

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED MAY 31, 2014



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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

General Fund:

- Total revenues for the General Fund are \$157.0 million for an increase of \$5.9 million or 3.9% 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, EMS charges and a 3.2% increase in local option sales tax over the prior year. Total revenues collected are 97.5% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$142.5 million for an increase of \$2.0 million or 1.4% over the same period in the prior year. Total expenditures are 87.7% of the budget for the fiscal year.
- Net transfers to other funds are \$7.7 million compared to net transfers of less than \$0.5 million 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 \$6.9 million for the current period end.

Water Fund:

- Total revenues for the Water Fund decreased 1.6% over the same period in the prior year to \$18.4 million. Revenues are down due to a decrease in irrigation. Total revenues are 91.5% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund increased 5.5% over the same period in the prior year to \$16.2 million. Total expenditures are 84.1% 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 \$1.6 million compared to just under by less than \$0.1 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 29.9% over the same period in the prior year to \$19.6 million. This is mainly due to the Special Assessments. The revenue recognition of Boiling Springs Lake Special Assessment District will generate \$2.8 million in additional revenue before year end to be amortized over 10 years for debt service. Total revenues are 99.4% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 4.4% over the same period in the prior year to \$20.8 million. Total expenditures are 94.2% 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 less than expenditures by \$1.2 million compared to greater than expenditures by \$9.4 million over the same period in the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
MAY 31, 2014

	<u>Major Funds</u>			<u>Non Major Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General</u>	<u>County Capital Project</u>	<u>Education Capital Project</u>		
Assets:					
Cash and cash equivalents/investments	\$ 71,727,027	\$ 15,943,630	\$ 7,102,584	\$ 1,833,517	\$ 96,606,758
Restricted cash and investments	1,329,468	-	377,798	-	1,707,266
Interest receivable	34,739	6,579	3,623	654	45,595
Taxes receivable - net	8,543,660	-	-	-	8,543,660
Receivables - net	1,164,944	-	-	-	1,164,944
Other governmental agencies	339,964	-	-	2,109	342,073
Total assets	<u>\$ 83,139,802</u>	<u>\$ 15,950,209</u>	<u>\$ 7,484,005</u>	<u>\$ 1,836,280</u>	<u>\$ 108,410,296</u>
Liabilities:					
Accounts payable and other liabilities	\$ 755,901	\$ -	\$ -	\$ 1,591	\$ 757,492
Total liabilities	<u>755,901</u>	<u>-</u>	<u>-</u>	<u>1,591</u>	<u>757,492</u>
Deferred Inflows of Resources:	<u>8,829,943</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,829,943</u>
Fund Balances:					
Restricted:					
Stabilization by State Statute	6,485,799	-	-	2,763	6,488,562
Restricted - other	3,765,721	-	377,798	1,846,477	5,989,996
Committed	214,566	15,950,209	7,106,207	-	23,270,982
Assigned	11,292,796	-	-	-	11,292,796
Unassigned	51,795,076	-	-	(14,551)	51,780,525
Total fund balances	<u>73,553,958</u>	<u>15,950,209</u>	<u>7,484,005</u>	<u>1,834,689</u>	<u>98,822,861</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 83,139,802</u>	<u>\$ 15,950,209</u>	<u>\$ 7,484,005</u>	<u>\$ 1,836,280</u>	<u>\$ 108,410,296</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds			Non Major Governmental Funds	Total Governmental Funds
	General	County Capital Project	Education Capital Project		
Revenues:					
Ad valorem taxes	\$ 111,248,584	\$ -	\$ -	\$ -	\$ 111,248,584
Local option sales taxes	13,116,793	-	-	-	13,116,793
Other taxes and licenses	3,190,555	-	-	-	3,190,555
Unrestricted intergovernmental revenues	1,195,916	-	-	-	1,195,916
Restricted intergovernmental revenues	15,784,866	1,477,227	1,096,782	1,135,856	19,494,731
Permits and fees	2,842,290	-	-	120,818	2,963,108
Sales and services	8,685,546	-	-	-	8,685,546
Investment earnings	91,187	22,373	9,552	2,346	125,458
Other	865,205	-	-	292,459	1,157,664
Total revenues	<u>157,020,942</u>	<u>1,499,600</u>	<u>1,106,334</u>	<u>1,551,479</u>	<u>161,178,355</u>
Expenditures:					
Current:					
General government	8,641,672	-	-	77,752	8,719,424
Public safety	31,784,103	202,431	-	773,029	32,759,563
Central services	10,276,573	-	-	-	10,276,573
Human services	23,897,009	-	-	-	23,897,009
Transportation	371,421	1,616,652	-	-	1,988,073
Environmental protection	12,505,942	-	-	-	12,505,942
Culture and recreation	3,384,295	2,475,367	-	-	5,859,662
Economic and physical development	5,001,480	-	-	236,011	5,237,491
Education	34,760,748	-	4,648,128	-	39,408,876
Debt Service:					
Principal retirement	8,235,000	-	-	-	8,235,000
Interest and fiscal charges	3,627,369	-	-	-	3,627,369
Total expenditures	<u>142,485,612</u>	<u>4,294,450</u>	<u>4,648,128</u>	<u>1,086,792</u>	<u>152,514,982</u>
Revenues over (under) expenditures	<u>14,535,330</u>	<u>(2,794,850)</u>	<u>(3,541,794)</u>	<u>464,687</u>	<u>8,663,373</u>
Other Financing Sources (Uses):					
Transfers from other funds	-	7,118,470	524,224	17,157	7,659,851
Transfers to other funds	<u>(7,659,851)</u>	-	-	-	<u>(7,659,851)</u>
Total other financing sources (uses)	<u>(7,659,851)</u>	<u>7,118,470</u>	<u>524,224</u>	<u>17,157</u>	<u>-</u>
Net change in fund balance	6,875,479	4,323,620	(3,017,570)	481,844	8,663,373
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>\$ 73,553,958</u>	<u>\$ 15,950,209</u>	<u>\$ 7,484,005</u>	<u>\$ 1,834,689</u>	<u>\$ 98,822,861</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED MAY 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	\$ 107,526,465	\$ 111,248,584	\$ 3,722,119
Local option sales taxes	18,044,972	17,720,109	13,116,793	(4,603,316)
Other taxes and licenses	2,095,000	3,245,000	3,190,555	(54,445)
Unrestricted intergovernmental revenues	1,118,209	1,118,209	1,195,916	77,707
Restricted intergovernmental revenues	14,258,582	18,248,951	15,784,866	(2,464,085)
Permits and fees	2,902,371	2,882,656	2,842,290	(40,366)
Sales and services	8,581,115	8,875,929	8,685,546	(190,383)
Investment earnings	85,000	85,000	91,187	6,187
Other	840,046	1,322,501	865,205	(457,296)
Total revenues	<u>155,013,035</u>	<u>161,024,820</u>	<u>157,020,942</u>	<u>(4,003,878)</u>
Expenditures:				
Current:				
General government	10,149,992	10,288,786	8,641,672	1,647,114
Central services	13,212,954	13,276,250	10,276,573	2,999,677
Public safety	33,008,876	35,153,238	31,784,103	3,369,135
Transportation	158,163	424,365	371,421	52,944
Environmental protection	13,572,098	13,782,098	12,505,942	1,276,156
Economic and physical development	4,393,777	5,958,058	5,001,480	956,578
Human services	24,656,161	28,623,880	23,897,009	4,726,871
Education	37,920,810	37,920,810	34,760,748	3,160,062
Culture and recreation	4,030,410	4,054,815	3,384,295	670,520
Debt Service:				
Principal retirement	9,215,000	9,215,000	8,235,000	980,000
Interest and fiscal charges	3,768,877	3,768,877	3,627,369	141,508
Total expenditures	<u>154,087,118</u>	<u>162,466,177</u>	<u>142,485,612</u>	<u>19,980,565</u>
Revenues over (under) expenditures	<u>925,917</u>	<u>(1,441,357)</u>	<u>14,535,330</u>	<u>15,976,687</u>
Other Financing Sources (Uses):				
Transfers to other funds	(4,515,436)	(9,834,589)	(7,659,851)	2,174,738
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>1,441,357</u>	<u>(7,659,851)</u>	<u>(9,101,208)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	6,875,479	<u>\$ 6,875,479</u>
Fund balance, beginning of year			66,678,479	
Fund balance, end of year			<u>\$ 73,553,958</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 MAY 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>May 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>	<u>May 31, 2013</u>
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 103,887,740	\$ 103,887,740	\$105,152,067	\$ 1,264,327	101%	\$ 102,992,488	\$102,352,811
Prior year taxes	2,500,000	2,938,725	4,942,419	2,003,694	168%	4,799,975	4,650,276
Penalties and interest	700,000	700,000	1,154,098	454,098	165%	1,153,354	1,090,480
	<u>107,087,740</u>	<u>107,526,465</u>	<u>111,248,584</u>	<u>3,722,119</u>	103%	<u>108,945,817</u>	<u>108,093,567</u>
Local Option Sales Taxes:							
Article 39 (1%)	7,861,865	7,431,995	5,522,337	(1,909,658)	74%	7,136,430	5,376,051
Article 40 (1/2%)	5,130,738	5,312,068	3,906,557	(1,405,511)	74%	5,034,320	3,730,792
Article 42 (1/2%)	5,052,369	4,976,046	3,683,415	(1,292,631)	74%	4,732,676	3,545,751
Article 44 (1/2%)	-	-	4,484	4,484	na	38,369	53,418
	<u>18,044,972</u>	<u>17,720,109</u>	<u>13,116,793</u>	<u>(4,603,316)</u>	74%	<u>16,941,795</u>	<u>12,706,012</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	150,000	150,000	150,897	897	101%	162,271	154,915
Deed stamp excise tax	1,850,000	1,850,000	1,986,711	136,711	107%	2,003,104	1,832,495
Solid waste tax	45,000	45,000	40,119	(4,881)	89%	43,976	43,976
White goods disposal tax	50,000	50,000	38,696	(11,304)	77%	53,390	53,390
1% Occupancy Tax	1,150,000	1,150,000	974,132	(175,868)	85%	1,221,647	887,073
	<u>3,245,000</u>	<u>3,245,000</u>	<u>3,190,555</u>	<u>(54,445)</u>	98%	<u>3,484,388</u>	<u>2,971,849</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	258,749	10,749	104%	234,872	234,872
Jail fees	170,209	170,209	177,214	7,005	104%	206,041	178,326
	<u>1,118,209</u>	<u>1,118,209</u>	<u>1,195,916</u>	<u>77,707</u>	107%	<u>1,133,188</u>	<u>1,105,473</u>
Restricted Intergovernmental:							
State and federal grant	14,083,927	18,074,296	15,628,552	(2,445,744)	86%	17,359,943	14,984,748
ARRA federal grant	11,655	11,655	10,728	(927)	92%	13,903	13,903
Court facility fees	140,000	140,000	118,136	(21,864)	84%	143,156	120,994
Payments in lieu of taxes	3,000	3,000	-	(3,000)	0%	3,627	-
ABC education requirement	-	-	7,062	7,062	na	5,691	5,691
ABC law enforcement services	2,000	2,000	4,870	2,870	244%	4,239	4,239
State drug tax	18,000	18,000	15,518	(2,482)	86%	61,820	54,565
	<u>14,258,582</u>	<u>18,248,951</u>	<u>15,784,866</u>	<u>(2,464,085)</u>	86%	<u>17,592,379</u>	<u>15,184,140</u>
Permits and Fees:							
Building permits	873,966	873,966	1,108,604	234,638	127%	1,023,864	887,349
Recording Fees	700,000	700,000	642,902	(57,098)	92%	783,126	717,866
Inspection fees	134,768	134,768	132,253	(2,515)	98%	163,787	138,079
Concealed handgun permit	136,764	136,764	141,110	4,346	103%	143,595	136,530
Other permit and fees	1,056,873	1,037,158	817,421	(219,737)	79%	1,041,643	866,252
	<u>2,902,371</u>	<u>2,882,656</u>	<u>2,842,290</u>	<u>(40,366)</u>	99%	<u>3,156,015</u>	<u>2,746,076</u>
Sales and Services:							
Solid waste fees	1,180,000	1,180,000	1,298,755	118,755	110%	1,402,235	1,160,857
School resource officer reimb.	1,421,736	1,421,736	978,121	(443,615)	69%	979,704	444,172
Rents	1,000	1,000	81,538	80,538	8154%	127,624	121,781

