

# **COUNTY OF BRUNSWICK NORTH CAROLINA**

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

***FOR THE PERIOD ENDED DECEMBER 31, 2014***



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

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**Monthly Financial Statements**

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## **Summary Information for General and Enterprise Funds as of December 31, 2014:**

### **General Fund:**

- Total revenues for the General Fund are \$107.0 million for an increase of \$0.3 million or 0.3% over the same period in the prior year. Total revenues collected are 66.2% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$78.6 million for an increase of \$5.6 million or 7.7% over the same period in the prior year. This increase is mainly due to capital outlay for Parks and Recreation. Total expenditures are 47.1% of the budget for the fiscal year.
- Net transfers to other funds are \$3.5 million compared to net transfers to other funds of \$7.1 million under the same period in the prior year. The transfers were to fund various county capital projects.
- Revenues and net transfers are greater than expenditures by \$24.9 million for the current period end.

### **Water Fund:**

- Total revenues for the Water Fund increased 6.5% over the same period in the prior year to \$12.0 million. The increases in revenue are mainly from base service charge increases of \$1, rate changes for irrigation, and the wholesale and industrial PPI rate increases. Total revenues are 58.4% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund decreased 3.3% under the same period in the prior year to \$8.7 million. Total expenditures are 46.7% of the budget for the fiscal year.
- Net transfers to water capital projects are \$3.6 million compared to \$3.2 million of transfers out in the same period of the prior year.
- Revenues and net transfers are less than expenditures by \$0.4 million compared to under by \$1.0 million in the same period of the prior year.

### **Wastewater Fund:**

- Total revenues for the Wastewater Fund increased 9.2% over the same period in the prior year to \$9.7 million. The increases in revenue are mainly from retail sales and capital recovery fees. Retail sales have increased 9.3% due to the addition of approximately 1,250 customers in comparison to the same period in the prior year. Capital recovery fees show an increase of 55.7% or \$0.3 million. Total revenues are 50.5% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 0.7% over the same period in the prior year to \$7.1 million. Total expenditures are 31.4% of the budget for the fiscal year.
- Net transfers to wastewater capital projects are \$0.2 million 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 \$2.4 million compared to greater than expenditures by \$1.8 million over the same period in the prior year.

## COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS  
DECEMBER 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>	
<b>Assets:</b>					
Cash and cash equivalents/investments	\$ 90,877,977	\$ 15,058,186	\$ 7,307,918	\$ 2,065,563	\$ 115,309,644
Restricted cash and investments	214,720	-	297,870	-	512,590
Interest receivable	34,781	8,099	4,227	967	48,074
Taxes receivable - net	30,473,767	-	-	-	30,473,767
Receivables - net	1,994,409	-	-	-	1,994,409
Other governmental agencies	646,905	10,724	-	1,573	659,202
Total assets	<u>\$ 124,242,559</u>	<u>\$ 15,077,009</u>	<u>\$ 7,610,015</u>	<u>\$ 2,068,103</u>	<u>\$ 148,997,686</u>
<b>Liabilities:</b>					
Accounts payable and other liabilities	<u>\$ 2,033,677</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,949</u>	<u>\$ 2,035,626</u>
Total liabilities	<u>2,033,677</u>	<u>-</u>	<u>-</u>	<u>1,949</u>	<u>2,035,626</u>
<b>Deferred Inflows of Resources:</b>	<u>30,976,745</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,976,745</u>
<b>Fund Balances:</b>					
Restricted:					
Stabilization by State Statute	8,035,041	-	-	2,540	8,037,581
Restricted - other	3,465,810	-	297,870	2,033,183	5,796,863
Committed	214,566	15,077,009	7,312,145	-	22,603,720
Assigned	11,439,445	-	-	-	11,439,445
Unassigned	68,077,275	-	-	30,431	68,107,706
Total fund balances	<u>91,232,137</u>	<u>15,077,009</u>	<u>7,610,015</u>	<u>2,066,154</u>	<u>115,985,315</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 124,242,559</u>	<u>\$ 15,077,009</u>	<u>\$ 7,610,015</u>	<u>\$ 2,068,103</u>	<u>\$ 148,997,686</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED DECEMBER 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>	
<b>Revenues:</b>					
Ad valorem taxes	\$ 79,905,070	\$ -	\$ -	\$ -	\$ 79,905,070
Local option sales taxes	7,752,771	-	-	-	7,752,771
Other taxes and licenses	2,206,502	-	-	-	2,206,502
Unrestricted intergovernmental revenues	777,257	-	-	-	777,257
Restricted intergovernmental revenues	9,163,744	187,589	463,170	530,120	10,344,623
Permits and fees	1,702,437	-	-	66,073	1,768,510
Sales and services	5,173,087	-	-	-	5,173,087
Investment earnings	36,392	8,988	5,020	1,206	51,606
Other	318,048	2,000	-	2,230	322,278
Total revenues	<u>107,035,308</u>	<u>198,577</u>	<u>468,190</u>	<u>599,629</u>	<u>108,301,704</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	5,180,325	-	-	50,452	5,230,777
Public safety	17,618,199	33,921	-	536,659	18,188,779
Central services	6,375,872	-	-	-	6,375,872
Human services	13,380,699	-	-	-	13,380,699
Transportation	265,070	93,563	-	-	358,633
Environmental protection	6,879,629	-	-	-	6,879,629
Culture and recreation	5,372,073	1,823,866	-	-	7,195,939
Economic and physical development	2,931,206	2,219,413	-	178,943	5,329,562
Education	18,892,134	-	3,297,285	-	22,189,419
<b>Debt Service:</b>					
Interest and fiscal charges	1,696,609	-	-	-	1,696,609
Total expenditures	<u>78,591,816</u>	<u>4,170,763</u>	<u>3,297,285</u>	<u>766,054</u>	<u>86,825,918</u>
<b>Revenues over (under) expenditures</b>	<u>28,443,492</u>	<u>(3,972,186)</u>	<u>(2,829,095)</u>	<u>(166,425)</u>	<u>21,475,786</u>
<b>Other Financing Sources (Uses):</b>					
Transfers from other funds	13,682	3,500,000	-	112,116	3,625,798
Transfers to other funds	(3,524,116)	(88,000)	-	(13,682)	(3,625,798)
Total other financing sources (uses)	<u>(3,510,434)</u>	<u>3,412,000</u>	<u>-</u>	<u>98,434</u>	<u>-</u>
<b>Net change in fund balance</b>	24,933,058	(560,186)	(2,829,095)	(67,991)	21,475,786
<b>Fund balance, beginning of year</b>	<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>
<b>Fund balance, end of year</b>	<u>\$ 91,232,137</u>	<u>\$ 15,077,009</u>	<u>\$ 7,610,015</u>	<u>\$ 2,066,154</u>	<u>\$ 115,985,315</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Ad valorem taxes	\$ 107,983,984	\$ 107,983,984	\$ 79,905,070	\$ (28,078,914)
Local option sales taxes	18,525,188	18,275,188	7,752,771	(10,522,417)
Other taxes and licenses	3,495,000	3,495,000	2,206,502	(1,288,498)
Unrestricted intergovernmental revenues	1,118,000	1,118,000	777,257	(340,743)
Restricted intergovernmental revenues	16,692,856	17,234,214	9,163,744	(8,070,470)
Permits and fees	2,999,533	3,019,533	1,702,437	(1,317,096)
Sales and services	9,459,142	9,459,142	5,173,087	(4,286,055)
Investment earnings	85,000	85,000	36,392	(48,608)
Other	1,019,780	1,048,565	318,048	(730,517)
Total revenues	<u>161,378,483</u>	<u>161,718,626</u>	<u>107,035,308</u>	<u>(54,683,318)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	10,720,557	10,901,736	5,180,325	5,721,411
Central services	13,333,230	13,803,629	6,375,872	7,427,757
Public safety	34,631,154	35,177,224	17,618,199	17,559,025
Transportation	158,163	382,729	265,070	117,659
Environmental protection	13,861,171	13,861,171	6,879,629	6,981,542
Economic and physical development	5,633,152	5,896,581	2,931,206	2,965,375
Human services	26,843,104	27,354,237	13,380,699	13,973,538
Education	37,784,270	37,784,270	18,892,134	18,892,136
Culture and recreation	4,099,590	7,741,048	5,372,073	2,368,975
<b>Debt Service:</b>				
Principal retirement	10,440,001	10,440,001	-	10,440,001
Interest and fiscal charges	3,404,527	3,404,527	1,696,609	1,707,918
Total expenditures	<u>160,908,919</u>	<u>166,747,153</u>	<u>78,591,816</u>	<u>88,155,337</u>
Revenues over (under) expenditures	<u>469,564</u>	<u>(5,028,527)</u>	<u>28,443,492</u>	<u>33,472,019</u>
<b>Other Financing Sources (Uses):</b>				
Transfers from other funds	-	13,682	13,682	-
Transfers to other funds	(3,837,984)	(6,362,100)	(3,524,116)	2,837,984
Contingency	(400,000)	(62,500)	-	62,500
Appropriated fund balance	3,768,420	11,439,445	-	(11,439,445)
Total other financing sources (uses)	<u>(469,564)</u>	<u>5,028,527</u>	<u>(3,510,434)</u>	<u>(8,538,961)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	24,933,058	<u>\$ 24,933,058</u>
<b>Fund balance, beginning of year</b>			66,299,079	
<b>Fund balance, end of year</b>			<u>\$ 91,232,137</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 DECEMBER 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>December 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>December 31, 2013</u>
<b>Revenues:</b>							
<b>Ad Valorem Taxes:</b>							
Current year taxes	\$ 104,483,984	\$ 104,483,984	\$ 76,893,204	\$ (27,590,780)	74%	\$ 106,495,697	\$ 78,629,783
Prior year taxes	2,800,000	2,800,000	2,553,997	(246,003)	91%	5,183,642	3,337,386
Penalties and interest	700,000	700,000	457,869	(242,131)	65%	1,320,047	536,263
	<u>107,983,984</u>	<u>107,983,984</u>	<u>79,905,070</u>	<u>(28,078,914)</u>	74%	<u>112,999,386</u>	<u>82,503,432</u>
<b>Local Option Sales Taxes:</b>							
Article 39 (1%)	7,886,472	7,886,472	3,550,557	(4,335,915)	45%	7,542,128	3,323,403
Article 40 (1/2%)	5,508,714	5,508,714	1,986,557	(3,522,157)	36%	5,274,487	1,793,281
Article 42 (1/2%)	5,130,002	4,880,002	2,205,353	(2,674,649)	45%	5,010,418	2,041,123
Article 44 (1/2%)	-	-	10,304	10,304	na	4,998	2,699
	<u>18,525,188</u>	<u>18,275,188</u>	<u>7,752,771</u>	<u>(10,522,417)</u>	42%	<u>17,832,031</u>	<u>7,160,506</u>
<b>Other Taxes and Licenses:</b>							
Scrap tire disposal fee	160,000	160,000	71,571	(88,429)	45%	155,729	73,269
Deed stamp excise tax	2,000,000	2,000,000	1,343,953	(656,047)	67%	2,224,696	1,158,947
Solid waste tax	35,000	35,000	22,492	(12,508)	64%	40,119	17,754
White goods disposal tax	50,000	50,000	19,899	(30,101)	40%	38,696	22,653
1% Occupancy Tax	1,250,000	1,250,000	748,587	(501,413)	60%	1,307,052	862,894
	<u>3,495,000</u>	<u>3,495,000</u>	<u>2,206,502</u>	<u>(1,288,498)</u>	63%	<u>3,766,292</u>	<u>2,135,517</u>
<b>Unrestricted Intergovernmental:</b>							
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	112,520	(57,480)	66%	210,447	94,449
	<u>1,118,000</u>	<u>1,118,000</u>	<u>777,257</u>	<u>(340,743)</u>	70%	<u>1,229,149</u>	<u>166,504</u>
<b>Restricted Intergovernmental:</b>							
State and federal grant	16,520,663	17,062,021	9,081,808	(7,980,213)	53%	18,399,838	7,886,195
ARRA federal grant	9,193	9,193	4,597	(4,596)	50%	10,728	5,321
Court facility fees	140,000	140,000	64,379	(75,621)	46%	145,386	58,329
Payments in lieu of taxes	3,000	3,000	-	(3,000)	0%	-	-
ABC education requirement	-	-	3,505	3,505	na	7,062	6,586
ABC law enforcement services	2,000	2,000	2,206	206	110%	4,870	4,530
State drug tax	18,000	18,000	7,249	(10,751)	40%	24,636	12,744
	<u>16,692,856</u>	<u>17,234,214</u>	<u>9,163,744</u>	<u>(8,070,470)</u>	53%	<u>18,592,520</u>	<u>7,973,705</u>
<b>Permits and Fees:</b>							
Building permits	1,066,000	1,066,000	854,110	(211,890)	80%	1,306,960	533,059
Recording Fees	750,000	750,000	340,886	(409,114)	45%	702,243	380,742
Inspection fees	140,000	140,000	6,315	(133,685)	5%	154,873	69,494
Concealed handgun permit	115,428	115,428	55,025	(60,403)	48%	151,215	53,930
Other permit and fees	928,105	948,105	446,101	(502,004)	47%	992,812	492,061
	<u>2,999,533</u>	<u>3,019,533</u>	<u>1,702,437</u>	<u>(1,317,096)</u>	56%	<u>3,308,103</u>	<u>1,529,286</u>
<b>Sales and Services:</b>							
Solid waste fees	1,600,000	1,600,000	775,814	(824,186)	48%	1,542,335	622,986
School resource officer reimb.	1,178,000	1,178,000	294,500	(883,500)	25%	1,343,539	286,530
Rents	37,000	37,000	35,881	(1,119)	97%	87,381	50,816
EMS Charges	4,000,000	4,000,000	2,623,552	(1,376,448)	66%	4,279,913	2,260,533
Public health user fees	670,250	670,250	387,176	(283,074)	58%	743,589	328,345
Sheriff animal prot. serv. fees	85,000	85,000	48,508	(36,492)	57%	88,097	42,742
Social services fees	46,700	46,700	25,528	(21,172)	55%	57,507	30,521

