

# **COUNTY OF BRUNSWICK NORTH CAROLINA**

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

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



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

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**Schedule**

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

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

### **General Fund:**

- Total revenues for the General Fund are \$78.6 million for an increase of \$3.1 million or 4.1% over the same period in the prior year. The main reason for this is a \$3.2 million, 6.1% increase in Ad Valorem Taxes. Other areas of increase worth noting include Local Option Sales Tax (\$0.3 million, 4.3%) and Deed Stamp Excise Tax (\$0.6 million, 56.9%). Total revenues collected are 47.1% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$63.0 million and are 37.5% of the current budget. Total expenditures are less than the expenditures of the same period in the prior year by \$0.5 million or 0.8%.
- Net transfers to other funds are \$7.6 million compared to net transfers to other funds of \$3.5 million over the same period in the prior year. The transfers were to fund various county and education capital projects.
- Revenues are greater than expenditures and net transfers by \$8.1 million for the current period end compared to over by \$8.5 million at the end of the same period of the prior year.

### **Water Fund:**

- Total revenues for the Water Fund increased 4.7% over the same period in the prior year to \$10.9 million. Retail water sales increased 7.5% due to approximately 1,000 additional customers added to the system over the last year. Capital Recovery revenue increased 69.9% or \$0.2 million over the same period in the prior year. Total revenues are 51.9% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund were relatively consistent to the same period in the prior year at \$7.4 million. Total expenditures are 39.7% of the budget for the fiscal year.
- Net transfers to water capital projects of \$1.4 million decreased compared to \$3.6 million of transfers in the same period of the prior year. The transfers were to fund various water capital projects.
- Revenues are greater than expenditures and net transfers by \$2.1 million compared to under by \$0.6 million in the same period of the prior year.

### **Wastewater Fund:**

- Total revenues for the Wastewater Fund increased \$1.0 million or 12.5% over the same period in the prior year to \$9.3 million. Retail wastewater sales increased 6.0% due to more than 600 additional customers added to the system over the last year. Capital Recovery revenue increased 58.9% or \$0.4 million over the same period of the prior year. Total revenues are 45.3% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 4.1% over the same period in the prior year to \$6.6 million. Total expenditures are 25.9% of the budget for the fiscal year.
- Net transfers to wastewater capital projects of \$1.3 million increased compared to transfers to projects of \$0.4 million in the same period of the prior year.
- Revenues are greater than expenditures and net transfers by \$1.3 million compared to greater than expenditures by \$1.5 million over the same period in the prior year.

## COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS  
NOVEMBER 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	\$ 76,892,000	\$ 19,903,220	\$ 7,055,961	\$ 1,330,872	\$ 105,182,053
Restricted cash and investments	549,473	-	8,724,721	-	9,274,194
Interest receivable	28,972	5,783	3,187	742	38,684
Taxes receivable - net	59,859,914	-	-	-	59,859,914
Receivables - net	1,316,035	-	-	11	1,316,046
Other governmental agencies	170,424	-	-	208	170,632
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 138,880,818</u>	<u>\$ 19,909,003</u>	<u>\$ 15,783,869</u>	<u>\$ 1,331,833</u>	<u>\$ 175,905,523</u>
<b>Liabilities:</b>					
Accounts payable and other liabilities	\$ 2,126,223	\$ -	\$ -	\$ 2,840	\$ 2,129,063
<b>Deferred Inflows of Resources:</b>	<u>60,301,545</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,301,545</u>
<b>Fund Balances:</b>					
Restricted:					
Stabilization by State Statute	9,206,786	-	-	950	9,207,736
Restricted - other	2,633,668	-	8,724,721	1,265,716	12,624,105
Committed	214,566	19,909,003	7,059,148	-	27,182,717
Assigned	1,900,526	-	-	62,327	1,962,853
Unassigned	62,497,504	-	-	-	62,497,504
Total fund balances	<u>76,453,050</u>	<u>19,909,003</u>	<u>15,783,869</u>	<u>1,328,993</u>	<u>113,474,915</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 138,880,818</u>	<u>\$ 19,909,003</u>	<u>\$ 15,783,869</u>	<u>\$ 1,331,833</u>	<u>\$ 175,905,523</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED NOVEMBER 30, 2015

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
<b>Revenues:</b>					
Ad valorem taxes	\$ 56,178,364	\$ -	\$ -	\$ -	\$ 56,178,364
Local option sales taxes	6,454,182	-	-	-	6,454,182
Other taxes and licenses	2,692,342	-	-	-	2,692,342
Unrestricted intergovernmental revenues	88,166	-	-	-	88,166
Restricted intergovernmental revenues	6,766,942	308	-	347,462	7,114,712
Permits and fees	1,399,654	-	-	60,609	1,460,263
Sales and services	4,193,683	-	-	-	4,193,683
Investment earnings	29,270	6,060	10,882	729	46,941
Other	824,730	20,000	-	-	844,730
Total revenues	<u>78,627,333</u>	<u>26,368</u>	<u>10,882</u>	<u>408,800</u>	<u>79,073,383</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	4,729,155	-	-	71,208	4,800,363
Public safety	14,235,635	10,000	-	906,074	15,151,709
Central services	6,134,683	-	-	-	6,134,683
Human services	10,262,250	-	-	-	10,262,250
Transportation	91,600	538	-	-	92,138
Environmental protection	5,761,460	-	-	-	5,761,460
Culture and recreation	1,659,862	26,525	-	-	1,686,387
Economic and physical development	2,806,314	3,577	-	56,005	2,865,896
Education	15,895,207	-	5,213,507	-	21,108,714
<b>Debt Service:</b>					
Interest and fiscal charges	1,394,975	-	-	-	1,394,975
Total expenditures	<u>62,971,141</u>	<u>40,640</u>	<u>5,213,507</u>	<u>1,033,287</u>	<u>69,258,575</u>
<b>Revenues over (under) expenditures</b>	<u>15,656,192</u>	<u>(14,272)</u>	<u>(5,202,625)</u>	<u>(624,487)</u>	<u>9,814,808</u>
<b>Other Financing Sources (Uses):</b>					
Sale of capital assets	13,310	-	-	-	13,310
Transfers from other funds	-	7,572,200	-	20,000	7,592,200
Transfers to other funds	<u>(7,592,200)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,592,200)</u>
Total other financing sources (uses)	<u>(7,578,890)</u>	<u>7,572,200</u>	<u>-</u>	<u>20,000</u>	<u>13,310</u>
<b>Net change in fund balance</b>	8,077,302	7,557,928	(5,202,625)	(604,487)	9,828,118
<b>Fund balance, beginning 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>
<b>Fund balance, end of year</b>	<u>\$ 76,453,050</u>	<u>\$ 19,909,003</u>	<u>\$ 15,783,869</u>	<u>\$ 1,328,993</u>	<u>\$ 113,474,915</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Ad valorem taxes	\$ 109,348,481	\$ 109,348,481	\$ 56,178,364	\$ (53,170,117)
Local option sales taxes	19,006,196	19,006,196	6,454,182	(12,552,014)
Other taxes and licenses	3,715,000	3,715,000	2,692,342	(1,022,658)
Unrestricted intergovernmental revenues	1,086,000	1,086,000	88,166	(997,834)
Restricted intergovernmental revenues	18,485,779	20,010,968	6,766,942	(13,244,026)
Permits and fees	3,555,896	3,618,956	1,399,654	(2,219,302)
Sales and services	8,620,679	8,620,679	4,193,683	(4,426,996)
Investment earnings	85,000	85,000	29,270	(55,730)
Other	1,187,800	1,431,878	824,730	(607,148)
Total revenues	<u>165,090,831</u>	<u>166,923,158</u>	<u>78,627,333</u>	<u>(88,295,825)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	11,547,170	11,097,338	4,729,155	6,368,183
Central services	14,250,771	15,235,602	6,134,683	9,100,919
Public safety	34,153,613	35,127,572	14,235,635	20,891,937
Transportation	153,850	362,725	91,600	271,125
Environmental protection	14,222,177	14,221,260	5,761,460	8,459,800
Economic and physical development	5,762,766	6,029,422	2,806,314	3,223,108
Human services	27,813,840	28,749,741	10,262,250	18,487,491
Education	38,148,499	38,148,499	15,895,207	22,253,292
Culture and recreation	4,030,707	4,069,265	1,659,862	2,409,403
<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	1,394,975	2,016,898
Total expenditures	<u>164,965,266</u>	<u>167,923,297</u>	<u>62,971,141</u>	<u>104,952,156</u>
Revenues over (under) expenditures	<u>125,565</u>	<u>(1,000,139)</u>	<u>15,656,192</u>	<u>16,656,331</u>
<b>Other Financing Sources (Uses):</b>				
Sale of capital assets	-	-	13,310	13,310
Transfers to other funds	(2,698,665)	(10,579,009)	(7,592,200)	2,986,809
Contingency	(400,000)	(122,047)	-	122,047
Appropriated fund balance	2,973,100	11,701,195	-	(11,701,195)
Total other financing sources (uses)	<u>(125,565)</u>	<u>1,000,139</u>	<u>(7,578,890)</u>	<u>(8,579,029)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>8,077,302</u>	<u>\$ 8,077,302</u>
<b>Fund balance, beginning of year</b>			68,375,748	
<b>Fund balance, end of year</b>			<u>\$ 76,453,050</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>November 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>November 30, 2014</u>
<b>Revenues:</b>							
<b>Ad Valorem Taxes:</b>							
Current year taxes	\$ 105,848,481	\$ 105,848,481	\$ 53,402,105	\$ (52,446,376)	50%	\$ 107,604,727	\$ 50,325,836
Prior year taxes	2,800,000	2,800,000	2,327,516	(472,484)	83%	4,406,880	2,253,071
Penalties and interest	700,000	700,000	448,743	(251,257)	64%	1,169,035	389,071
	<u>109,348,481</u>	<u>109,348,481</u>	<u>56,178,364</u>	<u>(53,170,117)</u>	51%	<u>113,180,642</u>	<u>52,967,978</u>
<b>Local Option Sales Taxes:</b>							
Article 39 (1%)	8,201,931	8,201,931	3,001,063	(5,200,868)	37%	8,253,706	2,895,705
Article 40 (1/2%)	5,553,726	5,553,726	1,609,130	(3,944,596)	29%	5,898,786	1,516,804
Article 42 (1/2%)	5,250,539	5,250,539	1,843,522	(3,407,017)	35%	5,538,538	1,764,110
Article 44 (1/2%)	-	-	467	467	na	7,281	9,929
	<u>19,006,196</u>	<u>19,006,196</u>	<u>6,454,182</u>	<u>(12,552,014)</u>	34%	<u>19,698,311</u>	<u>6,186,548</u>
<b>Other Taxes and Licenses:</b>							
Scrap tire disposal fee	160,000	160,000	79,642	(80,358)	50%	161,351	71,571
Deed stamp excise tax	2,200,000	2,200,000	1,706,758	(493,242)	78%	2,634,061	1,087,592
Solid waste tax	40,000	40,000	23,233	(16,767)	58%	46,868	22,492
White goods disposal tax	40,000	40,000	8,264	(31,736)	21%	37,040	19,899
1% Occupancy Tax	1,275,000	1,275,000	874,445	(400,555)	69%	1,209,423	789,782
	<u>3,715,000</u>	<u>3,715,000</u>	<u>2,692,342</u>	<u>(1,022,658)</u>	72%	<u>4,088,743</u>	<u>1,991,336</u>
<b>Unrestricted Intergovernmental:</b>							
Medicaid hold harmless	660,000	660,000	-	(660,000)	0%	2,360,272	664,737
Beer and wine tax	248,000	248,000	-	(248,000)	0%	287,908	-
Jail fees	178,000	178,000	88,166	(89,834)	50%	296,698	86,778
	<u>1,086,000</u>	<u>1,086,000</u>	<u>88,166</u>	<u>(997,834)</u>	8%	<u>2,944,878</u>	<u>751,515</u>
<b>Restricted Intergovernmental:</b>							
State and federal grant	18,321,718	19,846,907	6,676,316	(13,170,591)	34%	20,162,646	7,670,576
ARRA federal grant	7,563	7,563	3,781	(3,782)	50%	9,188	4,597
Court facility fees	140,000	140,000	53,835	(86,165)	38%	154,399	53,414
Payments in lieu of taxes	-	-	301	301	na	3,536	-
ABC education requirement	-	-	6,687	6,687	na	7,212	3,505
ABC law enforcement services	2,000	2,000	4,776	2,776	239%	5,151	2,206
State drug tax	14,498	14,498	21,246	6,748	147%	19,697	6,749
	<u>18,485,779</u>	<u>20,010,968</u>	<u>6,766,942</u>	<u>(13,244,026)</u>	34%	<u>20,361,829</u>	<u>7,741,047</u>
<b>Permits and Fees:</b>							
Building permits	1,708,000	1,771,060	747,854	(1,023,206)	42%	1,863,824	690,274
Recording Fees	750,000	750,000	306,445	(443,555)	41%	684,107	282,102
Inspection fees	12,000	12,000	7,314	(4,686)	61%	6,740	6,315
Concealed handgun permit	110,050	110,050	49,965	(60,085)	45%	135,405	45,530
Other permit and fees	975,846	975,846	288,076	(687,770)	30%	934,616	301,540
	<u>3,555,896</u>	<u>3,618,956</u>	<u>1,399,654</u>	<u>(2,219,302)</u>	39%	<u>3,624,692</u>	<u>1,325,761</u>
<b>Sales and Services:</b>							
Solid waste fees	1,600,000	1,600,000	744,079	(855,921)	47%	1,889,451	634,650
School resource officer reimb.	1,160,000	1,160,000	346,000	(814,000)	30%	1,178,000	279,775
Rents	37,000	37,000	6,630	(30,370)	18%	61,961	30,038
EMS Charges	3,450,000	3,450,000	1,637,823	(1,812,177)	47%	3,950,659	2,081,883
Public health user fees	642,207	642,207	264,922	(377,285)	41%	797,683	311,729

