC bottles taxes	42,000	42,000	52,995	10,995	126%	50,313
County Board of Alcohol Control	24,000	24,000	24,000	-	100%	24,000
Contributions	4,300	32,169	45,854	13,685	143%	62,554
Other revenues	948,380	1,089,252	2,275,882	1,186,630	209%	1,398,575
	<u>1,019,780</u>	<u>1,188,521</u>	<u>2,399,840</u>	<u>1,211,319</u>	202%	<u>1,536,388</u>
Total revenues	<u>161,378,483</u>	<u>168,642,496</u>	<u>176,339,788</u>	<u>7,697,292</u>	105%	<u>169,490,594</u>
<b>Expenditures:</b>						
<b>General Government:</b>						
<b>Governing Body:</b>						
Salaries	242,643	242,643	220,041	22,602	91%	244,933
Fringe benefits	69,779	69,779	50,787	18,992	73%	52,312
Operating costs	61,464	61,464	51,988	9,476	85%	44,408
	<u>373,886</u>	<u>373,886</u>	<u>322,816</u>	<u>51,070</u>	86%	<u>341,653</u>
<b>County Administration:</b>						
Salaries	741,859	394,973	385,066	9,907	97%	725,484
Fringe benefits	254,393	125,621	121,078	4,543	96%	224,152
Operating costs	67,710	29,147	22,934	6,213	79%	33,968
	<u>1,063,962</u>	<u>549,741</u>	<u>529,078</u>	<u>20,663</u>	96%	<u>983,604</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 JUNE 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>
<b>Human Resources:</b>						
Salaries	-	348,244	323,402	24,842	93%	-
Fringe benefits	-	133,223	124,993	8,230	94%	-
Operating costs	-	38,136	17,768	20,368	47%	-
	-	519,603	466,163	53,440	90%	-
<b>Finance:</b>						
Salaries	652,196	654,872	654,837	35	100%	619,572
Fringe benefits	236,440	234,714	234,128	586	100%	206,801
Operating costs	357,260	398,851	370,285	28,566	93%	364,835
	1,245,896	1,288,437	1,259,250	29,187	98%	1,191,208
<b>Tax Administration:</b>						
Salaries	2,172,793	2,172,793	1,997,824	174,969	92%	2,063,029
Fringe benefits	921,411	932,969	889,378	43,591	95%	800,300
Operating costs	918,220	1,043,424	797,035	246,389	76%	578,570
Capital outlay	-	-	-	-	na	7,971
	4,012,424	4,149,186	3,684,237	464,949	89%	3,449,870
<b>County Attorney:</b>						
Salaries	344,545	351,545	336,716	14,829	96%	368,496
Fringe benefits	111,335	111,871	105,135	6,736	94%	102,550
Operating costs	249,080	249,080	206,100	42,980	83%	162,265
	704,960	712,496	647,951	64,545	91%	633,311
<b>Court Facilities:</b>						
Salaries	-	-	-	-	na	19,503
Fringe benefits	-	2,187	2,187	-	100%	6,560
Operating costs	272,261	320,261	279,036	41,225	87%	246,535
	272,261	322,448	281,223	41,225	87%	272,598
<b>Board of Elections:</b>						
Salaries	411,067	410,421	349,588	60,833	85%	371,707
Fringe benefits	112,416	113,062	102,288	10,774	90%	88,062
Operating costs	178,537	178,537	149,139	29,398	84%	150,804
	702,020	702,020	601,015	101,005	86%	610,573
<b>Register of Deeds:</b>						
Salaries	644,360	644,360	605,668	38,692	94%	639,616
Fringe benefits	315,945	315,945	304,411	11,534	96%	276,956
Operating costs	1,384,843	1,694,843	1,645,754	49,089	97%	1,453,513
	2,345,148	2,655,148	2,555,833	99,315	96%	2,370,085
Total general government	10,720,557	11,272,965	10,347,566	925,399	92%	9,852,902