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	December 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	December 31, 2013
Public housing fees	46,112	46,112	50,490	4,378	109%	73,853	26,292
Tax collection fees	130,000	130,000	158,229	28,229	122%	228,815	120,705
Other sales and services	1,041,680	1,041,680	430,299	(611,381)	41%	1,112,675	525,751
Register of deeds	304,800	304,800	139,796	(165,004)	46%	289,161	149,416
Marriage licenses	57,000	57,000	29,428	(27,572)	52%	52,004	28,277
Recreation services	262,600	262,600	173,886	(88,714)	66%	230,952	146,120
	<u>9,459,142</u>	<u>9,459,142</u>	<u>5,173,087</u>	<u>(4,286,055)</u>	55%	<u>10,129,821</u>	<u>4,619,034</u>
<b>Investment earnings</b>	85,000	85,000	36,392	(48,608)	43%	96,904	35,929
<b>Other:</b>							
Tax refunds - sales and gas tax	1,100	1,100	444	(656)	40%	946	645
ABC bottles taxes	42,000	42,000	22,844	(19,156)	54%	50,313	22,230
County Board of Alcohol Control	24,000	24,000	6,000	(18,000)	25%	24,000	6,000
Contributions	4,300	4,300	24,987	20,687	581%	62,554	27,700
Other revenues	948,380	977,165	263,773	(713,392)	27%	1,398,575	574,339
	<u>1,019,780</u>	<u>1,048,565</u>	<u>318,048</u>	<u>(730,517)</u>	30%	<u>1,536,388</u>	<u>630,914</u>
Total revenues	<u>161,378,483</u>	<u>161,718,626</u>	<u>107,035,308</u>	<u>(54,683,318)</u>	66%	<u>169,490,594</u>	<u>106,754,827</u>
<b>Expenditures:</b>							
<b>General Government:</b>							
<b>Governing Body:</b>							
Salaries	242,643	242,643	125,764	116,879	52%	244,933	120,318
Fringe benefits	69,779	69,779	28,443	41,336	41%	52,312	25,869
Operating costs	61,464	61,464	33,149	28,315	54%	44,408	23,959
	<u>373,886</u>	<u>373,886</u>	<u>187,356</u>	<u>186,530</u>	50%	<u>341,653</u>	<u>170,146</u>
<b>County Administration:</b>							
Salaries	741,859	394,546	197,448	197,098	50%	725,484	357,610
Fringe benefits	254,393	125,621	62,846	62,775	50%	224,152	108,429
Operating costs	67,710	29,574	11,696	17,878	40%	33,968	17,369
	<u>1,063,962</u>	<u>549,741</u>	<u>271,990</u>	<u>277,751</u>	49%	<u>983,604</u>	<u>483,408</u>
<b>Human Resources:</b>							
Salaries	-	348,244	168,809	179,435	48%	-	-
Fringe benefits	-	133,223	58,865	74,358	44%	-	-
Operating costs	-	38,136	4,891	33,245	13%	-	-
	<u>-</u>	<u>519,603</u>	<u>232,565</u>	<u>287,038</u>	45%	<u>-</u>	<u>-</u>
<b>Finance:</b>							
Salaries	652,196	649,446	324,030	325,416	50%	619,572	291,404
Fringe benefits	236,440	236,440	116,445	119,995	49%	206,801	98,351
Operating costs	357,260	396,858	215,942	180,916	54%	364,835	211,023
	<u>1,245,896</u>	<u>1,282,744</u>	<u>656,417</u>	<u>626,327</u>	51%	<u>1,191,208</u>	<u>600,778</u>
<b>Tax Administration:</b>							
Salaries	2,172,793	2,172,793	1,026,051	1,146,742	47%	2,063,029	1,049,339
Fringe benefits	921,411	932,969	442,421	490,548	47%	800,300	418,338
Operating costs	918,220	1,043,424	380,022	663,402	36%	578,570	230,151
Capital outlay	-	-	-	-	na	7,971	-
	<u>4,012,424</u>	<u>4,149,186</u>	<u>1,848,494</u>	<u>2,300,692</u>	45%	<u>3,449,870</u>	<u>1,697,828</u>
<b>County Attorney:</b>							
Salaries	344,545	344,545	172,106	172,439	50%	368,496	178,240
Fringe benefits	111,335	111,335	52,715	58,620	47%	102,550	49,332
Operating costs	249,080	249,080	104,029	145,051	42%	162,265	86,269
	<u>704,960</u>	<u>704,960</u>	<u>328,850</u>	<u>376,110</u>	47%	<u>633,311</u>	<u>313,841</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 DECEMBER 31, 2014 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	December 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	December 31, 2013
<b>Court Facilities:</b>							
Salaries	-	-	-	-	na	19,503	19,503
Fringe benefits	-	2,187	2,187	-	100%	6,560	6,560
Operating costs	272,261	272,261	123,494	148,767	45%	246,535	63,036
	272,261	274,448	125,681	148,767	46%	272,598	89,099
<b>Board of Elections:</b>							
Salaries	411,067	411,067	230,581	180,486	56%	371,707	155,827
Fringe benefits	112,416	112,416	51,916	60,500	46%	88,062	40,455
Operating costs	178,537	178,537	102,174	76,363	57%	150,804	101,354
	702,020	702,020	384,671	317,349	55%	610,573	297,636
<b>Register of Deeds:</b>							
Salaries	644,360	644,360	302,723	341,637	47%	639,616	307,146
Fringe benefits	315,945	315,945	143,833	172,112	46%	276,956	135,394
Operating costs	1,384,843	1,384,843	697,745	687,098	50%	1,453,513	625,730
	2,345,148	2,345,148	1,144,301	1,200,847	49%	2,370,085	1,068,270
Total general government	10,720,557	10,901,736	5,180,325	5,721,411	48%	9,852,902	4,721,006
<b>Central Services:</b>							
<b>Management Information Systems:</b>							
Salaries	838,126	838,126	426,674	411,452	51%	734,701	297,307
Fringe benefits	303,611	303,611	151,227	152,384	50%	257,964	115,108
Operating costs	1,069,640	1,135,821	568,684	567,137	50%	786,042	224,636
Capital outlay	48,000	71,012	20,181	50,831	28%	129,089	105,692
	2,259,377	2,348,570	1,166,766	1,181,804	50%	1,907,796	742,743
<b>Service Center:</b>							
Salaries	662,451	662,451	310,413	352,038	47%	609,039	292,613
Fringe benefits	280,678	280,678	128,340	152,338	46%	230,609	111,491
Operating costs	479,430	485,130	52,969	432,161	11%	148,065	(262,532)
Capital outlay	30,830	30,830	-	30,830	0%	83,333	83,333
	1,453,389	1,459,089	491,722	967,367	34%	1,071,046	224,905
<b>Engineering:</b>							
Salaries	333,112	333,112	169,463	163,649	51%	323,831	156,679
Fringe benefits	119,624	119,624	59,429	60,195	50%	106,608	51,947
Operating costs	35,600	35,600	12,486	23,114	35%	19,080	9,220
	488,336	488,336	241,378	246,958	49%	449,519	217,846
<b>Operation Services:</b>							
Salaries	2,086,985	2,086,985	989,150	1,097,835	47%	1,897,141	953,902
Fringe benefits	974,858	990,591	460,661	529,930	47%	799,178	411,960
Operating costs	2,907,940	3,349,847	1,162,546	2,187,301	35%	2,704,705	1,295,690
Capital outlay	331,550	327,874	153,829	174,045	47%	134,783	87,187
	6,301,333	6,755,297	2,766,186	3,989,111	41%	5,535,807	2,748,739
<b>Non-departmental:</b>							
Salaries	125,040	102,290	-	102,290	0%	-	-
Fringe benefits	2,234,838	2,131,343	1,016,046	1,115,297	48%	2,296,780	1,026,283
Operating costs	450,917	498,704	678,658	(179,954)	136%	554,419	762,875
Capital outlay	20,000	20,000	15,116	4,884	76%	31,317	15,255
	2,830,795	2,752,337	1,709,820	1,042,517	62%	2,882,516	1,804,413
Total central services	13,333,230	13,803,629	6,375,872	7,427,757	46%	11,846,684	5,738,646

