

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED NOVEMBER 30, 2014



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Summary Information for General and Enterprise Funds as of November 30, 2014:

General Fund:

- Total revenues for the General Fund are \$75.5 million for an increase of \$5.7 million or 8.2% over the same period in the prior year. This revenue increase is in part due earlier billings resulting in an increase to Current Year Ad Valorem Taxes of 8.6% over the prior year. Local Option Sales Tax also contributes to the increase in revenues with a 9.2% in comparison to the prior year. Total revenues collected are 46.7% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$63.4 million for an increase of \$1.8 million or 2.9% over the same period in the prior year. Total expenditures are 38.1% of the budget for the fiscal year.
- Net transfers to other funds are \$3.5 million compared to net transfers to other funds of \$7.1 million under the same period in the prior year. The transfers were to fund various county capital projects.
- Revenues and net transfers are greater than expenditures by \$8.5 million for the current period end.

Water Fund:

- Total revenues for the Water Fund increased 5.4% over the same period in the prior year to \$10.4 million. The increases in revenue are mainly from base service charge increases of \$1, rate changes for irrigation, and the wholesale and industrial PPI rate increases. Total revenues are 50.6% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund decreased 6.9% under the same period in the prior year to \$7.3 million. Total expenditures are 39.2% of the budget for the fiscal year.
- Net transfers to water capital projects are \$3.6 million compared to \$3.2 million of transfers out in the same period of the prior year.
- Revenues and net transfers are less than expenditures by \$0.6 million compared to under by \$1.3 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased 4.9% over the same period in the prior year to \$8.3 million. The increases in revenue are mainly from retail sales and capital recover fees. Retail sales have increased 9.7% due to the addition of approximately 1,250 of customers in comparison to the same period in the prior year. Capital recovery fees show an increase of 48.1% or \$0.2 million. Total revenues are 43.0% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 2.2% over the same period in the prior year to \$6.4 million. Total expenditures are 28.3% of the budget for the fiscal year.
- Net transfers to wastewater capital projects are \$0.4 million in the current fiscal year compared to only \$0.1 million transfers to wastewater capital projects in the prior year.
- Revenues and net transfers are greater than expenditures by \$1.5 million compared to greater than expenditures by \$1.6 million over the same period in the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
NOVEMBER 30, 2014

	Major Funds			Non Major Governmental Funds	Total Governmental Funds
	General	County Capital Project	Education Capital Project		
Assets:					
Cash and cash equivalents/investments	\$ 74,282,780	\$ 15,719,225	\$ 7,196,765	\$ 2,243,108	\$ 99,441,878
Restricted cash and investments	329,916	-	297,857	-	627,773
Interest receivable	33,090	7,823	4,146	930	45,989
Taxes receivable - net	57,022,369	-	-	-	57,022,369
Receivables - net	1,807,920	-	-	-	1,807,920
Other governmental agencies	625,348	10,726	-	1,364	637,438
Total assets	<u>\$ 134,101,423</u>	<u>\$ 15,737,774</u>	<u>\$ 7,498,768</u>	<u>\$ 2,245,402</u>	<u>\$ 159,583,367</u>
Liabilities:					
Accounts payable and other liabilities	\$ 1,740,837	\$ -	\$ -	\$ 1,943	\$ 1,742,780
Total liabilities	<u>1,740,837</u>	<u>-</u>	<u>-</u>	<u>1,943</u>	<u>1,742,780</u>
Deferred Inflows of Resources:	<u>57,524,528</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,524,528</u>
Fund Balances:					
Restricted:					
Stabilization by State Statute	8,035,041	-	-	2,294	8,037,335
Restricted - other	3,465,810	-	297,857	2,139,311	5,902,978
Committed	214,566	15,737,774	7,200,911	-	23,153,251
Assigned	11,439,445	-	-	-	11,439,445
Unassigned	51,681,196	-	-	101,854	51,783,050
Total fund balances	<u>74,836,058</u>	<u>15,737,774</u>	<u>7,498,768</u>	<u>2,243,459</u>	<u>100,316,059</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 134,101,423</u>	<u>\$ 15,737,774</u>	<u>\$ 7,498,768</u>	<u>\$ 2,245,402</u>	<u>\$ 159,583,367</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED NOVEMBER 30, 2014

	<u>Major Funds</u>				<u>Total Governmental Funds</u>
	<u>General</u>	<u>County Capital Project</u>	<u>Education Capital Project</u>	<u>Non Major Governmental Funds</u>	
Revenues:					
Ad valorem taxes	\$ 52,967,978	\$ -	\$ -	\$ -	\$ 52,967,978
Local option sales taxes	6,186,548	-	-	-	6,186,548
Other taxes and licenses	1,991,336	-	-	-	1,991,336
Unrestricted intergovernmental revenues	751,515	-	-	-	751,515
Restricted intergovernmental revenues	7,741,047	82,649	-	416,549	8,240,245
Permits and fees	1,325,761	-	-	54,669	1,380,430
Sales and services	4,219,014	-	-	-	4,219,014
Investment earnings	28,441	7,397	4,324	990	41,152
Other	283,777	2,000	-	2,230	288,007
Total revenues	<u>75,495,417</u>	<u>92,046</u>	<u>4,324</u>	<u>474,438</u>	<u>76,066,225</u>
Expenditures:					
Current:					
General government	4,419,194	-	-	44,446	4,463,640
Public safety	14,923,591	25,821	-	334,677	15,284,089
Central services	5,503,793	-	-	-	5,503,793
Human services	11,134,587	-	-	-	11,134,587
Transportation	152,055	90,640	-	-	242,695
Environmental protection	5,749,293	-	-	-	5,749,293
Culture and recreation	1,624,682	1,067,593	-	-	2,692,275
Economic and physical development	2,615,952	2,219,413	-	84,435	4,919,800
Education	15,743,445	-	2,944,666	-	18,688,111
Debt Service:					
Interest and fiscal charges	1,581,412	-	-	-	1,581,412
Total expenditures	<u>63,448,004</u>	<u>3,403,467</u>	<u>2,944,666</u>	<u>463,558</u>	<u>70,259,695</u>
Revenues over (under) expenditures	<u>12,047,413</u>	<u>(3,311,421)</u>	<u>(2,940,342)</u>	<u>10,880</u>	<u>5,806,530</u>
Other Financing Sources (Uses):					
Transfers from other funds	13,682	3,500,000	-	112,116	3,625,798
Transfers to other funds	(3,524,116)	(88,000)	-	(13,682)	(3,625,798)
Total other financing sources (uses)	<u>(3,510,434)</u>	<u>3,412,000</u>	<u>-</u>	<u>98,434</u>	<u>-</u>
Net change in fund balance	8,536,979	100,579	(2,940,342)	109,314	5,806,530
Fund balance, beginning of year	<u>66,299,079</u>	<u>15,637,195</u>	<u>10,439,110</u>	<u>2,134,145</u>	<u>94,509,529</u>
Fund balance, end of year	<u>\$ 74,836,058</u>	<u>\$ 15,737,774</u>	<u>\$ 7,498,768</u>	<u>\$ 2,243,459</u>	<u>\$ 100,316,059</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:				
Ad valorem taxes	\$ 107,983,984	\$ 107,983,984	\$ 52,967,978	\$ (55,016,006)
Local option sales taxes	18,525,188	18,275,188	6,186,548	(12,088,640)
Other taxes and licenses	3,495,000	3,495,000	1,991,336	(1,503,664)
Unrestricted intergovernmental revenues	1,118,000	1,118,000	751,515	(366,485)
Restricted intergovernmental revenues	16,692,856	17,234,214	7,741,047	(9,493,167)
Permits and fees	2,999,533	3,019,533	1,325,761	(1,693,772)
Sales and services	9,459,142	9,459,142	4,219,014	(5,240,128)
Investment earnings	85,000	85,000	28,441	(56,559)
Other	1,019,780	1,048,565	283,777	(764,788)
Total revenues	<u>161,378,483</u>	<u>161,718,626</u>	<u>75,495,417</u>	<u>(86,223,209)</u>
Expenditures:				
Current:				
General government	10,720,557	10,901,736	4,419,194	6,482,542
Central services	13,333,230	13,803,629	5,503,793	8,299,836
Public safety	34,631,154	35,177,224	14,923,591	20,253,633
Transportation	158,163	382,729	152,055	230,674
Environmental protection	13,861,171	13,861,171	5,749,293	8,111,878
Economic and physical development	5,633,152	5,896,581	2,615,952	3,280,629
Human services	26,843,104	27,354,237	11,134,587	16,219,650
Education	37,784,270	37,784,270	15,743,445	22,040,825
Culture and recreation	4,099,590	7,741,048	1,624,682	6,116,366
Debt Service:				
Principal retirement	10,440,001	10,440,001	-	10,440,001
Interest and fiscal charges	3,404,527	3,404,527	1,581,412	1,823,115
Total expenditures	<u>160,908,919</u>	<u>166,747,153</u>	<u>63,448,004</u>	<u>103,299,149</u>
Revenues over (under) expenditures	<u>469,564</u>	<u>(5,028,527)</u>	<u>12,047,413</u>	<u>17,075,940</u>
Other Financing Sources (Uses):				
Transfers from other funds	-	13,682	13,682	-
Transfers to other funds	(3,837,984)	(6,362,100)	(3,524,116)	2,837,984
Contingency	(400,000)	(62,500)	-	62,500
Appropriated fund balance	3,768,420	11,439,445	-	(11,439,445)
Total other financing sources (uses)	<u>(469,564)</u>	<u>5,028,527</u>	<u>(3,510,434)</u>	<u>(8,538,961)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	8,536,979	<u>\$ 8,536,979</u>
Fund balance, beginning of year			66,299,079	
Fund balance, end of year			<u>\$ 74,836,058</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 NOVEMBER 30, 2014 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>November 30, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>November 30, 2013</u>
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 104,483,984	\$ 104,483,984	\$ 50,325,836	\$ (54,158,148)	48%	\$ 106,495,697	\$ 46,350,188
Prior year taxes	2,800,000	2,800,000	2,253,071	(546,929)	80%	5,183,642	2,998,692
Penalties and interest	700,000	700,000	389,071	(310,929)	56%	1,320,047	473,517
	<u>107,983,984</u>	<u>107,983,984</u>	<u>52,967,978</u>	<u>(55,016,006)</u>	49%	<u>112,999,386</u>	<u>49,822,397</u>
Local Option Sales Taxes:							
Article 39 (1%)	7,886,472	7,886,472	2,895,705	(4,990,767)	37%	7,542,128	2,688,974
Article 40 (1/2%)	5,508,714	5,508,714	1,516,804	(3,991,910)	28%	5,274,487	1,355,626
Article 42 (1/2%)	5,130,002	4,880,002	1,764,110	(3,115,892)	36%	5,010,418	1,621,744
Article 44 (1/2%)	-	-	9,929	9,929	na	4,998	1,475
	<u>18,525,188</u>	<u>18,275,188</u>	<u>6,186,548</u>	<u>(12,088,640)</u>	34%	<u>17,832,031</u>	<u>5,667,819</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	160,000	160,000	71,571	(88,429)	45%	155,729	73,269
Deed stamp excise tax	2,000,000	2,000,000	1,087,592	(912,408)	54%	2,224,696	919,945
Solid waste tax	35,000	35,000	22,492	(12,508)	64%	40,119	17,754
White goods disposal tax	50,000	50,000	19,899	(30,101)	40%	38,696	22,653
1% Occupancy Tax	1,250,000	1,250,000	789,782	(460,218)	63%	1,307,052	842,156
	<u>3,495,000</u>	<u>3,495,000</u>	<u>1,991,336</u>	<u>(1,503,664)</u>	57%	<u>3,766,292</u>	<u>1,875,777</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	700,000	700,000	664,737	(35,263)	95%	759,953	72,055
Beer and wine tax	248,000	248,000	-	(248,000)	0%	258,749	-
Jail fees	170,000	170,000	86,778	(83,222)	51%	210,447	76,281
	<u>1,118,000</u>	<u>1,118,000</u>	<u>751,515</u>	<u>(366,485)</u>	67%	<u>1,229,149</u>	<u>148,336</u>
Restricted Intergovernmental:							
State and federal grant	16,520,663	17,062,021	7,670,576	(9,391,445)	45%	18,399,838	6,460,264
ARRA federal grant	9,193	9,193	4,597	(4,596)	50%	10,728	5,321
Court facility fees	140,000	140,000	53,414	(86,586)	38%	145,386	47,461
Payments in lieu of taxes	3,000	3,000	-	(3,000)	0%	-	-
ABC education requirement	-	-	3,505	3,505	na	7,062	2,617
ABC law enforcement services	2,000	2,000	2,206	206	110%	4,870	1,695
State drug tax	18,000	18,000	6,749	(11,251)	37%	24,636	10,728
	<u>16,692,856</u>	<u>17,234,214</u>	<u>7,741,047</u>	<u>(9,493,167)</u>	45%	<u>18,592,520</u>	<u>6,528,086</u>
Permits and Fees:							
Building permits	1,066,000	1,066,000	690,274	(375,726)	65%	1,306,960	431,752
Recording Fees	750,000	750,000	282,102	(467,898)	38%	702,243	324,406
Inspection fees	140,000	140,000	6,315	(133,685)	5%	154,873	58,394
Concealed handgun permit	115,428	115,428	45,530	(69,898)	39%	151,215	42,220
Other permit and fees	928,105	948,105	301,540	(646,565)	32%	992,812	316,444
	<u>2,999,533</u>	<u>3,019,533</u>	<u>1,325,761</u>	<u>(1,693,772)</u>	44%	<u>3,308,103</u>	<u>1,173,216</u>
Sales and Services:							
Solid waste fees	1,600,000	1,600,000	634,650	(965,350)	40%	1,542,335	509,867
School resource officer reimb.	1,178,000	1,178,000	279,775	(898,225)	24%	1,343,539	286,530
Rents	37,000	37,000	30,038	(6,962)	81%	87,381	44,973
EMS Charges	4,000,000	4,000,000	2,081,883	(1,918,117)	52%	4,279,913	1,958,098
Public health user fees	670,250	670,250	311,729	(358,521)	47%	743,589	277,198
Sheriff animal prot. serv. fees	85,000	85,000	41,132	(43,868)	48%	88,097	35,825
Social services fees	46,700	46,700	22,615	(24,085)	48%	57,507	25,189