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>
<b>Central Services:</b>						
<b>Management Information Systems:</b>						
Salaries	838,126	846,273	846,247	26	100%	734,701
Fringe benefits	303,611	303,232	302,856	376	100%	257,964
Operating costs	1,069,640	1,123,053	1,037,116	85,937	92%	786,042
Capital outlay	48,000	71,012	35,121	35,891	49%	129,089
	<u>2,259,377</u>	<u>2,343,570</u>	<u>2,221,340</u>	<u>122,230</u>	95%	<u>1,907,796</u>
<b>Service Center:</b>						
Salaries	662,451	662,451	610,757	51,694	92%	609,039
Fringe benefits	280,678	280,678	266,845	13,833	95%	230,609
Operating costs	479,430	477,830	294,256	183,574	62%	148,065
Capital outlay	30,830	38,130	23,885	14,245	63%	83,333
	<u>1,453,389</u>	<u>1,459,089</u>	<u>1,195,743</u>	<u>263,346</u>	82%	<u>1,071,046</u>
<b>Engineering:</b>						
Salaries	333,112	335,590	335,390	200	100%	323,831
Fringe benefits	119,624	118,744	118,094	650	99%	106,608
Operating costs	35,600	34,002	24,647	9,355	72%	19,080
Capital outlay	-	26,000	-	26,000	0%	-
	<u>488,336</u>	<u>514,336</u>	<u>478,131</u>	<u>36,205</u>	93%	<u>449,519</u>
<b>Operation Services:</b>						
Salaries	2,086,985	2,061,985	1,991,979	70,006	97%	1,897,141
Fringe benefits	974,858	990,591	964,204	26,387	97%	799,178
Operating costs	2,907,940	3,368,041	2,951,521	416,520	88%	2,704,705
Capital outlay	331,550	352,443	309,911	42,532	88%	134,783
	<u>6,301,333</u>	<u>6,773,060</u>	<u>6,217,615</u>	<u>555,445</u>	92%	<u>5,535,807</u>
<b>Non-departmental:</b>						
Salaries	125,040	89,061	-	89,061	0%	-
Fringe benefits	2,234,838	2,734,943	2,016,930	718,013	74%	2,296,780
Operating costs	450,917	713,232	404,727	308,505	57%	554,419
Capital outlay	20,000	25,000	-	25,000	0%	31,317
	<u>2,830,795</u>	<u>3,562,236</u>	<u>2,421,657</u>	<u>1,140,579</u>	68%	<u>2,882,516</u>
Total central services	<u>13,333,230</u>	<u>14,652,291</u>	<u>12,534,486</u>	<u>2,117,805</u>	86%	<u>11,846,684</u>
<b>Public Safety:</b>						
<b>District Attorney:</b>						
Operating costs	123,000	123,000	116,376	6,624	95%	78,816
	<u>123,000</u>	<u>123,000</u>	<u>116,376</u>	<u>6,624</u>	95%	<u>78,816</u>
<b>Sheriff:</b>						
Salaries	7,501,815	7,803,103	7,794,620	8,483	100%	7,706,558
Fringe benefits	2,957,732	3,005,969	2,999,071	6,898	100%	2,747,597
Operating costs	1,987,812	2,284,046	2,264,666	19,380	99%	2,503,246
Capital outlay	475,180	553,422	453,368	100,054	82%	564,324
	<u>12,922,539</u>	<u>13,646,540</u>	<u>13,511,725</u>	<u>134,815</u>	99%	<u>13,521,725</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 JUNE 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>
<b>Detention Center:</b>						
Salaries	3,972,395	3,914,395	3,906,504	7,891	100%	3,856,773
Fringe benefits	1,662,598	1,639,847	1,629,643	10,204	99%	1,454,132
Operating costs	1,892,235	2,126,219	2,125,419	800	100%	2,260,524
Capital outlay	50,000	50,000	49,539	461	99%	37,586
	<u>7,577,228</u>	<u>7,730,461</u>	<u>7,711,105</u>	<u>19,356</u>	100%	<u>7,609,015</u>
<b>Emergency Medical:</b>						
Salaries	4,489,876	4,623,376	4,623,322	54	100%	4,540,766
Fringe benefits	1,683,022	1,677,065	1,676,826	239	100%	1,501,588
Operating costs	1,206,205	1,297,336	1,283,531	13,805	99%	1,331,911
Capital outlay	443,000	811,169	715,548	95,621	88%	453,372
	<u>7,822,103</u>	<u>8,408,946</u>	<u>8,299,227</u>	<u>109,719</u>	99%	<u>7,827,637</u>
<b>Emergency Management:</b>						
Salaries	418,177	431,030	405,919	25,111	94%	407,260
Fringe benefits	144,688	145,754	138,499	7,255	95%	130,260
Operating costs	296,919	492,463	235,552	256,911	48%	237,581
Capital outlay	30,000	36,906	36,906	-	100%	31,374
	<u>889,784</u>	<u>1,106,153</u>	<u>816,876</u>	<u>289,277</u>	74%	<u>806,475</u>
<b>Other Agencies:</b>						
Fire districts	548,100	548,100	548,100	-	100%	321,989
Rescue Squads	348,200	385,475	384,964	511	100%	312,838
	<u>896,300</u>	<u>933,575</u>	<u>933,064</u>	<u>511</u>	100%	<u>634,827</u>
<b>Code Administration:</b>						
Salaries	856,351	887,876	887,653	223	100%	893,377
Fringe benefits	351,342	351,992	351,990	2	100%	316,962
Operating costs	116,920	111,945	93,745	18,200	84%	104,027
Capital outlay	-	-	-	-	na	22,879
	<u>1,324,613</u>	<u>1,351,813</u>	<u>1,333,388</u>	<u>18,425</u>	99%	<u>1,337,245</u>
<b>Central Communications:</b>						
Salaries	1,320,919	1,347,385	1,347,340	45	100%	1,371,894
Fringe benefits	589,730	592,907	592,163	744	100%	535,690
Operating costs	182,100	162,184	145,321	16,863	90%	162,396
Capital outlay	31,500	309,500	75,876	233,624	25%	397,295
	<u>2,124,249</u>	<u>2,411,976</u>	<u>2,160,700</u>	<u>251,276</u>	90%	<u>2,467,275</u>
<b>Animal Protective Services:</b>						
Salaries	521,031	534,531	532,440	2,091	100%	527,816
Fringe benefits	231,157	235,278	235,102	176	100%	210,372
Operating costs	199,150	269,240	249,984	19,256	93%	272,091
Capital outlay	-	-	-	-	na	31,800
	<u>951,338</u>	<u>1,039,049</u>	<u>1,017,526</u>	<u>21,523</u>	98%	<u>1,042,079</u>
Total public safety	<u>34,631,154</u>	<u>36,751,513</u>	<u>35,899,987</u>	<u>851,526</u>	98%	<u>35,325,094</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 JUNE 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>
<b>Transportation:</b>						
Cape Fear Regional Jetport	97,000	97,000	97,000	-	100%	97,000
Odell Williamson Mun. Airport	27,500	27,500	27,500	-	100%	27,500
Cape Fear Transp. Authority	33,663	33,663	33,663	-	100%	29,350
Brunswick Transit System	-	224,566	169,157	55,409	75%	217,571
Total transportation	<u>158,163</u>	<u>382,729</u>	<u>327,320</u>	<u>55,409</u>	86%	<u>371,421</u>
<b>Environmental Protection:</b>						
<b>Solid Waste:</b>						
Salaries	311,318	311,318	300,944	10,374	97%	294,494
Fringe benefits	136,304	136,304	131,805	4,499	97%	108,669
Operating costs	13,147,268	13,273,974	13,197,057	76,917	99%	12,988,533
Capital outlay	6,600	7,810	7,810	-	100%	62,063
	<u>13,601,490</u>	<u>13,729,406</u>	<u>13,637,616</u>	<u>91,790</u>	99%	<u>13,453,759</u>
<b>Other:</b>						
Forestry services	229,681	229,681	188,072	41,609	82%	203,326
Brunswick County Beach Consortium	30,000	30,000	13,500	16,500	45%	30,000
	<u>259,681</u>	<u>259,681</u>	<u>201,572</u>	<u>58,109</u>	78%	<u>233,326</u>
Total environmental protection	<u>13,861,171</u>	<u>13,989,087</u>	<u>13,839,188</u>	<u>149,899</u>	99%	<u>13,687,085</u>
<b>Economic Development:</b>						
<b>Planning:</b>						
Salaries	481,565	481,565	452,971	28,594	94%	445,442
Fringe benefits	190,431	190,431	184,792	5,639	97%	158,206
Operating costs	168,708	217,419	180,130	37,289	83%	153,450
Capital outlay	-	7,000	-	7,000	0%	7,971
	<u>840,704</u>	<u>896,415</u>	<u>817,893</u>	<u>78,522</u>	91%	<u>765,069</u>
<b>Cooperative Extension:</b>						
Salaries	278,718	313,070	303,118	9,952	97%	253,798
Fringe benefits	113,045	109,859	109,704	155	100%	95,944
Operating costs	113,938	147,047	137,534	9,513	94%	125,430
	<u>505,701</u>	<u>569,976</u>	<u>550,356</u>	<u>19,620</u>	97%	<u>475,172</u>
<b>Soil and Water Conservation:</b>						
Salaries	138,583	140,521	140,510	11	100%	138,088
Fringe benefits	59,483	59,847	59,567	280	100%	54,102
Operating costs	14,850	15,965	14,479	1,486	91%	13,978
	<u>212,916</u>	<u>216,333</u>	<u>214,556</u>	<u>1,777</u>	99%	<u>206,168</u>
<b>Public Housing Section 8:</b>						
Salaries	199,640	199,640	198,493	1,147	99%	197,726
Fringe benefits	82,290	82,290	81,400	890	99%	74,395
Operating costs	2,123,894	2,229,894	2,216,089	13,805	99%	2,194,982
	<u>2,405,824</u>	<u>2,511,824</u>	<u>2,495,982</u>	<u>15,842</u>	99%	<u>2,467,103</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 JUNE 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>
<b>Economic Development:</b>						
Salaries	206,414	208,746	208,434	312	100%	204,892
Fringe benefits	73,093	73,093	72,805	288	100%	73,791
Operating costs	138,500	138,500	138,500	-	100%	128,500
	<u>418,007</u>	<u>420,339</u>	<u>419,739</u>	<u>600</u>	100%	<u>407,183</u>
<b>1% Occupancy Tax:</b>						
Operating costs	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,209,423</u>	<u>40,577</u>	97%	<u>1,307,052</u>
<b>Other Economic Development:</b>						
Oak Isl. Bch Abtmnt & Rnrshmnt	-	166,666	166,666	-		-
Lockwood Folly Aq. Restoration	-	101,828	-	101,828	0%	182,322
Economic incentives	-	40,000	-	40,000	0%	15,015
	<u>-</u>	<u>308,494</u>	<u>166,666</u>	<u>141,828</u>	54%	<u>197,337</u>
Total economic development	<u>5,633,152</u>	<u>6,173,381</u>	<u>5,874,615</u>	<u>298,766</u>	95%	<u>5,825,084</u>
<b>Human Services:</b>						
<b>Health:</b>						
<b>Administration:</b>						
Salaries	2,311,104	2,265,871	2,246,505	19,366	99%	2,284,670
Fringe benefits	970,945	970,945	945,548	25,397	97%	871,763
Operating costs	242,800	283,487	207,720	75,767	73%	410,460
Capital outlay	-	80,911	-	80,911	0%	31,230
	<u>3,524,849</u>	<u>3,601,214</u>	<u>3,399,773</u>	<u>201,441</u>	94%	<u>3,598,123</u>
<b>Communicable Diseases:</b>						
Operating costs	<u>265,970</u>	<u>272,205</u>	<u>249,995</u>	<u>22,210</u>	92%	<u>228,481</u>
<b>Adult Health Maintenance:</b>						
Salaries	-	700	625	75	89%	-
Fringe benefits	-	100	48	52	48%	-
Operating costs	157,630	196,613	169,781	26,832	86%	91,453
	<u>157,630</u>	<u>197,413</u>	<u>170,454</u>	<u>26,959</u>	86%	<u>91,453</u>
<b>Senior Health</b>						
Salaries	214,302	250,087	212,743	37,344	85%	182,600
Fringe benefits	86,641	84,691	82,954	1,737	98%	55,191
Operating costs	220,665	220,565	194,062	26,503	88%	211,520
	<u>521,608</u>	<u>555,343</u>	<u>489,759</u>	<u>65,584</u>	88%	<u>449,311</u>
<b>Maternal and Child Health:</b>						
Salaries	394,741	394,741	384,038	10,703	97%	385,133
Fringe benefits	184,824	184,824	181,231	3,593	98%	162,435
Operating costs	568,657	584,830	519,922	64,908	89%	573,126
Capital outlay	-	8,450	8,403	47	99%	-
	<u>1,148,222</u>	<u>1,172,845</u>	<u>1,093,594</u>	<u>79,251</u>	93%	<u>1,120,694</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 JUNE 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>
<b>Environmental Health:</b>						
Salaries	838,131	840,881	834,719	6,162	99%	833,101
Fringe benefits	315,966	316,126	311,009	5,117	98%	287,211
Operating costs	167,996	210,854	179,147	31,707	85%	176,836
Capital outlay	-	9,000	6,991	2,009	78%	-
	<u>1,322,093</u>	<u>1,376,861</u>	<u>1,331,866</u>	<u>44,995</u>	97%	<u>1,297,148</u>
<b>Employee Wellness:</b>						
Salaries	116,330	122,834	119,507	3,327	97%	92,830
Fringe benefits	44,463	45,747	45,018	729	98%	31,178
Operating costs	101,160	101,160	81,349	19,811	80%	53,205
	<u>261,953</u>	<u>269,741</u>	<u>245,874</u>	<u>23,867</u>	91%	<u>177,213</u>
Total health	<u>7,202,325</u>	<u>7,445,622</u>	<u>6,981,315</u>	<u>464,307</u>	94%	<u>6,962,423</u>
<b>Veterans' Services:</b>						
Salaries	120,080	121,410	121,331	79	100%	117,171
Fringe benefits	55,784	55,484	55,433	51	100%	42,884
Operating costs	12,554	11,524	9,166	2,358	80%	9,761
Total veterans' services	<u>188,418</u>	<u>188,418</u>	<u>185,930</u>	<u>2,488</u>	99%	<u>169,816</u>
<b>Social Services:</b>						
<b>Administration:</b>						
Salaries	6,347,950	6,191,600	6,017,337	174,263	97%	5,667,728
Fringe benefits	2,660,763	2,671,727	2,573,176	98,551	96%	2,168,262
Operating costs	2,056,898	3,414,950	2,915,722	499,228	85%	1,894,130
Capital outlay	48,817	58,817	48,767	10,050	83%	73,863
	<u>11,114,428</u>	<u>12,337,094</u>	<u>11,555,002</u>	<u>782,092</u>	94%	<u>9,803,983</u>
<b>Title III-In Home Care:</b>						
Salaries	-	-	-	-	na	240,650
Fringe benefits	-	-	-	-	na	143,920
Operating costs	-	-	-	-	na	79,850
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>464,420</u>
<b>Other Operating Costs:</b>						
Medical assistance	30,000	30,000	11,083	18,917	37%	5,464
Aid to the blind	5,910	5,910	4,933	977	83%	5,909
Adoption assistance	280,000	280,000	245,010	34,990	88%	256,761
Special assistance to aged	225,000	225,000	180,339	44,661	80%	204,456
Special assistance to disabled	225,000	225,000	224,627	373	100%	203,993
Foster care	800,000	770,000	763,733	6,267	99%	627,976
State foster home	325,000	355,000	338,089	16,911	95%	333,639
Special assistance	1,500	5,500	5,351	149	97%	1,972
Day care	4,138,523	5,311,700	5,280,538	31,162	99%	4,649,529
Special child adoption assistance	-	83,804	7,056	76,748	8%	16,324
	<u>6,030,933</u>	<u>7,291,914</u>	<u>7,060,759</u>	<u>231,155</u>	97%	<u>6,306,023</u>
Total social services	<u>17,145,361</u>	<u>19,629,008</u>	<u>18,615,761</u>	<u>1,013,247</u>	95%	<u>16,574,426</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 JUNE 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>
<b>Other Human Services:</b>						
Trillium Health Resources	692,000	710,210	710,207	3	100%	707,375
Brunswick Senior Resources, Inc	1,615,000	1,615,000	1,615,000	-	100%	1,550,000
Other human services	-	121,737	121,737	-	100%	1,002,820
Capital outlay	-	-	-	-	na	78,282
	<u>2,307,000</u>	<u>2,446,947</u>	<u>2,446,944</u>	<u>3</u>	<u>100%</u>	<u>3,338,477</u>
Total human services	<u>26,843,104</u>	<u>29,709,995</u>	<u>28,229,950</u>	<u>1,480,045</u>	<u>95%</u>	<u>27,045,142</u>
<b>Education:</b>						
Public schools	33,335,477	33,335,477	33,335,477	-	100%	33,437,869
Public schools - capital outlay	699,346	699,346	699,346	-	100%	701,494
Community college	3,699,447	3,699,447	3,699,447	-	100%	3,781,447
Community college - cap. outlay	50,000	50,000	50,000	-	100%	-
Total education	<u>37,784,270</u>	<u>37,784,270</u>	<u>37,784,270</u>	<u>-</u>	<u>100%</u>	<u>37,920,810</u>
<b>Culture and Recreation:</b>						
<b>Parks and Recreation:</b>						
<b>Administration:</b>						
Salaries	610,635	610,635	545,847	64,788	89%	585,570
Fringe benefits	198,149	199,607	188,794	10,813	95%	176,971
Operating costs	474,486	463,486	415,438	48,048	90%	404,983
Capital outlay	-	3,521,000	3,515,427	5,573	100%	-
	<u>1,283,270</u>	<u>4,794,728</u>	<u>4,665,506</u>	<u>129,222</u>	<u>97%</u>	<u>1,167,524</u>
<b>Maintenance:</b>						
Salaries	677,597	677,597	635,632	41,965	94%	636,023
Fringe benefits	257,970	261,770	255,732	6,038	98%	236,677
Operating costs	492,995	492,995	460,359	32,636	93%	462,900
Capital outlay	101,000	226,000	207,690	18,310	92%	104,423
	<u>1,529,562</u>	<u>1,658,362</u>	<u>1,559,413</u>	<u>98,949</u>	<u>94%</u>	<u>1,440,023</u>
Total Parks and Recreation	<u>2,812,832</u>	<u>6,453,090</u>	<u>6,224,919</u>	<u>228,171</u>	<u>96%</u>	<u>2,607,547</u>
<b>Brunswick County Library:</b>						
Salaries	692,640	692,641	678,186	14,455	98%	686,048
Fringe benefits	318,519	318,518	311,619	6,899	98%	291,352
Operating costs	275,600	287,376	242,275	45,101	84%	256,606
	<u>1,286,759</u>	<u>1,298,535</u>	<u>1,232,080</u>	<u>66,455</u>	<u>95%</u>	<u>1,234,006</u>
Total culture and recreation	<u>4,099,591</u>	<u>7,751,625</u>	<u>7,456,999</u>	<u>294,626</u>	<u>96%</u>	<u>3,841,553</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 JUNE 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>
<b>Debt Service:</b>						
Principal retirement	10,440,000	10,440,000	10,440,000	-	100%	9,215,000
Interest and fees	3,404,527	3,511,664	3,489,128	22,536	99%	3,762,911
Total debt service	<u>13,844,527</u>	<u>13,951,664</u>	<u>13,929,128</u>	<u>22,536</u>	100%	<u>12,977,911</u>
Total expenditures	<u>160,908,919</u>	<u>172,419,520</u>	<u>166,223,509</u>	<u>6,196,011</u>	96%	<u>158,693,686</u>
<b>Revenues over (under) expenditures</b>	<u>469,564</u>	<u>(3,777,024)</u>	<u>10,116,279</u>	<u>13,893,303</u>	-268%	<u>10,796,908</u>
<b>Other Financing Sources (Uses):</b>						
Issuance of long-term debt	-	4,620,000	4,620,000	-	100%	-
Premiums on bonds	-	157,137	157,137	-	100%	-
Pmt to escrow agent for ref. debt	-	(4,670,000)	(4,670,000)	-	100%	-
	<u>-</u>	<u>107,137</u>	<u>107,137</u>	<u>-</u>	100%	<u>-</u>
<b>Transfers From Other Funds:</b>						
Transfer from county capital project fund	-	88,000	88,000	-	100%	-
Transfer from special rev. fund	-	13,682	13,682	-	100%	-
	<u>-</u>	<u>101,682</u>	<u>101,682</u>	<u>-</u>	100%	<u>-</u>
<b>Transfers To Other Funds:</b>						
Transfer to cnty cap. proj. fund	(750,000)	(3,500,000)	(3,500,000)	-	100%	(7,118,470)
Transfer to grant project funds	-	(24,116)	(24,116)	-	100%	(18,988)
Transfer to emerg. tel. sys. fund	-	(3,888)	(3,888)	-	100%	(2,157)
Transfer to schl cap. proj. fund	<u>(3,087,984)</u>	<u>(4,720,425)</u>	<u>(4,720,425)</u>	<u>-</u>	100%	<u>(4,036,671)</u>
	<u>(3,837,984)</u>	<u>(8,248,429)</u>	<u>(8,248,429)</u>	<u>-</u>	100%	<u>(11,176,286)</u>
<b>Budgetary Financing Sources (Uses):</b>						
Contingency	(400,000)	-	-	-	na	-
Appropriated fund balance	3,768,420	11,816,634	-	(11,816,634)	0%	-
	<u>3,368,420</u>	<u>11,816,634</u>	<u>-</u>	<u>(11,816,634)</u>	0%	<u>-</u>
Total other financing srcs. (uses)	<u>(469,564)</u>	<u>3,777,024</u>	<u>(8,039,610)</u>	<u>(11,816,634)</u>	-213%	<u>(11,176,286)</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>2,076,669</u>	<u>\$ 2,076,669</u>		<u>(379,378)</u>
<b>Fund balance, beginning of year</b>			<u>66,299,079</u>			<u>66,678,457</u>
<b>Fund balance, end of year</b>			<u>\$ 68,375,748</u>			<u>\$ 66,299,079</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 JUNE 30, 2015**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental-NC Dept. of Transportation	\$ 17,130,418	\$ 14,420,491	\$ 619,861	\$ 15,040,352
Restricted intergovernmental-NC Parks & Rec. Trust Fund	859,354	500,000	-	500,000
Investment earnings	144,268	140,414	16,384	156,798
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	331,716	252,507	2,000	254,507
Total revenues	<u>22,679,477</u>	<u>19,527,133</u>	<u>638,245</u>	<u>20,165,378</u>
<b>Expenditures:</b>				
<b>Public Safety:</b>				
Sheriff's Firing Range	<u>280,000</u>	<u>206,090</u>	<u>36,521</u>	<u>242,611</u>
<b>Economic Development:</b>				
Avalon	3,922,845	299,370	2,219,413	2,518,783
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>4,197,430</u>	<u>299,370</u>	<u>2,219,413</u>	<u>2,518,783</u>
<b>Cultural and recreation:</b>				
Town Creek Park Improvements	5,323,178	3,259,262	1,799,638	5,058,900
Waccamaw Park Improvements	3,192,717	182,138	2,900,699	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>6,257</u>	<u>196,576</u>	<u>202,833</u>
	<u>8,917,694</u>	<u>3,454,955</u>	<u>4,935,913</u>	<u>8,390,868</u>
<b>Transportation:</b>				
Airport Improvements	<u>19,162,335</u>	<u>16,949,154</u>	<u>144,518</u>	<u>17,093,672</u>
Total expenditures	<u>32,557,459</u>	<u>20,909,569</u>	<u>7,336,365</u>	<u>28,245,934</u>
<b>Revenues over (under) expenditures</b>	(9,877,982)	(1,382,436)	(6,698,120)	(8,080,556)
<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	10,431,611	3,500,000	13,931,611
Transfer to general fund	(1,901,439)	(1,901,439)	(88,000)	(1,989,439)
Transfer to emergency telephone system fund	<u>(88,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>9,877,982</u>	<u>8,530,172</u>	<u>3,412,000</u>	<u>11,942,172</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 7,147,736</u>	<u>(3,286,120)</u>	<u>\$ 3,861,616</u>
<b>Fund balance, beginning of year</b>			<u>15,637,195</u>	
<b>Fund balance, end of year</b>			<u>\$ 12,351,075</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 JUNE 30, 2015**