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED DECEMBER 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>December 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>December 31, 2013</u>
<b>Public Safety:</b>							
<b>District Attorney:</b>							
Operating costs	123,000	123,000	61,277	61,723	50%	78,816	43,758
	<u>123,000</u>	<u>123,000</u>	<u>61,277</u>	<u>61,723</u>	50%	<u>78,816</u>	<u>43,758</u>
<b>Sheriff:</b>							
Salaries	7,501,815	7,503,315	3,891,400	3,611,915	52%	7,706,558	3,782,783
Fringe benefits	2,957,732	2,980,969	1,494,055	1,486,914	50%	2,747,597	1,379,557
Operating costs	1,987,812	2,072,434	1,245,760	826,674	60%	2,503,246	1,350,930
Capital outlay	475,180	495,702	391,510	104,192	79%	564,324	488,181
	<u>12,922,539</u>	<u>13,052,420</u>	<u>7,022,725</u>	<u>6,029,695</u>	54%	<u>13,521,725</u>	<u>7,001,451</u>
<b>Detention Center:</b>							
Salaries	3,972,395	3,972,395	1,943,723	2,028,672	49%	3,856,773	1,886,173
Fringe benefits	1,662,598	1,694,847	812,582	882,265	48%	1,454,132	734,268
Operating costs	1,892,235	1,892,235	938,246	953,989	50%	2,260,524	831,059
Capital outlay	50,000	50,000	-	50,000	0%	37,586	26,448
	<u>7,577,228</u>	<u>7,609,477</u>	<u>3,694,551</u>	<u>3,914,926</u>	49%	<u>7,609,015</u>	<u>3,477,948</u>
<b>Emergency Medical:</b>							
Salaries	4,489,876	4,489,876	2,300,287	2,189,589	51%	4,540,766	2,190,486
Fringe benefits	1,683,022	1,683,065	823,393	859,672	49%	1,501,588	742,007
Operating costs	1,206,205	1,206,205	716,123	490,082	59%	1,331,911	766,771
Capital outlay	443,000	443,000	41,319	401,681	9%	453,372	25,928
	<u>7,822,103</u>	<u>7,822,146</u>	<u>3,881,122</u>	<u>3,941,024</u>	50%	<u>7,827,637</u>	<u>3,725,192</u>
<b>Emergency Management:</b>							
Salaries	418,177	432,111	208,507	223,604	48%	407,260	197,155
Fringe benefits	144,688	145,754	71,463	74,291	49%	130,260	64,684
Operating costs	296,919	476,692	93,335	383,357	20%	237,581	70,384
Capital outlay	30,000	30,000	-	30,000	0%	31,374	-
	<u>889,784</u>	<u>1,084,557</u>	<u>373,305</u>	<u>711,252</u>	34%	<u>806,475</u>	<u>332,223</u>
<b>Other Agencies:</b>							
Fire districts	548,100	548,100	274,051	274,049	50%	321,989	146,989
Rescue Squads	348,200	348,200	102,165	246,035	29%	312,838	95,035
	<u>896,300</u>	<u>896,300</u>	<u>376,216</u>	<u>520,084</u>	42%	<u>634,827</u>	<u>242,024</u>
<b>Code Administration:</b>							
Salaries	856,351	856,351	418,905	437,446	49%	893,377	466,650
Fringe benefits	351,342	351,342	161,561	189,781	46%	316,962	163,899
Operating costs	116,920	116,920	50,066	66,854	43%	104,027	42,275
Capital outlay	-	-	-	-	na	22,879	22,879
	<u>1,324,613</u>	<u>1,324,613</u>	<u>630,532</u>	<u>694,081</u>	48%	<u>1,337,245</u>	<u>695,703</u>
<b>Central Communications:</b>							
Salaries	1,320,919	1,320,919	703,006	617,913	53%	1,371,894	672,558
Fringe benefits	589,730	594,457	296,193	298,264	50%	535,690	270,783
Operating costs	182,100	187,100	56,121	130,979	30%	162,396	86,586
Capital outlay	31,500	196,500	-	196,500	0%	397,295	87,487
	<u>2,124,249</u>	<u>2,298,976</u>	<u>1,055,320</u>	<u>1,243,656</u>	46%	<u>2,467,275</u>	<u>1,117,414</u>
<b>Animal Protective Services:</b>							
Salaries	521,031	521,031	269,722	251,309	52%	527,816	258,883
Fringe benefits	231,157	234,278	118,621	115,657	51%	210,372	108,969
Operating costs	199,150	210,426	134,808	75,618	64%	272,091	146,130
Capital outlay	-	-	-	-	na	31,800	31,800
	<u>951,338</u>	<u>965,735</u>	<u>523,151</u>	<u>442,584</u>	54%	<u>1,042,079</u>	<u>545,782</u>
Total public safety	<u>34,631,154</u>	<u>35,177,224</u>	<u>17,618,199</u>	<u>17,559,025</u>	50%	<u>35,325,094</u>	<u>17,181,495</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 DECEMBER 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>December 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>December 31, 2013</u>
<b>Transportation:</b>							
Cape Fear Regional Jetport	97,000	97,000	48,500	48,500	50%	97,000	48,500
Odell Williamson Municipal Airpo	27,500	27,500	13,750	13,750	50%	27,500	13,750
Cape Fear Transportation Authority	33,663	33,663	33,663	-	100%	29,350	29,350
Brunswick Transit System	-	224,566	169,157	55,409	75%	217,571	266,202
Total transportation	<u>158,163</u>	<u>382,729</u>	<u>265,070</u>	<u>117,659</u>	69%	<u>371,421</u>	<u>357,802</u>
<b>Environmental Protection:</b>							
<b>Solid Waste:</b>							
Salaries	311,318	311,318	150,561	160,757	48%	294,494	139,078
Fringe benefits	136,304	136,304	63,475	72,829	47%	108,669	50,510
Operating costs	13,147,268	13,147,268	6,566,933	6,580,335	50%	12,988,533	6,537,692
Capital outlay	6,600	6,600	-	6,600	0%	62,063	56,913
	<u>13,601,490</u>	<u>13,601,490</u>	<u>6,780,969</u>	<u>6,820,521</u>	50%	<u>13,453,759</u>	<u>6,784,193</u>
<b>Other:</b>							
Forestry services	229,681	229,681	91,160	138,521	40%	203,326	74,256
Brunswick County Beach Consorti	30,000	30,000	7,500	22,500	25%	30,000	15,000
	<u>259,681</u>	<u>259,681</u>	<u>98,660</u>	<u>161,021</u>	38%	<u>233,326</u>	<u>89,256</u>
Total environmental protection	<u>13,861,171</u>	<u>13,861,171</u>	<u>6,879,629</u>	<u>6,981,542</u>	50%	<u>13,687,085</u>	<u>6,873,449</u>
<b>Economic Development:</b>							
<b>Planning/Community Development:</b>							
Salaries	481,565	481,565	242,336	239,229	50%	445,442	222,731
Fringe benefits	190,431	190,431	88,974	101,457	47%	158,206	78,201
Operating costs	168,708	217,419	107,171	110,248	49%	153,450	79,810
Capital outlay	-	7,000	657	6,343	9%	7,971	-
	<u>840,704</u>	<u>896,415</u>	<u>439,138</u>	<u>457,277</u>	49%	<u>765,069</u>	<u>380,742</u>
<b>Cooperative Extension:</b>							
Salaries	278,718	321,043	123,466	197,577	38%	253,798	100,306
Fringe benefits	113,045	116,283	39,619	76,664	34%	95,944	32,871
Operating costs	113,938	132,650	45,663	86,987	34%	125,430	52,282
	<u>505,701</u>	<u>569,976</u>	<u>208,748</u>	<u>361,228</u>	37%	<u>475,172</u>	<u>185,459</u>
<b>Soil and Water Conservation:</b>							
Salaries	138,583	138,583	72,008	66,575	52%	138,088	69,573
Fringe benefits	59,483	59,483	30,159	29,324	51%	54,102	27,243
Operating costs	14,850	16,465	5,933	10,532	36%	13,978	7,022
	<u>212,916</u>	<u>214,531</u>	<u>108,100</u>	<u>106,431</u>	50%	<u>206,168</u>	<u>103,838</u>
<b>Public Housing Section 8:</b>							
Salaries	199,640	199,640	100,177	99,463	50%	197,726	97,244
Fringe benefits	82,290	82,290	40,929	41,361	50%	74,395	36,995
Operating costs	2,123,894	2,123,894	1,117,896	1,005,998	53%	2,194,982	1,084,736
	<u>2,405,824</u>	<u>2,405,824</u>	<u>1,259,002</u>	<u>1,146,822</u>	52%	<u>2,467,103</u>	<u>1,218,975</u>
<b>Economic Development:</b>							
Salaries	206,414	206,414	104,400	102,014	51%	204,892	101,177
Fringe benefits	73,093	73,093	35,545	37,548	49%	73,791	40,956
Operating costs	138,500	138,500	69,250	69,250	50%	128,500	64,250
	<u>418,007</u>	<u>418,007</u>	<u>209,195</u>	<u>208,812</u>	50%	<u>407,183</u>	<u>206,383</u>
<b>1% Occupancy Tax:</b>							
Operating costs	<u>1,250,000</u>	<u>1,250,000</u>	<u>707,023</u>	<u>542,977</u>	57%	<u>1,307,052</u>	<u>842,241</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 DECEMBER 31, 2014 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	December 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	December 31, 2013
<b>Other Economic Development:</b>							
Lockwood Folly River Aquatic Restoration	-	101,828	-	101,828	0%	182,322	-
Lee Controls	-	40,000	-	40,000	0%	15,015	2,480
	-	141,828	-	141,828	0%	197,337	2,480
Total economic development	5,633,152	5,896,581	2,931,206	2,965,375	50%	5,825,084	2,940,118
<b>Human Services:</b>							
<b>Health:</b>							
<b>Administration:</b>							
Salaries	2,311,104	2,311,104	1,122,933	1,188,171	49%	2,284,670	1,120,944
Fringe benefits	970,945	970,945	458,091	512,854	47%	871,763	444,376
Operating costs	242,800	283,487	119,775	163,712	42%	410,460	110,574
Capital outlay	-	80,911	-	80,911	0%	31,230	-
	3,524,849	3,646,447	1,700,799	1,945,648	47%	3,598,123	1,675,894
<b>Communicable Diseases:</b>							
Operating costs	265,970	274,714	157,602	117,112	57%	228,481	105,100
<b>Adult Health Maintenance:</b>							
Operating costs	157,630	181,242	62,126	119,116	34%	91,453	42,339
	157,630	181,242	62,126	119,116	34%	91,453	42,339
<b>Senior Health</b>							
Salaries	214,302	214,302	105,420	108,882	49%	182,600	89,598
Fringe benefits	86,641	86,641	35,615	51,026	41%	55,191	27,330
Operating costs	220,665	220,665	135,212	85,453	61%	211,520	147,110
	521,608	521,608	276,247	245,361	53%	449,311	264,038
<b>Maternal and Child Health:</b>							
Salaries	394,741	394,741	194,849	199,892	49%	385,133	192,270
Fringe benefits	184,824	184,824	90,385	94,439	49%	162,435	82,471
Operating costs	568,657	571,403	224,010	347,393	39%	573,126	278,868
Capital outlay	-	8,450	8,403	47	99%	-	-
	1,148,222	1,159,418	517,647	641,771	45%	1,120,694	553,609
<b>Environmental Health:</b>							
Salaries	838,131	838,131	413,791	424,340	49%	833,101	402,292
Fringe benefits	315,966	315,966	154,837	161,129	49%	287,211	141,262
Operating costs	167,996	201,155	92,121	109,034	46%	176,836	94,369
Capital outlay	-	9,000	-	9,000	0%	-	14,105
	1,322,093	1,364,252	660,749	703,503	48%	1,297,148	652,028
<b>Employee Wellness:</b>							
Salaries	116,330	116,330	57,705	58,625	50%	92,830	33,459
Fringe benefits	44,463	44,463	22,054	22,409	50%	31,178	10,543
Operating costs	101,160	101,160	44,012	57,148	44%	53,205	9,612
	261,953	261,953	123,771	138,182	47%	177,213	53,614
Total health	7,202,325	7,409,634	3,498,941	3,910,693	47%	6,962,423	3,346,622
<b>Veterans' Services:</b>							
Salaries	120,080	120,080	60,579	59,501	50%	117,171	60,515
Fringe benefits	55,784	55,784	27,693	28,091	50%	42,884	24,152
Operating costs	12,554	12,554	6,138	6,416	49%	9,761	4,407
Total veterans' services	188,418	188,418	94,410	94,008	50%	169,816	89,074

