

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED AUGUST 31, 2014



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Summary Information for General and Enterprise Funds as of August 31, 2014:

General Fund:

- Total revenues for the General Fund are \$19.8 million for an increase of \$3.7 million or 22.8% over the same period in the prior year. This revenue increase is in part due to an increase Ad Valorem Taxes of 27.3% over the prior year. Total revenues collected are 12.3% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$24.0 million for an increase of \$1.2 million or 5.2% over the same period in the prior year. Total expenditures are 14.7% of the budget for the fiscal year.
- Net transfers to other funds are \$0.8 million compared to net transfers to other funds of \$1.8 million over the same period in the prior year. The transfers were to fund various county capital projects.
- Revenues and net transfers are less than expenditures by \$4.9 million for the current period end.

Water Fund:

- Total revenues for the Water Fund increased 13.8% over the same period in the prior year to \$4.5 million. Total revenues are 22.2% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund decreased 18.9% over the same period in the prior year to \$2.4 million. Total expenditures are 12.9% of the budget for the fiscal year.
- Net transfers to water capital projects are \$3.7 million compared to \$3.4 million of transfers out in the same period of the prior year.
- Revenues and net transfers are less than expenditures by \$1.5 million compared to under by \$2.3 million over the same period in the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund decreased 5.0% over the same period in the prior year to \$2.8 million. Total revenues are 14.5% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 29.0% over the same period in the prior year to \$1.9 million mostly due to increases in debt service. Total expenditures are 2.4% of the budget for the fiscal year.
- There were no net transfers to wastewater capital projects in the current fiscal year compared to only \$0.1 million transfers to wastewater capital projects in the prior year.
- Revenues and net transfers are greater than expenditures by \$0.9 million compared to greater than expenditures by \$1.3 million over the same period in the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
AUGUST 31, 2014

	<u>Major Funds</u>				<u>Total Governmental Funds</u>
	<u>General</u>	<u>County Capital Project</u>	<u>Education Capital Project</u>	<u>Non Major Governmental Funds</u>	
Assets:					
Cash and cash equivalents/investments	\$ 61,081,429	\$ 16,152,318	\$ 9,703,883	\$ 2,231,832	\$ 89,169,462
Restricted cash and investments	214,691	-	297,820	-	512,511
Interest receivable	21,836	4,929	2,527	533	29,825
Taxes receivable - net	94,372,911	-	-	-	94,372,911
Receivables - net	1,729,901	-	-	-	1,729,901
Other governmental agencies	463,927	10,726	-	208	474,861
Total assets	<u>\$ 157,884,695</u>	<u>\$ 16,167,973</u>	<u>\$ 10,004,230</u>	<u>\$ 2,232,573</u>	<u>\$ 186,289,471</u>
Liabilities:					
Accounts payable and other liabilities	<u>\$ 1,614,825</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,354</u>	<u>\$ 1,616,179</u>
Total liabilities	<u>1,614,825</u>	<u>-</u>	<u>-</u>	<u>1,354</u>	<u>1,616,179</u>
Deferred Inflows of Resources:	<u>94,871,199</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>94,871,199</u>
Fund Balances:					
Restricted:					
Stabilization by State Statute	8,035,041	-	-	741	8,035,782
Restricted - other	3,465,810	-	297,820	2,180,720	5,944,350
Committed	214,566	16,167,973	9,706,410	-	26,088,949
Assigned	5,036,042	-	-	-	5,036,042
Unassigned	44,647,212	-	-	49,758	44,696,970
Total fund balances	<u>61,398,671</u>	<u>16,167,973</u>	<u>10,004,230</u>	<u>2,231,219</u>	<u>89,802,093</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 157,884,695</u>	<u>\$ 16,167,973</u>	<u>\$ 10,004,230</u>	<u>\$ 2,232,573</u>	<u>\$ 186,289,471</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED AUGUST 31, 2014

	<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>	
Revenues:					
Ad valorem taxes	\$ 14,410,387	\$ -	\$ -	\$ -	\$ 14,410,387
Other taxes and licenses	877,566	-	-	-	877,566
Unrestricted intergovernmental revenues	684,805	-	-	-	684,805
Restricted intergovernmental revenues	1,783,361	-	-	59,092	1,842,453
Permits and fees	423,350	-	-	22,757	446,107
Sales and services	1,525,286	-	-	-	1,525,286
Investment earnings	10,563	2,842	1,733	366	15,504
Other	119,405	-	-	2,230	121,635
Total revenues	<u>19,834,723</u>	<u>2,842</u>	<u>1,733</u>	<u>84,445</u>	<u>19,923,743</u>
Expenditures:					
Current:					
General government	1,642,355	-	-	13,008	1,655,363
Public safety	5,503,035	-	-	49,189	5,552,224
Central services	2,599,446	-	-	-	2,599,446
Human services	3,850,050	-	-	-	3,850,050
Transportation	60,475	22,544	-	-	83,019
Environmental protection	2,156,744	-	-	-	2,156,744
Culture and recreation	577,022	111,520	-	-	688,542
Economic and physical development	1,031,217	-	-	23,608	1,054,825
Education	6,297,378	-	436,613	-	6,733,991
Debt Service:					
Interest and fiscal charges	256,975	-	-	-	256,975
Total expenditures	<u>23,974,697</u>	<u>134,064</u>	<u>436,613</u>	<u>85,805</u>	<u>24,631,179</u>
Revenues over (under) expenditures	<u>(4,139,974)</u>	<u>(131,222)</u>	<u>(434,880)</u>	<u>(1,360)</u>	<u>(4,707,436)</u>
Other Financing Sources (Uses):					
Transfers from other funds	13,682	750,000	-	112,116	875,798
Transfers to other funds	(774,116)	(88,000)	-	(13,682)	(875,798)
Total other financing sources (uses)	<u>(760,434)</u>	<u>662,000</u>	<u>-</u>	<u>98,434</u>	<u>-</u>
Net change in fund balance	(4,900,408)	530,778	(434,880)	97,074	(4,707,436)
Fund balance, beginning of year	<u>66,299,079</u>	<u>15,637,195</u>	<u>10,439,110</u>	<u>2,134,145</u>	<u>94,509,529</u>
Fund balance, end of year	<u>\$ 61,398,671</u>	<u>\$ 16,167,973</u>	<u>\$ 10,004,230</u>	<u>\$ 2,231,219</u>	<u>\$ 89,802,093</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED AUGUST 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:				
Ad valorem taxes	\$ 107,983,984	\$ 107,983,984	\$ 14,410,387	\$ (93,573,597)
Local option sales taxes	18,525,188	18,275,188	-	(18,275,188)
Other taxes and licenses	3,495,000	3,495,000	877,566	(2,617,434)
Unrestricted intergovernmental revenues	1,118,000	1,118,000	684,805	(433,195)
Restricted intergovernmental revenues	16,692,856	16,897,001	1,783,361	(15,113,640)
Permits and fees	2,999,533	2,999,533	423,350	(2,576,183)
Sales and services	9,459,142	9,459,142	1,525,286	(7,933,856)
Investment earnings	85,000	85,000	10,563	(74,437)
Other	1,019,780	1,045,865	119,405	(926,460)
Total revenues	<u>161,378,483</u>	<u>161,358,713</u>	<u>19,834,723</u>	<u>(141,523,990)</u>
Expenditures:				
Current:				
General government	10,720,557	10,879,609	1,642,355	9,237,254
Central services	13,333,230	13,914,141	2,599,446	11,314,695
Public safety	34,631,154	35,045,902	5,503,035	29,542,867
Transportation	158,163	158,163	60,475	97,688
Environmental protection	13,861,171	13,861,171	2,156,744	11,704,427
Economic and physical development	5,633,152	5,733,428	1,031,217	4,702,211
Human services	26,843,104	27,286,835	3,850,050	23,436,785
Education	37,784,270	37,784,270	6,297,378	31,486,892
Culture and recreation	4,099,590	4,100,790	577,022	3,523,768
Debt Service:				
Principal retirement	10,440,001	10,440,001	-	10,440,001
Interest and fiscal charges	3,404,527	3,404,527	256,975	3,147,552
Total expenditures	<u>160,908,919</u>	<u>162,608,837</u>	<u>23,974,697</u>	<u>138,634,140</u>
Revenues over (under) expenditures	<u>469,564</u>	<u>(1,250,124)</u>	<u>(4,139,974)</u>	<u>(2,889,850)</u>
Other Financing Sources (Uses):				
Transfers from other funds	-	13,682	13,682	-
Transfers to other funds	(3,837,984)	(3,612,100)	(774,116)	2,837,984
Contingency	(400,000)	(187,500)	-	187,500
Appropriated fund balance	3,768,420	5,036,042	-	(5,036,042)
Total other financing sources (uses)	<u>(469,564)</u>	<u>1,250,124</u>	<u>(760,434)</u>	<u>(2,010,558)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(4,900,408)	<u>\$ (4,900,408)</u>
Fund balance, beginning of year			<u>66,299,079</u>	
Fund balance, end of year			<u>\$ 61,398,671</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>August 31, 2013</u>
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 104,483,984	\$ 104,483,984	\$ 12,981,012	\$ (91,502,972)	12%	\$ 106,495,697	\$ 9,293,960
Prior year taxes	2,800,000	2,800,000	1,229,995	(1,570,005)	44%	5,183,642	1,757,736
Penalties and interest	700,000	700,000	199,380	(500,620)	28%	1,320,047	264,640
	<u>107,983,984</u>	<u>107,983,984</u>	<u>14,410,387</u>	<u>(93,573,597)</u>	13%	<u>112,999,386</u>	<u>11,316,336</u>
Local Option Sales Taxes:							
Article 39 (1%)	7,886,472	7,886,472	-	(7,886,472)	0%	7,542,128	-
Article 40 (1/2%)	5,508,714	5,508,714	-	(5,508,714)	0%	5,274,487	-
Article 42 (1/2%)	5,130,002	4,880,002	-	(4,880,002)	0%	5,010,418	-
Article 44 (1/2%)	-	-	-	-	na	4,998	-
	<u>18,525,188</u>	<u>18,275,188</u>	<u>-</u>	<u>(18,275,188)</u>	0%	<u>17,832,031</u>	<u>-</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	160,000	160,000	34,509	(125,491)	22%	155,729	36,409
Deed stamp excise tax	2,000,000	2,000,000	488,995	(1,511,005)	24%	2,224,696	372,866
Solid waste tax	35,000	35,000	10,042	(24,958)	29%	40,119	6,433
White goods disposal tax	50,000	50,000	8,474	(41,526)	17%	38,696	8,568
1% Occupancy Tax	1,250,000	1,250,000	335,546	(914,454)	27%	1,307,052	357,986
	<u>3,495,000</u>	<u>3,495,000</u>	<u>877,566</u>	<u>(2,617,434)</u>	25%	<u>3,766,292</u>	<u>782,262</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	700,000	700,000	664,737	(35,263)	95%	759,953	72,055
Beer and wine tax	248,000	248,000	-	(248,000)	0%	258,749	-
Jail fees	170,000	170,000	20,068	(149,932)	12%	210,447	24,495
	<u>1,118,000</u>	<u>1,118,000</u>	<u>684,805</u>	<u>(433,195)</u>	61%	<u>1,229,149</u>	<u>96,550</u>
Restricted Intergovernmental:							
State and federal grant	16,520,663	16,724,808	1,763,586	(14,961,222)	11%	18,399,838	2,136,636
ARRA federal grant	9,193	9,193	-	(9,193)	0%	10,728	-
Court facility fees	140,000	140,000	13,741	(126,259)	10%	145,386	11,647
Payments in lieu of taxes	3,000	3,000	-	(3,000)	0%	-	-
ABC education requirement	-	-	-	-	na	7,062	-
ABC law enforcement services	2,000	2,000	-	(2,000)	0%	4,870	-
State drug tax	18,000	18,000	6,034	(11,966)	34%	24,636	5,398
	<u>16,692,856</u>	<u>16,897,001</u>	<u>1,783,361</u>	<u>(15,113,640)</u>	11%	<u>18,592,520</u>	<u>2,153,681</u>
Permits and Fees:							
Building permits	1,066,000	1,066,000	209,408	(856,592)	20%	1,306,960	172,114
Recording Fees	750,000	750,000	117,131	(632,869)	16%	702,243	136,423
Inspection fees	140,000	140,000	5,130	(134,870)	4%	154,873	20,807
Concealed handgun permit	115,428	115,428	19,260	(96,168)	17%	151,215	17,510
Other permit and fees	928,105	928,105	72,421	(855,684)	8%	992,812	73,988
	<u>2,999,533</u>	<u>2,999,533</u>	<u>423,350</u>	<u>(2,576,183)</u>	14%	<u>3,308,103</u>	<u>420,842</u>
Sales and Services:							
Solid waste fees	1,600,000	1,600,000	188,975	(1,411,025)	12%	1,542,335	159,961
School resource officer reimb.	1,178,000	1,178,000	-	(1,178,000)	0%	1,343,539	-
Rents	37,000	37,000	11,685	(25,315)	32%	87,381	16,057
EMS Charges	4,000,000	4,000,000	874,935	(3,125,065)	22%	4,279,913	653,993
Public health user fees	670,250	670,250	124,090	(546,160)	19%	743,589	120,601
Sheriff animal prot. serv. fees	85,000	85,000	18,038	(66,962)	21%	88,097	15,991
Social services fees	46,700	46,700	10,829	(35,871)	23%	57,507	9,007

