

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED MARCH 31, 2014



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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

General Fund:

- Total revenues for the General Fund are \$144.8 million for an increase of \$4.1 million or 2.9% 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 and a 4.4% increase in local option sales tax over the prior year. Total revenues collected are 90.1% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$108.7 million for an increase of \$4.5 million or 4.3% over the same period in the prior year. Total expenditures are 67.0% of the budget for the fiscal year.
- Net transfers to other funds are \$7.1 million compared to no activity over the same period in the prior year. The transfers were to fund various county capital projects.
- Revenues and net transfers are greater than expenditures by \$29.1 million for the current period end.

Water Fund:

- Total revenues for the Water Fund decreased 2.5% over the same period in the prior year to \$15.5 million. Revenues are down due to a decrease in irrigation. Total revenues collected are 77.2% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund increased 9.3% over the same period in the prior year to \$12.5 million. Total expenditures are 54.6% of the budget for the fiscal year.
- Net transfers to water capital projects are \$3.7 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 \$0.6 million compared to greater than expenditures by \$1.1 million over the same period in the prior year. This is mainly due to an increase in capital outlay and the decrease in irrigation in comparison to the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund decreased 10.6% over the same period in the prior year to \$13.8 million. This is mainly due to timing of debt reimbursement payments. Excluding debt reimbursement payments, revenues for the Wastewater Fund increased 15.7% over the same period in the prior year to \$10.2 million. Total revenues collected are 70.0% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 5.6% over the same period in the prior year to \$8.9 million. Total expenditures are 40.3% of the budget for the fiscal year.
- Net transfers to other funds are \$0.1 million compared to a net transfer in of \$1.3 of the same period in the prior year.
- Revenues and net transfers are greater than expenditures by \$4.9 million compared to \$8.3 million over the same period in the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
MARCH 31, 2014

	Major Funds			Non Major Governmental Funds	Total Governmental Funds
	General	County Capital Project	Education Capital Project		
Assets:					
Cash and cash equivalents/investments	\$ 92,092,114	\$ 18,133,573	\$ 7,448,729	\$ 1,965,712	\$ 119,640,128
Restricted cash and investments	2,892,878	-	377,766	-	3,270,644
Interest receivable	28,416	5,315	3,085	517	37,333
Taxes receivable - net	10,581,314	-	-	-	10,581,314
Receivables - net	1,105,391	-	-	-	1,105,391
Other governmental agencies	287,034	-	-	1,666	288,700
Total assets	<u>\$ 106,987,147</u>	<u>\$ 18,138,888</u>	<u>\$ 7,829,580</u>	<u>\$ 1,967,895</u>	<u>\$ 134,923,510</u>
Liabilities:					
Accounts payable and other liabilities	\$ 373,658	\$ -	\$ -	\$ 2,047	\$ 375,705
Total liabilities	<u>373,658</u>	<u>-</u>	<u>-</u>	<u>2,047</u>	<u>375,705</u>
Deferred Inflows of Resources:	<u>10,838,578</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,838,578</u>
Fund Balances:					
Restricted:					
Stabilization by State Statute	6,485,799	-	-	2,183	6,487,982
Restricted - other	3,765,721	-	377,766	1,898,958	6,042,445
Committed	214,566	18,138,888	7,451,814	-	25,805,268
Assigned	11,292,796	-	-	-	11,292,796
Unassigned	74,016,029	-	-	64,707	74,080,736
Total fund balances	<u>95,774,911</u>	<u>18,138,888</u>	<u>7,829,580</u>	<u>1,965,848</u>	<u>123,709,227</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 106,987,147</u>	<u>\$ 18,138,888</u>	<u>\$ 7,829,580</u>	<u>\$ 1,967,895</u>	<u>\$ 134,923,510</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds			Non Major Governmental Funds	Total Governmental Funds
	General	County Capital Project	Education Capital Project		
Revenues:					
Ad valorem taxes	\$ 108,461,690	\$ -	\$ -	\$ -	\$ 108,461,690
Local option sales taxes	10,731,448	-	-	-	10,731,448
Other taxes and licenses	2,701,280	-	-	-	2,701,280
Unrestricted intergovernmental revenues	902,573	-	-	-	902,573
Restricted intergovernmental revenues	12,037,656	1,477,227	1,096,782	969,604	15,581,269
Permits and fees	2,332,312	-	-	100,162	2,432,474
Sales and services	6,988,366	-	-	-	6,988,366
Investment earnings	74,223	19,018	8,098	1,953	103,292
Other	747,606	-	-	292,459	1,040,065
Total revenues	<u>144,977,154</u>	<u>1,496,245</u>	<u>1,104,880</u>	<u>1,364,178</u>	<u>148,942,457</u>
Expenditures:					
Current:					
General government	6,948,742	-	-	63,772	7,012,514
Public safety	25,761,813	200,656	-	551,459	26,513,928
Central services	8,133,718	-	-	-	8,133,718
Human services	19,218,353	-	-	-	19,218,353
Transportation	340,296	1,452,447	-	-	1,792,743
Environmental protection	10,161,109	-	-	-	10,161,109
Culture and recreation	2,741,171	449,313	-	-	3,190,484
Economic and physical development	4,040,560	-	-	150,944	4,191,504
Education	28,440,612	-	3,776,875	-	32,217,487
Debt Service:					
Principal retirement	800,000	-	-	-	800,000
Interest and fiscal charges	2,160,878	-	-	-	2,160,878
Total expenditures	<u>108,747,252</u>	<u>2,102,416</u>	<u>3,776,875</u>	<u>766,175</u>	<u>115,392,718</u>
Revenues over (under) expenditures	<u>36,229,902</u>	<u>(606,171)</u>	<u>(2,671,995)</u>	<u>598,003</u>	<u>33,549,739</u>
Other Financing Sources (Uses):					
Transfers from other funds	-	7,118,470	-	15,000	7,133,470
Transfers to other funds	(7,133,470)	-	-	-	(7,133,470)
Total other financing sources (uses)	<u>(7,133,470)</u>	<u>7,118,470</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Net change in fund balance	29,096,432	6,512,299	(2,671,995)	613,003	33,549,739
Fund balance, beginning of year	<u>66,678,479</u>	<u>11,626,589</u>	<u>10,501,575</u>	<u>1,352,845</u>	<u>90,159,488</u>
Fund balance, end of year	<u>\$ 95,774,911</u>	<u>\$ 18,138,888</u>	<u>\$ 7,829,580</u>	<u>\$ 1,965,848</u>	<u>\$ 123,709,227</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:				
Ad valorem taxes	\$ 107,087,740	\$ 107,201,602	\$ 108,461,690	\$ 1,260,088
Local option sales taxes	18,044,972	18,044,972	10,731,448	(7,313,524)
Other taxes and licenses	2,095,000	3,245,000	2,701,280	(543,720)
Unrestricted intergovernmental revenues	1,118,209	1,118,209	902,573	(215,636)
Restricted intergovernmental revenues	14,258,582	18,189,095	12,037,656	(6,151,439)
Permits and fees	2,902,371	2,876,596	2,332,312	(544,284)
Sales and services	8,581,115	8,915,929	6,988,366	(1,927,563)
Investment earnings	85,000	85,000	74,223	(10,777)
Other	840,046	1,273,284	747,606	(525,678)
Total revenues	<u>155,013,035</u>	<u>160,949,687</u>	<u>144,977,154</u>	<u>(15,972,533)</u>
Expenditures:				
Current:				
General government	10,149,992	10,406,139	6,948,742	3,457,397
Central services	13,212,954	13,179,346	8,133,718	5,045,628
Public safety	33,008,876	35,052,336	25,761,813	9,290,523
Transportation	158,163	424,365	340,296	84,069
Environmental protection	13,572,098	13,822,098	10,161,109	3,660,989
Economic and physical development	4,393,777	5,957,315	4,040,560	1,916,755
Human services	24,656,161	28,592,800	19,218,353	9,374,447
Education	37,920,810	37,920,810	28,440,612	9,480,198
Culture and recreation	4,030,410	4,054,115	2,741,171	1,312,944
Debt Service:				
Principal retirement	9,215,000	9,215,000	800,000	8,415,000
Interest and fiscal charges	3,768,877	3,768,877	2,160,878	1,607,999
Total expenditures	<u>154,087,118</u>	<u>162,393,201</u>	<u>108,747,252</u>	<u>53,645,949</u>
Revenues over (under) expenditures	<u>925,917</u>	<u>(1,443,514)</u>	<u>36,229,902</u>	<u>37,673,416</u>
Other Financing Sources (Uses):				
Transfers to other funds	(4,515,436)	(9,832,432)	(7,133,470)	2,698,962
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>1,443,514</u>	<u>(7,133,470)</u>	<u>(8,576,984)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	29,096,432	<u>\$ 29,096,432</u>
Fund balance, beginning of year			<u>66,678,479</u>	
Fund balance, end of year			<u>\$ 95,774,911</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 MARCH 31, 2014 AND THE YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2013	March 31, 2013
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 103,887,740	\$ 103,887,740	\$102,941,095	\$ (946,645)	99%	\$ 102,992,488	\$ 100,529,445
Prior year taxes	2,500,000	2,613,862	4,575,813	1,961,951	175%	4,799,975	4,242,448
Penalties and interest	700,000	700,000	944,782	244,782	135%	1,153,354	938,272
	<u>107,087,740</u>	<u>107,201,602</u>	<u>108,461,690</u>	<u>1,260,088</u>	101%	<u>108,945,817</u>	<u>105,710,165</u>
Local Option Sales Taxes:							
Article 39 (1%)	7,861,865	7,861,865	4,588,233	(3,273,632)	58%	7,136,430	4,420,027
Article 40 (1/2%)	5,130,738	5,130,738	3,118,678	(2,012,060)	61%	5,034,320	2,949,808
Article 42 (1/2%)	5,052,369	5,052,369	3,021,436	(2,030,933)	60%	4,732,676	2,878,076
Article 44 (1/2%)	-	-	3,101	3,101	na	38,369	31,127
	<u>18,044,972</u>	<u>18,044,972</u>	<u>10,731,448</u>	<u>(7,313,524)</u>	59%	<u>16,941,795</u>	<u>10,279,038</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	150,000	150,000	118,321	(31,679)	79%	162,271	122,907
Deed stamp excise tax	1,850,000	1,850,000	1,607,162	(242,838)	87%	2,003,104	1,457,499
Solid waste tax	45,000	45,000	29,453	(15,547)	65%	43,976	34,107
White goods disposal tax	50,000	50,000	30,904	(19,096)	62%	53,390	38,289
1% Occupancy Tax	-	1,150,000	915,440	(234,560)	80%	1,221,647	816,851
	<u>2,095,000</u>	<u>3,245,000</u>	<u>2,701,280</u>	<u>(543,720)</u>	83%	<u>3,484,388</u>	<u>2,469,653</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	700,000	700,000	759,953	59,953	109%	692,275	692,275
Beer and wine tax	248,000	248,000	-	(248,000)	0%	234,872	-
Jail fees	170,209	170,209	142,620	(27,589)	84%	206,041	134,463
	<u>1,118,209</u>	<u>1,118,209</u>	<u>902,573</u>	<u>(215,636)</u>	81%	<u>1,133,188</u>	<u>826,738</u>
Restricted Intergovernmental:							
State and federal grant	14,083,927	18,014,440	11,910,141	(6,104,299)	66%	17,359,943	12,167,930
ARRA federal grant	11,655	11,655	10,728	(927)	92%	13,903	13,903
Court facility fees	140,000	140,000	91,825	(48,175)	66%	143,156	93,777
Payments in lieu of taxes	3,000	3,000	-	(3,000)	0%	3,627	-
ABC education requirement	-	-	6,586	6,586	na	5,691	11,691
ABC law enforcement services	2,000	2,000	4,530	2,530	227%	4,239	4,239
State drug tax	18,000	18,000	13,846	(4,154)	77%	61,820	46,376
	<u>14,258,582</u>	<u>18,189,095</u>	<u>12,037,656</u>	<u>(6,151,439)</u>	66%	<u>17,592,379</u>	<u>12,337,916</u>
Permits and Fees:							
Building permits	880,016	880,016	866,385	(13,631)	98%	1,030,414	716,029
Recording Fees	700,000	700,000	534,580	(165,420)	76%	783,126	569,843
Inspection fees	134,768	134,768	108,060	(26,708)	80%	163,787	106,279
Concealed handgun permit	136,764	136,764	114,010	(22,754)	83%	143,595	106,820
Other permit and fees	1,050,823	1,025,048	709,277	(315,771)	69%	1,035,093	725,159
	<u>2,902,371</u>	<u>2,876,596</u>	<u>2,332,312</u>	<u>(544,284)</u>	81%	<u>3,156,015</u>	<u>2,224,130</u>
Sales and Services:							
Solid waste fees	1,180,000	1,180,000	994,016	(185,984)	84%	1,402,235	914,277
School resource officer reimb.	1,421,736	1,421,736	663,579	(758,157)	47%	979,704	424,426
Rents	1,000	1,000	68,041	67,041	6804%	127,624	95,993
EMS Charges	3,265,000	3,517,692	3,123,127	(394,565)	89%	3,758,241	2,765,661
Public health user fees	670,250	670,250	513,583	(156,667)	77%	798,130	592,546
Sheriff animal prot. serv. fees	75,000	75,000	64,111	(10,889)	85%	99,067	73,748

