

# **COUNTY OF BRUNSWICK NORTH CAROLINA**

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

***FOR THE PERIOD ENDED JUNE 30, 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 June 30, 2014:**

### **General Fund:**

- Total revenues for the General Fund are \$169.5 million for an increase of \$7.2 million or 4.4% over the same period in the prior year. This revenue increase is in part due to increases in collections of current year Ad Valorem Taxes, EMS charges, State and Federal restricted revenue and a 5.3% increase in local option sales tax over the prior year. Total revenues collected are 103.6% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$158.7 million for an increase of \$3.5 million or 2.3% over the same period in the prior year. Total expenditures are 97.0% of the budget for the fiscal year.
- Net transfers to other funds are \$11.2 million compared to net transfers of 3.2 million over the same period in the prior year. The transfers were to fund various county and school capital projects.
- Revenues and net transfers are less than expenditures by \$0.4 million for the current period end.

### **Water Fund:**

- Total revenues for the Water Fund decreased 1.0% over the same period in the prior year to \$20.4 million. Revenues are down due to a decrease in irrigation. Total revenues are 101.5% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund increased 5.0% over the same period in the prior year to \$18.0 million. Total expenditures are 93.6% of the budget for the fiscal year.
- Net transfers to water capital projects are \$3.8 million compared to a net transfer out of \$3.4 million in the same period of the prior year.
- Revenues and net transfers are less than expenditures by \$1.4 million compared to just over by \$0.1 million over the same period in the prior year. This is mainly due to an increase in capital outlay and project funding and the decrease in irrigation in comparison to the prior year.

### **Wastewater Fund:**

- Total revenues for the Wastewater Fund decreased 43.0% over the same period in the prior year to \$23.5 million. This is mainly due to the Special Assessments. Total revenues are 118.0% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 4.7% over the same period in the prior year to \$21.8 million. Total expenditures are 98.1% of the budget for the fiscal year.
- Net transfers to other funds are less than \$0.1 million compared to a net transfer in of \$1.4 of the same period in the prior year.
- Revenues and net transfers are greater than expenditures by \$1.7 million compared to greater than expenditures by \$21.7 million over the same period in the prior year.

## COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 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	\$ 62,735,856	\$ 15,607,832	\$ 9,415,874	\$ 2,041,360	\$ 89,800,922
Restricted cash and investments	214,600	-	297,795	-	512,395
Interest receivable	16,112	3,367	1,589	333	21,401
Taxes receivable - net	7,338,820	-	-	-	7,338,820
Receivables - net	2,215,383	13,011	-	-	2,228,394
Other governmental agencies	6,272,049	349,720	-	171,959	6,793,728
Due from other funds	29,784	-	723,851	-	753,635
Total assets	<u>\$ 78,822,604</u>	<u>\$ 15,973,930</u>	<u>\$ 10,439,109</u>	<u>\$ 2,213,652</u>	<u>\$ 107,449,295</u>
<b>Liabilities:</b>					
Accounts payable and other liabilities	\$ 3,881,396	\$ 336,735	\$ -	\$ 49,730	\$ 4,267,861
Due to other funds	<u>723,851</u>	<u>-</u>	<u>-</u>	<u>29,784</u>	<u>753,635</u>
Total liabilities	<u>4,605,247</u>	<u>336,735</u>	<u>-</u>	<u>79,514</u>	<u>5,021,496</u>
<b>Deferred Inflows of Resources:</b>	<u>7,918,278</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,918,278</u>
<b>Fund Balances:</b>					
Restricted:					
Stabilization by State Statute	8,035,041	-	-	172,292	8,207,333
Restricted - other	3,465,810	-	297,795	2,009,952	5,773,557
Committed	214,566	15,637,195	10,141,314	-	25,993,075
Assigned	1,080,269	-	-	-	1,080,269
Unassigned	<u>53,503,393</u>	<u>-</u>	<u>-</u>	<u>(48,106)</u>	<u>53,455,287</u>
Total fund balances	<u>66,299,079</u>	<u>15,637,195</u>	<u>10,439,109</u>	<u>2,134,138</u>	<u>94,509,521</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 78,822,604</u>	<u>\$ 15,973,930</u>	<u>\$ 10,439,109</u>	<u>\$ 2,213,652</u>	<u>\$ 107,449,295</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED JUNE 30, 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	\$ 112,999,386	\$ -	\$ -	\$ -	\$ 112,999,386
Local option sales taxes	17,832,031	-	-	-	17,832,031
Other taxes and licenses	3,766,292	-	-	-	3,766,292
Unrestricted intergovernmental revenues	1,229,149	-	-	-	1,229,149
Restricted intergovernmental revenues	18,592,520	1,870,448	1,440,936	1,530,262	23,434,166
Permits and fees	3,308,103	-	-	132,395	3,440,498
Sales and services	10,129,821	-	-	-	10,129,821
Investment earnings	96,904	24,538	9,929	2,646	134,017
Other	1,536,388	47,944	-	292,459	1,876,791
Total revenues	<u>169,490,594</u>	<u>1,942,930</u>	<u>1,450,865</u>	<u>1,957,762</u>	<u>174,842,151</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	9,852,902	-	-	94,150	9,947,052
Public safety	35,325,094	204,301	-	829,854	36,359,249
Central services	11,846,684	-	-	-	11,846,684
Human services	27,045,142	-	-	-	27,045,142
Transportation	371,421	1,634,893	-	-	2,006,314
Environmental protection	13,687,085	-	-	-	13,687,085
Culture and recreation	3,841,553	3,211,601	-	-	7,053,154
Economic and physical development	5,825,084	-	-	273,610	6,098,694
Education	37,920,810	-	5,550,002	-	43,470,812
<b>Debt Service:</b>					
Principal retirement	9,215,000	-	-	-	9,215,000
Interest and fiscal charges	3,762,911	-	-	-	3,762,911
Total expenditures	<u>158,693,686</u>	<u>5,050,795</u>	<u>5,550,002</u>	<u>1,197,614</u>	<u>170,492,097</u>
<b>Revenues over (under) expenditures</b>	<u>10,796,908</u>	<u>(3,107,865)</u>	<u>(4,099,137)</u>	<u>760,148</u>	<u>4,350,054</u>
<b>Other Financing Sources (Uses):</b>					
Transfers from other funds	-	7,118,470	4,036,671	21,145	11,176,286
Transfers to other funds	(11,176,286)	-	-	-	(11,176,286)
Total other financing sources (uses)	<u>(11,176,286)</u>	<u>7,118,470</u>	<u>4,036,671</u>	<u>21,145</u>	<u>-</u>
<b>Net change in fund balance</b>	(379,378)	4,010,605	(62,466)	781,293	4,350,054
<b>Fund balance, beginning of year</b>	<u>66,678,457</u>	<u>11,626,590</u>	<u>10,501,575</u>	<u>1,352,845</u>	<u>90,159,467</u>
<b>Fund balance, end of year</b>	<u>\$ 66,299,079</u>	<u>\$ 15,637,195</u>	<u>\$ 10,439,109</u>	<u>\$ 2,134,138</u>	<u>\$ 94,509,521</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Ad valorem taxes	\$ 107,087,740	\$ 109,131,414	\$ 112,999,386	\$ 3,867,972
Local option sales taxes	18,044,972	17,728,714	17,832,031	103,317
Other taxes and licenses	3,245,000	3,760,000	3,766,292	6,292
Unrestricted intergovernmental revenues	1,118,209	1,118,209	1,229,149	110,940
Restricted intergovernmental revenues	14,258,582	18,344,349	18,592,520	248,171
Permits and fees	2,902,371	2,883,771	3,308,103	424,332
Sales and services	8,581,115	9,189,492	10,129,821	940,329
Investment earnings	85,000	85,000	96,904	11,904
Other	840,046	1,355,996	1,536,388	180,392
Total revenues	<u>156,163,035</u>	<u>163,596,945</u>	<u>169,490,594</u>	<u>5,893,649</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	10,149,992	10,463,786	9,852,902	610,884
Central services	13,212,954	13,284,875	11,846,684	1,438,191
Public safety	33,008,876	35,764,145	35,325,094	439,051
Transportation	158,163	424,365	371,421	52,944
Environmental protection	13,572,098	13,887,098	13,687,085	200,013
Economic and physical development	5,543,777	6,260,572	5,825,084	435,488
Human services	24,656,161	28,652,262	27,045,142	1,607,120
Education	37,920,810	37,920,810	37,920,810	-
Culture and recreation	4,030,410	4,054,815	3,841,553	213,262
<b>Debt Service:</b>				
Principal retirement	9,215,000	9,215,000	9,215,000	-
Interest and fiscal charges	3,768,877	3,768,877	3,762,911	5,966
Total expenditures	<u>155,237,118</u>	<u>163,696,605</u>	<u>158,693,686</u>	<u>5,002,919</u>
Revenues over (under) expenditures	<u>925,917</u>	<u>(99,660)</u>	<u>10,796,908</u>	<u>10,896,568</u>
<b>Other Financing Sources (Uses):</b>				
Transfers to other funds	(4,515,436)	(11,176,286)	(11,176,286)	-
Contingency	(400,000)	(16,850)	-	16,850
Appropriated fund balance	3,989,519	11,292,796	-	(11,292,796)
Total other financing sources (uses)	<u>(925,917)</u>	<u>99,660</u>	<u>(11,176,286)</u>	<u>(11,275,946)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(379,378)</u>	<u>\$ (379,378)</u>
<b>Fund balance, beginning of year</b>			<u>66,678,457</u>	
<b>Fund balance, end of year</b>			<u>\$ 66,299,079</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2014 AND THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2014</u>	<u>Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>
<b>Revenues:</b>						
<b>Ad Valorem Taxes:</b>						
Current year taxes	\$ 103,887,740	\$ 103,887,740	\$ 106,495,697	\$ 2,607,957	103%	\$ 102,992,488
Prior year taxes	2,500,000	4,543,674	5,183,642	639,968	114%	4,799,975
Penalties and interest	700,000	700,000	1,320,047	620,047	189%	1,153,354
	<u>107,087,740</u>	<u>109,131,414</u>	<u>112,999,386</u>	<u>3,867,972</u>	104%	<u>108,945,817</u>
<b>Local Option Sales Taxes:</b>						
Article 39 (1%)	7,861,865	7,431,995	7,542,128	110,133	101%	7,136,430
Article 40 (1/2%)	5,130,738	5,320,673	5,274,487	(46,186)	99%	5,034,320
Article 42 (1/2%)	5,052,369	4,976,046	5,010,418	34,372	101%	4,732,676
Article 44 (1/2%)	-	-	4,998	4,998	na	38,369
	<u>18,044,972</u>	<u>17,728,714</u>	<u>17,832,031</u>	<u>103,317</u>	101%	<u>16,941,795</u>
<b>Other Taxes and Licenses:</b>						
Scrap tire disposal fee	150,000	150,000	155,729	5,729	104%	162,271
Deed stamp excise tax	1,850,000	2,175,000	2,224,696	49,696	102%	2,003,104
Solid waste tax	45,000	45,000	40,119	(4,881)	89%	43,976
White goods disposal tax	50,000	50,000	38,696	(11,304)	77%	53,390
1% Occupancy Tax	1,150,000	1,340,000	1,307,052	(32,948)	98%	1,221,647
	<u>3,245,000</u>	<u>3,760,000</u>	<u>3,766,292</u>	<u>6,292</u>	100%	<u>3,484,388</u>
<b>Unrestricted Intergovernmental:</b>						
Medicaid hold harmless	700,000	700,000	759,953	59,953	109%	692,275
Beer and wine tax	248,000	248,000	258,749	10,749	104%	234,872
Jail fees	170,209	170,209	210,447	40,238	124%	206,041
	<u>1,118,209</u>	<u>1,118,209</u>	<u>1,229,149</u>	<u>110,940</u>	110%	<u>1,133,188</u>
<b>Restricted Intergovernmental:</b>						
State and federal grant	14,083,927	18,162,632	18,399,838	237,206	101%	17,359,943
ARRA federal grant	11,655	11,655	10,728	(927)	92%	13,903
Court facility fees	140,000	140,000	145,386	5,386	104%	143,156
Payments in lieu of taxes	3,000	3,000	-	(3,000)	0%	3,627
ABC education requirement	-	7,062	7,062	-	100%	5,691
ABC law enforcement services	2,000	2,000	4,870	2,870	244%	4,239
State drug tax	18,000	18,000	24,636	6,636	137%	61,820
	<u>14,258,582</u>	<u>18,344,349</u>	<u>18,592,520</u>	<u>248,171</u>	101%	<u>17,592,379</u>
<b>Permits and Fees:</b>						
Building permits	873,966	873,966	1,306,960	432,994	150%	1,023,864
Recording Fees	700,000	700,000	702,243	2,243	100%	783,126
Inspection fees	134,768	134,768	154,873	20,105	115%	163,787
Concealed handgun permit	136,764	136,764	151,215	14,451	111%	143,595
Other permit and fees	1,056,873	1,038,273	992,812	(45,461)	96%	1,041,643
	<u>2,902,371</u>	<u>2,883,771</u>	<u>3,308,103</u>	<u>424,332</u>	115%	<u>3,156,015</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2014 AND THE YEAR ENDED JUNE 30, 2013

