COUNTY OF BRUNSWICK
NORTH CAROLINA

MONTHLY FINANCIAL STATEMENTS
(UNAUDITED)

FOR THE PERIOD ENDED JULY 31, 2014

COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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

General Fund:

- Total revenues for the General Fund are $2.5 million for a decrease of $1.0 million or 28.7% over the same period in the prior year. This revenue decrease is in part due to Ad Valorem Taxes and State and Federal restricted revenue over the prior year. Total revenues collected are 1.5% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are $11.6 million for an increase of $0.5 million or 4.1% over the same period in the prior year. Total expenditures are 7.2% of the budget for the fiscal year.
- Net transfers to other funds are $0.7 million compared to no transfers 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 $9.9 million for the current period end.

Water Fund:

- Total revenues for the Water Fund decreased 14.7% over the same period in the prior year to $2.2 million. Total revenues are 10.9% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund increased 17.7% over the same period in the prior year to $1.1 million. Total expenditures are 6.0% of the budget for the fiscal year.
- Net transfers to water capital projects are $3.7 million compared to no transfers in the same period of the prior year.
- Revenues and net transfers are less than expenditures by $2.5 million compared to over by $1.0 million over the same period in the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund decreased 23.2% over the same period in the prior year to $1.3 million. Total revenues are 6.7% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund decreased 6.7% over the same period in the prior year to $0.5 million. Total expenditures are 2.4% of the budget for the fiscal year.
- There were no net transfer to wastewater capital projects in either the current of prior fiscal year.
- Revenues and net transfers are greater than expenditures by $0.8 million compared to greater than expenditures by $1.1 million over the same period in the prior year.

Exhibit C

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
JULY 31, 2014

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Assets:					
Cash and cash equivalents/investments	$ 54,945,014	$ 16,303,414	$ 9,751,908	$ 2,064,306	$ 83,064,642
Restricted cash and investments	215,001	-	297,808	-	512,809
Interest receivable	18,908	4,062	2,008	424	25,402
Taxes receivable - net	107,314,371	-	-	-	107,314,371
Receivables - net	1,869,648	-	-	73,107	1,942,755
Other governmental agencies	2,754,502	349,720	-	-	3,104,222
Due from other funds	-	-	387,356	-	387,356
Total assets	$ 167,117,444	$ 16,657,196	$ 10,439,080	$ 2,137,837	$ 196,351,557
Liabilities:					
Accounts payable and other liabilities	$ 2,537,085	$ 269,801	$ 901	$ 25,990	$ 2,833,777
Due to other funds	387,356	-	-	-	387,356
Total liabilities	2,924,441	269,801	901	25,990	3,221,133
Deferred Inflows of Resources:	107,812,660	-	-	-	107,812,660
Fund Balances:					
Restricted:					
Stabilization by State Statute	8,035,041	-	-	424	8,035,465
Restricted - other	3,465,810	-	297,808	2,066,530	5,830,148
Committed	214,566	16,387,395	10,140,371	-	26,742,332
Assigned	5,036,042	-	-	-	5,036,042
Unassigned	39,628,884	-	-	44,893	39,673,777
Total fund balances	56,380,343	16,387,395	10,438,179	2,111,847	85,317,764
Total liabilities, deferred inflow of resources and fund balances	$ 167,117,444	$ 16,657,196	$ 10,439,080	$ 2,137,837	$ 196,351,557

Exhibit D

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Revenues:					
Ad valorem taxes	$ 978,514	$ -	$ -	$ -	$ 978,514
Other taxes and licenses	230,603	-	-	-	230,603
Unrestricted intergovernmental revenues	4,241	-	-	-	4,241
Restricted intergovernmental revenues	207,423	-	-	-	207,423
Permits and fees	190,969	-	-	11,449	202,418
Sales and services	841,626	-	-	-	841,626
Investment earnings	5,714	1,421	870	185	8,190
Other	4,104	-	-	2,230	6,334
Total revenues	2,463,194	1,421	870	13,864	2,479,349
Expenditures:					
Current:					
General government	762,615	-	-	7,007	769,622
Public safety	2,779,144	-	-	16,234	2,795,378
Central services	1,391,977	-	-	-	1,391,977
Human services	1,549,144	-	-	-	1,549,144
Transportation	60,475	-	-	-	60,475
Environmental protection	1,063,409	-	-	-	1,063,409
Culture and recreation	292,308	1,221	-	-	293,529
Economic and physical development	327,744	-	-	12,914	340,658
Education	3,148,689	-	1,800	-	3,150,489
Debt Service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	256,425	-	-	-	256,425
Total expenditures	11,631,930	1,221	1,800	36,155	11,671,106
Revenues over (under) expenditures	(9,168,736)	200	(930)	(22,291)	(9,191,757)
Other Financing Sources (Uses):					
Transfers from other funds	-	750,000	-	-	750,000
Transfers to other funds	(750,000)	-	-	-	(750,000)
Total other financing sources (uses)	(750,000)	750,000	-	-	-
Net change in fund balance	(9,918,736)	750,200	(930)	(22,291)	(9,191,757)
Fund balance, beginning of year	66,299,079	15,637,195	10,439,109	2,134,138	94,509,521
Fund balance, end of year	$ 56,380,343	$16,387,395	$10,438,179	$ 2,111,847	$ 85,317,764