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED DECEMBER 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>December 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>December 31, 2013</u>
<b>Social Services:</b>							
<b>Administration:</b>							
Salaries	6,347,950	6,376,300	3,059,257	3,317,043	48%	5,667,728	2,748,075
Fringe benefits	2,660,763	2,671,727	1,259,524	1,412,203	47%	2,168,262	1,096,985
Operating costs	2,056,898	2,115,867	1,011,661	1,104,206	48%	1,894,130	493,418
Capital outlay	48,817	48,817	48,767	50	100%	73,863	73,863
	<u>11,114,428</u>	<u>11,212,711</u>	<u>5,379,209</u>	<u>5,833,502</u>	48%	<u>9,803,983</u>	<u>4,412,341</u>
<b>Title III-In Home Care:</b>							
Salaries	-	-	-	-	na	240,650	115,558
Fringe benefits	-	-	-	-	na	143,920	71,559
Operating costs	-	-	-	-	na	79,850	24,809
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>464,420</u>	<u>211,926</u>
<b>Other Operating Costs:</b>							
Medical assistance	30,000	30,000	3,697	26,303	12%	5,464	2,807
Aid to the blind	5,910	5,910	4,933	977	83%	5,909	5,909
Adoption assistance	280,000	280,000	119,573	160,427	43%	256,761	127,697
Special assistance to aged	225,000	225,000	98,481	126,519	44%	204,456	114,007
Special assistance to disabled	225,000	225,000	112,312	112,688	50%	203,993	98,855
Foster care	800,000	800,000	300,474	499,526	38%	627,976	247,335
State foster home	325,000	325,000	135,819	189,181	42%	333,639	159,693
Special assistance	1,500	1,500	80	1,420	5%	1,972	-
Day care	4,138,523	4,138,523	2,401,339	1,737,184	58%	4,649,529	1,738,251
Special child adoption assistance	-	83,804	3,258	80,546	4%	16,324	12,282
	<u>6,030,933</u>	<u>6,114,737</u>	<u>3,179,966</u>	<u>2,934,771</u>	52%	<u>6,306,023</u>	<u>2,506,836</u>
Total social services	<u>17,145,361</u>	<u>17,327,448</u>	<u>8,559,175</u>	<u>8,768,273</u>	49%	<u>16,574,426</u>	<u>7,131,103</u>
<b>Other Human Services:</b>							
CoastalCare	692,000	692,000	347,429	344,571	50%	707,375	343,428
Brunswick Senior Resources, Inc	1,615,000	1,615,000	832,500	782,500	52%	1,550,000	775,000
Other human services	-	121,737	48,244	73,493	40%	1,002,820	752,450
Capital outlay	-	-	-	-	na	78,282	78,282
	<u>2,307,000</u>	<u>2,428,737</u>	<u>1,228,173</u>	<u>1,200,564</u>	51%	<u>3,338,477</u>	<u>1,949,160</u>
Total human services	<u>26,843,104</u>	<u>27,354,237</u>	<u>13,380,699</u>	<u>13,973,538</u>	49%	<u>27,045,142</u>	<u>12,515,959</u>
<b>Education:</b>							
Public schools	33,335,477	33,335,477	16,667,736	16,667,741	50%	33,437,869	16,718,934
Public schools - capital outlay	699,346	699,346	349,674	349,672	50%	701,494	350,748
Community college	3,749,447	3,749,447	1,874,724	1,874,723	50%	3,781,447	1,890,726
Total education	<u>37,784,270</u>	<u>37,784,270</u>	<u>18,892,134</u>	<u>18,892,136</u>	50%	<u>37,920,810</u>	<u>18,960,408</u>
<b>Culture and Recreation:</b>							
<b>Parks and Recreation:</b>							
<b>Administration:</b>							
Salaries	610,635	610,635	292,895	317,740	48%	585,570	304,114
Fringe benefits	198,149	199,607	91,351	108,256	46%	176,971	92,688
Operating costs	474,486	474,486	210,427	264,059	44%	404,983	225,455
Capital outlay	-	3,510,000	3,504,625	5,375	100%	-	-
	<u>1,283,270</u>	<u>4,794,728</u>	<u>4,099,298</u>	<u>695,430</u>	85%	<u>1,167,524</u>	<u>622,257</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 DECEMBER 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>December 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>December 31, 2013</u>
<b>Maintenance:</b>							
Salaries	677,597	677,597	317,166	360,431	47%	636,023	329,233
Fringe benefits	257,970	261,770	126,049	135,721	48%	236,677	125,610
Operating costs	492,995	492,995	128,576	364,419	26%	462,900	208,719
Capital outlay	101,000	226,000	89,803	136,197	40%	104,423	31,952
	<u>1,529,562</u>	<u>1,658,362</u>	<u>661,594</u>	<u>996,768</u>	40%	<u>1,440,023</u>	<u>695,514</u>
Total Parks and Recreation	<u>2,812,832</u>	<u>6,453,090</u>	<u>4,760,892</u>	<u>1,692,198</u>	74%	<u>2,607,547</u>	<u>1,317,771</u>
<b>Brunswick County Library:</b>							
Salaries	692,640	692,640	347,061	345,579	50%	686,048	343,599
Fringe benefits	318,518	318,518	148,869	169,649	47%	291,352	150,713
Operating costs	275,600	276,800	115,251	161,549	42%	256,606	106,187
	<u>1,286,758</u>	<u>1,287,958</u>	<u>611,181</u>	<u>676,777</u>	47%	<u>1,234,006</u>	<u>600,499</u>
Total culture and recreation	<u>4,099,590</u>	<u>7,741,048</u>	<u>5,372,073</u>	<u>2,368,975</u>	69%	<u>3,841,553</u>	<u>1,918,270</u>
<b>Debt Service:</b>							
Principal retirement	10,440,001	10,440,001	-	10,440,001	0%	9,215,000	-
Interest and fees	3,404,527	3,404,527	1,696,609	1,707,918	50%	3,762,911	1,753,991
Total debt service	<u>13,844,528</u>	<u>13,844,528</u>	<u>1,696,609</u>	<u>12,147,919</u>	12%	<u>12,977,911</u>	<u>1,753,991</u>
Total expenditures	<u>160,908,919</u>	<u>166,747,153</u>	<u>78,591,816</u>	<u>88,155,337</u>	47%	<u>158,693,686</u>	<u>72,961,144</u>
<b>Revenues over (under) expenditu</b>	<u>469,564</u>	<u>(5,028,527)</u>	<u>28,443,492</u>	<u>33,472,019</u>	-566%	<u>10,796,908</u>	<u>33,793,683</u>
<b>Transfers From Other Funds:</b>							
Transfer from special revenue fund	-	13,682	13,682	-	100%	-	-
	-	<u>13,682</u>	<u>13,682</u>	-	100%	-	-
<b>Transfers To Other Funds:</b>							
Transfer to county capital project fund	(750,000)	(3,500,000)	(3,500,000)	-	100%	(7,118,470)	(7,118,470)
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>(6,362,100)</u>	<u>(3,524,116)</u>	<u>2,837,984</u>	55%	<u>(11,176,286)</u>	<u>(7,133,470)</u>
<b>Budgetary Financing Sources (Uses):</b>							
Contingency	(400,000)	(62,500)	-	62,500	0%	-	-
Appropriated fund balance	3,768,420	11,439,445	-	(11,439,445)	0%	-	-
	<u>3,368,420</u>	<u>11,376,945</u>	<u>-</u>	<u>(11,376,945)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(469,564)</u>	<u>5,028,527</u>	<u>(3,510,434)</u>	<u>(8,538,961)</u>	-70%	<u>(11,176,286)</u>	<u>(7,133,470)</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>24,933,058</u>	<u>\$ 24,933,058</u>		<u>(379,378)</u>	<u>26,660,213</u>
<b>Fund balance, beginning of year</b>			<u>66,299,079</u>			<u>66,678,457</u>	<u>66,678,457</u>
<b>Fund balance, end of year</b>			<u>\$ 91,232,137</u>			<u>\$ 66,299,079</u>	<u>\$ 93,338,670</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 DECEMBER 31, 2014**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental-NC Dept. of Transportation	\$ 16,893,797	\$ 14,420,491	\$ 187,589	\$ 14,608,080
Restricted intergovernmental-NC Parks & Rec. Trust Fund	859,354	500,000	-	500,000
Investment earnings	144,268	140,414	8,988	149,402
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	331,716	252,507	2,000	254,507
Total revenues	<u>22,442,856</u>	<u>19,527,133</u>	<u>198,577</u>	<u>19,725,710</u>
<b>Expenditures:</b>				
<b>Capital Improvements:</b>				
<b>Public Safety:</b>				
Sheriff's Firing Range	<u>280,000</u>	<u>206,090</u>	<u>33,921</u>	<u>240,011</u>
<b>Economic Development:</b>				
Avalon	3,922,845	299,370	2,219,413	2,518,783
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>4,197,430</u>	<u>299,370</u>	<u>2,219,413</u>	<u>2,518,783</u>
<b>Cultural and recreation:</b>				
Town Creek Park Improvements	5,323,178	3,259,262	1,202,695	4,461,957
Waccamaw Park Improvements	3,192,717	182,138	520,206	702,344
Smithville Park Improvements	41,500	-	37,500	37,500
Brunswick River boat ramp	7,299	7,298	-	7,298
Leland Senior Center	<u>353,000</u>	<u>6,257</u>	<u>63,465</u>	<u>69,722</u>
	<u>8,917,694</u>	<u>3,454,955</u>	<u>1,823,866</u>	<u>5,278,821</u>
<b>Transportation:</b>				
Airport Improvements	<u>19,012,335</u>	<u>16,949,154</u>	<u>93,563</u>	<u>17,042,717</u>
Total expenditures	<u>32,407,459</u>	<u>20,909,569</u>	<u>4,170,763</u>	<u>25,080,332</u>
<b>Revenues over (under) expenditures</b>	(9,964,603)	(1,382,436)	(3,972,186)	(5,354,622)
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance	8,470,593	-	-	-
Contingency for future capital projects	(10,534,783)	-	-	-
Transfer from general fund	14,018,232	10,431,611	3,500,000	13,931,611
Transfer to general fund	(1,901,439)	(1,901,439)	(88,000)	(1,989,439)
Transfer to emergency telephone system fund	<u>(88,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>9,964,603</u>	<u>8,530,172</u>	<u>3,412,000</u>	<u>11,942,172</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 7,147,736</u>	<u>(560,186)</u>	<u>\$ 6,587,550</u>
<b>Fund balance, beginning of year</b>			<u>15,637,195</u>	
<b>Fund balance, end of year</b>			<u>\$ 15,077,009</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 DECEMBER 31, 2014**