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2014</u>	<u>Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>
<b>Sales and Services:</b>						
Solid waste fees	1,180,000	1,285,000	1,542,335	257,335	120%	1,402,235
School resource officer reimb.	1,421,736	1,421,736	1,343,539	(78,197)	94%	979,704
Rents	1,000	1,000	87,381	86,381	8738%	127,624
EMS Charges	3,265,000	3,696,742	4,279,913	583,171	116%	3,758,241
Public health user fees	670,250	670,250	743,589	73,339	111%	798,130
Sheriff animal prot. serv. fees	75,000	75,000	88,097	13,097	117%	99,067
Social services fees	56,700	56,700	57,507	807	101%	56,777
Public housing fees	31,854	56,904	73,853	16,949	130%	11,047
Tax collection fees	213,000	213,000	228,815	15,815	107%	227,149
Other sales and services	1,098,925	1,145,010	1,112,675	(32,335)	97%	1,327,746
Register of deeds	300,750	300,750	289,161	(11,589)	96%	291,430
Marriage licenses	54,000	54,000	52,004	(1,996)	96%	49,781
Recreation services	212,900	213,400	230,952	17,552	108%	223,030
	<u>8,581,115</u>	<u>9,189,492</u>	<u>10,129,821</u>	<u>940,329</u>	110%	<u>9,351,961</u>
<b>Investment earnings</b>	<u>85,000</u>	<u>85,000</u>	<u>96,904</u>	<u>11,904</u>	114%	<u>113,344</u>
<b>Other:</b>						
Tax refunds - sales and gas tax	500	500	946	446	189%	33,518
ABC bottles taxes	42,000	48,938	50,313	1,375	103%	47,692
County Board of Alcohol Control	24,000	24,000	24,000	-	100%	24,000
Contributions	1,500	49,936	62,554	12,618	125%	44,735
Other revenues	<u>772,046</u>	<u>1,232,622</u>	<u>1,398,575</u>	<u>165,953</u>	113%	<u>1,407,560</u>
	<u>840,046</u>	<u>1,355,996</u>	<u>1,536,388</u>	<u>180,392</u>	113%	<u>1,557,505</u>
<b>Total revenues</b>	<u>156,163,035</u>	<u>163,596,945</u>	<u>169,490,594</u>	<u>5,893,649</u>	104%	<u>162,276,392</u>
<b>Expenditures:</b>						
<b>General Government:</b>						
<b>Governing Body:</b>						
Salaries			244,933			237,555
Fringe benefits			52,312			60,224
Operating costs			<u>44,408</u>			<u>56,418</u>
	<u>373,443</u>	<u>373,443</u>	<u>341,653</u>	<u>31,790</u>	91%	<u>354,197</u>
<b>County Administration:</b>						
Salaries			725,484			695,399
Fringe benefits			224,152			206,530
Operating costs			<u>33,968</u>			<u>39,021</u>
	<u>978,130</u>	<u>1,017,183</u>	<u>983,604</u>	<u>33,579</u>	97%	<u>940,950</u>
<b>Finance:</b>						
Salaries			619,572			584,717
Fringe benefits			206,801			196,856
Operating costs			<u>364,835</u>			<u>325,476</u>
	<u>1,206,902</u>	<u>1,260,577</u>	<u>1,191,208</u>	<u>69,369</u>	94%	<u>1,107,049</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2014 AND THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2014</u>	<u>Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>
<b>Tax Administration:</b>						
Salaries			2,063,029			2,021,849
Fringe benefits			800,300			807,361
Operating costs			578,570			957,707
Capital outlay			7,971			-
	<u>3,695,994</u>	<u>3,711,190</u>	<u>3,449,870</u>	<u>261,320</u>	93%	<u>3,786,917</u>
<b>County Attorney:</b>						
Salaries			368,496			289,001
Fringe benefits			102,550			82,829
Operating costs			162,265			272,684
	<u>698,189</u>	<u>698,189</u>	<u>633,311</u>	<u>64,878</u>	91%	<u>644,514</u>
<b>Court Facilities:</b>						
Salaries			19,503			100,195
Fringe benefits			6,560			36,570
Operating costs			246,535			161,625
Capital outlay			-			164,485
	<u>314,397</u>	<u>345,267</u>	<u>272,598</u>	<u>72,669</u>	79%	<u>462,875</u>
<b>Board of Elections:</b>						
Salaries			371,707			372,016
Fringe benefits			88,062			93,110
Operating costs			150,804			83,972
	<u>651,880</u>	<u>651,880</u>	<u>610,573</u>	<u>41,307</u>	94%	<u>549,098</u>
<b>Register of Deeds:</b>						
Salaries			639,616			623,212
Fringe benefits			276,956			281,703
Operating costs			1,453,513			1,356,626
	<u>2,231,057</u>	<u>2,406,057</u>	<u>2,370,085</u>	<u>35,972</u>	99%	<u>2,261,541</u>
Total general government	<u>10,149,992</u>	<u>10,463,786</u>	<u>9,852,902</u>	<u>610,884</u>	94%	<u>10,107,141</u>
<b>Central Services:</b>						
<b>Management Information Systems:</b>						
Salaries			734,701			551,004
Fringe benefits			257,964			189,771
Operating costs			786,042			684,351
Capital outlay			129,089			73,895
	<u>1,956,815</u>	<u>2,081,440</u>	<u>1,907,796</u>	<u>173,644</u>	92%	<u>1,499,021</u>
<b>Service Center:</b>						
Salaries			609,039			581,260
Fringe benefits			230,609			228,368
Operating costs			148,065			423,798
Capital outlay			83,333			32,012
	<u>1,330,902</u>	<u>1,330,902</u>	<u>1,071,046</u>	<u>259,856</u>	80%	<u>1,265,438</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2014 AND THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2014</u>	<u>Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>
<b>Engineering:</b>						
Salaries			323,831			267,586
Fringe benefits			106,608			89,907
Operating costs			19,080			37,942
	<u>468,994</u>	<u>468,994</u>	<u>449,519</u>	<u>19,475</u>	96%	<u>395,435</u>
<b>Operation Services:</b>						
Salaries			1,897,141			1,838,316
Fringe benefits			799,178			810,196
Operating costs			2,704,705			2,662,227
Capital outlay			134,783			99,031
	<u>5,904,642</u>	<u>6,106,583</u>	<u>5,535,807</u>	<u>570,776</u>	91%	<u>5,409,770</u>
<b>Non-departmental:</b>						
Salaries			-			10,220
Fringe benefits			2,296,780			2,011,394
Operating costs			554,419			1,072,825
Capital outlay			31,317			-
	<u>3,551,601</u>	<u>3,296,956</u>	<u>2,882,516</u>	<u>414,440</u>	87%	<u>3,094,439</u>
Total central services	<u>13,212,954</u>	<u>13,284,875</u>	<u>11,846,684</u>	<u>1,438,191</u>	89%	<u>11,664,103</u>
<b>Public Safety:</b>						
<b>District Attorney:</b>						
Salaries			-			1,532
Operating costs			78,816			77,953
	<u>83,000</u>	<u>83,000</u>	<u>78,816</u>	<u>4,184</u>	95%	<u>79,485</u>
<b>Sheriff:</b>						
Salaries			6,735,739			5,966,616
Fringe benefits			2,362,480			2,133,316
Operating costs			2,503,246			2,162,209
Capital outlay			564,324			532,611
	<u>10,844,262</u>	<u>12,168,892</u>	<u>12,165,789</u>	<u>3,103</u>	100%	<u>10,794,752</u>
<b>School Resource Officers:</b>						
Salaries			970,819			680,648
Fringe benefits			385,117			265,646
Operating costs			-			92,656
Capital outlay			-			209,033
	<u>1,421,736</u>	<u>1,421,736</u>	<u>1,355,936</u>	<u>65,800</u>	95%	<u>1,247,983</u>
<b>Detention Center:</b>						
Salaries			3,856,773			3,707,784
Fringe benefits			1,454,132			1,565,651
Operating costs			2,260,524			1,770,194
Capital outlay			37,586			34,690
	<u>7,456,544</u>	<u>7,610,188</u>	<u>7,609,015</u>	<u>1,173</u>	100%	<u>7,078,319</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2014 AND THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2014</u>	<u>Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>
<b>Emergency Medical:</b>						
Salaries			4,540,766			3,921,175
Fringe benefits			1,501,588			1,392,468
Operating costs			1,331,911			1,124,519
Capital outlay			453,372			511,403
	<u>7,185,820</u>	<u>7,829,840</u>	<u>7,827,637</u>	<u>2,203</u>	100%	<u>6,949,565</u>
<b>Emergency Management:</b>						
Salaries			407,260			358,594
Fringe benefits			130,260			119,680
Operating costs			237,581			201,539
Capital outlay			31,374			360,759
	<u>791,348</u>	<u>971,601</u>	<u>806,475</u>	<u>165,126</u>	83%	<u>1,040,572</u>
<b>Other Agencies:</b>						
Fire districts			321,989			648,988
Rescue Squads			312,838			325,660
	<u>642,200</u>	<u>718,255</u>	<u>634,827</u>	<u>83,428</u>	88%	<u>974,648</u>
<b>Code Administration:</b>						
Salaries			893,377			780,317
Fringe benefits			316,962			291,488
Operating costs			104,027			92,518
Capital outlay			22,879			-
	<u>1,394,461</u>	<u>1,397,652</u>	<u>1,337,245</u>	<u>60,407</u>	96%	<u>1,164,323</u>
<b>Central Communications:</b>						
Salaries			1,371,894			1,217,747
Fringe benefits			535,690			489,627
Operating costs			162,396			268,141
Capital outlay			397,295			139,712
	<u>2,309,222</u>	<u>2,509,789</u>	<u>2,467,275</u>	<u>42,514</u>	98%	<u>2,115,227</u>
<b>Animal Protective Services:</b>						
Salaries			527,816			393,252
Fringe benefits			210,372			159,225
Operating costs			272,091			240,781
Capital outlay			31,800			-
	<u>880,283</u>	<u>1,053,192</u>	<u>1,042,079</u>	<u>11,113</u>	99%	<u>793,258</u>
Total public safety	<u>33,008,876</u>	<u>35,764,145</u>	<u>35,325,094</u>	<u>439,051</u>	99%	<u>32,238,132</u>
<b>Transportation:</b>						
Cape Fear Regional Jetport			97,000			97,000
Odell Williamson Municipal Airport			27,500			27,500
Cape Fear Transportation Authority			29,350			13,890
Brunswick Transit System			217,571			235,060
Total transportation	<u>158,163</u>	<u>424,365</u>	<u>371,421</u>	<u>52,944</u>	88%	<u>373,450</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2014 AND THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2014</u>	<u>Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>
<b>Environmental Protection:</b>						
<b>Solid Waste:</b>						
Salaries			294,494			329,267
Fringe benefits			108,669			125,422
Operating costs			12,988,533			12,436,395
Capital outlay			62,063			283,908
	<u>13,303,226</u>	<u>13,618,226</u>	<u>13,453,759</u>	<u>164,467</u>	99%	<u>13,174,992</u>
<b>Other:</b>						
Forestry services			203,326			215,541
Brunswick County Beach Consortium			30,000			30,000
	<u>268,872</u>	<u>268,872</u>	<u>233,326</u>	<u>35,546</u>	87%	<u>245,541</u>
Total environmental protection	<u>13,572,098</u>	<u>13,887,098</u>	<u>13,687,085</u>	<u>200,013</u>	99%	<u>13,420,533</u>
<b>Economic Development:</b>						
<b>Planning/Community Development:</b>						
Salaries			445,442			454,215
Fringe benefits			158,206			158,323
Operating costs			153,450			229,954
Capital outlay			7,971			-
	<u>919,392</u>	<u>921,431</u>	<u>765,069</u>	<u>156,362</u>	83%	<u>842,492</u>
<b>Cooperative Extension:</b>						
Salaries			253,798			203,664
Fringe benefits			95,944			69,533
Operating costs			125,430			122,613
	<u>494,574</u>	<u>535,795</u>	<u>475,172</u>	<u>60,623</u>	89%	<u>395,810</u>
<b>Soil and Water Conservation:</b>						
Salaries			138,088			129,194
Fringe benefits			54,102			52,020
Operating costs			13,978			13,970
	<u>203,848</u>	<u>206,963</u>	<u>206,168</u>	<u>795</u>	100%	<u>195,184</u>
<b>Public Housing Section 8:</b>						
Salaries			197,726			185,156
Fringe benefits			74,395			71,471
Operating costs			2,194,982			2,207,724
	<u>2,379,068</u>	<u>2,479,772</u>	<u>2,467,103</u>	<u>12,669</u>	99%	<u>2,464,351</u>
<b>Economic Development:</b>						
Salaries			204,892			200,951
Fringe benefits			73,791			62,726
Operating costs			128,500			128,500
	<u>396,895</u>	<u>407,461</u>	<u>407,183</u>	<u>278</u>	100%	<u>392,177</u>
<b>1% Occupancy Tax:</b>						
Operating costs	<u>1,150,000</u>	<u>1,340,000</u>	<u>1,307,052</u>	<u>32,948</u>	98%	<u>1,221,647</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2014 AND THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2014</u>	<u>Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>
<b>Other Economic Development:</b>						
Lockwood Folly & Shallotte						
Dredging			-			112,500
Lockwood Folly River Aquatic						
Restoration			182,322			-
Dredging			-			3,975
Lee Controls			15,015			-
	<u>-</u>	<u>369,150</u>	<u>197,337</u>	<u>171,813</u>	53%	<u>116,475</u>
Total economic development	<u>5,543,777</u>	<u>6,260,572</u>	<u>5,825,084</u>	<u>435,488</u>	93%	<u>5,628,136</u>
<b>Human Services:</b>						
<b>Health:</b>						
<b>Administration:</b>						
Salaries			2,284,670			2,150,640
Fringe benefits			871,763			850,557
Operating costs			410,460			199,022
Capital outlay			31,230			-
	<u>3,944,990</u>	<u>3,989,853</u>	<u>3,598,123</u>	<u>391,730</u>	90%	<u>3,200,219</u>
<b>Communicable Diseases:</b>						
Operating costs	<u>263,875</u>	<u>275,875</u>	<u>228,481</u>	<u>47,394</u>	83%	<u>296,317</u>
<b>Adult Health Maintenance:</b>						
Operating costs			91,453			163,148
	<u>69,615</u>	<u>118,207</u>	<u>91,453</u>	<u>26,754</u>	77%	<u>163,148</u>
<b>Senior Health</b>						
Salaries			182,600			171,917
Fringe benefits			55,191			52,752
Operating costs			211,520			195,654
	<u>505,162</u>	<u>506,568</u>	<u>449,311</u>	<u>57,257</u>	89%	<u>420,323</u>
<b>Maternal and Child Health:</b>						
Salaries			385,133			366,216
Fringe benefits			162,435			160,066
Operating costs			573,126			565,083
	<u>1,191,329</u>	<u>1,210,238</u>	<u>1,120,694</u>	<u>89,544</u>	93%	<u>1,091,365</u>
<b>Environmental Health:</b>						
Salaries			833,101			767,028
Fringe benefits			287,211			275,569
Operating costs			176,836			225,314
Capital outlay			-			18,887
	<u>1,294,937</u>	<u>1,308,076</u>	<u>1,297,148</u>	<u>10,928</u>	99%	<u>1,286,798</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2014 AND THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2014</u>	<u>Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>
<b>Employee Wellness:</b>						
Salaries			92,830			-
Fringe benefits			31,178			-
Operating costs			53,205			-
	<u>-</u>	<u>223,700</u>	<u>177,213</u>	<u>46,487</u>	79%	<u>-</u>
Total health	<u>7,269,908</u>	<u>7,632,517</u>	<u>6,962,423</u>	<u>670,094</u>	91%	<u>6,458,170</u>
<b>Veterans' Services:</b>						
Salaries			117,171			88,459
Fringe benefits			42,884			34,403
Operating costs			9,761			11,729
Total veterans' services	<u>186,519</u>	<u>186,519</u>	<u>169,816</u>	<u>16,703</u>	91%	<u>134,591</u>
<b>Social Services:</b>						
<b>Administration:</b>						
Salaries			5,667,728			5,523,166
Fringe benefits			2,168,262			2,197,622
Operating costs			1,894,130			1,758,555
Capital outlay			73,863			-
	<u>10,140,063</u>	<u>10,291,474</u>	<u>9,803,983</u>	<u>487,491</u>	95%	<u>9,479,343</u>
<b>Title III-In Home Care:</b>						
Salaries			240,650			167,893
Fringe benefits			143,920			103,220
Operating costs			79,850			30,309
	<u>510,553</u>	<u>510,553</u>	<u>464,420</u>	<u>46,133</u>	91%	<u>301,422</u>
<b>Other Operating Costs:</b>						
Medical assistance			5,464			8,518
Aid to the blind			5,909			5,857
Adoption assistance			256,761			266,856
Special assistance to aged			204,456			240,296
Special assistance to disabled			203,993			235,567
Foster care			627,976			697,393
State foster home			333,639			363,231
Special assistance			1,972			685
Day care			4,649,529			3,892,357
Special child adoption assistance			16,324			28,723
	<u>3,877,918</u>	<u>6,692,635</u>	<u>6,306,023</u>	<u>386,612</u>	94%	<u>5,739,483</u>
Total social services	<u>14,528,534</u>	<u>17,494,662</u>	<u>16,574,426</u>	<u>920,236</u>	95%	<u>15,520,248</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2014 AND THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2014</u>	<u>Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>
<b>Other Human Services:</b>						
CoastalCare			707,375			703,383
Brunswick Senior Resources, Inc			1,550,000			1,550,000
Other human services			1,002,820			585,855
Capital outlay			78,282			99,236
	<u>2,671,200</u>	<u>3,338,564</u>	<u>3,338,477</u>	<u>87</u>	100%	<u>2,938,474</u>
Total human services	<u>24,656,161</u>	<u>28,652,262</u>	<u>27,045,142</u>	<u>1,607,120</u>	94%	<u>25,051,483</u>
<b>Education:</b>						
Public schools			33,437,869			32,339,596
Public schools - capital outlay			701,494			678,453
Community college			3,781,447			3,657,105
Total education	<u>37,920,810</u>	<u>37,920,810</u>	<u>37,920,810</u>	<u>-</u>	100%	<u>36,675,154</u>
<b>Culture and Recreation:</b>						
<b>Parks and Recreation:</b>						
Salaries			1,221,593			1,164,120
Fringe benefits			413,648			401,268
Operating costs			867,883			834,640
Capital outlay			104,423			67,763
	<u>2,762,575</u>	<u>2,779,414</u>	<u>2,607,547</u>	<u>171,867</u>	94%	<u>2,467,791</u>
<b>Brunswick County Library:</b>						
Salaries			686,048			640,040
Fringe benefits			291,352			274,509
Operating costs			256,606			238,802
	<u>1,267,835</u>	<u>1,275,401</u>	<u>1,234,006</u>	<u>41,395</u>	97%	<u>1,153,351</u>
Total culture and recreation	<u>4,030,410</u>	<u>4,054,815</u>	<u>3,841,553</u>	<u>213,262</u>	95%	<u>3,621,142</u>
<b>Debt Service:</b>						
Principal retirement	9,215,000	9,215,000	9,215,000	-	100%	9,910,000
Interest and fees	<u>3,768,877</u>	<u>3,768,877</u>	<u>3,762,911</u>	<u>5,966</u>	100%	<u>6,492,027</u>
Total debt service	<u>12,983,877</u>	<u>12,983,877</u>	<u>12,977,911</u>	<u>5,966</u>	100%	<u>16,402,027</u>
Total expenditures	<u>155,237,118</u>	<u>163,696,605</u>	<u>158,693,686</u>	<u>5,002,919</u>	97%	<u>155,181,301</u>
<b>Revenues over (under) expenditu</b>	<u>925,917</u>	<u>(99,660)</u>	<u>10,796,908</u>	<u>10,896,568</u>	-10834%	<u>7,095,091</u>
<b>Other Financing Sources (Uses):</b>						
Issuance of long-term debt	-	-	-	-	na	16,620,000
Premiums on bonds	-	-	-	-	na	1,875,258
Payment to escrow agent for refund	-	-	-	-	na	(16,275,000)
	-	-	-	-	na	2,220,258