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	May 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2013	May 31, 2013
EMS Charges	3,265,000	3,517,692	3,733,124	215,432	106%	3,758,241	3,075,840
Public health user fees	670,250	670,250	674,674	4,424	101%	798,130	748,609
Sheriff animal prot. serv. fees	75,000	75,000	79,284	4,284	106%	99,067	90,002
Social services fees	56,700	56,700	52,492	(4,208)	93%	56,777	50,459
Public housing fees	31,854	31,854	65,427	33,573	205%	11,047	10,530
Tax collection fees	213,000	213,000	219,155	6,155	103%	227,149	216,115
Other sales and services	1,098,925	1,140,547	986,801	(153,746)	87%	1,327,746	1,247,150
Register of deeds	300,750	300,750	263,863	(36,887)	88%	291,430	265,182
Marriage licenses	54,000	54,000	45,611	(8,389)	84%	49,781	44,137
Recreation services	212,900	213,400	206,701	(6,699)	97%	223,030	206,183
	<u>8,581,115</u>	<u>8,875,929</u>	<u>8,685,546</u>	<u>(190,383)</u>	<u>98%</u>	<u>9,351,961</u>	<u>7,681,017</u>
Investment earnings	<u>85,000</u>	<u>85,000</u>	<u>91,187</u>	<u>6,187</u>	<u>107%</u>	<u>113,344</u>	<u>103,557</u>
Other:							
Tax refunds - sales and gas tax	500	500	946	446	189%	33,518	33,224
ABC bottles taxes	42,000	42,000	41,062	(938)	98%	47,692	38,287
County Board of Alcohol Control	24,000	24,000	17,366	(6,634)	72%	24,000	18,000
Contributions	1,500	49,636	60,088	10,452	121%	44,735	43,511
Other revenues	772,046	1,206,365	745,743	(460,622)	62%	1,407,560	360,810
	<u>840,046</u>	<u>1,322,501</u>	<u>865,205</u>	<u>(457,296)</u>	<u>65%</u>	<u>1,557,505</u>	<u>493,832</u>
Total revenues	<u>155,013,035</u>	<u>161,024,820</u>	<u>157,020,942</u>	<u>(4,003,878)</u>	<u>98%</u>	<u>162,276,392</u>	<u>151,085,523</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	240,655	240,655	221,337	19,318	92%	237,555	219,619
Fringe benefits	66,024	66,024	47,484	18,540	72%	60,224	55,563
Operating costs	66,764	66,764	39,215	27,549	59%	56,418	49,819
	<u>373,443</u>	<u>373,443</u>	<u>308,036</u>	<u>65,407</u>	<u>82%</u>	<u>354,197</u>	<u>325,001</u>
County Administration:							
Salaries	707,581	734,504	655,052	79,452	89%	695,399	644,941
Fringe benefits	218,449	230,579	203,735	26,844	88%	206,530	190,154
Operating costs	52,100	52,100	31,277	20,823	60%	39,021	35,139
	<u>978,130</u>	<u>1,017,183</u>	<u>890,064</u>	<u>127,119</u>	<u>88%</u>	<u>940,950</u>	<u>870,234</u>
Finance:							
Salaries	643,717	640,517	556,906	83,611	87%	584,717	546,386
Fringe benefits	218,040	218,040	187,783	30,257	86%	196,856	183,154
Operating costs	345,145	402,020	336,710	65,310	84%	325,476	301,911
	<u>1,206,902</u>	<u>1,260,577</u>	<u>1,081,399</u>	<u>179,178</u>	<u>86%</u>	<u>1,107,049</u>	<u>1,031,451</u>
Tax Administration:							
Salaries	2,118,689	2,028,349	1,856,000	172,349	92%	2,021,849	1,869,306
Fringe benefits	835,535	827,209	729,532	97,677	88%	807,361	746,669
Operating costs	730,770	844,632	456,496	388,136	54%	957,707	879,653
Capital outlay	11,000	11,000	7,971	3,029	72%	-	-
	<u>3,695,994</u>	<u>3,711,190</u>	<u>3,049,999</u>	<u>661,191</u>	<u>82%</u>	<u>3,786,917</u>	<u>3,495,628</u>
County Attorney:							
Salaries	345,668	362,168	334,377	27,791	92%	289,001	265,863
Fringe benefits	103,641	103,641	93,434	10,207	90%	82,829	76,445
Operating costs	248,880	232,380	135,960	96,420	59%	272,684	193,670
	<u>698,189</u>	<u>698,189</u>	<u>563,771</u>	<u>134,418</u>	<u>81%</u>	<u>644,514</u>	<u>535,978</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 MAY 31, 2014 AND THE YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	May 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2013	May 31, 2013
Court Facilities:							
Salaries	63,666	19,504	19,503	1	100%	100,195	92,925
Fringe benefits	21,663	6,790	6,560	230	97%	36,570	33,723
Operating costs	209,068	318,973	151,633	167,340	48%	161,625	129,290
Capital outlay	20,000	-	-	-	na	164,485	156,605
	<u>314,397</u>	<u>345,267</u>	<u>177,696</u>	<u>167,571</u>	51%	<u>462,875</u>	<u>412,543</u>
Board of Elections:							
Salaries	381,345	381,345	341,967	39,378	90%	372,016	357,142
Fringe benefits	101,846	101,846	79,911	21,935	78%	93,110	87,407
Operating costs	168,689	168,689	138,821	29,868	82%	83,972	80,395
	<u>651,880</u>	<u>651,880</u>	<u>560,699</u>	<u>91,181</u>	86%	<u>549,098</u>	<u>524,944</u>
Register of Deeds:							
Salaries	645,226	645,226	572,529	72,697	89%	623,212	576,392
Fringe benefits	286,978	286,978	250,521	36,457	87%	281,703	258,086
Operating costs	1,298,853	1,298,853	1,186,958	111,895	91%	1,356,626	1,119,863
	<u>2,231,057</u>	<u>2,231,057</u>	<u>2,010,008</u>	<u>221,049</u>	90%	<u>2,261,541</u>	<u>1,954,341</u>
Total general government	<u>10,149,992</u>	<u>10,288,786</u>	<u>8,641,672</u>	<u>1,647,114</u>	84%	<u>10,107,141</u>	<u>9,150,120</u>
Central Services:							
Management Information Systems:							
Salaries	645,167	728,507	663,124	65,383	91%	551,004	507,795
Fringe benefits	227,232	267,817	235,719	32,098	88%	189,771	173,948
Operating costs	854,916	929,616	467,148	462,468	50%	684,351	338,039
Capital outlay	229,500	155,500	129,089	26,411	83%	73,895	14,992
	<u>1,956,815</u>	<u>2,081,440</u>	<u>1,495,080</u>	<u>586,360</u>	72%	<u>1,499,021</u>	<u>1,034,774</u>
Service Center:							
Salaries	599,396	599,396	550,238	49,158	92%	581,260	537,975
Fringe benefits	235,788	235,788	210,167	25,621	89%	228,368	210,506
Operating costs	404,718	410,718	(4,519)	415,237	-1%	423,798	195,612
Capital outlay	91,000	85,000	83,333	1,667	98%	32,012	31,822
	<u>1,330,902</u>	<u>1,330,902</u>	<u>839,219</u>	<u>491,683</u>	63%	<u>1,265,438</u>	<u>975,915</u>
Engineering:							
Salaries	324,454	324,454	292,160	32,294	90%	267,586	250,881
Fringe benefits	109,540	109,540	97,059	12,481	89%	89,907	84,150
Operating costs	35,000	35,000	19,142	15,858	55%	37,942	36,170
	<u>468,994</u>	<u>468,994</u>	<u>408,361</u>	<u>60,633</u>	87%	<u>395,435</u>	<u>371,201</u>
Operation Services:							
Salaries	1,929,969	1,897,969	1,721,270	176,699	91%	1,838,316	1,701,988
Fringe benefits	819,273	830,146	735,089	95,057	89%	810,196	748,100
Operating costs	3,019,400	3,237,623	2,309,797	927,826	71%	2,662,227	2,058,126
Capital outlay	136,000	140,845	106,495	34,350	76%	99,031	91,826
	<u>5,904,642</u>	<u>6,106,583</u>	<u>4,872,651</u>	<u>1,233,932</u>	80%	<u>5,409,770</u>	<u>4,600,040</u>
Non-departmental:							
Salaries	115,615	115,615	-	115,615	0%	10,220	10,220
Fringe benefits	2,443,326	2,276,490	2,126,862	149,628	93%	2,011,394	1,956,880
Operating costs	992,660	876,041	514,216	361,825	59%	1,072,825	919,320
Capital outlay	-	20,185	20,184	1	100%	-	-
	<u>3,551,601</u>	<u>3,288,331</u>	<u>2,661,262</u>	<u>627,069</u>	81%	<u>3,094,439</u>	<u>2,886,420</u>
Total central services	<u>13,212,954</u>	<u>13,276,250</u>	<u>10,276,573</u>	<u>2,999,677</u>	77%	<u>11,664,103</u>	<u>9,868,350</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 MAY 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>May 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>	<u>May 31, 2013</u>
Public Safety:							
District Attorney:							
Salaries	-	-	-	-	na	1,532	1,532
Operating costs	83,000	83,000	74,543	8,457	90%	77,953	75,099
	<u>83,000</u>	<u>83,000</u>	<u>74,543</u>	<u>8,457</u>	90%	<u>79,485</u>	<u>76,631</u>
Sheriff:							
Salaries	6,127,988	6,604,581	6,100,848	503,733	92%	5,966,616	5,508,435
Fringe benefits	2,221,510	2,379,905	2,158,096	221,809	91%	2,133,316	1,965,781
Operating costs	2,009,784	2,407,857	2,275,792	132,065	95%	2,162,209	1,942,770
Capital outlay	484,980	569,752	564,929	4,823	99%	532,611	512,662
	<u>10,844,262</u>	<u>11,962,095</u>	<u>11,099,665</u>	<u>862,430</u>	93%	<u>10,794,752</u>	<u>9,929,648</u>
School Resource Officers:							
Salaries	1,034,875	1,034,875	882,636	152,239	85%	680,648	617,945
Fringe benefits	386,861	386,861	355,347	31,514	92%	265,646	230,381
Operating costs	-	-	-	-	na	92,656	86,612
Capital outlay	-	-	-	-	na	209,033	209,033
	<u>1,421,736</u>	<u>1,421,736</u>	<u>1,237,983</u>	<u>183,753</u>	87%	<u>1,247,983</u>	<u>1,143,971</u>
Detention Center:							
Salaries	4,030,229	3,783,969	3,484,129	299,840	92%	3,707,784	3,400,345
Fringe benefits	1,573,038	1,454,783	1,331,979	122,804	92%	1,565,651	1,446,984
Operating costs	1,813,892	2,215,917	1,979,245	236,672	89%	1,770,194	1,483,365
Capital outlay	39,385	40,519	37,586	2,933	93%	34,690	34,690
	<u>7,456,544</u>	<u>7,495,188</u>	<u>6,832,939</u>	<u>662,249</u>	91%	<u>7,078,319</u>	<u>6,365,384</u>
Emergency Medical:							
Salaries	4,250,765	4,374,640	4,096,744	277,896	94%	3,921,175	3,619,356
Fringe benefits	1,483,335	1,522,679	1,373,174	149,505	90%	1,392,468	1,285,396
Operating costs	1,101,770	1,243,844	1,231,266	12,578	99%	1,124,519	986,226
