

# **COUNTY OF BRUNSWICK NORTH CAROLINA**

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

***FOR THE PERIOD ENDED OCTOBER 31, 2014***



**COUNTY OF BRUNSWICK, NORTH CAROLINA**  
**Monthly Financial Statements**

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**Monthly Financial Statements**

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## **Summary Information for General and Enterprise Funds as of October 31, 2014:**

### **General Fund:**

- Total revenues for the General Fund are \$49.6 million for an increase of \$4.0 million or 8.8% 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 11.2% over the prior year. Local Option Sales Tax also contributes to the increase in revenues with a 10.0% in comparison to the prior year. Total revenues collected are 30.7% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$51.7 million for an increase of \$1.7 million or 3.3% over the same period in the prior year. Total expenditures are 31.1% of the budget for the fiscal year.
- Net transfers to other funds are \$0.8 million compared to net transfers to other funds of \$1.8 million under the same period in the prior year. The transfers were to fund various county capital projects.
- Revenues and net transfers are less than expenditures by \$2.9 million for the current period end.

### **Water Fund:**

- Total revenues for the Water Fund increased 5.8% over the same period in the prior year to \$8.6 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 42.0% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund increased 0.3% over the same period in the prior year to \$6.3 million. Total expenditures are 33.6% of the budget for the fiscal year.
- Net transfers to water capital projects are \$3.6 million compared to \$3.4 million of transfers out in the same period of the prior year.
- Revenues and net transfers are less than expenditures by \$1.3 million compared to under by \$1.5 million in the same period of the prior year.

### **Wastewater Fund:**

- Total revenues for the Wastewater Fund increased 2.4% over the same period in the prior year to \$7.0 million. Total revenues are 36.2% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 1.9% over the same period in the prior year to \$5.8 million mostly due to increases in debt service. Total expenditures are 25.9% 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 \$0.7 million compared to greater than expenditures by \$1.0 million over the same period in the prior year.

## COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS  
OCTOBER 31, 2014

	<u>Major Funds</u>				<u>Total Governmental Funds</u>
	<u>General</u>	<u>County Capital Project</u>	<u>Education Capital Project</u>	<u>Non Major Governmental Funds</u>	
<b>Assets:</b>					
Cash and cash equivalents/investments	\$ 62,710,944	\$ 15,914,997	\$ 7,578,279	\$ 2,332,895	\$ 88,537,115
Restricted cash and investments	214,639	-	297,845	-	512,484
Interest receivable	29,214	6,839	3,677	793	40,523
Taxes receivable - net	76,926,584	-	-	-	76,926,584
Receivables - net	1,696,156	-	-	-	1,696,156
Other governmental agencies	591,056	10,726	-	1,156	602,938
Total assets	<u>\$ 142,168,593</u>	<u>\$ 15,932,562</u>	<u>\$ 7,879,801</u>	<u>\$ 2,334,844</u>	<u>\$ 168,315,800</u>
<b>Liabilities:</b>					
Accounts payable and other liabilities	<u>\$ 1,361,977</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,410</u>	<u>\$ 1,363,387</u>
Total liabilities	<u>1,361,977</u>	<u>-</u>	<u>-</u>	<u>1,410</u>	<u>1,363,387</u>
<b>Deferred Inflows of Resources:</b>	<u>77,428,231</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,428,231</u>
<b>Fund Balances:</b>					
Restricted:					
Stabilization by State Statute	8,035,041	-	-	1,949	8,036,990
Restricted - other	3,465,810	-	297,845	2,212,191	5,975,846
Committed	214,566	15,932,562	7,581,956	-	23,729,084
Assigned	8,689,445	-	-	-	8,689,445
Unassigned	42,973,523	-	-	119,294	43,092,817
Total fund balances	<u>63,378,385</u>	<u>15,932,562</u>	<u>7,879,801</u>	<u>2,333,434</u>	<u>89,524,182</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 142,168,593</u>	<u>\$ 15,932,562</u>	<u>\$ 7,879,801</u>	<u>\$ 2,334,844</u>	<u>\$ 168,315,800</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Major Funds</u>				<u>Total Governmental Funds</u>
	<u>General</u>	<u>County Capital Project</u>	<u>Education Capital Project</u>	<u>Non Major Governmental Funds</u>	
<b>Revenues:</b>					
Ad valorem taxes	\$ 32,818,376	\$ -	\$ -	\$ -	\$ 32,818,376
Local option sales taxes	4,265,155	-	-	-	4,265,155
Other taxes and licenses	1,739,406	-	-	-	1,739,406
Unrestricted intergovernmental revenues	725,903	-	-	-	725,903
Restricted intergovernmental revenues	5,201,820	46,753	-	326,169	5,574,742
Permits and fees	1,070,602	-	-	45,385	1,115,987
Sales and services	3,479,570	-	-	-	3,479,570
Investment earnings	22,458	5,893	3,596	781	32,728
Other	263,462	2,000	-	2,230	267,692
Total revenues	<u>49,586,752</u>	<u>54,646</u>	<u>3,596</u>	<u>374,565</u>	<u>50,019,559</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	3,552,343	-	-	38,449	3,590,792
Public safety	12,319,959	25,821	-	168,266	12,514,046
Central services	4,640,063	-	-	-	4,640,063
Human services	8,878,512	-	-	-	8,878,512
Transportation	152,055	84,503	-	-	236,558
Environmental protection	4,520,703	-	-	-	4,520,703
Culture and recreation	1,343,975	310,955	-	-	1,654,930
Economic and physical development	2,163,784	-	-	66,995	2,230,779
Education	12,594,756	-	2,562,905	-	15,157,661
<b>Debt Service:</b>					
Interest and fiscal charges	1,580,862	-	-	-	1,580,862
Total expenditures	<u>51,747,012</u>	<u>421,279</u>	<u>2,562,905</u>	<u>273,710</u>	<u>55,004,906</u>
<b>Revenues over (under) expenditures</b>	<u>(2,160,260)</u>	<u>(366,633)</u>	<u>(2,559,309)</u>	<u>100,855</u>	<u>(4,985,347)</u>
<b>Other Financing Sources (Uses):</b>					
Transfers from other funds	13,682	750,000	-	112,116	875,798
Transfers to other funds	(774,116)	(88,000)	-	(13,682)	(875,798)
Total other financing sources (uses)	<u>(760,434)</u>	<u>662,000</u>	<u>-</u>	<u>98,434</u>	<u>-</u>
<b>Net change in fund balance</b>	(2,920,694)	295,367	(2,559,309)	199,289	(4,985,347)
<b>Fund balance, beginning of year</b>	<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>
<b>Fund balance, end of year</b>	<u>\$ 63,378,385</u>	<u>\$ 15,932,562</u>	<u>\$ 7,879,801</u>	<u>\$ 2,333,434</u>	<u>\$ 89,524,182</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Ad valorem taxes	\$ 107,983,984	\$ 107,983,984	\$ 32,818,376	\$ (75,165,608)
Local option sales taxes	18,525,188	18,275,188	4,265,155	(14,010,033)
Other taxes and licenses	3,495,000	3,495,000	1,739,406	(1,755,594)
Unrestricted intergovernmental revenues	1,118,000	1,118,000	725,903	(392,097)
Restricted intergovernmental revenues	16,692,856	17,137,399	5,201,820	(11,935,579)
Permits and fees	2,999,533	2,999,533	1,070,602	(1,928,931)
Sales and services	9,459,142	9,459,142	3,479,570	(5,979,572)
Investment earnings	85,000	85,000	22,458	(62,542)
Other	1,019,780	1,045,865	263,462	(782,403)
Total revenues	<u>161,378,483</u>	<u>161,599,111</u>	<u>49,586,752</u>	<u>(112,012,359)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	10,720,557	10,879,609	3,552,343	7,327,266
Central services	13,333,230	13,914,141	4,640,063	9,274,078
Public safety	34,631,154	35,058,847	12,319,959	22,738,888
Transportation	158,163	382,729	152,055	230,674
Environmental protection	13,861,171	13,861,171	4,520,703	9,340,468
Economic and physical development	5,633,152	5,876,831	2,163,784	3,713,047
Human services	26,843,104	27,289,722	8,878,512	18,411,210
Education	37,784,270	37,784,270	12,594,756	25,189,514
Culture and recreation	4,099,590	7,735,790	1,343,975	6,391,815
<b>Debt Service:</b>				
Principal retirement	10,440,001	10,440,001	-	10,440,001
Interest and fiscal charges	3,404,527	3,404,527	1,580,862	1,823,665
Total expenditures	<u>160,908,919</u>	<u>166,627,638</u>	<u>51,747,012</u>	<u>114,880,626</u>
Revenues over (under) expenditures	<u>469,564</u>	<u>(5,028,527)</u>	<u>(2,160,260)</u>	<u>2,868,267</u>
<b>Other Financing Sources (Uses):</b>				
Transfers from other funds	-	13,682	13,682	-
Transfers to other funds	(3,837,984)	(3,612,100)	(774,116)	2,837,984
Contingency	(400,000)	(62,500)	-	62,500
Appropriated fund balance	3,768,420	8,689,445	-	(8,689,445)
Total other financing sources (uses)	<u>(469,564)</u>	<u>5,028,527</u>	<u>(760,434)</u>	<u>(5,788,961)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	(2,920,694)	<u>\$ (2,920,694)</u>
<b>Fund balance, beginning of year</b>			<u>66,299,079</u>	
<b>Fund balance, end of year</b>			<u>\$ 63,378,385</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 OCTOBER 31, 2014 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	October 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	October 31, 2013
<b>Revenues:</b>							
<b>Ad Valorem Taxes:</b>							
Current year taxes	\$ 104,483,984	\$ 104,483,984	\$ 30,434,935	\$ (74,049,049)	29%	\$ 106,495,697	\$ 27,369,027
Prior year taxes	2,800,000	2,800,000	2,039,989	(760,011)	73%	5,183,642	2,682,308
Penalties and interest	700,000	700,000	343,452	(356,548)	49%	1,320,047	412,433
	<u>107,983,984</u>	<u>107,983,984</u>	<u>32,818,376</u>	<u>(75,165,608)</u>	30%	<u>112,999,386</u>	<u>30,463,768</u>
<b>Local Option Sales Taxes:</b>							
Article 39 (1%)	7,886,472	7,886,472	2,018,338	(5,868,134)	26%	7,542,128	1,843,500
Article 40 (1/2%)	5,508,714	5,508,714	1,020,525	(4,488,189)	19%	5,274,487	922,238
Article 42 (1/2%)	5,130,002	4,880,002	1,216,716	(3,663,286)	25%	5,010,418	1,108,671
Article 44 (1/2%)	-	-	9,576	9,576	na	4,998	1,523
	<u>18,525,188</u>	<u>18,275,188</u>	<u>4,265,155</u>	<u>(14,010,033)</u>	23%	<u>17,832,031</u>	<u>3,875,932</u>
<b>Other Taxes and Licenses:</b>							
Scrap tire disposal fee	160,000	160,000	34,509	(125,491)	22%	155,729	36,409
Deed stamp excise tax	2,000,000	2,000,000	924,847	(1,075,153)	46%	2,224,696	737,852
Solid waste tax	35,000	35,000	10,042	(24,958)	29%	40,119	6,433
White goods disposal tax	50,000	50,000	8,474	(41,526)	17%	38,696	12,469
1% Occupancy Tax	1,250,000	1,250,000	761,534	(488,466)	61%	1,307,052	790,020
	<u>3,495,000</u>	<u>3,495,000</u>	<u>1,739,406</u>	<u>(1,755,594)</u>	50%	<u>3,766,292</u>	<u>1,583,183</u>
<b>Unrestricted Intergovernmental:</b>							
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	61,166	(108,834)	36%	210,447	67,537
	<u>1,118,000</u>	<u>1,118,000</u>	<u>725,903</u>	<u>(392,097)</u>	65%	<u>1,229,149</u>	<u>139,592</u>
<b>Restricted Intergovernmental:</b>							
State and federal grant	16,520,663	16,965,206	5,145,220	(11,819,986)	30%	18,399,838	4,949,696
ARRA federal grant	9,193	9,193	4,597	(4,596)	50%	10,728	5,321
Court facility fees	140,000	140,000	39,959	(100,041)	29%	145,386	34,993
Payments in lieu of taxes	3,000	3,000	-	(3,000)	0%	-	-
ABC education requirement	-	-	3,089	3,089	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	10,214
	<u>16,692,856</u>	<u>17,137,399</u>	<u>5,201,820</u>	<u>(11,935,579)</u>	30%	<u>18,592,520</u>	<u>5,004,536</u>
<b>Permits and Fees:</b>							
Building permits	1,066,000	1,066,000	530,628	(535,372)	50%	1,306,960	369,354
Recording Fees	750,000	750,000	234,206	(515,794)	31%	702,243	263,600
Inspection fees	140,000	140,000	6,315	(133,685)	5%	154,873	48,434
Concealed handgun permit	115,428	115,428	35,535	(79,893)	31%	151,215	34,120
Other permit and fees	928,105	928,105	263,918	(664,187)	28%	992,812	272,533
	<u>2,999,533</u>	<u>2,999,533</u>	<u>1,070,602</u>	<u>(1,928,931)</u>	36%	<u>3,308,103</u>	<u>988,041</u>
<b>Sales and Services:</b>							
Solid waste fees	1,600,000	1,600,000	508,808	(1,091,192)	32%	1,542,335	403,136
School resource officer reimb.	1,178,000	1,178,000	279,775	(898,225)	24%	1,343,539	12,875
Rents	37,000	37,000	23,370	(13,630)	63%	87,381	37,970
EMS Charges	4,000,000	4,000,000	1,695,873	(2,304,127)	42%	4,279,913	1,647,557
Public health user fees	670,250	670,250	255,962	(414,288)	38%	743,589	238,305
Sheriff animal prot. serv. fees	85,000	85,000	33,377	(51,623)	39%	88,097	29,928
Social services fees	46,700	46,700	20,276	(26,424)	43%	57,507	21,171