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED MARCH 31, 2014 AND THE YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2013	March 31, 2013
Social services fees	56,700	56,700	39,394	(17,306)	69%	56,777	40,008
Public housing fees	31,854	31,854	47,747	15,893	150%	11,047	9,918
Tax collection fees	213,000	213,000	213,718	718	100%	227,149	209,133
Other sales and services	1,098,925	1,180,547	825,307	(355,240)	70%	1,327,746	975,697
Register of deeds	300,750	300,750	216,859	(83,891)	72%	291,430	209,422
Marriage licenses	54,000	54,000	34,669	(19,331)	64%	49,781	33,310
Recreation services	212,900	213,400	184,215	(29,185)	86%	223,030	188,392
	<u>8,581,115</u>	<u>8,915,929</u>	<u>6,988,366</u>	<u>(1,927,563)</u>	<u>78%</u>	<u>9,351,961</u>	<u>6,532,531</u>
Investment earnings	<u>85,000</u>	<u>85,000</u>	<u>74,223</u>	<u>(10,777)</u>	<u>87%</u>	<u>113,344</u>	<u>91,409</u>
Other:							
Tax refunds - sales and gas tax	500	500	691	191	138%	33,518	33,224
ABC bottles taxes	42,000	42,000	32,721	(9,279)	78%	47,692	30,831
County Board of Alcohol Control	24,000	24,000	12,000	(12,000)	50%	24,000	6,000
Contributions	1,500	15,289	35,166	19,877	230%	44,735	41,448
Other revenues	772,046	1,191,495	667,028	(524,467)	56%	1,407,560	271,026
	<u>840,046</u>	<u>1,273,284</u>	<u>747,606</u>	<u>(525,678)</u>	<u>59%</u>	<u>1,557,505</u>	<u>382,529</u>
Total revenues	<u>155,013,035</u>	<u>160,949,687</u>	<u>144,977,154</u>	<u>(15,972,533)</u>	<u>90%</u>	<u>162,276,392</u>	<u>140,854,109</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	240,655	240,655	174,478	66,177	73%	237,555	175,048
Fringe benefits	66,024	66,024	37,864	28,160	57%	60,224	45,007
Operating costs	66,764	66,764	35,065	31,699	53%	56,418	46,731
	<u>373,443</u>	<u>373,443</u>	<u>247,407</u>	<u>126,036</u>	<u>66%</u>	<u>354,197</u>	<u>266,786</u>
County Administration:							
Salaries	707,581	734,504	521,245	213,259	71%	695,399	492,851
Fringe benefits	218,449	230,579	162,626	67,953	71%	206,530	147,445
Operating costs	52,100	52,100	24,690	27,410	47%	39,021	23,616
	<u>978,130</u>	<u>1,017,183</u>	<u>708,561</u>	<u>308,622</u>	<u>70%</u>	<u>940,950</u>	<u>663,912</u>
Finance:							
Salaries	643,717	640,517	435,550	204,967	68%	584,717	434,959
Fringe benefits	218,040	218,040	149,011	69,029	68%	196,856	147,424
Operating costs	345,145	402,020	289,889	112,131	72%	325,476	261,514
	<u>1,206,902</u>	<u>1,260,577</u>	<u>874,450</u>	<u>386,127</u>	<u>69%</u>	<u>1,107,049</u>	<u>843,897</u>
Tax Administration:							
Salaries	1,727,883	1,727,883	1,251,365	476,518	72%	1,648,179	1,217,552
Fringe benefits	694,912	713,599	507,471	206,128	71%	673,477	511,814
Operating costs	678,600	792,462	317,828	474,634	40%	904,980	779,345
	<u>3,101,395</u>	<u>3,233,944</u>	<u>2,076,664</u>	<u>1,157,280</u>	<u>64%</u>	<u>3,226,636</u>	<u>2,508,711</u>
Geographic Information:							
Salaries	390,806	390,806	288,064	102,742	74%	373,670	275,099
Fringe benefits	140,623	140,623	103,294	37,329	73%	133,884	99,449
Operating costs	52,170	52,170	39,356	12,814	75%	52,727	50,901
Capital outlay	11,000	11,000	7,971	3,029	72%	-	-
	<u>594,599</u>	<u>594,599</u>	<u>438,685</u>	<u>155,914</u>	<u>74%</u>	<u>560,281</u>	<u>425,449</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 MARCH 31, 2014 AND THE YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2013	March 31, 2013
County Attorney:							
Salaries	345,668	345,668	259,281	86,387	75%	289,001	207,091
Fringe benefits	103,641	103,641	73,456	30,185	71%	82,829	61,171
Operating costs	248,880	248,880	119,342	129,538	48%	272,684	141,787
	<u>698,189</u>	<u>698,189</u>	<u>452,079</u>	<u>246,110</u>	65%	<u>644,514</u>	<u>410,049</u>
Court Facilities:							
Salaries	63,666	19,504	19,503	1	100%	100,195	74,749
Fringe benefits	21,663	6,790	6,560	230	97%	36,570	27,303
Operating costs	209,068	298,973	113,568	185,405	38%	161,625	97,642
Capital outlay	20,000	20,000	-	20,000	0%	164,485	89,783
	<u>314,397</u>	<u>345,267</u>	<u>139,631</u>	<u>205,636</u>	40%	<u>462,875</u>	<u>289,477</u>
Board of Elections:							
Salaries	381,345	381,345	222,969	158,376	58%	372,016	313,930
Fringe benefits	101,846	101,846	62,597	39,249	61%	93,110	71,921
Operating costs	168,689	168,689	113,784	54,905	67%	83,972	63,503
	<u>651,880</u>	<u>651,880</u>	<u>399,350</u>	<u>252,530</u>	61%	<u>549,098</u>	<u>449,354</u>
Register of Deeds:							
Salaries	645,226	645,226	455,904	189,322	71%	623,212	459,525
Fringe benefits	286,978	286,978	201,845	85,133	70%	281,703	208,457
Operating costs	1,298,853	1,298,853	954,166	344,687	73%	1,356,626	907,301
	<u>2,231,057</u>	<u>2,231,057</u>	<u>1,611,915</u>	<u>619,142</u>	72%	<u>2,261,541</u>	<u>1,575,283</u>
Total general government	<u>10,149,992</u>	<u>10,406,139</u>	<u>6,948,742</u>	<u>3,457,397</u>	67%	<u>10,107,141</u>	<u>7,432,918</u>
Central Services:							
Management Information Systems:							
Salaries	645,167	638,167	449,764	188,403	70%	551,004	399,772
Fringe benefits	227,232	240,804	169,115	71,689	70%	189,771	138,009
Operating costs	854,916	855,616	344,497	511,119	40%	684,351	194,235
Capital outlay	229,500	229,500	105,692	123,808	46%	73,895	-
	<u>1,956,815</u>	<u>1,964,087</u>	<u>1,069,068</u>	<u>895,019</u>	54%	<u>1,499,021</u>	<u>732,016</u>
Service Center:							
Salaries	599,396	599,396	434,485	164,911	72%	581,260	428,850
Fringe benefits	235,788	235,788	168,191	67,597	71%	228,368	171,764
Operating costs	404,718	410,718	(124,143)	534,861	-30%	423,798	195,479
Capital outlay	91,000	85,000	83,333	1,667	98%	32,012	5,901
	<u>1,330,902</u>	<u>1,330,902</u>	<u>561,866</u>	<u>769,036</u>	42%	<u>1,265,438</u>	<u>801,994</u>
Engineering:							
Salaries	324,454	324,454	230,578	93,876	71%	267,586	199,128
Fringe benefits	109,540	109,540	77,552	31,988	71%	89,907	67,879
Operating costs	35,000	35,000	14,372	20,628	41%	37,942	17,074
	<u>468,994</u>	<u>468,994</u>	<u>322,502</u>	<u>146,492</u>	69%	<u>395,435</u>	<u>284,081</u>
Operation Services:							
Salaries	1,929,969	1,929,969	1,377,841	552,128	71%	1,838,316	1,363,142
Fringe benefits	819,273	830,146	600,718	229,428	72%	810,196	611,260
Operating costs	3,019,400	3,226,072	1,852,725	1,373,347	57%	2,662,227	1,668,089
Capital outlay	136,000	140,845	106,495	34,350	76%	99,031	91,826
	<u>5,904,642</u>	<u>6,127,032</u>	<u>3,937,779</u>	<u>2,189,253</u>	64%	<u>5,409,770</u>	<u>3,734,317</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 MARCH 31, 2014 AND THE YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2013	March 31, 2013
Non-departmental:							
Salaries	115,615	115,615	-	115,615	0%	10,220	10,220
Fringe benefits	2,443,326	2,276,490	1,564,675	711,815	69%	2,011,394	1,546,542
Operating costs	992,660	880,971	657,644	223,327	75%	1,072,825	953,179
Capital outlay	-	15,255	20,184	(4,929)	132%	-	-
	<u>3,551,601</u>	<u>3,288,331</u>	<u>2,242,503</u>	<u>1,045,828</u>	68%	<u>3,094,439</u>	<u>2,509,941</u>
Total central services	<u>13,212,954</u>	<u>13,179,346</u>	<u>8,133,718</u>	<u>5,045,628</u>	62%	<u>11,664,103</u>	<u>8,062,349</u>
Public Safety:							
District Attorney:							
Salaries	-	-	-	-	na	1,532	1,532
Operating costs	83,000	83,000	62,935	20,065	76%	77,953	60,776
	<u>83,000</u>	<u>83,000</u>	<u>62,935</u>	<u>20,065</u>	76%	<u>79,485</u>	<u>62,308</u>
Sheriff:							
Salaries	6,127,988	6,521,798	4,827,863	1,693,935	74%	5,966,616	4,375,911
Fringe benefits	2,221,510	2,394,905	1,739,177	655,728	73%	2,133,316	1,588,424
Operating costs	2,009,784	2,328,367	1,924,892	403,475	83%	2,162,209	1,625,751
Capital outlay	484,980	574,752	545,893	28,859	95%	532,611	226,311
	<u>10,844,262</u>	<u>11,819,822</u>	<u>9,037,825</u>	<u>2,781,997</u>	76%	<u>10,794,752</u>	<u>7,816,397</u>
School Resource Officers:							
Salaries	1,034,875	1,034,875	688,635	346,240	67%	680,648	443,069
Fringe benefits	386,861	386,861	279,195	107,666	72%	265,646	170,419
Operating costs	-	-	-	-	na	92,656	51,652
Capital outlay	-	-	-	-	na	209,033	209,033
	<u>1,421,736</u>	<u>1,421,736</u>	<u>967,830</u>	<u>453,906</u>	68%	<u>1,247,983</u>	<u>874,173</u>
Detention Center:							
Salaries	4,030,229	3,887,339	2,780,991	1,106,348	72%	3,707,784	2,691,948
Fringe benefits	1,573,038	1,540,983	1,079,662	461,321	70%	1,565,651	1,189,321
Operating costs	1,813,892	2,160,344	1,657,351	502,993	77%	1,770,194	1,107,249
Capital outlay	39,385	39,385	37,586	1,799	95%	34,690	34,690
	<u>7,456,544</u>	<u>7,628,051</u>	<u>5,555,590</u>	<u>2,072,461</u>	73%	<u>7,078,319</u>	<u>5,023,208</u>
Emergency Medical:							
Salaries	4,250,765	4,374,640	3,222,164	1,152,476	74%	3,921,175	2,865,058
Fringe benefits	1,483,335	1,522,679	1,101,544	421,135	72%	1,392,468	1,042,655
Operating costs	1,101,770	1,288,521	1,044,292	244,229	81%	1,124,519	827,661
Capital outlay	349,950	419,950	428,407	(8,457)	102%	511,403	230,171
	<u>7,185,820</u>	<u>7,605,790</u>	<u>5,796,407</u>	<u>1,809,383</u>	76%	<u>6,949,565</u>	<u>4,965,545</u>
Emergency Management:							
Salaries	388,895	388,895	296,503	92,392	76%	358,594	260,184
Fringe benefits	129,938	129,938	95,761	34,177	74%	119,680	87,403
Operating costs	239,515	405,076	135,374	269,702	33%	201,539	121,668
Capital outlay	33,000	33,000	31,374	1,626	95%	360,759	360,759
	<u>791,348</u>	<u>956,909</u>	<u>559,012</u>	<u>397,897</u>	58%	<u>1,040,572</u>	<u>830,014</u>
Other Agencies:							
Fire districts	300,000	376,055	230,739	145,316	61%	648,988	545,783
Rescue Squads	342,200	342,200	194,898	147,302	57%	325,660	204,818
	<u>642,200</u>	<u>718,255</u>	<u>425,637</u>	<u>292,618</u>	59%	<u>974,648</u>	<u>750,601</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 MARCH 31, 2014 AND THE YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2013	March 31, 2013
Code Administration:							
Salaries	915,561	905,561	654,560	251,001	72%	780,317	573,895
Fringe benefits	340,612	332,612	234,506	98,106	71%	291,488	218,588
Operating costs	116,288	136,599	73,758	62,841	54%	92,518	60,692
Capital outlay	22,000	22,880	22,879	1	100%	-	-
	<u>1,394,461</u>	<u>1,397,652</u>	<u>985,703</u>	<u>411,949</u>	71%	<u>1,164,323</u>	<u>853,175</u>
Central Communications:							
Salaries	1,392,286	1,310,341	992,106	318,235	76%	1,217,747	894,137
Fringe benefits	558,736	545,880	401,011	144,869	73%	489,627	370,719
Operating costs	263,200	225,815	126,337	99,478	56%	268,141	194,499
Capital outlay	95,000	421,850	87,782	334,068	21%	139,712	99,702
	<u>2,309,222</u>	<u>2,503,886</u>	<u>1,607,236</u>	<u>896,650</u>	64%	<u>2,115,227</u>	<u>1,559,057</u>
Animal Protective Services:							
Salaries	437,024	450,954	374,528	76,426	83%	393,252	281,387
Fringe benefits	177,392	188,004	155,694	32,310	83%	159,225	115,337
Operating costs	242,123	246,477	201,616	44,861	82%	240,781	179,556
Capital outlay	23,744	31,800	31,800	-	100%	-	-
	<u>880,283</u>	<u>917,235</u>	<u>763,638</u>	<u>153,597</u>	83%	<u>793,258</u>	<u>576,280</u>
Total public safety	<u>33,008,876</u>	<u>35,052,336</u>	<u>25,761,813</u>	<u>9,290,523</u>	73%	<u>32,238,132</u>	<u>23,310,758</u>
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	72,750	24,250	75%	97,000	72,750
Odell Williamson Municipal Airpor	27,500	27,500	20,625	6,875	75%	27,500	20,625
Cape Fear Transportation Authority	33,663	33,663	29,350	4,313	87%	13,890	10,416
Brunswick Transit System	-	266,202	217,571	48,631	82%	235,060	235,060
Total transportation	<u>158,163</u>	<u>424,365</u>	<u>340,296</u>	<u>84,069</u>	80%	<u>373,450</u>	<u>338,851</u>
Environmental Protection:							
Solid Waste:							
Salaries	305,659	305,659	203,901	101,758	67%	329,267	238,683
Fringe benefits	123,479	123,479	75,754	47,725	61%	125,422	92,504
Operating costs	12,809,088	13,061,988	9,669,908	3,392,080	74%	12,436,395	9,161,174
Capital outlay	65,000	62,100	56,913	5,187	92%	283,908	263,058
	<u>13,303,226</u>	<u>13,553,226</u>	<u>10,006,476</u>	<u>3,546,750</u>	74%	<u>13,174,992</u>	<u>9,755,419</u>
Other:							
Forestry services	238,872	238,872	132,133	106,739	55%	215,541	139,152
Brunswick County Beach Consortiu	30,000	30,000	22,500	7,500	75%	30,000	22,500