Capital outlay	349,950	464,627	429,107	35,520	92%	511,403	511,403
	<u>7,185,820</u>	<u>7,605,790</u>	<u>7,130,291</u>	<u>475,499</u>	94%	<u>6,949,565</u>	<u>6,402,381</u>
Emergency Management:							
Salaries	388,895	399,405	369,109	30,296	92%	358,594	330,510
Fringe benefits	129,938	129,485	118,832	10,653	92%	119,680	109,779
Operating costs	239,515	411,336	197,048	214,288	48%	201,539	164,157
Capital outlay	33,000	31,375	31,374	1	100%	360,759	360,759
	<u>791,348</u>	<u>971,601</u>	<u>716,363</u>	<u>255,238</u>	74%	<u>1,040,572</u>	<u>965,205</u>
Other Agencies:							
Fire districts	300,000	376,055	321,989	54,066	86%	648,988	627,033
Rescue Squads	342,200	342,200	261,468	80,732	76%	325,660	260,777
	<u>642,200</u>	<u>718,255</u>	<u>583,457</u>	<u>134,798</u>	81%	<u>974,648</u>	<u>887,810</u>
Code Administration:							
Salaries	915,561	905,561	809,382	96,179	89%	780,317	715,630
Fringe benefits	340,612	332,612	288,950	43,662	87%	291,488	268,175
Operating costs	116,288	136,599	93,102	43,497	68%	92,518	74,765
Capital outlay	22,000	22,880	22,879	1	100%	-	-
	<u>1,394,461</u>	<u>1,397,652</u>	<u>1,214,313</u>	<u>183,339</u>	87%	<u>1,164,323</u>	<u>1,058,570</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 MAY 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>May 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>	<u>May 31, 2013</u>
Central Communications:							
Salaries	1,392,286	1,338,841	1,231,304	107,537	92%	1,217,747	1,118,454
Fringe benefits	558,736	531,880	485,775	46,105	91%	489,627	448,894
Operating costs	263,200	214,775	147,389	67,386	69%	268,141	248,665
Capital outlay	95,000	416,233	88,022	328,211	21%	139,712	139,712
	<u>2,309,222</u>	<u>2,501,729</u>	<u>1,952,490</u>	<u>549,239</u>	78%	<u>2,115,227</u>	<u>1,955,725</u>
Animal Protective Services:							
Salaries	437,024	456,829	476,068	(19,239)	104%	393,252	362,077
Fringe benefits	177,392	208,367	191,871	16,496	92%	159,225	145,820
Operating costs	242,123	299,196	242,320	56,876	81%	240,781	213,055
Capital outlay	23,744	31,800	31,800	-	100%	-	-
	<u>880,283</u>	<u>996,192</u>	<u>942,059</u>	<u>54,133</u>	95%	<u>793,258</u>	<u>720,952</u>
Total public safety	<u>33,008,876</u>	<u>35,153,238</u>	<u>31,784,103</u>	<u>3,369,135</u>	90%	<u>32,238,132</u>	<u>29,506,277</u>
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	97,000	-	100%	97,000	97,000
Odell Williamson Municipal Airpo	27,500	27,500	27,500	-	100%	27,500	27,500
Cape Fear Transportation Authority	33,663	33,663	29,350	4,313	87%	13,890	13,890
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>371,421</u>	<u>52,944</u>	88%	<u>373,450</u>	<u>373,450</u>
Environmental Protection:							
Solid Waste:							
Salaries	305,659	305,659	262,701	42,958	86%	329,267	301,135
Fringe benefits	123,479	123,479	97,621	25,858	79%	125,422	114,876
Operating costs	12,809,088	13,021,988	11,885,707	1,136,281	91%	12,436,395	11,240,924
Capital outlay	65,000	62,100	62,063	37	100%	283,908	263,058
	<u>13,303,226</u>	<u>13,513,226</u>	<u>12,308,092</u>	<u>1,205,134</u>	91%	<u>13,174,992</u>	<u>11,919,993</u>
Other:							
Forestry services	238,872	238,872	167,850	71,022	70%	215,541	196,808
Brunswick County Beach Consorti	30,000	30,000	30,000	-	100%	30,000	30,000
	<u>268,872</u>	<u>268,872</u>	<u>197,850</u>	<u>71,022</u>	74%	<u>245,541</u>	<u>226,808</u>
Total environmental protection	<u>13,572,098</u>	<u>13,782,098</u>	<u>12,505,942</u>	<u>1,276,156</u>	91%	<u>13,420,533</u>	<u>12,146,801</u>
Economic Development:							
Planning/Community Development:							
Salaries	513,327	467,747	403,760	63,987	86%	454,215	419,430
Fringe benefits	182,987	183,034	144,656	38,378	79%	158,323	145,835
Operating costs	212,078	250,650	125,887	124,763	50%	229,954	186,460
Capital outlay	11,000	20,000	7,971	12,029	40%	-	-
	<u>919,392</u>	<u>921,431</u>	<u>682,274</u>	<u>239,157</u>	74%	<u>842,492</u>	<u>751,725</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 MAY 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>May 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>	<u>May 31, 2013</u>
Cooperative Extension:							
Salaries	241,998	269,647	207,989	61,658	77%	203,664	161,385
Fringe benefits	96,303	102,951	68,780	34,171	67%	69,533	46,111
Operating costs	156,273	157,502	89,796	67,706	57%	122,613	106,736
	<u>494,574</u>	<u>530,100</u>	<u>366,565</u>	<u>163,535</u>	69%	<u>395,810</u>	<u>314,232</u>
Soil and Water Conservation:							
Salaries	135,203	135,203	125,106	10,097	93%	129,194	119,495
Fringe benefits	53,795	53,795	49,450	4,345	92%	52,020	47,908
Operating costs	14,850	14,850	12,027	2,823	81%	13,970	11,380
	<u>203,848</u>	<u>203,848</u>	<u>186,583</u>	<u>17,265</u>	92%	<u>195,184</u>	<u>178,783</u>
Public Housing Section 8:							
Salaries	193,455	193,455	179,003	14,452	93%	185,156	171,194
Fringe benefits	74,374	74,374	67,951	6,423	91%	71,471	65,821
Operating costs	2,111,239	2,111,239	2,007,283	103,956	95%	2,207,724	2,027,865
	<u>2,379,068</u>	<u>2,379,068</u>	<u>2,254,237</u>	<u>124,831</u>	95%	<u>2,464,351</u>	<u>2,264,880</u>
Economic Development:							
Salaries	201,331	201,331	185,923	15,408	92%	200,951	187,466
Fringe benefits	67,064	74,630	68,854	5,776	92%	62,726	57,893
Operating costs	128,500	128,500	117,792	10,708	92%	128,500	117,792
	<u>396,895</u>	<u>404,461</u>	<u>372,569</u>	<u>31,892</u>	92%	<u>392,177</u>	<u>363,151</u>
1% Occupancy Tax:							
Operating costs	<u>1,150,000</u>	<u>1,150,000</u>	<u>948,925</u>	<u>201,075</u>	83%	<u>1,221,647</u>	<u>852,177</u>
Other Economic Development:							
Lockwood Folly & Shallotte					na	112,500	112,500
Dredging	-	-	-	-			
Lockwood Folly River Aquatic					64%	-	-
Restoration	-	284,150	182,322	101,828			
Dredging	-	-	-	-	na	3,975	-
Lee Controls	-	85,000	8,005	76,995	9%	-	-
	<u>-</u>	<u>369,150</u>	<u>190,327</u>	<u>178,823</u>	52%	<u>116,475</u>	<u>112,500</u>
Total economic development	<u>5,543,777</u>	<u>5,958,058</u>	<u>5,001,480</u>	<u>956,578</u>	84%	<u>5,628,136</u>	<u>4,837,448</u>
Human Services:							
Health:							
Administration:							
Salaries	2,321,587	2,286,282	2,072,761	213,521	91%	2,150,640	1,993,769
Fringe benefits	895,003	905,580	798,777	106,803	88%	850,557	786,355
Operating costs	728,400	728,400	314,243	414,157	43%	199,022	194,161
Capital outlay	-	91,749	31,230	60,519	34%	-	-
	<u>3,944,990</u>	<u>4,012,011</u>	<u>3,217,011</u>	<u>795,000</u>	80%	<u>3,200,219</u>	<u>2,974,285</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 MAY 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>May 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>	<u>May 31, 2013</u>
Communicable Diseases:							
Operating costs	263,875	275,875	210,742	65,133	76%	296,317	278,021
Adult Health Maintenance:							
Operating costs	69,615	97,907	77,870	20,037	80%	163,148	142,229
Senior Health							
Salaries	178,855	178,855	165,911	12,944	93%	171,917	159,508
Fringe benefits	63,957	63,957	50,311	13,646	79%	52,752	48,560
Operating costs	262,350	263,250	195,401	67,849	74%	195,654	175,895
	505,162	506,062	411,623	94,439	81%	420,323	383,963
Maternal and Child Health:							
Salaries	384,813	384,813	350,823	33,990	91%	366,216	337,534
Fringe benefits	166,134	166,134	149,384	16,750	90%	160,066	147,077
Operating costs	640,382	647,859	498,361	149,498	77%	565,083	487,843
	1,191,329	1,198,806	998,568	200,238	83%	1,091,365	972,454
Environmental Health:							
Salaries	813,882	813,882	752,128	61,754	92%	767,028	706,157
Fringe benefits	287,505	287,505	261,873	25,632	91%	275,569	253,510
Operating costs	178,550	204,143	161,043	43,100	79%	225,314	205,829
Capital outlay	15,000	894	-	894	0%	18,887	18,887
	1,294,937	1,306,424	1,175,044	131,380	90%	1,286,798	1,184,383
Employee Wellness:							
Salaries	-	96,074	81,633	14,441	85%	-	-
Fringe benefits	-	34,096	27,582	6,514	81%	-	-
Operating costs	-	93,530	43,922	49,608	47%	-	-
	-	223,700	153,137	70,563	68%	-	-
Total health	7,269,908	7,620,785	6,243,995	1,376,790	82%	6,458,170	5,935,335
Veterans' Services:							
Salaries	122,647	122,647	105,335	17,312	86%	88,459	80,775
Fringe benefits	51,288	51,288	39,407	11,881	77%	34,403	31,508
Operating costs	12,584	12,584	7,857	4,727	62%	11,729	10,324
Total veterans' services	186,519	186,519	152,599	33,920	82%	134,591	122,607
Social Services:							
Administration:							
Salaries	5,985,117	5,945,117	5,104,044	841,073	86%	5,523,166	5,108,331
Fringe benefits	2,347,921	2,347,921	1,980,630	367,291	84%	2,197,622	2,026,776
Operating costs	1,723,025	2,129,436	1,651,325	478,111	78%	1,758,555	1,553,819
Capital outlay	84,000	84,000	73,863	10,137	88%	-	-
	10,140,063	10,506,474	8,809,862	1,696,612	84%	9,479,343	8,688,926