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2014 AND THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2014</u>	<u>Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>
<b>Transfers From Other Funds:</b>						
Transfer from school capital project fund	-	-	-	-	na	314,013
Transfer from county capital project fund	-	-	-	-	na	513,300
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>827,313</u>
<b>Transfers To Other Funds:</b>						
Transfer to county capital project fund	(1,816,474)	(7,118,470)	(7,118,470)	-	100%	(100,000)
Transfer to grant project funds	-	(18,988)	(18,988)	-	100%	(60,000)
Transfer to emergency telephone system fund	-	(2,157)	(2,157)	-	100%	(31,493)
Transfer to school capital project funds	(2,698,962)	(4,036,671)	(4,036,671)	-	100%	(2,985,039)
	<u>(4,515,436)</u>	<u>(11,176,286)</u>	<u>(11,176,286)</u>	<u>-</u>	100%	<u>(3,176,532)</u>
<b>Budgetary Financing Sources (Uses):</b>						
Contingency	(400,000)	(16,850)	-	16,850	0%	-
Appropriated fund balance	3,989,519	11,292,796	-	(11,292,796)	0%	-
	<u>3,589,519</u>	<u>11,275,946</u>	<u>-</u>	<u>(11,275,946)</u>	0%	<u>-</u>
Total other financing sources (uses)	<u>(925,917)</u>	<u>99,660</u>	<u>(11,176,286)</u>	<u>(11,275,946)</u>	-11214%	<u>(128,961)</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(379,378)</u>	<u>\$ (379,378)</u>		6,966,130
<b>Fund balance, beginning of year</b>			<u>66,678,457</u>			<u>59,712,327</u>
<b>Fund balance, end of year</b>			<u>\$ 66,299,079</u>			<u>\$ 66,678,457</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND**  
**FROM INCEPTION AND FOR THE PERIOD ENDED JUNE 30, 2014**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental-NC Dept. of Transportation	\$ 16,893,797	\$ 12,550,043	\$ 1,870,448	\$ 14,420,491
Restricted intergovernmental-NC Parks & Rec. Trust Fund	859,354	500,000	-	500,000
Investment earnings	70,000	115,876	24,538	140,414
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	329,716	204,563	47,944	252,507
Total revenues	<u>22,366,588</u>	<u>17,584,203</u>	<u>1,942,930</u>	<u>19,527,133</u>
<b>Expenditures:</b>				
<b>Capital Improvements:</b>				
<b>Public Safety:</b>				
Sheriff's Firing Range	280,000	1,789	204,301	206,090
	<u>280,000</u>	<u>1,789</u>	<u>204,301</u>	<u>206,090</u>
<b>Environmental protection:</b>				
C&D Landfill expansion	2,549,291	2,549,291	-	2,549,291
<b>Economic Development:</b>				
Avalon	3,922,845	299,370	-	299,370
Springlake at Maritime Shores	274,585	-	-	-
	<u>4,197,430</u>	<u>299,370</u>	<u>-</u>	<u>299,370</u>
<b>Cultural and recreation:</b>				
Ocean Isle Beach Park	-	-	-	-
Town Creek Park Improvements	5,323,178	216,056	3,043,206	3,259,262
Waccamaw Park Improvements	645,000	20,000	162,138	182,138
Brunswick River boat ramp	10,300	7,298	-	7,298
Leland Senior Center	351,000	-	6,257	6,257
	<u>6,329,478</u>	<u>243,354</u>	<u>3,211,601</u>	<u>3,454,955</u>
<b>Transportation:</b>				
Airport Improvements	19,012,335	15,314,261	1,634,893	16,949,154
Total expenditures	<u>32,368,534</u>	<u>18,408,065</u>	<u>5,050,795</u>	<u>23,458,860</u>
<b>Revenues over (under) expenditures</b>	(10,001,946)	(823,862)	(3,107,865)	(3,931,727)