	Project Budget	Prior Years	Actual	
			Current Year	Total to Date
<b>Revenues:</b>				
NC Public Education Lottery	\$ 7,087,951	\$ 6,049,771	\$ 463,170	\$ 6,512,941
Investment earnings	1,199,342	1,314,521	4,945	1,319,466
Investment earnings-debt proceeds	-	2,209	75	2,284
Total revenues	<u>8,287,293</u>	<u>7,366,501</u>	<u>468,190</u>	<u>7,834,691</u>
<b>Expenditures:</b>				
Brunswick County Schools capital projects	44,781,353	31,815,461	3,274,506	35,089,967
Brunswick Community College	31,665,911	31,392,826	22,779	31,415,605
Total expenditures	<u>76,447,264</u>	<u>63,208,287</u>	<u>3,297,285</u>	<u>66,505,572</u>
<b>Revenues over (under) expenditures</b>	(68,159,971)	(55,841,786)	(2,829,095)	(58,670,881)
<b>Other Financing Sources (Uses):</b>				
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>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 3,886,694</u>	(2,829,095)	<u>\$ 1,057,599</u>
<b>Fund balance, beginning of year</b>			<u>10,439,110</u>	
<b>Fund balance, end of year</b>			<u>\$ 7,610,015</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<b>Emergency Telephone System Fund</b>	<b>Grant Project</b>	<b>ROD- Technology Enhancement Fund</b>	<b>Total</b>
<b>Assets:</b>				
Cash and cash equivalents/investments	\$ 1,244,504	\$ 30,431	\$ 790,628	\$ 2,065,563
Interest receivable	582	-	385	967
Other governmental agencies	1,573	-	-	1,573
Total assets	<u>\$ 1,246,659</u>	<u>\$ 30,431</u>	<u>\$ 791,013</u>	<u>\$ 2,068,103</u>
<b>Liabilities:</b>				
Accounts payable and other liabilities	-	-	1,949	1,949
Total liabilities	<u>-</u>	<u>-</u>	<u>1,949</u>	<u>1,949</u>
<b>Fund Balance:</b>				
Stabilization by State Statute	2,155	-	385	2,540
Restricted - other	1,244,504	-	788,679	2,033,183
Unassigned	-	30,431	-	30,431
Total fund balances	<u>1,246,659</u>	<u>30,431</u>	<u>789,064</u>	<u>2,066,154</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,246,659</u>	<u>\$ 30,431</u>	<u>\$ 791,013</u>	<u>\$ 2,068,103</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 DECEMBER 31, 2014

	<b>Emergency Telephone System Fund</b>	<b>Grant Project</b>	<b>ROD- Technology Enhancement Fund</b>	<b>Total</b>
<b>Revenues:</b>				
Restricted intergovernmental	\$ 374,295	\$ 155,825	\$ -	\$ 530,120
Permits and fees	-	-	66,073	66,073
Other revenue	-	2,230	-	2,230
Investment earnings	765	-	441	1,206
Total revenues	<u>375,060</u>	<u>158,055</u>	<u>66,514</u>	<u>599,629</u>
<b>Expenditures:</b>				
General government	-	-	50,452	50,452
Public safety	517,160	19,499	-	536,659
Economic and physical development	-	178,943	-	178,943
Total expenditures	<u>517,160</u>	<u>198,442</u>	<u>50,452</u>	<u>766,054</u>
<b>Revenues over (under) expenditures</b>	(142,100)	(40,387)	16,062	(166,425)
<b>Other Financing Sources:</b>				
Transfers from general fund	88,000	24,116	-	112,116
Transfer to general fund	-	(13,682)	-	(13,682)
Total other financing sources (uses)	<u>88,000</u>	<u>10,434</u>	<u>-</u>	<u>98,434</u>
<b>Net change in fund balances</b>	(54,100)	(29,953)	16,062	(67,991)
<b>Fund balance, beginning of year</b>	<u>1,300,759</u>	<u>60,384</u>	<u>773,002</u>	<u>2,134,145</u>
<b>Fund balance, end of year</b>	<u>\$ 1,246,659</u>	<u>\$ 30,431</u>	<u>\$ 789,064</u>	<u>\$ 2,066,154</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 DECEMBER 31, 2014 AND THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>	<u>December 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
<b>Revenues:</b>				
Restricted intergovernmental	\$ 1,006,952	\$ 374,295	\$ (632,657)	\$ 761,711
911 Center Consolidation Grant	1,924,683	-	(1,924,683)	170,377
Other revenue	-	-	-	292,059
Investment earnings	-	765	765	1,553
Total revenues	<u>2,931,635</u>	<u>375,060</u>	<u>(2,556,575)</u>	<u>1,225,700</u>
<b>Expenditures:</b>				
Operating costs	527,632	169,961	357,671	369,257
Capital outlay	957,176	-	957,176	-
911 Center Grant	<u>2,312,696</u>	<u>347,199</u>	<u>1,965,497</u>	<u>147,008</u>
Total expenditures	<u>3,797,504</u>	<u>517,160</u>	<u>3,280,344</u>	<u>516,265</u>
<b>Revenues over (under) expenditures</b>	(865,869)	(142,100)	723,769	709,435
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	88,000	88,000	-	2,157
Appropriated fund balance	<u>777,869</u>	<u>-</u>	<u>(777,869)</u>	<u>-</u>
Total other financing sources (uses)	<u>865,869</u>	<u>88,000</u>	<u>(777,869)</u>	<u>2,157</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	(54,100)	<u>\$ (54,100)</u>	711,592
<b>Fund balance, beginning of year</b>		<u>1,300,759</u>		<u>589,167</u>
<b>Fund balance, end of year</b>		<u>\$ 1,246,659</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 DECEMBER 31, 2014**