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED MAY 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>May 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>	<u>May 31, 2013</u>
Title III-In Home Care:							
Salaries	290,436	265,436	220,064	45,372	83%	167,893	155,833
Fringe benefits	165,012	153,012	132,765	20,247	87%	103,220	95,031
Operating costs	55,105	92,105	63,302	28,803	69%	30,309	17,149
	<u>510,553</u>	<u>510,553</u>	<u>416,131</u>	<u>94,422</u>	82%	<u>301,422</u>	<u>268,013</u>
Other Operating Costs:							
Medical assistance	30,000	30,000	4,838	25,162	16%	8,518	7,766
Aid to the blind	5,910	5,910	5,909	1	100%	5,857	5,857
Adoption assistance	280,000	280,000	233,518	46,482	83%	266,856	240,531
Special assistance to aged	250,000	250,000	189,566	60,434	76%	240,296	220,212
Special assistance to disabled	250,000	250,000	186,141	63,859	74%	235,567	217,825
Foster care	850,000	780,000	511,829	268,171	66%	697,393	566,841
State foster home	275,000	345,000	284,233	60,767	82%	363,231	308,684
Special assistance	1,500	1,500	1,285	215	86%	685	685
Day care	1,935,508	4,435,097	3,712,674	722,423	84%	3,892,357	3,131,458
Special child adoption assistance	-	100,128	14,510	85,618	14%	28,723	28,168
	<u>3,877,918</u>	<u>6,477,635</u>	<u>5,144,503</u>	<u>1,333,132</u>	79%	<u>5,739,483</u>	<u>4,728,027</u>
Total social services	<u>14,528,534</u>	<u>17,494,662</u>	<u>14,370,496</u>	<u>3,124,166</u>	82%	<u>15,520,248</u>	<u>13,684,966</u>
Other Human Services:							
CoastalCare	692,000	692,000	639,312	52,688	92%	703,383	639,811
Brunswick Senior Resources, Inc	1,550,000	1,550,000	1,420,833	129,167	92%	1,550,000	1,420,833
Other human services	429,200	1,001,632	991,492	10,140	99%	585,855	564,980
Capital outlay	-	78,282	78,282	-	100%	99,236	76,236
	<u>2,671,200</u>	<u>3,321,914</u>	<u>3,129,919</u>	<u>191,995</u>	94%	<u>2,938,474</u>	<u>2,701,860</u>
Total human services	<u>24,656,161</u>	<u>28,623,880</u>	<u>23,897,009</u>	<u>4,726,871</u>	83%	<u>25,051,483</u>	<u>22,444,768</u>
Education:							
Public schools	33,437,869	33,437,869	30,651,379	2,786,490	92%	32,339,596	29,644,626
Public schools - capital outlay	701,494	701,494	643,038	58,456	92%	678,453	621,918
Community college	3,781,447	3,781,447	3,466,331	315,116	92%	3,657,105	3,352,349
Total education	<u>37,920,810</u>	<u>37,920,810</u>	<u>34,760,748</u>	<u>3,160,062</u>	92%	<u>36,675,154</u>	<u>33,618,893</u>
Culture and Recreation:							
Parks and Recreation:							
Salaries	1,252,897	1,253,497	1,106,078	147,419	88%	1,164,120	1,073,824
Fringe benefits	413,374	424,813	379,702	45,111	89%	401,268	369,789
Operating costs	951,804	956,604	722,693	233,911	76%	834,640	735,874
Capital outlay	144,500	144,500	94,494	50,006	65%	67,763	67,763
	<u>2,762,575</u>	<u>2,779,414</u>	<u>2,302,967</u>	<u>476,447</u>	83%	<u>2,467,791</u>	<u>2,247,250</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 MAY 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>May 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>	<u>May 31, 2013</u>
Brunswick County Library:							
Salaries	675,536	675,536	623,306	52,230	92%	640,040	591,679
Fringe benefits	286,699	294,265	267,938	26,327	91%	274,509	252,687
Operating costs	305,600	305,600	190,084	115,516	62%	238,802	177,354
	<u>1,267,835</u>	<u>1,275,401</u>	<u>1,081,328</u>	<u>194,073</u>	85%	<u>1,153,351</u>	<u>1,021,720</u>
					na		
Total culture and recreation	<u>4,030,410</u>	<u>4,054,815</u>	<u>3,384,295</u>	<u>670,520</u>	83%	<u>3,621,142</u>	<u>3,268,970</u>
Debt Service:							
Principal retirement	9,215,000	9,215,000	8,235,000	980,000	89%	9,910,000	8,920,000
Interest and fees	3,768,877	3,768,877	3,627,369	141,508	96%	6,492,027	6,317,565
Total debt service	<u>12,983,877</u>	<u>12,983,877</u>	<u>11,862,369</u>	<u>1,121,508</u>	91%	<u>16,402,027</u>	<u>15,237,565</u>
Total expenditures	<u>154,087,118</u>	<u>162,466,177</u>	<u>142,485,612</u>	<u>19,980,565</u>	88%	<u>155,181,301</u>	<u>140,452,642</u>
Revenues over (under) expenditu	<u>925,917</u>	<u>(1,441,357)</u>	<u>14,535,330</u>	<u>15,976,687</u>	-1008%	<u>7,095,091</u>	<u>10,632,881</u>
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	na	16,620,000	16,620,000
Premiums on bonds	-	-	-	-	na	1,875,258	1,875,258
Discounts on bonds	-	-	-	-	na	-	-
Payment to escrow agent for refund	-	-	-	-	na	(16,275,000)	(16,275,000)
Sale of capital assets	-	-	-	-	na	-	-
	-	-	-	-	na	2,220,258	2,220,258
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
	-	-	-	-	na	827,313	827,313
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)	(60,000)
Transfer to emergency telephone system fund	-	(2,157)	(2,157)	-	100%	(31,493)	(31,493)
Transfer to school capital project funds	(2,698,962)	(2,698,962)	(524,224)	2,174,738	19%	(2,985,039)	(335,552)
	<u>(4,515,436)</u>	<u>(9,834,589)</u>	<u>(7,659,851)</u>	<u>2,174,738</u>	78%	<u>(3,176,532)</u>	<u>(427,045)</u>
Budgetary Financing Sources (Uses):							
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>	<u>-</u>
Total other financing sources (uses)	<u>(925,917)</u>	<u>1,441,357</u>	<u>(7,659,851)</u>	<u>(9,101,208)</u>	-531%	<u>(128,961)</u>	<u>2,620,526</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>6,875,479</u>	<u>\$ 6,875,479</u>		<u>6,966,130</u>	<u>13,253,407</u>
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>\$ 73,553,958</u>			<u>\$ 66,678,479</u>	<u>\$ 72,965,755</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 MAY 31, 2014