	<u>268,872</u>	<u>268,872</u>	<u>154,633</u>	<u>114,239</u>	58%	<u>245,541</u>	<u>161,652</u>
Total environmental protection	<u>13,572,098</u>	<u>13,822,098</u>	<u>10,161,109</u>	<u>3,660,989</u>	74%	<u>13,420,533</u>	<u>9,917,071</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 MARCH 31, 2014 AND THE YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>March 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>	<u>March 31, 2013</u>
Economic Development:							
Planning:							
Salaries	513,327	483,677	319,724	163,953	66%	454,215	331,174
Fringe benefits	182,987	183,034	116,414	66,620	64%	158,323	117,175
Operating costs	212,078	234,720	111,781	122,939	48%	229,954	140,305
Capital outlay	11,000	20,000	7,971	12,029	40%	-	-
	<u>919,392</u>	<u>921,431</u>	<u>555,890</u>	<u>365,541</u>	60%	<u>842,492</u>	<u>588,654</u>
Cooperative Extension:							
Salaries	241,998	269,647	161,757	107,890	60%	203,664	131,396
Fringe benefits	96,303	102,951	53,293	49,658	52%	69,533	29,558
Operating costs	156,273	156,759	71,299	85,460	45%	122,613	82,875
	<u>494,574</u>	<u>529,357</u>	<u>286,349</u>	<u>243,008</u>	54%	<u>395,810</u>	<u>243,829</u>
Soil and Water Conservation:							
Salaries	135,203	135,203	99,864	35,339	74%	129,194	95,245
Fringe benefits	53,795	53,795	39,971	13,824	74%	52,020	38,711
Operating costs	14,850	14,850	9,263	5,587	62%	13,970	9,533
	<u>203,848</u>	<u>203,848</u>	<u>149,098</u>	<u>54,750</u>	73%	<u>195,184</u>	<u>143,489</u>
Public Housing Section 8:							
Salaries	193,455	193,455	141,475	51,980	73%	185,156	135,221
Fringe benefits	74,374	74,374	54,617	19,757	73%	71,471	52,917
Operating costs	2,111,239	2,111,239	1,643,914	467,325	78%	2,207,724	1,656,824
	<u>2,379,068</u>	<u>2,379,068</u>	<u>1,840,006</u>	<u>539,062</u>	77%	<u>2,464,351</u>	<u>1,844,962</u>
Economic Development:							
Salaries	201,331	201,331	147,402	53,929	73%	200,951	153,753
Fringe benefits	67,064	74,630	56,784	17,846	76%	62,726	46,873
Operating costs	128,500	128,500	96,375	32,125	75%	128,500	96,375
	<u>396,895</u>	<u>404,461</u>	<u>300,561</u>	<u>103,900</u>	74%	<u>392,177</u>	<u>297,001</u>
1% Occupancy Tax:							
Operating costs	-	1,150,000	900,651	249,349	78%	1,221,647	801,496
Other Economic Development:							
Lockwood Folly & Shallotte							
Dredging	-	-	-	-	na	112,500	112,500
Lockwood Folly River Aquatic							
Restoration	-	284,150	-	284,150	0%	-	-
Dredging	-	-	-	-	na	3,975	-
Lee Controls	-	85,000	8,005	76,995	9%	-	-
	<u>-</u>	<u>369,150</u>	<u>8,005</u>	<u>361,145</u>	2%	<u>116,475</u>	<u>112,500</u>
Total economic development	<u>4,393,777</u>	<u>5,957,315</u>	<u>4,040,560</u>	<u>1,916,755</u>	68%	<u>5,628,136</u>	<u>4,031,931</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 MARCH 31, 2014 AND THE YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2013	March 31, 2013
Human Services:							
Health:							
Administration:							
Salaries	2,321,587	2,298,282	1,640,019	658,263	71%	2,150,640	1,583,974
Fringe benefits	895,003	882,914	646,208	236,706	73%	850,557	642,143
Operating costs	728,400	728,400	278,758	449,642	38%	199,022	158,966
Capital outlay	-	91,749	-	91,749	0%	-	-
	<u>3,944,990</u>	<u>4,001,345</u>	<u>2,564,985</u>	<u>1,436,360</u>	64%	<u>3,200,219</u>	<u>2,385,083</u>
Communicable Diseases:							
Operating costs	<u>263,875</u>	<u>263,875</u>	<u>173,198</u>	<u>90,677</u>	66%	<u>296,317</u>	<u>227,744</u>
Adult Health Maintenance:							
Operating costs	<u>69,615</u>	<u>90,618</u>	<u>60,313</u>	<u>30,305</u>	67%	<u>163,148</u>	<u>60,018</u>
	<u>69,615</u>	<u>90,618</u>	<u>60,313</u>	<u>30,305</u>	67%	<u>163,148</u>	<u>60,018</u>
Senior Health							
Salaries	178,855	178,855	130,345	48,510	73%	171,917	124,965
Fringe benefits	63,957	63,957	40,193	23,764	63%	52,752	38,788
Operating costs	<u>262,350</u>	<u>263,250</u>	<u>172,599</u>	<u>90,651</u>	66%	<u>195,654</u>	<u>155,774</u>
	<u>505,162</u>	<u>506,062</u>	<u>343,137</u>	<u>162,925</u>	68%	<u>420,323</u>	<u>319,527</u>
Maternal and Child Health:							
Salaries	384,813	384,813	285,207	99,606	74%	366,216	267,440
Fringe benefits	166,134	166,134	123,033	43,101	74%	160,066	118,667
Operating costs	<u>640,382</u>	<u>647,734</u>	<u>392,488</u>	<u>255,246</u>	61%	<u>565,083</u>	<u>379,164</u>
	<u>1,191,329</u>	<u>1,198,681</u>	<u>800,728</u>	<u>397,953</u>	67%	<u>1,091,365</u>	<u>765,271</u>
Environmental Health:							
Salaries	813,882	813,882	591,280	222,602	73%	767,028	551,752
Fringe benefits	287,505	287,505	209,515	77,990	73%	275,569	203,644
Operating costs	178,550	204,143	138,383	65,760	68%	225,314	146,066
Capital outlay	<u>15,000</u>	<u>894</u>	<u>-</u>	<u>894</u>	0%	<u>18,887</u>	<u>18,887</u>
	<u>1,294,937</u>	<u>1,306,424</u>	<u>939,178</u>	<u>367,246</u>	72%	<u>1,286,798</u>	<u>920,349</u>
Employee Wellness:							
Salaries	-	96,074	59,859	36,215	62%	-	-
Fringe benefits	-	34,096	20,271	13,825	59%	-	-
Operating costs	<u>-</u>	<u>93,530</u>	<u>25,142</u>	<u>68,388</u>	27%	<u>-</u>	<u>-</u>
	<u>-</u>	<u>223,700</u>	<u>105,272</u>	<u>118,428</u>	47%	<u>-</u>	<u>-</u>
Total health	<u>7,269,908</u>	<u>7,590,705</u>	<u>4,986,811</u>	<u>2,603,894</u>	66%	<u>6,458,170</u>	<u>4,677,992</u>
Veterans' Services:							
Salaries	122,647	122,647	84,777	37,870	69%	88,459	63,851
Fringe benefits	51,288	51,288	32,886	18,402	64%	34,403	25,366
Operating costs	<u>12,584</u>	<u>12,584</u>	<u>5,669</u>	<u>6,915</u>	45%	<u>11,729</u>	<u>7,471</u>
Total veterans' services	<u>186,519</u>	<u>186,519</u>	<u>123,332</u>	<u>63,187</u>	66%	<u>134,591</u>	<u>96,688</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 MARCH 31, 2014 AND THE YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>March 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>	<u>March 31, 2013</u>
Social Services:							
Administration:							
Salaries	5,985,117	5,945,117	4,016,786	1,928,331	68%	5,523,166	4,058,420
Fringe benefits	2,347,921	2,347,921	1,596,447	751,474	68%	2,197,622	1,639,183
Operating costs	1,723,025	2,128,436	1,424,287	704,149	67%	1,758,555	1,380,503
Capital outlay	84,000	84,000	73,863	10,137	88%	-	-
	<u>10,140,063</u>	<u>10,505,474</u>	<u>7,111,383</u>	<u>3,394,091</u>	68%	<u>9,479,343</u>	<u>7,078,106</u>
Title III-In Home Care:							
Salaries	290,436	265,436	171,713	93,723	65%	167,893	123,166
Fringe benefits	165,012	153,012	106,997	46,015	70%	103,220	76,916
Operating costs	55,105	92,105	55,831	36,274	61%	30,309	10,060
	<u>510,553</u>	<u>510,553</u>	<u>334,541</u>	<u>176,012</u>	66%	<u>301,422</u>	<u>210,142</u>
Other Operating Costs:							
Medical assistance	30,000	30,000	4,838	25,162	16%	8,518	8,481
Aid to the blind	5,910	5,910	5,909	1	100%	5,857	5,857
Adoption assistance	280,000	280,000	190,824	89,176	68%	266,856	196,087
Special assistance to aged	250,000	250,000	156,113	93,887	62%	240,296	183,446
Special assistance to disabled	250,000	250,000	148,026	101,974	59%	235,567	178,313
Foster care	850,000	850,000	398,650	451,350	47%	697,393	453,789
State foster home	275,000	275,000	233,533	41,467	85%	363,231	236,536
Special assistance	1,500	1,500	1,285	215	86%	685	206
Day care	1,935,508	4,435,097	2,875,053	1,560,044	65%	3,892,357	2,407,009
Special child adoption assistance	-	100,128	13,821	86,307	14%	28,723	23,939
	<u>3,877,918</u>	<u>6,477,635</u>	<u>4,028,052</u>	<u>2,449,583</u>	62%	<u>5,739,483</u>	<u>3,693,663</u>
Total social services	<u>14,528,534</u>	<u>17,493,662</u>	<u>11,473,976</u>	<u>6,019,686</u>	66%	<u>15,520,248</u>	<u>10,981,911</u>
Other Human Services:							
CoastalCare	692,000	692,000	516,419	175,581	75%	703,383	518,331
Other human services	1,979,200	2,551,632	2,039,533	512,099	80%	2,135,855	1,617,072
Capital outlay	-	78,282	78,282	-	100%	99,236	30,552
	<u>2,671,200</u>	<u>3,321,914</u>	<u>2,634,234</u>	<u>687,680</u>	79%	<u>2,938,474</u>	<u>2,165,955</u>
Total human services	<u>24,656,161</u>	<u>28,592,800</u>	<u>19,218,353</u>	<u>9,374,447</u>	67%	<u>25,051,483</u>	<u>17,922,546</u>
Education:							
Public schools	33,437,869	33,437,869	25,078,401	8,359,468	75%	32,339,596	24,254,694
Public schools - capital outlay	701,494	701,494	526,122	175,372	75%	678,453	508,842
Community college	3,781,447	3,781,447	2,836,089	945,358	75%	3,657,105	2,742,831
Total education	<u>37,920,810</u>	<u>37,920,810</u>	<u>28,440,612</u>	<u>9,480,198</u>	75%	<u>36,675,154</u>	<u>27,506,367</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 MARCH 31, 2014 AND THE YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2013	March 31, 2013
Culture and Recreation:							
Parks and Recreation:							
Salaries	1,252,897	1,252,897	887,401	365,496	71%	1,164,120	854,058
Fringe benefits	413,374	424,013	311,188	112,825	73%	401,268	299,855
Operating costs	951,804	957,304	592,066	365,238	62%	834,640	573,202
Capital outlay	144,500	144,500	84,649	59,851	59%	67,763	28,219
	<u>2,762,575</u>	<u>2,778,714</u>	<u>1,875,304</u>	<u>903,410</u>	67%	<u>2,467,791</u>	<u>1,755,334</u>
Brunswick County Library:							
Salaries	675,536	675,536	496,551	178,985	74%	640,040	469,969
Fringe benefits	286,699	294,265	218,562	75,703	74%	274,509	204,022
Operating costs	305,600	305,600	150,754	154,846	49%	238,802	128,200
	<u>1,267,835</u>	<u>1,275,401</u>	<u>865,867</u>	<u>409,534</u>	68%	<u>1,153,351</u>	<u>802,191</u>
					na		
Total culture and recreation	<u>4,030,410</u>	<u>4,054,115</u>	<u>2,741,171</u>	<u>1,312,944</u>	68%	<u>3,621,142</u>	<u>2,557,525</u>
Debt Service:							
Principal retirement	9,215,000	9,215,000	800,000	8,415,000	9%	9,910,000	800,000
Interest and fees	<u>3,768,877</u>	<u>3,768,877</u>	<u>2,160,878</u>	<u>1,607,999</u>	57%	<u>6,492,027</u>	<u>2,404,870</u>
Total debt service	<u>12,983,877</u>	<u>12,983,877</u>	<u>2,960,878</u>	<u>10,022,999</u>	23%	<u>16,402,027</u>	<u>3,204,870</u>
Total expenditures	<u>154,087,118</u>	<u>162,393,201</u>	<u>108,747,252</u>	<u>53,645,949</u>	67%	<u>155,181,301</u>	<u>104,285,186</u>
Revenues over (under) expenditure	<u>925,917</u>	<u>(1,443,514)</u>	<u>36,229,902</u>	<u>37,673,416</u>	-2510%	<u>7,095,091</u>	<u>36,568,923</u>
Other Financing Sources (Uses):							
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)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>2,220,258</u>	<u>-</u>
Transfers From Other Funds:							
Transfer from school capital project fund	-	-	-	-	na	314,013	314,013
Transfer from county capital project fund	-	-	-	-	na	513,300	513,300
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>827,313</u>	<u>827,313</u>
Transfers To Other Funds:							
Transfer to county capital project fund	(1,816,474)	(7,118,470)	(7,118,470)	-	100%	(100,000)	-
Transfer to grant project funds	-	(15,000)	(15,000)	-	100%	(60,000)	(15,000)
Transfer to emergency telephone system fund	-	-	-	-	na	(31,493)	(31,493)
Transfer to school capital project funds	<u>(2,698,962)</u>	<u>(2,698,962)</u>	<u>-</u>	<u>2,698,962</u>	0%	<u>(2,985,039)</u>	<u>-</u>
	<u>(4,515,436)</u>	<u>(9,832,432)</u>	<u>(7,133,470)</u>	<u>2,698,962</u>	73%	<u>(3,176,532)</u>	<u>(46,493)</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 MARCH 31, 2014 AND THE YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>March 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>	<u>March 31, 2013</u>
Budgetary Financing Sources (Uses):							
Contingency	(400,000)	(16,850)	-	16,850	0%	-	-
Appropriated fund balance	<u>3,989,519</u>	<u>11,292,796</u>	-	<u>(11,292,796)</u>	0%	-	-
	<u>3,589,519</u>	<u>11,275,946</u>	-	<u>(11,275,946)</u>	0%	-	-
Total other financing sources (uses)	<u>(925,917)</u>	<u>1,443,514</u>	<u>(7,133,470)</u>	<u>(8,576,984)</u>	-494%	<u>(128,961)</u>	<u>780,820</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	29,096,432	<u>\$ 29,096,432</u>		6,966,130	37,349,743
Fund balance, beginning of year			<u>66,678,479</u>			<u>59,712,349</u>	<u>59,712,348</u>
Fund balance, end of year			<u>\$ 95,774,911</u>			<u>\$ 66,678,479</u>	<u>\$ 97,062,091</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 MARCH 31, 2014