Exhibit F

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	$ 107,983,984	$ 107,983,984	$ 978,514	$ (107,005,470)
Local option sales taxes	18,525,188	18,275,188	-	(18,275,188)
Other taxes and licenses	3,495,000	3,495,000	230,603	(3,264,397)
Unrestricted intergovernmental revenues	1,118,000	1,118,000	4,241	(1,113,759)
Restricted intergovernmental revenues	16,692,856	16,897,001	207,423	(16,689,578)
Permits and fees	2,999,533	2,999,533	190,969	(2,808,564)
Sales and services	9,459,142	9,459,142	841,626	(8,617,516)
Investment earnings	85,000	85,000	5,714	(79,286)
Other	1,019,780	1,045,865	4,104	(1,041,761)
Total revenues	161,378,483	161,358,713	2,463,194	(158,895,519)
Expenditures:				
Current:				
General government	10,720,557	10,879,609	762,615	10,116,994
Central services	13,333,230	13,914,141	1,391,977	12,522,164
Public safety	34,631,154	35,045,902	2,779,144	32,266,758
Transportation	158,163	158,163	60,475	97,688
Environmental protection	13,861,171	13,861,171	1,063,409	12,797,762
Economic and physical development	5,633,152	5,733,428	327,744	5,405,684
Human services	26,843,104	27,286,835	1,549,144	25,737,691
Education	37,784,270	37,784,270	3,148,689	34,635,581
Culture and recreation	4,099,590	4,100,790	292,308	3,808,482
Debt Service:				
Principal retirement	10,440,001	10,440,001	-	10,440,001
Interest and fiscal charges	3,404,527	3,404,527	256,425	3,148,102
Total expenditures	160,908,919	162,608,837	11,631,930	150,976,907
Revenues over (under) expenditures	469,564	(1,250,124)	(9,168,736)	(7,918,612)
Other Financing Sources (Uses):				
Transfers from other funds	-	13,682	-	(13,682)
Transfers to other funds	(3,837,984)	(3,612,100)	(750,000)	2,862,100
Contingency	(400,000)	(187,500)	-	187,500
Appropriated fund balance	3,768,420	5,036,042	-	(5,036,042)
Total other financing sources (uses)	(469,564)	1,250,124	(750,000)	(2,000,124)
Net change in fund balances	$ -	$ -	(9,918,736)	$ (9,918,736)
Fund balance, beginning of year			66,299,079	
Fund balance, end of year			$ 56,380,343	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	July 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	July 31, 2013
Revenues:							
Ad Valorem Taxes:							
Current year taxes	$ 104,483,984	$ 104,483,984	$ 92,824	$(104,391,160)	0%	$ 106,495,697	$ 251,261
Prior year taxes	2,800,000	2,800,000	758,897	(2,041,103)	27%	5,183,642	1,256,405
Penalties and interest	700,000	700,000	126,793	(573,207)	18%	1,320,047	185,988
	107,983,984	107,983,984	978,514	(107,005,470)	1%	112,999,386	1,693,654
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	-
	18,525,188	18,275,188	-	(18,275,188)	0%	17,832,031	-
Other Taxes and Licenses:							
Scrap tire disposal fee	160,000	160,000	-	(160,000)	0%	155,729	-
Deed stamp excise tax	2,000,000	2,000,000	230,603	(1,769,397)	12%	2,224,696	182,699
Solid waste tax	35,000	35,000	-	(35,000)	0%	40,119	-
White goods disposal tax	50,000	50,000	-	(50,000)	0%	38,696	-
1% Occupancy Tax	1,250,000	1,250,000	-	(1,250,000)	0%	1,307,052	-
	3,495,000	3,495,000	230,603	(3,264,397)	7%	3,766,292	182,699
Unrestricted Intergovernmental:							
Medicaid hold harmless	700,000	700,000	-	(700,000)	0%	759,953	-
Beer and wine tax	248,000	248,000	-	(248,000)	0%	258,749	-
Jail fees	170,000	170,000	4,241	(165,759)	2%	210,447	12,587
	1,118,000	1,118,000	4,241	(1,113,759)	0%	1,229,149	12,587
Restricted Intergovernmental:							
State and federal grant	16,520,663	16,724,808	203,739	(16,521,069)	1%	18,399,838	740,973
ARRA federal grant	9,193	9,193	-	(9,193)	0%	10,728	-
Court facility fees	140,000	140,000	-	(140,000)	0%	145,386	-
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	3,684	(14,316)	20%	24,636	2,277
	16,692,856	16,897,001	207,423	(16,689,578)	1%	18,592,520	743,250
Permits and Fees:							
Building permits	1,066,000	1,066,000	84,163	(981,837)	8%	1,306,960	65,069
Recording Fees	750,000	750,000	58,312	(691,688)	8%	702,243	67,248
Inspection fees	140,000	140,000	5,090	(134,910)	4%	154,873	4,600
Concealed handgun permit	115,428	115,428	10,245	(105,183)	9%	151,215	9,330
Other permit and fees	928,105	928,105	33,159	(894,946)	4%	992,812	31,138
	2,999,533	2,999,533	190,969	(2,808,564)	6%	3,308,103	177,385
Sales and Services:							
Solid waste fees	1,600,000	1,600,000	38,483	(1,561,517)	2%	1,542,335	34,661
School resource officer reimb.	1,178,000	1,178,000	-	(1,178,000)	0%	1,343,539	-
Rents	37,000	37,000	5,842	(31,158)	16%	87,381	7,329
EMS Charges	4,000,000	4,000,000	566,032	(3,433,968)	14%	4,279,913	320,854
Public health user fees	670,250	670,250	60,007	(610,243)	9%	743,589	56,088
Sheriff animal prot. serv. fees	85,000	85,000	9,376	(75,624)	11%	88,097	6,991
Social services fees	46,700	46,700	7,080	(39,620)	15%	57,507	4,822

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	July 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	July 31, 2013
Public housing fees	46,112	46,112	9,073	(37,039)	20%	73,853	1,801
Tax collection fees	130,000	130,000	205	(129,795)	0%	228,815	196
Other sales and services	1,041,680	1,041,680	84,808	(956,872)	8%	1,112,675	89,743
Register of deeds	304,800	304,800	25,879	(278,921)	8%	289,161	24,952
Marriage licenses	57,000	57,000	5,989	(51,011)	11%	52,004	5,644
Recreation services	262,600	262,600	28,852	(233,748)	11%	230,952	30,490
	9,459,142	9,459,142	841,626	(8,617,516)	9%	10,129,821	583,571
Investment earnings	85,000	85,000	5,714	(79,286)	7%	96,904	8,343
Other:							
Tax refunds - sales and gas tax	1,100	1,100	-	(1,100)	0%	946	-
ABC bottles taxes	42,000	42,000	-	(42,000)	0%	50,313	-
County Board of Alcohol Control	24,000	24,000	-	(24,000)	0%	24,000	-
Contributions	4,300	4,300	4,104	(196)	95%	62,554	1,208
Other revenues	948,380	974,465	-	(974,465)	0%	1,398,575	53,167
	1,019,780	1,045,865	4,104	(1,041,761)	0%	1,536,388	54,375
Total revenues	161,378,483	161,358,713	2,463,194	(158,895,519)	2%	169,490,594	3,455,864
Expenditures:							
General Government:							
Governing Body:							
Salaries	242,643	242,643	18,575	224,068	8%	244,933	17,904
Fringe benefits	69,779	69,779	4,382	65,397	6%	52,312	4,725
Operating costs	61,464	61,464	12,245	49,219	20%	44,408	10,837
	373,886	373,886	35,202	338,684	9%	341,653	33,466
County Administration:							
Salaries	741,859	394,546	29,178	365,368	7%	725,484	51,657
Fringe benefits	254,393	120,239	9,282	110,957	8%	224,152	16,806
Operating costs	67,710	29,574	2,275	27,299	8%	33,968	1,285
	1,063,962	544,359	40,735	503,624	7%	983,604	69,748
Human Resources:							
Salaries	-	348,244	29,793	318,451	9%	-	-
Fringe benefits	-	133,223	10,236	122,987	8%	-	-
Operating costs	-	38,136	64	38,072	0%	-	-
	-	519,603	40,093	479,510	8%	-	-
Finance:							
Salaries	652,196	649,446	48,902	600,544	8%	619,572	42,202
Fringe benefits	236,440	236,440	18,473	217,967	8%	206,801	15,050
Operating costs	357,260	393,858	73,208	320,650	19%	364,835	68,636
	1,245,896	1,279,744	140,583	1,139,161	11%	1,191,208	125,888
Tax Administration:							
Salaries	2,172,793	2,172,793	158,415	2,014,378	7%	2,063,029	154,844
Fringe benefits	921,411	921,411	69,287	852,124	8%	800,300	62,418
Operating costs	918,220	1,043,424	50,732	992,692	5%	578,570	47,496
Capital outlay	-	-	-	-	na	7,971	-
	4,012,424	4,137,628	278,434	3,859,194	7%	3,449,870	264,758
County Attorney:							
Salaries	344,545	344,545	28,511	316,034	8%	368,496	28,048
Fringe benefits	111,335	111,335	8,968	102,367	8%	102,550	7,533
Operating costs	249,080	249,080	2,305	246,775	1%	162,265	539
	704,960	704,960	39,784	665,176	6%	633,311	36,120