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	October 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	October 31, 2013
Public housing fees	46,112	46,112	35,926	(10,186)	78%	73,853	13,967
Tax collection fees	130,000	130,000	67,114	(62,886)	52%	228,815	46,721
Other sales and services	1,041,680	1,041,680	300,015	(741,665)	29%	1,112,675	295,990
Register of deeds	304,800	304,800	96,161	(208,639)	32%	289,161	104,469
Marriage licenses	57,000	57,000	24,130	(32,870)	42%	52,004	23,785
Recreation services	262,600	262,600	138,783	(123,817)	53%	230,952	114,057
	<u>9,459,142</u>	<u>9,459,142</u>	<u>3,479,570</u>	<u>(5,979,572)</u>	37%	<u>10,129,821</u>	<u>2,989,931</u>
<b>Investment earnings</b>	<u>85,000</u>	<u>85,000</u>	<u>22,458</u>	<u>(62,542)</u>	26%	<u>96,904</u>	<u>21,174</u>
<b>Other:</b>							
Tax refunds - sales and gas tax	1,100	1,100	407	(693)	37%	946	-
ABC bottles taxes	42,000	42,000	15,169	(26,831)	36%	50,313	14,651
County Board of Alcohol Control	24,000	24,000	6,000	(18,000)	25%	24,000	6,000
Contributions	4,300	4,300	17,214	12,914	400%	62,554	22,015
Other revenues	948,380	974,465	224,672	(749,793)	23%	1,398,575	468,784
	<u>1,019,780</u>	<u>1,045,865</u>	<u>263,462</u>	<u>(782,403)</u>	25%	<u>1,536,388</u>	<u>511,450</u>
Total revenues	<u>161,378,483</u>	<u>161,599,111</u>	<u>49,586,752</u>	<u>(112,012,359)</u>	31%	<u>169,490,594</u>	<u>45,577,607</u>
<b>Expenditures:</b>							
<b>General Government:</b>							
<b>Governing Body:</b>							
Salaries	242,643	242,643	87,307	155,336	36%	244,933	84,213
Fringe benefits	69,779	69,779	19,494	50,285	28%	52,312	17,873
Operating costs	61,464	61,464	26,774	34,690	44%	44,408	21,152
	<u>373,886</u>	<u>373,886</u>	<u>133,575</u>	<u>240,311</u>	36%	<u>341,653</u>	<u>123,238</u>
<b>County Administration:</b>							
Salaries	741,859	394,546	139,091	255,455	35%	725,484	247,236
Fringe benefits	254,393	120,239	41,065	79,174	34%	224,152	74,731
Operating costs	67,710	29,574	8,697	20,877	29%	33,968	11,579
	<u>1,063,962</u>	<u>544,359</u>	<u>188,853</u>	<u>355,506</u>	35%	<u>983,604</u>	<u>333,546</u>
<b>Human Resources:</b>							
Salaries	-	348,244	120,152	228,092	35%	-	-
Fringe benefits	-	133,223	40,763	92,460	31%	-	-
Operating costs	-	38,136	1,402	36,734	4%	-	-
	<u>-</u>	<u>519,603</u>	<u>162,317</u>	<u>357,286</u>	31%	<u>-</u>	<u>-</u>
<b>Finance:</b>							
Salaries	652,196	649,446	224,688	424,758	35%	619,572	196,231
Fringe benefits	236,440	236,440	79,464	156,976	34%	206,801	65,460
Operating costs	357,260	393,858	165,058	228,800	42%	364,835	152,311
	<u>1,245,896</u>	<u>1,279,744</u>	<u>469,210</u>	<u>810,534</u>	37%	<u>1,191,208</u>	<u>414,002</u>
<b>Tax Administration:</b>							
Salaries	2,172,793	2,172,793	720,269	1,452,524	33%	2,063,029	718,994
Fringe benefits	921,411	921,411	295,076	626,335	32%	800,300	269,865
Operating costs	918,220	1,043,424	305,999	737,425	29%	578,570	179,988
Capital outlay	-	-	-	-	na	7,971	-
	<u>4,012,424</u>	<u>4,137,628</u>	<u>1,321,344</u>	<u>2,816,284</u>	32%	<u>3,449,870</u>	<u>1,168,847</u>
<b>County Attorney:</b>							
Salaries	344,545	344,545	119,829	224,716	35%	368,496	123,799
Fringe benefits	111,335	111,335	37,059	74,276	33%	102,550	34,357
Operating costs	249,080	249,080	41,425	207,655	17%	162,265	41,841
	<u>704,960</u>	<u>704,960</u>	<u>198,313</u>	<u>506,647</u>	28%	<u>633,311</u>	<u>199,997</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 OCTOBER 31, 2014 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	October 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	October 31, 2013
<b>Court Facilities:</b>							
Salaries	-	-	-	-	na	19,503	19,503
Fringe benefits	-	-	-	-	na	6,560	6,560
Operating costs	272,261	272,261	80,741	191,520	30%	246,535	42,574
	<u>272,261</u>	<u>272,261</u>	<u>80,741</u>	<u>191,520</u>	30%	<u>272,598</u>	<u>68,637</u>
<b>Board of Elections:</b>							
Salaries	411,067	411,067	105,463	305,604	26%	371,707	84,804
Fringe benefits	112,416	112,416	34,674	77,742	31%	88,062	26,205
Operating costs	178,537	178,537	88,591	89,946	50%	150,804	84,320
	<u>702,020</u>	<u>702,020</u>	<u>228,728</u>	<u>473,292</u>	33%	<u>610,573</u>	<u>195,329</u>
<b>Register of Deeds:</b>							
Salaries	644,360	644,360	206,328	438,032	32%	639,616	210,186
Fringe benefits	315,945	315,945	95,942	220,003	30%	276,956	90,940
Operating costs	1,384,843	1,384,843	466,992	917,851	34%	1,453,513	400,228
	<u>2,345,148</u>	<u>2,345,148</u>	<u>769,262</u>	<u>1,575,886</u>	33%	<u>2,370,085</u>	<u>701,354</u>
Total general government	<u>10,720,557</u>	<u>10,879,609</u>	<u>3,552,343</u>	<u>7,327,266</u>	33%	<u>9,852,902</u>	<u>3,204,950</u>
<b>Central Services:</b>							
<b>Management Information Systems:</b>							
Salaries	838,126	838,126	295,013	543,113	35%	734,701	203,604
Fringe benefits	303,611	303,611	102,959	200,652	34%	257,964	69,483
Operating costs	1,069,640	1,135,821	510,992	624,829	45%	786,042	92,731
Capital outlay	48,000	71,012	-	71,012	0%	129,089	86,442
	<u>2,259,377</u>	<u>2,348,570</u>	<u>908,964</u>	<u>1,439,606</u>	39%	<u>1,907,796</u>	<u>452,260</u>
<b>Service Center:</b>							
Salaries	662,451	662,451	215,497	446,954	33%	609,039	198,729
Fringe benefits	280,678	280,678	86,942	193,736	31%	230,609	74,560
Operating costs	479,430	485,130	85,760	399,370	18%	148,065	(426,167)
Capital outlay	30,830	30,830	-	30,830	0%	83,333	83,333
	<u>1,453,389</u>	<u>1,459,089</u>	<u>388,199</u>	<u>1,070,890</u>	27%	<u>1,071,046</u>	<u>(69,545)</u>
<b>Engineering:</b>							
Salaries	333,112	333,112	116,757	216,355	35%	323,831	105,405
Fringe benefits	119,624	119,624	40,353	79,271	34%	106,608	34,423
Operating costs	35,600	35,600	9,373	26,227	26%	19,080	6,379
	<u>488,336</u>	<u>488,336</u>	<u>166,483</u>	<u>321,853</u>	34%	<u>449,519</u>	<u>146,207</u>
<b>Operation Services:</b>							
Salaries	2,086,985	2,086,985	681,332	1,405,653	33%	1,897,141	668,135
Fringe benefits	974,858	974,858	300,861	673,997	31%	799,178	274,143
Operating costs	2,907,940	3,346,171	764,632	2,581,539	23%	2,704,705	899,090
Capital outlay	331,550	331,550	116,170	215,380	35%	134,783	87,187
	<u>6,301,333</u>	<u>6,739,564</u>	<u>1,862,995</u>	<u>4,876,569</u>	28%	<u>5,535,807</u>	<u>1,928,555</u>
<b>Non-departmental:</b>							
Salaries	125,040	125,040	-	125,040	0%	-	-
Fringe benefits	2,234,838	2,234,838	638,411	1,596,427	29%	2,296,780	894,234
Operating costs	450,917	498,704	664,294	(165,590)	133%	554,419	718,422
Capital outlay	20,000	20,000	10,717	9,283	54%	31,317	15,255
	<u>2,830,795</u>	<u>2,878,582</u>	<u>1,313,422</u>	<u>1,565,160</u>	46%	<u>2,882,516</u>	<u>1,627,911</u>