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	November 30, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	November 30, 2014
Sheriff animal prot. serv. fees	85,000	85,000	35,407	(49,593)	42%	87,871	41,132
Social services fees	54,200	54,200	25,353	(28,847)	47%	66,474	22,615
Public housing fees	100,860	100,860	37,835	(63,025)	38%	101,639	42,716
Tax collection fees	200,000	200,000	77,415	(122,585)	39%	223,544	105,551
Other sales and services	718,830	718,830	667,603	(51,227)	93%	979,904	359,770
Register of deeds	290,382	290,382	132,121	(158,261)	45%	283,064	115,131
Marriage licenses	57,600	57,600	27,658	(29,942)	48%	54,480	26,146
Recreation services	224,600	224,600	190,837	(33,763)	85%	279,147	167,878
	<u>8,620,679</u>	<u>8,620,679</u>	<u>4,193,683</u>	<u>(4,426,996)</u>	49%	<u>9,953,877</u>	<u>4,219,014</u>
<b>Investment earnings</b>	<u>85,000</u>	<u>85,000</u>	<u>29,270</u>	<u>(55,730)</u>	34%	<u>86,976</u>	<u>28,441</u>
<b>Other:</b>							
Tax refunds - sales and gas tax	1,100	1,100	-	(1,100)	0%	1,109	444
ABC bottles taxes	42,000	42,000	20,177	(21,823)	48%	52,995	19,063
Cnty Brd of Alcohol Control	24,000	24,000	6,000	(18,000)	25%	24,000	6,000
Contributions	4,300	6,695	33,308	26,613	498%	45,854	19,334
Other revenues	1,116,400	1,358,083	765,245	(592,838)	56%	2,275,882	238,936
	<u>1,187,800</u>	<u>1,431,878</u>	<u>824,730</u>	<u>(607,148)</u>	58%	<u>2,399,840</u>	<u>283,777</u>
Total revenues	<u>165,090,831</u>	<u>166,923,158</u>	<u>78,627,333</u>	<u>(88,295,825)</u>	47%	<u>176,339,788</u>	<u>75,495,417</u>
<b>Expenditures:</b>							
<b>General Government:</b>							
<b>Governing Body:</b>							
Salaries	198,703	198,703	77,792	120,911	39%	220,041	106,295
Fringe benefits	46,334	46,334	12,925	33,409	28%	50,787	23,911
Operating costs	61,368	61,368	26,804	34,564	44%	51,988	28,655
	<u>306,405</u>	<u>306,405</u>	<u>117,521</u>	<u>188,884</u>	38%	<u>322,816</u>	<u>158,861</u>
<b>County Administration:</b>							
Salaries	404,586	404,586	176,035	228,551	44%	385,066	168,269
Fringe benefits	114,794	114,794	46,624	68,170	41%	121,078	49,469
Operating costs	31,410	31,410	6,888	24,522	22%	22,934	10,503
	<u>550,790</u>	<u>550,790</u>	<u>229,547</u>	<u>321,243</u>	42%	<u>529,078</u>	<u>228,241</u>
<b>Human Resources:</b>							
Salaries	394,472	394,472	155,899	238,573	40%	323,402	144,468
Fringe benefits	137,191	142,091	47,987	94,104	34%	124,993	49,788
Operating costs	11,540	11,540	4,252	7,288	37%	17,768	1,560
	<u>543,203</u>	<u>548,103</u>	<u>208,138</u>	<u>339,965</u>	38%	<u>466,163</u>	<u>195,816</u>
<b>Finance:</b>							
Salaries	674,932	731,163	307,501	423,662	42%	654,837	274,359
Fringe benefits	219,821	239,557	98,456	141,101	41%	234,128	97,981
Operating costs	503,440	522,888	343,842	179,046	66%	370,285	184,370
	<u>1,398,193</u>	<u>1,493,608</u>	<u>749,799</u>	<u>743,809</u>	50%	<u>1,259,250</u>	<u>556,710</u>
<b>Tax Administration:</b>							
Salaries	2,148,331	2,148,331	887,383	1,260,948	41%	1,997,824	873,531
Fringe benefits	807,777	807,777	326,797	480,980	40%	889,378	362,885
Operating costs	880,250	880,250	289,387	590,863	33%	797,035	343,766
Capital outlay	46,000	46,000	-	46,000	0%	-	-
	<u>3,882,358</u>	<u>3,882,358</u>	<u>1,503,567</u>	<u>2,378,791</u>	39%	<u>3,684,237</u>	<u>1,580,182</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 NOVEMBER 30, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	November 30, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	November 30, 2014
<b>County Attorney:</b>							
Salaries	358,608	333,968	124,841	209,127	37%	336,716	145,833
Fringe benefits	105,623	95,742	34,895	60,847	36%	105,135	44,952
Operating costs	220,880	220,880	68,688	152,192	31%	206,100	78,677
	<u>685,111</u>	<u>650,590</u>	<u>228,424</u>	<u>422,166</u>	35%	<u>647,951</u>	<u>269,462</u>
<b>Court Facilities:</b>							
Fringe benefits	-	-	-	-	na	2,187	-
Operating costs	308,592	308,592	93,110	215,482	30%	279,036	104,622
	<u>308,592</u>	<u>308,592</u>	<u>93,110</u>	<u>215,482</u>	30%	<u>281,223</u>	<u>104,622</u>
<b>Board of Elections:</b>							
Salaries	1,011,940	532,885	147,852	385,033	28%	349,588	209,684
Fringe benefits	148,130	111,559	38,414	73,145	34%	102,288	44,059
Operating costs	313,241	313,241	143,081	170,160	46%	149,139	95,002
	<u>1,473,311</u>	<u>957,685</u>	<u>329,347</u>	<u>628,338</u>	34%	<u>601,015</u>	<u>348,745</u>
<b>Register of Deeds:</b>							
Salaries	650,366	650,366	258,455	391,911	40%	605,668	252,577
Fringe benefits	281,826	281,826	109,777	172,049	39%	304,411	119,563
Operating costs	1,467,015	1,467,015	901,470	565,545	61%	1,645,754	604,415
	<u>2,399,207</u>	<u>2,399,207</u>	<u>1,269,702</u>	<u>1,129,505</u>	53%	<u>2,555,833</u>	<u>976,555</u>
Total general government	<u>11,547,170</u>	<u>11,097,338</u>	<u>4,729,155</u>	<u>6,368,183</u>	43%	<u>10,347,566</u>	<u>4,419,194</u>
<b>Central Services:</b>							
<b>Management Information Systems:</b>							
Salaries	904,280	904,280	368,736	535,544	41%	846,247	360,789
Fringe benefits	298,643	298,643	118,675	179,968	40%	302,856	126,850
Operating costs	914,700	937,043	325,943	611,100	35%	1,037,116	530,543
Capital outlay	550,000	585,891	19,373	566,518	3%	35,121	20,181
	<u>2,667,623</u>	<u>2,725,857</u>	<u>832,727</u>	<u>1,893,130</u>	31%	<u>2,221,340</u>	<u>1,038,363</u>
<b>Service Center:</b>							
Salaries	621,700	621,700	247,240	374,460	40%	610,757	263,791
Fringe benefits	234,588	234,588	90,767	143,821	39%	266,845	107,733
Operating costs	319,435	386,775	(96,166)	482,941	-25%	294,256	35,966
Capital outlay	40,500	35,500	5,790	29,710	16%	23,885	-
	<u>1,216,223</u>	<u>1,278,563</u>	<u>247,631</u>	<u>1,030,932</u>	19%	<u>1,195,743</u>	<u>407,490</u>
<b>Engineering:</b>							
Salaries	343,590	343,590	147,835	195,755	43%	335,390	143,191
Fringe benefits	111,133	111,133	46,386	64,747	42%	118,094	49,880
Operating costs	87,700	117,700	19,826	97,874	17%	24,647	10,996
Capital outlay	31,000	57,000	25,500	31,500	45%	-	-
	<u>573,423</u>	<u>629,423</u>	<u>239,547</u>	<u>389,876</u>	38%	<u>478,131</u>	<u>204,067</u>
<b>Operation Services:</b>							
Salaries	2,092,740	2,092,740	858,206	1,234,534	41%	1,991,979	841,104
Fringe benefits	865,979	867,227	328,413	538,814	38%	964,204	373,916
Operating costs	3,063,190	3,711,527	1,259,227	2,452,300	34%	2,951,521	963,742
Capital outlay	250,000	290,886	190,155	100,731	65%	309,911	141,110
	<u>6,271,909</u>	<u>6,962,380</u>	<u>2,636,001</u>	<u>4,326,379</u>	38%	<u>6,217,615</u>	<u>2,319,872</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
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WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	November 30, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	November 30, 2014
<b>Non-departmental:</b>							
Fringe benefits	2,665,818	2,623,544	1,181,028	1,442,516	45%	2,016,930	853,060
Operating costs	855,775	1,015,835	997,749	18,086	98%	404,727	665,825