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	November 30, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	November 30, 2013
Public housing fees	46,112	46,112	42,716	(3,396)	93%	73,853	19,466
Tax collection fees	130,000	130,000	105,551	(24,449)	81%	228,815	74,216
Other sales and services	1,041,680	1,041,680	359,770	(681,910)	35%	1,112,675	439,576
Register of deeds	304,800	304,800	115,131	(189,669)	38%	289,161	128,154
Marriage licenses	57,000	57,000	26,146	(30,854)	46%	52,004	25,973
Recreation services	262,600	262,600	167,878	(94,722)	64%	230,952	142,841
	<u>9,459,142</u>	<u>9,459,142</u>	<u>4,219,014</u>	<u>(5,240,128)</u>	45%	<u>10,129,821</u>	<u>3,967,906</u>
Investment earnings	85,000	85,000	28,441	(56,559)	33%	96,904	28,166
Other:							
Tax refunds - sales and gas tax	1,100	1,100	444	(656)	40%	946	-
ABC bottles taxes	42,000	42,000	19,063	(22,937)	45%	50,313	18,428
County Board of Alcohol Control	24,000	24,000	6,000	(18,000)	25%	24,000	6,000
Contributions	4,300	4,300	19,334	15,034	450%	62,554	24,322
Other revenues	948,380	977,165	238,936	(738,229)	24%	1,398,575	541,813
	<u>1,019,780</u>	<u>1,048,565</u>	<u>283,777</u>	<u>(764,788)</u>	27%	<u>1,536,388</u>	<u>590,563</u>
Total revenues	<u>161,378,483</u>	<u>161,718,626</u>	<u>75,495,417</u>	<u>(86,223,209)</u>	47%	<u>169,490,594</u>	<u>69,802,266</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	242,643	242,643	106,295	136,348	44%	244,933	102,242
Fringe benefits	69,779	69,779	23,911	45,868	34%	52,312	21,844
Operating costs	61,464	61,464	28,655	32,809	47%	44,408	22,928
	<u>373,886</u>	<u>373,886</u>	<u>158,861</u>	<u>215,025</u>	42%	<u>341,653</u>	<u>147,014</u>
County Administration:							
Salaries	741,859	394,546	168,269	226,277	43%	725,484	302,472
Fringe benefits	254,393	125,621	49,469	76,152	39%	224,152	91,431
Operating costs	67,710	29,574	10,503	19,071	36%	33,968	14,504
	<u>1,063,962</u>	<u>549,741</u>	<u>228,241</u>	<u>321,500</u>	42%	<u>983,604</u>	<u>408,407</u>
Human Resources:							
Salaries	-	348,244	144,468	203,776	41%	-	-
Fringe benefits	-	133,223	49,788	83,435	37%	-	-
Operating costs	-	38,136	1,560	36,576	4%	-	-
	<u>-</u>	<u>519,603</u>	<u>195,816</u>	<u>323,787</u>	38%	<u>-</u>	<u>-</u>
Finance:							
Salaries	652,196	649,446	274,359	375,087	42%	619,572	243,817
Fringe benefits	236,440	236,440	97,981	138,459	41%	206,801	81,474
Operating costs	357,260	396,858	184,370	212,488	46%	364,835	182,814
	<u>1,245,896</u>	<u>1,282,744</u>	<u>556,710</u>	<u>726,034</u>	43%	<u>1,191,208</u>	<u>508,105</u>
Tax Administration:							
Salaries	2,172,793	2,172,793	873,531	1,299,262	40%	2,063,029	884,342
Fringe benefits	921,411	932,969	362,885	570,084	39%	800,300	335,109
Operating costs	918,220	1,043,424	343,766	699,658	33%	578,570	197,438
Capital outlay	-	-	-	-	na	7,971	-
	<u>4,012,424</u>	<u>4,149,186</u>	<u>1,580,182</u>	<u>2,569,004</u>	38%	<u>3,449,870</u>	<u>1,416,889</u>
County Attorney:							
Salaries	344,545	344,545	145,833	198,712	42%	368,496	151,177
Fringe benefits	111,335	111,335	44,952	66,383	40%	102,550	41,900
Operating costs	249,080	249,080	78,677	170,403	32%	162,265	61,001
	<u>704,960</u>	<u>704,960</u>	<u>269,462</u>	<u>435,498</u>	38%	<u>633,311</u>	<u>254,078</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 NOVEMBER 30, 2014 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>November 30, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>November 30, 2013</u>
Court Facilities:							
Salaries	-	-	-	-	na	19,503	19,503
Fringe benefits	-	2,187	-	2,187	0%	6,560	6,560
Operating costs	272,261	272,261	104,622	167,639	38%	246,535	55,573
	<u>272,261</u>	<u>274,448</u>	<u>104,622</u>	<u>169,826</u>	<u>38%</u>	<u>272,598</u>	<u>81,636</u>
Board of Elections:							
Salaries	411,067	411,067	209,684	201,383	51%	371,707	137,094
Fringe benefits	112,416	112,416	44,059	68,357	39%	88,062	33,217
Operating costs	178,537	178,537	95,002	83,535	53%	150,804	98,597
	<u>702,020</u>	<u>702,020</u>	<u>348,745</u>	<u>353,275</u>	<u>50%</u>	<u>610,573</u>	<u>268,908</u>
Register of Deeds:							
Salaries	644,360	644,360	252,577	391,783	39%	639,616	256,663
Fringe benefits	315,945	315,945	119,563	196,382	38%	276,956	112,787
Operating costs	<u>1,384,843</u>	<u>1,384,843</u>	<u>604,415</u>	<u>780,428</u>	<u>44%</u>	<u>1,453,513</u>	<u>518,029</u>
	<u>2,345,148</u>	<u>2,345,148</u>	<u>976,555</u>	<u>1,368,593</u>	<u>42%</u>	<u>2,370,085</u>	<u>887,479</u>
Total general government	<u>10,720,557</u>	<u>10,901,736</u>	<u>4,419,194</u>	<u>6,482,542</u>	<u>41%</u>	<u>9,852,902</u>	<u>3,972,516</u>
Central Services:							
Management Information Systems:							
Salaries	838,126	838,126	360,789	477,337	43%	734,701	247,813
Fringe benefits	303,611	303,611	126,850	176,761	42%	257,964	84,952
Operating costs	1,069,640	1,135,821	530,543	605,278	47%	786,042	187,618
Capital outlay	48,000	71,012	20,181	50,831	28%	129,089	105,692
	<u>2,259,377</u>	<u>2,348,570</u>	<u>1,038,363</u>	<u>1,310,207</u>	<u>44%</u>	<u>1,907,796</u>	<u>626,075</u>
Service Center:							
Salaries	662,451	662,451	263,791	398,660	40%	609,039	247,040
Fringe benefits	280,678	280,678	107,733	172,945	38%	230,609	92,848
Operating costs	479,430	485,130	35,966	449,164	7%	148,065	(447,859)
Capital outlay	30,830	30,830	-	30,830	0%	83,333	83,333
	<u>1,453,389</u>	<u>1,459,089</u>	<u>407,490</u>	<u>1,051,599</u>	<u>28%</u>	<u>1,071,046</u>	<u>(24,638)</u>
Engineering:							
Salaries	333,112	333,112	143,191	189,921	43%	323,831	131,126
Fringe benefits	119,624	119,624	49,880	69,744	42%	106,608	43,175
Operating costs	35,600	35,600	10,996	24,604	31%	19,080	7,723
	<u>488,336</u>	<u>488,336</u>	<u>204,067</u>	<u>284,269</u>	<u>42%</u>	<u>449,519</u>	<u>182,024</u>
Operation Services:							
Salaries	2,086,985	2,086,985	841,104	1,245,881	40%	1,897,141	815,073
Fringe benefits	974,858	990,591	373,916	616,675	38%	799,178	338,266
Operating costs	2,907,940	3,346,171	963,742	2,382,429	29%	2,704,705	1,075,353
Capital outlay	331,550	331,550	141,110	190,440	43%	134,783	87,187
	<u>6,301,333</u>	<u>6,755,297</u>	<u>2,319,872</u>	<u>4,435,425</u>	<u>34%</u>	<u>5,535,807</u>	<u>2,315,879</u>
Non-departmental:							
Salaries	125,040	102,290	-	102,290	0%	-	-
Fringe benefits	2,234,838	2,131,343	853,060	1,278,283	40%	2,296,780	994,002
Operating costs	450,917	498,704	665,825	(167,121)	134%	554,419	751,203
Capital outlay	20,000	20,000	15,116	4,884	76%	31,317	15,255
	<u>2,830,795</u>	<u>2,752,337</u>	<u>1,534,001</u>	<u>1,218,336</u>	<u>56%</u>	<u>2,882,516</u>	<u>1,760,460</u>
Total central services	<u>13,333,230</u>	<u>13,803,629</u>	<u>5,503,793</u>	<u>8,299,836</u>	<u>40%</u>	<u>11,846,684</u>	<u>4,859,800</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 NOVEMBER 30, 2014 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>November 30, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>November 30, 2013</u>
Public Safety:							
District Attorney:							
Operating costs	123,000	123,000	55,869	67,131	45%	78,816	36,377
	<u>123,000</u>	<u>123,000</u>	<u>55,869</u>	<u>67,131</u>	45%	<u>78,816</u>	<u>36,377</u>
Sheriff:							
Salaries	7,501,815	7,502,815	3,273,514	4,229,301	44%	7,706,558	3,187,722
Fringe benefits	2,957,732	2,980,969	1,234,067	1,746,902	41%	2,747,597	1,112,744
Operating costs	1,987,812	2,072,934	1,099,866	973,068	53%	2,503,246	1,162,431
Capital outlay	475,180	495,702	364,795	130,907	74%	564,324	417,223
	<u>12,922,539</u>	<u>13,052,420</u>	<u>5,972,242</u>	<u>7,080,178</u>	46%	<u>13,521,725</u>	<u>5,880,120</u>
Detention Center:							
Salaries	3,972,395	3,972,395	1,614,347	2,358,048	41%	3,856,773	1,596,636
Fringe benefits	1,662,598	1,694,847	648,247	1,046,600	38%	1,454,132	596,331
Operating costs	1,892,235	1,892,235	784,402	1,107,833	41%	2,260,524	666,725
Capital outlay	50,000	50,000	-	50,000	0%	37,586	26,448
	<u>7,577,228</u>	<u>7,609,477</u>	<u>3,046,996</u>	<u>4,562,481</u>	40%	<u>7,609,015</u>	<u>2,886,140</u>
Emergency Medical:							
Salaries	4,489,876	4,489,876	1,941,939	2,547,937	43%	4,540,766	1,837,567
Fringe benefits	1,683,022	1,683,065	690,949	992,116	41%	1,501,588	619,489
Operating costs	1,206,205	1,206,205	633,191	573,014	52%	1,331,911	677,939
Capital outlay	443,000	443,000	41,319	401,681	9%	453,372	25,928
	<u>7,822,103</u>	<u>7,822,146</u>	<u>3,307,398</u>	<u>4,514,748</u>	42%	<u>7,827,637</u>	<u>3,160,923</u>
Emergency Management:							
Salaries	418,177	432,111	173,019	259,092	40%	407,260	164,990
Fringe benefits	144,688	145,754	59,453	86,301	41%	130,260	54,275
Operating costs	296,919	476,692	84,191	392,501	18%	237,581	61,519
Capital outlay	30,000	30,000	-	30,000	0%	31,374	-
	<u>889,784</u>	<u>1,084,557</u>	<u>316,663</u>	<u>767,894</u>	29%	<u>806,475</u>	<u>280,784</u>
Other Agencies:							
Fire districts	548,100	548,100	274,051	274,049	50%	321,989	125,000
Rescue Squads	348,200	348,200	92,365	255,835	27%	312,838	89,135
	<u>896,300</u>	<u>896,300</u>	<u>366,416</u>	<u>529,884</u>	41%	<u>634,827</u>	<u>214,135</u>
Code Administration:							
Salaries	856,351	856,351	357,222	499,129	42%	893,377	404,849
Fringe benefits	351,342	351,342	135,359	215,983	39%	316,962	140,244
Operating costs	116,920	116,920	45,171	71,749	39%	104,027	37,719
Capital outlay	-	-	-	-	na	22,879	-
	<u>1,324,613</u>	<u>1,324,613</u>	<u>537,752</u>	<u>786,861</u>	41%	<u>1,337,245</u>	<u>582,812</u>
Central Communications:							
Salaries	1,320,919	1,320,919	585,859	735,060	44%	1,371,894	587,793
Fringe benefits	589,730	594,457	241,293	353,164	41%	535,690	215,531
Operating costs	182,100	187,100	48,171	138,929	26%	162,396	72,933
Capital outlay	31,500	196,500	-	196,500	0%	397,295	82,487
	<u>2,124,249</u>	<u>2,298,976</u>	<u>875,323</u>	<u>1,423,653</u>	38%	<u>2,467,275</u>	<u>958,744</u>
Animal Protective Services:							
Salaries	521,031	521,031	229,882	291,149	44%	527,816	220,492
Fringe benefits	231,157	234,278	96,555	137,723	41%	210,372	83,836
Operating costs	199,150	210,426	118,495	91,931	56%	272,091	129,286
Capital outlay	-	-	-	-	na	31,800	31,800
	<u>951,338</u>	<u>965,735</u>	<u>444,932</u>	<u>520,803</u>	46%	<u>1,042,079</u>	<u>465,414</u>
Total public safety	<u>34,631,154</u>	<u>35,177,224</u>	<u>14,923,591</u>	<u>20,253,633</u>	42%	<u>35,325,094</u>	<u>14,465,449</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 NOVEMBER 30, 2014 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>November 30, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>November 30, 2013</u>
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	48,500	48,500	50%	97,000	48,500
Odell Williamson Municipal Airpo	27,500	27,500	13,750	13,750	50%	27,500	13,750
Cape Fear Transportation Authority	33,663	33,663	33,663	-	100%	29,350	29,350
Brunswick Transit System	-	224,566	56,142	168,424	25%	217,571	266,202
Total transportation	<u>158,163</u>	<u>382,729</u>	<u>152,055</u>	<u>230,674</u>	40%	<u>371,421</u>	<u>357,802</u>
Environmental Protection:							
Solid Waste:							
Salaries	311,318	311,318	127,334	183,984	41%	294,494	121,488
Fringe benefits	136,304	136,304	52,782	83,522	39%	108,669	44,492
Operating costs	13,147,268	13,147,268	5,483,847	7,663,421	42%	12,988,533	5,506,932
Capital outlay	6,600	6,600	-	6,600	0%	62,063	56,913
	<u>13,601,490</u>	<u>13,601,490</u>	<u>5,663,963</u>	<u>7,937,527</u>	42%	<u>13,453,759</u>	<u>5,729,825</u>
Other:							
Forestry services	229,681	229,681	77,830	151,851	34%	203,326	60,374
Brunswick County Beach Consorti	30,000	30,000	7,500	22,500	25%	30,000	15,000
	<u>259,681</u>	<u>259,681</u>	<u>85,330</u>	<u>174,351</u>	33%	<u>233,326</u>	<u>75,374</u>
Total environmental protection	<u>13,861,171</u>	<u>13,861,171</u>	<u>5,749,293</u>	<u>8,111,878</u>	41%	<u>13,687,085</u>	<u>5,805,199</u>
Economic Development:							
Planning/Community Development:							
Salaries	481,565	481,565	204,220	277,345	42%	445,442	188,138
Fringe benefits	190,431	190,431	74,598	115,833	39%	158,206	66,231
Operating costs	168,708	217,419	90,485	126,934	42%	153,450	60,079
Capital outlay	-	7,000	657	6,343	9%	7,971	-
	<u>840,704</u>	<u>896,415</u>	<u>369,960</u>	<u>526,455</u>	41%	<u>765,069</u>	<u>314,448</u>
Cooperative Extension:							
Salaries	278,718	321,043	98,594	222,449	31%	253,798	80,494
Fringe benefits	113,045	116,283	31,482	84,801	27%	95,944	26,219
Operating costs	113,938	132,650	39,652	92,998	30%	125,430	40,543
	<u>505,701</u>	<u>569,976</u>	<u>169,728</u>	<u>400,248</u>	30%	<u>475,172</u>	<u>147,256</u>
Soil and Water Conservation:							
Salaries	138,583	138,583	60,494	78,089	44%	138,088	58,448
Fringe benefits	59,483	59,483	25,217	34,266	42%	54,102	22,782
Operating costs	14,850	16,465	5,764	10,701	35%	13,978	6,514
	<u>212,916</u>	<u>214,531</u>	<u>91,475</u>	<u>123,056</u>	43%	<u>206,168</u>	<u>87,744</u>
Public Housing Section 8:							
Salaries	199,640	199,640	85,307	114,333	43%	197,726	82,681
Fringe benefits	82,290	82,290	34,449	47,841	42%	74,395	31,137
Operating costs	2,123,894	2,123,894	927,429	1,196,465	44%	2,194,982	902,207
	<u>2,405,824</u>	<u>2,405,824</u>	<u>1,047,185</u>	<u>1,358,639</u>	44%	<u>2,467,103</u>	<u>1,016,025</u>
Economic Development:							
Salaries	206,414	206,414	88,523	117,891	43%	204,892	85,769
Fringe benefits	73,093	73,093	29,757	43,336	41%	73,791	28,098
Operating costs	138,500	138,500	57,708	80,792	42%	128,500	53,542
	<u>418,007</u>	<u>418,007</u>	<u>175,988</u>	<u>242,019</u>	42%	<u>407,183</u>	<u>167,409</u>
1% Occupancy Tax:							
Operating costs	<u>1,250,000</u>	<u>1,250,000</u>	<u>761,616</u>	<u>488,384</u>	61%	<u>1,307,052</u>	<u>790,463</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 NOVEMBER 30, 2014 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	November 30, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	November 30, 2013
Other Economic Development:							
Lockwood Folly River Aquatic Restoration	-	101,828	-	101,828	0%	182,322	-
Lee Controls	-	40,000	-	40,000	0%	15,015	-
	-	141,828	-	141,828	0%	197,337	-
Total economic development	5,633,152	5,896,581	2,615,952	3,280,629	44%	5,825,084	2,523,345
Human Services:							
Health:							
Administration:							
Salaries	2,311,104	2,311,104	953,624	1,357,480	41%	2,284,670	952,711
Fringe benefits	970,945	970,945	383,613	587,332	40%	871,763	354,122
Operating costs	242,800	283,487	100,139	183,348	35%	410,460	107,254
Capital outlay	-	80,911	-	80,911	0%	31,230	-
	3,524,849	3,646,447	1,437,376	2,209,071	39%	3,598,123	1,414,087
Communicable Diseases:							
Operating costs	265,970	274,714	123,037	151,677	45%	228,481	82,290
Adult Health Maintenance:							
Operating costs	157,630	181,242	56,893	124,349	31%	91,453	35,558
	157,630	181,242	56,893	124,349	31%	91,453	35,558
Senior Health							
Salaries	214,302	214,302	90,311	123,991	42%	182,600	76,875
Fringe benefits	86,641	86,641	29,645	56,996	34%	55,191	23,027
Operating costs	220,665	220,665	122,626	98,039	56%	211,520	121,734
	521,608	521,608	242,582	279,026	47%	449,311	221,636
Maternal and Child Health:							
Salaries	394,741	394,741	164,853	229,888	42%	385,133	162,674
Fringe benefits	184,824	184,824	75,620	109,204	41%	162,435	69,164
Operating costs	568,657	571,403	189,957	381,446	33%	573,126	233,920
Capital outlay	-	8,450	8,403	47	99%	-	-
	1,148,222	1,159,418	438,833	720,585	38%	1,120,694	465,758
Environmental Health:							
Salaries	838,131	838,131	350,717	487,414	42%	833,101	340,906
Fringe benefits	315,966	315,966	130,120	185,846	41%	287,211	118,755
Operating costs	167,996	201,155	81,832	119,323	41%	176,836	80,499
Capital outlay	-	9,000	-	9,000	0%	-	14,105
	1,322,093	1,364,252	562,669	801,583	41%	1,297,148	554,265
Employee Wellness:							
Salaries	116,330	116,330	48,827	67,503	42%	92,830	24,750
Fringe benefits	44,463	44,463	18,515	25,948	42%	31,178	7,276
Operating costs	101,160	101,160	34,016	67,144	34%	53,205	4,171
	261,953	261,953	101,358	160,595	39%	177,213	36,197
Total health	7,202,325	7,409,634	2,962,748	4,446,886	40%	6,962,423	2,809,791
Veterans' Services:							
Salaries	120,080	120,080	51,393	68,687	43%	117,171	52,203
Fringe benefits	55,784	55,784	23,235	32,549	42%	42,884	21,212
Operating costs	12,554	12,554	5,730	6,824	46%	9,761	3,991
Total veterans' services	188,418	188,418	80,358	108,060	43%	169,816	77,406