Total central services	<u>13,333,230</u>	<u>13,914,141</u>	<u>4,640,063</u>	<u>9,274,078</u>	33%	<u>11,846,684</u>	<u>4,085,388</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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FOR THE PERIOD ENDED OCTOBER 31, 2014 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	October 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	October 31, 2013
<b>Public Safety:</b>							
<b>District Attorney:</b>							
Operating costs	123,000	123,000	49,708	73,292	40%	78,816	29,703
	<u>123,000</u>	<u>123,000</u>	<u>49,708</u>	<u>73,292</u>	40%	<u>78,816</u>	<u>29,703</u>
<b>Sheriff:</b>							
Salaries	7,501,815	7,501,815	2,686,804	4,815,011	36%	7,706,558	2,608,971
Fringe benefits	2,957,732	2,957,732	1,001,322	1,956,410	34%	2,747,597	899,948
Operating costs	1,987,812	2,063,330	936,620	1,126,710	45%	2,503,246	850,047
Capital outlay	475,180	506,306	316,933	189,373	63%	564,324	294,336
	<u>12,922,539</u>	<u>13,029,183</u>	<u>4,941,679</u>	<u>8,087,504</u>	38%	<u>13,521,725</u>	<u>4,653,302</u>
<b>Detention Center:</b>							
Salaries	3,972,395	3,972,395	1,323,793	2,648,602	33%	3,856,773	1,317,860
Fringe benefits	1,662,598	1,662,598	525,300	1,137,298	32%	1,454,132	484,653
Operating costs	1,892,235	1,892,235	634,091	1,258,144	34%	2,260,524	515,152
Capital outlay	50,000	50,000	-	50,000	0%	37,586	-
	<u>7,577,228</u>	<u>7,577,228</u>	<u>2,483,184</u>	<u>5,094,044</u>	33%	<u>7,609,015</u>	<u>2,317,665</u>
<b>Emergency Medical:</b>							
Salaries	4,489,876	4,489,876	1,579,780	2,910,096	35%	4,540,766	1,497,840
Fringe benefits	1,683,022	1,683,022	557,407	1,125,615	33%	1,501,588	499,993
Operating costs	1,206,205	1,206,205	556,011	650,194	46%	1,331,911	603,981
Capital outlay	443,000	443,000	41,319	401,681	9%	453,372	-
	<u>7,822,103</u>	<u>7,822,103</u>	<u>2,734,517</u>	<u>5,087,586</u>	35%	<u>7,827,637</u>	<u>2,601,814</u>
<b>Emergency Management:</b>							
Salaries	418,177	418,177	142,238	275,939	34%	407,260	134,310
Fringe benefits	144,688	144,688	48,383	96,305	33%	130,260	44,030
Operating costs	296,919	436,692	62,021	374,671	14%	237,581	56,724
Capital outlay	30,000	30,000	-	30,000	0%	31,374	-
	<u>889,784</u>	<u>1,029,557</u>	<u>252,642</u>	<u>776,915</u>	25%	<u>806,475</u>	<u>235,064</u>
<b>Other Agencies:</b>							
Fire districts	548,100	548,100	251,888	296,212	46%	321,989	125,000
Rescue Squads	348,200	348,200	88,790	259,410	25%	312,838	76,885
	<u>896,300</u>	<u>896,300</u>	<u>340,678</u>	<u>555,622</u>	38%	<u>634,827</u>	<u>201,885</u>
<b>Code Administration:</b>							
Salaries	856,351	856,351	292,267	564,084	34%	893,377	323,432
Fringe benefits	351,342	351,342	109,815	241,527	31%	316,962	112,944
Operating costs	116,920	116,920	39,328	77,592	34%	104,027	31,860
Capital outlay	-	-	-	-	na	22,879	-
	<u>1,324,613</u>	<u>1,324,613</u>	<u>441,410</u>	<u>883,203</u>	33%	<u>1,337,245</u>	<u>468,236</u>
<b>Central Communications:</b>							
Salaries	1,320,919	1,320,919	475,193	845,726	36%	1,371,894	481,330
Fringe benefits	589,730	589,730	193,489	396,241	33%	535,690	173,972
Operating costs	182,100	187,100	36,012	151,088	19%	162,396	62,517
Capital outlay	31,500	196,500	-	196,500	0%	397,295	81,534
	<u>2,124,249</u>	<u>2,294,249</u>	<u>704,694</u>	<u>1,589,555</u>	31%	<u>2,467,275</u>	<u>799,353</u>
<b>Animal Protective Services:</b>							
Salaries	521,031	521,031	191,108	329,923	37%	527,816	181,963
Fringe benefits	231,157	231,157	79,265	151,892	34%	210,372	68,371
Operating costs	199,150	210,426	101,074	109,352	48%	272,091	98,133
Capital outlay	-	-	-	-	na	31,800	31,800
	<u>951,338</u>	<u>962,614</u>	<u>371,447</u>	<u>591,167</u>	39%	<u>1,042,079</u>	<u>380,267</u>
Total public safety	<u>34,631,154</u>	<u>35,058,847</u>	<u>12,319,959</u>	<u>22,738,888</u>	35%	<u>35,325,094</u>	<u>11,687,289</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED OCTOBER 31, 2014 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	October 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	October 31, 2013
<b>Transportation:</b>							
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	-
Total transportation	158,163	382,729	152,055	230,674	40%	371,421	91,600
<b>Environmental Protection:</b>							
<b>Solid Waste:</b>							
Salaries	311,318	311,318	103,714	207,604	33%	294,494	103,714
Fringe benefits	136,304	136,304	42,090	94,214	31%	108,669	38,106
Operating costs	13,147,268	13,147,268	4,326,645	8,820,623	33%	12,988,533	4,442,389
Capital outlay	6,600	6,600	-	6,600	0%	62,063	-
	13,601,490	13,601,490	4,472,449	9,129,041	33%	13,453,759	4,584,209
<b>Other:</b>							
Forestry services	229,681	229,681	40,754	188,927	18%	203,326	46,092
Brunswick County Beach Consorti	30,000	30,000	7,500	22,500	25%	30,000	15,000
	259,681	259,681	48,254	211,427	19%	233,326	61,092
Total environmental protection	13,861,171	13,861,171	4,520,703	9,340,468	33%	13,687,085	4,645,301
<b>Economic Development:</b>							
<b>Planning/Community Development:</b>							
Salaries	481,565	481,565	165,239	316,326	34%	445,442	167,082
Fringe benefits	190,431	190,431	60,095	130,336	32%	158,206	55,406
Operating costs	168,708	197,669	70,860	126,809	36%	153,450	47,090
Capital outlay	-	7,000	657	6,343	9%	7,971	-
	840,704	876,665	296,851	579,814	34%	765,069	269,578
<b>Cooperative Extension:</b>							
Salaries	278,718	321,043	73,948	247,095	23%	253,798	60,931
Fringe benefits	113,045	116,283	23,677	92,606	20%	95,944	19,798
Operating costs	113,938	132,650	33,350	99,300	25%	125,430	31,647
	505,701	569,976	130,975	439,001	23%	475,172	112,376
<b>Soil and Water Conservation:</b>							
Salaries	138,583	138,583	47,303	91,280	34%	138,088	45,703
Fringe benefits	59,483	59,483	19,975	39,508	34%	54,102	18,033
Operating costs	14,850	16,465	4,732	11,733	29%	13,978	3,938
	212,916	214,531	72,010	142,521	34%	206,168	67,674
<b>Public Housing Section 8:</b>							
Salaries	199,640	199,640	70,438	129,202	35%	197,726	68,119
Fringe benefits	82,290	82,290	28,012	54,278	34%	74,395	25,320
Operating costs	2,123,894	2,123,894	746,452	1,377,442	35%	2,194,982	725,266
	2,405,824	2,405,824	844,902	1,560,922	35%	2,467,103	818,705
<b>Economic Development:</b>							
Salaries	206,414	206,414	71,588	134,826	35%	204,892	69,337
Fringe benefits	73,093	73,093	23,794	49,299	33%	73,791	22,638
Operating costs	138,500	138,500	46,167	92,333	33%	128,500	42,833
	418,007	418,007	141,549	276,458	34%	407,183	134,808
<b>1% Occupancy Tax:</b>							
Operating costs	1,250,000	1,250,000	677,497	572,503	54%	1,307,052	670,416