	Project Budget	Prior Years	Actual	
			Current Year	Total to Date
<b>Revenues:</b>				
NC Public Education Lottery	\$ 7,087,951	\$ 6,049,771	\$ 1,043,025	\$ 7,092,796
Investment earnings	1,199,342	1,314,521	8,404	1,322,925
Investment earnings-debt proceeds	-	2,209	1,208	3,417
Total revenues	<u>8,287,293</u>	<u>7,366,501</u>	<u>1,052,637</u>	<u>8,419,138</u>
<b>Expenditures:</b>				
Brunswick County Schools	59,526,254	31,815,461	7,075,309	38,890,770
Brunswick Community College	31,665,911	31,392,826	63,828	31,456,654
Total expenditures	<u>91,192,165</u>	<u>63,208,287</u>	<u>7,139,137</u>	<u>70,347,424</u>
<b>Revenues over (under) expenditures</b>	(82,904,872)	(55,841,786)	(6,086,500)	(61,928,286)
<b>Other Financing Sources (Uses):</b>				
Transfer from general fund	34,286,443	29,566,017	4,720,425	34,286,442
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	1,874,936	476,476	1,398,460	1,874,936
Debt financing issued	40,515,000	30,000,000	10,515,000	40,515,000
Appropriated fund balance	<u>6,542,506</u>	-	-	-
Total other financing sources (uses)	<u>82,904,872</u>	<u>59,728,480</u>	<u>16,633,885</u>	<u>76,362,365</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 3,886,694</u>	10,547,385	<u>\$ 14,434,079</u>
<b>Fund balance, beginning of year</b>			<u>10,439,109</u>	
<b>Fund balance, end of year</b>			<u>\$ 20,986,494</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED JUNE 30, 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	\$ 1,043,174	\$ 17,981	\$ 815,594	\$ 1,876,749
Interest receivable	885	-	565	1,450
Other governmental agencies	606,243	9,920	-	616,163
Total assets	<u>\$ 1,650,302</u>	<u>\$ 27,901</u>	<u>\$ 816,159</u>	<u>\$ 2,494,362</u>
<b>Liabilities:</b>				
Accounts payable and other liabilities	536,424	1,642	22,816	560,882
Total liabilities	<u>536,424</u>	<u>1,642</u>	<u>22,816</u>	<u>560,882</u>
<b>Fund Balance:</b>				
Stabilization by State Statute	607,128	9,920	565	617,613
Restricted - other	506,750	-	792,778	1,299,528
Assigned	-	16,339	-	16,339
Total fund balances	<u>1,113,878</u>	<u>26,259</u>	<u>793,343</u>	<u>1,933,480</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,650,302</u>	<u>\$ 27,901</u>	<u>\$ 816,159</u>	<u>\$ 2,494,362</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 JUNE 30, 2015