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>November 30, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>November 30, 2013</u>
Social Services:							
Administration:							
Salaries	6,347,950	6,376,300	2,606,327	3,769,973	41%	5,667,728	2,335,951
Fringe benefits	2,660,763	2,671,727	1,043,162	1,628,565	39%	2,168,262	890,213
Operating costs	2,056,898	2,115,867	764,612	1,351,255	36%	1,894,130	378,758
Capital outlay	48,817	48,817	38,787	10,030	79%	73,863	21,219
	<u>11,114,428</u>	<u>11,212,711</u>	<u>4,452,888</u>	<u>6,759,823</u>	40%	<u>9,803,983</u>	<u>3,626,141</u>
Title III-In Home Care:							
Salaries	-	-	-	-	na	240,650	97,609
Fringe benefits	-	-	-	-	na	143,920	59,840
Operating costs	-	-	-	-	na	79,850	24,194
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>464,420</u>	<u>181,643</u>
Other Operating Costs:							
Medical assistance	30,000	30,000	3,297	26,703	11%	5,464	1,963
Aid to the blind	5,910	5,910	4,933	977	83%	5,909	5,909
Adoption assistance	280,000	280,000	100,258	179,742	36%	256,761	107,489
Special assistance to aged	225,000	225,000	89,226	135,774	40%	204,456	94,296
Special assistance to disabled	225,000	225,000	92,145	132,855	41%	203,993	79,894
Foster care	800,000	800,000	236,701	563,299	30%	627,976	198,334
State foster home	325,000	325,000	105,011	219,989	32%	333,639	129,408
Special assistance	1,500	1,500	-	1,500	0%	1,972	-
Day care	4,138,523	4,138,523	1,972,807	2,165,716	48%	4,649,529	1,402,705
Special child adoption assistance	-	83,804	1,949	81,855	2%	16,324	11,840
	<u>6,030,933</u>	<u>6,114,737</u>	<u>2,606,327</u>	<u>3,508,410</u>	43%	<u>6,306,023</u>	<u>2,031,838</u>
Total social services	<u>17,145,361</u>	<u>17,327,448</u>	<u>7,059,215</u>	<u>10,268,233</u>	41%	<u>16,574,426</u>	<u>5,839,622</u>
Other Human Services:							
CoastalCare	692,000	692,000	289,896	402,104	42%	707,375	285,485
Brunswick Senior Resources, Inc	1,615,000	1,615,000	702,083	912,917	43%	1,550,000	645,833
Other human services	-	121,737	40,287	81,450	33%	1,002,820	734,034
Capital outlay	-	-	-	-	na	78,282	78,282
	<u>2,307,000</u>	<u>2,428,737</u>	<u>1,032,266</u>	<u>1,396,471</u>	43%	<u>3,338,477</u>	<u>1,743,634</u>
Total human services	<u>26,843,104</u>	<u>27,354,237</u>	<u>11,134,587</u>	<u>16,219,650</u>	41%	<u>27,045,142</u>	<u>10,470,453</u>
Education:							
Public schools	33,335,477	33,335,477	13,889,780	19,445,697	42%	33,437,869	13,932,445
Public schools - capital outlay	699,346	699,346	291,395	407,951	42%	701,494	292,290
Community college	3,749,447	3,749,447	1,562,270	2,187,177	42%	3,781,447	1,575,605
Total education	<u>37,784,270</u>	<u>37,784,270</u>	<u>15,743,445</u>	<u>22,040,825</u>	42%	<u>37,920,810</u>	<u>15,800,340</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	610,635	610,635	261,611	349,024	43%	585,570	263,160
Fringe benefits	198,149	199,607	78,273	121,334	39%	176,971	76,595
Operating costs	474,486	474,486	182,185	292,301	38%	404,983	196,197
Capital outlay	-	3,510,000	1,000	3,509,000	0%	-	-
	<u>1,283,270</u>	<u>4,794,728</u>	<u>523,069</u>	<u>4,271,659</u>	11%	<u>1,167,524</u>	<u>535,952</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 NOVEMBER 30, 2014 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>November 30, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>November 30, 2013</u>
Maintenance:							
Salaries	677,597	677,597	275,628	401,969	41%	636,023	288,324
Fringe benefits	257,970	261,770	102,756	159,014	39%	236,677	99,620
Operating costs	492,995	492,995	118,416	374,579	24%	462,900	182,835
Capital outlay	101,000	226,000	89,803	136,197	40%	104,423	31,952
	<u>1,529,562</u>	<u>1,658,362</u>	<u>586,603</u>	<u>1,071,759</u>	35%	<u>1,440,023</u>	<u>602,731</u>
Total Parks and Recreation	<u>2,812,832</u>	<u>6,453,090</u>	<u>1,109,672</u>	<u>5,343,418</u>	17%	<u>2,607,547</u>	<u>1,138,683</u>
Brunswick County Library:							
Salaries	692,640	692,640	296,110	396,530	43%	686,048	291,024
Fringe benefits	318,518	318,518	126,527	191,991	40%	291,352	120,132
Operating costs	275,600	276,800	92,373	184,427	33%	256,606	89,523
	<u>1,286,758</u>	<u>1,287,958</u>	<u>515,010</u>	<u>772,948</u>	40%	<u>1,234,006</u>	<u>500,679</u>
Total culture and recreation	<u>4,099,590</u>	<u>7,741,048</u>	<u>1,624,682</u>	<u>6,116,366</u>	21%	<u>3,841,553</u>	<u>1,639,362</u>
Debt Service:							
Principal retirement	10,440,001	10,440,001	-	10,440,001	0%	9,215,000	-
Interest and fees	3,404,527	3,404,527	1,581,412	1,823,115	46%	3,762,911	1,753,991
Total debt service	<u>13,844,528</u>	<u>13,844,528</u>	<u>1,581,412</u>	<u>12,263,116</u>	11%	<u>12,977,911</u>	<u>1,753,991</u>
Total expenditures	<u>160,908,919</u>	<u>166,747,153</u>	<u>63,448,004</u>	<u>103,299,149</u>	38%	<u>158,693,686</u>	<u>61,648,257</u>
Revenues over (under) expenditu	<u>469,564</u>	<u>(5,028,527)</u>	<u>12,047,413</u>	<u>17,075,940</u>	-240%	<u>10,796,908</u>	<u>8,154,009</u>
Transfers From Other Funds:							
Transfer from special revenue fund	-	13,682	13,682	-	100%	-	-
	-	<u>13,682</u>	<u>13,682</u>	-	100%	-	-
Transfers To Other Funds:							
Transfer to county capital project fund	(750,000)	(3,500,000)	(3,500,000)	-	100%	(7,118,470)	(7,118,470)
Transfer to grant project funds	-	(24,116)	(24,116)	-	100%	(18,988)	(15,000)
Transfer to emergency telephone system fund	-	-	-	-	na	(2,157)	-
Transfer to school capital project funds	(3,087,984)	(2,837,984)	-	2,837,984	0%	(4,036,671)	-
	<u>(3,837,984)</u>	<u>(6,362,100)</u>	<u>(3,524,116)</u>	<u>2,837,984</u>	55%	<u>(11,176,286)</u>	<u>(7,133,470)</u>
Budgetary Financing Sources (Uses):							
Contingency	(400,000)	(62,500)	-	62,500	0%	-	-
Appropriated fund balance	3,768,420	11,439,445	-	(11,439,445)	0%	-	-
	<u>3,368,420</u>	<u>11,376,945</u>	<u>-</u>	<u>(11,376,945)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(469,564)</u>	<u>5,028,527</u>	<u>(3,510,434)</u>	<u>(8,538,961)</u>	-70%	<u>(11,176,286)</u>	<u>(7,133,470)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>8,536,979</u>	<u>\$ 8,536,979</u>		<u>(379,378)</u>	<u>1,020,539</u>
Fund balance, beginning of year			<u>66,299,079</u>			<u>66,678,457</u>	<u>66,678,457</u>
Fund balance, end of year			<u>\$ 74,836,058</u>			<u>\$ 66,299,079</u>	<u>\$ 67,698,996</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 NOVEMBER 30, 2014