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
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WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	October 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	October 31, 2013
<b>Other Economic Development:</b>							
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	5,876,831	2,163,784	3,713,047	37%	5,825,084	2,073,557
<b>Human Services:</b>							
<b>Health:</b>							
<b>Administration:</b>							
Salaries	2,311,104	2,311,104	778,861	1,532,243	34%	2,284,670	779,796
Fringe benefits	970,945	970,945	309,194	661,751	32%	871,763	287,873
Operating costs	242,800	280,787	57,541	223,246	20%	410,460	46,377
Capital outlay	-	80,911	-	80,911	0%	31,230	-
	3,524,849	3,643,747	1,145,596	2,498,151	31%	3,598,123	1,114,046
<b>Communicable Diseases:</b>							
Operating costs	265,970	265,970	92,537	173,433	35%	228,481	74,082
<b>Adult Health Maintenance:</b>							
Operating costs	157,630	167,485	46,934	120,551	28%	91,453	28,484
	157,630	167,485	46,934	120,551	28%	91,453	28,484
<b>Senior Health</b>							
Salaries	214,302	214,302	72,226	142,076	34%	182,600	61,886
Fringe benefits	86,641	86,641	23,407	63,234	27%	55,191	18,556
Operating costs	220,665	220,665	96,669	123,996	44%	211,520	102,615
	521,608	521,608	192,302	329,306	37%	449,311	183,057
<b>Maternal and Child Health:</b>							
Salaries	394,741	394,741	135,077	259,664	34%	385,133	133,282
Fringe benefits	184,824	184,824	61,008	123,816	33%	162,435	56,005
Operating costs	568,657	571,403	155,541	415,862	27%	573,126	195,267
Capital outlay	-	8,450	-	8,450	0%	-	-
	1,148,222	1,159,418	351,626	807,792	30%	1,120,694	384,554
<b>Environmental Health:</b>							
Salaries	838,131	838,131	287,641	550,490	34%	833,101	279,566
Fringe benefits	315,966	315,966	105,552	210,414	33%	287,211	96,404
Operating costs	167,996	201,155	58,043	143,112	29%	176,836	68,702
Capital outlay	-	9,000	-	9,000	0%	-	-
	1,322,093	1,364,252	451,236	913,016	33%	1,297,148	444,672
<b>Employee Wellness:</b>							
Salaries	116,330	116,330	39,950	76,380	34%	92,830	16,041
Fringe benefits	44,463	44,463	14,999	29,464	34%	31,178	4,062
Operating costs	101,160	101,160	31,096	70,064	31%	53,205	3,981
	261,953	261,953	86,045	175,908	33%	177,213	24,084
Total health	7,202,325	7,384,433	2,366,276	5,018,157	32%	6,962,423	2,252,979
<b>Veterans' Services:</b>							
Salaries	120,080	120,080	42,208	77,872	35%	117,171	42,449
Fringe benefits	55,784	55,784	18,806	36,978	34%	42,884	17,159
Operating costs	12,554	12,554	5,591	6,963	45%	9,761	3,533
Total veterans' services	188,418	188,418	66,605	121,813	35%	169,816	63,141