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 16,893,797	\$ 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	22,373	138,249
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	329,716	204,563	-	204,563
Total revenues	<u>22,366,588</u>	<u>17,584,203</u>	<u>1,499,600</u>	<u>19,083,803</u>
Expenditures:				
Capital Improvements:				
Public Safety:				
Sheriff's Firing Range	280,000	1,789	202,431	204,220
	<u>280,000</u>	<u>1,789</u>	<u>202,431</u>	<u>204,220</u>
Environmental protection:				
C&D Landfill expansion	2,658,713	2,549,291	-	2,549,291
	<u>2,658,713</u>	<u>2,549,291</u>	<u>-</u>	<u>2,549,291</u>
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	5,323,178	216,056	2,324,064	2,540,120
Waccamaw Park Improvements	645,000	20,000	149,096	169,096
Brunswick River boat ramp	10,300	7,298	-	7,298
Leland Senior Center	351,000	-	2,207	2,207
	<u>6,329,478</u>	<u>243,354</u>	<u>2,475,367</u>	<u>2,718,721</u>
Transportation:				
Airport Improvements	19,012,335	15,314,261	1,616,652	16,930,913
	<u>19,012,335</u>	<u>15,314,261</u>	<u>1,616,652</u>	<u>16,930,913</u>
Total expenditures	<u>32,477,956</u>	<u>18,408,065</u>	<u>4,294,450</u>	<u>22,702,515</u>
Revenues over (under) expenditures	(10,111,368)	(823,862)	(2,794,850)	(3,618,712)