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 16,893,797	\$ 14,420,491	\$ 82,649	\$ 14,503,140
Restricted intergovernmental-NC Parks & Rec. Trust Fund	859,354	500,000	-	500,000
Investment earnings	144,268	140,414	7,397	147,811
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	331,716	252,507	2,000	254,507
Total revenues	<u>22,442,856</u>	<u>19,527,133</u>	<u>92,046</u>	<u>19,619,179</u>
Expenditures:				
Public Safety:				
Sheriff's Firing Range	<u>280,000</u>	<u>206,090</u>	<u>25,821</u>	<u>231,911</u>
Economic Development:				
Avalon	3,922,845	299,370	2,219,413	2,518,783
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>4,197,430</u>	<u>299,370</u>	<u>2,219,413</u>	<u>2,518,783</u>
Cultural and recreation:				
Ocean Isle Beach Park	-	-	-	-
Town Creek Park Improvements	5,323,178	3,259,262	968,345	4,227,607
Waccamaw Park Improvements	3,192,717	182,138	10,938	193,076
Smithville Park Improvements	41,500	-	37,500	37,500
Brunswick River boat ramp	7,299	7,298	-	7,298
Leland Senior Center	<u>353,000</u>	<u>6,257</u>	<u>50,810</u>	<u>57,067</u>
	<u>8,917,694</u>	<u>3,454,955</u>	<u>1,067,593</u>	<u>4,522,548</u>
Transportation:				
Airport Improvements	<u>19,012,335</u>	<u>16,949,154</u>	<u>90,640</u>	<u>17,039,794</u>
Total expenditures	<u>32,407,459</u>	<u>20,909,569</u>	<u>3,403,467</u>	<u>24,313,036</u>
Revenues over (under) expenditures	(9,964,603)	(1,382,436)	(3,311,421)	(4,693,857)
Other Financing Sources (Uses):				
Appropriated fund balance	8,470,593	-	-	-
Contingency for future capital projects	(10,534,783)	-	-	-
Transfer from general fund	14,018,232	10,431,611	3,500,000	13,931,611
Transfer to general fund	(1,901,439)	(1,901,439)	(88,000)	(1,989,439)
Transfer to emergency telephone system fund	<u>(88,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>9,964,603</u>	<u>8,530,172</u>	<u>3,412,000</u>	<u>11,942,172</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 7,147,736</u>	100,579	<u>\$ 7,248,315</u>
Fund balance, beginning of year			15,637,195	
Fund balance, end of year			<u>\$ 15,737,774</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 NOVEMBER 30, 2014