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 16,832,555	\$ 12,550,043	\$ 1,477,227	\$ 14,027,270
Restricted intergovernmental-NC Parks & Rec. Trust Fund	859,354	500,000	-	500,000
Investment earnings	70,000	115,876	19,018	134,894
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	259,716	204,563	-	204,563
Total revenues	<u>22,235,346</u>	<u>17,584,203</u>	<u>1,496,245</u>	<u>19,080,448</u>
Expenditures:				
Capital Improvements:				
Public Safety:				
Sheriff's Firing Range	280,000	1,789	200,656	202,445
	<u>280,000</u>	<u>1,789</u>	<u>200,656</u>	<u>202,445</u>
Environmental protection:				
C&D Landfill expansion	2,658,713	2,549,291	-	2,549,291
Economic Development:				
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>
Cultural and recreation:				
Town Creek Park Improvements	4,871,679	216,056	324,285	540,341
Waccamaw Park Improvements	645,000	20,000	122,821	142,821
Brunswick River boat ramp	10,300	7,298	-	7,298
Leland Senior Center	250,000	-	2,207	2,207
	<u>5,776,979</u>	<u>243,354</u>	<u>449,313</u>	<u>692,667</u>
Transportation:				
Airport Improvements	19,012,335	15,314,261	1,452,447	16,766,708
Total expenditures	<u>31,925,457</u>	<u>18,408,065</u>	<u>2,102,416</u>	<u>20,510,481</u>
Revenues over (under) expenditures	(9,690,111)	(823,862)	(606,171)	(1,430,033)