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND
FROM INCEPTION AND FOR THE PERIOD ENDED MAY 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	(9,563,688)	-	-	-
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>10,111,368</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>	4,323,620	<u>\$ 7,310,751</u>
Fund balance, beginning of year			<u>11,626,589</u>	
Fund balance, end of year			<u>\$ 15,950,209</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 MAY 31, 2014

	Project Budget	Prior Years	Actual	
			Current Year	Total to Date
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	9,245	1,314,159
Investment earnings-debt proceeds	-	1,887	307	2,194
Total revenues	<u>8,287,293</u>	<u>5,915,636</u>	<u>1,106,334</u>	<u>7,021,970</u>
Expenditures:				
Brunswick County Schools capital projects	40,769,910	26,340,958	4,588,953	30,929,911
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>4,648,128</u>	<u>62,306,413</u>
Revenues over (under) expenditures	(64,148,528)	(51,742,649)	(3,541,794)	(55,284,443)
Other Financing Sources (Uses):				
Transfer from general fund	27,443,559	25,529,346	524,224	26,053,570
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>64,148,528</u>	<u>55,691,809</u>	<u>524,224</u>	<u>56,216,033</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 3,949,160</u>	(3,017,570)	<u>\$ 931,590</u>
Fund balance, beginning of year			<u>10,501,575</u>	
Fund balance, end of year			<u>\$ 7,484,005</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 1,069,069	\$ (13,764)	\$ 778,212	\$ 1,833,517
Interest receivable	327	-	327	654
Other governmental agencies	2,082	27	-	2,109
Total assets	<u>\$ 1,071,478</u>	<u>\$ (13,737)</u>	<u>\$ 778,539</u>	<u>\$ 1,836,280</u>
Liabilities:				
Accounts payable and other liabilities	-	787	804	1,591
Total liabilities	<u>-</u>	<u>787</u>	<u>804</u>	<u>1,591</u>
Deferred Inflows of Resources:				
Grant receivable	-	-	-	-
Fund Balance:				
Stabilization by State Statute	2,409	27	327	2,763
Restricted - other	1,069,069	-	777,408	1,846,477
Unassigned	-	(14,551)	-	(14,551)
Total fund balances	<u>1,071,478</u>	<u>(14,524)</u>	<u>777,735</u>	<u>1,834,689</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,071,478</u>	<u>\$ (13,737)</u>	<u>\$ 778,539</u>	<u>\$ 1,836,280</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 MAY 31, 2014 AND THE YEAR ENDED JUNE 30, 2013

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 663,068	\$ 472,788	\$ -	\$ 1,135,856
Permits and fees	-	-	120,818	120,818
Other revenue	292,059	400	-	292,459
Investment earnings	1,341	55	950	2,346
Total revenues	<u>956,468</u>	<u>473,243</u>	<u>121,768</u>	<u>1,551,479</u>
Expenditures:				
General government	-	-	77,752	77,752
Public safety	476,314	296,715	-	773,029
Economic and physical development	-	236,011	-	236,011
Total expenditures	<u>476,314</u>	<u>532,726</u>	<u>77,752</u>	<u>1,086,792</u>
Revenues over (under) expenditures	480,154	(59,483)	44,016	464,687
Other Financing Sources:				
Transfers from general fund	<u>2,157</u>	<u>15,000</u>	-	<u>17,157</u>
Total other financing sources (uses)	<u>2,157</u>	<u>15,000</u>	-	<u>17,157</u>
Net change in fund balances	482,311	(44,483)	44,016	481,844
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>\$ 1,071,478</u>	<u>\$ (14,524)</u>	<u>\$ 777,735</u>	<u>\$ 1,834,689</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 MAY 31, 2014 AND THE YEAR ENDED JUNE 30, 2013**

	<u>Budget</u>	<u>May 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2013</u>
Revenues:				
Restricted intergovernmental	\$ 761,711	\$ 634,759	\$ (126,952)	\$ 648,881
911 Center Consolidation Grant	2,071,691	28,309	(2,043,382)	-
Other revenue	292,059	292,059	-	-
Investment earnings	-	1,341	1,341	524
Total revenues	<u>3,125,461</u>	<u>956,468</u>	<u>(2,168,993)</u>	<u>649,405</u>
Expenditures:				
Operating costs	545,428	334,246	211,182	412,249
Capital outlay	617,960	-	617,960	-
911 Center Grant	<u>2,071,691</u>	<u>142,068</u>	<u>1,929,623</u>	<u>28,309</u>
Total expenditures	<u>3,235,079</u>	<u>476,314</u>	<u>2,758,765</u>	<u>440,558</u>
Revenues over (under) expenditures	(109,618)	480,154	589,772	208,847
Other Financing Sources (Uses):				
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>
Net change in fund balance	<u>\$ -</u>	482,311	<u>\$ 482,311</u>	240,340
Fund balance, beginning of year		<u>589,167</u>		<u>348,827</u>
Fund balance, end of year		<u>\$ 1,071,478</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 MAY 31, 2014**

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental - CDBG-Scattered Site 2012	\$ 225,000	\$ -	\$ -	\$ -
Restricted intergovernmental - CDBG-Tech. Assist Gr. 2012	50,000	-	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	-	34,948	34,948
Restricted intergovernmental - Single Family Rehab 2011	318,000	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 - Economic and Physical Dev.	163,730	119,138	-	119,138
Restricted intergovernmental - SOAR Gov.'s Crime Comm.	289,999	7,740	8,598	16,338
Other Revenue	2,630	-	400	400
Investment earnings	100	72	55	127
Total revenues	<u>4,178,915</u>	<u>2,724,240</u>	<u>473,243</u>	<u>3,197,483</u>
Expenditures:				
CDBG - Scattered Site 2012	225,000	-	871	871
CDBG - Water Connection 2011	75,000	54,513	20,484	74,997
CDBG - Technical Assistance Grant 2012	50,000	-	35,577	35,577
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	-	14,346	14,346
USDA Housing Preservation (HPG) 2012	134,148	416	56,780	57,196
Single Family Rehabilitation - 2011	318,000	190,867	41,576	232,443
Single Family Rehabilitation - 2014	170,000	-	-	-
Sheriff's Department	670,641	465,531	203,460	668,991
Emergency Services - Public Safety	1,899,667	1,807,271	62,836	1,870,107
SOAR Governor's Crime Commission	289,999	7,778	30,419	38,197
General Economic and Physical Development	<u>165,960</u>	<u>119,138</u>	<u>-</u>	<u>119,138</u>
Total expenditures	<u>4,270,515</u>	<u>2,761,237</u>	<u>532,726</u>	<u>3,293,963</u>
Revenues over (under) expenditures	(91,600)	(36,997)	(59,483)	(96,480)
Other Financing Sources (Uses):				
Transfers from general fund	<u>91,600</u>	<u>76,600</u>	<u>15,000</u>	<u>91,600</u>
Total other financing sources (uses)	<u>91,600</u>	<u>76,600</u>	<u>15,000</u>	<u>91,600</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 39,603</u>	(44,483)	<u>\$ (4,880)</u>
Fund balance, beginning of year			<u>29,959</u>	
Fund balance, end of year			<u>\$ (14,524)</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 MAY 31, 2014 AND THE YEAR ENDED JUNE 30, 2013**