	Project Budget	Prior Years	Actual	
			Current Year	Total to Date
Revenues:				
NC Public Education Lottery	\$ 7,087,951	\$ 6,049,771	\$ -	\$ 6,049,771
Investment earnings	1,199,342	1,314,521	4,262	1,318,783
Investment earnings-debt proceeds	-	2,209	62	2,271
Total revenues	<u>8,287,293</u>	<u>7,366,501</u>	<u>4,324</u>	<u>7,370,825</u>
Expenditures:				
Brunswick County Schools capital projects	44,781,353	31,815,461	2,921,887	34,737,348
Brunswick Community College	31,665,911	31,392,826	22,779	31,415,605
Total expenditures	<u>76,447,264</u>	<u>63,208,287</u>	<u>2,944,666</u>	<u>66,152,953</u>
Revenues over (under) expenditures	(68,159,971)	(55,841,786)	(2,940,342)	(58,782,128)
Other Financing Sources (Uses):				
Transfer from general fund	31,455,002	29,566,017	-	29,566,017
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	476,476	476,476	-	476,476
Debt financing issued	30,000,000	30,000,000	-	30,000,000
Appropriated fund balance	<u>6,542,506</u>	-	-	-
Total other financing sources (uses)	<u>68,159,971</u>	<u>59,728,480</u>	-	<u>59,728,480</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 3,886,694</u>	(2,940,342)	<u>\$ 946,352</u>
Fund balance, beginning of year			<u>10,439,110</u>	
Fund balance, end of year			<u>\$ 7,498,768</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED NOVEMBER 30, 2014

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 1,356,095	\$ 101,854	\$ 785,159	\$ 2,243,108
Interest receivable	560	-	370	930
Other governmental agencies	1,364	-	-	1,364
Total assets	<u>\$ 1,358,019</u>	<u>\$ 101,854</u>	<u>\$ 785,529</u>	<u>\$ 2,245,402</u>
Liabilities:				
Accounts payable and other liabilities	-	-	1,943	1,943
Total liabilities	<u>-</u>	<u>-</u>	<u>1,943</u>	<u>1,943</u>
Fund Balance:				
Stabilization by State Statute	1,924	-	370	2,294
Restricted - other	1,356,095	-	783,216	2,139,311
Unassigned	-	101,854	-	101,854
Total fund balances	<u>1,358,019</u>	<u>101,854</u>	<u>783,586</u>	<u>2,243,459</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,358,019</u>	<u>\$ 101,854</u>	<u>\$ 785,529</u>	<u>\$ 2,245,402</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 NOVEMBER 30, 2014

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 283,916	\$ 132,633	\$ -	\$ 416,549
Permits and fees	-	-	54,669	54,669
Other revenue	-	2,230	-	2,230
Investment earnings	629	-	361	990
Total revenues	<u>284,545</u>	<u>134,863</u>	<u>55,030</u>	<u>474,438</u>
Expenditures:				
General government	-	-	44,446	44,446
Public safety	315,285	19,392	-	334,677
Economic and physical development	-	84,435	-	84,435
Total expenditures	<u>315,285</u>	<u>103,827</u>	<u>44,446</u>	<u>463,558</u>
Revenues over (under) expenditures	(30,740)	31,036	10,584	10,880
Other Financing Sources:				
Transfers from general fund	88,000	24,116	-	112,116
Transfer to general fund	-	(13,682)	-	(13,682)
Total other financing sources (uses)	<u>88,000</u>	<u>10,434</u>	<u>-</u>	<u>98,434</u>
Net change in fund balances	57,260	41,470	10,584	109,314
Fund balance, beginning of year	<u>1,300,759</u>	<u>60,384</u>	<u>773,002</u>	<u>2,134,145</u>
Fund balance, end of year	<u>\$ 1,358,019</u>	<u>\$ 101,854</u>	<u>\$ 783,586</u>	<u>\$ 2,243,459</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 NOVEMBER 30, 2014 AND THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>	<u>November 30, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
Revenues:				
Restricted intergovernmental	\$ 1,006,952	\$ 283,916	\$ (723,036)	\$ 761,711
911 Center Consolidation Grant	1,924,683	-	(1,924,683)	170,377
Other revenue	-	-	-	292,059
Investment earnings	-	629	629	1,553
Total revenues	<u>2,931,635</u>	<u>284,545</u>	<u>(2,647,090)</u>	<u>1,225,700</u>
Expenditures:				
Operating costs	527,632	152,709	374,923	369,257
Capital outlay	957,176	-	957,176	-
911 Center Grant	<u>2,312,696</u>	<u>162,576</u>	<u>2,150,120</u>	<u>147,008</u>
Total expenditures	<u>3,797,504</u>	<u>315,285</u>	<u>3,482,219</u>	<u>516,265</u>
Revenues over (under) expenditures	(865,869)	(30,740)	835,129	709,435
Other Financing Sources (Uses):				
Transfers from general fund	88,000	88,000	-	2,157
Appropriated fund balance	<u>777,869</u>	<u>-</u>	<u>(777,869)</u>	<u>-</u>
Total other financing sources (uses)	<u>865,869</u>	<u>88,000</u>	<u>(777,869)</u>	<u>2,157</u>
Net change in fund balance	<u>\$ -</u>	57,260	<u>\$ 57,260</u>	711,592
Fund balance, beginning of year		<u>1,300,759</u>		<u>589,167</u>
Fund balance, end of year		<u>\$ 1,358,019</u>		<u>\$ 1,300,759</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
ACTUAL - GRANT PROJECT FUND
FROM INCEPTION AND FOR THE PERIOD ENDED NOVEMBER 30, 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	\$ -	\$ 2,578	\$ 2,578
Restricted intergovernmental - CDBG-Tech. Assist Gr. 2012	50,000	44,342	5,658	50,000
Restricted intergovernmental - Urgent Repair 2013	75,000	37,500	37,500	75,000
Restricted intergovernmental - Urgent Repair 2014	100,000	-	50,000	50,000
Restricted intergovernmental - USDA Housing Pres. 2012	89,148	34,948	-	34,948
Restricted intergovernmental - Single Family Rehab 2011	318,000	271,771	-	271,771
Restricted intergovernmental - Single Family Rehab 2014	170,000	-	-	-
Restricted intergovernmental - Sheriff's	665,160	575,002	20,494	595,496
Restricted intergovernmental - Emergency Services Grants	1,922,167	1,892,160	1,856	1,894,016
Restricted intergovernmental - Economic and Physical Dev.	163,730	119,138	14,547	133,685
Restricted intergovernmental - SOAR Gov.'s Crime Comm.	289,999	21,311	-	21,311
Other sales and services	1,615	1,615	-	1,615
Other Revenue	2,230	-	2,230	2,230
Investment earnings	-	28	-	28
Total revenues	<u>4,072,049</u>	<u>2,997,815</u>	<u>134,863</u>	<u>3,132,678</u>
Expenditures:				
CDBG - Scattered Site 2012	225,000	1,578	900	2,478
CDBG - Technical Assistance Grant 2012	50,000	44,342	5,658	50,000
Urgent Repair - 2013	90,000	15,529	48,223	63,752
Urgent Repair - 2014	120,000	-	-	-
USDA Housing Preservation (HPG) 2012	134,148	59,146	1,168	60,314
Single Family Rehabilitation - 2011	318,000	257,433	10,729	268,162
Single Family Rehabilitation - 2014	170,000	-	980	980
Sheriff's Department	669,148	569,593	-	569,593
Emergency Services - Public Safety	1,914,216	1,876,361	7,215	1,883,576
SOAR Governor's Crime Commission	289,999	48,660	12,177	60,837
General Economic and Physical Development	<u>165,960</u>	<u>119,138</u>	<u>16,777</u>	<u>135,915</u>
Total expenditures	<u>4,146,471</u>	<u>2,991,780</u>	<u>103,827</u>	<u>3,095,607</u>
Revenues over (under) expenditures	(74,422)	6,035	31,036	37,071
Other Financing Sources (Uses):				
Transfers from general fund	88,104	63,988	24,116	88,104
Transfer to general fund	<u>(13,682)</u>	<u>-</u>	<u>(13,682)</u>	<u>(13,682)</u>
Total other financing sources (uses)	<u>74,422</u>	<u>63,988</u>	<u>10,434</u>	<u>74,422</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 70,023</u>	41,470	<u>\$ 111,493</u>
Fund balance, beginning of year			<u>60,384</u>	
Fund balance, end of year			<u>\$ 101,854</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 NOVEMBER 30, 2014 AND THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>	<u>November 30, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
Revenues:				
Permits and fees	\$ 160,700	\$ 54,669	\$ (106,031)	\$ 132,395
Investment earnings	<u>1,350</u>	<u>361</u>	<u>(989)</u>	<u>1,038</u>
Total revenues	<u>162,050</u>	<u>55,030</u>	<u>(107,020)</u>	<u>133,433</u>
Expenditures:				
General government	<u>162,050</u>	<u>44,446</u>	<u>117,604</u>	<u>94,150</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>10,584</u>	<u>\$ 10,584</u>	<u>39,283</u>
Fund balance, beginning of year		<u>773,002</u>		<u>733,719</u>
Fund balance, end of year		<u>\$ 783,586</u>		<u>\$ 773,002</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 21,239,930	\$ 8,684,883	\$ 29,924,813
Restricted cash	1,373,854	249,395	1,623,249
Interest receivable	9,875	3,964	13,839
Receivables and special assessments, net	2,141,495	874	2,142,369
Due from other governmental agencies	466,496	114,497	580,993
Inventories	1,366,646	-	1,366,646
Total current assets	<u>26,598,296</u>	<u>9,053,613</u>	<u>35,651,909</u>
Current Liabilities:			
Accounts payable and other liabilities	180,540	-	180,540
Customer deposits	1,605,981	-	1,605,981
Interest payable	215,750	-	215,750
Current portion of debt	934,741	-	934,741
Total current liabilities	<u>2,937,012</u>	<u>-</u>	<u>2,937,012</u>
Expendable net positon	23,661,284	9,053,613	32,714,897
Noncurrent Items:			
Non-depreciable capital assets	15,269,436	-	15,269,436
Depreciable capital assets, net	121,685,751	-	121,685,751
Compensated absences	(342,305)	-	(342,305)
Other post-employment benefits	(2,856,259)	-	(2,856,259)
Non-current portion of debt	(16,418,601)	-	(16,418,601)
Total net positon	<u>\$ 140,999,306</u>	<u>\$ 9,053,613</u>	<u>\$ 150,052,919</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>November 30, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>November 30, 2014</u>
Revenues:							
User charges	\$ 19,766,172	\$ 19,766,172	\$ 10,104,016	\$ (9,662,156)	51%	\$ 19,757,895	\$ 9,558,095
ARRA interest subsidy	263,693	263,693	129,907	(133,786)	49%	268,423	133,118
Investment earnings	40,000	40,000	9,420	(30,580)	24%	23,849	11,969
Other	440,209	440,209	137,187	(303,022)	31%	390,411	145,202
Total revenues	<u>20,510,074</u>	<u>20,510,074</u>	<u>10,380,530</u>	<u>(10,129,544)</u>	51%	<u>20,440,578</u>	<u>9,848,384</u>
Expenditures:							
Salaries	4,098,629	4,098,629	1,701,469	2,397,160	42%	3,964,933	1,639,688
Fringe benefits	1,755,979	1,755,979	701,967	1,054,012	40%	1,581,800	662,435
Operating expenditures	6,758,119	7,032,047	2,602,464	4,429,583	37%	6,301,622	2,871,909
Repairs and maintenance	1,189,000	1,275,006	446,685	828,321	35%	840,906	284,937
Capital outlay	2,700,000	2,700,000	1,426,889	1,273,111	53%	3,606,151	1,955,599
Debt Service:							
Principal	910,010	910,010	49,232	860,778	5%	895,024	47,168
Interest	931,564	931,564	409,528	522,036	44%	853,385	421,405
Total expenditures	<u>18,343,301</u>	<u>18,703,235</u>	<u>7,338,234</u>	<u>11,365,001</u>	39%	<u>18,043,821</u>	<u>7,883,141</u>
Revenues over (under) expenditures	2,166,773	1,806,839	3,042,296	1,235,457	168%	2,396,757	1,965,243
Other Financing Sources (Uses):							
Transfer to water capital project fund	(3,650,000)	(3,689,974)	(3,650,000)	39,974	99%	(3,929,192)	(3,350,000)
Transfer from water capital proj. fund	-	51,000	51,000	-	100%	124,000	124,000
Appropriated net position	1,483,227	1,832,135	-	(1,832,135)	0%	-	-
Total other financing sources (uses)	<u>(2,166,773)</u>	<u>(1,806,839)</u>	<u>(3,599,000)</u>	<u>(1,792,161)</u>	199%	<u>(3,805,192)</u>	<u>(3,226,000)</u>
Revenues and other financing sources over (under) expenditures and other financing use	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (556,704)</u>	<u>\$ (556,704)</u>		<u>\$ (1,408,435)</u>	<u>\$ (1,260,757)</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 NOVEMBER 30, 2014**