	<u>Emergency Telephone System Fund</u>	<u>Grant Project</u>	<u>ROD- Technology Enhancement Fund</u>	<u>Total</u>
<b>Revenues:</b>				
Restricted intergovernmental	\$ 3,001,521	\$ 460,243	\$ -	\$ 3,461,764
Permits and fees	-	-	134,139	134,139
Other revenue	5,356	2,230	-	7,586
Investment earnings	1,495	16	891	2,402
Total revenues	<u>3,008,372</u>	<u>462,489</u>	<u>135,030</u>	<u>3,605,891</u>
<b>Expenditures:</b>				
General government	-	-	114,689	114,689
Public safety	3,199,141	32,085	-	3,231,226
Economic and physical development	-	474,956	-	474,956
Total expenditures	<u>3,199,141</u>	<u>507,041</u>	<u>114,689</u>	<u>3,820,871</u>
<b>Revenues over (under) expenditures</b>	(190,769)	(44,552)	20,341	(214,980)
<b>Other Financing Sources:</b>				
Transfers from general fund	3,888	24,116	-	28,004
Transfer to general fund	-	(13,682)	-	(13,682)
Total other financing sources (uses)	<u>3,888</u>	<u>10,434</u>	<u>-</u>	<u>14,322</u>
<b>Net change in fund balances</b>	(186,881)	(34,118)	20,341	(200,658)
<b>Fund balance, beginning of year</b>	<u>1,300,759</u>	<u>60,377</u>	<u>773,002</u>	<u>2,134,138</u>
<b>Fund balance, end of year</b>	<u>\$ 1,113,878</u>	<u>\$ 26,259</u>	<u>\$ 793,343</u>	<u>\$ 1,933,480</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 JUNE 30, 2015 AND THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>	<u>June 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
<b>Revenues:</b>				
Restricted intergovernmental	\$ 1,281,952	\$ 1,281,952	\$ -	\$ 761,711
911 Center Consolidation Grant	1,924,683	1,719,569	(205,114)	170,377
Other revenue	-	5,356	5,356	292,059
Investment earnings	-	1,495	1,495	1,553
Total revenues	<u>3,206,635</u>	<u>3,008,372</u>	<u>(198,263)</u>	<u>1,225,700</u>
<b>Expenditures:</b>				
Operating costs	823,956	628,203	195,753	369,257
Capital outlay	769,176	171,198	597,978	171,198
911 Center Grant	<u>2,654,579</u>	<u>2,399,740</u>	<u>254,839</u>	<u>(24,190)</u>
Total expenditures	<u>4,247,711</u>	<u>3,199,141</u>	<u>1,048,570</u>	<u>516,265</u>
<b>Revenues over (under) expenditures</b>	(1,041,076)	(190,769)	850,307	709,435
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	3,888	3,888	-	2,157
Appropriated fund balance	<u>1,037,188</u>	<u>-</u>	<u>(1,037,188)</u>	<u>-</u>
Total other financing sources (uses)	<u>1,041,076</u>	<u>3,888</u>	<u>(1,037,188)</u>	<u>2,157</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	(186,881)	<u>\$ (186,881)</u>	711,592
<b>Fund balance, beginning of year</b>		<u>1,300,759</u>		<u>589,167</u>
<b>Fund balance, end of year</b>		<u>\$ 1,113,878</u>		<u>\$ 1,300,759</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO  
ACTUAL - GRANT PROJECT FUND  
FROM INCEPTION AND FOR THE PERIOD ENDED JUNE 30, 2015**

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
<b>Revenues:</b>				
Rest. intergovernmental - CDBG-Scattered Site 2012	\$ 225,000	\$ -	\$ 225,000	\$ 225,000
Rest. intergovernmental - CDBG-Tech. Assist Gr. 2012	50,000	44,342	5,658	50,000
Rest. intergovernmental - Urgent Repair 2013	75,000	37,500	37,500	75,000
Rest. intergovernmental - Urgent Repair 2014	100,000	-	50,000	50,000
Rest. intergovernmental - USDA Housing Pres. 2012	89,148	34,948	54,201	89,149
Rest. intergovernmental - Single Family Rehab 2011	318,000	271,771	-	271,771
Rest. intergovernmental - Single Family Rehab 2014	170,000	-	-	-
Rest. intergovernmental - Sheriff's	665,160	575,002	30,249	605,251
Rest. intergovernmental - Emergency Services Grants	1,913,421	1,892,160	2,960	1,895,120
Rest. intergovernmental - Economic and Physical Dev.	163,730	119,138	44,592	163,730
Rest. intergovernmental - SOAR Gov.'s Crime Comm.	289,999	21,311	10,083	31,394
Other sales and services	1,615	1,615	-	1,615
Other Revenue	2,230	-	2,230	2,230
Investment earnings	28	28	16	44
Total revenues	<u>4,063,331</u>	<u>2,997,815</u>	<u>462,489</u>	<u>3,460,304</u>
<b>Expenditures:</b>				
CDBG - Scattered Site 2012	225,000	1,578	223,422	225,000
CDBG - Technical Assistance Grant 2012	50,000	44,342	5,658	50,000
Urgent Repair - 2013	90,028	15,529	74,499	90,028
Urgent Repair - 2014	120,000	-	31,351	31,351
USDA Housing Preservation (HPG) 2012	134,148	59,146	75,002	134,148
Single Family Rehabilitation - 2011	318,000	257,433	14,339	271,772
Single Family Rehabilitation - 2014	170,000	-	3,863	3,863
Sheriff's Department	669,148	569,593	-	569,593
Emergency Services - Public Safety	1,905,470	1,876,361	9,705	1,886,066
SOAR Governor's Crime Commission	289,999	48,660	22,380	71,040
General Economic and Physical Development	<u>165,960</u>	<u>119,138</u>	<u>46,822</u>	<u>165,960</u>
Total expenditures	<u>4,137,753</u>	<u>2,991,780</u>	<u>507,041</u>	<u>3,498,821</u>
<b>Revenues over (under) expenditures</b>	(74,422)	6,035	(44,552)	(38,517)
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	88,104	63,988	24,116	88,104
Transfer to general fund	<u>(13,682)</u>	<u>-</u>	<u>(13,682)</u>	<u>(13,682)</u>
Total other financing sources (uses)	<u>74,422</u>	<u>63,988</u>	<u>10,434</u>	<u>74,422</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 70,023</u>	<u>(34,118)</u>	<u>\$ 35,905</u>
<b>Fund balance, beginning of year</b>			<u>60,377</u>	
<b>Fund balance, end of year</b>			<u>\$ 26,259</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 JUNE 30, 2015 AND THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>	<u>June 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
<b>Revenues:</b>				
Permits and fees	\$ 160,700	\$ 134,139	\$ (26,561)	\$ 132,395
Investment earnings	<u>1,350</u>	<u>891</u>	<u>(459)</u>	<u>1,038</u>
Total revenues	<u>162,050</u>	<u>135,030</u>	<u>(27,020)</u>	<u>133,433</u>
<b>Expenditures:</b>				
General government	<u>162,050</u>	<u>114,689</u>	<u>47,361</u>	<u>94,150</u>
<b>Revenues over (under) expenditures</b>	<u>\$ -</u>	<u>20,341</u>	<u>\$ 20,341</u>	<u>39,283</u>
<b>Fund balance, beginning of year</b>		<u>773,002</u>		<u>733,719</u>
<b>Fund balance, end of year</b>		<u>\$ 793,343</u>		<u>\$ 773,002</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)  
JUNE 30, 2015