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	July 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	July 31, 2013
Court Facilities:							
Salaries	-	-	-	-	na	19,503	4,849
Fringe benefits	-	-	-	-	na	6,560	1,701
Operating costs	272,261	272,261	398	271,863	0%	246,535	1,017
	272,261	272,261	398	271,863	0%	272,598	7,567
Board of Elections:							
Salaries	411,067	411,067	18,382	392,685	4%	371,707	16,602
Fringe benefits	112,416	112,416	7,893	104,523	7%	88,062	6,005
Operating costs	178,537	178,537	68,042	110,495	38%	150,804	67,576
	702,020	702,020	94,317	607,703	13%	610,573	90,183
Register of Deeds:							
Salaries	644,360	644,360	46,215	598,145	7%	639,616	45,631
Fringe benefits	315,945	315,945	22,346	293,599	7%	276,956	20,217
Operating costs	1,384,843	1,384,843	24,508	1,360,335	2%	1,453,513	27,655
	2,345,148	2,345,148	93,069	2,252,079	4%	2,370,085	93,503
Total general government	10,720,557	10,879,609	762,615	10,116,994	7%	9,852,902	721,233
Central Services:							
Management Information Systems:							
Salaries	838,126	838,126	64,874	773,252	8%	734,701	47,680
Fringe benefits	303,611	303,611	24,390	279,221	8%	257,964	16,970
Operating costs	1,069,640	1,135,821	17,142	1,118,679	2%	786,042	11,549
Capital outlay	48,000	71,012	-	71,012	0%	129,089	-
	2,259,377	2,348,570	106,406	2,242,164	5%	1,907,796	76,199
Service Center:							
Salaries	662,451	662,451	47,020	615,431	7%	609,039	45,109
Fringe benefits	280,678	280,678	20,642	260,036	7%	230,609	17,787
Operating costs	479,430	485,130	(168,429)	653,559	-35%	148,065	(89,325)
Capital outlay	30,830	30,830	-	30,830	0%	83,333	-
	1,453,389	1,459,089	(100,767)	1,559,856	-7%	1,071,046	(26,429)
Engineering:							
Salaries	333,112	333,112	25,320	307,792	8%	323,831	24,658
Fringe benefits	119,624	119,624	9,342	110,282	8%	106,608	8,630
Operating costs	35,600	35,600	2,568	33,032	7%	19,080	1,550
	488,336	488,336	37,230	451,106	8%	449,519	34,838
Operation Services:							
Salaries	2,086,985	2,086,985	152,022	1,934,963	7%	1,897,141	149,809
Fringe benefits	974,858	974,858	72,347	902,511	7%	799,178	65,282
Operating costs	2,907,940	3,346,171	65,539	3,280,632	2%	2,704,705	77,053
Capital outlay	331,550	331,550	-	331,550	0%	134,783	-
	6,301,333	6,739,564	289,908	6,449,656	4%	5,535,807	292,144
Non-departmental:							
Salaries	125,040	125,040	-	125,040	0%	-	-
Fringe benefits	2,234,838	2,234,838	155,723	2,079,115	7%	2,296,780	73,224
Operating costs	450,917	498,704	892,760	(394,056)	179%	554,419	745,951
Capital outlay	20,000	20,000	10,717	9,283	54%	31,317	-
	2,830,795	2,878,582	1,059,200	1,819,382	37%	2,882,516	819,175
Total central services	13,333,230	13,914,141	1,391,977	12,522,164	10%	11,846,684	1,195,927

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	July 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	July 31, 2013
Public Safety:							
District Attorney:							
Operating costs	123,000	123,000	11,969	111,031	10%	78,816	11,064
	123,000	123,000	11,969	111,031	10%	78,816	11,064
Sheriff:							
Salaries	7,501,815	7,501,815	606,747	6,895,068	8%	7,706,558	598,759
Fringe benefits	2,957,732	2,957,732	237,591	2,720,141	8%	2,747,597	211,957
Operating costs	1,987,812	2,050,385	213,092	1,837,293	10%	2,503,246	187,334
Capital outlay	475,180	506,306	-	506,306	0%	564,324	30,035
	12,922,539	13,016,238	1,057,430	11,958,808	8%	13,521,725	1,028,085
Detention Center:							
Salaries	3,972,395	3,972,395	287,830	3,684,565	7%	3,856,773	303,289
Fringe benefits	1,662,598	1,662,598	123,872	1,538,726	7%	1,454,132	114,883
Operating costs	1,892,235	1,892,235	67,899	1,824,336	4%	2,260,524	41,640
Capital outlay	50,000	50,000	-	50,000	0%	37,586	-
	7,577,228	7,577,228	479,601	7,097,627	6%	7,609,015	459,812
Emergency Medical:							
Salaries	4,489,876	4,489,876	360,327	4,129,549	8%	4,540,766	328,566
Fringe benefits	1,683,022	1,683,022	132,360	1,550,662	8%	1,501,588	116,383
Operating costs	1,206,205	1,195,999	179,010	1,016,989	15%	1,331,911	156,857
Capital outlay	443,000	453,206	-	453,206	0%	453,372	-
	7,822,103	7,822,103	671,697	7,150,406	9%	7,827,637	601,806
Emergency Management:							
Salaries	418,177	418,177	32,671	385,506	8%	407,260	29,325
Fringe benefits	144,688	144,688	11,570	133,118	8%	130,260	10,214
Operating costs	296,919	436,692	24,493	412,199	6%	237,581	11,141
Capital outlay	30,000	30,000	-	30,000	0%	31,374	-
	889,784	1,029,557	68,734	960,823	7%	806,475	50,680
Other Agencies:							
Fire districts	548,100	548,100	137,027	411,073	25%	321,989	62,500
Rescue Squads	348,200	348,200	100	348,100	0%	312,838	-
	896,300	896,300	137,127	759,173	15%	634,827	62,500
Code Administration:							
Salaries	856,351	856,351	68,849	787,502	8%	893,377	72,544
Fringe benefits	351,342	351,342	26,670	324,672	8%	316,962	26,530
Operating costs	116,920	116,920	9,209	107,711	8%	104,027	5,021
Capital outlay	-	-	-	-	na	22,879	-
	1,324,613	1,324,613	104,728	1,219,885	8%	1,337,245	104,095
Central Communications:							
Salaries	1,320,919	1,320,919	113,522	1,207,397	9%	1,371,894	103,811
Fringe benefits	589,730	589,730	48,460	541,270	8%	535,690	41,015
Operating costs	182,100	187,100	4,864	182,236	3%	162,396	25,779
Capital outlay	31,500	196,500	-	196,500	0%	397,295	-
	2,124,249	2,294,249	166,846	2,127,403	7%	2,467,275	170,605
Animal Protective Services:							
Salaries	521,031	521,031	46,285	474,746	9%	527,816	39,196
Fringe benefits	231,157	231,157	19,807	211,350	9%	210,372	15,954
Operating costs	199,150	210,426	14,920	195,506	7%	272,091	15,488
Capital outlay	-	-	-	-	na	31,800	-
	951,338	962,614	81,012	881,602	8%	1,042,079	70,638
Total public safety	34,631,154	35,045,902	2,779,144	32,266,758	8%	35,325,094	2,559,285