	Project Budget	Actual		
		Prior Year	Current Year	Total to Date
Revenues:				
Investment earnings	\$ -	\$ 66,749	\$ 4,051	\$ 70,800
Investment earnings-debt proceeds	-	302	6	308
Assessments	-	39,495	-	39,495
Penalties and interest assessments	-	12,915	237	13,152
Total revenues	-	119,461	4,294	123,755
Expenditures:				
Northwest water plant expansion	11,659,820	10,964,816	93,222	11,058,038
Mulligan's Way, Cox Landing, Smith, Old Ferry lines	521,629	521,628	-	521,628
Old Shallotte Rd. water extension	1,208,136	1,208,136	-	1,208,136
City of Northwest 2nd Feed Line	1,727,959	1,170,306	232,650	1,402,956
Sunset Beach 2nd Feed Line	1,143,650	1,143,651	-	1,143,651
Sandpiper Bay 2nd Feed Line	478,637	478,637	-	478,637
Water Mains FY 13	979,850	55,763	316,178	371,941
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	100,550	76,278	9,600	85,878
Danford Road	4,055,215	132,671	40,933	173,604
BPS 8 and 9 improvements	1,484,900	721,992	122,422	844,414
Marlowtown waterline	75,636	75,636	-	75,636
Water Mains FY 15	100,000	-	-	-
Middle River and Smith Roads	100,000	-	12,675	12,675
17 So and Avalon Water Mains	70,000	-	-	-
Total expenditures	23,770,982	16,600,064	827,680	17,415,069
Revenues over (under) expenditures	(23,770,982)	(16,480,603)	(823,386)	(17,291,314)
Other Financing Sources (Uses):				
Long term debt issued	15,201,607	11,146,392	-	11,146,392
Transfers from water fund	14,176,500	10,526,502	3,650,000	14,176,502
Transfers to water fund	(752,770)	(701,770)	(51,000)	(752,770)
Contingency for future projects	(6,637,852)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	23,770,982	20,971,124	3,599,000	24,570,124
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 4,490,521	\$ 2,775,614	\$ 7,278,810

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash and cash equivalents/investments	\$ 13,181,872	\$ 6,013,825	\$ 19,195,697
Restricted cash	3,705,324	-	3,705,324
Interest receivable	6,149	2,930	9,079
Receivables and special assessments, net	11,077,511	9,556	11,087,067
Due from other governmental agencies	213,524	86,349	299,873
Inventories	288,431	-	288,431
Total current assets	<u>28,472,811</u>	<u>6,112,660</u>	<u>34,585,471</u>
Current Liabilities:			
Accounts payable and other liabilities	92,705	-	92,705
Interest payable	1,173,845	-	1,173,845
Prepaid fees	1,491,634	-	1,491,634
Current portion of debt	8,994,312	-	8,994,312
Total current liabilities	<u>11,752,496</u>	<u>-</u>	<u>11,752,496</u>
Expendable net positon	16,720,315	6,112,660	22,832,975
Noncurrent Items:			
Non-depreciable capital assets	2,962,346	-	2,962,346
Depreciable capital assets, net	225,485,411	-	225,485,411
Compensated absences	(151,616)	-	(151,616)
Other post-employment benefits	(1,282,543)	-	(1,282,543)
Non-current portion of debt	(118,372,466)	-	(118,372,466)
Total net positon	<u>\$ 125,361,447</u>	<u>\$ 6,112,660</u>	<u>\$ 131,474,107</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>November 30, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>November 30, 2013</u>
Revenues:							
User charges	\$19,159,722	\$ 18,745,178	\$ 7,935,170	\$ (10,810,008)	42%	\$ 20,258,628	\$ 7,589,332
ARRA interest subsidy	363,092	363,092	183,486	(179,606)	51%	393,304	195,050
Special assessments	41,000	41,000	104,819	63,819	256%	2,787,123	51,781
Investment earnings	30,000	30,000	6,307	(23,693)	21%	29,458	15,886
Other	<u>35,000</u>	<u>35,000</u>	<u>24,188</u>	<u>(10,812)</u>	69%	<u>41,756</u>	<u>15,708</u>
Total revenues	<u>19,628,814</u>	<u>19,214,270</u>	<u>8,253,970</u>	<u>(10,960,300)</u>	43%	<u>23,510,269</u>	<u>7,867,757</u>
Expenditures:							
Salaries	2,181,362	2,181,362	918,365	1,262,997	42%	2,103,352	869,844
Fringe benefits	949,414	949,414	378,623	570,791	40%	842,228	346,700
Operating expenditures	3,230,049	3,271,905	1,199,530	2,072,375	37%	2,873,089	1,188,906
Repairs and maintenance	1,232,500	1,260,591	414,952	845,639	33%	1,149,891	443,015
Capital outlay	815,402	895,402	280,342	615,060	31%	1,266,577	418,844
Debt Service:							
Principal	8,987,047	8,987,047	708,844	8,278,203	8%	8,382,977	357,308
Interest	<u>4,982,735</u>	<u>4,982,735</u>	<u>2,468,118</u>	<u>2,514,617</u>	50%	<u>5,225,904</u>	<u>2,608,924</u>
Total expenditures	<u>22,378,509</u>	<u>22,528,456</u>	<u>6,368,774</u>	<u>16,159,682</u>	28%	<u>21,844,018</u>	<u>6,233,541</u>
Revenues over (under) expenditures	(2,749,695)	(3,314,186)	1,885,196	5,199,382	-57%	1,666,251	1,634,216
Other Financing Sources (Uses):							
Transfer to wastewater capital project fund	-	(430,696)	(430,697)	(1)	100%	(84,168)	(84,168)
Transfer from wastewater capital proj. fund	101,250	181,250	-	(181,250)	0%	152,367	19,800
Appropriated net position	<u>2,648,445</u>	<u>3,563,632</u>	<u>-</u>	<u>(3,563,632)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>2,749,695</u>	<u>3,314,186</u>	<u>(430,697)</u>	<u>(3,744,883)</u>	-13%	<u>68,199</u>	<u>(64,368)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,454,499</u>	<u>\$ 1,454,499</u>		<u>\$ 1,734,450</u>	<u>\$ 1,569,848</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 NOVEMBER 30, 2014**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental revenue	\$ 4,034,967	\$ 65,967	\$ -	\$ 65,967
Assessments	368,507	557,052	-	557,052
SAD interest and penalties	4,692	91,301	7,716	99,017
Investment earnings	21,488	69,626	2,787	72,413
Investment earnings-debt proceeds	6,877	6,873	4	6,877
Total revenues	<u>4,436,531</u>	<u>790,819</u>	<u>10,507</u>	<u>801,326</u>
Expenditures:				
Northeast Brunswick Wastewater Treatment Plant Ph 2	13,227,584	13,227,581	-	13,227,581
Carolina Shore Wastewater Treatment Plant Upgrade	3,924,789	3,924,790	-	3,924,790
Boiling Springs Lake Transmission	2,038,239	2,038,239	-	2,038,239
Boiling Springs Lake Collection System SAD	2,845,275	2,836,110	9,164	2,845,274
Ocean Ridge Pump Station/Angel Trace Force Main	1,213,135	709,323	350,102	1,059,425
Ocean Isle Beach wastewater plant improvements	4,219,000	182,554	172,735	355,289
Total expenditures	<u>27,468,022</u>	<u>22,918,597</u>	<u>532,001</u>	<u>23,450,598</u>
Revenues over (under) expenditures	(23,031,491)	(22,127,778)	(521,494)	(22,649,272)
Other Financing Sources (Uses):				
Long term debt issued	21,249,555	21,249,556	-	21,249,556
Gain on sale of real property	751,218	751,218	-	751,218
Transfer from wastewater fund	3,402,360	2,971,665	430,696	3,402,361
Transfer to wastewater fund	(1,268,777)	(1,167,527)	-	(1,167,527)
Contingency for future projects	(5,283,461)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>23,031,491</u>	<u>23,804,912</u>	<u>430,696</u>	<u>24,235,608</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 1,677,134</u>	<u>\$ (90,798)</u>	<u>\$ 1,586,336</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 NOVEMBER 30, 2014 AND THE YEAR ENDED JUNE 30, 2014
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>November 30, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>	<u>November 30, 2013</u>
Revenues:					
Charges for services	\$ 600,000	\$ 300,000	\$ (300,000)	\$ 1,041,998	\$ 520,999
Investment earnings	-	1,347	1,347	4,143	1,969
Total revenues	<u>600,000</u>	<u>301,347</u>	<u>(298,653)</u>	<u>1,046,141</u>	<u>522,968</u>
Expenditures:					
Premiums	600,000	261,014	338,986	559,668	286,133
Operating costs	-	12,000	(12,000)	-	-
Total expenditures	<u>600,000</u>	<u>273,014</u>	<u>326,986</u>	<u>559,668</u>	<u>286,133</u>
Revenues over (under) expenditures	<u>\$ -</u>	28,333	<u>\$ 28,333</u>	486,473	236,835
Net positon, beginning of year		<u>2,729,106</u>		<u>2,242,633</u>	<u>2,242,633</u>
Net positon, end of year		<u>\$ 2,757,439</u>		<u>\$ 2,729,106</u>	<u>\$ 2,479,468</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 NOVEMBER 30, 2014 AND THE YEAR ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>November 30, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>	<u>November 30, 2013</u>
Revenues:					
Charges for services-health premiums	\$ 11,859,051	\$ 5,252,190	\$ (6,606,861)	\$ 10,185,266	\$ 4,214,183
Charges for services-wellness	-	38,001	38,001	87,291	12,432
State revenue-restricted	-	25	25	-	-
Investment earnings	-	619	619	2,456	1,620
Total revenues	<u>11,859,051</u>	<u>5,290,835</u>	<u>(6,568,216)</u>	<u>10,275,013</u>	<u>4,228,235</u>
Expenditures:					
Administration fees	1,361,206	776,999	584,207	1,033,376	503,251
Premiums	<u>10,997,845</u>	<u>4,279,351</u>	<u>6,718,494</u>	<u>9,902,259</u>	<u>3,501,124</u>
Total expenditures	<u>12,359,051</u>	<u>5,056,350</u>	<u>7,302,701</u>	<u>10,935,635</u>	<u>4,004,375</u>
Revenues over (under) expenditures	<u>(500,000)</u>	<u>234,485</u>	<u>734,485</u>	<u>(660,622)</u>	<u>223,860</u>
Other financing sources (uses):					
Appropriated net position	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net position	<u>\$ -</u>	<u>234,485</u>	<u>\$ 234,485</u>	<u>(660,622)</u>	<u>223,860</u>
Net positon, beginning of year		<u>1,025,656</u>		<u>1,686,278</u>	<u>1,686,278</u>
Net positon, end of year		<u>\$ 1,260,141</u>		<u>\$ 1,025,656</u>	<u>\$ 1,910,138</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 11/30/14. It reports that the County had \$159.3 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$3.2 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.11%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF NOVEMBER 30, 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			39,092,678			0.00%
Finistar			<u>4,591,509</u>			0.12%
Total Checking & Petty Cash				\$ 43,688,738	27%	
Money Markets / Savings						
BB&T Money Rate Savings			53,417,525			0.10%
First Bank Preferred Savings			10,362,750			0.05%
SunTrust Money Market			<u>5,010,666</u>			0.05%
Total Money Markets / Savings				\$ 68,790,941	42%	
Certificates of Deposit / CDARS						
BB&T	12/3/13	6/3/15	5,011,563			0.21%
BB&T	10/3/13	10/3/15	10,161,135			0.35%
BB&T CDARS	7/3/14	7/2/15	10,000,000			0.25%
BB&T CDARS	7/3/14	6/30/16	2,500,000			0.35%
BB&T CDARS	7/31/14	7/28/16	2,500,000			0.35%
BB&T CDARS	8/28/14	8/25/16	2,500,000			0.35%
BB&T CDARS	9/18/14	9/15/16	<u>2,500,000</u>			0.41%
Total Certificates of Deposit / CDARS				\$ 35,172,698	22%	
NC Capital Management Trust - Cash Portfolio				\$ 8,415,077	5%	0.01%
NC Capital Management Trust - Term Portfolio				<u>\$ 3,247,988</u>	2%	0.06%
Total Unrestricted Cash and Investments				\$ 159,315,442		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			\$ 2,688,173		2%	0.01%
PNC Bank Money Market			297,857		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				\$ 3,200,596		
Grand Total All Cash and Investments				\$ 162,516,038	100%	0.11%
Cash Balances:						
General Fund			\$ 74,282,795			
County Capital Reserve Fund			10,459,746			
School Capital Projects Fund			5,721,961			
Water Fund			21,240,142			
Water Capital Reserve Fund			6,748,207			
Wastewater Fund			13,181,875			
Wastewater Capital Reserve Fund			6,051,752			