Capital outlay	-	-	-	-	na	-	15,116
	<u>3,521,593</u>	<u>3,639,379</u>	<u>2,178,777</u>	<u>1,460,602</u>	60%	<u>2,421,657</u>	<u>1,534,001</u>
Total central services	<u>14,250,771</u>	<u>15,235,602</u>	<u>6,134,683</u>	<u>9,100,919</u>	40%	<u>12,534,486</u>	<u>5,503,793</u>
<b>Public Safety:</b>							
<b>District Attorney:</b>							
Operating costs	123,000	123,000	34,253	88,747	28%	116,376	55,869
	<u>123,000</u>	<u>123,000</u>	<u>34,253</u>	<u>88,747</u>	28%	<u>116,376</u>	<u>55,869</u>
<b>Sheriff:</b>							
Salaries	7,745,546	7,712,567	3,292,175	4,420,392	43%	7,794,620	3,273,514
Fringe benefits	2,735,510	2,734,065	1,151,993	1,582,072	42%	2,999,071	1,234,067
Operating costs	1,927,442	1,960,054	848,779	1,111,275	43%	2,264,666	1,099,866
Capital outlay	388,315	461,339	461,339	-	100%	453,368	364,795
	<u>12,796,813</u>	<u>12,868,025</u>	<u>5,754,286</u>	<u>7,113,739</u>	45%	<u>13,511,725</u>	<u>5,972,242</u>
<b>Detention Center:</b>							
Salaries	4,071,619	4,141,680	1,631,479	2,510,201	39%	3,906,504	1,614,347
Fringe benefits	1,524,518	1,560,385	600,285	960,100	38%	1,629,643	648,247
Operating costs	2,084,602	2,084,602	675,835	1,408,767	32%	2,125,419	784,402
Capital outlay	-	-	-	-	na	49,539	-
	<u>7,680,739</u>	<u>7,786,667</u>	<u>2,907,599</u>	<u>4,879,068</u>	37%	<u>7,711,105</u>	<u>3,046,996</u>
<b>Emergency Medical:</b>							
Salaries	4,368,340	4,368,340	1,875,738	2,492,602	43%	4,623,322	1,941,939
Fringe benefits	1,483,678	1,485,611	606,175	879,436	41%	1,676,826	690,949
Operating costs	1,193,550	1,243,391	556,620	686,771	45%	1,283,531	633,191
Capital outlay	155,000	241,925	4,162	237,763	2%	715,548	41,319
	<u>7,200,568</u>	<u>7,339,267</u>	<u>3,042,695</u>	<u>4,296,572</u>	41%	<u>8,299,227</u>	<u>3,307,398</u>
<b>Emergency Management:</b>							
Salaries	362,561	362,561	159,207	203,354	44%	405,919	173,019
Fringe benefits	112,380	117,831	46,400	71,431	39%	138,499	59,453
Operating costs	302,425	495,630	59,824	435,806	12%	235,552	84,191
Capital outlay	-	20,118	3,863	16,255	19%	36,906	-
	<u>777,366</u>	<u>996,140</u>	<u>269,294</u>	<u>726,846</u>	27%	<u>816,876</u>	<u>316,663</u>
<b>Other Agencies:</b>							
Fire districts	594,726	594,726	272,625	322,101	46%	548,100	274,051
Rescue Squads	394,600	394,600	97,475	297,125	25%	384,964	92,365
	<u>989,326</u>	<u>989,326</u>	<u>370,100</u>	<u>619,226</u>	37%	<u>933,064</u>	<u>366,416</u>
<b>Code Administration:</b>							
Salaries	995,988	1,035,988	402,776	633,212	39%	887,653	357,222
Fringe benefits	360,440	363,500	139,621	223,879	38%	351,990	135,359
Operating costs	115,261	115,261	38,212	77,049	33%	93,745	45,171
Capital outlay	-	20,000	-	20,000	0%	-	-
	<u>1,471,689</u>	<u>1,534,749</u>	<u>580,609</u>	<u>954,140</u>	38%	<u>1,333,388</u>	<u>537,752</u>
<b>Central Communications:</b>							
Salaries	1,412,315	1,412,315	554,685	857,630	39%	1,347,340	585,859
Fringe benefits	537,593	539,522	197,504	342,018	37%	592,163	241,293
Operating costs	160,990	214,995	49,704	165,291	23%	145,321	48,171
Capital outlay	76,500	310,124	51,715	258,409	17%	75,876	-
	<u>2,187,398</u>	<u>2,476,956</u>	<u>853,608</u>	<u>1,623,348</u>	34%	<u>2,160,700</u>	<u>875,323</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	November 30, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	November 30, 2014
<b>Animal Protective Services:</b>							
Salaries	523,252	568,177	236,639	331,538	42%	532,440	229,882
Fringe benefits	207,812	223,387	90,450	132,937	40%	235,102	96,555
Operating costs	195,650	221,878	96,102	125,776	43%	249,984	118,495
	<u>926,714</u>	<u>1,013,442</u>	<u>423,191</u>	<u>590,251</u>	42%	<u>1,017,526</u>	<u>444,932</u>
Total public safety	<u>34,153,613</u>	<u>35,127,572</u>	<u>14,235,635</u>	<u>20,891,937</u>	41%	<u>35,899,987</u>	<u>14,923,591</u>
<b>Transportation:</b>							
Cape Fear Regional Jetport	97,000	97,000	48,500	48,500	50%	97,000	48,500
Odell Williamson Mun. Air.	27,500	27,500	13,750	13,750	50%	27,500	13,750
Cape Fear Transp. Authority	29,350	29,350	29,350	-	100%	33,663	33,663
Brunswick Transit System	-	208,875	-	208,875	0%	169,157	56,142
Total transportation	<u>153,850</u>	<u>362,725</u>	<u>91,600</u>	<u>271,125</u>	25%	<u>327,320</u>	<u>152,055</u>
<b>Environmental Protection:</b>							
<b>Solid Waste:</b>							
Salaries	316,683	316,683	121,377	195,306	38%	300,944	127,334
Fringe benefits	122,663	122,663	44,804	77,859	37%	131,805	52,782
Operating costs	13,560,262	13,559,345	5,531,407	8,027,938	41%	13,197,057	5,483,847
Capital outlay	-	-	-	-	na	7,810	-
	<u>13,999,608</u>	<u>13,998,691</u>	<u>5,697,588</u>	<u>8,301,103</u>	41%	<u>13,637,616</u>	<u>5,663,963</u>
<b>Other:</b>							
Forestry services	222,569	222,569	63,872	158,697	29%	188,072	77,830
Brunswick County Beach Consortium	-	-	-	-	na	13,500	7,500
	<u>222,569</u>	<u>222,569</u>	<u>63,872</u>	<u>158,697</u>	29%	<u>201,572</u>	<u>85,330</u>
Total environmental protection	<u>14,222,177</u>	<u>14,221,260</u>	<u>5,761,460</u>	<u>8,459,800</u>	41%	<u>13,839,188</u>	<u>5,749,293</u>
<b>Economic Development:</b>							
<b>Planning:</b>							
Salaries	371,037	371,037	159,064	211,973	43%	452,971	204,220
Fringe benefits	123,893	123,893	51,872	72,021	42%	184,792	74,598
Operating costs	138,005	147,005	25,242	121,763	17%	180,130	90,485
Capital outlay	-	-	-	-	na	-	657
	<u>632,935</u>	<u>641,935</u>	<u>236,178</u>	<u>405,757</u>	37%	<u>817,893</u>	<u>369,960</u>
<b>Cooperative Extension:</b>							
Salaries	297,966	336,366	98,146	238,220	29%	303,118	98,594
Fringe benefits	123,279	126,295	30,347	95,948	24%	109,704	31,482
Operating costs	97,173	112,579	33,378	79,201	30%	137,534	39,652
	<u>518,418</u>	<u>575,240</u>	<u>161,871</u>	<u>413,369</u>	28%	<u>550,356</u>	<u>169,728</u>
<b>Soil and Water Conservation:</b>							
Salaries	142,874	142,874	62,451	80,423	44%	140,510	60,494
Fringe benefits	54,033	54,033	22,870	31,163	42%	59,567	25,217
Operating costs	14,850	14,850	4,007	10,843	27%	14,479	5,764
	<u>211,757</u>	<u>211,757</u>	<u>89,328</u>	<u>122,429</u>	42%	<u>214,556</u>	<u>91,475</u>
<b>Public Housing Section 8:</b>							
Salaries	203,108	171,553	86,873	84,680	51%	198,493	85,307
Fringe benefits	74,562	64,007	31,099	32,908	49%	81,400	34,449
Operating costs	2,224,230	2,224,230	881,469	1,342,761	40%	2,216,089	927,429
	<u>2,501,900</u>	<u>2,459,790</u>	<u>999,441</u>	<u>1,460,349</u>	41%	<u>2,495,982</u>	<u>1,047,185</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 NOVEMBER 30, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	November 30, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	November 30, 2014
<b>Economic Development:</b>							
Salaries	218,794	155,963	59,680	96,283	38%	208,434	88,523
Fringe benefits	68,396	48,660	16,146	32,514	33%	72,805	29,757
Operating costs	118,900	219,726	51,874	167,852	24%	138,500	57,708
Capital outlay	-	48,857	48,857	-	100%	-	-