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Project Budget</u>	<u>Prior Years</u>	<u>Actual</u>	
			<u>Current Year</u>	<u>Total to Date</u>
Other Financing Sources (Uses):				
Appropriated fund balance	8,745,593	-	-	-
Contingency for future capital projects	(9,984,945)	-	-	-
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>9,690,111</u>	<u>3,810,993</u>	<u>7,118,470</u>	<u>10,929,463</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 2,987,131</u>	6,512,299	<u>\$ 9,499,430</u>
Fund balance, beginning of year			<u>11,626,589</u>	
Fund balance, end of year			<u>\$ 18,138,888</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 MARCH 31, 2014

	<u>Project Budget</u>	<u>Prior Years</u>	<u>Actual</u>	
			<u>Current Year</u>	<u>Total to Date</u>
Revenues:				
NC Public Education Lottery	\$ 7,087,951	\$ 4,608,835	\$ 1,096,782	\$ 5,705,617
Investment earnings	1,199,342	1,304,914	7,822	1,312,736
Investment earnings-debt proceeds	-	1,887	276	2,163
Total revenues	<u>8,287,293</u>	<u>5,915,636</u>	<u>1,104,880</u>	<u>7,020,516</u>
Expenditures:				
Brunswick County Schools capital projects	40,769,910	26,340,958	3,717,700	30,058,658
Brunswick Community College	31,665,911	31,317,327	59,175	31,376,502
Total expenditures	<u>72,435,821</u>	<u>57,658,285</u>	<u>3,776,875</u>	<u>61,435,160</u>
Revenues over (under) expenditures	(64,148,528)	(51,742,649)	(2,671,995)	(54,414,644)
Other Financing Sources (Uses):				
Transfer from general fund	27,443,559	25,529,346	-	25,529,346
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)	<u>64,148,528</u>	<u>55,691,809</u>	<u>-</u>	<u>55,691,809</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 3,949,160</u>	(2,671,995)	<u>\$ 1,277,165</u>
Fund balance, beginning of year			<u>10,501,575</u>	
Fund balance, end of year			<u>\$ 7,829,580</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
MARCH 31, 2014

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 1,130,380	\$ 64,707	\$ 770,625	\$ 1,965,712
Interest receivable	246	-	271	517
Other governmental agencies	1,666	-	-	1,666
Total assets	<u>\$ 1,132,292</u>	<u>\$ 64,707</u>	<u>\$ 770,896</u>	<u>\$ 1,967,895</u>
Liabilities:				
Accounts payable and other liabilities	<u>2,062</u>	<u>-</u>	<u>(15)</u>	<u>2,047</u>
Total liabilities	<u>2,062</u>	<u>-</u>	<u>(15)</u>	<u>2,047</u>
Fund Balance:				
Stabilization by State Statute	1,912	-	271	2,183
Restricted - other	1,128,318	-	770,640	1,898,958
Unassigned	<u>-</u>	<u>64,707</u>	<u>-</u>	<u>64,707</u>
Total fund balances	<u>1,130,230</u>	<u>64,707</u>	<u>770,911</u>	<u>1,965,848</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,132,292</u>	<u>\$ 64,707</u>	<u>\$ 770,896</u>	<u>\$ 1,967,895</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 MARCH 31, 2014 AND THE YEAR ENDED JUNE 30, 2013

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 536,116	\$ 433,488	\$ -	\$ 969,604
Permits and fees	-	-	100,162	100,162
Other revenue	292,059	400	-	292,459
Investment earnings	1,124	27	802	1,953
Total revenues	<u>829,299</u>	<u>433,915</u>	<u>100,964</u>	<u>1,364,178</u>
Expenditures:				
General government	-	-	63,772	63,772
Public safety	288,236	263,223	-	551,459
Economic and physical development	-	150,944	-	150,944
Total expenditures	<u>288,236</u>	<u>414,167</u>	<u>63,772</u>	<u>766,175</u>
Revenues over (under) expenditures	541,063	19,748	37,192	598,003
Other Financing Sources:				
Transfers from general fund	-	15,000	-	15,000
Total other financing sources (uses)	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Net change in fund balances	541,063	34,748	37,192	613,003
Fund balance, beginning of year	<u>589,167</u>	<u>29,959</u>	<u>733,719</u>	<u>1,352,845</u>
Fund balance, end of year	<u>\$ 1,130,230</u>	<u>\$ 64,707</u>	<u>\$ 770,911</u>	<u>\$ 1,965,848</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 MARCH 31, 2014 AND THE YEAR ENDED JUNE 30, 2013**