	<u>Budget</u>	<u>May 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2013</u>
Revenues:				
Permits and fees	\$ 157,500	\$ 120,818	\$ (36,682)	\$ 154,324
Investment earnings	<u>1,800</u>	<u>950</u>	<u>(850)</u>	<u>1,401</u>
Total revenues	<u>159,300</u>	<u>121,768</u>	<u>(37,532)</u>	<u>155,725</u>
Expenditures:				
General government	<u>159,300</u>	<u>77,752</u>	<u>81,548</u>	<u>108,599</u>
Net change in fund balance	<u>\$ -</u>	44,016	<u>\$ 44,016</u>	47,126
Fund balance, beginning of year		<u>733,719</u>		<u>686,593</u>
Fund balance, end of year		<u>\$ 777,735</u>		<u>\$ 733,719</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 21,225,713	\$ 6,295,935	\$ 27,521,648
Restricted cash	1,373,811	249,387	1,623,198
Interest receivable	9,504	3,331	12,835
Receivables and special assessments, net	2,507,357	1,162	2,508,519
Due from other governmental agencies	294,249	30,596	324,845
Inventories	1,636,030	-	1,636,030
Total current assets	<u>27,046,664</u>	<u>6,580,411</u>	<u>33,627,075</u>
Current Liabilities:			
Accounts payable and other liabilities	63,411	-	63,411
Customer deposits	1,534,415	-	1,534,415
Current portion of debt	919,756	-	919,756
Total current liabilities	<u>2,517,582</u>	<u>-</u>	<u>2,517,582</u>
Expendable net position	24,529,082	6,580,411	31,109,493
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	(16,548,610)	-	(16,548,610)
Total net position	<u>\$ 138,327,163</u>	<u>\$ 6,580,411</u>	<u>\$ 144,907,574</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED MAY 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>May 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>	<u>May 31, 2013</u>
Revenues:							
User charges	\$ 19,187,053	\$ 19,314,553	\$ 17,735,053	\$ (1,579,500)	92%	\$ 19,902,637	\$ 17,890,284
ARRA interest subsidy	291,605	291,605	268,423	(23,182)	92%	298,109	298,109
Investment earnings	40,000	40,000	21,939	(18,061)	55%	49,070	45,826
Other	431,597	431,597	345,372	(86,225)	80%	404,013	430,748
Total revenues	<u>19,950,255</u>	<u>20,077,755</u>	<u>18,370,787</u>	<u>(1,706,968)</u>	91%	<u>20,653,829</u>	<u>18,664,967</u>
Expenditures:							
Salaries	3,994,424	4,026,127	3,577,579	448,548	89%	3,696,601	3,416,078
Fringe benefits	1,648,349	1,652,649	1,450,701	201,948	88%	1,511,745	1,401,526
Operating expenditures	6,611,391	6,914,997	5,188,143	1,726,854	75%	6,506,422	5,306,829
Repairs and maintenance	1,309,500	1,086,484	714,653	371,831	66%	749,383	647,948
Capital outlay	2,316,000	3,643,612	3,498,881	144,731	96%	3,092,737	2,938,737
Debt Service:							
Principal	950,025	950,025	885,353	64,672	93%	755,376	746,118
Interest	934,777	934,777	847,748	87,029	91%	864,196	858,164
Total expenditures	<u>17,764,466</u>	<u>19,208,671</u>	<u>16,163,058</u>	<u>3,045,613</u>	84%	<u>17,176,460</u>	<u>15,315,400</u>
Revenues over (under) expenditures	2,185,789	869,084	2,207,729	1,338,645	254%	3,477,369	3,349,567
Other Financing Sources (Uses):							
Transfer to water capital project fund	(3,350,000)	(3,929,192)	(3,929,192)	-	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>(869,084)</u>	<u>(3,805,192)</u>	<u>(2,936,108)</u>	438%	<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>\$ (1,597,463)</u>	<u>\$ (1,597,463)</u>		<u>\$ 102,659</u>	<u>\$ (25,143)</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 MAY 31, 2014**

	Project Budget	Actual		
		Prior Year	Current Year	Total to Date
Revenues:				
Investment earnings	\$ -	\$ 54,667	\$ 11,797	\$ 66,464
Investment earnings-debt proceeds	-	262	38	300
Assessments	-	39,495	-	39,495
Penalties and interest assessments	-	11,538	1,377	12,915
Total revenues	-	105,962	13,212	119,174
Expenditures:				
Northwest water plant expansion	11,659,820	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	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	1,012,872	1,138,415
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	36,430	51,750
Southeast Water Tank	65,000	-	50,550	50,550
Water Mains FY 14	100,050	-	67,378	67,378
Danford Road	218,715	-	84,757	84,757
BPS 8 and 9 improvements	810,000	-	583,237	583,237
Marlowtown waterline	107,000	-	59,683	59,683
Total expenditures	18,998,779	13,515,936	3,780,809	17,296,745
Revenues over (under) expenditures	(18,998,779)	(13,409,974)	(3,767,597)	(17,177,571)
Other Financing Sources (Uses):				
Long term debt issued	11,146,392	11,146,392	-	11,146,392
Transfers from water fund	11,533,981	7,596,691	3,929,191	11,525,882
Transfers to water fund	(701,770)	(577,770)	(124,000)	(701,770)
Contingency for future projects	(4,763,321)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	18,998,779	18,165,313	3,805,191	21,970,504
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 4,755,339	\$ 37,594	\$ 4,792,933