	<u>406,090</u>	<u>473,206</u>	<u>176,557</u>	<u>296,649</u>	37%	<u>419,739</u>	<u>175,988</u>
<b>1% Occupancy Tax:</b>							
Operating costs	<u>1,275,000</u>	<u>1,275,000</u>	<u>874,445</u>	<u>400,555</u>	69%	<u>1,209,423</u>	<u>761,616</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	-	100%	-	-
Reserve for shoreline protection	50,000	84,000	-	84,000	0%	-	-
Economic incentives	-	40,000	-	40,000	0%	-	-
	<u>216,666</u>	<u>392,494</u>	<u>268,494</u>	<u>124,000</u>	68%	<u>166,666</u>	<u>-</u>
Total economic development	<u>5,762,766</u>	<u>6,029,422</u>	<u>2,806,314</u>	<u>3,223,108</u>	47%	<u>5,874,615</u>	<u>2,615,952</u>
<b>Human Services:</b>							
<b>Health:</b>							
<b>Administration:</b>							
Salaries	2,359,765	2,359,765	951,739	1,408,026	40%	2,246,505	953,624
Fringe benefits	1,176,211	1,176,211	395,352	780,859	34%	945,548	383,613
Operating costs	219,550	219,550	88,514	131,036	40%	207,720	100,139
Capital outlay	-	112,065	-	112,065	0%	-	-
	<u>3,755,526</u>	<u>3,867,591</u>	<u>1,435,605</u>	<u>2,431,986</u>	37%	<u>3,399,773</u>	<u>1,437,376</u>
<b>Communicable Diseases:</b>							
Operating costs	<u>375,970</u>	<u>379,622</u>	<u>161,553</u>	<u>218,069</u>	43%	<u>249,995</u>	<u>123,037</u>
<b>Adult Health Maintenance:</b>							
Salaries	-	-	-	-	na	625	-
Fringe benefits	-	-	-	-	na	48	-
Operating costs	<u>166,630</u>	<u>168,813</u>	<u>64,085</u>	<u>104,728</u>	38%	<u>169,781</u>	<u>56,893</u>
	<u>166,630</u>	<u>168,813</u>	<u>64,085</u>	<u>104,728</u>	38%	<u>170,454</u>	<u>56,893</u>
<b>Senior Health</b>							
Salaries	47,687	47,687	22,103	25,584	46%	212,743	90,311
Fringe benefits	19,423	19,423	8,101	11,322	42%	82,954	29,645
Operating costs	<u>3,685</u>	<u>3,685</u>	<u>1,542</u>	<u>2,143</u>	42%	<u>194,062</u>	<u>122,626</u>
	<u>70,795</u>	<u>70,795</u>	<u>31,746</u>	<u>39,049</u>	45%	<u>489,759</u>	<u>242,582</u>
<b>Maternal and Child Health:</b>							
Salaries	398,422	398,422	151,463	246,959	38%	384,038	164,853
Fringe benefits	164,582	164,582	63,467	101,115	39%	181,231	75,620
Operating costs	553,286	551,934	192,668	359,266	35%	519,922	189,957
Capital outlay	-	-	-	-	na	8,403	8,403
	<u>1,116,290</u>	<u>1,114,938</u>	<u>407,598</u>	<u>707,340</u>	37%	<u>1,093,594</u>	<u>438,833</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	November 30, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	November 30, 2014
<b>Environmental Health:</b>							
Salaries	857,274	857,274	322,172	535,102	38%	834,719	350,717
Fringe benefits	290,212	290,212	105,845	184,367	36%	311,009	130,120
Operating costs	294,476	334,476	70,579	263,897	21%	179,147	81,832
Capital outlay	45,000	45,000	-	45,000	0%	6,991	-
	<u>1,486,962</u>	<u>1,526,962</u>	<u>498,596</u>	<u>1,028,366</u>	33%	<u>1,331,866</u>	<u>562,669</u>
<b>Employee Wellness:</b>							
Salaries	-	-	-	-	na	119,507	48,827
Fringe benefits	-	-	-	-	na	45,018	18,515
Operating costs	-	-	-	-	na	81,349	34,016
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>245,874</u>	<u>101,358</u>
Total health	<u>6,972,173</u>	<u>7,128,721</u>	<u>2,599,183</u>	<u>4,529,538</u>	36%	<u>6,981,315</u>	<u>2,962,748</u>
<b>Veterans' Services:</b>							
Salaries	123,410	123,410	52,388	71,022	42%	121,331	51,393
Fringe benefits	50,152	50,152	20,807	29,345	41%	55,433	23,235
Operating costs	13,734	13,734	4,840	8,894	35%	9,166	5,730
Total veterans' services	<u>187,296</u>	<u>187,296</u>	<u>78,035</u>	<u>109,261</u>	42%	<u>185,930</u>	<u>80,358</u>
<b>Social Services:</b>							
<b>Administration:</b>							
Salaries	6,736,853	6,793,048	2,592,856	4,200,192	38%	6,017,337	2,606,327
Fringe benefits	3,136,947	3,157,383	1,161,634	1,995,749	37%	2,573,176	1,043,162
Operating costs	2,890,691	3,277,965	1,038,292	2,239,673	32%	2,915,722	764,612
Capital outlay	-	10,000	-	10,000	0%	48,767	38,787
	<u>12,764,491</u>	<u>13,238,396</u>	<u>4,792,782</u>	<u>8,445,614</u>	36%	<u>11,555,002</u>	<u>4,452,888</u>
<b>Other Operating Costs:</b>							
Medical assistance	30,000	30,000	1,510	28,490	5%	11,083	3,297
Aid to the blind	5,910	5,910	5,039	871	85%	4,933	4,933
Adoption assistance	280,000	280,000	101,042	178,958	36%	245,010	100,258
Special assistance to aged	225,000	225,000	73,347	151,653	33%	180,339	89,226
Special assistance to disabled	225,000	225,000	104,638	120,362	47%	224,627	92,145
Foster care	810,000	810,000	204,967	605,033	25%	763,733	236,701
State foster home	335,000	335,000	61,027	273,973	18%	338,089	105,011
Special assistance	1,800	1,800	400	1,400	22%	5,351	-
Day care	4,111,727	4,111,727	1,357,234	2,754,493	33%	5,280,538	1,972,807
Special child adopt. assistance	-	120,246	23,408	96,838	19%	7,056	1,949
	<u>6,024,437</u>	<u>6,144,683</u>	<u>1,932,612</u>	<u>4,212,071</u>	31%	<u>7,060,759</u>	<u>2,606,327</u>
Total social services	<u>18,788,928</u>	<u>19,383,079</u>	<u>6,725,394</u>	<u>12,657,685</u>	35%	<u>18,615,761</u>	<u>7,059,215</u>
<b>Other Human Services:</b>							
Trillium Health Resources	250,443	250,443	104,351	146,092	42%	710,207	289,896
Brunswick Senior Resources	1,615,000	1,670,918	702,083	968,835	42%	1,615,000	702,083
Other human services	-	129,284	53,204	76,080	41%	121,737	40,287
	<u>1,865,443</u>	<u>2,050,645</u>	<u>859,638</u>	<u>1,191,007</u>	42%	<u>2,446,944</u>	<u>1,032,266</u>
Total human services	<u>27,813,840</u>	<u>28,749,741</u>	<u>10,262,250</u>	<u>18,487,491</u>	36%	<u>28,229,950</u>	<u>11,134,587</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 NOVEMBER 30, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	November 30, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	November 30, 2014
<b>Education:</b>							
Public schools	33,790,863	33,790,863	14,079,526	19,711,337	42%	33,335,477	13,889,780
Public schools - capital outlay	708,899	708,899	295,375	413,524	42%	699,346	291,395
Community college	3,598,737	3,598,737	1,499,473	2,099,264	42%	3,699,447	1,541,435
Community college - cap. out.	50,000	50,000	20,833	29,167	42%	50,000	20,835
Total education	<u>38,148,499</u>	<u>38,148,499</u>	<u>15,895,207</u>	<u>22,253,292</u>	42%	<u>37,784,270</u>	<u>15,743,445</u>
<b>Culture and Recreation:</b>							
<b>Parks and Recreation:</b>							
<b>Administration:</b>							
Salaries	588,607	588,607	250,284	338,323	43%	545,847	261,611
Fringe benefits	174,884	174,892	72,506	102,386	41%	188,794	78,273
Operating costs	539,659	539,659	212,448	327,211	39%	415,438	182,185
Capital outlay	57,000	57,000	-	57,000	0%	3,515,427	1,000
	<u>1,360,150</u>	<u>1,360,158</u>	<u>535,238</u>	<u>824,920</u>	39%	<u>4,665,506</u>	<u>523,069</u>
<b>Maintenance:</b>							
Salaries	675,957	687,033	302,342	384,691	44%	635,632	275,628
Fringe benefits	231,710	238,608	99,209	139,399	42%	255,732	102,756
Operating costs	436,994	436,994	143,459	293,535	33%	460,359	118,416
Capital outlay	72,000	82,000	75,150	6,850	92%	207,690	89,803
	<u>1,416,661</u>	<u>1,444,635</u>	<u>620,160</u>	<u>824,475</u>	43%	<u>1,559,413</u>	<u>586,603</u>