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	July 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	July 31, 2013
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	-
Brunswick Transit System	-	-	-	-	na	217,571	-
Total transportation	158,163	158,163	60,475	97,688	38%	371,421	31,125
Environmental Protection:							
Solid Waste:							
Salaries	311,318	311,318	23,198	288,120	7%	294,494	22,918
Fringe benefits	136,304	136,304	10,645	125,659	8%	108,669	8,960
Operating costs	13,147,268	13,147,268	1,022,066	12,125,202	8%	12,988,533	1,014,462
Capital outlay	6,600	6,600	-	6,600	0%	62,063	-
	13,601,490	13,601,490	1,055,909	12,545,581	8%	13,453,759	1,046,340
Other:							
Forestry services	229,681	229,681	-	229,681	0%	203,326	-
Brunswick County Beach Consorti	30,000	30,000	7,500	22,500	25%	30,000	7,500
	259,681	259,681	7,500	252,181	3%	233,326	7,500
Total environmental protection	13,861,171	13,861,171	1,063,409	12,797,762	8%	13,687,085	1,053,840
Economic Development:							
Planning/Community Development:							
Salaries	481,565	481,565	36,311	445,254	8%	445,442	38,764
Fringe benefits	190,431	190,431	14,064	176,367	7%	158,206	13,486
Operating costs	168,708	197,669	6,513	191,156	3%	153,450	16,440
Capital outlay	-	7,000	-	7,000	0%	7,971	-
	840,704	876,665	56,888	819,777	6%	765,069	68,690
Cooperative Extension:							
Salaries	278,718	321,043	1,697	319,346	1%	253,798	2,022
Fringe benefits	113,045	116,283	258	116,025	0%	95,944	277
Operating costs	113,938	131,075	9,488	121,587	7%	125,430	4,227
	505,701	568,401	11,443	556,958	2%	475,172	6,526
Soil and Water Conservation:							
Salaries	138,583	138,583	10,450	128,133	8%	138,088	10,097
Fringe benefits	59,483	59,483	4,736	54,747	8%	54,102	4,258
Operating costs	14,850	16,465	944	15,521	6%	13,978	1,120
	212,916	214,531	16,130	198,401	8%	206,168	15,475
Public Housing Section 8:							
Salaries	199,640	199,640	15,338	184,302	8%	197,726	15,024
Fringe benefits	82,290	82,290	6,573	75,717	8%	74,395	5,950
Operating costs	2,123,894	2,123,894	188,900	1,934,994	9%	2,194,982	182,925
	2,405,824	2,405,824	210,811	2,195,013	9%	2,467,103	203,899
Economic Development:							
Salaries	206,414	206,414	16,022	190,392	8%	204,892	15,408
Fringe benefits	73,093	73,093	4,908	68,185	7%	73,791	5,292
Operating costs	138,500	138,500	11,542	126,958	8%	128,500	10,708
	418,007	418,007	32,472	385,535	8%	407,183	31,408
1% Occupancy Tax:							
Operating costs	1,250,000	1,250,000	-	1,250,000	0%	1,307,052	-

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	July 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	July 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	327,744	5,405,684	6%	5,825,084	325,998
Human Services:							
Health:							
Administration:							
Salaries	2,311,104	2,311,104	171,370	2,139,734	7%	2,284,670	177,359
Fringe benefits	970,945	970,945	72,166	898,779	7%	871,763	68,806
Operating costs	242,800	280,787	1,824	278,963	1%	410,460	2,420
Capital outlay	-	80,911	-	80,911	0%	31,230	-
	3,524,849	3,643,747	245,360	3,398,387	7%	3,598,123	248,585
Communicable Diseases:							
Operating costs	265,970	265,970	5,381	260,589	2%	228,481	6,573
Adult Health Maintenance:							
Operating costs	157,630	167,485	1,800	165,685	1%	91,453	2,032
	157,630	167,485	1,800	165,685	1%	91,453	2,032
Senior Health							
Salaries	214,302	214,302	14,950	199,352	7%	182,600	13,934
Fringe benefits	86,641	86,641	4,765	81,876	5%	55,191	4,302
Operating costs	220,665	220,665	4,264	216,401	2%	211,520	3,821
	521,608	521,608	23,979	497,629	5%	449,311	22,057
Maternal and Child Health:							
Salaries	394,741	394,741	29,232	365,509	7%	385,133	29,112
Fringe benefits	184,824	184,824	13,745	171,079	7%	162,435	13,212
Operating costs	568,657	571,403	18,773	552,630	3%	573,126	28,926
Capital outlay	-	8,450	-	8,450	0%	-	-
	1,148,222	1,159,418	61,750	1,097,668	5%	1,120,694	71,250
Environmental Health:							
Salaries	838,131	838,131	64,297	773,834	8%	833,101	62,352
Fringe benefits	315,966	315,966	24,967	290,999	8%	287,211	22,703
Operating costs	167,996	198,268	21,274	176,994	11%	176,836	22,620
	1,322,093	1,361,365	110,538	1,250,827	8%	1,297,148	107,675
Employee Wellness:							
Salaries	116,330	116,330	8,878	107,452	8%	92,830	-
Fringe benefits	44,463	44,463	3,540	40,923	8%	31,178	-
Operating costs	101,160	101,160	2,254	98,906	2%	53,205	-
	261,953	261,953	14,672	247,281	6%	177,213	-
Total health	7,202,325	7,381,546	463,480	6,918,066	6%	6,962,423	458,172
Veterans' Services:							
Salaries	120,080	120,080	9,616	110,464	8%	117,171	9,377
Fringe benefits	55,784	55,784	4,483	51,301	8%	42,884	4,055
Operating costs	12,554	12,554	2,515	10,039	20%	9,761	325
Total veterans' services	188,418	188,418	16,614	171,804	9%	169,816	13,757