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 19,873,348	\$ 7,334,160	\$ 27,207,508
Restricted cash	2,017,335	8,883,169	10,900,504
Interest receivable	15,133	5,291	20,424
Receivables and special assessments, net	2,621,289	867	2,622,156
Due from other governmental agencies	303,967	181,470	485,437
Inventories	2,061,679	-	2,061,679
Total current assets	<u>26,892,751</u>	<u>16,404,957</u>	<u>43,297,708</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	869,973	330,788	1,200,761
Customer deposits	1,631,703	-	1,631,703
Interest payable	144,711	-	144,711
Current portion of debt	1,184,680	-	1,184,680
Total current liabilities	<u>3,831,067</u>	<u>330,788</u>	<u>4,161,855</u>
<b>Expendable net position</b>	<b>23,061,684</b>	<b>16,074,169</b>	<b>39,135,853</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>\$ 135,717,991</u>	<u>\$ 16,074,169</u>	<u>\$ 151,792,160</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM  
 OPERATING FUND (NON-GAAP)  
 FOR THE PERIOD ENDED JUNE 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>
<b>Revenues:</b>						
User charges	\$19,766,172	\$19,786,172	\$20,520,042	\$ 733,870	104%	\$19,757,895
ARRA interest subsidy	263,693	263,693	297,931	34,238	113%	268,423
Investment earnings	40,000	40,000	23,904	(16,096)	60%	23,849
Other	440,209	442,449	428,603	(13,846)	97%	390,411
Total revenues	<u>20,510,074</u>	<u>20,532,314</u>	<u>21,270,480</u>	<u>738,166</u>	104%	<u>20,440,578</u>
<b>Expenditures:</b>						
Salaries	4,098,629	4,157,505	4,009,948	147,557	96%	3,964,932
Fringe benefits	1,755,979	1,765,102	1,699,300	65,802	96%	1,581,800
Operating expenditures	6,734,119	7,188,832	6,092,764	1,096,068	85%	6,301,622
Repairs and maintenance	1,189,000	1,163,516	871,271	292,245	75%	840,906
Capital outlay	2,724,000	2,768,946	2,679,172	89,774	97%	3,606,151
<b>Debt Service:</b>						
Principal	910,010	910,010	910,009	1	100%	895,024
Interest	931,564	1,031,525	1,024,502	7,023	99%	853,385
Total expenditures	<u>18,343,301</u>	<u>18,985,436</u>	<u>17,286,966</u>	<u>1,698,470</u>	91%	<u>18,043,820</u>
<b>Revenues over (under) expenditures</b>	2,166,773	1,546,878	3,983,514	2,436,636	258%	2,396,758
<b>Other Financing Sources (Uses):</b>						
Long-term debt issued	-	8,410,367	8,410,367	-	100%	-
Premiums on debt issued	-	1,097,680	1,097,680	-	100%	-
Pmts. to escrow agent for ref. bonds	-	(11,625,000)	(11,625,000)	-	100%	-
Transfer to water capital project fund	(3,650,000)	(3,689,974)	(3,650,000)	39,974	99%	(3,929,192)
Transfer from water capital proj. fund	-	111,000	111,000	-	100%	124,000
Appropriated net position	1,483,227	4,149,049	-	(4,149,049)	0%	-
Total other financing sources (uses)	<u>(2,166,773)</u>	<u>(1,546,878)</u>	<u>(5,655,953)</u>	<u>(4,109,075)</u>	366%	<u>(3,805,192)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing use</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,672,439)</u>	<u>\$(1,672,439)</u>		<u>\$(1,408,434)</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 JUNE 30, 2015**

	<u>Project Budget</u>	<u>Actual</u>		
		<u>Prior Year</u>	<u>Current Year</u>	<u>Total to Date</u>
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 401,590	\$ -	\$ -	\$ -
Investment earnings	-	66,749	7,947	74,696
Investment earnings-debt proceeds	-	302	209	511
Assessments	-	39,495	-	39,495
Penalties and interest assessments	-	12,915	239	13,154
Total revenues	<u>401,590</u>	<u>119,461</u>	<u>8,395</u>	<u>127,856</u>
<b>Expenditures:</b>				
Northwest water plant expansion	20,483,168	10,964,816	532,013	11,496,829
Old Shallotte Rd. water extension	1,208,136	1,208,136	-	1,208,136
City of Northwest 2nd Feed Line	1,411,285	1,170,306	240,978	1,411,284
Water Mains FY 13	891,253	55,763	835,490	891,253
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	1,080,550	76,278	369,540	445,818
Danford Road	4,088,981	132,671	3,836,985	3,969,656
BPS 8 and 9 improvements	1,484,900	721,992	731,806	1,453,798
Marlowtown waterline	75,636	75,636	-	75,636
Water Mains FY 15	100,000	-	32,725	32,725
Middle River and Smith Roads	100,000	-	67,467	67,467
17 So and Avalon Water Mains	70,000	-	16,550	16,550
NCDOT Hwy 211 Expansion	401,590	-	-	-
Total expenditures	<u>31,460,499</u>	<u>14,456,148</u>	<u>6,663,554</u>	<u>21,119,702</u>
<b>Revenues over (under) expenditures</b>	<b>(31,058,909)</b>	<b>(14,336,687)</b>	<b>(6,655,159)</b>	<b>(20,991,846)</b>
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	23,146,392	11,146,392	12,000,000	23,146,392
Bond premium	912,329	-	912,329	912,329
Transfers from water fund	12,032,584	8,382,586	3,650,000	12,032,586
Transfers to water fund	(812,770)	(701,770)	(111,000)	(812,770)
Contingency for future projects	(6,003,123)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>31,058,909</u>	<u>18,827,208</u>	<u>16,451,329</u>	<u>35,278,537</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>\$ -</b>	<b>\$ 4,490,521</b>	<b>\$ 9,796,170</b>	<b>\$ 14,286,691</b>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)  
JUNE 30, 2015