Total Parks and Recreation	<u>2,776,811</u>	<u>2,804,793</u>	<u>1,155,398</u>	<u>1,649,395</u>	41%	<u>6,224,919</u>	<u>1,109,672</u>
<b>Brunswick County Library:</b>							
Salaries	695,318	695,318	290,464	404,854	42%	678,186	296,110
Fringe benefits	283,378	283,378	113,108	170,270	40%	311,619	126,527
Operating costs	275,200	285,776	100,892	184,884	35%	242,275	92,373
	<u>1,253,896</u>	<u>1,264,472</u>	<u>504,464</u>	<u>760,008</u>	40%	<u>1,232,080</u>	<u>515,010</u>
Total culture and recreation	<u>4,030,707</u>	<u>4,069,265</u>	<u>1,659,862</u>	<u>2,409,403</u>	41%	<u>7,456,999</u>	<u>1,624,682</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	1,394,975	2,016,898	41%	3,489,128	1,581,412
Total debt service	<u>14,881,873</u>	<u>14,881,873</u>	<u>1,394,975</u>	<u>13,486,898</u>	9%	<u>13,929,128</u>	<u>1,581,412</u>
Total expenditures	<u>164,965,266</u>	<u>167,923,297</u>	<u>62,971,141</u>	<u>104,952,156</u>	37%	<u>166,223,509</u>	<u>63,448,004</u>
<b>Revenues over (under) expenditures</b>	<u>125,565</u>	<u>(1,000,139)</u>	<u>15,656,192</u>	<u>16,656,331</u>	-1565%	<u>10,116,279</u>	<u>12,047,413</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)	-
Sale of capital assets	-	-	13,310	13,310	na	-	-
	<u>-</u>	<u>-</u>	<u>13,310</u>	<u>13,310</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 NOVEMBER 30, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>November 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>November 30, 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	13,682
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>na</u>	<u>101,682</u>	<u>13,682</u>
<b>Transfers To Other Funds:</b>							
Transfer to county capital projects fund	(750,000)	(7,572,200)	(7,572,200)	-	100%	(3,500,000)	(3,500,000)
Transfer to grant projects funds	-	(20,000)	(20,000)	-	100%	(24,116)	(24,116)
Transfer to emergency telephone system fund	-	-	-	-	na	(3,888)	-
Transfer to school capital projects fund	(1,948,665)	(2,986,809)	-	2,986,809	0%	(4,720,425)	-
	<u>(2,698,665)</u>	<u>(10,579,009)</u>	<u>(7,592,200)</u>	<u>2,986,809</u>	<u>72%</u>	<u>(8,248,429)</u>	<u>(3,524,116)</u>
<b>Budgetary Financing Sources (Uses):</b>							
Contingency	(400,000)	(122,047)	-	122,047	0%	-	-
Appropriated fund balance	2,973,100	11,701,195	-	(11,701,195)	0%	-	-
	<u>2,573,100</u>	<u>11,579,148</u>	<u>-</u>	<u>(11,579,148)</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(125,565)</u>	<u>1,000,139</u>	<u>(7,578,890)</u>	<u>(8,579,029)</u>	<u>-758%</u>	<u>(8,039,610)</u>	<u>(3,510,434)</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>8,077,302</u>	<u>\$ 8,077,302</u>		<u>2,076,669</u>	<u>8,536,979</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>\$ 76,453,050</u>			<u>\$ 68,375,748</u>	<u>\$ 74,836,058</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 NOVEMBER 30, 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	\$ 308	\$ 15,040,660
Restricted intergovernmental-NC Parks & Rec. Trust Fund	859,354	500,000	-	500,000
Investment earnings	144,268	156,798	6,060	162,858
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	351,716	254,507	20,000	274,507
Total revenues	<u>21,756,362</u>	<u>20,165,378</u>	<u>26,368</u>	<u>20,191,746</u>
<b>Expenditures:</b>				
<b>Public Safety:</b>				
Sheriff's Firing Range	<u>280,000</u>	<u>242,611</u>	<u>10,000</u>	<u>252,611</u>
<b>Economic Development:</b>				
Avalon	3,922,845	2,518,783	3,577	2,522,360
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>4,197,430</u>	<u>2,518,783</u>	<u>3,577</u>	<u>2,522,360</u>
<b>Cultural and recreation:</b>				
Town Creek Park Improvements	5,323,178	5,058,900	44,335	5,103,235
Waccamaw Park Improvements	3,571,217	3,082,837	(46,906)	3,035,931
Smithville Park Improvements	381,500	39,000	-	39,000
OIB Park Improvements	45,000	-	-	-
Brunswick River boat ramp	7,299	7,298	-	7,298
Leland Senior Center	2,908,000	202,833	29,096	231,929
District 1 Senior Center	<u>710,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>12,946,194</u>	<u>8,390,868</u>	<u>26,525</u>	<u>8,417,393</u>
<b>Transportation:</b>				
Airport Improvements	<u>18,219,220</u>	<u>17,093,672</u>	<u>538</u>	<u>17,094,210</u>
Total expenditures	<u>35,642,844</u>	<u>28,245,934</u>	<u>40,640</u>	<u>28,286,574</u>
<b>Revenues over (under) expenditures</b>	(13,886,482)	(8,080,556)	(14,272)	(8,094,828)
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance	8,470,593	-	-	-
Contingency for future capital projects	(14,098,483)	-	-	-
Transfer from general fund	21,503,811	13,931,611	7,572,200	21,503,811
Transfer to general fund	<u>(1,989,439)</u>	<u>(1,989,439)</u>	<u>-</u>	<u>(1,989,439)</u>
Total other financing sources (uses)	<u>13,886,482</u>	<u>11,942,172</u>	<u>7,572,200</u>	<u>19,514,372</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 3,861,616</u>	<u>7,557,928</u>	<u>\$ 11,419,544</u>
<b>Fund balance, beginning of year</b>			12,351,075	
<b>Fund balance, end of year</b>			<u>\$ 19,909,003</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 NOVEMBER 30, 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	\$ 7,082,039	\$ 7,092,796	\$ -	\$ 7,092,796
Investment earnings	1,199,342	1,322,925	4,547	1,327,472
Investment earnings-debt proceeds	-	3,417	6,335	9,752
Total revenues	<u>8,281,381</u>	<u>8,419,138</u>	<u>10,882</u>	<u>8,430,020</u>
<b>Expenditures:</b>				
Brunswick County Schools	61,521,651	38,890,770	5,156,473	44,047,243
Brunswick Community College	31,665,911	31,456,654	57,034	31,513,688
Total expenditures	<u>93,187,562</u>	<u>70,347,424</u>	<u>5,213,507</u>	<u>75,560,931</u>
<b>Revenues over (under) expenditures</b>	(84,906,181)	(61,928,286)	(5,202,625)	(67,130,911)
<b>Other Financing Sources (Uses):</b>				
Transfer from general fund	36,287,752	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>84,906,181</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>	(5,202,625)	<u>\$ 9,231,454</u>
<b>Fund balance, beginning of year</b>			<u>20,986,494</u>	
<b>Fund balance, end of year</b>			<u>\$ 15,783,869</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED NOVEMBER 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	\$ 452,994	\$ 62,327	\$ 815,551	\$ 1,330,872
Interest receivable	416	-	326	742
Receivables, net	-	-	11	11
Other governmental agencies	208	-	-	208
Total assets	<u>\$ 453,618</u>	<u>\$ 62,327</u>	<u>\$ 815,888</u>	<u>\$ 1,331,833</u>
<b>Liabilities:</b>				
Accounts payable and other liabilities	-	-	2,840	2,840
<b>Fund Balance:</b>				
Stabilization by State Statute	624	-	326	950
Restricted - other	452,994	-	812,722	1,265,716
Assigned	-	62,327	-	62,327
Total fund balances	<u>453,618</u>	<u>62,327</u>	<u>813,048</u>	<u>1,328,993</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 453,618</u>	<u>\$ 62,327</u>	<u>\$ 815,888</u>	<u>\$ 1,331,833</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 NOVEMBER 30, 2015