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	August 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	August 31, 2013
Public housing fees	46,112	46,112	16,763	(29,349)	36%	73,853	4,069
Tax collection fees	130,000	130,000	5,172	(124,828)	4%	228,815	12,345
Other sales and services	1,041,680	1,041,680	162,774	(878,906)	16%	1,112,675	178,667
Register of deeds	304,800	304,800	49,606	(255,194)	16%	289,161	53,205
Marriage licenses	57,000	57,000	12,151	(44,849)	21%	52,004	11,576
Recreation services	262,600	262,600	50,268	(212,332)	19%	230,952	49,344
	<u>9,459,142</u>	<u>9,459,142</u>	<u>1,525,286</u>	<u>(7,933,856)</u>	16%	<u>10,129,821</u>	<u>1,284,816</u>
Investment earnings	85,000	85,000	10,563	(74,437)	12%	96,904	15,669
Other:							
Tax refunds - sales and gas tax	1,100	1,100	-	(1,100)	0%	946	-
ABC bottles taxes	42,000	42,000	5,913	(36,087)	14%	50,313	5,731
County Board of Alcohol Control	24,000	24,000	-	(24,000)	0%	24,000	-
Contributions	4,300	4,300	4,874	574	113%	62,554	3,354
Other revenues	948,380	974,465	108,618	(865,847)	11%	1,398,575	76,171
	<u>1,019,780</u>	<u>1,045,865</u>	<u>119,405</u>	<u>(926,460)</u>	11%	<u>1,536,388</u>	<u>85,256</u>
Total revenues	<u>161,378,483</u>	<u>161,358,713</u>	<u>19,834,723</u>	<u>(141,523,990)</u>	12%	<u>169,490,594</u>	<u>16,155,412</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	242,643	242,643	39,373	203,270	16%	244,933	37,716
Fringe benefits	69,779	69,779	9,179	60,600	13%	52,312	8,337
Operating costs	61,464	61,464	17,849	43,615	29%	44,408	12,964
	<u>373,886</u>	<u>373,886</u>	<u>66,401</u>	<u>307,485</u>	18%	<u>341,653</u>	<u>59,017</u>
County Administration:							
Salaries	741,859	394,546	60,137	334,409	15%	725,484	105,800
Fringe benefits	254,393	120,239	18,885	101,354	16%	224,152	33,962
Operating costs	67,710	29,574	5,128	24,446	17%	33,968	4,619
	<u>1,063,962</u>	<u>544,359</u>	<u>84,150</u>	<u>460,209</u>	15%	<u>983,604</u>	<u>144,381</u>
Human Resources:							
Salaries	-	348,244	54,349	293,895	16%	-	-
Fringe benefits	-	133,223	19,305	113,918	14%	-	-
Operating costs	-	38,136	694	37,442	2%	-	-
	<u>-</u>	<u>519,603</u>	<u>74,348</u>	<u>445,255</u>	14%	<u>-</u>	<u>-</u>
Finance:							
Salaries	652,196	649,446	97,804	551,642	15%	619,572	84,404
Fringe benefits	236,440	236,440	36,890	199,550	16%	206,801	30,051
Operating costs	357,260	393,858	143,704	250,154	36%	364,835	125,597
	<u>1,245,896</u>	<u>1,279,744</u>	<u>278,398</u>	<u>1,001,346</u>	22%	<u>1,191,208</u>	<u>240,052</u>
Tax Administration:							
Salaries	2,172,793	2,172,793	315,513	1,857,280	15%	2,063,029	311,711
Fringe benefits	921,411	921,411	138,163	783,248	15%	800,300	125,548
Operating costs	918,220	1,043,424	132,962	910,462	13%	578,570	68,789
Capital outlay	-	-	-	-	na	7,971	-
	<u>4,012,424</u>	<u>4,137,628</u>	<u>586,638</u>	<u>3,550,990</u>	14%	<u>3,449,870</u>	<u>506,048</u>
County Attorney:							
Salaries	344,545	344,545	54,489	290,056	16%	368,496	55,778
Fringe benefits	111,335	111,335	17,534	93,801	16%	102,550	15,635
Operating costs	249,080	249,080	14,334	234,746	6%	162,265	12,120
	<u>704,960</u>	<u>704,960</u>	<u>86,357</u>	<u>618,603</u>	12%	<u>633,311</u>	<u>83,533</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	August 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	August 31, 2013
Court Facilities:							
Salaries	-	-	-	-	na	19,503	9,698
Fringe benefits	-	-	-	-	na	6,560	3,398
Operating costs	272,261	272,261	18,944	253,317	7%	246,535	14,182
	<u>272,261</u>	<u>272,261</u>	<u>18,944</u>	<u>253,317</u>	<u>7%</u>	<u>272,598</u>	<u>27,278</u>
Board of Elections:							
Salaries	411,067	411,067	50,913	360,154	12%	371,707	33,888
Fringe benefits	112,416	112,416	17,650	94,766	16%	88,062	12,043
Operating costs	178,537	178,537	72,138	106,399	40%	150,804	73,099
	<u>702,020</u>	<u>702,020</u>	<u>140,701</u>	<u>561,319</u>	<u>20%</u>	<u>610,573</u>	<u>119,030</u>
Register of Deeds:							
Salaries	644,360	644,360	92,151	552,209	14%	639,616	91,887
Fringe benefits	315,945	315,945	46,032	269,913	15%	276,956	42,109
Operating costs	<u>1,384,843</u>	<u>1,384,843</u>	<u>168,235</u>	<u>1,216,608</u>	<u>12%</u>	<u>1,453,513</u>	<u>148,949</u>
	<u>2,345,148</u>	<u>2,345,148</u>	<u>306,418</u>	<u>2,038,730</u>	<u>13%</u>	<u>2,370,085</u>	<u>282,945</u>
Total general government	<u>10,720,557</u>	<u>10,879,609</u>	<u>1,642,355</u>	<u>9,237,254</u>	<u>15%</u>	<u>9,852,902</u>	<u>1,462,284</u>
Central Services:							
Management Information Systems:							
Salaries	838,126	838,126	127,050	711,076	15%	734,701	92,728
Fringe benefits	303,611	303,611	48,172	255,439	16%	257,964	33,367
Operating costs	1,069,640	1,135,821	101,206	1,034,615	9%	786,042	25,227
Capital outlay	48,000	71,012	-	71,012	0%	129,089	-
	<u>2,259,377</u>	<u>2,348,570</u>	<u>276,428</u>	<u>2,072,142</u>	<u>12%</u>	<u>1,907,796</u>	<u>151,322</u>
Service Center:							
Salaries	662,451	662,451	95,345	567,106	14%	609,039	88,847
Fringe benefits	280,678	280,678	41,468	239,210	15%	230,609	35,237
Operating costs	479,430	485,130	2,127	483,003	0%	148,065	(145,189)
Capital outlay	30,830	30,830	-	30,830	0%	83,333	80,900
	<u>1,453,389</u>	<u>1,459,089</u>	<u>138,940</u>	<u>1,320,149</u>	<u>10%</u>	<u>1,071,046</u>	<u>59,795</u>
Engineering:							
Salaries	333,112	333,112	50,639	282,473	15%	323,831	44,383
Fringe benefits	119,624	119,624	18,653	100,971	16%	106,608	15,444
Operating costs	35,600	35,600	5,548	30,052	16%	19,080	3,029
	<u>488,336</u>	<u>488,336</u>	<u>74,840</u>	<u>413,496</u>	<u>15%</u>	<u>449,519</u>	<u>62,856</u>
Operation Services:							
Salaries	2,086,985	2,086,985	313,945	1,773,040	15%	1,897,141	300,992
Fringe benefits	974,858	974,858	146,340	828,518	15%	799,178	130,498
Operating costs	2,907,940	3,346,171	313,746	3,032,425	9%	2,704,705	351,272
Capital outlay	331,550	331,550	-	331,550	0%	134,783	15,440
	<u>6,301,333</u>	<u>6,739,564</u>	<u>774,031</u>	<u>5,965,533</u>	<u>11%</u>	<u>5,535,807</u>	<u>798,202</u>
Non-departmental:							
Salaries	125,040	125,040	-	125,040	0%	-	-
Fringe benefits	2,234,838	2,234,838	402,886	1,831,952	18%	2,296,780	231,336
Operating costs	450,917	498,704	921,604	(422,900)	185%	554,419	757,961
Capital outlay	20,000	20,000	10,717	9,283	54%	31,317	-
	<u>2,830,795</u>	<u>2,878,582</u>	<u>1,335,207</u>	<u>1,543,375</u>	<u>46%</u>	<u>2,882,516</u>	<u>989,297</u>
Total central services	<u>13,333,230</u>	<u>13,914,141</u>	<u>2,599,446</u>	<u>11,314,695</u>	<u>19%</u>	<u>11,846,684</u>	<u>2,061,472</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>August 31, 2013</u>
Public Safety:							
District Attorney:							
Operating costs	123,000	123,000	34,932	88,068	28%	78,816	17,610
	<u>123,000</u>	<u>123,000</u>	<u>34,932</u>	<u>88,068</u>	<u>28%</u>	<u>78,816</u>	<u>17,610</u>
Sheriff:							
Salaries	7,501,815	7,501,815	1,176,482	6,325,333	16%	7,706,558	1,165,413
Fringe benefits	2,957,732	2,957,732	468,621	2,489,111	16%	2,747,597	421,744
Operating costs	1,987,812	2,050,385	517,235	1,533,150	25%	2,503,246	390,758
Capital outlay	475,180	506,306	-	506,306	0%	564,324	107,390
	<u>12,922,539</u>	<u>13,016,238</u>	<u>2,162,338</u>	<u>10,853,900</u>	<u>17%</u>	<u>13,521,725</u>	<u>2,085,305</u>
Detention Center:							
Salaries	3,972,395	3,972,395	575,840	3,396,555	14%	3,856,773	593,280
Fringe benefits	1,662,598	1,662,598	246,282	1,416,316	15%	1,454,132	229,354
Operating costs	1,892,235	1,892,235	246,892	1,645,343	13%	2,260,524	223,165
Capital outlay	50,000	50,000	-	50,000	0%	37,586	-
	<u>7,577,228</u>	<u>7,577,228</u>	<u>1,069,014</u>	<u>6,508,214</u>	<u>14%</u>	<u>7,609,015</u>	<u>1,045,799</u>
Emergency Medical:							
Salaries	4,489,876	4,489,876	714,089	3,775,787	16%	4,540,766	665,987
Fringe benefits	1,683,022	1,683,022	262,254	1,420,768	16%	1,501,588	234,506
Operating costs	1,206,205	1,206,205	287,169	919,036	24%	1,331,911	252,721
Capital outlay	443,000	443,000	-	443,000	0%	453,372	-
	<u>7,822,103</u>	<u>7,822,103</u>	<u>1,263,512</u>	<u>6,558,591</u>	<u>16%</u>	<u>7,827,637</u>	<u>1,153,214</u>
Emergency Management:							
Salaries	418,177	418,177	63,449	354,728	15%	407,260	58,015
Fringe benefits	144,688	144,688	22,787	121,901	16%	130,260	20,268
Operating costs	296,919	436,692	33,623	403,069	8%	237,581	21,844
Capital outlay	30,000	30,000	-	30,000	0%	31,374	-
	<u>889,784</u>	<u>1,029,557</u>	<u>119,859</u>	<u>909,698</u>	<u>12%</u>	<u>806,475</u>	<u>100,127</u>
Other Agencies:							
Fire districts	548,100	548,100	137,027	411,073	25%	321,989	62,500
Rescue Squads	348,200	348,200	8,465	339,735	2%	312,838	19,300
	<u>896,300</u>	<u>896,300</u>	<u>145,492</u>	<u>750,808</u>	<u>16%</u>	<u>634,827</u>	<u>81,800</u>
Code Administration:							
Salaries	856,351	856,351	131,188	725,163	15%	893,377	145,380
Fringe benefits	351,342	351,342	51,985	299,357	15%	316,962	53,012
Operating costs	116,920	116,920	20,161	96,759	17%	104,027	16,185
Capital outlay	-	-	-	-	na	22,879	-
	<u>1,324,613</u>	<u>1,324,613</u>	<u>203,334</u>	<u>1,121,279</u>	<u>15%</u>	<u>1,337,245</u>	<u>214,577</u>
Central Communications:							
Salaries	1,320,919	1,320,919	220,504	1,100,415	17%	1,371,894	198,799
Fringe benefits	589,730	589,730	95,483	494,247	16%	535,690	79,741
Operating costs	182,100	187,100	18,561	168,539	10%	162,396	38,494
Capital outlay	31,500	196,500	-	196,500	0%	397,295	-
	<u>2,124,249</u>	<u>2,294,249</u>	<u>334,548</u>	<u>1,959,701</u>	<u>15%</u>	<u>2,467,275</u>	<u>317,034</u>
Animal Protective Services:							
Salaries	521,031	521,031	86,524	434,507	17%	527,816	76,164
Fringe benefits	231,157	231,157	38,326	192,831	17%	210,372	31,403
Operating costs	199,150	210,426	45,156	165,270	21%	272,091	41,335
Capital outlay	-	-	-	-	na	31,800	-
	<u>951,338</u>	<u>962,614</u>	<u>170,006</u>	<u>792,608</u>	<u>18%</u>	<u>1,042,079</u>	<u>148,902</u>
Total public safety	<u>34,631,154</u>	<u>35,045,902</u>	<u>5,503,035</u>	<u>29,542,867</u>	<u>16%</u>	<u>35,325,094</u>	<u>5,164,368</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>August 31, 2013</u>
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	24,250	72,750	25%	97,000	24,250
Odell Williamson Municipal Airpo	27,500	27,500	6,875	20,625	25%	27,500	6,875
Cape Fear Transportation Authority	33,663	33,663	29,350	4,313	87%	29,350	29,350
Brunswick Transit System	-	-	-	-	na	217,571	-
Total transportation	<u>158,163</u>	<u>158,163</u>	<u>60,475</u>	<u>97,688</u>	38%	<u>371,421</u>	<u>60,475</u>
Environmental Protection:							
Solid Waste:							
Salaries	311,318	311,318	45,401	265,917	15%	294,494	46,929
Fringe benefits	136,304	136,304	20,215	116,089	15%	108,669	18,099
Operating costs	13,147,268	13,147,268	2,083,628	11,063,640	16%	12,988,533	2,068,019
Capital outlay	6,600	6,600	-	6,600	0%	62,063	-
	<u>13,601,490</u>	<u>13,601,490</u>	<u>2,149,244</u>	<u>11,452,246</u>	16%	<u>13,453,759</u>	<u>2,133,047</u>
Other:							
Forestry services	229,681	229,681	-	229,681	0%	203,326	16,623
Brunswick County Beach Consorti	30,000	30,000	7,500	22,500	25%	30,000	7,500
	<u>259,681</u>	<u>259,681</u>	<u>7,500</u>	<u>252,181</u>	3%	<u>233,326</u>	<u>24,123</u>
Total environmental protection	<u>13,861,171</u>	<u>13,861,171</u>	<u>2,156,744</u>	<u>11,704,427</u>	16%	<u>13,687,085</u>	<u>2,157,170</u>
Economic Development:							
Planning/Community Development:							
Salaries	481,565	481,565	74,945	406,620	16%	445,442	77,493
Fringe benefits	190,431	190,431	28,535	161,896	15%	158,206	26,899
Operating costs	168,708	197,669	30,975	166,694	16%	153,450	29,028
Capital outlay	-	7,000	-	7,000	0%	7,971	-
	<u>840,704</u>	<u>876,665</u>	<u>134,455</u>	<u>742,210</u>	15%	<u>765,069</u>	<u>133,420</u>
Cooperative Extension:							
Salaries	278,718	321,043	24,974	296,069	8%	253,798	22,222
Fringe benefits	113,045	116,283	7,842	108,441	7%	95,944	6,741
Operating costs	113,938	131,075	10,776	120,299	8%	125,430	15,242
	<u>505,701</u>	<u>568,401</u>	<u>43,592</u>	<u>524,809</u>	8%	<u>475,172</u>	<u>44,205</u>
Soil and Water Conservation:							
Salaries	138,583	138,583	20,901	117,682	15%	138,088	20,194
Fringe benefits	59,483	59,483	9,454	50,029	16%	54,102	8,501
Operating costs	14,850	16,465	1,644	14,821	10%	13,978	2,168
	<u>212,916</u>	<u>214,531</u>	<u>31,999</u>	<u>182,532</u>	15%	<u>206,168</u>	<u>30,863</u>
Public Housing Section 8:							
Salaries	199,640	199,640	30,246	169,394	15%	197,726	29,586
Fringe benefits	82,290	82,290	13,034	69,256	16%	74,395	11,789
Operating costs	2,123,894	2,123,894	376,678	1,747,216	18%	2,194,982	366,565
	<u>2,405,824</u>	<u>2,405,824</u>	<u>419,958</u>	<u>1,985,866</u>	17%	<u>2,467,103</u>	<u>407,940</u>
Economic Development:							
Salaries	206,414	206,414	31,898	174,516	15%	204,892	30,817
Fringe benefits	73,093	73,093	10,686	62,407	15%	73,791	10,568
Operating costs	138,500	138,500	23,083	115,417	17%	128,500	21,417
	<u>418,007</u>	<u>418,007</u>	<u>65,667</u>	<u>352,340</u>	16%	<u>407,183</u>	<u>62,802</u>
1% Occupancy Tax:							
Operating costs	<u>1,250,000</u>	<u>1,250,000</u>	<u>335,546</u>	<u>914,454</u>	27%	<u>1,307,052</u>	<u>357,986</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	August 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	August 31, 2013
Other Economic Development:							
Lockwood Folly River Aquatic Restoration	-	-	-	-	na	182,322	-
Lee Controls	-	-	-	-	na	15,015	-
	-	-	-	-	na	197,337	-
Total economic development	5,633,152	5,733,428	1,031,217	4,702,211	18%	5,825,084	1,037,216
Human Services:							
Health:							
Administration:							
Salaries	2,311,104	2,311,104	346,532	1,964,572	15%	2,284,670	354,839
Fringe benefits	970,945	970,945	144,302	826,643	15%	871,763	137,729
Operating costs	242,800	280,787	41,878	238,909	15%	410,460	8,594
Capital outlay	-	80,911	-	80,911	0%	31,230	-
	3,524,849	3,643,747	532,712	3,111,035	15%	3,598,123	501,162
Communicable Diseases:							
Operating costs	265,970	265,970	23,735	242,235	9%	228,481	26,167
Adult Health Maintenance:							
Operating costs	157,630	167,485	13,741	153,744	8%	91,453	11,630
	157,630	167,485	13,741	153,744	8%	91,453	11,630
Senior Health							
Salaries	214,302	214,302	31,758	182,544	15%	182,600	27,907
Fringe benefits	86,641	86,641	9,848	76,793	11%	55,191	8,589
Operating costs	220,665	220,665	12,688	207,977	6%	211,520	25,278
	521,608	521,608	54,294	467,314	10%	449,311	61,774
Maternal and Child Health:							
Salaries	394,741	394,741	58,738	336,003	15%	385,133	58,223
Fringe benefits	184,824	184,824	28,364	156,460	15%	162,435	26,370
Operating costs	568,657	571,403	74,084	497,319	13%	573,126	93,458
Capital outlay	-	8,450	-	8,450	0%	-	-
	1,148,222	1,159,418	161,186	998,232	14%	1,120,694	178,051
Environmental Health:							
Salaries	838,131	838,131	127,380	710,751	15%	833,101	123,692
Fringe benefits	315,966	315,966	49,611	266,355	16%	287,211	45,130
Operating costs	167,996	198,268	33,445	164,823	17%	176,836	40,662
Capital outlay	-	9,000	-	9,000	0%	-	-
	1,322,093	1,361,365	210,436	1,150,929	15%	1,297,148	209,484
Employee Wellness:							
Salaries	116,330	116,330	17,755	98,575	15%	92,830	-
Fringe benefits	44,463	44,463	7,067	37,396	16%	31,178	-
Operating costs	101,160	101,160	6,420	94,740	6%	53,205	-
	261,953	261,953	31,242	230,711	12%	177,213	-
Total health	7,202,325	7,381,546	1,027,346	6,354,200	14%	6,962,423	988,268
Veterans' Services:							
Salaries	120,080	120,080	18,801	101,279	16%	117,171	18,728
Fringe benefits	55,784	55,784	8,925	46,859	16%	42,884	8,094
Operating costs	12,554	12,554	3,026	9,528	24%	9,761	932
Total veterans' services	188,418	188,418	30,752	157,666	16%	169,816	27,754