	<u>Budget</u>	<u>March 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2013</u>
Revenues:				
Restricted intergovernmental	\$ 1,036,711	\$ 507,807	\$ (528,904)	\$ 648,881
911 Center Consolidation Grant	2,071,691	28,309	(2,043,382)	-
Other revenue	292,059	292,059	-	-
Investment earnings	-	1,124	1,124	524
Total revenues	<u>3,400,461</u>	<u>829,299</u>	<u>(2,571,162)</u>	<u>649,405</u>
Expenditures:				
Public Safety	543,271	225,588	317,683	412,249
911 Center Grant	<u>2,864,651</u>	<u>62,648</u>	<u>2,802,003</u>	<u>28,309</u>
Total expenditures	<u>3,407,922</u>	<u>288,236</u>	<u>3,119,686</u>	<u>440,558</u>
Revenues over (under) expenditures	(7,461)	541,063	548,524	208,847
Other Financing Sources (Uses):				
Transfers from general fund	-	-	-	31,493
Appropriated fund balance	<u>7,461</u>	-	<u>(7,461)</u>	-
Total other financing sources (uses)	<u>7,461</u>	-	<u>(7,461)</u>	<u>31,493</u>
Net change in fund balance	<u>\$ -</u>	541,063	<u>\$ 541,063</u>	240,340
Fund balance, beginning of year		<u>589,167</u>		<u>348,827</u>
Fund balance, end of year		<u>\$ 1,130,230</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 MARCH 31, 2014**

	<u>Project Authorization</u>	<u>Actual</u>		
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>
Revenues:				
Restricted intergovernmental - CDBG-Scattered Site 2012	\$ 225,000	\$ -	\$ -	\$ -
Restricted intergovernmental - CDBG-Tech. Assist Gr. 2012	50,000	-	10,000	10,000
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	-	-	-
Restricted intergovernmental - Single Family Rehab 2011	210,000	190,867	4,229	195,096
Restricted intergovernmental - Single Family Rehab 2014	170,000	-	-	-
Restricted intergovernmental - Sheriff's	571,086	361,988	203,617	565,605
Restricted intergovernmental - ARRA Sheriff's	99,555	99,555	-	99,555
Restricted intergovernmental - Emergency Services Grants	1,899,667	1,777,867	115,908	1,893,775
Restricted intergovernmental - Culture and Recreation	75,000	75,000	-	75,000
Restricted intergovernmental - Economic and Physical Dev.	163,730	119,138	-	119,138
Restricted intergovernmental - Environmental Protection	11,658	11,658	-	11,658
Restricted intergovernmental - SOAR Gov.'s Crime Comm.	289,999	7,740	4,246	11,986
Other Revenue	2,630	-	400	400
Investment earnings	72	72	27	99
Total revenues	<u>4,157,545</u>	<u>2,810,898</u>	<u>433,915</u>	<u>3,244,813</u>
Expenditures:				
CDBG - Scattered Site 2012	225,000	-	700	700
CDBG - Water Connection 2011	75,000	54,513	20,484	74,997
CDBG - Technical Assistance Grant 2012	50,000	-	26,337	26,337
Urgent Repair - 2010	91,672	89,160	2,512	91,672
Urgent Repair - 2012	90,400	26,563	63,837	90,400
Urgent Repair - 2013	90,000	-	900	900
USDA Housing Preservation (HPG) 2012	134,148	416	18,263	18,679
Single Family Rehabilitation - 2011	210,000	190,867	17,911	208,778
Single Family Rehabilitation - 2014	170,000	-	-	-
Sheriff's Department	670,641	465,531	202,365	667,896
Emergency Services - Public Safety	1,899,667	1,807,271	48,383	1,855,654
SOAR Governor's Crime Commission	289,999	7,778	12,475	20,253
Culture and Recreation	95,000	95,000	-	95,000
General Economic and Physical Development	165,960	119,138	-	119,138
Environmental Protection	<u>14,408</u>	<u>14,408</u>	<u>-</u>	<u>14,408</u>
Total expenditures	<u>4,271,895</u>	<u>2,870,645</u>	<u>414,167</u>	<u>3,284,812</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Project Authorization</u>	<u>Actual</u>		
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>
Revenues over (under) expenditures	(114,350)	(59,747)	19,748	(39,999)
Other Financing Sources (Uses):				
Transfers from general fund	<u>114,350</u>	<u>99,350</u>	<u>15,000</u>	<u>114,350</u>
Total other financing sources (uses)	<u>114,350</u>	<u>99,350</u>	<u>15,000</u>	<u>114,350</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 39,603</u>	34,748	<u>\$ 74,351</u>
Fund balance, beginning of year			<u>29,959</u>	
Fund balance, end of year			<u>\$ 64,707</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 MARCH 31, 2014 AND THE YEAR ENDED JUNE 30, 2013**

	<u>Budget</u>	<u>March 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2013</u>
Revenues:				
Permits and fees	\$ 157,500	\$ 100,162	\$ (57,338)	\$ 154,324
Investment earnings	<u>1,800</u>	<u>802</u>	<u>(998)</u>	<u>1,401</u>
Total revenues	<u>159,300</u>	<u>100,964</u>	<u>(58,336)</u>	<u>155,725</u>
Expenditures:				
General government	<u>159,300</u>	<u>63,772</u>	<u>95,528</u>	<u>108,599</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>37,192</u>	<u>\$ 37,192</u>	<u>47,126</u>
Fund balance, beginning of year		<u>733,719</u>		<u>686,593</u>
Fund balance, end of year		<u>\$ 770,911</u>		<u>\$ 733,719</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 21,179,828	\$ 6,900,545	\$ 28,080,373
Restricted cash	2,322,780	249,382	2,572,162
Interest receivable	7,991	2,848	10,839
Receivables and special assessments, net	2,543,894	1,162	2,545,056
Due from other governmental agencies	250,314	15,630	265,944
Inventories	1,636,030	-	1,636,030
Total current assets	<u>27,940,837</u>	<u>7,169,567</u>	<u>35,110,404</u>
Current Liabilities:			
Accounts payable and other liabilities	35,575	-	35,575
Customer deposits	1,520,204	-	1,520,204
Current portion of debt	919,756	-	919,756
Total current liabilities	<u>2,475,535</u>	<u>-</u>	<u>2,475,535</u>
Expendable net position	25,465,302	7,169,567	32,634,869
Noncurrent Items:			
Non-depreciable capital assets	13,890,474	-	13,890,474
Depreciable capital assets, net	119,176,862	-	119,176,862
Compensated absences	(317,748)	-	(317,748)
Other post-employment benefits	(2,402,897)	-	(2,402,897)
Non-current portion of debt	(17,173,610)	-	(17,173,610)
Total net position	<u>\$ 138,638,383</u>	<u>\$ 7,169,567</u>	<u>\$ 145,807,950</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED MARCH 31, 2014 AND THE YEAR ENDED JUNE 30, 2013
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>March 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>	<u>March 31, 2013</u>
Revenues:							
User charges	\$ 19,187,053	\$ 19,314,553	\$ 14,921,026	\$ (4,393,527)	77%	\$ 19,902,637	\$ 15,267,737
ARRA interest subsidy	291,605	291,605	268,423	(23,182)	92%	298,109	298,109
Investment earnings	40,000	40,000	17,892	(22,108)	45%	49,070	39,416
Other	431,597	431,597	301,342	(130,255)	70%	404,013	302,968
Total revenues	<u>19,950,255</u>	<u>20,077,755</u>	<u>15,508,683</u>	<u>(4,569,072)</u>	77%	<u>20,653,829</u>	<u>15,908,230</u>
Expenditures:							
Salaries	3,994,424	3,975,424	2,826,537	1,148,887	71%	3,696,601	2,694,414
Fringe benefits	1,648,349	1,648,349	1,149,301	499,048	70%	1,511,745	1,120,684
Operating expenditures	6,611,391	6,818,778	4,337,206	2,481,572	64%	6,506,422	4,346,929
Repairs and maintenance	1,309,500	1,207,644	542,444	665,200	45%	749,383	470,349
Capital outlay	2,316,000	3,772,866	2,854,749	918,117	76%	3,092,737	2,144,946
Debt Service:							
Principal	950,025	950,025	240,939	709,086	25%	755,376	112,514
Interest	934,777	934,777	512,750	422,027	55%	864,196	515,147
Total expenditures	<u>17,764,466</u>	<u>19,307,863</u>	<u>12,463,926</u>	<u>6,843,937</u>	65%	<u>17,176,460</u>	<u>11,404,983</u>
Revenues over (under) expenditures	2,185,789	769,892	3,044,757	2,274,865	395%	3,477,369	4,503,247
Other Financing Sources (Uses):							
Transfer to water capital project fund	(3,350,000)	(3,830,000)	(3,830,000)	-	100%	(3,698,480)	(3,698,480)
Transfer from water capital proj. fund	-	124,000	124,000	-	100%	323,770	323,770
Appropriated net position	1,164,211	2,936,108	-	(2,936,108)	0%	-	-
Total other financing sources (uses)	<u>(2,185,789)</u>	<u>(769,892)</u>	<u>(3,706,000)</u>	<u>(2,936,108)</u>	481%	<u>(3,374,710)</u>	<u>(3,374,710)</u>
Revenues and other financing sources over (under) expenditures and other financing use	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (661,243)</u>	<u>\$ (661,243)</u>		<u>\$ 102,659</u>	<u>\$ 1,128,537</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 MARCH 31, 2014**

	Project Budget	Actual		
		Prior Year	Current Year	Total to Date
Revenues:				
Investment earnings	\$ -	\$ 54,667	\$ 10,515	\$ 65,182
Investment earnings-debt proceeds	-	262	32	294
Assessments	-	39,495	-	39,495
Penalties and interest assessments	-	11,538	1,377	12,915
Total revenues	-	105,962	11,924	117,886
Expenditures:				
Northwest water plant expansion	11,146,392	10,819,640	89,902	10,909,542
Ocean Forest, Sea Castle line extension	385,600	385,600	-	385,600
Mulligan's Way, Cox Landing, Smith, Old Ferry lines	604,404	475,385	46,243	521,628
Stanley Road 2nd interconnect water extension	19,300	13,200	1,450	14,650
Old Shallotte Rd. water extension	1,309,295	875,570	332,566	1,208,136
Oak Island 2nd feed water line	600,000	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	685,731	811,274
Sunset Beach 2nd Feed Line	1,231,160	48,361	1,110,256	1,158,617
Sandpiper Bay 2nd Feed Line	550,000	158,186	320,451	478,637
Water Mains FY 13	82,000	15,320	33,398	48,718
Southeast Water Tank	65,000	-	50,550	50,550
Water Mains FY 14	96,000	-	67,305	67,305
Danford Road	210,000	-	31,050	31,050
BPS 8 and 9 improvements	810,000	-	319,113	319,113
Marlowtown waterline	107,000	-	3,159	3,159
Total expenditures	18,839,651	13,515,936	3,091,174	16,607,110
Revenues over (under) expenditures	(18,839,651)	(13,409,974)	(3,079,250)	(16,489,224)
Other Financing Sources (Uses):				
Long term debt issued	11,146,392	11,146,392	-	11,146,392
Transfers from water fund	11,426,689	7,596,691	3,830,000	11,426,691
Transfers to water fund	(701,770)	(577,770)	(124,000)	(701,770)
Contingency for future projects	(4,815,157)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	18,839,651	18,165,313	3,706,000	21,871,313
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 4,755,339	\$ 626,750	\$ 5,382,089