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									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD	% of
Month	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-15	actual %	ANNUAL
								change of	BUDGET
								prior YTD	
								actual	
July	553,243	520,653	469,070	457,840	1,256,406		758,897	-40%	
Aug	358,446	487,765	466,417	399,728	501,329		471,098	-6%	
Sept	304,094	233,047	275,046	266,185	502,872		399,058	-21%	
Oct	273,825	340,246	262,323	292,645	421,702		410,936	-3%	
Nov	234,593	261,246	220,800	248,011	316,382		213,082	-33%	
Dec	255,803	276,256	268,080	1,904,275	338,695				
Jan	269,411	272,557	176,623	230,649	312,188				
Feb	289,685	225,344	288,303	167,225	355,871				
Mar	243,709	335,610	229,522	275,890	570,368				
Apr	121,891	160,121	217,975	242,239	283,020				
May	92,443	(373,197)	223,154	165,586	83,586				
June	139,043	136,914	142,710	149,701	241,223				
Total	3,136,186	2,876,562	3,240,024	4,799,974	5,183,642	2,800,000	2,253,071		80%

CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD	% of
Month	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-15	actual %	ANNUAL
								change of	BUDGET
								prior YTD	
								actual	
July	148,657	137,781	149,233	223,725	251,261		92,824	-63%	
Aug	303,106	2,412,025	5,345,089	6,150,582	9,042,700		12,888,188	43%	
Sept	9,270,602	8,475,311	6,289,266	6,836,698	5,905,099		7,595,799	29%	
Oct	5,297,786	4,820,497	9,065,677	5,238,074	12,169,968		9,858,124	-19%	
Nov	22,004,593	23,371,285	20,721,693	25,391,533	18,981,162		19,890,901	5%	
Dec	22,364,013	27,573,364	28,586,670	23,447,917	32,279,594				
Jan	29,691,895	23,641,459	25,241,193	29,356,598	19,978,550				
Feb	3,188,089	2,490,577	2,434,826	2,502,188	2,403,056				
Mar	1,960,896	1,571,872	1,297,910	1,382,129	1,929,706				
Apr	1,015,191	901,577	951,266	1,064,276	1,136,330				
May	762,175	698,659	775,014	759,092	1,074,642				
June	663,476	639,597	659,708	639,677	1,343,630				
Total	96,670,479	96,734,004	101,517,545	102,992,489	106,495,697	104,483,984	50,325,836		48%

**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 % change of prior YTD actual	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2014-15		BUDGET
July	775,244	611,192	728,103	803,743	864,797		927,776	7%	
Aug	869,298	844,882	913,921	912,847	978,703		1,090,562	11%	
Sept	717,873	628,840	669,704	754,001	845,474		877,367	4%	
Oct	563,576	482,833	400,003	663,615	634,429				
Nov	451,640	455,100	415,830	432,817	489,457				
Dec	172,484	331,494	408,793	504,025	493,127				
Jan	397,943	257,261	407,062	348,981	282,246				
Feb	377,381	363,729	350,111	422,989	455,363				
Mar	355,054	419,734	406,660	533,035	478,740				
Apr	559,235	364,267	529,984	612,526	650,547				
May	494,947	525,760	1,062,504	559,487	667,921				
June	498,848	567,902	387,186	588,366	701,324				
Total	6,233,523	5,852,993	6,679,861	7,136,430	7,542,128	7,886,472	2,895,705		37%

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 % change of prior YTD actual	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2014-15		BUDGET
July	387,930	384,828	456,457	468,237	481,169		539,117	12%	
Aug	372,649	393,146	400,939	422,864	441,069		481,408	9%	
Sept	345,577	374,736	400,747	418,782	433,388		496,279	15%	
Oct	335,048	352,699	391,422	393,726	437,655				
Nov	382,451	360,510	351,758	379,858	371,215				
Dec	342,429	351,112	395,014	422,206	450,740				
Jan	406,617	440,835	487,072	444,135	503,442				
Feb	327,566	341,806	350,610	359,348	373,047				
Mar	340,557	355,548	403,125	421,635	414,833				
Apr	352,020	389,645	428,045	438,597	454,513				
May	362,623	408,647	366,004	419,110	424,744				
June	374,957	352,385	430,835	445,822	488,672				
Total	4,330,424	4,505,897	4,862,027	5,034,320	5,274,487	5,508,714	1,516,804		28%

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 % change of prior YTD actual	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2014-15		BUDGET
July	382,047	389,923	463,609	502,448	537,381		581,833	8%	
Aug	365,754	495,102	525,360	535,526	571,290		634,883	11%	
Sept	339,368	394,173	419,001	464,542	513,379		547,394	7%	
Oct	330,003	322,739	297,341	415,766	419,073				
Nov	319,980	313,939	291,703	310,259	333,777				
Dec	183,945	258,856	302,427	355,269	361,268				
Jan	304,055	252,979	331,462	294,265	285,268				
Feb	269,368	267,614	262,408	299,134	319,156				
Mar	263,751	296,691	304,048	368,542	342,823				
Apr	357,385	283,405	366,596	408,598	431,872				
May	332,586	360,673	580,160	379,092	430,202				
June	338,292	360,724	306,627	399,234	464,929				
Total	3,786,534	3,996,820	4,450,742	4,732,676	5,010,418	4,880,002	1,764,110		36%

Note: Sales Taxes are 2 months behind in reporting.
Medicaid Swap Reduced Article 39 in FY 08 and Articles 39 and **32** in FY 09

**County of Brunswick
Water Fund Revenues**

WATER RETAIL SALES REVENUE (617110-371316 & 371319)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	536,094	594,617	770,458	618,528	630,804		739,330		17%
Aug	631,447	682,536	890,930	848,179	677,768		802,358		18%
Sept	653,845	675,552	830,552	823,103	702,374		616,254		-12%
Oct	582,996	620,719	640,911	605,376	657,724		580,244		-12%
Nov	473,947	578,043	494,880	538,332	543,429		506,254		-7%
Dec	383,530	417,272	434,090	440,113	383,736				
Jan	291,493	331,377	341,039	320,595	310,469				
Feb	269,540	289,819	294,562	289,461	325,192				
Mar	243,529	258,280	293,912	317,570	310,570				
Apr	238,546	284,317	275,009	247,091	280,329				
May	351,199	350,418	418,321	355,714	381,008				
**June	566,766	683,693	316,768	512,494	686,431				
Total	5,222,932	5,766,645	6,001,433	5,916,557	5,889,834	6,170,325	3,244,440		53%