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>August 31, 2013</u>
Social Services:							
Administration:							
Salaries	6,347,950	6,347,950	948,296	5,399,654	15%	5,667,728	854,144
Fringe benefits	2,660,763	2,660,763	398,638	2,262,125	15%	2,168,262	343,687
Operating costs	2,056,898	2,115,867	223,568	1,892,299	11%	1,894,130	153,052
Capital outlay	48,817	48,817	-	48,817	0%	73,863	-
	<u>11,114,428</u>	<u>11,173,397</u>	<u>1,570,502</u>	<u>9,602,895</u>	14%	<u>9,803,983</u>	<u>1,350,883</u>
Title III-In Home Care:							
Salaries	-	-	-	-	na	240,650	35,977
Fringe benefits	-	-	-	-	na	143,920	23,379
Operating costs	-	-	-	-	na	79,850	5,698
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>464,420</u>	<u>65,054</u>
Other Operating Costs:							
Medical assistance	30,000	30,000	2,015	27,985	7%	5,464	-
Aid to the blind	5,910	5,910	-	5,910	0%	5,909	-
Adoption assistance	280,000	280,000	41,248	238,752	15%	256,761	43,163
Special assistance to aged	225,000	225,000	46,108	178,892	20%	204,456	34,247
Special assistance to disabled	225,000	225,000	36,915	188,085	16%	203,993	32,131
Foster care	800,000	800,000	60,683	739,317	8%	627,976	54,660
State foster home	325,000	325,000	30,832	294,168	9%	333,639	26,082
Special assistance	1,500	1,500	-	1,500	0%	1,972	-
Day care	4,138,523	4,138,523	557,662	3,580,861	13%	4,649,529	406,416
Special child adoption assistance	-	83,804	616	83,188	1%	16,324	281
	<u>6,030,933</u>	<u>6,114,737</u>	<u>776,079</u>	<u>5,338,658</u>	13%	<u>6,306,023</u>	<u>596,980</u>
Total social services	<u>17,145,361</u>	<u>17,288,134</u>	<u>2,346,581</u>	<u>14,941,553</u>	14%	<u>16,574,426</u>	<u>2,012,917</u>
Other Human Services:							
CoastalCare	692,000	692,000	114,247	577,753	17%	707,375	110,234
Brunswick Senior Resources, Inc	1,615,000	1,615,000	310,833	1,304,167	19%	1,550,000	258,333
Other human services	-	121,737	20,291	101,446	17%	1,002,820	156,316
Capital outlay	-	-	-	-	na	78,282	73,894
	<u>2,307,000</u>	<u>2,428,737</u>	<u>445,371</u>	<u>1,983,366</u>	18%	<u>3,338,477</u>	<u>598,777</u>
Total human services	<u>26,843,104</u>	<u>27,286,835</u>	<u>3,850,050</u>	<u>23,436,785</u>	14%	<u>27,045,142</u>	<u>3,627,716</u>
Education:							
Public schools	33,335,477	33,335,477	5,555,912	27,779,565	17%	33,437,869	5,572,978
Public schools - capital outlay	699,346	699,346	116,558	582,788	17%	701,494	116,916
Community college	3,749,447	3,749,447	624,908	3,124,539	17%	3,781,447	630,242
Total education	<u>37,784,270</u>	<u>37,784,270</u>	<u>6,297,378</u>	<u>31,486,892</u>	17%	<u>37,920,810</u>	<u>6,320,136</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	610,635	610,635	97,688	512,947	16%	585,570	100,892
Fringe benefits	198,149	198,149	29,826	168,323	15%	176,971	29,532
Operating costs	474,486	474,486	96,002	378,484	20%	404,983	78,047
	<u>1,283,270</u>	<u>1,283,270</u>	<u>223,516</u>	<u>1,059,754</u>	17%	<u>1,167,524</u>	<u>208,471</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>August 31, 2013</u>
Maintenance:							
Salaries	677,597	677,597	105,982	571,615	16%	636,023	117,834
Fringe benefits	257,970	257,970	39,146	218,824	15%	236,677	40,267
Operating costs	492,995	492,995	44,180	448,815	9%	462,900	68,529
Capital outlay	101,000	101,000	-	101,000	0%	104,423	13,367
	<u>1,529,562</u>	<u>1,529,562</u>	<u>189,308</u>	<u>1,340,254</u>	12%	<u>1,440,023</u>	<u>239,997</u>
Total Parks and Recreation	<u>2,812,832</u>	<u>2,812,832</u>	<u>412,824</u>	<u>2,400,008</u>	15%	<u>2,607,547</u>	<u>448,468</u>
Brunswick County Library:							
Salaries	692,640	692,640	106,358	586,282	15%	686,048	107,860
Fringe benefits	318,518	318,518	49,002	269,516	15%	291,352	46,446
Operating costs	275,600	276,800	8,838	267,962	3%	256,606	29,863
	<u>1,286,758</u>	<u>1,287,958</u>	<u>164,198</u>	<u>1,123,760</u>	13%	<u>1,234,006</u>	<u>184,169</u>
Total culture and recreation	<u>4,099,590</u>	<u>4,100,790</u>	<u>577,022</u>	<u>3,523,768</u>	na 14%	<u>3,841,553</u>	<u>632,637</u>
Debt Service:							
Principal retirement	10,440,001	10,440,001	-	10,440,001	0%	9,215,000	-
Interest and fees	3,404,527	3,404,527	256,975	3,147,552	8%	3,762,911	269,925
Total debt service	<u>13,844,528</u>	<u>13,844,528</u>	<u>256,975</u>	<u>13,587,553</u>	2%	<u>12,977,911</u>	<u>269,925</u>
Total expenditures	<u>160,908,919</u>	<u>162,608,837</u>	<u>23,974,697</u>	<u>138,634,140</u>	15%	<u>158,693,686</u>	<u>22,793,399</u>
Revenues over (under) expenditu	<u>469,564</u>	<u>(1,250,124)</u>	<u>(4,139,974)</u>	<u>(2,889,850)</u>	331%	<u>10,796,908</u>	<u>(6,637,987)</u>
Transfers From Other Funds:							
Transfer from special revenue fund	-	13,682	13,682	-	100%	-	-
	-	<u>13,682</u>	<u>13,682</u>	-	100%	-	-
Transfers To Other Funds:							
Transfer to county capital project fund	(750,000)	(750,000)	(750,000)	-	100%	(7,118,470)	(1,816,474)
Transfer to grant project funds	-	(24,116)	(24,116)	-	100%	(18,988)	(15,000)
Transfer to emergency telephone system fund	-	-	-	-	na	(2,157)	-
Transfer to school capital project funds	(3,087,984)	(2,837,984)	-	2,837,984	0%	(4,036,671)	-
	<u>(3,837,984)</u>	<u>(3,612,100)</u>	<u>(774,116)</u>	<u>2,837,984</u>	21%	<u>(11,176,286)</u>	<u>(1,831,474)</u>
Budgetary Financing Sources (Uses):							
Contingency	(400,000)	(187,500)	-	187,500	0%	-	-
Appropriated fund balance	3,768,420	5,036,042	-	(5,036,042)	0%	-	-
	<u>3,368,420</u>	<u>4,848,542</u>	<u>-</u>	<u>(4,848,542)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(469,564)</u>	<u>1,250,124</u>	<u>(760,434)</u>	<u>(2,010,558)</u>	-61%	<u>(11,176,286)</u>	<u>(1,831,474)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(4,900,408)</u>	<u>\$ (4,900,408)</u>		<u>(379,378)</u>	<u>(8,469,461)</u>
Fund balance, beginning of year			<u>66,299,079</u>			<u>66,678,457</u>	<u>66,678,457</u>
Fund balance, end of year			<u>\$ 61,398,671</u>			<u>\$ 66,299,079</u>	<u>\$ 58,208,996</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND
FROM INCEPTION AND FOR THE PERIOD ENDED AUGUST 31, 2014