	<u>Project Authorization</u>	<u>Actual</u>		
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>
<b>Revenues:</b>				
Rest. intergovernmental - CDBG-Scattered Site 2012	\$ 225,000	\$ -	\$ 2,578	\$ 2,578
Rest. intergovernmental - CDBG-Tech. Assist Gr. 2012	50,000	44,342	5,658	50,000
Rest. intergovernmental - Urgent Repair 2013	75,000	37,500	37,500	75,000
Rest. intergovernmental - Urgent Repair 2014	100,000	-	50,000	50,000
Rest. intergovernmental - USDA Housing Pres. 2012	89,148	34,948	-	34,948
Rest. intergovernmental - Single Family Rehab 2011	318,000	271,771	-	271,771
Rest. intergovernmental - Single Family Rehab 2014	170,000	-	-	-
Rest. intergovernmental - Sheriff's	665,160	575,002	20,494	595,496
Rest. intergovernmental - Emergency Services Grants	1,922,167	1,892,160	1,856	1,894,016
Rest. intergovernmental - Economic and Physical Dev.	163,730	119,138	37,739	156,877
Rest. intergovernmental - SOAR Gov.'s Crime Comm.	289,999	21,311	-	21,311
Other sales and services	1,615	1,615	-	1,615
Other Revenue	2,230	-	2,230	2,230
Investment earnings	-	28	-	28
Total revenues	<u>4,072,049</u>	<u>2,997,815</u>	<u>158,055</u>	<u>3,155,870</u>
<b>Expenditures:</b>				
CDBG - Scattered Site 2012	225,000	1,578	1,636	3,214
CDBG - Technical Assistance Grant 2012	50,000	44,342	5,658	50,000
Urgent Repair - 2013	90,000	15,529	73,153	88,682
Urgent Repair - 2014	120,000	-	-	-
USDA Housing Preservation (HPG) 2012	134,148	59,146	46,300	105,446
Single Family Rehabilitation - 2011	318,000	257,433	10,729	268,162
Single Family Rehabilitation - 2014	170,000	-	1,498	1,498
Sheriff's Department	669,148	569,593	-	569,593
Emergency Services - Public Safety	1,914,216	1,876,361	7,322	1,883,683
SOAR Governor's Crime Commission	289,999	48,660	12,177	60,837
General Economic and Physical Development	<u>165,960</u>	<u>119,138</u>	<u>39,969</u>	<u>159,107</u>
Total expenditures	<u>4,146,471</u>	<u>2,991,780</u>	<u>198,442</u>	<u>3,190,222</u>
<b>Revenues over (under) expenditures</b>	(74,422)	6,035	(40,387)	(34,352)
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	88,104	63,988	24,116	88,104
Transfer to general fund	<u>(13,682)</u>	<u>-</u>	<u>(13,682)</u>	<u>(13,682)</u>
Total other financing sources (uses)	<u>74,422</u>	<u>63,988</u>	<u>10,434</u>	<u>74,422</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 70,023</u>	<u>(29,953)</u>	<u>\$ 40,070</u>
<b>Fund balance, beginning of year</b>			<u>60,384</u>	
<b>Fund balance, end of year</b>			<u>\$ 30,431</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 DECEMBER 31, 2014 AND THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>	<u>December 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
<b>Revenues:</b>				
Permits and fees	\$ 160,700	\$ 66,073	\$ (94,627)	\$ 132,395
Investment earnings	<u>1,350</u>	<u>441</u>	<u>(909)</u>	<u>1,038</u>
Total revenues	<u>162,050</u>	<u>66,514</u>	<u>(95,536)</u>	<u>133,433</u>
<b>Expenditures:</b>				
General government	<u>162,050</u>	<u>50,452</u>	<u>111,598</u>	<u>94,150</u>
<b>Revenues over (under) expenditures</b>	<u>\$ -</u>	<u>16,062</u>	<u>\$ 16,062</u>	<u>39,283</u>
<b>Fund balance, beginning of year</b>		<u>773,002</u>		<u>733,719</u>
<b>Fund balance, end of year</b>		<u>\$ 789,064</u>		<u>\$ 773,002</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 21,972,915	\$ 8,525,807	\$ 30,498,722
Restricted cash	1,373,889	46,964	1,420,853
Interest receivable	10,292	4,103	14,395
Receivables and special assessments, net	1,692,624	874	1,693,498
Due from other governmental agencies	462,711	114,497	577,208
Inventories	1,366,646	-	1,366,646
Total current assets	<u>26,879,077</u>	<u>8,692,245</u>	<u>35,571,322</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	260,351	39,708	300,059
Customer deposits	1,615,945	-	1,615,945
Interest payable	215,750	-	215,750
Current portion of debt	934,741	-	934,741
Total current liabilities	<u>3,026,787</u>	<u>39,708</u>	<u>3,066,495</u>
<b>Expendable net positon</b>	<b>23,852,290</b>	<b>8,652,537</b>	<b>32,504,827</b>
<b>Noncurrent Items:</b>			
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>\$ 141,190,312</u>	<u>\$ 8,652,537</u>	<u>\$ 149,842,849</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM  
 OPERATING FUND (NON-GAAP)  
 FOR THE PERIOD ENDED DECEMBER 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>December 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>December 31, 2014</u>
<b>Revenues:</b>							
User charges	\$ 19,766,172	\$ 19,766,172	\$ 11,668,348	\$ (8,097,824)	59%	\$ 19,757,895	\$ 10,915,310
ARRA interest subsidy	263,693	263,693	129,907	(133,786)	49%	268,423	133,118
Investment earnings	40,000	40,000	11,648	(28,352)	29%	23,849	14,420
Other	440,209	440,209	159,176	(281,033)	36%	390,411	176,041
Total revenues	<u>20,510,074</u>	<u>20,510,074</u>	<u>11,969,079</u>	<u>(8,540,995)</u>	58%	<u>20,440,578</u>	<u>11,238,889</u>
<b>Expenditures:</b>							
Salaries	4,098,629	4,098,629	2,019,717	2,078,912	49%	3,964,933	1,930,399
Fringe benefits	1,755,979	1,755,979	842,763	913,216	48%	1,581,800	772,664
Operating expenditures	6,758,119	7,024,547	2,997,143	4,027,404	43%	6,301,622	3,186,875
Repairs and maintenance	1,189,000	1,282,506	493,840	788,666	39%	840,906	349,695
Capital outlay	2,700,000	2,700,000	1,908,458	791,542	71%	3,606,151	2,306,032
<b>Debt Service:</b>							
Principal	910,010	910,010	59,284	850,726	7%	895,024	56,811
Interest	931,564	931,564	414,572	516,992	45%	853,385	426,859
Total expenditures	<u>18,343,301</u>	<u>18,703,235</u>	<u>8,735,777</u>	<u>9,967,458</u>	47%	<u>18,043,821</u>	<u>9,029,335</u>
<b>Revenues over (under) expenditures</b>	2,166,773	1,806,839	3,233,302	1,426,463	179%	2,396,757	2,209,554
<b>Other Financing Sources (Uses):</b>							
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	-	51,000	51,000	-	100%	124,000	124,000
Appropriated net position	1,483,227	1,832,135	-	(1,832,135)	0%	-	-
Total other financing sources (uses)	<u>(2,166,773)</u>	<u>(1,806,839)</u>	<u>(3,599,000)</u>	<u>(1,792,161)</u>	199%	<u>(3,805,192)</u>	<u>(3,226,000)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing use</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (365,698)</u>	<u>\$ (365,698)</u>		<u>\$ (1,408,435)</u>	<u>\$ (1,016,446)</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 DECEMBER 31, 2014**

	Project Budget	Actual		
		Prior Year	Current Year	Total to Date
<b>Revenues:</b>				
Investment earnings	\$ -	\$ 66,749	\$ 4,915	\$ 71,664
Investment earnings-debt proceeds	-	302	13	315
Assessments	-	39,495	-	39,495
Penalties and interest assessments	-	12,915	237	13,152
Total revenues	-	119,461	5,165	124,626
<b>Expenditures:</b>				
Northwest water plant expansion	11,659,820	10,964,816	186,872	11,151,688
Mulligan's Way, Cox Landing, Smith, Old Ferry lines	521,629	521,628	-	521,628
Old Shallotte Rd. water extension	1,208,136	1,208,136	-	1,208,136
City of Northwest 2nd Feed Line	1,727,959	1,170,306	241,715	1,412,021
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	979,850	55,763	442,827	498,590
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	100,550	76,278	15,528	91,806
Danford Road	4,055,215	132,671	44,275	176,946
BPS 8 and 9 improvements	1,484,900	721,992	285,735	1,007,727
Marlowtown waterline	75,636	75,636	-	75,636
Water Mains FY 15	100,000	-	-	-
Middle River and Smith Roads	100,000	-	12,675	12,675
17 So and Avalon Water Mains	70,000	-	-	-
Total expenditures	23,770,982	16,600,064	1,229,627	17,817,016
<b>Revenues over (under) expenditures</b>	(23,770,982)	(16,480,603)	(1,224,462)	(17,692,390)
<b>Other Financing Sources (Uses):</b>				
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	(752,770)	(701,770)	(51,000)	(752,770)
Contingency for future projects	(6,637,852)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	23,770,982	20,971,124	3,599,000	24,570,124
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	\$ -	\$ 4,490,521	\$ 2,374,538	\$ 6,877,734