	<b>Emergency Telephone System Fund</b>	<b>Grant Project</b>	<b>ROD- Technology Enhancement Fund</b>	<b>Total</b>
<b>Revenues:</b>				
Restricted intergovernmental	\$ 219,812	\$ 127,650	\$ -	\$ 347,462
Permits and fees	-	-	60,609	60,609
Investment earnings	281	-	448	729
Total revenues	<u>220,093</u>	<u>127,650</u>	<u>61,057</u>	<u>408,800</u>
<b>Expenditures:</b>				
General government	-	29,856	41,352	71,208
Public safety	880,353	25,721	-	906,074
Economic and physical development	-	56,005	-	56,005
Total expenditures	<u>880,353</u>	<u>111,582</u>	<u>41,352</u>	<u>1,033,287</u>
<b>Revenues over (under) expenditures</b>	(660,260)	16,068	19,705	(624,487)
<b>Other Financing Sources:</b>				
Transfers from general fund	-	20,000	-	20,000
<b>Net change in fund balances</b>	(660,260)	36,068	19,705	(604,487)
<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>\$ 453,618</u>	<u>\$ 62,327</u>	<u>\$ 813,048</u>	<u>\$ 1,328,993</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 NOVEMBER 30, 2015 AND THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>November 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>November 30, 2014</u>
<b>Revenues:</b>					
Restricted intergovernmental	\$ 659,435	\$ 219,812	\$ (439,623)	\$ 1,281,952	\$ 283,916
911 Center Consolidation Grant	209,636	-	(209,636)	1,719,569	-
Other revenue	-	-	-	5,356	-
Investment earnings	-	281	281	1,495	629
<b>Total revenues</b>	<u>869,071</u>	<u>220,093</u>	<u>(648,978)</u>	<u>3,008,372</u>	<u>284,545</u>
<b>Expenditures:</b>					
Operating costs	665,612	231,298	434,314	628,203	152,709
Capital outlay	597,978	433,432	164,546	171,198	433,432
911 Center Grant	254,840	215,623	39,217	2,399,740	(270,856)
<b>Total expenditures</b>	<u>1,518,430</u>	<u>880,353</u>	<u>638,077</u>	<u>3,199,141</u>	<u>315,285</u>
<b>Revenues over (under) expenditures</b>	(649,359)	(660,260)	(10,901)	(190,769)	(30,740)
<b>Other Financing Sources (Uses):</b>					
Transfers from general fund	-	-	-	3,888	88,000
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>88,000</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>(660,260)</u>	<u>\$ (660,260)</u>	<u>(186,881)</u>	<u>57,260</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>\$ 453,618</u>		<u>\$ 1,113,878</u>	<u>\$ 1,358,019</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
<b>Revenues:</b>				
Rest. intergovernmental - Urgent Repair 2014	\$ 100,000	\$ 50,000	\$ 50,000	\$ 100,000
Rest. intergovernmental - Urgent Repair 2015	100,000	-	50,000	50,000
Rest. intergovernmental - Single Family Rehab 2014	170,000	-	-	-
Rest. intergovernmental - Sheriff's	676,484	605,251	-	605,251
Rest. intergovernmental - Emergency Services Grants	1,909,022	1,895,120	-	1,895,120
Rest. intergovernmental - SAMHSA	325,000	-	27,650	27,650
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>3,572,120</u>	<u>2,583,396</u>	<u>127,650</u>	<u>2,711,046</u>
<b>Expenditures:</b>				
Urgent Repair - 2014	120,000	31,351	22,425	53,776
Urgent Repair - 2015	120,000	-	-	-
Single Family Rehabilitation - 2014	170,000	3,863	33,580	37,443
Sheriff's Department	680,472	569,593	-	569,593
Emergency Services - Public Safety	1,901,071	1,886,066	4,279	1,890,345
SOAR Governor's Crime Commission	289,999	71,040	21,442	92,482
SAMHSA	325,000	-	29,856	29,856
Total expenditures	<u>3,606,542</u>	<u>2,561,913</u>	<u>111,582</u>	<u>2,673,495</u>
<b>Revenues over (under) expenditures</b>	(34,422)	21,483	16,068	37,551
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	48,104	28,104	20,000	48,104
Transfer to general fund	(13,682)	(13,682)	-	(13,682)
Total other financing sources (uses)	<u>34,422</u>	<u>14,422</u>	<u>20,000</u>	<u>34,422</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 35,905</u>	36,068	<u>\$ 71,973</u>
<b>Fund balance, beginning of year</b>			<u>26,259</u>	
<b>Fund balance, end of year</b>			<u>\$ 62,327</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 NOVEMBER 30, 2015 AND THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>November 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>November 30, 2014</u>
<b>Revenues:</b>					
Permits and fees	\$ 137,000	\$ 60,609	\$ (76,391)	\$ 134,139	\$ 54,669
Investment earnings	1,000	448	(552)	891	361
Total revenues	<u>138,000</u>	<u>61,057</u>	<u>(76,943)</u>	<u>135,030</u>	<u>55,030</u>
<b>Expenditures:</b>					
General government	<u>205,299</u>	<u>41,352</u>	<u>163,947</u>	<u>114,689</u>	<u>44,446</u>
<b>Revenues over (under) expenditures</b>	<u>(67,299)</u>	<u>19,705</u>	<u>87,004</u>	<u>20,341</u>	<u>10,584</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>19,705</u>	<u>\$ 19,705</u>	<u>20,341</u>	<u>10,584</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>\$ 813,048</u>		<u>\$ 793,343</u>	<u>\$ 783,586</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 21,561,789	\$ 7,092,586	\$ 28,654,375
Restricted cash	2,382,001	7,399,509	9,781,510
Interest receivable	8,727	2,961	11,688
Receivables and special assessments, net	2,262,799	-	2,262,799
Due from other governmental agencies	142,383	-	142,383
Inventories	2,061,679	-	2,061,679
Total current assets	<u>28,419,378</u>	<u>14,495,056</u>	<u>42,914,434</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	216,974	-	216,974
Customer deposits	1,676,706	-	1,676,706
Interest payable	144,711	-	144,711
Current portion of debt	1,184,680	-	1,184,680
Total current liabilities	<u>3,223,071</u>	<u>-</u>	<u>3,223,071</u>
<b>Expendable net position</b>	<b>25,196,307</b>	<b>14,495,056</b>	<b>39,691,363</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>\$ 137,852,614</u>	<u>\$ 14,495,056</u>	<u>\$ 152,347,670</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM  
 OPERATING FUND (NON-GAAP)  
 FOR THE PERIOD ENDED NOVEMBER 30, 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>November 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>November 30, 2014</u>
<b>Revenues:</b>							
User charges	\$ 20,462,432	\$ 20,462,432	\$ 10,753,209	\$ (9,709,223)	53%	\$ 20,520,042	\$ 10,104,016
ARRA interest subsidy	-	-	-	-	na	297,931	129,907
Investment earnings	40,000	40,000	12,819	(27,181)	32%	23,904	9,420
Other	441,678	441,678	107,464	(334,214)	24%	428,603	137,187
Total revenues	<u>20,944,110</u>	<u>20,944,110</u>	<u>10,873,492</u>	<u>(10,070,618)</u>	52%	<u>21,270,480</u>	<u>10,380,530</u>
<b>Expenditures:</b>							
Salaries	4,219,220	4,226,120	1,721,636	2,504,484	41%	4,009,948	1,701,469
Fringe benefits	1,769,445	1,769,445	647,237	1,122,208	37%	1,699,300	701,967
Operating expenditures	6,775,461	7,008,603	2,889,737	4,118,866	41%	6,092,764	2,602,464
Repairs and maintenance	1,360,000	1,456,290	430,126	1,026,164	30%	871,271	446,685
Capital outlay	2,031,620	2,097,576	1,234,793	862,783	59%	2,679,172	1,426,889
<b>Debt Service:</b>							
Principal	1,056,556	1,056,556	51,385	1,005,171	5%	910,009	49,232
Interest	982,616	982,616	413,955	568,661	42%	1,024,502	409,528
Total expenditures	<u>18,194,918</u>	<u>18,597,206</u>	<u>7,388,869</u>	<u>11,208,337</u>	40%	<u>17,286,966</u>	<u>7,338,234</u>
<b>Revenues over (under) expenditures</b>	2,749,192	2,346,904	3,484,623	1,137,719	148%	3,983,514	3,042,296
<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)	-	100%	(3,650,000)	(3,650,000)
Transfer from water capital project fund	-	-	-	-	na	111,000	51,000
Contingency	(1,399,192)	(1,254,692)	-	1,254,692	0%	-	-
Appropriated net positon	-	257,788	-	(257,788)	0%	-	-
Total other fin. sources (uses)	<u>(2,749,192)</u>	<u>(2,346,904)</u>	<u>(1,350,000)</u>	<u>996,904</u>	58%	<u>(5,655,953)</u>	<u>(3,599,000)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,134,623</u>	<u>\$ 2,134,623</u>		<u>\$ (1,672,439)</u>	<u>\$ (556,704)</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 NOVEMBER 30, 2015**