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash and cash equivalents/investments	\$ 12,232,897	\$ 6,224,829	\$ 18,457,726
Restricted cash	1,980,760	551,473	2,532,233
Interest receivable	4,191	2,779	6,970
Receivables and special assessments, net	9,525,809	31,136	9,556,945
Due from other governmental agencies	141,411	26,879	168,290
Inventories	288,273	-	288,273
Total current assets	<u>24,173,341</u>	<u>6,837,096</u>	<u>31,010,437</u>
Current Liabilities:			
Accounts payable and other liabilities	34,051	-	34,051
Current portion of debt	8,390,245	-	8,390,245
Total current liabilities	<u>8,424,296</u>	<u>-</u>	<u>8,424,296</u>
Expendable net positon	15,749,045	6,837,096	22,586,141
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	(119,838,893)	-	(119,838,893)
Total net positon	<u>\$ 121,299,131</u>	<u>\$ 6,837,096</u>	<u>\$ 128,136,227</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED MAY 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>May 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2013</u>	<u>May 31, 2013</u>
Revenues:							
User charges	\$ 18,012,238	\$ 18,414,191	\$ 19,069,090	\$ 654,899	104%	\$ 18,015,522	\$ 16,830,804
ARRA interest subsidy	427,272	427,272	393,304	(33,968)	92%	409,981	409,981
Special assessments	2,829,373	842,132	99,178	(742,954)	12%	22,794,771	10,692,301
Investment earnings	1,000	1,000	27,152	26,152	2715%	3,446	2,099
Other	47,920	47,920	30,838	(17,082)	64%	46,624	34,392
Total revenues	<u>21,317,803</u>	<u>19,732,515</u>	<u>19,619,562</u>	<u>(112,953)</u>	99%	<u>41,270,344</u>	<u>27,969,577</u>
Expenditures:							
Salaries	2,090,168	2,123,923	1,905,232	218,691	90%	1,793,638	1,652,113
Fringe benefits	863,770	862,541	774,848	87,693	90%	737,013	679,788
Operating expenditures	2,790,107	2,969,109	2,514,679	454,430	85%	2,595,849	2,251,988
Repairs and maintenance	1,068,000	1,258,798	880,899	377,899	70%	821,499	642,260
Capital outlay	987,900	1,267,175	1,154,039	113,136	91%	1,755,161	1,576,296
Debt Service:							
Principal	8,382,978	8,382,978	8,360,409	22,569	100%	7,865,152	7,843,551
Interest	5,214,880	5,214,880	5,210,984	3,896	100%	5,296,166	5,280,033
Total expenditures	<u>21,397,803</u>	<u>22,079,404</u>	<u>20,801,090</u>	<u>1,278,314</u>	94%	<u>20,864,478</u>	<u>19,926,029</u>
Revenues over (under) expenditures	(80,000)	(2,346,889)	(1,181,528)	1,165,361	50%	20,405,866	8,043,548
Other Financing Sources (Uses):							
Transfer to wastewater capital project fund	-	(84,168)	(84,168)	-	100%	-	-
Transfer from wastewater capital proj. fund	80,000	152,367	27,542	(124,825)	18%	1,365,743	1,365,743
Appropriated net position	-	2,278,690	-	(2,278,690)	0%	-	-
Total other financing sources (uses)	<u>80,000</u>	<u>2,346,889</u>	<u>(56,626)</u>	<u>(2,403,515)</u>	-2%	<u>1,365,743</u>	<u>1,365,743</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,238,154)</u>	<u>\$ (1,238,154)</u>		<u>\$ 21,771,609</u>	<u>\$ 9,409,291</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 MAY 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	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	6,086	116,556
Investment earnings-debt proceeds	3,297	7,534	259	7,793
Total revenues	<u>3,246,876</u>	<u>3,561,677</u>	<u>14,067</u>	<u>3,575,744</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	2,694,059	13,192,441
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	183,294	361,755
Ocean Isle Beach wastewater plant improvements	445,000	-	55,834	55,834
Total expenditures	<u>47,587,640</u>	<u>41,758,409</u>	<u>3,974,054</u>	<u>45,732,463</u>
Revenues over (under) expenditures	(44,340,764)	(38,196,732)	(3,959,987)	(42,156,719)
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	84,167	2,971,664
Transfer to wastewater fund	(1,087,527)	(1,015,160)	(27,542)	(1,042,702)
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>56,625</u>	<u>44,467,489</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 6,214,132</u>	<u>\$ (3,903,362)</u>	<u>\$ 2,310,770</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 MAY 31, 2014 AND THE YEAR ENDED JUNE 30, 2013
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>May 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2013</u>	<u>May 31, 2013</u>
Revenues:					
Charges for services	\$ 1,041,998	\$ 1,041,998	\$ -	\$ 1,041,998	\$ 1,041,998
Investment earnings	-	3,718	3,718	4,567	4,233
Total revenues	<u>1,041,998</u>	<u>1,045,716</u>	<u>3,718</u>	<u>1,046,565</u>	<u>1,046,231</u>
Expenditures:					
Premiums	<u>1,041,998</u>	<u>482,398</u>	<u>559,600</u>	<u>549,514</u>	<u>588,595</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>563,318</u>	<u>\$ 563,318</u>	<u>497,051</u>	<u>457,636</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>\$ 2,805,952</u>		<u>\$ 2,242,634</u>	<u>\$ 2,203,219</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 MAY 31, 2014 AND THE YEAR ENDED JUNE 30, 2013
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>May 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2013</u>	<u>May 31, 2013</u>
Revenues:					
Charges for services-health premiums	\$ 10,640,700	\$ 9,335,838	\$ (1,304,862)	\$ 10,058,284	\$ 9,212,017
Charges for services-wellness	-	76,306	76,306	-	-
Investment earnings	-	<u>2,412</u>	<u>2,412</u>	<u>4,592</u>	<u>4,299</u>
Total revenues	<u>10,640,700</u>	<u>9,414,556</u>	<u>(1,226,144)</u>	<u>10,062,876</u>	<u>9,216,316</u>
Expenditures:					
Administration fees	1,118,000	1,030,398	87,602	890,646	813,114
Premiums	<u>9,522,700</u>	<u>8,340,025</u>	<u>1,182,675</u>	<u>8,521,846</u>	<u>7,081,903</u>
Total expenditures	<u>10,640,700</u>	<u>9,370,423</u>	<u>1,270,277</u>	<u>9,412,492</u>	<u>7,895,017</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>44,133</u>	<u>\$ 44,133</u>	<u>650,384</u>	<u>1,321,299</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>\$ 1,730,414</u>		<u>\$ 1,686,281</u>	<u>\$ 2,357,196</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 5/31/14. It reports that the County had \$149.0 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 MAY 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			36,311,285			0.00%
Finistar			<u>4,587,597</u>			0.13%
Total Checking & Petty Cash				\$ 40,903,431	27%	
Money Markets / Savings						
BB&T Money Rate Savings			49,966,634			0.15%
First Bank Preferred Savings			10,360,153			0.05%
SunTrust Money Market			<u>5,009,410</u>			0.05%
Total Money Markets / Savings				\$ 65,336,196	43%	
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	<u>10,161,135</u>			0.35%
Total Certificates of Deposit				\$ 25,172,698	16%	
NC Capital Management Trust - Cash Portfolio				\$ 14,386,418	9%	0.01%
NC Capital Management Trust - Term Portfolio				<u>\$ 3,246,640</u>	2%	0.11%
Total Unrestricted Cash and Investments				\$ 149,045,384		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			\$ 3,239,509		2%	0.01%
PNC Bank Money Market			377,782		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				\$ 3,831,857		
Grand Total All Cash and Investments				\$ 152,877,241	100%	0.11%
Cash Balances:						
General Fund			\$ 71,727,337			
County Capital Reserve Fund			9,644,223			
School Capital Projects Fund			7,166,281			
Water Fund			21,227,012			
Water Capital Reserve Fund			4,861,347			
Wastewater Fund			12,233,387			
Wastewater Capital Reserve Fund			4,942,075			

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		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				
Total	2,089,672	3,136,186	2,876,562	3,240,024	4,799,974	2,500,000	4,942,419		198%

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		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				
Total	96,240,283	96,670,479	96,734,004	101,517,545	102,992,489	103,887,740	105,152,067		101%

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

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)									
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	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		478,741	-10%	
Apr	540,237	559,235	364,267	529,984	612,526				
May	627,157	494,947	525,760	1,062,504	559,487				
June	634,500	498,848	567,902	387,186	588,366				
Total	8,060,654	6,233,523	5,852,993	6,679,861	7,136,430	7,861,865	5,522,337		70%

ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)									
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	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		414,832	-2%	
Apr	315,917	352,020	389,645	428,045	438,597				
May	367,223	362,623	408,647	366,004	419,110				
June	355,056	374,957	352,385	430,835	445,822				
Total	4,552,822	4,330,424	4,505,897	4,862,027	5,034,320	5,130,738	3,906,557		76%

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 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	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		342,823	-7%	
Apr	311,071	357,385	283,405	366,596	408,598				
May	362,434	332,586	360,673	580,160	379,092				
June	350,054	338,292	360,724	306,627	399,234				
Total	4,495,990	3,786,534	3,996,820	4,450,742	4,732,676	5,052,369	3,683,415		73%

Note: Sales Taxes are 2 months behind in reporting.
Medicaid Swap Reduced Article 39 in FY 08 and Articles 39 and ~~34~~ 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	ACTUAL 2011-12	ACTUAL 2012-13	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2013-14	ACTUAL 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				
Total	5,053,226	5,222,932	5,766,645	6,001,433	5,916,557	6,437,293	5,203,403		81%

WATER WHOLESALE REVENUE (617110-371317)									
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	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				
Total	4,683,975	4,475,470	4,643,954	4,720,790	4,500,673	4,634,040	4,081,385		88%

WATER INDUSTRIAL REVENUE (617110-371318)									
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	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				
Total	2,516,247	1,993,877	2,286,796	2,630,359	2,801,296	2,317,020	2,421,909		105%

**County of Brunswick
Water Fund Revenues**

WATER BASE SERVICE CHARGE REVENUE (617110-371308)									
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	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				
Total	4,119,322	4,180,219	4,440,002	4,538,469	4,637,462	4,633,200	4,358,243		94%

WATER TAPS AND CONNECTION REVENUE (617140-371305)									
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	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				
Total	366,576	263,081	261,524	284,109	488,116	220,000	388,998		177%

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
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	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				
Total	984,426	560,068	541,586	577,970	938,752	516,000	765,981		148%

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

**County of Brunswick
Water Fund Revenues**

WATER TRANSMISSION LINE REVENUE (619800-371309)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	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				
Total	231,048	190,635	160,705	175,180	295,776	175,000	246,837		141%

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

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER RETAIL SALES REVENUE (627210-371405)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	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				
Total	4,834,737	5,075,532	5,625,196	5,928,745	6,538,521	7,347,256	6,865,296		93%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
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				
Total	459,070	445,652	608,073	870,653	886,235	600,000	1,131,875		189%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
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				
Total	1,340,393	868,429	793,723	1,116,093	1,327,033	450,000	1,076,010		239%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	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				
Total	359,934	268,849	253,305	288,015	313,396	150,000	330,449		220%

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

County of Brunswick
Water and Wastewater Number of Customers

NUMBER OF WATER RETAIL CUSTOMERS							
Month	ACTUAL 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		
June	30,675	33,183	33,770	34,394	34,984		
Average	30,507	31,244	30,860	34,138	34,597		835

* 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	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		
June	8,622	9,112	9,647	10,475	12,142		
Average	8,011	8,559	9,435	10,088	11,199		1,466

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

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