WATER WHOLESALE REVENUE (617110-371317)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	520,136	573,935	602,180	502,222	531,159		645,432		22%
Aug	578,115	572,806	691,382	736,692	566,561		610,893		8%
Sept	497,843	538,488	640,662	483,513	511,239		597,231		17%
Oct	436,852	460,224	462,945	394,070	455,344		369,057		-19%
Nov	396,332	349,013	384,941	375,118	391,254		382,248		-2%
Dec	257,299	320,012	276,392	281,076	260,217				
Jan	267,115	287,662	269,445	262,906	242,557				
Feb	247,089	207,131	272,677	278,801	297,924				
Mar	214,179	200,724	226,944	265,305	256,865				
Apr	270,106	272,227	211,365	227,953	264,528				
May	355,286	423,526	345,286	282,064	303,736				
**June	435,118	438,205	336,570	410,953	567,502				
Total	4,475,470	4,643,954	4,720,790	4,500,673	4,648,887	4,528,920	2,604,861		58%

WATER INDUSTRIAL REVENUE (617110-371318)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	254,446	230,055	205,957	235,758	252,870		245,698		-3%
Aug	206,918	176,341	238,422	291,644	230,404		241,408		5%
Sept	186,315	211,659	263,477	251,772	235,556		287,677		22%
Oct	173,444	200,160	227,805	230,252	231,204		226,273		-2%
Nov	148,067	171,152	227,584	234,277	233,080		225,491		-3%
Dec	128,560	171,746	193,560	203,477	188,651				
Jan	154,011	199,172	222,440	223,740	200,044				
Feb	154,580	169,138	205,758	221,223	232,927				
Mar	150,662	194,844	165,216	261,605	193,946				
Apr	138,357	205,001	178,199	211,697	206,743				
May	181,744	220,764	235,606	196,254	216,485				
June	116,775	136,764	266,335	239,597	211,501				
Total	1,993,877	2,286,796	2,630,359	2,801,296	2,633,410	2,417,527	1,226,547		51%

**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
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	343,436	369,062	374,477	381,461	391,615		403,355		3%
Aug	344,602	368,551	374,598	383,403	393,144		440,343		12%
Sept	344,180	368,751	376,785	381,503	391,943		440,074		12%
Oct	346,891	369,302	375,396	382,386	394,427		442,108		12%
Nov	345,554	368,909	377,206	385,726	396,791		442,353		11%
Dec	341,417	368,439	376,646	385,373	395,498				
Jan	345,141	371,366	377,689	386,229	395,498				
Feb	343,854	371,203	380,480	386,997	399,527				
Mar	344,894	363,122	379,420	387,056	398,697				
Apr	344,785	370,885	378,667	387,607	399,271				
May	346,061	372,644	380,225	389,914	401,832				
**June	389,403	377,768	386,880	399,806	413,286				
Total	4,180,219	4,440,002	4,538,469	4,637,462	4,771,529	5,198,400	2,168,233		42%

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
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	23,753	31,784	22,566	20,552	32,072		70,982		121%
Aug	13,450	22,700	27,308	15,150	38,414		54,383		42%
Sept	31,003	16,150	30,336	30,974	40,036		55,302		38%
Oct	19,150	15,280	22,816	27,034	42,683		53,756		26%
Nov	9,950	14,900	15,924	22,145	29,320		42,257		44%
Dec	19,150	30,550	23,563	19,234	28,621				
Jan	10,400	16,300	19,127	33,630	25,201				
Feb	16,750	14,988	15,516	53,149	34,179				
Mar	20,072	13,822	21,192	41,370	38,347				
Apr	25,253	26,450	30,380	39,756	39,113				
May	29,250	24,800	19,417	29,745	41,012				
*June	44,900	33,800	35,963	155,376	42,744				
Total	263,081	261,524	284,109	488,116	431,742	450,000	276,680		61%

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
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	71,097	49,518	43,532	36,494	69,729		75,945		9%
Aug	37,803	43,483	42,166	36,803	68,885		61,056		-11%
Sept	65,980	30,959	56,011	55,673	74,043		56,609		-24%
Oct	69,274	45,051	49,159	62,911	92,640		35,619		-62%
Nov	28,105	31,260	40,237	60,584	35,813		90,854		154%
Dec	20,463	58,450	39,262	53,463	59,986				
Jan	22,337	12,620	10,622	76,170	46,944				
Feb	25,738	24,630	67,326	132,565	61,353				
Mar	53,922	49,315	43,699	60,294	83,280				
Apr	45,565	77,878	49,961	84,220	56,385				
May	76,463	51,326	34,502	47,460	116,924				
*June	43,321	67,095	101,493	232,116	71,878				
Total	560,068	541,586	577,970	938,752	837,859	516,000	320,083		62%

*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
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	22,579	13,206	14,840	12,295	23,386		27,391	17%	
Aug	8,364	10,396	12,760	10,666	20,169		26,404	31%	
Sept	19,962	8,112	18,497	18,697	25,030		23,378	-7%	
Oct	19,869	10,440	16,756	21,484	22,223		20,420	-8%	
Nov	8,703	8,990	10,376	20,505	14,943		36,383	143%	
Dec	3,409	17,675	12,649	17,955	19,097				
Jan	6,814	20,543	10,206	18,736	19,156				
Feb	11,890	5,688	22,750	29,327	20,860				
Mar	16,244	13,915	14,752	22,098	26,789				
Apr	11,874	19,307	16,833	28,057	24,074				
May	22,381	15,685	11,183	16,164	31,109				
*June	38,546	16,748	13,580	79,793	28,029				
Total	190,635	160,705	175,180	295,776	274,866	175,000	133,976		77%

*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 BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	428,697	467,029	534,433	539,086	612,855		707,249	15%	
Aug	449,671	495,227	536,471	580,699	651,146		733,867	13%	
Sept	450,801	490,521	528,279	559,178	644,679		693,713	8%	
Oct	423,565	481,760	512,272	531,074	633,320		673,713	6%	
Nov	416,435	477,455	487,634	521,592	620,631		662,220	7%	
Dec	412,496	447,742	488,908	515,480	605,584				
Jan	400,747	442,910	459,766	513,818	600,756				
Feb	397,130	442,172	486,115	511,834	617,577				
Mar	389,590	445,924	509,061	528,669	623,293				
Apr	402,306	437,732	427,655	527,052	612,980				
May	439,194	451,384	494,416	557,639	642,475				
June	464,901	545,341	463,735	652,400	762,420				
Total	5,075,532	5,625,196	5,928,745	6,538,521	7,627,716	8,086,614	3,470,762		43%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	30,000	39,550	40,000	67,500	126,160		88,000	-30%	
Aug	0.00	76,232	64,000	89,000	90,600		93,000	3%	
Sept	59,000	33,000	37,000	76,760	60,000		100,000	67%	
Oct	51,652	46,000	48,000	32,005	113,949		84,000	-26%	
Nov	46,000	32,000	80,000	60,000	100,000		101,550	2%	
Dec	8,000	42,550	217,000	60,000	60,166				
Jan	12,000	61,300	65,000	76,000	96,000				
Feb	61,000	53,000	76,583	96,000	157,000				
Mar	51,000	39,450	36,583	88,000	84,000				
Apr	68,000	109,000	73,583	71,970	112,000				
May	37,000	11,995	44,571	93,000	132,000				
June	22,000	63,995	88,332	76,000	77,000				
Total	445,652	608,073	870,653	886,235	1,208,875	880,000	466,550		53%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	94,250	72,125	88,000	71,201	153,583		94,139	-39%	
Aug	51,000	40,583	65,917	80,333	75,250		153,639	104%	
Sept	136,834	42,375	128,775	41,766	94,337		130,597	38%	
Oct	162,518	106,042	124,000	99,441	100,250		157,250	57%	
Nov	44,016	39,000	56,000	103,889	48,306		162,973	237%	
*Dec	(30,667)	71,500	140,500	76,222	55,555				
Jan	24,000	49,564	41,333	90,085	105,889				
~Feb	56,000	2,500	123,805	339,167	67,805				
Mar	60,000	57,000	84,222	64,306	112,512				
Apr	73,000	167,034	114,834	141,306	128,139				
May	148,617	37,000	32,000	76,373	134,384				
June	48,861	109,000	116,706	142,945	113,439				
Total	868,429	793,723	1,116,093	1,327,033	1,189,449	450,000	698,598		155%

**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
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	31,417	19,708	34,334	21,742	47,864		24,714	-48%	
Aug	14,000	9,194	22,973	20,639	24,084		47,884	99%	
Sept	43,611	12,125	40,592	13,922	31,444		42,534	35%	
Oct	52,737	21,347	40,335	28,957	32,421		51,087	58%	
Nov	12,005	13,000	13,333	34,632	17,104		79,326	364%	
*Dec	(11,222)	18,500	14,335	25,409	17,855				
Jan	8,290	13,000	14,668	27,030	25,410				
Feb	14,000	(3,500)	12,445	35,095	19,601				
Mar	18,000	16,000	24,113	15,437	36,729				
Apr	21,333	56,344	35,278	43,759	36,827				
May	44,206	16,862	8,335	23,460	41,109				
June	20,472	60,725	27,274	23,315	31,815				
Total	268,849	253,305	288,015	313,396	362,264	150,000	245,545		164%

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

County of Brunswick
Water and Wastewater Number of Customers

NUMBER OF WATER RETAIL CUSTOMERS							
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	Change
July	30,616	33,261	33,842	34,488	34,990	36,146	118
Aug	30,652	33,299	33,916	34,521	35,107	36,272	126
*Sept	30,731	33,337	33,968	34,362	35,219	36,379	107
Oct	30,791	33,415	33,990	34,328	35,400	36,431	52
Nov	30,876	33,434	34,050	34,377	35,455		
Dec	30,944	33,422	34,129	34,485	35,500		
Jan	30,924	33,490	34,189	34,512	35,545		
Feb	30,978	33,521	34,221	34,652	35,615		
Mar	31,013	33,549	34,254	34,719	35,663		
Apr	31,076	33,615	34,330	34,823	35,819		
May	33,145	33,632	34,368	34,913	35,902		
June	33,183	33,770	34,394	34,984	36,028		
Average	31,244	33,479	34,138	34,597	35,520		403

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

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	Change
July	8,605	9,180	9,683	10,667	12,415	13,855	14
Aug	8,643	9,257	9,755	10,756	12,467	14,034	179
**Sept	8,666	9,267	9,817	10,663	12,677	14,061	27
Oct	8,686	9,394	9,913	10,712	12,859	14,117	56
Nov	8,736	9,437	9,957	10,738	13,108		
***Dec	8,757	9,412	10,015	11,081	13,234		
Jan	8,751	9,396	10,151	11,156	13,364		
Feb	8,802	9,532	10,199	11,310	13,470		
Mar	8,803	9,583	10,213	11,516	13,544		
Apr	9,059	9,516	10,410	11,685	13,608		
May	9,089	9,599	10,463	11,965	13,743		
June	9,112	9,647	10,475	12,142	13,841		
Average	8,809	9,435	10,088	11,199	13,194		276

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

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