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 13,835,301	\$ 5,821,362	\$ 19,656,663
Restricted cash	4,137,880	-	4,137,880
Interest receivable	6,373	3,048	9,421
Receivables and special assessments, net	10,970,549	9,556	10,980,105
Due from other governmental agencies	228,408	86,349	314,757
Inventories	288,431	-	288,431
Total current assets	<u>29,466,942</u>	<u>5,920,315</u>	<u>35,387,257</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	165,318	-	165,318
Interest payable	1,173,845	-	1,173,845
Prepaid fees	1,491,634	-	1,491,634
Current portion of debt	8,994,312	-	8,994,312
Total current liabilities	<u>11,825,109</u>	<u>-</u>	<u>11,825,109</u>
<b>Expendable net positon</b>	<b>17,641,833</b>	<b>5,920,315</b>	<b>23,562,148</b>
<b>Noncurrent Items:</b>			
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>\$ 126,282,965</u>	<u>\$ 5,920,315</u>	<u>\$ 132,203,280</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL - WASTEWATER FUND (NON-GAAP)  
FOR THE PERIOD ENDED DECEMBER 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>December 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>December 31, 2013</u>
<b>Revenues:</b>							
User charges	\$19,159,722	\$ 18,745,178	\$ 9,363,082	\$ (9,382,096)	50%	\$ 20,258,628	\$ 8,590,601
ARRA interest subsidy	363,092	363,092	183,486	(179,606)	51%	393,304	195,050
Special assessments	41,000	41,000	116,648	75,648	285%	2,787,123	58,304
Investment earnings	30,000	30,000	7,685	(22,315)	26%	29,458	17,798
Other	<u>35,000</u>	<u>35,000</u>	<u>27,443</u>	<u>(7,557)</u>	78%	<u>41,756</u>	<u>16,252</u>
Total revenues	<u>19,628,814</u>	<u>19,214,270</u>	<u>9,698,344</u>	<u>(9,515,926)</u>	50%	<u>23,510,269</u>	<u>8,878,005</u>
<b>Expenditures:</b>							
Salaries	2,181,362	2,181,362	1,084,263	1,097,099	50%	2,103,352	1,022,846
Fringe benefits	949,414	949,414	449,669	499,745	47%	842,228	419,980
Operating expenditures	3,230,049	3,271,905	1,418,587	1,853,318	43%	2,873,089	1,365,918
Repairs and maintenance	1,232,500	1,260,591	462,460	798,131	37%	1,149,891	510,308
Capital outlay	815,402	895,402	445,713	449,689	50%	1,266,577	702,265
<b>Debt Service:</b>							
Principal	8,987,047	8,987,047	732,299	8,254,748	8%	8,382,977	379,810
Interest	<u>4,982,735</u>	<u>4,982,735</u>	<u>2,479,889</u>	<u>2,502,846</u>	50%	<u>5,225,904</u>	<u>2,621,649</u>
Total expenditures	<u>22,378,509</u>	<u>22,528,456</u>	<u>7,072,880</u>	<u>15,455,576</u>	31%	<u>21,844,018</u>	<u>7,022,776</u>
<b>Revenues over (under) expenditures</b>	(2,749,695)	(3,314,186)	2,625,464	5,939,650	-79%	1,666,251	1,855,229
<b>Other Financing Sources (Uses):</b>							
Transfer to wastewater capital proj. fund	-	(430,696)	(430,697)	(1)	100%	(84,168)	(84,168)
Transfer from wastewater capital proj. fund	101,250	181,250	181,250	-	100%	152,367	19,800
Appropriated net position	<u>2,648,445</u>	<u>3,563,632</u>	<u>-</u>	<u>(3,563,632)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>2,749,695</u>	<u>3,314,186</u>	<u>(249,447)</u>	<u>(3,563,633)</u>	-8%	<u>68,199</u>	<u>(64,368)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,376,017</u>	<u>\$ 2,376,017</u>		<u>\$ 1,734,450</u>	<u>\$ 1,790,861</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 DECEMBER 31, 2014**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 4,034,967	\$ 65,967	\$ -	\$ 65,967
Assessments	368,507	557,052	-	557,052
SAD interest and penalties	4,692	91,301	7,716	99,017
Investment earnings	21,488	69,626	3,440	73,066
Investment earnings-debt proceeds	6,877	6,873	4	6,877
Total revenues	<u>4,436,531</u>	<u>790,819</u>	<u>11,160</u>	<u>801,979</u>
<b>Expenditures:</b>				
Northeast Brunswick Wastewater Treatment Plant Ph 2	13,227,584	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	358,800	1,068,123
Ocean Isle Beach wastewater plant improvements	4,219,000	182,554	175,786	358,340
Total expenditures	<u>27,468,022</u>	<u>22,918,597</u>	<u>543,750</u>	<u>23,462,347</u>
<b>Revenues over (under) expenditures</b>	(23,031,491)	(22,127,778)	(532,590)	(22,660,368)
<b>Other Financing Sources (Uses):</b>				
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	3,402,360	2,971,665	430,696	3,402,361
Transfer to wastewater fund	(1,268,777)	(1,167,527)	(181,250)	(1,348,777)
Contingency for future projects	(5,283,461)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>23,031,491</u>	<u>23,804,912</u>	<u>249,446</u>	<u>24,054,358</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 1,677,134</u>	<u>\$ (283,144)</u>	<u>\$ 1,393,990</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 DECEMBER 31, 2014 AND THE YEAR ENDED JUNE 30, 2014  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>December 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>	<u>December 31, 2013</u>
<b>Revenues:</b>					
Charges for services	\$ 600,000	\$ 300,000	\$ (300,000)	\$ 1,041,998	\$ 520,999
Investment earnings	-	1,654	1,654	4,143	2,320
Total revenues	<u>600,000</u>	<u>301,654</u>	<u>(298,346)</u>	<u>1,046,141</u>	<u>523,319</u>
<b>Expenditures:</b>					
Premiums	600,000	296,711	303,289	559,668	305,577
Operating costs	-	12,000	(12,000)	-	-
Total expenditures	<u>600,000</u>	<u>308,711</u>	<u>291,289</u>	<u>559,668</u>	<u>305,577</u>
<b>Revenues over (under) expenditures</b>	<u>\$ -</u>	<u>(7,057)</u>	<u>\$ (7,057)</u>	486,473	217,742
<b>Net positon, beginning of year</b>		<u>2,729,106</u>		<u>2,242,633</u>	<u>2,242,633</u>
<b>Net positon, end of year</b>		<u>\$ 2,722,049</u>		<u>\$ 2,729,106</u>	<u>\$ 2,460,375</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 DECEMBER 31, 2014 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>December 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>	<u>December 31, 2013</u>
<b>Revenues:</b>					
Charges for services-health premiums	\$ 11,859,051	\$ 6,300,873	\$ (5,558,178)	\$ 10,185,266	\$ 4,986,682
Charges for services-wellness	-	48,499	48,499	87,291	15,466
State revenue-restricted	-	25	25	-	-
Investment earnings	-	721	721	2,456	1,803
Total revenues	<u>11,859,051</u>	<u>6,350,118</u>	<u>(5,508,933)</u>	<u>10,275,013</u>	<u>5,003,951</u>
<b>Expenditures:</b>					
Administration fees	1,361,206	773,620	587,586	1,033,376	589,675
Premiums	<u>10,997,845</u>	<u>5,049,724</u>	<u>5,948,121</u>	<u>9,902,259</u>	<u>4,278,333</u>
Total expenditures	<u>12,359,051</u>	<u>5,823,344</u>	<u>6,535,707</u>	<u>10,935,635</u>	<u>4,868,008</u>
<b>Revenues over (under) expenditures</b>	<u>(500,000)</u>	<u>526,774</u>	<u>1,026,774</u>	<u>(660,622)</u>	<u>135,943</u>
<b>Other financing sources (uses):</b>					
Appropriated net position	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>-</u>
<b>Increase (decrease) in net position</b>	<u>\$ -</u>	<u>526,774</u>	<u>\$ 526,774</u>	<u>(660,622)</u>	<u>135,943</u>
<b>Net positon, beginning of year</b>		<u>1,025,656</u>		<u>1,686,278</u>	<u>1,686,278</u>
<b>Net positon, end of year</b>		<u>\$ 1,552,430</u>		<u>\$ 1,025,656</u>	<u>\$ 1,822,221</u>

## **Cash and Investments**

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 12/31/14. It reports that the County had \$181.3 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$3.0 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.10%.

**BRUNSWICK COUNTY**  
**SUMMARY OF CASH AND INVESTMENTS**  
**AS OF DECEMBER 31, 2014**

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
<b>Unrestricted Cash and Investments</b>						
Checking & Petty Cash						
Petty Cash			\$ 4,550			0.00%
BB&T			54,071,605			0.00%
Finistar			<u>4,292,826</u>			0.12%
Total Checking & Petty Cash				\$ 58,368,981	32%	
Money Markets / Savings						
BB&T Money Rate Savings			60,269,167			0.10%
First Bank Preferred Savings			10,363,190			0.05%
SunTrust Money Market			<u>5,010,879</u>			0.05%
Total Money Markets / Savings				\$ 75,643,236	41%	
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%
BB&T CDARS	9/18/14	9/15/16	<u>2,500,000</u>			0.41%
Total Certificates of Deposit / CDARS				\$ 35,172,698	19%	
NC Capital Management Trust - Cash Portfolio				\$ 8,907,963	5%	0.01%
NC Capital Management Trust - Term Portfolio				<u>\$ 3,248,525</u>	2%	0.07%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 181,341,404</b>		
<b>Restricted Cash and Investments</b>						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			\$ 2,485,758		1%	0.01%
PNC Bank Money Market			297,870		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
<b>Total Restricted Cash and Investments</b>				<b>\$ 2,998,193</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 184,339,598</b>	<b>100%</b>	<b>0.10%</b>
<b>Cash Balances:</b>						
General Fund			\$ 90,893,858			
County Capital Reserve Fund			10,550,683			
School Capital Projects Fund			5,289,561			
Water Fund			21,972,920			
Water Capital Reserve Fund			6,748,933			
Wastewater Fund			13,835,298			
Wastewater Capital Reserve Fund			5,871,037			

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

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

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

<b>PRIOR YEARS AD VALOREM AND MOTOR VEHICLE TAX REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD	% of
Month	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-15	actual %	ANNUAL
								change of	BUDGET
								prior YTD	
								actual	
July	553,243	520,653	469,070	457,840	1,256,406		758,897	-40%	
Aug	358,446	487,765	466,417	399,728	501,329		471,098	-6%	
Sept	304,094	233,047	275,046	266,185	502,872		399,058	-21%	
Oct	273,825	340,246	262,323	292,645	421,702		410,936	-3%	
Nov	234,593	261,246	220,800	248,011	316,382		213,082	-33%	
Dec	255,803	276,256	268,080	1,904,275	338,695		300,926	-11%	
Jan	269,411	272,557	176,623	230,649	312,188				
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				
<b>Total</b>	<b>3,136,186</b>	<b>2,876,562</b>	<b>3,240,024</b>	<b>4,799,974</b>	<b>5,183,642</b>	<b>2,800,000</b>	<b>2,553,997</b>		<b>91%</b>

<b>CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD	% of
Month	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-15	actual %	ANNUAL
								change of	BUDGET
								prior YTD	
								actual	
July	148,657	137,781	149,233	223,725	251,261		92,824	-63%	
Aug	303,106	2,412,025	5,345,089	6,150,582	9,042,700		12,888,188	43%	
Sept	9,270,602	8,475,311	6,289,266	6,836,698	5,905,099		7,595,799	29%	
Oct	5,297,786	4,820,497	9,065,677	5,238,074	12,169,968		9,858,124	-19%	
Nov	22,004,593	23,371,285	20,721,693	25,391,533	18,981,162		19,890,901	5%	
Dec	22,364,013	27,573,364	28,586,670	23,447,917	32,279,594		26,567,368	-18%	
Jan	29,691,895	23,641,459	25,241,193	29,356,598	19,978,550				
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				
<b>Total</b>	<b>96,670,479</b>	<b>96,734,004</b>	<b>101,517,545</b>	<b>102,992,489</b>	<b>106,495,697</b>	<b>104,483,984</b>	<b>76,893,204</b>		<b>74%</b>

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

<b>ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)</b>									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2014-15	ACTUAL 2014-15		
July	775,244	611,192	728,103	803,743	864,797		927,776	7%	
Aug	869,298	844,882	913,921	912,847	978,703		1,090,562	11%	
Sept	717,873	628,840	669,704	754,001	845,474		877,367	4%	
Oct	563,576	482,833	400,003	663,615	634,429		654,852	3%	
Nov	451,640	455,100	415,830	432,817	489,457				
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				
<b>Total</b>	<b>6,233,523</b>	<b>5,852,993</b>	<b>6,679,861</b>	<b>7,136,430</b>	<b>7,542,128</b>	<b>7,886,472</b>	<b>3,550,557</b>		<b>45%</b>