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND**  
**FROM INCEPTION AND FOR THE PERIOD ENDED JUNE 30, 2014**

	<u>Project Budget</u>	<u>Prior Years</u>	<u>Actual</u>	
			<u>Current Year</u>	<u>Total to Date</u>
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance	8,620,593	-	-	-
Contingency for future capital projects	(9,548,110)	-	-	-
Transfer from general fund	12,830,902	5,712,432	7,118,470	12,830,902
Transfer to general fund	<u>(1,901,439)</u>	<u>(1,901,439)</u>	<u>-</u>	<u>(1,901,439)</u>
Total other financing sources (uses)	<u>10,001,946</u>	<u>3,810,993</u>	<u>7,118,470</u>	<u>10,929,463</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 2,987,131</u>	4,010,605	<u>\$ 6,997,736</u>
<b>Fund balance, beginning of year</b>			<u>11,626,590</u>	
<b>Fund balance, end of year</b>			<u>\$ 15,637,195</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND**  
**FROM INCEPTION AND FOR THE PERIOD ENDED JUNE 30, 2014**

	Project Budget	Prior Years	Actual	
			Current Year	Total to Date
<b>Revenues:</b>				
NC Public Education Lottery	\$ 7,087,951	\$ 4,608,835	\$ 1,440,936	\$ 6,049,771
Investment earnings	1,199,342	1,304,914	9,607	1,314,521
Investment earnings-debt proceeds	-	1,887	322	2,209
Total revenues	<u>8,287,293</u>	<u>5,915,636</u>	<u>1,450,865</u>	<u>7,366,501</u>
<b>Expenditures:</b>				
Brunswick County Schools capital projects	42,892,369	26,340,958	5,474,503	31,815,461
Brunswick Community College	31,665,911	31,317,327	75,499	31,392,826
Total expenditures	<u>74,558,280</u>	<u>57,658,285</u>	<u>5,550,002</u>	<u>63,208,287</u>
<b>Revenues over (under) expenditures</b>	(66,270,987)	(51,742,649)	(4,099,137)	(55,841,786)
<b>Other Financing Sources (Uses):</b>				
Transfer from general fund	29,566,018	25,529,346	4,036,671	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>66,270,987</u>	<u>55,691,809</u>	<u>4,036,671</u>	<u>59,728,480</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 3,949,160</u>	(62,466)	<u>\$ 3,886,694</u>
<b>Fund balance, beginning of year</b>			<u>10,501,575</u>	
<b>Fund balance, end of year</b>			<u>\$ 10,439,109</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
JUNE 30, 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	\$ 1,257,833	\$ -	\$ 783,527	\$ 2,041,360
Interest receivable	180	-	153	333
Other governmental agencies	63,476	108,483	-	171,959
Total assets	<u>\$ 1,321,489</u>	<u>\$ 108,483</u>	<u>\$ 783,680</u>	<u>\$ 2,213,652</u>
<b>Liabilities:</b>				
Accounts payable and other liabilities	20,730	18,322	10,678	49,730
Due to other funds	-	29,784	-	29,784
Total liabilities	<u>20,730</u>	<u>48,106</u>	<u>10,678</u>	<u>79,514</u>
<b>Fund Balance:</b>				
Stabilization by State Statute	63,656	108,483	153	172,292
Restricted - other	1,237,103	-	772,849	2,009,952
Unassigned	-	(48,106)	-	(48,106)
Total fund balances	<u>1,300,759</u>	<u>60,377</u>	<u>773,002</u>	<u>2,134,138</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,321,489</u>	<u>\$ 108,483</u>	<u>\$ 783,680</u>	<u>\$ 2,213,652</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED JUNE 30, 2014 AND THE YEAR ENDED JUNE 30, 2013

	<b>Emergency Telephone System Fund</b>	<b>Grant Project</b>	<b>ROD- Technology Enhancement Fund</b>	<b>Total</b>
<b>Revenues:</b>				
Restricted intergovernmental	\$ 932,088	\$ 598,174	\$ -	\$ 1,530,262
Permits and fees	-	-	132,395	132,395
Other revenue	292,059	400	-	292,459
Investment earnings	1,553	55	1,038	2,646
Total revenues	<u>1,225,700</u>	<u>598,629</u>	<u>133,433</u>	<u>1,957,762</u>
<b>Expenditures:</b>				
General government	-	-	94,150	94,150
Public safety	516,265	313,589	-	829,854
Economic and physical development	-	273,610	-	273,610
Total expenditures	<u>516,265</u>	<u>587,199</u>	<u>94,150</u>	<u>1,197,614</u>
<b>Revenues over (under) expenditures</b>	709,435	11,430	39,283	760,148
<b>Other Financing Sources:</b>				
Transfers from general fund	2,157	18,988	-	21,145
Total other financing sources (uses)	<u>2,157</u>	<u>18,988</u>	<u>-</u>	<u>21,145</u>
<b>Net change in fund balances</b>	711,592	30,418	39,283	781,293
<b>Fund balance, beginning of year</b>	<u>589,167</u>	<u>29,959</u>	<u>733,719</u>	<u>1,352,845</u>
<b>Fund balance, end of year</b>	<u>\$ 1,300,759</u>	<u>\$ 60,377</u>	<u>\$ 773,002</u>	<u>\$ 2,134,138</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - EMERGENCY TELEPHONE SYSTEM FUND  
FOR THE PERIOD ENDED JUNE 30, 2014 AND THE YEAR ENDED JUNE 30, 2013**