COUNTY OF BRUNSWICK, NORTH CAROLINA

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FOR THE PERIOD ENDED OCTOBER 31, 2014 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>October 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>October 31, 2013</u>
<b>Social Services:</b>							
<b>Administration:</b>							
Salaries	6,347,950	6,347,950	2,126,222	4,221,728	33%	5,667,728	1,908,695
Fringe benefits	2,660,763	2,660,763	844,663	1,816,100	32%	2,168,262	722,544
Operating costs	2,056,898	2,115,867	551,623	1,564,244	26%	1,894,130	296,783
Capital outlay	48,817	48,817	38,787	10,030	79%	73,863	624
	<u>11,114,428</u>	<u>11,173,397</u>	<u>3,561,295</u>	<u>7,612,102</u>	32%	<u>9,803,983</u>	<u>2,928,646</u>
<b>Title III-In Home Care:</b>							
Salaries	-	-	-	-	na	240,650	79,847
Fringe benefits	-	-	-	-	na	143,920	48,272
Operating costs	-	-	-	-	na	79,850	23,362
	-	-	-	-	na	464,420	151,481
<b>Other Operating Costs:</b>							
Medical assistance	30,000	30,000	2,918	27,082	10%	5,464	1,217
Aid to the blind	5,910	5,910	4,933	977	83%	5,909	5,909
Adoption assistance	280,000	280,000	80,865	199,135	29%	256,761	86,835
Special assistance to aged	225,000	225,000	75,154	149,846	33%	204,456	73,719
Special assistance to disabled	225,000	225,000	72,430	152,570	32%	203,993	63,423
Foster care	800,000	800,000	174,765	625,235	22%	627,976	154,895
State foster home	325,000	325,000	80,337	244,663	25%	333,639	92,846
Special assistance	1,500	1,500	-	1,500	0%	1,972	-
Day care	4,138,523	4,138,523	1,547,978	2,590,545	37%	4,649,529	1,088,341
Special child adoption assistance	-	83,804	1,166	82,638	1%	16,324	11,175
	<u>6,030,933</u>	<u>6,114,737</u>	<u>2,040,546</u>	<u>4,074,191</u>	33%	<u>6,306,023</u>	<u>1,578,360</u>
Total social services	<u>17,145,361</u>	<u>17,288,134</u>	<u>5,601,841</u>	<u>11,686,293</u>	32%	<u>16,574,426</u>	<u>4,658,487</u>
<b>Other Human Services:</b>							
CoastalCare	692,000	692,000	231,836	460,164	34%	707,375	227,735
Brunswick Senior Resources, Inc	1,615,000	1,615,000	571,667	1,043,333	35%	1,550,000	516,667
Other human services	-	121,737	40,287	81,450	33%	1,002,820	733,796
Capital outlay	-	-	-	-	na	78,282	78,282
	<u>2,307,000</u>	<u>2,428,737</u>	<u>843,790</u>	<u>1,584,947</u>	35%	<u>3,338,477</u>	<u>1,556,480</u>
Total human services	<u>26,843,104</u>	<u>27,289,722</u>	<u>8,878,512</u>	<u>18,411,210</u>	33%	<u>27,045,142</u>	<u>8,531,087</u>
<b>Education:</b>							
Public schools	33,335,477	33,335,477	11,111,824	22,223,653	33%	33,437,869	11,145,956
Public schools - capital outlay	699,346	699,346	233,116	466,230	33%	701,494	233,832
Community college	3,749,447	3,749,447	1,249,816	2,499,631	33%	3,781,447	1,260,484
Total education	<u>37,784,270</u>	<u>37,784,270</u>	<u>12,594,756</u>	<u>25,189,514</u>	33%	<u>37,920,810</u>	<u>12,640,272</u>
<b>Culture and Recreation:</b>							
<b>Parks and Recreation:</b>							
<b>Administration:</b>							
Salaries	610,635	610,635	221,135	389,500	36%	585,570	218,892
Fringe benefits	198,149	198,149	65,633	132,516	33%	176,971	62,416
Operating costs	474,486	474,486	159,723	314,763	34%	404,983	173,449
Capital outlay	-	3,510,000	-	3,510,000	0%	-	-
	<u>1,283,270</u>	<u>4,793,270</u>	<u>446,491</u>	<u>4,346,779</u>	9%	<u>1,167,524</u>	<u>454,757</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 OCTOBER 31, 2014 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	October 31, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	October 31, 2013
<b>Maintenance:</b>							
Salaries	677,597	677,597	225,207	452,390	33%	636,023	244,107
Fringe benefits	257,970	257,970	82,632	175,338	32%	236,677	81,770
Operating costs	492,995	492,995	94,618	398,377	19%	462,900	144,433
Capital outlay	101,000	226,000	64,354	161,646	28%	104,423	31,952
	<u>1,529,562</u>	<u>1,654,562</u>	<u>466,811</u>	<u>1,187,751</u>	28%	<u>1,440,023</u>	<u>502,262</u>
Total Parks and Recreation	<u>2,812,832</u>	<u>6,447,832</u>	<u>913,302</u>	<u>5,534,530</u>	14%	<u>2,607,547</u>	<u>957,019</u>
<b>Brunswick County Library:</b>							
Salaries	692,640	692,640	239,871	452,769	35%	686,048	239,704
Fringe benefits	318,518	318,518	102,417	216,101	32%	291,352	97,534
Operating costs	275,600	276,800	88,385	188,415	32%	256,606	79,765
	<u>1,286,758</u>	<u>1,287,958</u>	<u>430,673</u>	<u>857,285</u>	33%	<u>1,234,006</u>	<u>417,003</u>
Total culture and recreation	<u>4,099,590</u>	<u>7,735,790</u>	<u>1,343,975</u>	<u>6,391,815</u>	na 17%	<u>3,841,553</u>	<u>1,374,022</u>
<b>Debt Service:</b>							
Principal retirement	10,440,001	10,440,001	-	10,440,001	0%	9,215,000	-
Interest and fees	3,404,527	3,404,527	1,580,862	1,823,665	46%	3,762,911	1,753,491
Total debt service	<u>13,844,528</u>	<u>13,844,528</u>	<u>1,580,862</u>	<u>12,263,666</u>	11%	<u>12,977,911</u>	<u>1,753,491</u>
Total expenditures	<u>160,908,919</u>	<u>166,627,638</u>	<u>51,747,012</u>	<u>114,880,626</u>	31%	<u>158,693,686</u>	<u>50,086,957</u>
Revenues over (under) expenditu	<u>469,564</u>	<u>(5,028,527)</u>	<u>(2,160,260)</u>	<u>2,868,267</u>	43%	<u>10,796,908</u>	<u>(4,509,350)</u>
<b>Transfers From Other Funds:</b>							
Transfer from special revenue fund	-	13,682	13,682	-	100%	-	-
	-	13,682	13,682	-	100%	-	-
<b>Transfers To Other Funds:</b>							
Transfer to county capital project fund	(750,000)	(750,000)	(750,000)	-	100%	(7,118,470)	(1,816,474)
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>(3,612,100)</u>	<u>(774,116)</u>	<u>2,837,984</u>	21%	<u>(11,176,286)</u>	<u>(1,831,474)</u>
<b>Budgetary Financing Sources (Uses):</b>							
Contingency	(400,000)	(62,500)	-	62,500	0%	-	-
Appropriated fund balance	3,768,420	8,689,445	-	(8,689,445)	0%	-	-
	<u>3,368,420</u>	<u>8,626,945</u>	<u>-</u>	<u>(8,626,945)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(469,564)</u>	<u>5,028,527</u>	<u>(760,434)</u>	<u>(5,788,961)</u>	-15%	<u>(11,176,286)</u>	<u>(1,831,474)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(2,920,694)</u>	<u>\$ (2,920,694)</u>		<u>(379,378)</u>	<u>(6,340,824)</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>\$ 63,378,385</u>			<u>\$ 66,299,079</u>	<u>\$ 60,337,633</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 OCTOBER 31, 2014**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental-NC Dept. of Transportation	\$ 16,893,797	\$ 14,420,491	\$ 46,753	\$ 14,467,244
Restricted intergovernmental-NC Parks & Rec. Trust Fund	859,354	500,000	-	500,000
Investment earnings	144,268	140,414	5,893	146,307
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>54,646</u>	<u>19,581,779</u>
<b>Expenditures:</b>				
<b>Capital Improvements:</b>				
<b>Public Safety:</b>				
Sheriff's Firing Range	<u>280,000</u>	<u>206,090</u>	<u>25,821</u>	<u>231,911</u>
<b>Economic Development:</b>				
Avalon	3,922,845	299,370	-	299,370
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>4,197,430</u>	<u>299,370</u>	<u>-</u>	<u>299,370</u>
<b>Cultural and recreation:</b>				
Town Creek Park Improvements	5,323,178	3,259,262	233,114	3,492,376
Waccamaw Park Improvements	3,192,717	182,138	3,261	185,399
Smithville Park Improvements	41,500	-	30,250	30,250
Brunswick River boat ramp	10,300	7,298	-	7,298
Leland Senior Center	<u>353,000</u>	<u>6,257</u>	<u>44,330</u>	<u>50,587</u>
	<u>8,920,695</u>	<u>3,454,955</u>	<u>310,955</u>	<u>3,765,910</u>
<b>Transportation:</b>				
Airport Improvements	<u>19,012,335</u>	<u>16,949,154</u>	<u>84,503</u>	<u>17,033,657</u>
Total expenditures	<u>32,410,460</u>	<u>20,909,569</u>	<u>421,279</u>	<u>21,330,848</u>
<b>Revenues over (under) expenditures</b>	(9,967,604)	(1,382,436)	(366,633)	(1,749,069)
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance	8,470,593	-	-	-
Contingency for future capital projects	(10,445,161)	-	-	-
Transfer from general fund	13,931,611	10,431,611	750,000	11,181,611
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>9,967,604</u>	<u>8,530,172</u>	<u>662,000</u>	<u>9,192,172</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 7,147,736</u>	295,367	<u>\$ 7,443,103</u>
<b>Fund balance, beginning of year</b>			15,637,195	
<b>Fund balance, end of year</b>			<u>\$ 15,932,562</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 OCTOBER 31, 2014**