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 15,015,349	\$ 5,907,849	\$ 20,923,198
Restricted cash	2,020,993	670,242	2,691,235
Interest receivable	9,714	3,879	13,593
Receivables and special assessments, net	9,129,169	9,556	9,138,725
Due from other governmental agencies	141,386	84,203	225,589
Inventories	204,760	-	204,760
Total current assets	<u>26,521,371</u>	<u>6,675,729</u>	<u>33,197,100</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	410,068	465,498	875,566
Interest payable	777,968	-	777,968
Prepaid fees	1,491,634	-	1,491,634
Current portion of debt	9,549,978	-	9,549,978
Total current liabilities	<u>12,229,648</u>	<u>465,498</u>	<u>12,695,146</u>
<b>Expendable net positon</b>	<b>14,291,723</b>	<b>6,210,231</b>	<b>20,501,954</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 positon	<u>\$ 126,300,306</u>	<u>\$ 6,210,231</u>	<u>\$ 132,510,537</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL - WASTEWATER FUND (NON-GAAP)  
FOR THE PERIOD ENDED JUNE 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>
<b>Revenues:</b>						
User charges	\$19,159,722	\$18,945,178	\$21,191,266	\$ 2,246,088	112%	\$20,258,628
ARRA interest subsidy	363,092	363,092	392,237	29,145	108%	393,304
Special assessments	41,000	41,000	230,257	189,257	562%	2,787,123
Investment earnings	30,000	30,000	16,065	(13,935)	54%	29,458
Other	35,000	35,000	65,541	30,541	187%	41,756
Total revenues	<u>19,628,814</u>	<u>19,414,270</u>	<u>21,895,366</u>	<u>2,481,096</u>	113%	<u>23,510,269</u>
<b>Expenditures:</b>						
Salaries	2,181,362	2,223,572	2,156,843	66,729	97%	2,103,352
Fringe benefits	949,414	951,509	913,158	38,351	96%	842,228
Operating expenditures	3,230,049	3,489,138	2,984,208	504,930	86%	2,873,089
Repairs and maintenance	1,232,500	1,368,594	1,288,782	79,812	94%	1,149,891
Capital outlay	815,402	1,023,591	840,910	182,681	82%	1,266,577
<b>Debt Service:</b>						
Principal	8,987,047	8,987,047	8,987,043	4	100%	8,382,977
Interest	4,982,735	5,691,360	5,616,823	74,537	99%	5,225,904
Total expenditures	<u>22,378,509</u>	<u>23,734,811</u>	<u>22,787,767</u>	<u>947,044</u>	96%	<u>21,844,018</u>
<b>Revenues over (under) expenditures</b>	(2,749,695)	(4,320,541)	(892,401)	3,428,140	21%	1,666,251
<b>Other Financing Sources (Uses):</b>						
Issuance of long-term debt	-	42,139,633	42,139,633	-	100%	-
Premiums on bonds issued	-	6,275,960	6,275,888	(72)	100%	-
Pmts. to escrow agent for ref. bonds	-	(48,302,024)	(48,302,024)	-	100%	-
Transfer to wastewater cap. proj.	-	(430,696)	(430,696)	-	100%	(84,168)
Transfer from wastewater cap. proj.	101,250	478,979	478,979	-	100%	152,367
Appropriated net position	2,648,445	4,158,689	-	(4,158,689)	0%	-
Total other financing sources (uses)	<u>2,749,695</u>	<u>4,320,541</u>	<u>161,780</u>	<u>(4,158,761)</u>	4%	<u>68,199</u>
<b>Revenues and other financing sources over (under) expenditures and other financing use</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (730,621)</u>	<u>\$ (730,621)</u>		<u>\$ 1,734,450</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 JUNE 30, 2015**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 27,167	\$ 27,167	\$ -	\$ 27,167
Assessments	368,507	557,052	-	557,052
SAD interest and penalties	4,692	91,301	7,716	99,017
Investment earnings	15,038	62,107	5,744	67,851
Investment earnings-debt proceeds	5,169	6,235	19	6,254
Total revenues	<u>420,573</u>	<u>743,862</u>	<u>13,479</u>	<u>757,341</u>
<b>Expenditures:</b>				
Northeast Brunswick Wastewater Treatment Plant Ph 2	13,227,584	13,227,581	-	13,227,581
Boiling Springs Lake Collection System SAD	2,845,275	2,836,110	9,164	2,845,274
Ocean Ridge Pump Station/Angel Trace Force Main	1,063,535	709,323	354,212	1,063,535
Ocean Isle Beach wastewater plant improvements	4,479,174	182,554	3,824,293	4,006,847
Carolina Shores N. Sewer SAD	200,000	-	-	-
Total expenditures	<u>21,815,568</u>	<u>16,955,568</u>	<u>4,187,669</u>	<u>21,143,237</u>
<b>Revenues over (under) expenditures</b>	(21,394,995)	(16,211,706)	(4,174,190)	(20,385,896)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	19,794,134	15,864,134	3,930,000	19,794,134
Bond premium	299,174	-	299,246	299,246
Gain on sale of real property	751,218	751,218	-	751,218
Transfer from wastewater fund	2,871,711	2,441,016	430,696	2,871,712
Transfer to wastewater fund	(1,621,806)	(1,167,527)	(478,979)	(1,646,506)
Contingency for future projects	(4,880,032)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>21,394,995</u>	<u>17,888,841</u>	<u>4,180,963</u>	<u>22,069,804</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 1,677,135</u>	<u>\$ 6,773</u>	<u>\$ 1,683,908</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 JUNE 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>June 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
<b>Revenues:</b>				
Charges for services	\$ 600,000	\$ 600,000	\$ -	\$ 1,041,998
Investment earnings	-	3,354	3,354	4,143
Total revenues	<u>600,000</u>	<u>603,354</u>	<u>3,354</u>	<u>1,046,141</u>
<b>Expenditures:</b>				
Premiums	<u>1,350,000</u>	<u>1,346,100</u>	<u>3,900</u>	<u>559,668</u>
<b>Revenues over (under) expenditures</b>	<u>(750,000)</u>	<u>(742,746)</u>	<u>7,254</u>	<u>486,473</u>
<b>Other financing sources (uses):</b>				
Appropriated net position	<u>750,000</u>	<u>-</u>	<u>(750,000)</u>	<u>-</u>
Increase (decrease) in net position	<u>\$ -</u>	<u>(742,746)</u>	<u>\$ (742,746)</u>	<u>486,473</u>
<b>Net positon, beginning of year</b>		<u>2,729,106</u>		<u>2,242,633</u>
<b>Net positon, end of year</b>		<u>\$ 1,986,360</u>		<u>\$ 2,729,106</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 JUNE 30, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>June 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
<b>Revenues:</b>				
Charges for services-health premiums	\$ 13,158,899	\$ 13,099,877	\$ (59,022)	\$ 10,185,266
Charges for services-wellness	-	70,684	70,684	87,291
Investment earnings	-	1,344	1,344	2,456
Total revenues	<u>13,158,899</u>	<u>13,171,905</u>	<u>13,006</u>	<u>10,275,013</u>
<b>Expenditures:</b>				
Administration fees	1,526,601	1,450,772	75,829	1,033,376
Premiums	<u>12,632,298</u>	<u>12,130,221</u>	<u>502,077</u>	<u>9,902,259</u>
Total expenditures	<u>14,158,899</u>	<u>13,580,993</u>	<u>577,906</u>	<u>10,935,635</u>
<b>Revenues over (under) expenditures</b>	<u>(1,000,000)</u>	<u>(409,088)</u>	<u>590,912</u>	<u>(660,622)</u>
<b>Other financing sources (uses):</b>				
Appropriated net position	<u>1,000,000</u>	<u>-</u>	<u>(1,000,000)</u>	<u>-</u>
<b>Increase (decrease) in net position</b>	<u>\$ -</u>	<u>(409,088)</u>	<u>\$ (409,088)</u>	<u>(660,622)</u>
<b>Net positon, beginning of year</b>		<u>1,025,656</u>		<u>1,686,278</u>
<b>Net positon, end of year</b>		<u>\$ 616,568</u>		<u>\$ 1,025,656</u>

## **Cash and Investments**

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 06/30/15. It reports that the County had \$143.7 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 0.10%.

**BRUNSWICK COUNTY**  
**SUMMARY OF CASH AND INVESTMENTS**  
**AS OF JUNE 30, 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			38,142,680			0.00%
Finistar			<u>4,296,312</u>			0.12%
Total Checking & Petty Cash				\$ 42,443,592	26%	
Money Markets / Savings						
BB&T Money Rate Savings			35,016,473			0.10%
First Bank Preferred Savings			10,365,760			0.05%
SunTrust Money Market			<u>5,012,038</u>			0.05%
Total Money Markets / Savings				\$ 50,394,271	31%	
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	7/2/15	10,000,000			0.25%
BB&T CDARS	7/3/14	6/30/16	2,500,000			0.35%
BB&T CDARS	7/31/14	7/28/16	2,500,000			0.35%
BB&T CDARS	8/28/14	8/25/16	2,500,000			0.35%
BB&T CDARS	9/18/14	9/15/16	<u>2,500,000</u>			0.41%
Total Certificates of Deposit / CDARS				\$ 35,188,481	21%	
NC Capital Management Trust - Cash Portfolio				\$ 12,425,937	8%	0.04%
NC Capital Management Trust - Term Portfolio				<u>\$ 3,249,979</u>	2%	0.11%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 143,702,259</b>		
<b>Restricted Cash and Investments</b>						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			\$ 20,306,965		12%	0.04%
PNC Bank Money Market			234,067		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
<b>Total Restricted Cash and Investments</b>				<b>\$ 20,755,597</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 164,457,857</b>	<b>100%</b>	<b>0.10%</b>
<b>Cash Balances:</b>						
General Fund			\$ 67,194,072			
County Capital Reserve Fund			10,555,232			
School Capital Projects Fund			8,731,721			
Water Fund			22,349,175			
Water Capital Reserve Fund			6,116,056			
Wastewater Fund			14,232,734			
Wastewater Capital Reserve Fund			5,524,382			

## **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>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD	% of
Month	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-15	actual %	ANNUAL
								change of	BUDGET
								prior YTD	
								actual	
July	553,243	520,653	469,070	457,840	1,256,406		758,897	-40%	
Aug	358,446	487,765	466,417	399,728	501,329		471,098	-6%	
Sept	304,094	233,047	275,046	266,185	502,872		399,058	-21%	
Oct	273,825	340,246	262,323	292,645	421,702		410,936	-3%	
Nov	234,593	261,246	220,800	248,011	316,382		213,082	-33%	
Dec	255,803	276,256	268,080	1,904,275	338,695		300,926	-11%	
Jan	269,411	272,557	176,623	230,649	312,188		376,046	20%	
Feb	289,685	225,344	288,303	167,225	355,871		347,468	-2%	
Mar	243,709	335,610	229,522	275,890	570,368		324,430	-43%	
Apr	121,891	160,121	217,975	242,239	283,020		247,162	-13%	
May	92,443	(373,197)	223,154	165,586	83,586		322,131	285%	
June	139,043	136,914	142,710	149,701	241,223		235,646	-2%	
<b>Total</b>	<b>3,136,186</b>	<b>2,876,562</b>	<b>3,240,024</b>	<b>4,799,974</b>	<b>5,183,642</b>	<b>2,800,000</b>	<b>4,406,880</b>		<b>157%</b>

<b>CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD	% of
Month	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-15	actual %	ANNUAL
								change of	BUDGET
								prior YTD	
								actual	
July	148,657	137,781	149,233	223,725	251,261		92,824	-63%	
Aug	303,106	2,412,025	5,345,089	6,150,582	9,042,700		12,888,188	43%	
Sept	9,270,602	8,475,311	6,289,266	6,836,698	5,905,099		7,595,799	29%	
Oct	5,297,786	4,820,497	9,065,677	5,238,074	12,169,968		9,858,124	-19%	
Nov	22,004,593	23,371,285	20,721,693	25,391,533	18,981,162		19,890,901	5%	
Dec	22,364,013	27,573,364	28,586,670	23,447,917	32,279,594		26,567,368	-18%	
Jan	29,691,895	23,641,459	25,241,193	29,356,598	19,978,550		23,801,591	19%	
Feb	3,188,089	2,490,577	2,434,826	2,502,188	2,403,056		2,268,344	-6%	
Mar	1,960,896	1,571,872	1,297,910	1,382,129	1,929,706		1,279,718	-34%	
Apr	1,015,191	901,577	951,266	1,064,276	1,136,330		1,110,556	-2%	
May	762,175	698,659	775,014	759,092	1,074,642		836,589	-22%	
June	663,476	639,597	659,708	639,677	1,343,630		1,414,725	5%	
<b>Total</b>	<b>96,670,479</b>	<b>96,734,004</b>	<b>101,517,545</b>	<b>102,992,489</b>	<b>106,495,697</b>	<b>106,037,946</b>	<b>107,604,727</b>		<b>101%</b>