	<u>Budget</u>	<u>June 30, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2013</u>
<b>Revenues:</b>				
Restricted intergovernmental	\$ 761,711	\$ 761,711	\$ -	\$ 648,881
911 Center Consolidation Grant	2,071,691	170,377	(1,901,314)	-
Other revenue	292,059	292,059	-	-
Investment earnings	-	1,553	1,553	524
Total revenues	<u>3,125,461</u>	<u>1,225,700</u>	<u>(1,899,761)</u>	<u>649,405</u>
<b>Expenditures:</b>				
Operating costs	545,428	369,257	176,171	412,248
Capital outlay	617,960	-	617,960	-
911 Center Grant	<u>2,071,691</u>	<u>147,008</u>	<u>1,924,683</u>	<u>28,309</u>
Total expenditures	<u>3,235,079</u>	<u>516,265</u>	<u>2,718,814</u>	<u>440,557</u>
<b>Revenues over (under) expenditures</b>	(109,618)	709,435	819,053	208,848
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	2,157	2,157	-	31,493
Appropriated fund balance	<u>107,461</u>	<u>-</u>	<u>(107,461)</u>	<u>-</u>
Total other financing sources (uses)	<u>109,618</u>	<u>2,157</u>	<u>(107,461)</u>	<u>31,493</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	711,592	<u>\$ 711,592</u>	240,341
<b>Fund balance, beginning of year</b>		<u>589,167</u>		<u>348,826</u>
<b>Fund balance, end of year</b>		<u>\$ 1,300,759</u>		<u>\$ 589,167</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO  
ACTUAL - GRANT PROJECT FUND  
FROM INCEPTION AND FOR THE PERIOD ENDED JUNE 30, 2014**

	<u>Project Authorization</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
<b>Revenues:</b>				
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	54,513	20,488	75,001
Restricted intergovernmental - Urgent Repair 2010	75,000	75,000	-	75,000
Restricted intergovernmental - Urgent Repair 2012	75,000	37,500	37,500	75,000
Restricted intergovernmental - Urgent Repair 2013	75,000	-	37,500	37,500
Restricted intergovernmental - USDA Housing Pres. 2012	89,148	-	34,948	34,948
Restricted intergovernmental - Single Family Rehab 2011	318,000	190,867	80,904	271,771
Restricted intergovernmental - Single Family Rehab 2014	170,000	-	-	-
Restricted intergovernmental - Sheriff's	565,605	361,988	213,014	575,002
Restricted intergovernmental - Emergency Services Grants	1,899,667	1,777,867	115,908	1,893,775
Restricted intergovernmental - Economic and Physical Dev.	163,730	119,138	-	119,138
Restricted intergovernmental - SOAR Gov.'s Crime Comm.	289,999	7,740	13,570	21,310
Other Revenue	2,630	-	400	400
Investment earnings	100	72	55	127
Total revenues	<u>4,073,879</u>	<u>2,624,685</u>	<u>598,629</u>	<u>3,223,314</u>
<b>Expenditures:</b>				
CDBG - Scattered Site 2012	225,000	-	1,578	1,578
CDBG - Water Connection 2011	75,000	54,513	20,488	75,001
CDBG - Technical Assistance Grant 2012	50,000	-	44,342	44,342
Urgent Repair - 2010	91,672	89,160	2,512	91,672
Urgent Repair - 2012	90,428	26,563	63,865	90,428
Urgent Repair - 2013	90,000	-	15,529	15,529
USDA Housing Preservation (HPG) 2012	134,148	416	58,730	59,146
Single Family Rehabilitation - 2011	318,000	190,867	66,566	257,433
Single Family Rehabilitation - 2014	170,000	-	-	-
Sheriff's Department	569,593	365,976	203,617	569,593
Emergency Services - Public Safety	1,899,667	1,807,271	69,090	1,876,361
SOAR Governor's Crime Commission	289,999	7,778	40,882	48,660
General Economic and Physical Development	165,960	119,138	-	119,138
Total expenditures	<u>4,169,467</u>	<u>2,661,682</u>	<u>587,199</u>	<u>3,248,881</u>
<b>Revenues over (under) expenditures</b>	(95,588)	(36,997)	11,430	(25,567)
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	95,588	76,600	18,988	95,588
Total other financing sources (uses)	<u>95,588</u>	<u>76,600</u>	<u>18,988</u>	<u>95,588</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 39,603</u>	30,418	<u>\$ 70,021</u>
<b>Fund balance, beginning of year</b>			<u>29,959</u>	
<b>Fund balance, end of year</b>			<u>\$ 60,377</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
 ACTUAL AND CHANGES IN FUND BALANCE -  
 REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND  
 FOR THE PERIOD ENDED JUNE 30, 2014 AND THE YEAR ENDED JUNE 30, 2013**

	<u>Budget</u>	<u>June 30, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2013</u>
<b>Revenues:</b>				
Permits and fees	\$ 157,500	\$ 132,395	\$ (25,105)	\$ 154,324
Investment earnings	<u>1,800</u>	<u>1,038</u>	<u>(762)</u>	<u>1,401</u>
Total revenues	<u>159,300</u>	<u>133,433</u>	<u>(25,867)</u>	<u>155,725</u>
<b>Expenditures:</b>				
General government	<u>159,300</u>	<u>94,150</u>	<u>65,150</u>	<u>108,599</u>
<b>Revenues over (under) expenditures</b>	<u>\$ -</u>	<u>39,283</u>	<u>\$ 39,283</u>	<u>47,126</u>
<b>Fund balance, beginning of year</b>		<u>733,719</u>		<u>686,593</u>
<b>Fund balance, end of year</b>		<u>\$ 773,002</u>		<u>\$ 733,719</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)  
JUNE 30, 2014

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 21,746,962	\$ 6,049,090	\$ 27,796,052
Restricted cash	1,373,822	249,389	1,623,211
Interest receivable	4,245	1,493	5,738
Receivables and special assessments, net	2,877,995	1,162	2,879,157
Due from other governmental agencies	342,405	114,497	456,902
Inventories	1,366,646	-	1,366,646
Total current assets	<u>27,712,075</u>	<u>6,415,631</u>	<u>34,127,706</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	799,718	137,632	937,350
Customer deposits	1,543,876	-	1,543,876
Interest payable	215,750	-	215,750
Current portion of debt	934,741	-	934,741
Total current liabilities	<u>3,494,085</u>	<u>137,632</u>	<u>3,631,717</u>
<b>Expendable net positon</b>	<b>24,217,990</b>	<b>6,277,999</b>	<b>30,495,989</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>\$ 141,556,012</u>	<u>\$ 6,277,999</u>	<u>\$ 147,834,011</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM  
 OPERATING FUND (NON-GAAP)  
 FOR THE PERIOD ENDED JUNE 30, 2014 AND THE YEAR ENDED JUNE 30, 2013

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>
<b>Revenues:</b>						
User charges	\$ 19,187,053	\$ 19,374,553	\$ 19,757,895	\$ 383,342	102%	\$ 19,902,637
ARRA interest subsidy	291,605	291,605	268,423	(23,182)	92%	298,109
Investment earnings	40,000	40,000	23,849	(16,151)	60%	49,070
Other	431,597	431,597	390,411	(41,186)	90%	404,013
Total revenues	<u>19,950,255</u>	<u>20,137,755</u>	<u>20,440,578</u>	<u>302,823</u>	102%	<u>20,653,829</u>
<b>Expenditures:</b>						
Salaries	3,994,424	4,023,077	3,964,932	58,145	99%	3,696,587
Fringe benefits	1,648,349	1,649,919	1,581,800	68,119	96%	1,511,745
Operating expenditures	6,611,391	6,978,902	6,301,622	677,280	90%	6,506,422
Repairs and maintenance	1,309,500	1,095,159	840,906	254,253	77%	749,383
Capital outlay	2,316,000	3,636,812	3,606,151	30,661	99%	3,092,737
<b>Debt Service:</b>						
Principal	950,025	950,025	895,024	55,001	94%	755,376
Interest	934,777	934,777	853,385	81,392	91%	864,196
Total expenditures	<u>17,764,466</u>	<u>19,268,671</u>	<u>18,043,820</u>	<u>1,224,851</u>	94%	<u>17,176,446</u>
<b>Revenues over (under) expenditures</b>	2,185,789	869,084	2,396,758	1,527,674	276%	3,477,383
<b>Other Financing Sources (Uses):</b>						
Transfer to water capital project fund	(3,350,000)	(3,929,192)	(3,929,192)	-	100%	(3,698,480)
Transfer from water capital proj. fund	-	124,000	124,000	-	100%	323,770
Appropriated net positon	1,164,211	2,936,108	-	(2,936,108)	0%	-
Total other financing sources (uses)	<u>(2,185,789)</u>	<u>(869,084)</u>	<u>(3,805,192)</u>	<u>(2,936,108)</u>	438%	<u>(3,374,710)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing use</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,408,434)</u>	<u>\$ (1,408,434)</u>		<u>\$ 102,673</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL -  
WATER CAPITAL PROJECT FUNDS (NON-GAAP)  
FROM INCEPTION AND FOR THE PERIOD ENDED JUNE 30, 2014**

	Project Budget	Actual		
		Prior Year	Current Year	Total to Date
<b>Revenues:</b>				
Investment earnings	\$ -	\$ 54,667	\$ 12,082	\$ 66,749
Investment earnings-debt proceeds	-	262	40	302
Assessments	-	39,495	-	39,495
Penalties and interest assessments	-	11,538	1,377	12,915
Total revenues	-	105,962	13,499	119,461
<b>Expenditures:</b>				
Northwest water plant expansion	11,659,820	10,819,640	145,175	10,964,815
Mulligan's Way, Cox Landing, Smith, Old Ferry lines	521,629	475,385	46,243	521,628
Stanley Road 2nd interconnect water extension	14,650	13,200	1,450	14,650
Old Shallotte Rd. water extension	1,227,897	875,570	332,566	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	1,585,000	125,543	1,044,763	1,170,306
Sunset Beach 2nd Feed Line	1,143,650	48,361	1,095,290	1,143,651
Sandpiper Bay 2nd Feed Line	478,637	158,186	320,451	478,637
Water Mains FY 13	82,000	15,320	40,443	55,763
Southeast Water Tank	65,000	-	50,550	50,550
Water Mains FY 14	100,550	-	76,278	76,278
Danford Road	218,715	-	132,671	132,671
BPS 8 and 9 improvements	810,000	-	721,992	721,992
Marlowtown waterline	107,000	-	75,636	75,636
Total expenditures	18,613,679	13,130,336	4,083,508	17,213,844
<b>Revenues over (under) expenditures</b>	(18,613,679)	(13,024,374)	(4,070,009)	(17,094,383)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	11,146,392	11,146,392	-	11,146,392
Transfers from water fund	11,140,281	7,211,091	3,929,191	11,140,282
Transfers to water fund	(701,770)	(577,770)	(124,000)	(701,770)
Contingency for future projects	(4,754,721)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	18,613,679	17,779,713	3,805,191	21,584,904
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	\$ -	\$ 4,755,339	\$ (264,818)	\$ 4,490,521