	Project Budget	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 16,893,797	\$ 14,420,491	\$ -	\$ 14,420,491
Restricted intergovernmental-NC Parks & Rec. Trust Fund	859,354	500,000	-	500,000
Investment earnings	144,268	140,414	2,842	143,256
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	329,716	252,507	-	252,507
Total revenues	<u>22,440,856</u>	<u>19,527,133</u>	<u>2,842</u>	<u>19,529,975</u>
Expenditures:				
Capital Improvements:				
Public Safety:				
Sheriff's Firing Range	<u>280,000</u>	<u>206,090</u>	<u>-</u>	<u>206,090</u>
Economic Development:				
Avalon	3,922,845	299,370	-	299,370
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>4,197,430</u>	<u>299,370</u>	<u>-</u>	<u>299,370</u>
Cultural and recreation:				
Town Creek Park Improvements	5,323,178	3,259,262	83,409	3,342,671
Waccamaw Park Improvements	3,192,717	182,138	3,261	185,399
Smithville Park Improvements	41,500	-	11,500	11,500
Brunswick River boat ramp	10,300	7,298	-	7,298
Leland Senior Center	<u>351,000</u>	<u>6,257</u>	<u>13,350</u>	<u>19,607</u>
	<u>8,918,695</u>	<u>3,454,955</u>	<u>111,520</u>	<u>3,566,475</u>
Transportation:				
Airport Improvements	<u>19,012,335</u>	<u>16,949,154</u>	<u>22,544</u>	<u>16,971,698</u>
Total expenditures	<u>32,408,460</u>	<u>20,909,569</u>	<u>134,064</u>	<u>21,043,633</u>
Revenues over (under) expenditures	(9,967,604)	(1,382,436)	(131,222)	(1,513,658)
Other Financing Sources (Uses):				
Appropriated fund balance	8,470,593	-	-	-
Contingency for future capital projects	(7,695,161)	-	-	-
Transfer from general fund	11,181,611	10,431,611	750,000	11,181,611
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>9,967,604</u>	<u>8,530,172</u>	<u>662,000</u>	<u>9,192,172</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 7,147,736</u>	<u>530,778</u>	<u>\$ 7,678,514</u>
Fund balance, beginning of year			<u>15,637,195</u>	
Fund balance, end of year			<u>\$ 16,167,973</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND
FROM INCEPTION AND FOR THE PERIOD ENDED AUGUST 31, 2014