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	July 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	July 31, 2013
Social Services:							
Administration:							
Salaries	6,347,950	6,347,950	472,839	5,875,111	7%	5,667,728	421,358
Fringe benefits	2,660,763	2,660,763	199,137	2,461,626	7%	2,168,262	171,023
Operating costs	2,056,898	2,115,867	95,111	2,020,756	4%	1,894,130	79,589
Capital outlay	48,817	48,817	-	48,817	0%	73,863	-
	11,114,428	11,173,397	767,087	10,406,310	7%	9,803,983	671,970
Title III-In Home Care:							
Salaries	-	-	-	-	na	240,650	18,609
Fringe benefits	-	-	-	-	na	143,920	11,831
Operating costs	-	-	-	-	na	79,850	181
	-	-	-	-	na	464,420	30,621
Other Operating Costs:							
Medical assistance	30,000	30,000	-	30,000	0%	5,464	-
Aid to the blind	5,910	5,910	-	5,910	0%	5,909	-
Adoption assistance	280,000	280,000	21,174	258,826	8%	256,761	20,910
Special assistance to aged	225,000	225,000	16,572	208,428	7%	204,456	16,737
Special assistance to disabled	225,000	225,000	18,042	206,958	8%	203,993	16,553
Foster care	800,000	800,000	1,480	798,520	0%	627,976	-
State foster home	325,000	325,000	-	325,000	0%	333,639	-
Special assistance	1,500	1,500	-	1,500	0%	1,972	-
Day care	4,138,523	4,138,523	-	4,138,523	0%	4,649,529	-
Special child adoption assistance	-	83,804	80	83,724	0%	16,324	131
	6,030,933	6,114,737	57,348	6,057,389	1%	6,306,023	54,331
Total social services	17,145,361	17,288,134	824,435	16,463,699	5%	16,574,426	756,922
Other Human Services:							
CoastalCare	692,000	692,000	54,167	637,833	8%	707,375	54,167
Brunswick Senior Resources, Inc	1,615,000	1,615,000	180,417	1,434,583	11%	1,550,000	129,167
Other human services	-	121,737	10,031	111,706	8%	1,002,820	94,800
Capital outlay	-	-	-	-	na	78,282	38,894
	2,307,000	2,428,737	244,615	2,184,122	10%	3,338,477	317,028
Total human services	26,843,104	27,286,835	1,549,144	25,737,691	6%	27,045,142	1,545,879
Education:							
Public schools	33,335,477	33,335,477	2,777,956	30,557,521	8%	33,437,869	2,786,489
Public schools - capital outlay	699,346	699,346	58,279	641,067	8%	701,494	58,458
Community college	3,749,447	3,749,447	312,454	3,436,993	8%	3,781,447	315,121
Total education	37,784,270	37,784,270	3,148,689	34,635,581	8%	37,920,810	3,160,068
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	610,635	610,635	51,725	558,910	8%	585,570	49,185
Fringe benefits	198,149	198,149	15,195	182,954	8%	176,971	14,580
Operating costs	474,486	474,486	43,889	430,597	9%	404,983	30,778
	1,283,270	1,283,270	110,809	1,172,461	9%	1,167,524	94,543

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	July 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	July 31, 2013
Maintenance:							
Salaries	677,597	677,597	59,524	618,073	9%	636,023	64,562
Fringe benefits	257,970	257,970	20,486	237,484	8%	236,677	21,277
Operating costs	492,995	492,995	14,584	478,411	3%	462,900	25,739
Capital outlay	101,000	101,000	-	101,000	0%	104,423	-
	1,529,562	1,529,562	94,594	1,434,968	6%	1,440,023	111,578
Total Parks and Recreation	2,812,832	2,812,832	205,403	2,607,429	7%	2,607,547	206,121
Brunswick County Library:							
Salaries	692,640	692,640	55,311	637,329	8%	686,048	56,012
Fringe benefits	318,518	318,518	24,965	293,553	8%	291,352	23,678
Operating costs	275,600	276,800	6,629	270,171	2%	256,606	20,939
	1,286,758	1,287,958	86,905	1,201,053	7%	1,234,006	100,629
					na		
Total culture and recreation	4,099,590	4,100,790	292,308	3,808,482	7%	3,841,553	306,750
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	256,425	3,148,102	8%	3,762,911	269,425
Total debt service	13,844,528	13,844,528	256,425	13,588,103	2%	12,977,911	269,425
Total expenditures	160,908,919	162,608,837	11,631,930	150,976,907	7%	158,693,686	11,169,530
Revenues over (under) expenditu	469,564	(1,250,124)	(9,168,736)	(7,918,612)	733%	10,796,908	(7,713,666)
Transfers From Other Funds:							
Transfer from special revenue fund	-	13,682	-	(13,682)	0%	-	-
	-	13,682	-	(13,682)	0%	-	-
Transfers To Other Funds:							
Transfer to county capital project fund	(750,000)	(750,000)	(750,000)	-	100%	(7,118,470)	-
Transfer to grant project funds	-	(24,116)	-	24,116	0%	(18,988)	-
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)	-
	(3,837,984)	(3,612,100)	(750,000)	2,862,100	21%	(11,176,286)	-
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%	-	-
	3,368,420	4,848,542	-	(4,848,542)	0%	-	-
Total other financing sources (uses	(469,564)	1,250,124	(750,000)	(2,000,124)	-60%	(11,176,286)	-
Net change in fund balance	$ -	$ -	(9,918,736)	$ (9,918,736)		(379,378)	(7,713,666)
Fund balance, beginning of year			66,299,079			66,678,457	66,678,457
Fund balance, end of year			$ 56,380,343			$ 66,299,079	$ 58,964,791

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

		Actual		
	Project Budget	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	141,835	140,414	1,421	141,835
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	329,716	252,507	-	252,507
Total revenues	22,438,423	19,527,133	1,421	19,528,554
Expenditures:				
Capital Improvements:				
Public Safety:				
Sheriff's Firing Range	280,000	206,090	-	206,090
	280,000	206,090	-	206,090
Environmental protection:				
C&D Landfill expansion	2,549,291	2,549,291	-	2,549,291
Economic Development:				
Avalon	3,922,845	299,370	-	299,370
Springlake at Maritime Shores	274,585	-	-	-
	4,197,430	299,370	-	299,370
Cultural and recreation:				
Ocean Isle Beach Park	-	-	-	-
Town Creek Park Improvements	5,323,178	3,259,262	-	3,259,262
Waccamaw Park Improvements	645,000	182,138	-	182,138
Smithville Park Improvements	41,500	-	-	-
Brunswick River boat ramp	10,300	7,298	-	7,298
Leland Senior Center	351,000	6,257	1,221	7,478
	6,370,978	3,454,955	1,221	3,456,176
Transportation:				
Airport Improvements	19,012,335	16,949,154	-	16,949,154
Total expenditures	32,410,034	23,458,860	1,221	23,460,081
Revenues over (under) expenditures	(9,971,611)	(3,931,727)	200	(3,931,527)