	Project Budget	Prior Years	Actual	
			Current Year	Total to Date
<b>Revenues:</b>				
NC Public Education Lottery	\$ 7,087,951	\$ 6,049,771	\$ -	\$ 6,049,771
Investment earnings	1,199,342	1,314,521	3,546	1,318,067
Investment earnings-debt proceeds	-	2,209	50	2,259
Total revenues	<u>8,287,293</u>	<u>7,366,501</u>	<u>3,596</u>	<u>7,370,097</u>
<b>Expenditures:</b>				
Brunswick County Schools capital projects	44,781,353	31,815,461	2,540,126	34,355,587
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>2,562,905</u>	<u>65,771,192</u>
<b>Revenues over (under) expenditures</b>	(68,159,971)	(55,841,786)	(2,559,309)	(58,401,095)
<b>Other Financing Sources (Uses):</b>				
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>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 3,886,694</u>	(2,559,309)	<u>\$ 1,327,385</u>
<b>Fund balance, beginning of year</b>			<u>10,439,110</u>	
<b>Fund balance, end of year</b>			<u>\$ 7,879,801</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<b>Emergency Telephone System Fund</b>	<b>Grant Project</b>	<b>ROD- Technology Enhancement Fund</b>	<b>Total</b>
<b>Assets:</b>				
Cash and cash equivalents/investments	\$ 1,432,288	\$ 119,350	\$ 781,257	\$ 2,332,895
Restricted cash and investments	-	-	-	-
Interest receivable	471	-	322	793
Other governmental agencies	1,156	-	-	1,156
Total assets	<u>\$ 1,433,915</u>	<u>\$ 119,350</u>	<u>\$ 781,579</u>	<u>\$ 2,334,844</u>
<b>Liabilities:</b>				
Accounts payable and other liabilities	-	56	1,354	1,410
Total liabilities	<u>-</u>	<u>56</u>	<u>1,354</u>	<u>1,410</u>
<b>Fund Balance:</b>				
Stabilization by State Statute	1,627	-	322	1,949
Restricted - other	1,432,288	-	779,903	2,212,191
Unassigned	-	119,294	-	119,294
Total fund balances	<u>1,433,915</u>	<u>119,294</u>	<u>780,225</u>	<u>2,333,434</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,433,915</u>	<u>\$ 119,350</u>	<u>\$ 781,579</u>	<u>\$ 2,334,844</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 OCTOBER 31, 2014

	<b>Emergency Telephone System Fund</b>	<b>Grant Project</b>	<b>ROD- Technology Enhancement Fund</b>	<b>Total</b>
<b>Revenues:</b>				
Restricted intergovernmental	\$ 193,536	\$ 132,633	\$ -	\$ 326,169
Permits and fees	-	-	45,385	45,385
Other revenue	-	2,230	-	2,230
Investment earnings	494	-	287	781
Total revenues	<u>194,030</u>	<u>134,863</u>	<u>45,672</u>	<u>374,565</u>
<b>Expenditures:</b>				
General government	-	-	38,449	38,449
Public safety	148,874	19,392	-	168,266
Economic and physical development	-	66,995	-	66,995
Total expenditures	<u>148,874</u>	<u>86,387</u>	<u>38,449</u>	<u>273,710</u>
<b>Revenues over (under) expenditures</b>	45,156	48,476	7,223	100,855
<b>Other Financing Sources:</b>				
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>
<b>Net change in fund balances</b>	133,156	58,910	7,223	199,289
<b>Fund balance, beginning of year</b>	<u>1,300,759</u>	<u>60,384</u>	<u>773,002</u>	<u>2,134,145</u>
<b>Fund balance, end of year</b>	<u>\$ 1,433,915</u>	<u>\$ 119,294</u>	<u>\$ 780,225</u>	<u>\$ 2,333,434</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 OCTOBER 31, 2014 AND THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>	<u>October 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
<b>Revenues:</b>				
Restricted intergovernmental	\$ 1,006,952	\$ 193,536	\$ (813,416)	\$ 761,711
911 Center Consolidation Grant	1,924,683	-	(1,924,683)	170,377
Other revenue	-	-	-	292,059
Investment earnings	-	494	494	1,553
Total revenues	<u>2,931,635</u>	<u>194,030</u>	<u>(2,737,605)</u>	<u>1,225,700</u>
<b>Expenditures:</b>				
Operating costs	527,632	138,457	389,175	369,257
Capital outlay	957,176	-	957,176	-
911 Center Grant	<u>2,312,696</u>	<u>10,417</u>	<u>2,302,279</u>	<u>147,008</u>
Total expenditures	<u>3,797,504</u>	<u>148,874</u>	<u>3,648,630</u>	<u>516,265</u>
<b>Revenues over (under) expenditures</b>	(865,869)	45,156	911,025	709,435
<b>Other Financing Sources (Uses):</b>				
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>
<b>Net change in fund balance</b>	<u>\$ -</u>	133,156	<u>\$ 133,156</u>	711,592
<b>Fund balance, beginning of year</b>		<u>1,300,759</u>		<u>589,167</u>
<b>Fund balance, end of year</b>		<u>\$ 1,433,915</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 OCTOBER 31, 2014**