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

<b>ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)</b>									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2014-15	ACTUAL 2014-15		
July	775,244	611,192	728,103	803,743	864,797		927,776	7%	
Aug	869,298	844,882	913,921	912,847	978,703		1,090,562	11%	
Sept	717,873	628,840	669,704	754,001	845,474		877,367	4%	
Oct	563,576	482,833	400,003	663,615	634,429		654,852	3%	
Nov	451,640	455,100	415,830	432,817	489,457		628,065	28%	
Dec	172,484	331,494	408,793	504,025	493,127		549,081	11%	
Jan	397,943	257,261	407,062	348,981	282,246		527,514	87%	
Feb	377,381	363,729	350,111	422,989	455,363		484,029	6%	
Mar	355,054	419,734	406,660	533,035	478,740		377,571	-21%	
Apr	559,235	364,267	529,984	612,526	650,547		668,922	3%	
May	494,947	525,760	1,062,504	559,487	667,921		708,546	6%	
June	498,848	567,902	387,186	588,366	701,324		759,421	8%	
<b>Total</b>	<b>6,233,523</b>	<b>5,852,993</b>	<b>6,679,861</b>	<b>7,136,430</b>	<b>7,542,128</b>	<b>7,886,472</b>	<b>8,253,706</b>		<b>105%</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 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2014-15	ACTUAL 2014-15		
July	387,930	384,828	456,457	468,237	481,169		539,117	12%	
Aug	372,649	393,146	400,939	422,864	441,069		481,408	9%	
Sept	345,577	374,736	400,747	418,782	433,388		496,279	15%	
Oct	335,048	352,699	391,422	393,726	437,655		469,753	7%	
Nov	382,451	360,510	351,758	379,858	371,215		494,179	33%	
Dec	342,429	351,112	395,014	422,206	450,740		479,879	6%	
Jan	406,617	440,835	487,072	444,135	503,442		583,174	16%	
Feb	327,566	341,806	350,610	359,348	373,047		447,406	20%	
Mar	340,557	355,548	403,125	421,635	414,833		434,593	5%	
Apr	352,020	389,645	428,045	438,597	454,513		457,599	1%	
May	362,623	408,647	366,004	419,110	424,744		488,986	15%	
June	374,957	352,385	430,835	445,822	488,672		526,413	8%	
<b>Total</b>	<b>4,330,424</b>	<b>4,505,897</b>	<b>4,862,027</b>	<b>5,034,320</b>	<b>5,274,487</b>	<b>5,340,121</b>	<b>5,898,786</b>		<b>110%</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 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2014-15	ACTUAL 2014-15		
July	382,047	389,923	463,609	502,448	537,381		581,833	8%	
Aug	365,754	495,102	525,360	535,526	571,290		634,883	11%	
Sept	339,368	394,173	419,001	464,542	513,379		547,394	7%	
Oct	330,003	322,739	297,341	415,766	419,073		441,243	5%	
Nov	319,980	313,939	291,703	310,259	333,777		436,317	31%	
Dec	183,945	258,856	302,427	355,269	361,268		397,148	10%	
Jan	304,055	252,979	331,462	294,265	285,268		420,617	47%	
Feb	269,368	267,614	262,408	299,134	319,156		356,907	12%	
Mar	263,751	296,691	304,048	368,542	342,823		305,250	-11%	
Apr	357,385	283,405	366,596	408,598	431,872		442,236	2%	
May	332,586	360,673	580,160	379,092	430,202		469,765	9%	
June	338,292	360,724	306,627	399,234	464,929		504,945	9%	
<b>Total</b>	<b>3,786,534</b>	<b>3,996,820</b>	<b>4,450,742</b>	<b>4,732,676</b>	<b>5,010,418</b>	<b>5,048,595</b>	<b>5,538,538</b>		<b>110%</b>

Note: Sales Taxes are 2 months behind in reporting.  
Medicaid Swap Reduced Article 39 in FY 08 and Articles 39 and 35 in FY 09

**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
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	536,094	594,617	770,458	618,528	630,804		739,330	17%	
Aug	631,447	682,536	890,930	848,179	677,768		802,358	18%	
Sept	653,845	675,552	830,552	823,103	702,374		616,254	-12%	
Oct	582,996	620,719	640,911	605,376	657,724		580,244	-12%	
Nov	473,947	578,043	494,880	538,332	543,429		506,254	-7%	
Dec	383,530	417,272	434,090	440,113	383,736		423,042	10%	
Jan	291,493	331,377	341,039	320,595	310,469		324,088	4%	
Feb	269,540	289,819	294,562	289,461	325,192		305,999	-6%	
Mar	243,529	258,280	293,912	317,570	310,570		288,625	-7%	
Apr	238,546	284,317	275,009	247,091	280,329		306,203	9%	
May	351,199	350,418	418,321	355,714	381,008		390,786	3%	
**June	566,766	683,693	316,768	512,494	686,431		495,719	-28%	
<b>Total</b>	<b>5,222,932</b>	<b>5,766,645</b>	<b>6,001,433</b>	<b>5,916,557</b>	<b>5,889,834</b>	<b>6,170,325</b>	<b>5,778,902</b>		<b>94%</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
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	520,136	573,935	602,180	502,222	531,159		645,432	22%	
Aug	578,115	572,806	691,382	736,692	566,561		610,893	8%	
Sept	497,843	538,488	640,662	483,513	511,239		597,231	17%	
Oct	436,852	460,224	462,945	394,070	455,344		369,057	-19%	
Nov	396,332	349,013	384,941	375,118	391,254		382,248	-2%	
Dec	257,299	320,012	276,392	281,076	260,217		298,588	15%	
Jan	267,115	287,662	269,445	262,906	242,557		308,352	27%	
Feb	247,089	207,131	272,677	278,801	297,924		240,348	-19%	
Mar	214,179	200,724	226,944	265,305	256,865		291,032	13%	
Apr	270,106	272,227	211,365	227,953	264,528		253,284	-4%	
May	355,286	423,526	345,286	282,064	303,736		330,963	9%	
**June	435,118	438,205	336,570	410,953	567,502		373,695	-34%	
<b>Total</b>	<b>4,475,470</b>	<b>4,643,954</b>	<b>4,720,790</b>	<b>4,500,673</b>	<b>4,648,887</b>	<b>4,528,920</b>	<b>4,701,123</b>		<b>104%</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
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	254,446	230,055	205,957	235,758	252,870		245,698	-3%	
Aug	206,918	176,341	238,422	291,644	230,404		241,408	5%	
Sept	186,315	211,659	263,477	251,772	235,556		287,677	22%	
Oct	173,444	200,160	227,805	230,252	231,204		226,273	-2%	
Nov	148,067	171,152	227,584	234,277	233,080		225,491	-3%	
Dec	128,560	171,746	193,560	203,477	188,651		220,541	17%	
Jan	154,011	199,172	222,440	223,740	200,044		221,210	11%	
Feb	154,580	169,138	205,758	221,223	232,927		148,278	-36%	
Mar	150,662	194,844	165,216	261,605	193,946		192,828	-1%	
Apr	138,357	205,001	178,199	211,697	206,743		169,595	-18%	
May	181,744	220,764	235,606	196,254	216,485		172,665	-20%	
June	116,775	136,764	266,335	239,597	211,501		141,691	-33%	
<b>Total</b>	<b>1,993,877</b>	<b>2,286,796</b>	<b>2,630,359</b>	<b>2,801,296</b>	<b>2,633,410</b>	<b>2,417,527</b>	<b>2,493,355</b>		<b>103%</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
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	343,436	369,062	374,477	381,461	391,615		403,355	3%	
Aug	344,602	368,551	374,598	383,403	393,144		440,343	12%	
Sept	344,180	368,751	376,785	381,503	391,943		440,074	12%	
Oct	346,891	369,302	375,396	382,386	394,427		442,108	12%	
Nov	345,554	368,909	377,206	385,726	396,791		442,353	11%	
Dec	341,417	368,439	376,646	385,373	395,498		443,726	12%	
Jan	345,141	371,366	377,689	386,229	395,498		445,019	13%	
Feb	343,854	371,203	380,480	386,997	399,527		445,701	12%	
Mar	344,894	363,122	379,420	387,056	398,697		446,642	12%	
Apr	344,785	370,885	378,667	387,607	399,271		448,227	12%	
May	346,061	372,644	380,225	389,914	401,832		449,771	12%	
**June	389,403	377,768	386,880	399,806	413,286		498,348	21%	
<b>Total</b>	<b>4,180,219</b>	<b>4,440,002</b>	<b>4,538,469</b>	<b>4,637,462</b>	<b>4,771,529</b>	<b>5,198,400</b>	<b>5,345,667</b>		<b>103%</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
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	23,753	31,784	22,566	20,552	32,072		70,982	121%	
Aug	13,450	22,700	27,308	15,150	38,414		54,383	42%	
Sept	31,003	16,150	30,336	30,974	40,036		55,302	38%	
Oct	19,150	15,280	22,816	27,034	42,683		53,756	26%	
Nov	9,950	14,900	15,924	22,145	29,320		42,257	44%	
Dec	19,150	30,550	23,563	19,234	28,621		56,457	97%	
Jan	10,400	16,300	19,127	33,630	25,201		53,973	114%	
Feb	16,750	14,988	15,516	53,149	34,179		55,395	62%	
Mar	20,072	13,822	21,192	41,370	38,347		62,467	63%	
Apr	25,253	26,450	30,380	39,756	39,113		66,169	69%	
May	29,250	24,800	19,417	29,745	41,012		87,408	113%	
*June	44,900	33,800	35,963	155,376	42,744		57,354	34%	
<b>Total</b>	<b>263,081</b>	<b>261,524</b>	<b>284,109</b>	<b>488,116</b>	<b>431,742</b>	<b>470,000</b>	<b>715,903</b>		<b>152%</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
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	71,097	49,518	43,532	36,494	69,729		75,945	9%	
Aug	37,803	43,483	42,166	36,803	68,885		61,056	-11%	
Sept	65,980	30,959	56,011	55,673	74,043		56,609	-24%	
Oct	69,274	45,051	49,159	62,911	92,640		35,619	-62%	
Nov	28,105	31,260	40,237	60,584	35,813		90,854	154%	
Dec	20,463	58,450	39,262	53,463	59,986		71,145	19%	
Jan	22,337	12,620	10,622	76,170	46,944		77,802	66%	
Feb	25,738	24,630	67,326	132,565	61,353		78,674	28%	
Mar	53,922	49,315	43,699	60,294	83,280		75,081	-10%	
Apr	45,565	77,878	49,961	84,220	56,385		86,006	53%	
May	76,463	51,326	34,502	47,460	116,924		106,117	-9%	
*June	43,321	67,095	101,493	232,116	71,878		65,310	-9%	
<b>Total</b>	<b>560,068</b>	<b>541,586</b>	<b>577,970</b>	<b>938,752</b>	<b>837,859</b>	<b>516,000</b>	<b>880,218</b>		<b>171%</b>