	Project Budget	Prior Years	Actual	
			Current Year	Total to Date
Revenues:				
NC Public Education Lottery	\$ 7,087,951	\$ 6,049,771	\$ -	\$ 6,049,771
Investment earnings	1,199,342	1,314,521	1,708	1,316,229
Investment earnings-debt proceeds	-	2,209	25	2,234
Total revenues	<u>8,287,293</u>	<u>7,366,501</u>	<u>1,733</u>	<u>7,368,234</u>
Expenditures:				
Brunswick County Schools capital projects	44,781,353	31,815,461	434,813	32,250,274
Brunswick Community College	31,665,911	31,392,826	1,800	31,394,626
Total expenditures	<u>76,447,264</u>	<u>63,208,287</u>	<u>436,613</u>	<u>63,644,900</u>
Revenues over (under) expenditures	(68,159,971)	(55,841,786)	(434,880)	(56,276,666)
Other Financing Sources (Uses):				
Transfer from general fund	31,455,002	29,566,017	-	29,566,017
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	476,476	476,476	-	476,476
Debt financing issued	30,000,000	30,000,000	-	30,000,000
Appropriated fund balance	<u>6,542,506</u>	-	-	-
Total other financing sources (uses)	<u>68,159,971</u>	<u>59,728,480</u>	-	<u>59,728,480</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 3,886,694</u>	(434,880)	<u>\$ 3,451,814</u>
Fund balance, beginning of year			<u>10,439,110</u>	
Fund balance, end of year			<u>\$ 10,004,230</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED AUGUST 31, 2014

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 1,398,059	\$ 49,758	\$ 784,015	\$ 2,231,832
Interest receivable	304	-	229	533
Other governmental agencies	208	-	-	208
Total assets	<u>\$ 1,398,571</u>	<u>\$ 49,758</u>	<u>\$ 784,244</u>	<u>\$ 2,232,573</u>
Liabilities:				
Accounts payable and other liabilities	-	-	1,354	1,354
Total liabilities	<u>-</u>	<u>-</u>	<u>1,354</u>	<u>1,354</u>
Fund Balance:				
Stabilization by State Statute	512	-	229	741
Restricted - other	1,398,059	-	782,661	2,180,720
Unassigned	-	49,758	-	49,758
Total fund balances	<u>1,398,571</u>	<u>49,758</u>	<u>782,890</u>	<u>2,231,219</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,398,571</u>	<u>\$ 49,758</u>	<u>\$ 784,244</u>	<u>\$ 2,232,573</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED AUGUST 31, 2014

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 51,578	\$ 7,514	\$ -	\$ 59,092
Permits and fees	-	-	22,757	22,757
Other revenue	-	2,230	-	2,230
Investment earnings	227	-	139	366
Total revenues	<u>51,805</u>	<u>9,744</u>	<u>22,896</u>	<u>84,445</u>
Expenditures:				
General government	-	-	13,008	13,008
Public safety	41,993	7,196	-	49,189
Economic and physical development	-	23,608	-	23,608
Total expenditures	<u>41,993</u>	<u>30,804</u>	<u>13,008</u>	<u>85,805</u>
Revenues over (under) expenditures	9,812	(21,060)	9,888	(1,360)
Other Financing Sources:				
Transfers from general fund	88,000	24,116	-	112,116
Transfer to school capital project funds	-	(13,682)	-	(13,682)
Total other financing sources (uses)	<u>88,000</u>	<u>10,434</u>	<u>-</u>	<u>98,434</u>
Net change in fund balances	97,812	(10,626)	9,888	97,074
Fund balance, beginning of year	<u>1,300,759</u>	<u>60,384</u>	<u>773,002</u>	<u>2,134,145</u>
Fund balance, end of year	<u>\$ 1,398,571</u>	<u>\$ 49,758</u>	<u>\$ 782,890</u>	<u>\$ 2,231,219</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - EMERGENCY TELEPHONE SYSTEM FUND
FOR THE PERIOD ENDED AUGUST 31, 2014 AND THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>	<u>August 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
Revenues:				
Restricted intergovernmental	\$ 618,939	\$ 51,578	\$ (567,361)	\$ 761,711
911 Center Consolidation Grant	1,924,683	-	(1,924,683)	170,377
Other revenue	-	-	-	292,059
Investment earnings	-	227	227	1,553
Total revenues	<u>2,543,622</u>	<u>51,805</u>	<u>(2,491,817)</u>	<u>1,225,700</u>
Expenditures:				
Operating costs	527,632	32,456	495,176	369,257
Capital outlay	857,176	-	857,176	-
911 Center Grant	<u>1,924,683</u>	<u>9,537</u>	<u>1,915,146</u>	<u>147,008</u>
Total expenditures	<u>3,309,491</u>	<u>41,993</u>	<u>3,267,498</u>	<u>516,265</u>
Revenues over (under) expenditures	(765,869)	9,812	775,681	709,435
Other Financing Sources (Uses):				
Transfers from general fund	88,000	88,000	-	2,157
Appropriated fund balance	<u>677,869</u>	<u>-</u>	<u>(677,869)</u>	<u>-</u>
Total other financing sources (uses)	<u>765,869</u>	<u>88,000</u>	<u>(677,869)</u>	<u>2,157</u>
Net change in fund balance	<u>\$ -</u>	97,812	<u>\$ 97,812</u>	711,592
Fund balance, beginning of year		<u>1,300,759</u>		<u>589,167</u>
Fund balance, end of year		<u>\$ 1,398,571</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 AUGUST 31, 2014**

	<u>Project Authorization</u>	<u>Actual</u>		
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>
Revenues:				
Restricted intergovernmental - CDBG-Scattered Site 2012	\$ 225,000	\$ -	\$ -	\$ -
Restricted intergovernmental - CDBG-Tech. Assist Gr. 2012	50,000	44,342	5,658	50,000
Restricted intergovernmental - Urgent Repair 2013	75,000	37,500	-	37,500
Restricted intergovernmental - Urgent Repair 2014	100,000	-	-	-
Restricted intergovernmental - USDA Housing Pres. 2012	89,148	34,948	-	34,948
Restricted intergovernmental - Single Family Rehab 2011	318,000	271,771	-	271,771
Restricted intergovernmental - Single Family Rehab 2014	170,000	-	-	-
Restricted intergovernmental - Sheriff's	565,605	575,002	-	575,002
Restricted intergovernmental - Emergency Services Grants	1,905,482	1,893,775	1,856	1,895,631
Restricted intergovernmental - Economic and Physical Dev.	163,730	119,138	-	119,138
Restricted intergovernmental - SOAR Gov.'s Crime Comm.	289,999	21,311	-	21,311
Other Revenue	2,230	-	2,230	2,230
Investment earnings	-	28	-	28
Total revenues	<u>3,954,194</u>	<u>2,997,815</u>	<u>9,744</u>	<u>3,007,559</u>
Expenditures:				
CDBG - Scattered Site 2012	225,000	1,578	-	1,578
CDBG - Technical Assistance Grant 2012	50,000	44,342	5,658	50,000
Urgent Repair - 2013	90,000	15,529	15,694	31,223
Urgent Repair - 2014	120,000	-	-	-
USDA Housing Preservation (HPG) 2012	134,148	59,146	-	59,146
Single Family Rehabilitation - 2011	318,000	257,433	26	257,459
Single Family Rehabilitation - 2014	170,000	-	-	-
Sheriff's Department	569,593	569,593	-	569,593
Emergency Services - Public Safety	1,895,916	1,876,361	5,420	1,881,781
SOAR Governor's Crime Commission	289,999	48,660	1,776	50,436
General Economic and Physical Development	<u>165,960</u>	<u>119,138</u>	<u>2,230</u>	<u>121,368</u>
Total expenditures	<u>4,028,616</u>	<u>2,991,780</u>	<u>30,804</u>	<u>3,022,584</u>
Revenues over (under) expenditures	(74,422)	6,035	(21,060)	(15,025)
Other Financing Sources (Uses):				
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>
Net change in fund balance	<u>\$ -</u>	<u>\$ 70,023</u>	<u>(10,626)</u>	<u>\$ 59,397</u>
Fund balance, beginning of year			<u>60,384</u>	
Fund balance, end of year			<u>\$ 49,758</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE -
 REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND
 FOR THE PERIOD ENDED AUGUST 31, 2014 AND THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>	<u>August 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
Revenues:				
Permits and fees	\$ 160,700	\$ 22,757	\$ (137,943)	\$ 132,395
Investment earnings	<u>1,350</u>	<u>139</u>	<u>(1,211)</u>	<u>1,038</u>
Total revenues	<u>162,050</u>	<u>22,896</u>	<u>(139,154)</u>	<u>133,433</u>
Expenditures:				
General government	<u>162,050</u>	<u>13,008</u>	<u>149,042</u>	<u>94,150</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>9,888</u>	<u>\$ 9,888</u>	<u>39,283</u>
Fund balance, beginning of year		<u>773,002</u>		<u>733,719</u>
Fund balance, end of year		<u>\$ 782,890</u>		<u>\$ 773,002</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
AUGUST 31, 2014