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash and cash equivalents/investments	\$ 10,244,888	\$ 6,951,410	\$ 17,196,298
Restricted cash	9,316,617	551,459	9,868,076
Interest receivable	3,398	2,280	5,678
Receivables and special assessments, net	10,387,648	51,295	10,438,943
Due from other governmental agencies	111,049	13,175	124,224
Inventories	288,273	-	288,273
Total current assets	<u>30,351,873</u>	<u>7,569,619</u>	<u>37,921,492</u>
Current Liabilities:			
Accounts payable and other liabilities	100,516	-	100,516
Current portion of debt	8,390,245	-	8,390,245
Total current liabilities	<u>8,490,761</u>	<u>-</u>	<u>8,490,761</u>
Expendable net positon	21,861,112	7,569,619	29,430,731
Noncurrent Items:			
Non-depreciable capital assets	20,505,587	-	20,505,587
Depreciable capital assets, net	207,728,328	-	207,728,328
Compensated absences	(124,922)	-	(124,922)
Other post-employment benefits	(1,041,927)	-	(1,041,927)
Deferred revenues	(1,678,087)	-	(1,678,087)
Non-current portion of debt	(127,706,230)	-	(127,706,230)
Total net positon	<u>\$ 119,543,861</u>	<u>\$ 7,569,619</u>	<u>\$ 127,113,480</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED MARCH 31, 2014 AND THE YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>March 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>	<u>March 31, 2013</u>
Revenues:							
User charges	\$18,012,238	\$ 18,414,191	\$ 13,288,963	\$ (5,125,228)	72%	\$ 18,015,522	\$ 14,186,168
ARRA interest subsidy	427,272	427,272	393,304	(33,968)	92%	409,981	409,981
Special assessments	2,829,373	842,132	80,311	(761,821)	10%	22,794,771	833,735
Investment earnings	1,000	1,000	24,983	23,983	2498%	3,446	1,394
Other	47,920	47,920	25,415	(22,505)	53%	46,624	27,341
Total revenues	<u>21,317,803</u>	<u>19,732,515</u>	<u>13,812,976</u>	<u>(5,919,539)</u>	70%	<u>41,270,344</u>	<u>15,458,619</u>
Expenditures:							
Salaries	2,090,168	2,090,168	1,505,294	584,874	72%	1,793,638	1,287,117
Fringe benefits	863,770	863,770	618,430	245,340	72%	737,013	537,761
Operating expenditures	2,790,107	2,929,016	2,086,320	842,696	71%	2,595,849	1,778,800
Repairs and maintenance	1,068,000	1,233,560	679,270	554,290	55%	821,499	509,892
Capital outlay	987,900	1,312,465	845,213	467,252	64%	1,755,161	1,463,343
Debt Service:							
Principal	8,382,978	8,382,978	447,774	7,935,204	5%	7,865,152	192,532
Interest	5,214,880	5,214,880	2,692,394	2,522,486	52%	5,296,166	2,636,643
Total expenditures	<u>21,397,803</u>	<u>22,026,837</u>	<u>8,874,695</u>	<u>13,152,142</u>	40%	<u>20,864,478</u>	<u>8,406,088</u>
Revenues over (under) expenditures	(80,000)	(2,294,322)	4,938,281	7,232,603	-215%	20,405,866	7,052,531
Other Financing Sources (Uses):							
Transfer to wastewater capital project fund	-	(84,168)	(84,168)	-	100%	-	-
Transfer from wastewater capital proj. fund	80,000	99,800	19,800	(80,000)	20%	1,365,743	1,262,743
Appropriated net positon	-	2,278,690	-	(2,278,690)	0%	-	-
Total other financing sources (uses)	<u>80,000</u>	<u>2,294,322</u>	<u>(64,368)</u>	<u>(2,358,690)</u>	-3%	<u>1,365,743</u>	<u>1,262,743</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,873,913</u>	<u>\$ 4,873,913</u>		<u>\$ 21,771,609</u>	<u>\$ 8,315,274</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 MARCH 31, 2014**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental revenue	\$ 65,967	\$ 65,967	\$ -	\$ 65,967
Assessments	368,507	557,052	-	557,052
SAD interest and penalties	4,692	83,579	6,220	89,799
ARRA grant	2,061,396	2,061,396	-	2,061,396
ARRA interest subsidies	675,679	675,679	-	675,679
Investment earnings	67,115	110,470	4,749	115,219
Investment earnings-debt proceeds	1,871	7,534	246	7,780
Total revenues	<u>3,245,227</u>	<u>3,561,677</u>	<u>11,215</u>	<u>3,572,892</u>
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	10,498,382	2,093,304	12,591,686
Carolina Shore Wastewater Treatment Plant Upgrade	4,100,000	3,254,248	684,246	3,938,494
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	289,286	2,833,385
Ocean Ridge Pump Station/Angel Trace Force Main	375,000	178,461	51,198	229,659
Ocean Isle Beach wastewater plant improvements	60,000	-	50,073	50,073
Total expenditures	<u>46,539,716</u>	<u>41,758,409</u>	<u>3,246,421</u>	<u>45,004,830</u>
Revenues over (under) expenditures	(43,294,489)	(38,196,732)	(3,235,206)	(41,431,938)
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	2,887,497	84,168	2,971,665
Transfer to wastewater fund	(1,409,471)	(1,015,160)	(19,800)	(1,034,960)
Contingency for future projects	(4,986,826)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>43,294,489</u>	<u>44,410,864</u>	<u>64,368</u>	<u>44,475,232</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 6,214,132</u>	<u>\$ (3,170,838)</u>	<u>\$ 3,043,294</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND ACTUAL AND
 CHANGES IN NET POSITION - WORKERS' COMPENSATION INTERNAL SERVICE FUND (NON-GAAP)
 FOR THE PERIOD ENDED MARCH 31, 2014 AND THE YEAR ENDED JUNE 30, 2013
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>March 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2013</u>	<u>March 31, 2013</u>
Revenues:					
Charges for services	\$ 1,041,998	\$ 781,499	\$ (260,499)	\$ 1,041,998	\$ 781,499
Investment earnings	-	3,165	3,165	4,567	3,583
Total revenues	<u>1,041,998</u>	<u>784,664</u>	<u>(257,334)</u>	<u>1,046,565</u>	<u>785,082</u>
Expenditures:					
Premiums	<u>1,041,998</u>	<u>415,180</u>	<u>626,818</u>	<u>549,514</u>	<u>522,497</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>369,484</u>	<u>\$ 369,484</u>	<u>497,051</u>	<u>262,585</u>
Net positon, beginning of year		<u>2,242,634</u>		<u>1,745,583</u>	<u>1,745,583</u>
Net positon, end of year		<u>\$ 2,612,118</u>		<u>\$ 2,242,634</u>	<u>\$ 2,008,168</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND
 ACTUAL AND CHANGES IN NET POSITION - HEALTH INTERNAL SERVICE FUND (NON-GAAP)
 FOR THE PERIOD ENDED MARCH 31, 2014 AND THE YEAR ENDED JUNE 30, 2013
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>March 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2013</u>	<u>March 31, 2013</u>
Revenues:					
Charges for services-health premiums	\$ 10,640,700	\$ 7,552,764	\$ (3,087,936)	\$ 10,058,284	\$ 7,525,895
Charges for services-wellness	-	55,392	55,392	-	-
Investment earnings	-	2,083	2,083	4,592	3,655
Total revenues	<u>10,640,700</u>	<u>7,610,239</u>	<u>(3,030,461)</u>	<u>10,062,876</u>	<u>7,529,550</u>
Expenditures:					
Administration fees	1,118,000	858,568	259,432	890,646	663,842
Premiums	<u>9,522,700</u>	<u>6,556,575</u>	<u>2,966,125</u>	<u>8,521,846</u>	<u>5,392,884</u>
Total expenditures	<u>10,640,700</u>	<u>7,415,143</u>	<u>3,225,557</u>	<u>9,412,492</u>	<u>6,056,726</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>195,096</u>	<u>\$ 195,096</u>	<u>650,384</u>	<u>1,472,824</u>
Net positon, beginning of year		<u>1,686,281</u>		<u>1,035,897</u>	<u>1,035,897</u>
Net positon, end of year		<u>\$ 1,881,377</u>		<u>\$ 1,686,281</u>	<u>\$ 2,508,721</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 3/31/14. It reports that the County had \$174.8 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$3.8 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 MARCH 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			39,148,702			0.00%
Finistar			4,586,118			0.13%
Total Checking & Petty Cash				\$ 43,739,369	24%	
Money Markets / Savings						
BB&T Money Rate Savings			74,043,588			0.15%
First Bank Preferred Savings			10,359,287			0.05%
SunTrust Money Market			5,008,992			0.05%
Total Money Markets / Savings				\$ 89,411,866	50%	
Certificates of Deposit						
BB&T	11/30/12	5/30/14	10,000,000			0.27%
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				\$ 25,172,698	14%	
NC Capital Management Trust - Cash Portfolio				\$ 13,210,935	7%	0.01%
NC Capital Management Trust - Term Portfolio				\$ 3,246,091	2%	0.07%
Total Unrestricted Cash and Investments				\$ 174,780,959		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			\$ 3,239,455		2%	0.01%
PNC Bank Money Market			377,766		0%	0.10%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				\$ 3,831,787		
Grand Total All Cash and Investments				\$ 178,612,746	100%	0.11%
Cash Balances:						
General Fund			\$ 94,127,133			
County Capital Reserve Fund			10,063,389			
School Capital Projects Fund			7,448,730			
Water Fund			21,179,829			
Water Capital Reserve Fund			5,199,615			
Wastewater Fund			10,244,894			
Wastewater Capital Reserve Fund			4,823,594			