	<u>Project Authorization</u>	<u>Actual</u>		
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>
<b>Revenues:</b>				
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	1,913,867	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>4,063,749</u>	<u>2,997,815</u>	<u>134,863</u>	<u>3,132,678</u>
<b>Expenditures:</b>				
CDBG - Scattered Site 2012	225,000	1,578	-	1,578
CDBG - Technical Assistance Grant 2012	50,000	44,342	5,658	50,000
Urgent Repair - 2013	90,000	15,529	32,775	48,304
Urgent Repair - 2014	120,000	-	-	-
USDA Housing Preservation (HPG) 2012	134,148	59,146	1,056	60,202
Single Family Rehabilitation - 2011	318,000	257,433	10,729	268,162
Single Family Rehabilitation - 2014	170,000	-	-	-
Sheriff's Department	669,148	569,593	-	569,593
Emergency Services - Public Safety	1,905,916	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>4,138,171</u>	<u>2,991,780</u>	<u>86,387</u>	<u>3,078,167</u>
<b>Revenues over (under) expenditures</b>	(74,422)	6,035	48,476	54,511
<b>Other Financing Sources (Uses):</b>				
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>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 70,023</u>	58,910	<u>\$ 128,933</u>
<b>Fund balance, beginning of year</b>			<u>60,384</u>	
<b>Fund balance, end of year</b>			<u>\$ 119,294</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 OCTOBER 31, 2014 AND THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>	<u>October 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
<b>Revenues:</b>				
Permits and fees	\$ 160,700	\$ 45,385	\$ (115,315)	\$ 132,395
Investment earnings	<u>1,350</u>	<u>287</u>	<u>(1,063)</u>	<u>1,038</u>
Total revenues	<u>162,050</u>	<u>45,672</u>	<u>(116,378)</u>	<u>133,433</u>
<b>Expenditures:</b>				
General government	<u>162,050</u>	<u>38,449</u>	<u>123,601</u>	<u>94,150</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>7,223</u>	<u>\$ 7,223</u>	<u>39,283</u>
<b>Fund balance, beginning of year</b>		<u>773,002</u>		<u>733,719</u>
<b>Fund balance, end of year</b>		<u>\$ 780,225</u>		<u>\$ 773,002</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 20,627,532	\$ 9,186,691	\$ 29,814,223
Restricted cash	1,373,854	249,395	1,623,249
Interest receivable	8,600	3,397	11,997
Receivables and special assessments, net	2,017,127	874	2,018,001
Due from other governmental agencies	478,546	114,497	593,043
Inventories	1,366,646	-	1,366,646
Total current assets	<u>25,872,305</u>	<u>9,554,854</u>	<u>35,427,159</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	185,162	-	185,162
Customer deposits	1,593,790	-	1,593,790
Interest payable	215,750	-	215,750
Current portion of debt	934,741	-	934,741
Total current liabilities	<u>2,929,443</u>	<u>-</u>	<u>2,929,443</u>
<b>Expendable net positon</b>	<b>22,942,862</b>	<b>9,554,854</b>	<b>32,497,716</b>
<b>Noncurrent Items:</b>			
Non-depreciable capital assets	15,269,436	-	15,269,436
Depreciable capital assets, net	121,685,751	-	121,685,751
Compensated absences	(342,305)	-	(342,305)
Other post-employment benefits	(2,856,259)	-	(2,856,259)
Non-current portion of debt	(16,418,601)	-	(16,418,601)
Total net positon	<u>\$ 140,280,884</u>	<u>\$ 9,554,854</u>	<u>\$ 149,835,738</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM  
 OPERATING FUND (NON-GAAP)  
 FOR THE PERIOD ENDED OCTOBER 31, 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>October 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>October 31, 2014</u>
<b>Revenues:</b>							
User charges	\$ 19,766,172	\$ 19,766,172	\$ 8,358,342	\$(11,407,830)	42%	\$ 19,757,895	\$ 7,893,717
ARRA interest subsidy	263,693	263,693	129,907	(133,786)	49%	268,423	133,118
Investment earnings	40,000	40,000	7,471	(32,529)	19%	23,849	9,528
Other	440,209	440,209	118,985	(321,224)	27%	390,411	107,156
Total revenues	<u>20,510,074</u>	<u>20,510,074</u>	<u>8,614,705</u>	<u>(11,895,369)</u>	42%	<u>20,440,578</u>	<u>8,143,519</u>
<b>Expenditures:</b>							
Salaries	4,098,629	4,098,629	1,391,553	2,707,076	34%	3,964,933	1,347,905
Fringe benefits	1,755,979	1,755,979	559,069	1,196,910	32%	1,581,800	549,878
Operating expenditures	6,758,119	7,033,047	2,115,946	4,917,101	30%	6,301,622	2,430,978
Repairs and maintenance	1,189,000	1,274,006	413,990	860,016	32%	840,906	246,653
Capital outlay	2,700,000	2,700,000	1,366,611	1,333,389	51%	3,606,151	1,245,895
<b>Debt Service:</b>							
Principal	910,010	910,010	39,383	870,627	4%	895,024	37,740
Interest	931,564	931,564	404,279	527,285	43%	853,385	415,736
Total expenditures	<u>18,343,301</u>	<u>18,703,235</u>	<u>6,290,831</u>	<u>12,412,404</u>	34%	<u>18,043,821</u>	<u>6,274,785</u>
<b>Revenues over (under) expenditures</b>	2,166,773	1,806,839	2,323,874	517,035	129%	2,396,757	1,868,734
<b>Other Financing Sources (Uses):</b>							
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	-
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>(3,350,000)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing use</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,275,126)</u>	<u>\$ (1,275,126)</u>		<u>\$ (1,408,435)</u>	<u>\$ (1,481,266)</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 OCTOBER 31, 2014**

	Project Budget	Actual		
		Prior Year	Current Year	Total to Date
<b>Revenues:</b>				
Investment earnings	\$ -	\$ 66,749	\$ 3,183	\$ 69,932
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	3,426	122,887
<b>Expenditures:</b>				
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	17,509	1,187,815
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	53,919	109,682
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	100,550	76,278	8,488	84,766
Danford Road	4,055,215	132,671	40,933	173,604
BPS 8 and 9 improvements	1,484,900	721,992	111,500	833,492
Marlowtown waterline	75,636	75,636	-	75,636
Water Mains FY 15	100,000	-	-	-
Middle River and Smith Roads	100,000	-	-	-
17 So and Avalon Water Mains	70,000	-	-	-
Total expenditures	23,770,982	16,600,064	325,571	16,925,635
<b>Revenues over (under) expenditures</b>	(23,770,982)	(16,480,603)	(322,145)	(16,802,748)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	15,201,607	11,146,392	-	11,146,392
Transfers from water fund	14,181,500	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	(6,642,852)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	23,770,982	20,971,124	3,599,000	24,570,124
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	\$ -	\$ 4,490,521	\$ 3,276,855	\$ 7,767,376

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 13,172,942	\$ 6,099,662	\$ 19,272,604
Restricted cash	3,222,528	-	3,222,528
Interest receivable	5,337	2,553	7,890
Receivables and special assessments, net	10,832,502	9,556	10,842,058
Due from other governmental agencies	208,275	86,349	294,624
Inventories	288,431	-	288,431
Total current assets	<u>27,730,015</u>	<u>6,198,120</u>	<u>33,928,135</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	87,545	-	87,545
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>11,747,336</u>	<u>-</u>	<u>11,747,336</u>
<b>Expendable net positon</b>	<b>15,982,679</b>	<b>6,198,120</b>	<b>22,180,799</b>
<b>Noncurrent Items:</b>			
Non-depreciable capital assets	2,962,346	-	2,962,346
Depreciable capital assets, net	225,485,411	-	225,485,411
Compensated absences	(151,616)	-	(151,616)
Other post-employment benefits	(1,282,543)	-	(1,282,543)
Non-current portion of debt	(118,372,466)	-	(118,372,466)
Total net positon	<u>\$ 124,623,811</u>	<u>\$ 6,198,120</u>	<u>\$ 130,821,931</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
 ACTUAL - WASTEWATER FUND (NON-GAAP)  
 FOR THE PERIOD ENDED OCTOBER 31, 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>October 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>October 31, 2013</u>
<b>Revenues:</b>							
User charges	\$19,159,722	\$ 18,745,178	\$ 6,640,018	\$ (12,105,160)	35%	\$ 20,258,628	\$ 6,516,582
ARRA interest subsidy	363,092	363,092	183,486	(179,606)	51%	393,304	195,050
Special assessments	41,000	41,000	99,143	58,143	242%	2,787,123	47,002
Investment earnings	30,000	30,000	5,067	(24,933)	17%	29,458	14,530
Other	35,000	35,000	24,188	(10,812)	69%	41,756	12,761
Total revenues	<u>19,628,814</u>	<u>19,214,270</u>	<u>6,951,902</u>	<u>(12,262,368)</u>	36%	<u>23,510,269</u>	<u>6,785,925</u>
<b>Expenditures:</b>							
Salaries	2,181,362	2,181,362	750,775	1,430,587	34%	2,103,352	711,606
Fringe benefits	949,414	949,414	301,569	647,845	32%	842,228	284,927
Operating expenditures	3,230,049	3,271,905	1,017,200	2,254,705	31%	2,873,089	1,013,574
Repairs and maintenance	1,232,500	1,260,591	365,295	895,296	29%	1,149,891	324,729
Capital outlay	815,402	815,402	229,237	586,165	28%	1,266,577	430,500
<b>Debt Service:</b>							
Principal	8,987,047	8,987,047	685,864	8,301,183	8%	8,382,977	335,311
Interest	4,982,735	4,982,735	2,454,402	2,528,333	49%	5,225,904	2,594,850
Total expenditures	<u>22,378,509</u>	<u>22,448,456</u>	<u>5,804,342</u>	<u>16,644,114</u>	26%	<u>21,844,018</u>	<u>5,695,497</u>
<b>Revenues over (under) expenditures</b>	(2,749,695)	(3,234,186)	1,147,560	4,381,746	-35%	1,666,251	1,090,428
<b>Other Financing Sources (Uses):</b>							
Transfer to wastewater capital project fund	-	(430,696)	(430,697)	(1)	100%	(84,168)	(84,168)
Transfer from wastewater capital proj. fund	101,250	101,250	-	(101,250)	0%	152,367	-
Appropriated net position	2,648,445	3,563,632	-	(3,563,632)	0%	-	-
Total other financing sources (uses)	<u>2,749,695</u>	<u>3,234,186</u>	<u>(430,697)</u>	<u>(3,664,883)</u>	-13%	<u>68,199</u>	<u>(84,168)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 716,863</u>	<u>\$ 716,863</u>		<u>\$ 1,734,450</u>	<u>\$ 1,006,260</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 OCTOBER 31, 2014**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
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	2,211	71,837
Investment earnings-debt proceeds	6,877	6,873	4	6,877
Total revenues	<u>4,436,531</u>	<u>790,819</u>	<u>9,931</u>	<u>800,750</u>
<b>Expenditures:</b>				
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	268,485	977,808
Ocean Isle Beach wastewater plant improvements	4,219,000	182,554	168,316	350,870
Total expenditures	<u>27,468,022</u>	<u>22,918,597</u>	<u>445,965</u>	<u>23,364,562</u>
<b>Revenues over (under) expenditures</b>	(23,031,491)	(22,127,778)	(436,034)	(22,563,812)
<b>Other Financing Sources (Uses):</b>				
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>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	\$ -	\$ 1,677,134	\$ (5,338)	\$ 1,671,796