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 20,025,043	\$ 9,479,315	\$ 29,504,358
Restricted cash	1,373,845	249,393	1,623,238
Interest receivable	6,235	2,274	8,509
Receivables and special assessments, net	2,666,069	874	2,666,943
Due from other governmental agencies	378,782	114,497	493,279
Inventories	1,366,646	-	1,366,646
Total current assets	<u>25,816,620</u>	<u>9,846,353</u>	<u>35,662,973</u>
Current Liabilities:			
Accounts payable and other liabilities	351,041	-	351,041
Customer deposits	1,580,021	-	1,580,021
Interest payable	215,750	-	215,750
Current portion of debt	934,741	-	934,741
Total current liabilities	<u>3,081,553</u>	<u>-</u>	<u>3,081,553</u>
Expendable net positon	22,735,067	9,846,353	32,581,420
Noncurrent Items:			
Non-depreciable capital assets	15,269,436	-	15,269,436
Depreciable capital assets, net	121,685,751	-	121,685,751
Compensated absences	(342,305)	-	(342,305)
Other post-employment benefits	(2,856,259)	-	(2,856,259)
Non-current portion of debt	(16,418,601)	-	(16,418,601)
Total net positon	<u>\$ 140,073,089</u>	<u>\$ 9,846,353</u>	<u>\$ 149,919,442</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED AUGUST 31, 2014 AND THE YEAR ENDED JUNE 30, 2014
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>August 31, 2014</u>
Revenues:							
User charges	\$ 19,766,172	\$ 19,766,172	\$ 4,496,333	\$(15,269,839)	23%	\$ 19,757,895	\$ 3,966,033
ARRA interest subsidy	263,693	263,693	-	(263,693)	0%	268,423	-
Investment earnings	40,000	40,000	3,681	(36,319)	9%	23,849	6,084
Other	440,209	440,209	44,840	(395,369)	10%	390,411	20,956
Total revenues	<u>20,510,074</u>	<u>20,510,074</u>	<u>4,544,854</u>	<u>(15,965,220)</u>	22%	<u>20,440,578</u>	<u>3,993,073</u>
Expenditures:							
Salaries	4,098,629	4,098,629	617,751	3,480,878	15%	3,964,933	611,389
Fringe benefits	1,755,979	1,755,979	273,209	1,482,770	16%	1,581,800	233,747
Operating expenditures	6,758,119	6,778,647	823,851	5,954,796	12%	6,301,622	1,106,076
Repairs and maintenance	1,189,000	1,270,906	120,403	1,150,503	9%	840,906	94,850
Capital outlay	2,700,000	2,700,000	445,029	2,254,971	16%	3,606,151	787,975
Debt Service:							
Principal	910,010	910,010	19,623	890,387	2%	895,024	18,804
Interest	931,564	931,564	77,909	853,655	8%	853,385	80,278
Total expenditures	<u>18,343,301</u>	<u>18,445,735</u>	<u>2,377,775</u>	<u>16,067,960</u>	13%	<u>18,043,821</u>	<u>2,933,119</u>
Revenues over (under) expenditures	2,166,773	2,064,339	2,167,079	102,740	105%	2,396,757	1,059,954
Other Financing Sources (Uses):							
Transfer to water capital project fund	(3,650,000)	(3,689,974)	(3,650,000)	39,974	99%	(3,929,192)	(3,350,000)
Transfer from water capital proj. fund	-	-	-	-	na	124,000	-
Appropriated net position	1,483,227	1,625,635	-	(1,625,635)	0%	-	-
Total other financing sources (uses)	<u>(2,166,773)</u>	<u>(2,064,339)</u>	<u>(3,650,000)</u>	<u>(1,585,661)</u>	177%	<u>(3,805,192)</u>	<u>(3,350,000)</u>
Revenues and other financing sources over (under) expenditures and other financing use	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,482,921)</u>	<u>\$ (1,482,921)</u>		<u>\$ (1,408,435)</u>	<u>\$ (2,290,046)</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL -
WATER CAPITAL PROJECT FUNDS (NON-GAAP)
FROM INCEPTION AND FOR THE PERIOD ENDED AUGUST 31, 2014**

	Project Budget	Actual		
		Prior Year	Current Year	Total to Date
Revenues:				
Investment earnings	\$ -	\$ 66,749	\$ 1,390	\$ 68,139
Investment earnings-debt proceeds	-	302	4	306
Assessments	-	39,495	-	39,495
Penalties and interest assessments	-	12,915	237	13,152
Total revenues	-	119,461	1,631	121,092
Expenditures:				
Northwest water plant expansion	11,659,820	10,964,816	33,396	10,998,212
Mulligan's Way, Cox Landing, Smith, Old Ferry lines	521,629	521,628	-	521,628
Old Shallotte Rd. water extension	1,227,897	1,208,136	-	1,208,136
City of Northwest 2nd Feed Line	1,727,959	1,170,306	2,520	1,172,826
Sunset Beach 2nd Feed Line	1,143,650	1,143,651	-	1,143,651
Sandpiper Bay 2nd Feed Line	478,637	478,637	-	478,637
Water Mains FY 13	974,000	55,763	2,024	57,787
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	100,550	76,278	-	76,278
Danford Road	4,055,215	132,671	31,678	164,349
BPS 8 and 9 improvements	1,484,900	721,992	13,659	735,651
Marlowtown waterline	107,000	75,636	-	75,636
Total expenditures	23,546,257	16,600,064	83,277	16,683,341
Revenues over (under) expenditures	(23,546,257)	(16,480,603)	(81,646)	(16,562,249)
Other Financing Sources (Uses):				
Long term debt issued	15,201,607	11,146,392	-	11,146,392
Transfers from water fund	14,176,500	10,526,502	3,650,000	14,176,502
Transfers to water fund	(701,770)	(701,770)	-	(701,770)
Contingency for future projects	(6,913,577)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	23,546,257	20,971,124	3,650,000	24,621,124
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 4,490,521	\$ 3,568,354	\$ 8,058,875

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
AUGUST 31, 2014

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash and cash equivalents/investments	\$ 13,727,966	\$ 5,924,468	\$ 19,652,434
Restricted cash	3,278,236	9,173	3,287,409
Interest receivable	3,678	1,896	5,574
Receivables and special assessments, net	10,701,816	15,927	10,717,743
Due from other governmental agencies	182,056	86,349	268,405
Inventories	288,431	-	288,431
Total current assets	<u>28,182,183</u>	<u>6,037,813</u>	<u>34,219,996</u>
Current Liabilities:			
Accounts payable and other liabilities	219,990	-	219,990
Interest payable	1,173,845	-	1,173,845
Current portion of debt	8,994,312	-	8,994,312
Prepaid fees	1,678,087	-	1,678,087
Total current liabilities	<u>12,066,234</u>	<u>-</u>	<u>12,066,234</u>
Expendable net positon	16,115,949	6,037,813	22,153,762
Noncurrent Items:			
Non-depreciable capital assets	2,962,346	-	2,962,346
Depreciable capital assets, net	225,485,411	-	225,485,411
Compensated absences	(151,616)	-	(151,616)
Other post-employment benefits	(1,282,543)	-	(1,282,543)
Non-current portion of debt	(118,372,466)	-	(118,372,466)
Total net positon	<u>\$ 124,757,081</u>	<u>\$ 6,037,813</u>	<u>\$ 130,794,894</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL - WASTEWATER FUND (NON-GAAP)
 FOR THE PERIOD ENDED AUGUST 31, 2014 AND THE YEAR ENDED JUNE 30, 2014
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Original Budget	Current Budget	August 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	August 31, 2013
Revenues:							
User charges	\$19,159,722	\$ 18,745,178	\$ 2,685,017	\$ (16,060,161)	14%	\$ 20,258,628	\$ 2,884,731
ARRA interest subsidy	363,092	363,092	-	(363,092)	0%	393,304	-
Special assessments	41,000	41,000	85,038	44,038	207%	2,787,123	33,734
Investment earnings	30,000	30,000	2,426	(27,574)	8%	29,458	2,960
Other	35,000	35,000	8,846	(26,154)	25%	41,756	6,299
Total revenues	<u>19,628,814</u>	<u>19,214,270</u>	<u>2,781,327</u>	<u>(16,432,943)</u>	14%	<u>23,510,269</u>	<u>2,927,724</u>
Expenditures:							
Salaries	2,181,362	2,181,362	330,455	1,850,907	15%	2,103,352	323,290
Fringe benefits	949,414	949,414	144,249	805,165	15%	842,228	125,017
Operating expenditures	3,230,049	3,271,905	482,150	2,789,755	15%	2,873,089	463,954
Repairs and maintenance	1,232,500	1,260,591	92,710	1,167,881	7%	1,149,891	101,992
Capital outlay	815,402	815,402	166,616	648,786	20%	1,266,577	114,970
Debt Service:							
Principal	8,987,047	8,987,047	639,756	8,347,291	7%	8,382,977	291,126
Interest	4,982,735	4,982,735	75,258	4,907,477	2%	5,225,904	77,130
Total expenditures	<u>22,378,509</u>	<u>22,448,456</u>	<u>1,931,194</u>	<u>20,517,262</u>	9%	<u>21,844,018</u>	<u>1,497,479</u>
Revenues over (under) expenditures	(2,749,695)	(3,234,186)	850,133	4,084,319	-26%	1,666,251	1,430,245
Other Financing Sources (Uses):							
Transfer to wastewater capital project fund	-	576,262	-	(576,262)	0%	(84,168)	(84,168)
Transfer from wastewater capital proj. fund	101,250	101,250	-	(101,250)	0%	152,367	-
Appropriated net position	<u>2,648,445</u>	<u>2,556,674</u>	-	<u>(2,556,674)</u>	0%	-	-
Total other financing sources (uses)	<u>2,749,695</u>	<u>3,234,186</u>	-	<u>(3,234,186)</u>	0%	<u>68,199</u>	<u>(84,168)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 850,133</u>	<u>\$ 850,133</u>		<u>\$ 1,734,450</u>	<u>\$ 1,346,077</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
WASTEWATER CAPITAL PROJECT FUNDS (NON-GAAP)
FROM INCEPTION AND FOR THE PERIOD ENDED AUGUST 31, 2014**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental revenue	\$ 65,967	\$ 65,967	\$ -	\$ 65,967
Assessments	368,507	557,052	-	557,052
SAD interest and penalties	4,692	91,301	7,504	98,805
Investment earnings	19,797	69,626	1,126	70,752
Investment earnings-debt proceeds	2,372	6,873	4	6,877
Total revenues	<u>461,335</u>	<u>790,819</u>	<u>8,634</u>	<u>799,453</u>
Expenditures:				
Northeast Brunswick Wastewater Treatment Plant Ph 2	13,797,908	13,227,581	-	13,227,581
Carolina Shore Wastewater Treatment Plant Upgrade	3,924,789	3,924,790	-	3,924,790
Boiling Springs Lake Transmission	2,038,239	2,038,239	-	2,038,239
Boiling Springs Lake Collection System SAD	2,845,275	2,836,110	9,164	2,845,274
Ocean Ridge Pump Station/Angel Trace Force Main	1,213,135	709,323	109,036	818,359
Ocean Isle Beach wastewater plant improvements	445,000	182,554	56,079	238,633
Total expenditures	<u>24,264,346</u>	<u>22,918,597</u>	<u>174,279</u>	<u>23,092,876</u>
Revenues over (under) expenditures	(23,803,011)	(22,127,778)	(165,645)	(22,293,423)
Other Financing Sources (Uses):				
Long term debt issued	21,249,555	21,249,556	-	21,249,556
Gain on sale of real property	751,218	751,218	-	751,218
Transfer from wastewater fund	2,971,664	2,971,665	-	2,971,665
Transfer to wastewater fund	(1,087,527)	(1,167,527)	-	(1,167,527)
Contingency for future projects	(4,262,495)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>23,803,011</u>	<u>23,804,912</u>	<u>-</u>	<u>23,804,912</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 1,677,134</u>	<u>\$ (165,645)</u>	<u>\$ 1,511,489</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND ACTUAL AND
 CHANGES IN NET POSITION - WORKERS' COMPENSATION INTERNAL SERVICE FUND (NON-GAAP)
 FOR THE PERIOD ENDED AUGUST 31, 2014 AND THE YEAR ENDED JUNE 30, 2014
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>August 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>	<u>August 31, 2013</u>
Revenues:					
Charges for services	\$ 600,000	\$ 150,000	\$ (450,000)	\$ 1,041,998	\$ -
Investment earnings	-	527	527	4,143	612
Total revenues	<u>600,000</u>	<u>150,527</u>	<u>(449,473)</u>	<u>1,046,141</u>	<u>612</u>
Expenditures:					
Premiums	600,000	170,927	429,073	559,668	185,163
Operating costs	-	12,000	(12,000)	-	-
Total expenditures	<u>600,000</u>	<u>182,927</u>	<u>417,073</u>	<u>559,668</u>	<u>185,163</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>(32,400)</u>	<u>\$ (32,400)</u>	486,473	(184,551)
Net positon, beginning of year		<u>2,729,106</u>		<u>2,242,633</u>	<u>2,242,633</u>
Net positon, end of year		<u>\$ 2,696,706</u>		<u>\$ 2,729,106</u>	<u>\$ 2,058,082</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND
ACTUAL AND CHANGES IN NET POSITION - HEALTH INTERNAL SERVICE FUND (NON-GAAP)
FOR THE PERIOD ENDED AUGUST 31, 2014 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>August 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>	<u>August 31, 2013</u>
Revenues:					
Charges for services-health premiums	\$ 11,859,051	\$ 2,100,368	\$ (9,758,683)	\$ 10,185,266	\$ 914,505
Charges for services-wellness	-	13,333	13,333	87,291	-
Investment earnings	-	261	261	2,456	568
Total revenues	<u>11,859,051</u>	<u>2,113,962</u>	<u>(9,745,089)</u>	<u>10,275,013</u>	<u>915,073</u>
Expenditures:					
Administration fees	1,361,206	327,065	1,034,141	1,033,376	168,534
Premiums	<u>10,997,845</u>	<u>1,213,723</u>	<u>9,784,122</u>	<u>9,902,259</u>	<u>880,731</u>
Total expenditures	<u>12,359,051</u>	<u>1,540,788</u>	<u>10,818,263</u>	<u>10,935,635</u>	<u>1,049,265</u>
Revenues over (under) expenditures	<u>(500,000)</u>	<u>573,174</u>	<u>1,073,174</u>	<u>(660,622)</u>	<u>(134,192)</u>
Other financing sources (uses):					
Appropriated net position	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net position	<u>\$ -</u>	<u>573,174</u>	<u>\$ 573,174</u>	<u>(660,622)</u>	<u>(134,192)</u>
Net positon, beginning of year		<u>1,025,656</u>		<u>1,686,278</u>	<u>1,686,278</u>
Net positon, end of year		<u>\$ 1,598,830</u>		<u>\$ 1,025,656</u>	<u>\$ 1,552,086</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 8/31/14. It reports that the County had \$145.3 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$3.2 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.11%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF AUGUST 31, 2014