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)  
JUNE 30, 2014

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 13,482,843	\$ 6,373,119	\$ 19,855,962
Restricted cash	2,413,248	9,169	2,422,417
Interest receivable	2,368	1,281	3,649
Receivables and special assessments, net	11,107,800	31,136	11,138,936
Due from other governmental agencies	160,267	86,349	246,616
Inventories	288,431	-	288,431
Total current assets	<u>27,454,957</u>	<u>6,501,054</u>	<u>33,956,011</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	342,906	297,599	640,505
Interest payable	1,173,845	-	1,173,845
Current portion of debt	8,994,312	-	8,994,312
Deferred revenues	1,678,087	-	1,678,087
Total current liabilities	<u>12,189,150</u>	<u>297,599</u>	<u>12,486,749</u>
<b>Expendable net positon</b>	<b>15,265,807</b>	<b>6,203,455</b>	<b>21,469,262</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	(118,966,436)	-	(118,966,436)
Total net positon	<u>\$ 123,312,969</u>	<u>\$ 6,203,455</u>	<u>\$ 129,516,424</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL - WASTEWATER FUND (NON-GAAP)  
FOR THE PERIOD ENDED JUNE 30, 2014 AND THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>
<b>Revenues:</b>						
User charges	\$ 18,012,238	\$ 18,533,191	\$ 20,258,628	\$ 1,725,437	109%	\$ 18,015,522
ARRA interest subsidy	427,272	427,272	393,304	(33,968)	92%	409,981
Special assessments	2,829,373	922,132	2,787,123	1,864,991	302%	22,794,771
Investment earnings	1,000	1,000	29,458	28,458	2946%	3,446
Other	47,920	47,920	41,756	(6,164)	87%	46,624
Total revenues	<u>21,317,803</u>	<u>19,931,515</u>	<u>23,510,269</u>	<u>3,578,754</u>	118%	<u>41,270,344</u>
<b>Expenditures:</b>						
Salaries	2,090,168	2,109,923	2,103,352	6,571	100%	1,793,642
Fringe benefits	863,770	853,941	842,228	11,713	99%	737,013
Operating expenditures	2,790,107	3,156,809	2,873,089	283,720	91%	2,595,849
Repairs and maintenance	1,068,000	1,272,698	1,149,891	122,807	90%	821,499
Capital outlay	987,900	1,267,175	1,266,577	598	100%	1,755,161
<b>Debt Service:</b>						
Principal	8,382,978	8,382,978	8,382,977	1	100%	7,865,152
Interest	5,214,880	5,234,880	5,225,904	8,976	100%	5,296,166
Total expenditures	<u>21,397,803</u>	<u>22,278,404</u>	<u>21,844,018</u>	<u>434,386</u>	98%	<u>20,864,482</u>
<b>Revenues over (under) expenditures</b>	(80,000)	(2,346,889)	1,666,251	4,013,140	-71%	20,405,862
<b>Other Financing Sources (Uses):</b>						
Transfer to wastewater capital project fund	-	(84,168)	(84,168)	-	100%	-
Transfer from wastewater capital proj. fund	80,000	152,367	152,367	-	100%	1,365,743
Appropriated net positon	-	2,278,690	-	(2,278,690)	0%	-
Total other financing sources (uses)	<u>80,000</u>	<u>2,346,889</u>	<u>68,199</u>	<u>(2,278,690)</u>	3%	<u>1,365,743</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,734,450</u>	<u>\$ 1,734,450</u>		<u>\$ 21,771,605</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
WASTEWATER CAPITAL PROJECT FUNDS (NON-GAAP)  
FROM INCEPTION AND FOR THE PERIOD ENDED JUNE 30, 2014**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 65,967	\$ 65,967	\$ -	\$ 65,967
Assessments	368,507	557,052	-	557,052
SAD interest and penalties	4,692	83,579	7,722	91,301
ARRA grant	2,061,396	2,061,396	-	2,061,396
ARRA interest subsidies	675,679	675,679	-	675,679
Investment earnings	67,338	110,470	6,697	117,167
Investment earnings-debt proceeds	3,297	7,534	264	7,798
Total revenues	<u>3,246,876</u>	<u>3,561,677</u>	<u>14,683</u>	<u>3,576,360</u>
<b>Expenditures:</b>				
Sunset Beach Wastewater Collection System	23,323,294	23,323,294	-	23,323,294
Northeast Brunswick Wastewater Treatment Plant Ph 2	13,797,908	10,498,382	2,729,199	13,227,581
Carolina Shore Wastewater Treatment Plant Upgrade	3,924,789	3,254,248	670,542	3,924,790
Boiling Springs Lake Transmission	2,038,239	1,959,925	78,314	2,038,239
Boiling Springs Lake Collection System SAD	2,845,275	2,544,099	292,011	2,836,110
Ocean Ridge Pump Station/Angel Trace Force Main	1,213,135	178,461	530,862	709,323
Ocean Isle Beach wastewater plant improvements	445,000	-	182,554	182,554
Total expenditures	<u>47,587,640</u>	<u>41,758,409</u>	<u>4,483,482</u>	<u>46,241,891</u>
<b>Revenues over (under) expenditures</b>	(44,340,764)	(38,196,732)	(4,468,799)	(42,665,531)
<b>Other Financing Sources (Uses):</b>				
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	2,887,497	84,168	2,971,665
Transfer to wastewater fund	(1,087,527)	(1,015,160)	(152,367)	(1,167,527)
Contingency for future projects	(4,262,495)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>44,340,764</u>	<u>44,410,864</u>	<u>(68,199)</u>	<u>44,342,665</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 6,214,132</u>	<u>\$ (4,536,998)</u>	<u>\$ 1,677,134</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 (N  
FOR THE PERIOD ENDED JUNE 30, 2014 AND THE YEAR ENDED JUNE 30, 2013

	<u>Budget</u>	<u>June 30, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2013</u>
<b>Revenues:</b>				
Charges for services	\$ 1,041,998	\$ 1,041,998	\$ -	\$ 1,041,998
Investment earnings	<u>-</u>	<u>4,143</u>	<u>4,143</u>	<u>4,567</u>
Total revenues	<u>1,041,998</u>	<u>1,046,141</u>	<u>4,143</u>	<u>1,046,565</u>
<b>Expenditures:</b>				
Premiums	<u>1,041,998</u>	<u>559,668</u>	<u>482,330</u>	<u>549,516</u>
<b>Revenues over (under) expenditures</b>	<u>\$ -</u>	<u>486,473</u>	<u>\$ 486,473</u>	<u>497,049</u>
<b>Net positon, beginning of year</b>		<u>2,242,633</u>		<u>1,745,584</u>
<b>Net positon, end of year</b>		<u>\$ 2,729,106</u>		<u>\$ 2,242,633</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-GA  
FOR THE PERIOD ENDED JUNE 30, 2014 AND THE YEAR ENDED JUNE 30, 2013**

	<u>Budget</u>	<u>June 30, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2013</u>
<b>Revenues:</b>				
Charges for services-health premiums	\$ 10,200,700	\$ 10,185,266	\$ (15,434)	\$ 10,058,284
Charges for services-wellness	-	87,291	87,291	-
Investment earnings	-	2,456	2,456	4,592
Total revenues	<u>10,200,700</u>	<u>10,275,013</u>	<u>74,313</u>	<u>10,062,876</u>
<b>Expenditures:</b>				
Administration fees	1,038,000	1,033,376	4,624	890,649
Premiums	<u>9,902,700</u>	<u>9,902,259</u>	441	<u>8,521,846</u>
Total expenditures	<u>10,940,700</u>	<u>10,935,635</u>	<u>5,065</u>	<u>9,412,495</u>
<b>Revenues over (under) expenditures</b>	<u>(740,000)</u>	<u>(660,622)</u>	<u>79,378</u>	<u>650,381</u>
<b>Other financing sources (uses):</b>				
Appropriated net position	<u>740,000</u>	<u>-</u>	<u>(740,000)</u>	<u>-</u>
<b>Increase (decrease) in net position</b>	<u>\$ -</u>	<u>(660,622)</u>	<u>\$ (660,622)</u>	<u>650,381</u>
<b>Net positon, beginning of year</b>		<u>1,686,278</u>		<u>1,035,897</u>
<b>Net positon, end of year</b>		<u>\$ 1,025,656</u>		<u>\$ 1,686,278</u>

**Cash and Investments**

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 6/30/14. It reports that the County had \$143.5 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$3.2 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.11%.

**BRUNSWICK COUNTY**  
**SUMMARY OF CASH AND INVESTMENTS**  
**AS OF JUNE 30, 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			37,346,855			0.00%
Finistar			4,588,741			0.13%
Total Checking & Petty Cash				\$ 41,940,146	29%	
Money Markets / Savings						
BB&T Money Rate Savings			62,802,736			0.15%
First Bank Preferred Savings			10,360,578			0.05%
SunTrust Money Market			5,009,616			0.05%
Total Money Markets / Savings				\$ 78,172,930	53%	
Certificates of Deposit						
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%
Total Certificates of Deposit				\$ 15,172,698	10%	
NC Capital Management Trust - Cash Portfolio				\$ 4,961,569	3%	0.01%
NC Capital Management Trust - Term Portfolio				\$ 3,246,913	2%	0.11%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 143,494,257</b>		
<b>Restricted Cash and Investments</b>						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			\$ 2,697,229		2%	0.01%
PNC Bank Money Market			297,795		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
<b>Total Restricted Cash and Investments</b>				<b>\$ 3,209,590</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 146,703,847</b>	<b>100%</b>	<b>0.11%</b>
<b>Cash Balances:</b>						
General Fund			\$ 65,197,144			
County Capital Reserve Fund			9,634,021			
School Capital Projects Fund			9,415,875			
Water Fund			21,864,904			
Water Capital Reserve Fund			4,862,970			
Wastewater Fund			13,289,788			
Wastewater Capital Reserve Fund			4,819,360			

**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	2008-09	2009-10	2010-11	2011-12	2012-13	BUDGET	2013-14	actual %	ANNUAL
								change of	BUDGET
								prior YTD	
								actual	
July	459,545	553,243	520,653	469,070	457,840		1,256,406	174%	
Aug	253,418	358,446	487,765	466,417	399,728		501,329	25%	
Sept	242,582	304,094	233,047	275,046	266,185		502,872	89%	
Oct	194,287	273,825	340,246	262,323	292,645		421,702	44%	
Nov	101,111	234,593	261,246	220,800	248,011		316,382	28%	
Dec	183,191	255,803	276,256	268,080	1,904,275		338,695	-82%	
Jan	125,867	269,411	272,557	176,623	230,649		312,188	35%	
Feb	147,396	289,685	225,344	288,303	167,225		355,871	113%	
Mar	126,869	243,709	335,610	229,522	275,890		570,368	107%	
Apr	103,019	121,891	160,121	217,975	242,239		283,020	17%	
May	86,142	92,443	(373,197)	223,154	165,586		83,586	-50%	
June	66,245	139,043	136,914	142,710	149,701		241,223	61%	
<b>Total</b>	<b>2,089,672</b>	<b>3,136,186</b>	<b>2,876,562</b>	<b>3,240,024</b>	<b>4,799,974</b>	<b>2,500,000</b>	<b>5,183,642</b>		<b>207%</b>