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

		Actual		
	Project Budget	**Prior Years**	**Current Year**	**Total to Date**
Other Financing Sources (Uses):				
Appropriated fund balance	8,620,593	-	-	-
Contingency for future capital projects	(10,240,445)	-	-	-
Transfer from general fund	13,580,902	12,830,902	750,000	13,580,902
Transfer to general fund	(1,901,439)	(1,901,439)	-	(1,901,439)
Transfer to emergency telephone system fund	(88,000)	-	-	-
Total other financing sources (uses)	9,971,611	10,929,463	750,000	11,679,463
Net change in fund balance	$ -	$ 6,997,736	750,200	$ 7,747,936
Fund balance, beginning of year			15,637,195	
Fund balance, end of year			$ 16,387,395	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

		Actual		
	Project Budget	Prior Years	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	857	1,315,378
Investment earnings-debt proceeds	-	2,209	13	2,222
Total revenues	8,287,293	7,366,501	870	7,367,371
Expenditures:				
Brunswick County Schools capital projects	45,031,353	31,815,461	-	31,815,461
Brunswick Community College	31,665,911	31,392,826	1,800	31,394,626
Total expenditures	76,697,264	63,208,287	1,800	63,210,087
Revenues over (under) expenditures	(68,409,971)	(55,841,786)	(930)	(55,842,716)
Other Financing Sources (Uses):				
Transfer from general fund	31,705,002	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	6,542,506	-	-	-
Total other financing sources (uses)	68,409,971	59,728,480	-	59,728,480
Net change in fund balance	$ -	$ 3,886,694	(930)	$ 3,885,764
Fund balance, beginning of year			10,439,109	
Fund balance, end of year			$ 10,438,179	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Emergency Telephone System Fund	Grant Project	ROD-Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	$ 1,297,124	$ (12,183)	$ 779,365	$ 2,064,306
Interest receivable	236	-	188	424
Receivables, net	-	73,107	-	73,107
Total assets	$ 1,297,360	$ 60,924	$ 779,553	$ 2,137,837
Liabilities:				
Accounts payable and other liabilities	7,921	16,031	2,038	25,990
Total liabilities	7,921	16,031	2,038	25,990
Fund Balance:				
Stabilization by State Statute	236	-	188	424
Restricted - other	1,289,203	-	777,327	2,066,530
Unassigned	-	44,893	-	44,893
Total fund balances	1,289,439	44,893	777,515	2,111,847
Total liabilities, deferred inflow of resources and fund balances	$ 1,297,360	$ 60,924	$ 779,553	$ 2,137,837

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Emergency Telephone System Fund	Grant Project	ROD-Technology Enhancement Fund	Total
Revenues:				
Permits and fees	$ -	$ -	$ 11,449	$ 11,449
Other revenue	-	2,230	-	2,230
Investment earnings	114	-	71	185
Total revenues	114	2,230	11,520	13,864
Expenditures:				
General government	-	-	7,007	7,007
Public safety	11,434	4,800	-	16,234
Economic and physical development	-	12,914	-	12,914
Total expenditures	11,434	17,714	7,007	36,155
Revenues over (under) expenditures	(11,320)	(15,484)	4,513	(22,291)
Fund balance, beginning of year	1,300,759	60,377	773,002	2,134,138
Fund balance, end of year	$ 1,289,439	$ 44,893	$ 777,515	$ 2,111,847

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Budget	July 31, 2014	Variance Positive (Negative)	June 30, 2014
Revenues:				
Restricted intergovernmental	$ 618,939	$ -	$ (618,939)	$ 761,711
911 Center Consolidation Grant	1,924,683	-	(1,924,683)	170,377
Other revenue	-	-	-	292,059
Investment earnings	-	114	114	1,553
Total revenues	2,543,622	114	(2,543,508)	1,225,700
Expenditures:				
Operating costs	527,632	11,230	516,402	369,257
Capital outlay	857,176	-	857,176	-
911 Center Grant	1,924,683	204	1,924,479	147,008
Total expenditures	3,309,491	11,434	3,298,057	516,265
Revenues over (under) expenditures	(765,869)	(11,320)	754,549	709,435
Other Financing Sources (Uses):				
Transfers from general fund	88,000	-	(88,000)	2,157
Appropriated fund balance	677,869	-	(677,869)	-
Total other financing sources (uses)	765,869	-	(765,869)	2,157
Net change in fund balance	$ -	(11,320)	$ (11,320)	711,592
Fund balance, beginning of year		1,300,759		589,167
Fund balance, end of year		$ 1,289,439		$ 1,300,759

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL - GRANT PROJECT FUND
FROM INCEPTION AND FOR THE PERIOD ENDED JULY 31, 2014

		Actual		
	Project Authorization	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental - CDBG-Scattered Site 2012	$ 225,000	$ -	$ -	$ -
Restricted intergovernmental - CDBG-Tech. Assist Gr. 2012	50,000	44,342	-	44,342
Restricted intergovernmental - CDBG-Water Conn. 2011	75,000	75,000	-	75,000
Restricted intergovernmental - Urgent Repair 2010	75,000	75,000	-	75,000
Restricted intergovernmental - Urgent Repair 2012	75,000	75,000	-	75,000
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	-	1,893,775
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	2,630	400	2,230	2,630
Investment earnings	100	127	-	127
Total revenues	4,179,694	3,223,314	2,230	3,225,544
Expenditures:				
CDBG - Scattered Site 2012	225,000	1,578	-	1,578
CDBG - Water Connection 2011	75,000	75,001	-	75,001
CDBG - Technical Assistance Grant 2012	50,000	44,342	5,658	50,000
Urgent Repair - 2010	91,672	91,672	-	91,672
Urgent Repair - 2012	90,428	90,428	-	90,428
Urgent Repair - 2013	90,000	15,529	5,000	20,529
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	4,800	1,881,161
SOAR Governor's Crime Commission	289,999	48,660	-	48,660
General Economic and Physical Development	165,960	119,138	2,230	121,368
Total expenditures	4,285,716	3,248,881	17,714	3,266,595
Revenues over (under) expenditures	(106,022)	(25,567)	(15,484)	(41,051)
Other Financing Sources (Uses):				
Transfers from general fund	119,704	95,588	-	95,588
Transfer to general fund	(13,682)	-	-	-
Total other financing sources (uses)	106,022	95,588	-	95,588
Net change in fund balance	$ -	$ 70,021	(15,484)	$ 54,537
Fund balance, beginning of year			60,377	
Fund balance, end of year			$ 44,893	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Budget	July 31, 2014	Variance Positive (Negative)	June 30, 2014
Revenues:				
Permits and fees	$ 160,700	$ 11,449	$ (149,251)	$ 132,395
Investment earnings	1,350	71	(1,279)	1,038
Total revenues	162,050	11,520	(150,530)	133,433
Expenditures:				
General government	162,050	7,007	155,043	94,150
Revenues over (under) expenditures	$ -	4,513	$ 4,513	39,283
Fund balance, beginning of year		773,002		733,719
Fund balance, end of year		$ 777,515		$ 773,002