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 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ANNUAL BUDGET 2013-14	ACTUAL 2013-14	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
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			-100%	
May	86,142	92,443	(373,197)	223,154	165,586			-100%	
June	66,245	139,043	136,914	142,710	149,701			-100%	
Total	2,089,672	3,136,186	2,876,562	3,240,024	4,799,974	2,500,000	4,575,813		183%

CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ANNUAL BUDGET 2013-14	ACTUAL 2013-14	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
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			-100%	
May	856,615	762,175	698,659	775,014	759,092			-100%	
June	777,308	663,476	639,597	659,708	639,677			-100%	
Total	96,240,283	96,670,479	96,734,004	101,517,545	102,992,489	103,887,740	102,941,095		99%

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

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual %	% of ANNUAL
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	change of prior YTD actual	BUDGET
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			-100%	
Mar	474,426	355,054	419,734	406,660	533,035			-100%	
Apr	540,237	559,235	364,267	529,984	612,526			-100%	
May	627,157	494,947	525,760	1,062,504	559,487			-100%	
June	634,500	498,848	567,902	387,186	588,366			-100%	
Total	8,060,654	6,233,523	5,852,993	6,679,861	7,136,430	7,861,865	4,588,233		58%

ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual %	% of ANNUAL
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	change of prior YTD actual	BUDGET
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			-100%	
Mar	338,090	340,557	355,548	403,125	421,635			-100%	
Apr	315,917	352,020	389,645	428,045	438,597			-100%	
May	367,223	362,623	408,647	366,004	419,110			-100%	
June	355,056	374,957	352,385	430,835	445,822			-100%	
Total	4,552,822	4,330,424	4,505,897	4,862,027	5,034,320	5,130,738	3,118,678		61%

ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual %	% of ANNUAL
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	change of prior YTD actual	BUDGET
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			-100%	
Mar	334,086	263,751	296,691	304,048	368,542			-100%	
Apr	311,071	357,385	283,405	366,596	408,598			-100%	
May	362,434	332,586	360,673	580,160	379,092			-100%	
June	350,054	338,292	360,724	306,627	399,234			-100%	
Total	4,495,990	3,786,534	3,996,820	4,450,742	4,732,676	5,052,369	3,021,436		60%

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 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ANNUAL BUDGET 2013-14	ACTUAL 2013-14	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	646,359	536,094	594,617	594,617	770,458	618,528		630,804		2%
Aug	685,045	631,447	682,536	682,536	890,930	848,179		677,768		-20%
Sept	635,860	653,845	675,552	675,552	830,552	823,103		702,374		-15%
Oct	536,675	582,996	620,719	620,719	640,911	605,376		657,724		9%
Nov	460,311	473,947	578,043	578,043	494,880	538,332		543,429		1%
Dec	395,673	383,530	417,272	417,272	434,090	440,113		383,736		-13%
Jan	279,029	291,493	331,377	331,377	341,039	320,595		310,469		-3%
Feb	266,414	269,540	289,819	289,819	294,562	289,461		325,192		12%
Mar	251,542	243,529	258,280	258,280	293,912	317,570		310,570		-2%
Apr	255,111	238,546	284,317	284,317	275,009	247,091				-100%
May	322,658	351,199	350,418	350,418	418,321	355,714				-100%
**June	318,549	566,766	683,693	683,693	316,768	512,494				-100%
Total	5,053,226	5,222,932	5,766,645	5,766,645	6,001,433	5,916,557	6,437,293	4,542,066		71%

WATER WHOLESALE REVENUE (617110-371317)										
Month	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ANNUAL BUDGET 2013-14	ACTUAL 2013-14	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	558,274	520,136	573,935	573,935	602,180	502,222		531,159		6%
Aug	700,690	578,115	572,806	572,806	691,382	736,692		566,561		-23%
Sept	536,884	497,843	538,488	538,488	640,662	483,513		511,239		6%
Oct	467,959	436,852	460,224	460,224	462,945	394,070		455,344		16%
Nov	370,154	396,332	349,013	349,013	384,941	375,118		391,254		4%
Dec	260,465	257,299	320,012	320,012	276,392	281,076		260,217		-7%
Jan	300,924	267,115	287,662	287,662	269,445	262,906		242,557		-8%
Feb	249,139	247,089	207,131	207,131	272,677	278,801		297,924		7%
Mar	258,190	214,179	200,724	200,724	226,944	265,305		256,865		-3%
Apr	270,828	270,106	272,227	272,227	211,365	227,953				-100%
May	333,790	355,286	423,526	423,526	345,286	282,064				-100%
**June	376,679	435,118	438,205	438,205	336,570	410,953				-100%
Total	4,683,975	4,475,470	4,643,954	4,643,954	4,720,790	4,500,673	4,634,040	3,513,121		76%

WATER INDUSTRIAL REVENUE (617110-371318)										
Month	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ANNUAL BUDGET 2013-14	ACTUAL 2013-14	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	240,621	254,446	230,055	230,055	205,957	235,758		252,870		7%
Aug	292,054	206,918	176,341	176,341	238,422	291,644		230,404		-21%
Sept	254,034	186,315	211,659	211,659	263,477	251,772		235,556		-6%
Oct	256,381	173,444	200,160	200,160	227,805	230,252		231,204		0%
Nov	215,633	148,067	171,152	171,152	227,584	234,277		233,080		-1%
Dec	169,695	128,560	171,746	171,746	193,560	203,477		188,651		-7%
Jan	191,364	154,011	199,172	199,172	222,440	223,740		200,044		-11%
Feb	180,515	154,580	169,138	169,138	205,758	221,223		232,927		5%
Mar	200,018	150,662	194,844	194,844	165,216	261,605		193,946		-26%
Apr	184,356	138,357	205,001	205,001	178,199	211,697				-100%
May	179,916	181,744	220,764	220,764	235,606	196,254				-100%
June	151,660	116,775	136,764	136,764	266,335	239,597				-100%
Total	2,516,247	1,993,877	2,286,796	2,286,796	2,630,359	2,801,296	2,317,020	1,998,681		86%

WATER BASE SERVICE CHARGE REVENUE (617110-371308)										
Month	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ANNUAL BUDGET 2013-14	ACTUAL 2013-14	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	349,572	343,436	369,062	369,062	374,477	381,461		391,615		3%
Aug	349,482	344,602	368,551	368,551	374,598	383,403		393,144		3%
Sept	352,017	344,180	368,751	368,751	376,785	381,503		391,943		3%
Oct	342,241	346,891	369,302	369,302	375,396	382,386		394,427		3%
Nov	343,915	345,554	368,909	368,909	377,206	385,726		396,791		3%
Dec	344,508	341,417	368,439	368,439	376,646	385,373		395,498		3%
Jan	344,980	345,141	371,366	371,366	377,689	386,229		395,498		2%
Feb	347,319	343,854	371,203	371,203	380,480	386,997		399,527		3%
Mar	327,932	344,894	363,122	363,122	379,420	387,056		398,697		3%
Apr	341,316	344,785	370,885	370,885	378,667	387,607				-100%
May	339,761	346,061	372,644	372,644	380,225	389,914				-100%
**June	336,279	389,403	377,768	377,768	386,880	399,806				-100%
Total	4,119,322	4,180,219	4,440,002	4,440,002	4,538,469	4,637,462	4,633,200	3,557,140		77%

**County of Brunswick
Water Fund Revenues**

WATER TAPS AND CONNECTION REVENUE (617140-371305)									
Month	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2013-14	ACTUAL 2013-14		
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			-100%	
May	41,096	29,250	24,800	19,417	29,745			-100%	
*June	29,076	44,900	33,800	35,963	155,376			-100%	
Total	366,576	263,081	261,524	284,109	488,116	220,000	308,873		140%

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
Month	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2013-14	ACTUAL 2013-14		
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			-100%	
May	66,497	76,463	51,326	34,502	47,460			-100%	
*June	108,133	43,321	67,095	101,493	232,116			-100%	
Total	984,426	560,068	541,586	577,970	938,752	516,000	592,672		115%

WATER TRANSMISSION LINE REVENUE (619800-371309)									
Month	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2013-14	ACTUAL 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			-100%	
May	14,549	22,381	15,685	11,183	16,164			-100%	
*June	31,423	38,546	16,748	13,580	79,793			-100%	
Total	231,048	190,635	160,705	175,180	295,776	175,000	191,654		110%

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

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER RETAIL SALES REVENUE (627210-371405)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2008-09	2009-10	2010-11	2011-12	2012-13	BUDGET 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				-100%
May	409,373	439,194	451,384	494,416	557,639				-100%
June	383,953	464,901	545,341	463,735	652,400				-100%
Total	4,834,737	5,075,532	5,625,196	5,928,745	6,538,521	7,347,256	5,609,841		76%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2008-09	2009-10	2010-11	2011-12	2012-13	BUDGET 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				-100%
May	16,000	37,000	11,995	44,571	93,000				-100%
June	79,000	22,000	63,995	88,332	76,000				-100%
Total	459,070	445,652	608,073	870,653	886,235	600,000	887,875		148%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2008-09	2009-10	2010-11	2011-12	2012-13	BUDGET 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				-100%
May	33,000	148,617	37,000	32,000	76,373				-100%
June	402,583	48,861	109,000	116,706	142,945				-100%
Total	1,340,393	868,429	793,723	1,116,093	1,327,033	450,000	813,487		181%

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2008-09	2009-10	2010-11	2011-12	2012-13	BUDGET 2013-14	2013-14		BUDGET
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				-100%
May	11,000	44,206	16,862	8,335	23,460				-100%
June	99,484	20,472	60,725	27,274	23,315				-100%
Total	359,934	268,849	253,305	288,015	313,396	150,000	252,513		168%

*Credited Town Creek & Cedar Grove schools for a reduction in permitted flow by DENR which was previously collected in June 09
~YTD Correction Made In 2012. \$206,000 billed for Calabash Town Center in 2013

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

NUMBER OF WATER RETAIL CUSTOMERS							
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		
Apr	30,509	31,076	33,615	34,330	34,823		
May	30,607	33,145	33,632	34,368	34,913		
June	30,675	33,183	33,770	34,394	34,984		
Average	30,507	31,244	30,860	34,138	34,597		631

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

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
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		
Apr	8,575	9,059	9,516	10,410	11,685		
May	8,612	9,089	9,599	10,463	11,965		
June	8,622	9,112	9,647	10,475	12,142		
Average	8,011	8,559	9,435	10,088	11,199		1,328

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

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