<b>CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD	% of
Month	2008-09	2009-10	2010-11	2011-12	2012-13	BUDGET	2013-14	actual %	ANNUAL
								change of	BUDGET
								prior YTD	
								actual	
July	154,454	148,657	137,781	149,233	223,725		251,261	12%	
Aug	4,587,056	303,106	2,412,025	5,345,089	6,150,582		9,042,700	47%	
Sept	6,055,307	9,270,602	8,475,311	6,289,266	6,836,698		5,905,099	-14%	
Oct	5,054,052	5,297,786	4,820,497	9,065,677	5,238,074		12,169,968	132%	
Nov	20,844,718	22,004,593	23,371,285	20,721,693	25,391,533		18,981,162	-25%	
Dec	23,543,497	22,364,013	27,573,364	28,586,670	23,447,917		32,279,594	38%	
Jan	28,032,629	29,691,895	23,641,459	25,241,193	29,356,598		19,978,550	-32%	
Feb	3,396,053	3,188,089	2,490,577	2,434,826	2,502,188		2,403,056	-4%	
Mar	1,727,280	1,960,896	1,571,872	1,297,910	1,382,129		1,929,706	40%	
Apr	1,211,314	1,015,191	901,577	951,266	1,064,276		1,136,330	7%	
May	856,615	762,175	698,659	775,014	759,092		1,074,642	42%	
June	777,308	663,476	639,597	659,708	639,677		1,343,630	110%	
<b>Total</b>	<b>96,240,283</b>	<b>96,670,479</b>	<b>96,734,004</b>	<b>101,517,545</b>	<b>102,992,489</b>	<b>103,887,740</b>	<b>106,495,697</b>		<b>103%</b>

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

<b>ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14		
July	1,035,099	775,244	611,192	728,103	803,743		864,797	8%	
Aug	1,080,249	869,298	844,882	913,921	912,847		978,703	7%	
Sept	903,945	717,873	628,840	669,704	754,001		845,474	12%	
Oct	659,688	563,576	482,833	400,003	663,615		634,429	-4%	
Nov	490,968	451,640	455,100	415,830	432,817		489,457	13%	
Dec	451,242	172,484	331,494	408,793	504,025		493,127	-2%	
Jan	618,298	397,943	257,261	407,062	348,981		282,246	-19%	
Feb	544,845	377,381	363,729	350,111	422,989		455,363	8%	
Mar	474,426	355,054	419,734	406,660	533,035		478,740	-10%	
Apr	540,237	559,235	364,267	529,984	612,526		650,547	6%	
May	627,157	494,947	525,760	1,062,504	559,487		667,921	19%	
June	634,500	498,848	567,902	387,186	588,366		701,324	19%	
<b>Total</b>	<b>8,060,654</b>	<b>6,233,523</b>	<b>5,852,993</b>	<b>6,679,861</b>	<b>7,136,430</b>	<b>7,861,865</b>	<b>7,542,128</b>		<b>96%</b>

<b>ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14		
July	451,511	387,930	384,828	456,457	468,237		481,169	3%	
Aug	400,615	372,649	393,146	400,939	422,864		441,069	4%	
Sept	391,244	345,577	374,736	400,747	418,782		433,388	3%	
Oct	394,474	335,048	352,699	391,422	393,726		437,655	11%	
Nov	345,704	382,451	360,510	351,758	379,858		371,215	-2%	
Dec	340,101	342,429	351,112	395,014	422,206		450,740	7%	
Jan	489,988	406,617	440,835	487,072	444,135		503,442	13%	
Feb	362,899	327,566	341,806	350,610	359,348		373,047	4%	
Mar	338,090	340,557	355,548	403,125	421,635		414,833	-2%	
Apr	315,917	352,020	389,645	428,045	438,597		454,513	4%	
May	367,223	362,623	408,647	366,004	419,110		424,744	1%	
June	355,056	374,957	352,385	430,835	445,822		488,672	10%	
<b>Total</b>	<b>4,552,822</b>	<b>4,330,424</b>	<b>4,505,897</b>	<b>4,862,027</b>	<b>5,034,320</b>	<b>5,130,738</b>	<b>5,274,487</b>		<b>103%</b>

<b>ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14		
July	445,803	382,047	389,923	463,609	502,448		537,381	7%	
Aug	393,616	365,754	495,102	525,360	535,526		571,290	7%	
Sept	385,389	339,368	394,173	419,001	464,542		513,379	11%	
Oct	390,345	330,003	322,739	297,341	415,766		419,073	1%	
Nov	341,732	319,980	313,939	291,703	310,259		333,777	8%	
Dec	336,385	183,945	258,856	302,427	355,269		361,268	2%	
Jan	486,429	304,055	252,979	331,462	294,265		285,268	-3%	
Feb	358,646	269,368	267,614	262,408	299,134		319,156	7%	
Mar	334,086	263,751	296,691	304,048	368,542		342823	-7%	
Apr	311,071	357,385	283,405	366,596	408,598		431,872	6%	
May	362,434	332,586	360,673	580,160	379,092		430,202	13%	
June	350,054	338,292	360,724	306,627	399,234		464,929	16%	
<b>Total</b>	<b>4,495,990</b>	<b>3,786,534</b>	<b>3,996,820</b>	<b>4,450,742</b>	<b>4,732,676</b>	<b>5,052,369</b>	<b>5,010,418</b>		<b>99%</b>

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

**County of Brunswick  
Water Fund Revenues**

<b>WATER RETAIL SALES REVENUE (617110-371316 &amp; 371319)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14		
July	646,359	536,094	594,617	770,458	618,528		630,804		2%
Aug	685,045	631,447	682,536	890,930	848,179		677,768		-20%
Sept	635,860	653,845	675,552	830,552	823,103		702,374		-15%
Oct	536,675	582,996	620,719	640,911	605,376		657,724		9%
Nov	460,311	473,947	578,043	494,880	538,332		543,429		1%
Dec	395,673	383,530	417,272	434,090	440,113		383,736		-13%
Jan	279,029	291,493	331,377	341,039	320,595		310,469		-3%
Feb	266,414	269,540	289,819	294,562	289,461		325,192		12%
Mar	251,542	243,529	258,280	293,912	317,570		310,570		-2%
Apr	255,111	238,546	284,317	275,009	247,091		280,329		13%
May	322,658	351,199	350,418	418,321	355,714		381,008		7%
**June	318,549	566,766	683,693	316,768	512,494		686,431		34%
<b>Total</b>	<b>5,053,226</b>	<b>5,222,932</b>	<b>5,766,645</b>	<b>6,001,433</b>	<b>5,916,557</b>	<b>6,437,293</b>	<b>5,889,834</b>		<b>91%</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
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14		
July	558,274	520,136	573,935	602,180	502,222		531,159		6%
Aug	700,690	578,115	572,806	691,382	736,692		566,561		-23%
Sept	536,884	497,843	538,488	640,662	483,513		511,239		6%
Oct	467,959	436,852	460,224	462,945	394,070		455,344		16%
Nov	370,154	396,332	349,013	384,941	375,118		391,254		4%
Dec	260,465	257,299	320,012	276,392	281,076		260,217		-7%
Jan	300,924	267,115	287,662	269,445	262,906		242,557		-8%
Feb	249,139	247,089	207,131	272,677	278,801		297,924		7%
Mar	258,190	214,179	200,724	226,944	265,305		256,865		-3%
Apr	270,828	270,106	272,227	211,365	227,953		264,528		16%
May	333,790	355,286	423,526	345,286	282,064		303,736		8%
**June	376,679	435,118	438,205	336,570	410,953		567,502		38%
<b>Total</b>	<b>4,683,975</b>	<b>4,475,470</b>	<b>4,643,954</b>	<b>4,720,790</b>	<b>4,500,673</b>	<b>4,634,040</b>	<b>4,648,887</b>		<b>100%</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
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14		
July	240,621	254,446	230,055	205,957	235,758		252,870		7%
Aug	292,054	206,918	176,341	238,422	291,644		230,404		-21%
Sept	254,034	186,315	211,659	263,477	251,772		235,556		-6%
Oct	256,381	173,444	200,160	227,805	230,252		231,204		0%
Nov	215,633	148,067	171,152	227,584	234,277		233,080		-1%
Dec	169,695	128,560	171,746	193,560	203,477		188,651		-7%
Jan	191,364	154,011	199,172	222,440	223,740		200,044		-11%
Feb	180,515	154,580	169,138	205,758	221,223		232,927		5%
Mar	200,018	150,662	194,844	165,216	261,605		193,946		-26%
Apr	184,356	138,357	205,001	178,199	211,697		206,743		-2%
May	179,916	181,744	220,764	235,606	196,254		216,485		10%
June	151,660	116,775	136,764	266,335	239,597		211,501		-12%
<b>Total</b>	<b>2,516,247</b>	<b>1,993,877</b>	<b>2,286,796</b>	<b>2,630,359</b>	<b>2,801,296</b>	<b>2,317,020</b>	<b>2,633,410</b>		<b>114%</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
	2008-09	2009-10	2010-11	2011-12	2012-13	BUDGET	2013-14	change of prior	BUDGET
								YTD actual	
July	349,572	343,436	369,062	374,477	381,461		391,615	3%	
Aug	349,482	344,602	368,551	374,598	383,403		393,144	3%	
Sept	352,017	344,180	368,751	376,785	381,503		391,943	3%	
Oct	342,241	346,891	369,302	375,396	382,386		394,427	3%	
Nov	343,915	345,554	368,909	377,206	385,726		396,791	3%	
Dec	344,508	341,417	368,439	376,646	385,373		395,498	3%	
Jan	344,980	345,141	371,366	377,689	386,229		395,498	2%	
Feb	347,319	343,854	371,203	380,480	386,997		399,527	3%	
Mar	327,932	344,894	363,122	379,420	387,056		398,697	3%	
Apr	341,316	344,785	370,885	378,667	387,607		399,271	3%	
May	339,761	346,061	372,644	380,225	389,914		401,832	3%	
**June	336,279	389,403	377,768	386,880	399,806		413,286	3%	
<b>Total</b>	<b>4,119,322</b>	<b>4,180,219</b>	<b>4,440,002</b>	<b>4,538,469</b>	<b>4,637,462</b>	<b>4,633,200</b>	<b>4,771,529</b>		<b>103%</b>