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	$ 19,107,341	$ 9,616,374	$ 28,723,715
Restricted cash	1,373,834	249,391	1,623,225
Interest receivable	5,219	1,763	6,982
Receivables and special assessments, net	2,786,367	874	2,787,241
Due from other governmental agencies	343,492	114,497	457,989
Inventories	1,366,646	-	1,366,646
Total current assets	24,982,899	9,982,899	34,965,798
Current Liabilities:			
Accounts payable and other liabilities	559,307	75,323	634,630
Customer deposits	1,567,023	-	1,567,023
Interest payable	215,750	-	215,750
Current portion of debt	934,741	-	934,741
Total current liabilities	3,276,821	75,323	3,352,144
Expendable net positon	**21,706,078**	**9,907,576**	**31,613,654**
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	$ 139,044,100	$ 9,907,576	$ 148,951,676

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	July 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	July 31, 2014
Revenues:							
User charges	$ 19,766,172	$ 19,766,172	$ 2,233,854	$ (17,532,318)	11%	$ 19,757,895	$ 1,949,156
ARRA interest subsidy	263,693	263,693	-	(263,693)	0%	268,423	-
Investment earnings	40,000	40,000	2,002	(37,998)	5%	23,849	3,065
Other	440,209	440,209	9,072	(431,137)	2%	390,411	5,537
Total revenues	20,510,074	20,510,074	2,244,928	(18,265,146)	11%	20,440,578	1,957,758
Expenditures:							
Salaries	4,098,629	4,098,629	308,935	3,789,694	8%	3,964,933	306,430
Fringe benefits	1,755,979	1,755,979	128,579	1,627,400	7%	1,581,800	116,970
Operating expenditures	6,758,119	6,778,647	329,068	6,449,579	5%	6,301,622	394,490
Repairs and maintenance	1,189,000	1,270,906	7,274	1,263,632	1%	840,906	31,632
Capital outlay	2,700,000	2,700,000	250,548	2,449,452	9%	3,606,151	7,164
Debt Service:							
Principal	910,010	910,010	9,880	900,130	1%	895,024	9,479
Interest	931,564	931,564	72,554	859,010	8%	853,385	74,506
Total expenditures	18,343,301	18,445,735	1,106,838	17,338,897	6%	18,043,821	940,671
Revenues over (under) expenditures	2,166,773	2,064,339	1,138,090	(926,249)	55%	2,396,757	1,017,087
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)	-
Transfer from water capital proj. fund	-	-	-	-	na	124,000	-
Appropriated net positon	1,483,227	1,625,635	-	(1,625,635)	0%	-	-
Total other financing sources (uses)	(2,166,773)	(2,064,339)	(3,650,000)	(1,585,661)	177%	(3,805,192)	-
Revenues and other financing sources over (under) expenditures and other financing use	$ -	$ -	$ (2,511,910)	$ (2,511,910)		$ (1,408,435)	$ 1,017,087

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

		Actual		
	Project Budget	Prior Year	Current Year	Total to Date
Revenues:				
Investment earnings	$ -	$ 66,749	$ 551	$ 67,300
Investment earnings-debt proceeds	-	302	2	304
Assessments	-	39,495	-	39,495
Penalties and interest assessments	-	12,915	237	13,152
Total revenues	-	119,461	790	120,251
Expenditures:				
Northwest water plant expansion	11,659,820	10,964,816	-	10,964,816
Mulligan's Way, Cox Landing, Smith, Old Ferry lines	521,629	521,628	-	521,628
Stanley Road 2nd interconnect water extension	14,650	14,650	-	14,650
Old Shallotte Rd. water extension	1,227,897	1,208,136	-	1,208,136
Oak Island 2nd feed water line	560,631	560,631	-	560,631
Sunny Point water line	38,500	38,500	-	38,500
City of Northwest 2nd Feed Line	1,727,959	1,170,306	-	1,170,306
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	340	56,103
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	100,550	76,278	-	76,278
Danford Road	268,715	132,671	20,873	153,544
BPS 8 and 9 improvements	990,000	721,992	-	721,992
Marlowtown waterline	107,000	75,636	-	75,636
Total expenditures	19,878,638	17,213,845	21,213	17,235,058
Revenues over (under) expenditures	(19,878,638)	(17,094,384)	(20,423)	(17,114,807)
Other Financing Sources (Uses):				
Long term debt issued	11,146,392	11,146,392	-	11,146,392
Transfers from water fund	14,790,281	11,140,283	3,650,000	14,790,283
Transfers to water fund	(701,770)	(701,770)	-	(701,770)
Contingency for future projects	(7,139,762)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	19,878,638	21,584,905	3,650,000	25,234,905
Revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ 4,490,521	$ 3,629,577	$ 8,120,098

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	$ 13,482,792	$ 6,167,629	$ 19,650,421
Restricted cash	3,495,651	9,172	3,504,823
Interest receivable	2,960	1,568	4,528
Receivables and special assessments, net	10,604,103	15,927	10,620,030
Due from other governmental agencies	162,933	86,349	249,282
Inventories	288,431	-	288,431
Total current assets	28,036,870	6,280,645	34,317,515
Current Liabilities:			
Accounts payable and other liabilities	143,826	69,091	212,917
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	11,990,070	69,091	12,059,161
Expendable net positon	**16,046,800**	**6,211,554**	**22,258,354**
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	(118,966,436)	-	(118,966,436)
Total net positon	$ 124,093,962	$ 6,211,554	$ 130,305,516

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	July 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	July 31, 2013
Revenues:							
User charges	$ 19,159,722	$ 18,745,178	$ 1,252,854	$ (17,492,324)	7%	$ 20,258,628	$ 1,688,360
ARRA interest subsidy	363,092	363,092	-	(363,092)	0%	393,304	-
Special assessments	41,000	41,000	62,218	21,218	152%	2,787,123	26,109
Investment earnings	30,000	30,000	1,227	(28,773)	4%	29,458	1,470
Other	35,000	35,000	1,454	(33,546)	4%	41,756	-
Total revenues	19,628,814	19,214,270	1,317,753	(17,896,517)	7%	23,510,269	1,715,939
Expenditures:							
Salaries	2,181,362	2,181,362	161,877	2,019,485	7%	2,103,352	168,582
Fringe benefits	949,414	949,414	68,520	880,894	7%	842,228	64,241
Operating expenditures	3,230,049	3,271,905	243,273	3,028,632	7%	2,873,089	222,943
Repairs and maintenance	1,232,500	1,260,591	25,013	1,235,578	2%	1,149,891	23,605
Capital outlay	815,402	815,402	495	814,907	0%	1,266,577	58,315
Debt Service:							
Principal	8,987,047	8,987,047	23,054	8,963,993	0%	8,382,977	22,117
Interest	4,982,735	4,982,735	14,537	4,968,198	0%	5,225,904	15,359
Total expenditures	22,378,509	22,448,456	536,769	21,911,687	2%	21,844,018	575,162
Revenues over (under) expenditures	(2,749,695)	(3,234,186)	780,984	4,015,170	-24%	1,666,251	1,140,777
Other Financing Sources (Uses):							
Transfer to wastewater capital project fund	-	576,262	-	(576,262)	0%	(84,168)	-
Transfer from wastewater capital proj. fund	101,250	101,250	-	(101,250)	0%	152,367	-
Appropriated net positon	2,648,445	2,556,674	-	(2,556,674)	0%	-	-
Total other financing sources (uses)	2,749,695	3,234,186	-	(3,234,186)	0%	68,199	-
Revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ -	$ 780,984	$ 780,984		$ 1,734,450	$ 1,140,777