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

**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
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	22,579	13,206	14,840	12,295	23,386		27,391	17%	
Aug	8,364	10,396	12,760	10,666	20,169		26,404	31%	
Sept	19,962	8,112	18,497	18,697	25,030		23,378	-7%	
Oct	19,869	10,440	16,756	21,484	22,223		20,420	-8%	
Nov	8,703	8,990	10,376	20,505	14,943		36,383	143%	
Dec	3,409	17,675	12,649	17,955	19,097		28,184	48%	
Jan	6,814	20,543	10,206	18,736	19,156		28,812	50%	
Feb	11,890	5,688	22,750	29,327	20,860		30,550	46%	
Mar	16,244	13,915	14,752	22,098	26,789		23,460	-12%	
Apr	11,874	19,307	16,833	28,057	24,074		24,169	0%	
May	22,381	15,685	11,183	16,164	31,109		35,214	13%	
*June	38,546	16,748	13,580	79,793	28,029		27,254	-3%	
Total	190,635	160,705	175,180	295,776	274,866	175,000	331,619		189%

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

**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
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		BUDGET
July	428,697	467,029	534,433	539,086	612,855		707,249	15%	
Aug	449,671	495,227	536,471	580,699	651,146		733,867	13%	
Sept	450,801	490,521	528,279	559,178	644,679		693,713	8%	
Oct	423,565	481,760	512,272	531,074	633,320		673,713	6%	
Nov	416,435	477,455	487,634	521,592	620,631		662,220	7%	
Dec	412,496	447,742	488,908	515,480	605,584		649,668	7%	
Jan	400,747	442,910	459,766	513,818	600,756		648,827	8%	
Feb	397,130	442,172	486,115	511,834	617,577		651,892	6%	
Mar	389,590	445,924	509,061	528,669	623,293		640,679	3%	
Apr	402,306	437,732	427,655	527,052	612,980		652,947	7%	
May	439,194	451,384	494,416	557,639	642,475		678,940	6%	
June	464,901	545,341	463,735	652,400	762,420		709,781	-7%	
<b>Total</b>	<b>5,075,532</b>	<b>5,625,196</b>	<b>5,928,745</b>	<b>6,538,521</b>	<b>7,627,716</b>	<b>8,086,614</b>	<b>8,103,496</b>		<b>100%</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
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		BUDGET
July	30,000	39,550	40,000	67,500	126,160		88,000	-30%	
Aug	0.00	76,232	64,000	89,000	90,600		93,000	3%	
Sept	59,000	33,000	37,000	76,760	60,000		100,000	67%	
Oct	51,652	46,000	48,000	32,005	113,949		84,000	-26%	
Nov	46,000	32,000	80,000	60,000	100,000		101,550	2%	
Dec	8,000	42,550	217,000	60,000	60,166		69,000	15%	
Jan	12,000	61,300	65,000	76,000	96,000		84,000	-13%	
Feb	61,000	53,000	76,583	96,000	157,000		172,000	10%	
Mar	51,000	39,450	36,583	88,000	84,000		80,000	-5%	
Apr	68,000	109,000	73,583	71,970	112,000		88,000	-21%	
May	37,000	11,995	44,571	93,000	132,000		126,990	-4%	
June	22,000	63,995	88,332	76,000	77,000		132,700	72%	
<b>Total</b>	<b>445,652</b>	<b>608,073</b>	<b>870,653</b>	<b>886,235</b>	<b>1,208,875</b>	<b>1,080,000</b>	<b>1,219,240</b>		<b>113%</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
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		BUDGET
July	94,250	72,125	88,000	71,201	153,583		94,139	-39%	
Aug	51,000	40,583	65,917	80,333	75,250		153,639	104%	
Sept	136,834	42,375	128,775	41,766	94,337		130,597	38%	
Oct	162,518	106,042	124,000	99,441	100,250		157,250	57%	
Nov	44,016	39,000	56,000	103,889	48,306		162,973	237%	
*Dec	(30,667)	71,500	140,500	76,222	55,555		122,639	121%	
Jan	24,000	49,564	41,333	90,085	105,889		153,833	45%	
~Feb	56,000	2,500	123,805	339,167	67,805		168,764	149%	
Mar	60,000	57,000	84,222	64,306	112,512		115,639	3%	
Apr	73,000	167,034	114,834	141,306	128,139		105,250	-18%	
May	148,617	37,000	32,000	76,373	134,384		201,306	50%	
June	48,861	109,000	116,706	142,945	113,439		93,309	-18%	
<b>Total</b>	<b>868,429</b>	<b>793,723</b>	<b>1,116,093</b>	<b>1,327,033</b>	<b>1,189,449</b>	<b>450,000</b>	<b>1,659,338</b>		<b>369%</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
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	31,417	19,708	34,334	21,742	47,864		24,714	-48%	
Aug	14,000	9,194	22,973	20,639	24,084		47,884	99%	
Sept	43,611	12,125	40,592	13,922	31,444		42,534	35%	
Oct	52,737	21,347	40,335	28,957	32,421		51,087	58%	
Nov	12,005	13,000	13,333	34,632	17,104		79,326	364%	
*Dec	(11,222)	18,500	14,335	25,409	17,855		38,881	118%	
Jan	8,290	13,000	14,668	27,030	25,410		51,281	102%	
Feb	14,000	(3,500)	12,445	35,095	19,601		56,259	187%	
Mar	18,000	16,000	24,113	15,437	36,729		33,217	-10%	
Apr	21,333	56,344	35,278	43,759	36,827		30,753	-16%	
May	44,206	16,862	8,335	23,460	41,109		63,105	54%	
June	20,472	60,725	27,274	23,315	31,815		35,773	12%	
<b>Total</b>	<b>268,849</b>	<b>253,305</b>	<b>288,015</b>	<b>313,396</b>	<b>362,264</b>	<b>150,000</b>	<b>554,814</b>		<b>370%</b>

\* Credited Town Creek Cedar Grove schools for reduction in permitted flow by DENR which was prev. collected in June '09  
 ~YTD correction made in 2012. \$206,000 billed for Calabach Town Center in 2013.

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

<b>NUMBER OF WATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	Change
July	30,616	33,261	33,842	34,488	34,990	36,146	118
Aug	30,652	33,299	33,916	34,521	35,107	36,272	126
*Sept	30,731	33,337	33,968	34,362	35,219	36,379	107
Oct	30,791	33,415	33,990	34,328	35,400	36,431	52
Nov	30,876	33,434	34,050	34,377	35,455	36,524	93
Dec	30,944	33,422	34,129	34,485	35,500	36,607	83
Jan	30,924	33,490	34,189	34,512	35,545	36,679	72
Feb	30,978	33,521	34,221	34,652	35,615	36,737	58
Mar	31,013	33,549	34,254	34,719	35,663	36,828	91
Apr	31,076	33,615	34,330	34,823	35,819	36,910	82
May	33,145	33,632	34,368	34,913	35,902	37,046	136
June	33,183	33,770	34,394	34,984	36,028	37,112	66
Average	31,244	33,479	34,138	34,597	35,520	36,639	1,084

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

<b>NUMBER OF WASTEWATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	Change
July	8,605	9,180	9,683	10,667	12,415	13,855	14
Aug	8,643	9,257	9,755	10,756	12,467	14,009	154
**Sept	8,666	9,267	9,817	10,663	12,677	14,036	27
Oct	8,686	9,394	9,913	10,712	12,859	14,092	56
Nov	8,736	9,437	9,957	10,738	13,108	14,143	51
***Dec	8,757	9,412	10,015	11,081	13,234	14,192	49
Jan	8,751	9,396	10,151	11,156	13,364	14,237	45
Feb	8,802	9,532	10,199	11,310	13,470	14,325	88
Mar	8,803	9,583	10,213	11,516	13,544	14,378	53
Apr	9,059	9,516	10,410	11,685	13,608	14,450	72
May	9,089	9,599	10,463	11,965	13,743	14,468	18
June	9,112	9,647	10,475	12,142	13,841	14,514	46
Average	8,809	9,435	10,088	11,199	13,194	14,225	673

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

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