<b>WATER TAPS AND CONNECTION REVENUE (617140-371305)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD actual %	% of ANNUAL
	2008-09	2009-10	2010-11	2011-12	2012-13	BUDGET	2013-14	change of prior	BUDGET
								YTD actual	
July	50,253	23,753	31,784	22,566	20,552		32,072	56%	
Aug	30,603	13,450	22,700	27,308	15,150		38,414	154%	
Sept	51,650	31,003	16,150	30,336	30,974		40,036	29%	
Oct	35,000	19,150	15,280	22,816	27,034		42,683	58%	
Nov	13,000	9,950	14,900	15,924	22,145		29,320	32%	
Dec	12,600	19,150	30,550	23,563	19,234		28,621	49%	
Jan	10,600	10,400	16,300	19,127	33,630		25,201	-25%	
Feb	14,300	16,750	14,988	15,516	53,149		34,179	-36%	
Mar	21,092	20,072	13,822	21,192	41,370		38,347	-7%	
Apr	57,306	25,253	26,450	30,380	39,756		39,113	-2%	
May	41,096	29,250	24,800	19,417	29,745		41,012	38%	
*June	29,076	44,900	33,800	35,963	155,376		42,744	-72%	
<b>Total</b>	<b>366,576</b>	<b>263,081</b>	<b>261,524</b>	<b>284,109</b>	<b>488,116</b>	<b>220,000</b>	<b>431,742</b>		<b>196%</b>

<b>WATER CAPITAL RECOVERY REVENUE (619100-371404)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD actual %	% of ANNUAL
	2008-09	2009-10	2010-11	2011-12	2012-13	BUDGET	2013-14	change of prior	BUDGET
								YTD actual	
July	154,632	71,097	49,518	43,532	36,494		69,729	91%	
Aug	92,469	37,803	43,483	42,166	36,803		68,885	87%	
Sept	127,015	65,980	30,959	56,011	55,673		74,043	33%	
Oct	150,130	69,274	45,051	49,159	62,911		92,640	47%	
Nov	23,520	28,105	31,260	40,237	60,584		35,813	-41%	
Dec	43,829	20,463	58,450	39,262	53,463		59,986	12%	
Jan	38,483	22,337	12,620	10,622	76,170		46,944	-38%	
Feb	30,626	25,738	24,630	67,326	132,565		61,353	-54%	
Mar	49,215	53,922	49,315	43,699	60,294		83,280	38%	
Apr	99,876	45,565	77,878	49,961	84,220		56,385	-33%	
May	66,497	76,463	51,326	34,502	47,460		116,924	146%	
*June	108,133	43,321	67,095	101,493	232,116		71,878	-69%	
<b>Total</b>	<b>984,426</b>	<b>560,068</b>	<b>541,586</b>	<b>577,970</b>	<b>938,752</b>	<b>516,000</b>	<b>837,859</b>		<b>162%</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
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14		
July	24,719	22,579	13,206	14,840	12,295		23,386	90%	
Aug	24,757	8,364	10,396	12,760	10,666		20,169	89%	
Sept	22,489	19,962	8,112	18,497	18,697		25,030	34%	
Oct	43,461	19,869	10,440	16,756	21,484		22,223	3%	
Nov	6,380	8,703	8,990	10,376	20,505		14,943	-27%	
Dec	12,840	3,409	17,675	12,649	17,955		19,097	6%	
Jan	11,038	6,814	20,543	10,206	18,736		19,156	2%	
Feb	8,001	11,890	5,688	22,750	29,327		20,860	-29%	
Mar	12,889	16,244	13,915	14,752	22,098		26,789	21%	
Apr	18,502	11,874	19,307	16,833	28,057		24,074	-14%	
May	14,549	22,381	15,685	11,183	16,164		31,109	92%	
*June	31,423	38,546	16,748	13,580	79,793		28,029	-65%	
<b>Total</b>	<b>231,048</b>	<b>190,635</b>	<b>160,705</b>	<b>175,180</b>	<b>295,776</b>	<b>175,000</b>	<b>274,866</b>		<b>157%</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
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14		BUDGET
July	439,478	428,697	467,029	534,433	539,086		612,855		14%
Aug	447,770	449,671	495,227	536,471	580,699		651,146		12%
Sept	451,400	450,801	490,521	528,279	559,178		644,679		15%
Oct	419,266	423,565	481,760	512,272	531,074		633,320		19%
Nov	412,897	416,435	477,455	487,634	521,592		620,631		19%
Dec	403,053	412,496	447,742	488,908	515,480		605,584		17%
Jan	391,665	400,747	442,910	459,766	513,818		600,756		17%
Feb	297,435	397,130	442,172	486,115	511,834		617,577		21%
Mar	391,163	389,590	445,924	509,061	528,669		623,293		18%
Apr	387,284	402,306	437,732	427,655	527,052		612,980		16%
May	409,373	439,194	451,384	494,416	557,639		642,475		15%
June	383,953	464,901	545,341	463,735	652,400		762,420		17%
<b>Total</b>	<b>4,834,737</b>	<b>5,075,532</b>	<b>5,625,196</b>	<b>5,928,745</b>	<b>6,538,521</b>	<b>7,347,256</b>	<b>7,627,716</b>		<b>104%</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
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14		BUDGET
July	44,070	30,000	39,550	40,000	67,500		126,160		87%
Aug	67,015	0.00	76,232	64,000	89,000		90,600		2%
Sept	45,000	59,000	33,000	37,000	76,760		60,000		-22%
Oct	33,000	51,652	46,000	48,000	32,005		113,949		256%
Nov	17,000	46,000	32,000	80,000	60,000		100,000		67%
Dec	20,000	8,000	42,550	217,000	60,000		60,166		0%
Jan	24,000	12,000	61,300	65,000	76,000		96,000		26%
Feb	35,990	61,000	53,000	76,583	96,000		157,000		64%
Mar	33,995	51,000	39,450	36,583	88,000		84,000		-5%
Apr	44,000	68,000	109,000	73,583	71,970		112,000		56%
May	16,000	37,000	11,995	44,571	93,000		132,000		42%
June	79,000	22,000	63,995	88,332	76,000		77,000		1%
<b>Total</b>	<b>459,070</b>	<b>445,652</b>	<b>608,073</b>	<b>870,653</b>	<b>886,235</b>	<b>600,000</b>	<b>1,208,875</b>		<b>201%</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
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14		BUDGET
July	97,833	94,250	72,125	88,000	71,201		153,583		116%
Aug	82,475	51,000	40,583	65,917	80,333		75,250		-6%
Sept	109,400	136,834	42,375	128,775	41,766		94,337		126%
Oct	283,311	162,518	106,042	124,000	99,441		100,250		1%
Nov	28,000	44,016	39,000	56,000	103,889		48,306		-54%
*Dec	107,000	(30,667)	71,500	140,500	76,222		55,555		-27%
Jan	33,000	24,000	49,564	41,333	90,085		105,889		18%
~Feb	43,850	56,000	2,500	123,805	339,167		67,805		-80%
Mar	80,816	60,000	57,000	84,222	64,306		112,512		75%
Apr	39,125	73,000	167,034	114,834	141,306		128,139		-9%
May	33,000	148,617	37,000	32,000	76,373		134,384		76%
June	402,583	48,861	109,000	116,706	142,945		113,439		-21%
<b>Total</b>	<b>1,340,393</b>	<b>868,429</b>	<b>793,723</b>	<b>1,116,093</b>	<b>1,327,033</b>	<b>450,000</b>	<b>1,189,449</b>		<b>264%</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
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14		
July	30,612	31,417	19,708	34,334	21,742		47,864	120%	
Aug	18,014	14,000	9,194	22,973	20,639		24,084	17%	
Sept	34,497	43,611	12,125	40,592	13,922		31,444	126%	
Oct	90,002	52,737	21,347	40,335	28,957		32,421	12%	
Nov	7,000	12,005	13,000	13,333	34,632		17,104	-51%	
*Dec	26,000	(11,222)	18,500	14,335	25,409		17,855	-30%	
Jan	9,000	8,290	13,000	14,668	27,030		25,410	-6%	
Feb	12,616	14,000	(3,500)	12,445	35,095		19,601	-44%	
Mar	9,667	18,000	16,000	24,113	15,437		36,729	138%	
Apr	12,042	21,333	56,344	35,278	43,759		36,827	-16%	
May	11,000	44,206	16,862	8,335	23,460		41,109	75%	
June	99,484	20,472	60,725	27,274	23,315		31,815	36%	
<b>Total</b>	<b>359,934</b>	<b>268,849</b>	<b>253,305</b>	<b>288,015</b>	<b>313,396</b>	<b>150,000</b>	<b>362,264</b>		<b>242%</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 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	Change
July	30,161	30,616	33,261	33,842	34,488	34,990	6
Aug	30,262	30,652	33,299	33,916	34,521	35,107	117
*Sept	30,400	30,731	33,337	33,968	34,362	35,219	112
Oct	30,598	30,791	33,415	33,990	34,328	35,400	181
Nov	30,680	30,876	33,434	34,050	34,377	35,455	55
Dec	30,742	30,944	33,422	34,129	34,485	35,500	45
Jan	30,534	30,924	33,490	34,189	34,512	35,545	45
Feb	30,442	30,978	33,521	34,221	34,652	35,615	70
Mar	30,470	31,013	33,549	34,254	34,719	35,663	48
Apr	30,509	31,076	33,615	34,330	34,823	35,819	156
May	30,607	33,145	33,632	34,368	34,913	35,902	83
June	30,675	33,183	33,770	34,394	34,984	36,028	126
Average	30,507	31,244	30,860	34,138	34,597		1,044

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

<b>NUMBER OF WASTEWATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	Change
July	8,414	8,605	9,180	9,683	10,667	12,415	273
Aug	8,445	8,643	9,257	9,755	10,756	12,467	52
**Sept	8,476	8,666	9,267	9,817	10,663	12,677	210
Oct	8,547	8,686	9,394	9,913	10,712	12,859	182
Nov	8,572	8,736	9,437	9,957	10,738	13,108	249
***Dec	8,623	8,757	9,412	10,015	11,081	13,234	126
Jan	8,629	8,751	9,396	10,151	11,156	13,364	130
Feb	8,604	8,802	9,532	10,199	11,310	13,470	106
Mar	8,592	8,803	9,583	10,213	11,516	13,544	74
Apr	8,575	9,059	9,516	10,410	11,685	13,608	64
May	8,612	9,089	9,599	10,463	11,965	13,743	135
June	8,622	9,112	9,647	10,475	12,142	13,841	98
Average	8,011	8,559	9,435	10,088	11,199		1,699

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

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