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 4,550			0.00%
BB&T			40,786,382			0.00%
Finistar			4,589,589			0.13%
Total Checking & Petty Cash				\$ 45,380,521	31%	
Money Markets / Savings						
BB&T Money Rate Savings			42,452,405			0.10%
First Bank Preferred Savings			10,361,458			0.05%
SunTrust Money Market			5,010,042			0.05%
Total Money Markets / Savings				\$ 57,823,905	39%	
Certificates of Deposit / CDARS						
BB&T	12/3/13	6/3/15	5,011,563			0.21%
BB&T	10/3/13	10/3/15	10,161,135			0.35%
BB&T CDARS	7/3/14	7/2/15	10,000,000			0.25%
BB&T CDARS	7/3/14	6/30/16	2,500,000			0.35%
BB&T CDARS	7/31/14	7/28/16	2,500,000			0.35%
BB&T CDARS	8/28/14	8/25/16	2,500,000			0.35%
Total Certificates of Deposit / CDARS				\$ 32,672,698	22%	
NC Capital Management Trust - Cash Portfolio				\$ 6,136,690	4%	0.01%
NC Capital Management Trust - Term Portfolio				\$ 3,247,438	2%	0.08%
Total Unrestricted Cash and Investments				\$ 145,261,252		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			\$ 2,697,277		2%	0.01%
PNC Bank Money Market			297,820		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				\$ 3,209,664		
Grand Total All Cash and Investments				\$ 148,470,916	100%	0.11%
Cash Balances:						
General Fund			\$ 61,081,433			
County Capital Reserve Fund			10,343,802			
School Capital Projects Fund			9,705,684			
Water Fund			20,025,049			
Water Capital Reserve Fund			7,249,145			
Wastewater Fund			13,727,970			
Wastewater Capital Reserve Fund			4,842,584			

Key Indicators of Revenues and Expenditures

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

County of Brunswick
Ad Valorem and Motor Vehicle Tax Revenues

PRIOR YEARS AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD	% of
Month	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-15	actual %	ANNUAL
								change of	BUDGET
								prior YTD	
								actual	
July	553,243	520,653	469,070	457,840	1,256,406		758,897	-40%	
Aug	358,446	487,765	466,417	399,728	501,329		471,098	-6%	
Sept	304,094	233,047	275,046	266,185	502,872				
Oct	273,825	340,246	262,323	292,645	421,702				
Nov	234,593	261,246	220,800	248,011	316,382				
Dec	255,803	276,256	268,080	1,904,275	338,695				
Jan	269,411	272,557	176,623	230,649	312,188				
Feb	289,685	225,344	288,303	167,225	355,871				
Mar	243,709	335,610	229,522	275,890	570,368				
Apr	121,891	160,121	217,975	242,239	283,020				
May	92,443	(373,197)	223,154	165,586	83,586				
June	139,043	136,914	142,710	149,701	241,223				
Total	3,136,186	2,876,562	3,240,024	4,799,974	5,183,642	2,800,000	1,229,995		44%

CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD	% of
Month	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-15	actual %	ANNUAL
								change of	BUDGET
								prior YTD	
								actual	
July	148,657	137,781	149,233	223,725	251,261		92,824	-63%	
Aug	303,106	2,412,025	5,345,089	6,150,582	9,042,700		12,888,188	43%	
Sept	9,270,602	8,475,311	6,289,266	6,836,698	5,905,099				
Oct	5,297,786	4,820,497	9,065,677	5,238,074	12,169,968				
Nov	22,004,593	23,371,285	20,721,693	25,391,533	18,981,162				
Dec	22,364,013	27,573,364	28,586,670	23,447,917	32,279,594				
Jan	29,691,895	23,641,459	25,241,193	29,356,598	19,978,550				
Feb	3,188,089	2,490,577	2,434,826	2,502,188	2,403,056				
Mar	1,960,896	1,571,872	1,297,910	1,382,129	1,929,706				
Apr	1,015,191	901,577	951,266	1,064,276	1,136,330				
May	762,175	698,659	775,014	759,092	1,074,642				
June	663,476	639,597	659,708	639,677	1,343,630				
Total	96,670,479	96,734,004	101,517,545	102,992,489	106,495,697	104,483,984	12,981,012		12%

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

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2014-15		
July	775,244	611,192	728,103	803,743	864,797		-	-100%	
Aug	869,298	844,882	913,921	912,847	978,703		-	-100%	
Sept	717,873	628,840	669,704	754,001	845,474				
Oct	563,576	482,833	400,003	663,615	634,429				
Nov	451,640	455,100	415,830	432,817	489,457				
Dec	172,484	331,494	408,793	504,025	493,127				
Jan	397,943	257,261	407,062	348,981	282,246				
Feb	377,381	363,729	350,111	422,989	455,363				
Mar	355,054	419,734	406,660	533,035	478,740				
Apr	559,235	364,267	529,984	612,526	650,547				
May	494,947	525,760	1,062,504	559,487	667,921				
June	498,848	567,902	387,186	588,366	701,324				
Total	6,233,523	5,852,993	6,679,861	7,136,430	7,542,128	7,886,472	-		0%

ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2014-15		
July	387,930	384,828	456,457	468,237	481,169		-	-100%	
Aug	372,649	393,146	400,939	422,864	441,069		-	-100%	
Sept	345,577	374,736	400,747	418,782	433,388				
Oct	335,048	352,699	391,422	393,726	437,655				
Nov	382,451	360,510	351,758	379,858	371,215				
Dec	342,429	351,112	395,014	422,206	450,740				
Jan	406,617	440,835	487,072	444,135	503,442				
Feb	327,566	341,806	350,610	359,348	373,047				
Mar	340,557	355,548	403,125	421,635	414,833				
Apr	352,020	389,645	428,045	438,597	454,513				
May	362,623	408,647	366,004	419,110	424,744				
June	374,957	352,385	430,835	445,822	488,672				
Total	4,330,424	4,505,897	4,862,027	5,034,320	5,274,487	5,508,714	-		0%

ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2014-15		
July	382,047	389,923	463,609	502,448	537,381		-	-100%	
Aug	365,754	495,102	525,360	535,526	571,290		-	-100%	
Sept	339,368	394,173	419,001	464,542	513,379				
Oct	330,003	322,739	297,341	415,766	419,073				
Nov	319,980	313,939	291,703	310,259	333,777				
Dec	183,945	258,856	302,427	355,269	361,268				
Jan	304,055	252,979	331,462	294,265	285,268				
Feb	269,368	267,614	262,408	299,134	319,156				
Mar	263,751	296,691	304,048	368,542	342,823				
Apr	357,385	283,405	366,596	408,598	431,872				
May	332,586	360,673	580,160	379,092	430,202				
June	338,292	360,724	306,627	399,234	464,929				
Total	3,786,534	3,996,820	4,450,742	4,732,676	5,010,418	4,880,002	-		0%

Note: Sales Taxes are 2 months behind in reporting.
Medicaid Swap Reduced Article 39 in FY 08 and Articles 39 and **32** in FY 09

**County of Brunswick
Water Fund Revenues**

WATER RETAIL SALES REVENUE (617110-371316 & 371319)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	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				
Oct	582,996	620,719	640,911	605,376	657,724				
Nov	473,947	578,043	494,880	538,332	543,429				
Dec	383,530	417,272	434,090	440,113	383,736				
Jan	291,493	331,377	341,039	320,595	310,469				
Feb	269,540	289,819	294,562	289,461	325,192				
Mar	243,529	258,280	293,912	317,570	310,570				
Apr	238,546	284,317	275,009	247,091	280,329				
May	351,199	350,418	418,321	355,714	381,008				
**June	566,766	683,693	316,768	512,494	686,431				
Total	5,222,932	5,766,645	6,001,433	5,916,557	5,889,834	6,170,325	1,541,688		25%