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 401,590	\$ -	\$ 64,760	\$ 64,760
Investment earnings	-	74,696	4,328	79,024
Investment earnings-debt proceeds	-	511	5,668	6,179
Assessments	-	39,495	-	39,495
Penalties and interest assessments	-	13,154	75	13,229
<b>Total revenues</b>	<b>401,590</b>	<b>127,856</b>	<b>74,831</b>	<b>202,687</b>
<b>Expenditures:</b>				
Northwest water plant expansion	20,483,168	11,496,829	2,176,551	13,673,380
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	1,091,550	445,818	512,244	958,062
Danford Road	4,088,981	3,969,656	43,386	4,013,042
BPS 8 and 9 improvements	1,484,900	1,453,798	7,787	1,461,585
Water Mains FY 15	100,000	32,725	14,025	46,750
Middle River and Smith Roads	100,000	67,467	16,999	84,466
17 So and Avalon Water Mains	70,000	16,550	18,280	34,830
NCDOT Hwy 211 Expansion	401,590	-	173,352	173,352
Aquifer storage recovery project	370,000	-	41,320	41,320
<b>Total expenditures</b>	<b>28,255,189</b>	<b>17,533,393</b>	<b>3,003,944</b>	<b>20,537,337</b>
<b>Revenues over (under) expenditures</b>	<b>(27,853,599)</b>	<b>(17,405,537)</b>	<b>(2,929,113)</b>	<b>(20,334,650)</b>
<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	1,350,000	9,796,277
Transfers to water fund	(812,770)	(812,770)	-	(812,770)
Contingency for future projects	(6,972,123)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
<b>Total other financing sources (uses)</b>	<b>27,853,599</b>	<b>31,692,228</b>	<b>1,350,000</b>	<b>33,042,228</b>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>\$ -</b>	<b>\$ 14,286,691</b>	<b>\$ (1,579,113)</b>	<b>\$ 12,707,578</b>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Wastewater Fund	Wastewater Capital Projects	Total
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 13,952,454	\$ 7,217,158	\$ 21,169,612
Restricted cash	3,766,100	45,960	3,812,060
Interest receivable	5,815	2,335	8,150
Receivables and special assessments, net	9,379,661	9,556	9,389,217
Due from other governmental agencies	88,512	-	88,512
Inventories	204,760	-	204,760
Total current assets	<u>27,397,302</u>	<u>7,275,009</u>	<u>34,672,311</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	145,373	-	145,373
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>11,778,500</u>	<u>-</u>	<u>11,778,500</u>
<b>Expendable net position</b>	<b>15,618,802</b>	<b>7,275,009</b>	<b>22,893,811</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	(116,914,805)	-	(116,914,805)
Deferred inflow	(562,493)	-	(562,493)
Total net position	<u>\$ 128,232,295</u>	<u>\$ 7,275,009</u>	<u>\$ 135,507,304</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL - WASTEWATER FUND (NON-GAAP)  
FOR THE PERIOD ENDED NOVEMBER 30, 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>November 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>November 30, 2014</u>
<b>Revenues:</b>							
User charges	\$ 20,196,201	\$ 20,196,201	\$ 9,021,675	\$ (11,174,526)	45%	\$ 21,191,266	\$ 7,935,170
ARRA interest subsidy	170,312	170,312	85,156	(85,156)	50%	392,237	183,486
Special assessments	40,000	40,000	85,483	45,483	214%	230,257	104,819
Investment earnings	30,000	30,000	9,173	(20,827)	31%	16,065	6,307
Other	44,300	44,300	82,040	37,740	185%	65,541	24,188
Total revenues	<u>20,480,813</u>	<u>20,480,813</u>	<u>9,283,527</u>	<u>(11,197,286)</u>	45%	<u>21,895,366</u>	<u>8,253,970</u>
<b>Expenditures:</b>							
Salaries	2,257,171	2,257,171	955,854	1,301,317	42%	2,156,843	918,365
Fringe benefits	949,666	949,666	366,390	583,276	39%	913,158	378,623
Operating expenditures	4,157,407	4,379,587	1,314,533	3,065,054	30%	2,984,208	1,199,530
Repairs and maintenance	1,752,500	1,786,918	771,724	1,015,194	43%	1,288,782	414,952
Capital outlay	1,316,425	2,727,751	498,420	2,229,331	18%	840,910	280,342
<b>Debt Service:</b>							
Principal	9,240,319	9,240,319	724,808	8,515,511	8%	8,987,043	708,844
Interest	4,297,142	4,297,142	1,995,922	2,301,220	46%	5,616,823	2,468,118
Total expenditures	<u>23,970,630</u>	<u>25,638,554</u>	<u>6,627,651</u>	<u>19,010,903</u>	26%	<u>22,787,767</u>	<u>6,368,774</u>
<b>Revenues over (under) expenditures</b>	(3,489,817)	(5,157,741)	2,655,876	7,813,617	-51%	(892,401)	1,885,196
<b>Other Financing Sources (Uses):</b>							
Issuance of long-term debt	-	1,200,000	-	(1,200,000)	0%	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)	-	100%	(430,696)	(1,006,959)
Transfer from wastewater capital project	549,700	616,583	559,700	(56,883)	91%	478,979	576,262
Appropriated net position	3,906,784	5,229,672	-	(5,229,672)	0%	-	-
Total other fin. sources (uses)	<u>3,489,817</u>	<u>5,157,741</u>	<u>(1,328,814)</u>	<u>(6,486,555)</u>	-26%	<u>161,780</u>	<u>(430,697)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,327,062</u>	<u>\$ 1,327,062</u>		<u>\$ (730,621)</u>	<u>\$ 1,454,499</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 NOVEMBER 30, 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	4,461	70,879
Investment earnings-debt proceeds	-	1,089	171	1,260
Total revenues	<u>1,120,334</u>	<u>723,576</u>	<u>4,632</u>	<u>728,208</u>
<b>Expenditures:</b>				
Ocean Isle Beach wastewater plant improvements	4,479,174	4,006,847	193,593	4,200,440
Carolina Shores N. Sewer SAD	230,000	-	75,076	75,076
Total expenditures	<u>4,709,174</u>	<u>4,006,847</u>	<u>268,669</u>	<u>4,275,516</u>
<b>Revenues over (under) expenditures</b>	(3,588,840)	(3,283,271)	(264,037)	(3,547,308)
<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	2,384,440	1,888,514	4,272,954
Transfer to wastewater fund	(2,206,206)	(1,646,506)	(559,700)	(2,206,206)
Contingency for future projects	(6,887,676)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>3,588,840</u>	<u>4,967,180</u>	<u>1,328,814</u>	<u>6,295,994</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 1,683,909</u>	<u>\$ 1,064,777</u>	<u>\$ 2,748,686</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 NOVEMBER 30, 2015 AND THE YEAR ENDED JUNE 30, 2015  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Budget</u>	<u>November 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>November 30, 2014</u>
<b>Revenues:</b>					
Charges for services	\$ 600,000	\$ 317,496	\$ (282,504)	\$ 600,000	\$ 300,000
Investment earnings	-	1,460	1,460	3,354	1,347
Total revenues	<u>600,000</u>	<u>318,956</u>	<u>(281,044)</u>	<u>603,354</u>	<u>301,347</u>
<b>Expenditures:</b>					
Premiums	<u>600,000</u>	<u>374,406</u>	<u>225,594</u>	<u>1,346,100</u>	<u>273,014</u>
<b>Revenues over (under) expenditures</b>	<u>\$ -</u>	<u>(55,450)</u>	<u>\$ (55,450)</u>	<u>(742,746)</u>	<u>28,333</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>\$ 1,930,910</u>		<u>\$ 1,986,360</u>	<u>\$ 2,757,439</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 NOVEMBER 30, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>November 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>November 30, 2014</u>
<b>Revenues:</b>					
Charges for services-health premiums	\$ 11,075,000	\$ 4,551,600	\$ (6,523,400)	\$ 13,099,877	\$ 5,252,215
Charges for services-wellness	-	-	-	70,684	38,001
Investment earnings	-	588	588	1,344	619
Total revenues	<u>11,075,000</u>	<u>4,552,188</u>	<u>(6,522,812)</u>	<u>13,171,905</u>	<u>5,290,835</u>
<b>Expenditures:</b>					
Administration fees	1,415,484	559,190	856,294	1,450,772	776,999
Premiums	<u>9,659,516</u>	<u>3,136,108</u>	<u>6,523,408</u>	<u>12,130,221</u>	<u>4,279,351</u>
Total expenditures	<u>11,075,000</u>	<u>3,695,298</u>	<u>7,379,702</u>	<u>13,580,993</u>	<u>5,056,350</u>
<b>Revenues over (under) expenditures</b>	<u>\$ -</u>	856,890	<u>\$ 856,890</u>	(409,088)	234,485
<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>\$ 1,473,458</u>		<u>\$ 616,568</u>	<u>\$ 1,260,141</u>