<b>ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)</b>									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2014-15	ACTUAL 2014-15		
July	387,930	384,828	456,457	468,237	481,169		539,117	12%	
Aug	372,649	393,146	400,939	422,864	441,069		481,408	9%	
Sept	345,577	374,736	400,747	418,782	433,388		496,279	15%	
Oct	335,048	352,699	391,422	393,726	437,655		469,753	7%	
Nov	382,451	360,510	351,758	379,858	371,215				
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				
<b>Total</b>	<b>4,330,424</b>	<b>4,505,897</b>	<b>4,862,027</b>	<b>5,034,320</b>	<b>5,274,487</b>	<b>5,508,714</b>	<b>1,986,557</b>		<b>36%</b>

<b>ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)</b>									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2014-15	ACTUAL 2014-15		
July	382,047	389,923	463,609	502,448	537,381		581,833	8%	
Aug	365,754	495,102	525,360	535,526	571,290		634,883	11%	
Sept	339,368	394,173	419,001	464,542	513,379		547,394	7%	
Oct	330,003	322,739	297,341	415,766	419,073		441,243	5%	
Nov	319,980	313,939	291,703	310,259	333,777				
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				
<b>Total</b>	<b>3,786,534</b>	<b>3,996,820</b>	<b>4,450,742</b>	<b>4,732,676</b>	<b>5,010,418</b>	<b>4,880,002</b>	<b>2,205,353</b>		<b>45%</b>

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**

<b>WATER RETAIL SALES REVENUE (617110-371316 &amp; 371319)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	536,094	594,617	770,458	618,528	630,804		739,330		17%
Aug	631,447	682,536	890,930	848,179	677,768		802,358		18%
Sept	653,845	675,552	830,552	823,103	702,374		616,254		-12%
Oct	582,996	620,719	640,911	605,376	657,724		580,244		-12%
Nov	473,947	578,043	494,880	538,332	543,429		506,254		-7%
Dec	383,530	417,272	434,090	440,113	383,736		423,042		10%
Jan	291,493	331,377	341,039	320,595	310,469				
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				
<b>Total</b>	<b>5,222,932</b>	<b>5,766,645</b>	<b>6,001,433</b>	<b>5,916,557</b>	<b>5,889,834</b>	<b>6,170,325</b>	<b>3,667,482</b>		<b>59%</b>

<b>WATER WHOLESALE REVENUE (617110-371317)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	520,136	573,935	602,180	502,222	531,159		645,432		22%
Aug	578,115	572,806	691,382	736,692	566,561		610,893		8%
Sept	497,843	538,488	640,662	483,513	511,239		597,231		17%
Oct	436,852	460,224	462,945	394,070	455,344		369,057		-19%
Nov	396,332	349,013	384,941	375,118	391,254		382,248		-2%
Dec	257,299	320,012	276,392	281,076	260,217		298,588		15%
Jan	267,115	287,662	269,445	262,906	242,557				
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				
<b>Total</b>	<b>4,475,470</b>	<b>4,643,954</b>	<b>4,720,790</b>	<b>4,500,673</b>	<b>4,648,887</b>	<b>4,528,920</b>	<b>2,903,449</b>		<b>64%</b>

<b>WATER INDUSTRIAL REVENUE (617110-371318)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	254,446	230,055	205,957	235,758	252,870		245,698		-3%
Aug	206,918	176,341	238,422	291,644	230,404		241,408		5%
Sept	186,315	211,659	263,477	251,772	235,556		287,677		22%
Oct	173,444	200,160	227,805	230,252	231,204		226,273		-2%
Nov	148,067	171,152	227,584	234,277	233,080		225,491		-3%
Dec	128,560	171,746	193,560	203,477	188,651		220,541		17%
Jan	154,011	199,172	222,440	223,740	200,044				
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				
<b>Total</b>	<b>1,993,877</b>	<b>2,286,796</b>	<b>2,630,359</b>	<b>2,801,296</b>	<b>2,633,410</b>	<b>2,417,527</b>	<b>1,447,088</b>		<b>60%</b>

**County of Brunswick  
Water Fund Revenues**

<b>WATER BASE SERVICE CHARGE REVENUE (617110-371308)</b>									
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				12%
Oct	346,891	369,302	375,396	382,386	394,427				12%
Nov	345,554	368,909	377,206	385,726	396,791				11%
Dec	341,417	368,439	376,646	385,373	395,498				12%
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				
<b>Total</b>	<b>4,180,219</b>	<b>4,440,002</b>	<b>4,538,469</b>	<b>4,637,462</b>	<b>4,771,529</b>	<b>5,198,400</b>	<b>2,611,959</b>		<b>50%</b>

<b>WATER TAPS AND CONNECTION REVENUE (617140-371305)</b>									
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				38%
Oct	19,150	15,280	22,816	27,034	42,683				26%
Nov	9,950	14,900	15,924	22,145	29,320				44%
Dec	19,150	30,550	23,563	19,234	28,621				97%
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				
<b>Total</b>	<b>263,081</b>	<b>261,524</b>	<b>284,109</b>	<b>488,116</b>	<b>431,742</b>	<b>450,000</b>	<b>333,137</b>		<b>74%</b>

<b>WATER CAPITAL RECOVERY REVENUE (619100-371404)</b>									
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				-24%
Oct	69,274	45,051	49,159	62,911	92,640				-62%
Nov	28,105	31,260	40,237	60,584	35,813				154%
Dec	20,463	58,450	39,262	53,463	59,986				19%
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				
<b>Total</b>	<b>560,068</b>	<b>541,586</b>	<b>577,970</b>	<b>938,752</b>	<b>837,859</b>	<b>516,000</b>	<b>391,228</b>		<b>76%</b>

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

**County of Brunswick  
Water Fund Revenues**

<b>WATER TRANSMISSION LINE REVENUE (619800-371309)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	22,579	13,206	14,840	12,295	23,386		27,391	17%	
Aug	8,364	10,396	12,760	10,666	20,169		26,404	31%	
Sept	19,962	8,112	18,497	18,697	25,030		23,378	-7%	
Oct	19,869	10,440	16,756	21,484	22,223		20,420	-8%	
Nov	8,703	8,990	10,376	20,505	14,943		36,383	143%	
Dec	3,409	17,675	12,649	17,955	19,097		28,184	48%	
Jan	6,814	20,543	10,206	18,736	19,156				
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				
<b>Total</b>	<b>190,635</b>	<b>160,705</b>	<b>175,180</b>	<b>295,776</b>	<b>274,866</b>	<b>175,000</b>	<b>162,160</b>		<b>93%</b>

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

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER RETAIL SALES REVENUE (627210-371405)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	428,697	467,029	534,433	539,086	612,855		707,249	15%	
Aug	449,671	495,227	536,471	580,699	651,146		733,867	13%	
Sept	450,801	490,521	528,279	559,178	644,679		693,713	8%	
Oct	423,565	481,760	512,272	531,074	633,320		673,713	6%	
Nov	416,435	477,455	487,634	521,592	620,631		662,220	7%	
Dec	412,496	447,742	488,908	515,480	605,584		649,668	7%	
Jan	400,747	442,910	459,766	513,818	600,756				
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				
<b>Total</b>	<b>5,075,532</b>	<b>5,625,196</b>	<b>5,928,745</b>	<b>6,538,521</b>	<b>7,627,716</b>	<b>8,086,614</b>	<b>4,120,430</b>		<b>51%</b>

<b>WASTEWATER TAPS &amp; CONNECTIONS REVENUE (627220-371402)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	30,000	39,550	40,000	67,500	126,160		88,000	-30%	
Aug	0.00	76,232	64,000	89,000	90,600		93,000	3%	
Sept	59,000	33,000	37,000	76,760	60,000		100,000	67%	
Oct	51,652	46,000	48,000	32,005	113,949		84,000	-26%	
Nov	46,000	32,000	80,000	60,000	100,000		101,550	2%	
Dec	8,000	42,550	217,000	60,000	60,166		69,000	15%	
Jan	12,000	61,300	65,000	76,000	96,000				
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				
<b>Total</b>	<b>445,652</b>	<b>608,073</b>	<b>870,653</b>	<b>886,235</b>	<b>1,208,875</b>	<b>880,000</b>	<b>535,550</b>		<b>61%</b>

<b>WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	94,250	72,125	88,000	71,201	153,583		94,139	-39%	
Aug	51,000	40,583	65,917	80,333	75,250		153,639	104%	
Sept	136,834	42,375	128,775	41,766	94,337		130,597	38%	
Oct	162,518	106,042	124,000	99,441	100,250		157,250	57%	
Nov	44,016	39,000	56,000	103,889	48,306		162,973	237%	
*Dec	(30,667)	71,500	140,500	76,222	55,555		122,639	121%	
Jan	24,000	49,564	41,333	90,085	105,889				
~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				
<b>Total</b>	<b>868,429</b>	<b>793,723</b>	<b>1,116,093</b>	<b>1,327,033</b>	<b>1,189,449</b>	<b>450,000</b>	<b>821,237</b>		<b>182%</b>

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER TRANSMISSION LINE FEES (629800-371309)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	31,417	19,708	34,334	21,742	47,864		24,714	-48%	
Aug	14,000	9,194	22,973	20,639	24,084		47,884	99%	
Sept	43,611	12,125	40,592	13,922	31,444		42,534	35%	
Oct	52,737	21,347	40,335	28,957	32,421		51,087	58%	
Nov	12,005	13,000	13,333	34,632	17,104		79,326	364%	
*Dec	(11,222)	18,500	14,335	25,409	17,855		38,881	127%	
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				
<b>Total</b>	<b>268,849</b>	<b>253,305</b>	<b>288,015</b>	<b>313,396</b>	<b>362,264</b>	<b>150,000</b>	<b>284,426</b>		<b>190%</b>

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

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

<b>NUMBER OF WATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	Change
July	30,616	33,261	33,842	34,488	34,990	36,146	118
Aug	30,652	33,299	33,916	34,521	35,107	36,272	126
*Sept	30,731	33,337	33,968	34,362	35,219	36,379	107
Oct	30,791	33,415	33,990	34,328	35,400	36,431	52
Nov	30,876	33,434	34,050	34,377	35,455	36,497	66
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	33,479	34,138	34,597	35,520		469

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

<b>NUMBER OF WASTEWATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	Change
July	8,605	9,180	9,683	10,667	12,415	13,855	14
Aug	8,643	9,257	9,755	10,756	12,467	14,034	179
**Sept	8,666	9,267	9,817	10,663	12,677	14,061	27
Oct	8,686	9,394	9,913	10,712	12,859	14,117	56
Nov	8,736	9,437	9,957	10,738	13,108	14,143	26
***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	8,809	9,435	10,088	11,199	13,194		302

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

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