WATER WHOLESALE REVENUE (617110-371317)									
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				
Oct	436,852	460,224	462,945	394,070	455,344				
Nov	396,332	349,013	384,941	375,118	391,254				
Dec	257,299	320,012	276,392	281,076	260,217				
Jan	267,115	287,662	269,445	262,906	242,557				
Feb	247,089	207,131	272,677	278,801	297,924				
Mar	214,179	200,724	226,944	265,305	256,865				
Apr	270,106	272,227	211,365	227,953	264,528				
May	355,286	423,526	345,286	282,064	303,736				
**June	435,118	438,205	336,570	410,953	567,502				
Total	4,475,470	4,643,954	4,720,790	4,500,673	4,648,887	4,528,920	1,256,325		28%

WATER INDUSTRIAL REVENUE (617110-371318)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	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				
Oct	173,444	200,160	227,805	230,252	231,204				
Nov	148,067	171,152	227,584	234,277	233,080				
Dec	128,560	171,746	193,560	203,477	188,651				
Jan	154,011	199,172	222,440	223,740	200,044				
Feb	154,580	169,138	205,758	221,223	232,927				
Mar	150,662	194,844	165,216	261,605	193,946				
Apr	138,357	205,001	178,199	211,697	206,743				
May	181,744	220,764	235,606	196,254	216,485				
June	116,775	136,764	266,335	239,597	211,501				
Total	1,993,877	2,286,796	2,630,359	2,801,296	2,633,410	2,417,527	487,106		20%

**County of Brunswick
Water Fund Revenues**

WATER BASE SERVICE CHARGE REVENUE (617110-371308)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD actual %	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-2015	change of prior	BUDGET
								YTD actual	
July	343,436	369,062	374,477	381,461	391,615				3%
Aug	344,602	368,551	374,598	383,403	393,144				12%
Sept	344,180	368,751	376,785	381,503	391,943				
Oct	346,891	369,302	375,396	382,386	394,427				
Nov	345,554	368,909	377,206	385,726	396,791				
Dec	341,417	368,439	376,646	385,373	395,498				
Jan	345,141	371,366	377,689	386,229	395,498				
Feb	343,854	371,203	380,480	386,997	399,527				
Mar	344,894	363,122	379,420	387,056	398,697				
Apr	344,785	370,885	378,667	387,607	399,271				
May	346,061	372,644	380,225	389,914	401,832				
**June	389,403	377,768	386,880	399,806	413,286				
Total	4,180,219	4,440,002	4,538,469	4,637,462	4,771,529	5,198,400	843,698		16%

WATER TAPS AND CONNECTION REVENUE (617140-371305)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD actual %	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-2015	change of prior	BUDGET
								YTD actual	
July	23,753	31,784	22,566	20,552	32,072				121%
Aug	13,450	22,700	27,308	15,150	38,414				42%
Sept	31,003	16,150	30,336	30,974	40,036				
Oct	19,150	15,280	22,816	27,034	42,683				
Nov	9,950	14,900	15,924	22,145	29,320				
Dec	19,150	30,550	23,563	19,234	28,621				
Jan	10,400	16,300	19,127	33,630	25,201				
Feb	16,750	14,988	15,516	53,149	34,179				
Mar	20,072	13,822	21,192	41,370	38,347				
Apr	25,253	26,450	30,380	39,756	39,113				
May	29,250	24,800	19,417	29,745	41,012				
*June	44,900	33,800	35,963	155,376	42,744				
Total	263,081	261,524	284,109	488,116	431,742	450,000	125,365		28%

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD actual %	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-2015	change of prior	BUDGET
								YTD actual	
July	71,097	49,518	43,532	36,494	69,729				9%
Aug	37,803	43,483	42,166	36,803	68,885				-11%
Sept	65,980	30,959	56,011	55,673	74,043				
Oct	69,274	45,051	49,159	62,911	92,640				
Nov	28,105	31,260	40,237	60,584	35,813				
Dec	20,463	58,450	39,262	53,463	59,986				
Jan	22,337	12,620	10,622	76,170	46,944				
Feb	25,738	24,630	67,326	132,565	61,353				
Mar	53,922	49,315	43,699	60,294	83,280				
Apr	45,565	77,878	49,961	84,220	56,385				
May	76,463	51,326	34,502	47,460	116,924				
*June	43,321	67,095	101,493	232,116	71,878				
Total	560,068	541,586	577,970	938,752	837,859	516,000	137,001		27%

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

**County of Brunswick
Water Fund Revenues**

WATER TRANSMISSION LINE REVENUE (619800-371309)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	22,579	13,206	14,840	12,295	23,386		27,391	17%	
Aug	8,364	10,396	12,760	10,666	20,169		26,404	31%	
Sept	19,962	8,112	18,497	18,697	25,030				
Oct	19,869	10,440	16,756	21,484	22,223				
Nov	8,703	8,990	10,376	20,505	14,943				
Dec	3,409	17,675	12,649	17,955	19,097				
Jan	6,814	20,543	10,206	18,736	19,156				
Feb	11,890	5,688	22,750	29,327	20,860				
Mar	16,244	13,915	14,752	22,098	26,789				
Apr	11,874	19,307	16,833	28,057	24,074				
May	22,381	15,685	11,183	16,164	31,109				
*June	38,546	16,748	13,580	79,793	28,029				
Total	190,635	160,705	175,180	295,776	274,866	175,000	53,795		31%

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

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER RETAIL SALES REVENUE (627210-371405)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		BUDGET
July	428,697	467,029	534,433	539,086	612,855		707,249	15%	
Aug	449,671	495,227	536,471	580,699	651,146		733,867	13%	
Sept	450,801	490,521	528,279	559,178	644,679				
Oct	423,565	481,760	512,272	531,074	633,320				
Nov	416,435	477,455	487,634	521,592	620,631				
Dec	412,496	447,742	488,908	515,480	605,584				
Jan	400,747	442,910	459,766	513,818	600,756				
Feb	397,130	442,172	486,115	511,834	617,577				
Mar	389,590	445,924	509,061	528,669	623,293				
Apr	402,306	437,732	427,655	527,052	612,980				
May	439,194	451,384	494,416	557,639	642,475				
June	464,901	545,341	463,735	652,400	762,420				
Total	5,075,532	5,625,196	5,928,745	6,538,521	7,627,716	8,086,614	1,441,116		18%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		BUDGET
July	30,000	39,550	40,000	67,500	126,160		88,000	-30%	
Aug	0.00	76,232	64,000	89,000	90,600		93,000	3%	
Sept	59,000	33,000	37,000	76,760	60,000				
Oct	51,652	46,000	48,000	32,005	113,949				
Nov	46,000	32,000	80,000	60,000	100,000				
Dec	8,000	42,550	217,000	60,000	60,166				
Jan	12,000	61,300	65,000	76,000	96,000				
Feb	61,000	53,000	76,583	96,000	157,000				
Mar	51,000	39,450	36,583	88,000	84,000				
Apr	68,000	109,000	73,583	71,970	112,000				
May	37,000	11,995	44,571	93,000	132,000				
June	22,000	63,995	88,332	76,000	77,000				
Total	445,652	608,073	870,653	886,235	1,208,875	880,000	181,000		21%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		BUDGET
July	94,250	72,125	88,000	71,201	153,583		94,139	-39%	
Aug	51,000	40,583	65,917	80,333	75,250		153,639	104%	
Sept	136,834	42,375	128,775	41,766	94,337				
Oct	162,518	106,042	124,000	99,441	100,250				
Nov	44,016	39,000	56,000	103,889	48,306				
*Dec	(30,667)	71,500	140,500	76,222	55,555				
Jan	24,000	49,564	41,333	90,085	105,889				
~Feb	56,000	2,500	123,805	339,167	67,805				
Mar	60,000	57,000	84,222	64,306	112,512				
Apr	73,000	167,034	114,834	141,306	128,139				
May	148,617	37,000	32,000	76,373	134,384				
June	48,861	109,000	116,706	142,945	113,439				
Total	868,429	793,723	1,116,093	1,327,033	1,189,449	450,000	247,778		55%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	31,417	19,708	34,334	21,742	47,864		24,714	-48%	
Aug	14,000	9,194	22,973	20,639	24,084		47,884	99%	
Sept	43,611	12,125	40,592	13,922	31,444				
Oct	52,737	21,347	40,335	28,957	32,421				
Nov	12,005	13,000	13,333	34,632	17,104				
*Dec	(11,222)	18,500	14,335	25,409	17,855				
Jan	8,290	13,000	14,668	27,030	25,410				
Feb	14,000	(3,500)	12,445	35,095	19,601				
Mar	18,000	16,000	24,113	15,437	36,729				
Apr	21,333	56,344	35,278	43,759	36,827				
May	44,206	16,862	8,335	23,460	41,109				
June	20,472	60,725	27,274	23,315	31,815				
Total	268,849	253,305	288,015	313,396	362,264	150,000	72,598		48%

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

County of Brunswick
Water and Wastewater Number of Customers

NUMBER OF WATER RETAIL CUSTOMERS							
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	Change
July	30,616	33,261	33,842	34,488	34,990	36,146	118
Aug	30,652	33,299	33,916	34,521	35,107		
*Sept	30,731	33,337	33,968	34,362	35,219		
Oct	30,791	33,415	33,990	34,328	35,400		
Nov	30,876	33,434	34,050	34,377	35,455		
Dec	30,944	33,422	34,129	34,485	35,500		
Jan	30,924	33,490	34,189	34,512	35,545		
Feb	30,978	33,521	34,221	34,652	35,615		
Mar	31,013	33,549	34,254	34,719	35,663		
Apr	31,076	33,615	34,330	34,823	35,819		
May	33,145	33,632	34,368	34,913	35,902		
June	33,183	33,770	34,394	34,984	36,028		
Average	31,244	30,860	34,138	34,597	35,520		118

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

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	Change
July	8,605	9,180	9,683	10,667	12,415	13,855	14
Aug	8,643	9,257	9,755	10,756	12,467		
**Sept	8,666	9,267	9,817	10,663	12,677		
Oct	8,686	9,394	9,913	10,712	12,859		
Nov	8,736	9,437	9,957	10,738	13,108		
***Dec	8,757	9,412	10,015	11,081	13,234		
Jan	8,751	9,396	10,151	11,156	13,364		
Feb	8,802	9,532	10,199	11,310	13,470		
Mar	8,803	9,583	10,213	11,516	13,544		
Apr	9,059	9,516	10,410	11,685	13,608		
May	9,089	9,599	10,463	11,965	13,743		
June	9,112	9,647	10,475	12,142	13,841		
Average	8,559	9,435	10,088	11,199	13,194		14

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

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