## **Cash and Investments**

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 11/30/15. It reports that the County had \$168.2 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$16.4 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 NOVEMBER 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			\$ 5,600			0.00%
BB&T			36,050,097			0.00%
Finistar			<u>4,298,952</u>			0.12%
Total Checking & Petty Cash				\$ 40,354,649	22%	
Money Markets / Savings						
BB&T Money Rate Savings			58,208,182			0.10%
First Bank Preferred Savings			10,367,933			0.05%
SunTrust Money Market			<u>5,012,878</u>			0.04%
Total Money Markets / Savings				\$ 73,588,993	40%	
Certificates of Deposit / CDARS						
BB&T	6/3/15	12/7/15	5,027,346			0.15%
BB&T	10/8/15	4/8/16	10,232,388			0.16%
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				\$ 35,284,695	19%	
NC Capital Management Trust - Cash Portfolio				\$ 15,669,655	8%	0.12%
NC Capital Management Trust - Term Portfolio				<u>\$ 3,252,281</u>	2%	0.20%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 168,150,273</b>		
<b>Restricted Cash and Investments</b>						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			\$ 15,993,148		9%	0.12%
PNC Bank Money Market			177,042		0%	0.01%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
<b>Total Restricted Cash and Investments</b>				<b>\$ 16,384,756</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 184,535,029</b>	<b>100%</b>	<b>0.11%</b>
<b>Cash Balances:</b>						
General Fund			\$ 76,892,015			
County Capital Reserve Fund			14,130,155			
School Capital Projects Fund			7,267,238			
Water Fund			23,238,503			
Water Capital Reserve Fund			6,521,157			
Wastewater Fund			13,952,456			
Wastewater Capital Reserve Fund			6,829,202			

## **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		438,769	-7%	
Sept	233,047	275,046	266,185	502,872	399,058		870,663	118%	
Oct	340,246	262,323	292,645	421,702	410,936		267,307	-35%	
Nov	261,246	220,800	248,011	316,382	213,082		204,432	-4%	
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>2,327,516</b>		<b>83%</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		12,944,202	0%	
Sept	8,475,311	6,289,266	6,836,698	5,905,099	7,595,799		8,285,809	9%	
Oct	4,820,497	9,065,677	5,238,074	12,169,968	9,858,124		10,105,350	3%	
Nov	23,371,285	20,721,693	25,391,533	18,981,162	19,890,901		21,963,436	10%	
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>53,402,105</b>		<b>50%</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		969,548		5%
Aug	844,882	913,921	912,847	978,703	1,090,562		1,093,465		0%
Sept	628,840	669,704	754,001	845,474	877,367		938,050		7%
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>3,001,063</b>		<b>37%</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		564,929		5%
Aug	393,146	400,939	422,864	441,069	481,408		541,745		13%
Sept	374,736	400,747	418,782	433,388	496,279		502,456		1%
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>1,609,130</b>		<b>29%</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		609,693		5%
Aug	495,102	525,360	535,526	571,290	634,883		657,139		4%
Sept	394,173	419,001	464,542	513,379	547,394		576,690		5%
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>1,843,522</b>		<b>35%</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		861,259	7%	
Sept	675,552	830,552	823,103	702,374	616,254		885,485	44%	
Oct	620,719	640,911	605,376	657,724	580,244		700,802	21%	
Nov	578,043	494,880	538,332	543,429	506,254		512,163	1%	
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>3,669,571</b>		<b>55%</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		726,527	19%	
Sept	538,488	640,662	483,513	511,239	597,231		571,125	-4%	
Oct	460,224	462,945	394,070	455,344	369,057		419,668	14%	
Nov	349,013	384,941	375,118	391,254	382,248		372,683	-3%	
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>2,661,450</b>		<b>58%</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		198,496	-18%	
Sept	211,659	263,477	251,772	235,556	287,677		223,590	-22%	
Oct	200,160	227,805	230,252	231,204	226,273		183,414	-19%	
Nov	171,152	227,584	234,277	233,080	225,491		153,158	-32%	
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>964,702</b>		<b>45%</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		451,462	3%	
Sept	368,751	376,785	381,503	391,943	440,074		453,419	3%	
Oct	369,302	375,396	382,386	394,427	442,108		454,580	3%	
Nov	368,909	377,206	385,726	396,791	442,353		455,559	3%	
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>2,266,921</b>		<b>42%</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		63,122	16%	
Sept	16,150	30,336	30,974	40,036	55,302		79,297	43%	
Oct	15,280	22,816	27,034	42,683	53,756		60,271	12%	
Nov	14,900	15,924	22,145	29,320	42,257		57,337	36%	
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>348,042</b>		<b>49%</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		107,350	76%	
Sept	30,959	56,011	55,673	74,043	56,609		80,372	42%	
Oct	45,051	49,159	62,911	92,640	35,619		100,031	181%	
Nov	31,260	40,237	60,584	35,813	90,854		80,907	-11%	
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>543,942</b>		<b>105%</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		35,126	33%	
Sept	8,112	18,497	18,697	25,030	23,378		27,267	17%	
Oct	10,440	16,756	21,484	22,223	20,420		24,152	18%	
Nov	8,990	10,376	20,505	14,943	36,383		26,653	-27%	
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>156,048</b>		<b>89%</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
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		BUDGET
July	467,029	534,433	539,086	612,855	707,249		735,074	4%	
Aug	495,227	536,471	580,699	651,146	733,867		779,627	6%	
Sept	490,521	528,279	559,178	644,679	693,713		772,094	11%	
Oct	481,760	512,272	531,074	633,320	673,713		706,281	5%	
Nov	477,455	487,634	521,592	620,631	662,220		686,159	4%	
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>3,679,235</b>		<b>42%</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
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		BUDGET
July	39,550	40,000	67,500	126,160	88,000		114,000	30%	
Aug	76,232	64,000	89,000	90,600	93,000		97,000	4%	
Sept	33,000	37,000	76,760	60,000	100,000		73,000	-27%	
Oct	46,000	48,000	32,005	113,949	84,000		57,000	-32%	
Nov	32,000	80,000	60,000	100,000	101,550		104,000	2%	
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>445,000</b>		<b>42%</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
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		BUDGET
July	72,125	88,000	71,201	153,583	94,139		454,950	383%	
Aug	40,583	65,917	80,333	75,250	153,639		240,374	56%	
Sept	42,375	128,775	41,766	94,337	130,597		132,623	2%	
Oct	106,042	124,000	99,441	100,250	157,250		156,607	0%	
Nov	39,000	56,000	103,889	48,306	162,973		125,525	-23%	
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>1,110,079</b>		<b>247%</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		74,794	56%	
Sept	12,125	40,592	13,922	31,444	42,534		50,210	18%	
Oct	21,347	40,335	28,957	32,421	51,087		50,872	0%	
Nov	13,000	13,333	34,632	17,104	79,326		44,845	-43%	
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>327,155</b>		<b>218%</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	53
Aug	33,299	33,916	34,521	35,107	36,272	37,303	138
Sept	33,337	33,968	34,362	35,219	36,379	37,398	95
Oct	33,415	33,990	34,328	35,400	36,431	37,418	20
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	37,321	306

<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	42
Aug	9,257	9,755	10,756	12,467	14,009	14,632	76
Sept	9,267	9,817	10,663	12,677	14,036	14,682	50
Oct	9,394	9,913	10,712	12,859	14,092	14,708	26
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	14,645	194