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
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
ARRA grant	2,061,396	2,061,396	-	2,061,396
ARRA interest subsidies	675,679	675,679	-	675,679
Investment earnings	67,338	117,167	588	117,755
Investment earnings-debt proceeds	3,297	7,798	4	7,802
Total revenues	3,246,876	3,576,360	8,096	3,584,456
Expenditures:				
Sunset Beach Wastewater Collection System	23,323,294	23,323,294	-	23,323,294
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	-	2,836,110
Ocean Ridge Pump Station/Angel Trace Force Main	1,213,135	709,323	-	709,323
Ocean Isle Beach wastewater plant improvements	445,000	182,554	-	182,554
Total expenditures	47,587,640	46,241,891	-	46,241,891
Revenues over (under) expenditures	(44,340,764)	(42,665,531)	8,096	(42,657,435)
Other Financing Sources (Uses):				
Long term debt issued	39,787,308	39,787,309	-	39,787,309
ARRA debt proceeds	2,000,000	2,000,000	-	2,000,000
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)	44,340,764	44,342,665	-	44,342,665
Revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ 1,677,134	$ 8,096	$ 1,685,230

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Budget	July 31, 2014	Variance Positive (Negative)	June 30, 2014	July 31, 2013
Revenues:					
Charges for services	$ 600,000	$ -	$ (600,000)	$ 1,041,998	$ -
Investment earnings	-	270	270	4,143	319
Total revenues	600,000	270	(599,730)	1,046,141	319
Expenditures:					
Premiums	600,000	-	600,000	559,668	141,163
Operating costs	-	12,000	(12,000)	-	-
Total expenditures	600,000	12,000	588,000	559,668	141,163
Revenues over (under) expenditures	$ -	(11,730)	$ (11,730)	486,473	(140,844)
Net positon, beginning of year		2,729,106		2,242,633	2,242,633
Net positon, end of year		$ 2,717,376		$ 2,729,106	$ 2,101,789

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Budget	July 31, 2014	Variance Positive (Negative)	June 30, 2014	July 31, 2013
Revenues:					
Charges for services-health premiums	$ 11,859,051	$ 1,048,674	$(10,810,377)	$ 10,185,266	$ 766,808
Charges for services-wellness	-	7,981	7,981	87,291	-
Investment earnings	-	147	147	2,456	287
Total revenues	11,859,051	1,056,802	(10,802,249)	10,275,013	767,095
Expenditures:					
Administration fees	1,361,206	215,921	1,145,285	1,033,376	-
Premiums	10,997,845	367,009	10,630,836	9,902,259	118,704
Total expenditures	12,359,051	582,930	11,776,121	10,935,635	118,704
Revenues over (under) expenditures	(500,000)	473,872	973,872	(660,622)	648,391
Other financing sources (uses):					
Appropriated net position	500,000	-	(500,000)	-	-
Increase (decrease) in net position	$ -	473,872	$ 473,872	(660,622)	648,391
Net positon, beginning of year		1,025,656		1,686,278	1,686,278
Net positon, end of year		$ 1,499,528		$ 1,025,656	$ 2,334,669

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 7/31/14. It reports that the County had $137.9 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 0.10%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF JULY 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			40,578,295			0.00%
Finistar			4,589,248			0.13%
Total Checking & Petty Cash				$ 45,172,094	33%	
Money Markets / Savings						
BB&T Money Rate Savings			35,285,541			0.10%
First Bank Preferred Savings			10,361,018			0.05%
SunTrust Money Market			5,009,829			0.05%
Total Money Markets / Savings				$ 50,656,388	37%	
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%
Total Certificates of Deposit / CDARS				$ 30,172,698	22%	
NC Capital Management Trust - Cash Portfolio				$ 5,495,626	4%	0.01%
NC Capital Management Trust - Term Portfolio				$ 3,247,198	2%	0.10%
Total Unrestricted Cash and Investments				**$ 134,744,004**		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			$ 2,697,254		2%	0.01%
PNC Bank Money Market			297,808		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				**$ 3,209,628**		
Grand Total All Cash and Investments				**$ 137,953,632**	**100%**	**0.10%**

Cash Balances:	
General Fund	**$ 54,985,677**
County Capital Reserve Fund	**10,343,247**
School Capital Projects Fund	**9,752,808**
Water Fund	**19,131,836**
Water Capital Reserve Fund	**8,370,817**
Wastewater Fund	**13,498,969**
Wastewater Capital Reserve Fund	**4,842,374**

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									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-15	ACTUAL 2014-15	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
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				
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	758,897		27%

CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-15	ACTUAL 2014-15	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
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				
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	92,824		0%

County of Brunswick
Local Option Sales Tax Revenues

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-15	ACTUAL 2014-15	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	775,244	611,192	728,103	803,743	864,797		-	-100%	
Aug	869,298	844,882	913,921	912,847	978,703				
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 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-15	ACTUAL 2014-15	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	387,930	384,828	456,457	468,237	481,169		-	-100%	
Aug	372,649	393,146	400,939	422,864	441,069				
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 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-15	ACTUAL 2014-15	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	382,047	389,923	463,609	502,448	537,381		-	-100%	
Aug	365,754	495,102	525,360	535,526	571,290				
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	342823				
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 42 in FY 09

County of Brunswick
Water Fund Revenues

WATER RETAIL SALES REVENUE (617110-371316 & 371319)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
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				
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	739,330		12%

WATER WHOLESALE REVENUE (617110-371317)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
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				
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	645,432		14%

WATER INDUSTRIAL REVENUE (617110-371318)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
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				
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	245,698		10%

County of Brunswick
Water Fund Revenues

WATER BASE SERVICE CHARGE REVENUE (617110-371308)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	343,436	369,062	374,477	381,461	391,615		403,355	3%	
Aug	344,602	368,551	374,598	383,403	393,144				
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	403,355		8%

WATER TAPS AND CONNECTION REVENUE (617140-371305)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	23,753	31,784	22,566	20,552	32,072		70,982	121%	
Aug	13,450	22,700	27,308	15,150	38,414				
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	70,982		16%

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	71,097	49,518	43,532	36,494	69,729		75,945	9%	
Aug	37,803	43,483	42,166	36,803	68,885				
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	75,945		15%

*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 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
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				
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	27,391		16%

*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 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL 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				
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	707,249		9%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL 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				
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	88,000		10%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL 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				
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	94,139		21%

County of Brunswick
Wastewater Fund Revenues

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
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				
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	24,714		16%

* 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