## 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 OCTOBER 31, 2014 AND THE YEAR ENDED JUNE 30, 2014  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>October 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>	<u>October 31, 2013</u>
<b>Revenues:</b>					
Charges for services	\$ 600,000	\$ 150,000	\$ (450,000)	\$ 1,041,998	\$ 520,999
Investment earnings	-	1,077	1,077	4,143	1,667
Total revenues	<u>600,000</u>	<u>151,077</u>	<u>(448,923)</u>	<u>1,046,141</u>	<u>522,666</u>
<b>Expenditures:</b>					
Premiums	600,000	241,026	358,974	559,668	264,022
Operating costs	-	12,000	(12,000)	-	-
Total expenditures	<u>600,000</u>	<u>253,026</u>	<u>346,974</u>	<u>559,668</u>	<u>264,022</u>
<b>Revenues over (under) expenditures</b>	<u>\$ -</u>	<u>(101,949)</u>	<u>\$ (101,949)</u>	486,473	258,644
<b>Net positon, beginning of year</b>		<u>2,729,106</u>		<u>2,242,633</u>	<u>2,242,633</u>
<b>Net positon, end of year</b>		<u>\$ 2,627,157</u>		<u>\$ 2,729,106</u>	<u>\$ 2,501,277</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 OCTOBER 31, 2014 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>October 31, 2014</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>	<u>October 31, 2013</u>
<b>Revenues:</b>					
Charges for services-health premiums	\$ 11,859,051	\$ 4,201,803	\$ (7,657,248)	\$ 10,185,266	\$ 3,366,223
Charges for services-wellness	-	32,837	32,837	87,291	8,043
State revenue-restricted	-	25	25	-	-
Investment earnings	-	523	523	2,456	1,415
Total revenues	<u>11,859,051</u>	<u>4,235,188</u>	<u>(7,623,863)</u>	<u>10,275,013</u>	<u>3,375,681</u>
<b>Expenditures:</b>					
Administration fees	1,361,206	554,027	807,179	1,033,376	337,572
Premiums	<u>10,997,845</u>	<u>3,496,273</u>	<u>7,501,572</u>	<u>9,902,259</u>	<u>2,747,587</u>
Total expenditures	<u>12,359,051</u>	<u>4,050,300</u>	<u>8,308,751</u>	<u>10,935,635</u>	<u>3,085,159</u>
<b>Revenues over (under) expenditures</b>	<u>(500,000)</u>	<u>184,888</u>	<u>684,888</u>	<u>(660,622)</u>	<u>290,522</u>
<b>Other financing sources (uses):</b>					
Appropriated net position	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>-</u>
<b>Increase (decrease) in net position</b>	<u>\$ -</u>	<u>184,888</u>	<u>\$ 184,888</u>	<u>(660,622)</u>	<u>290,522</u>
<b>Net positon, beginning of year</b>		<u>1,025,656</u>		<u>1,686,278</u>	<u>1,686,278</u>
<b>Net positon, end of year</b>		<u>\$ 1,210,544</u>		<u>\$ 1,025,656</u>	<u>\$ 1,976,800</u>

**Cash and Investments**

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 10/31/14. It reports that the County had \$144.2 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 OCTOBER 31, 2014**

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
<b>Unrestricted Cash and Investments</b>						
Checking & Petty Cash						
Petty Cash			\$ 4,550			0.00%
BB&T			39,283,162			0.00%
Finistar			<u>4,591,290</u>			0.17%
Total Checking & Petty Cash				\$ 43,879,002	30%	
Money Markets / Savings						
BB&T Money Rate Savings			38,883,245			0.10%
First Bank Preferred Savings			10,362,324			0.05%
SunTrust Money Market			<u>5,010,460</u>			0.05%
Total Money Markets / Savings				\$ 54,256,029	37%	
Certificates of Deposit / CDARS						
BB&T	12/3/13	6/3/15	5,011,563			0.21%
BB&T	10/3/13	10/3/15	10,161,135			0.35%
BB&T CDARS	7/3/14	7/2/15	10,000,000			0.25%
BB&T CDARS	7/3/14	6/30/16	2,500,000			0.35%
BB&T CDARS	7/31/14	7/28/16	2,500,000			0.35%
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	24%	
NC Capital Management Trust - Cash Portfolio				\$ 7,603,525	5%	0.01%
NC Capital Management Trust - Term Portfolio				<u>\$ 3,247,815</u>	2%	0.07%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 144,159,069</b>		
<b>Restricted Cash and Investments</b>						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			\$ 2,688,150		2%	0.01%
PNC Bank Money Market			297,844		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
<b>Total Restricted Cash and Investments</b>				<b>\$ 3,200,560</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 147,359,629</b>	<b>100%</b>	<b>0.11%</b>
<b>Cash Balances:</b>						
General Fund			\$ 62,814,934			
County Capital Reserve Fund			7,709,226			
School Capital Projects Fund			6,444,647			
Water Fund			20,630,111			
Water Capital Reserve Fund			6,728,145			
Wastewater Fund			13,172,949			
Wastewater Capital Reserve Fund			6,051,553			

**Key Indicators of Revenues and Expenditures**

Presented on the Brunswick County Government website are charts with actual history, current month actual amounts and annual budget information for major revenues and expenditures in both the enterprise and general funds.

**County of Brunswick**  
**Ad Valorem and Motor Vehicle Tax Revenues**

<b>PRIOR YEARS AD VALOREM AND MOTOR VEHICLE TAX REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD	% of
Month	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				
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				
<b>Total</b>	<b>3,136,186</b>	<b>2,876,562</b>	<b>3,240,024</b>	<b>4,799,974</b>	<b>5,183,642</b>	<b>2,800,000</b>	<b>2,039,989</b>		<b>73%</b>

<b>CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE</b>									
	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				
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				
<b>Total</b>	<b>96,670,479</b>	<b>96,734,004</b>	<b>101,517,545</b>	<b>102,992,489</b>	<b>106,495,697</b>	<b>104,483,984</b>	<b>30,434,935</b>		<b>29%</b>

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

<b>ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	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				
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				
<b>Total</b>	<b>6,233,523</b>	<b>5,852,993</b>	<b>6,679,861</b>	<b>7,136,430</b>	<b>7,542,128</b>	<b>7,886,472</b>	<b>2,018,338</b>		<b>26%</b>

<b>ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	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				
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				
<b>Total</b>	<b>4,330,424</b>	<b>4,505,897</b>	<b>4,862,027</b>	<b>5,034,320</b>	<b>5,274,487</b>	<b>5,508,714</b>	<b>1,020,525</b>		<b>19%</b>

<b>ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	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				
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				
<b>Total</b>	<b>3,786,534</b>	<b>3,996,820</b>	<b>4,450,742</b>	<b>4,732,676</b>	<b>5,010,418</b>	<b>4,880,002</b>	<b>1,216,716</b>		<b>25%</b>

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**

<b>WATER RETAIL SALES REVENUE (617110-371316 &amp; 371319)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	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				
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				
<b>Total</b>	<b>5,222,932</b>	<b>5,766,645</b>	<b>6,001,433</b>	<b>5,916,557</b>	<b>5,889,834</b>	<b>6,170,325</b>	<b>2,738,186</b>		<b>44%</b>

<b>WATER WHOLESALE REVENUE (617110-371317)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	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				
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				
<b>Total</b>	<b>4,475,470</b>	<b>4,643,954</b>	<b>4,720,790</b>	<b>4,500,673</b>	<b>4,648,887</b>	<b>4,528,920</b>	<b>2,222,613</b>		<b>49%</b>

<b>WATER INDUSTRIAL REVENUE (617110-371318)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	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				
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				
<b>Total</b>	<b>1,993,877</b>	<b>2,286,796</b>	<b>2,630,359</b>	<b>2,801,296</b>	<b>2,633,410</b>	<b>2,417,527</b>	<b>1,001,056</b>		<b>41%</b>

**County of Brunswick  
Water Fund Revenues**

<b>WATER BASE SERVICE CHARGE REVENUE (617110-371308)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD actual %	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-2015	change of prior	BUDGET
								YTD actual	
July	343,436	369,062	374,477	381,461	391,615				3%
Aug	344,602	368,551	374,598	383,403	393,144				12%
Sept	344,180	368,751	376,785	381,503	391,943				12%
Oct	346,891	369,302	375,396	382,386	394,427				12%
Nov	345,554	368,909	377,206	385,726	396,791				
Dec	341,417	368,439	376,646	385,373	395,498				
Jan	345,141	371,366	377,689	386,229	395,498				
Feb	343,854	371,203	380,480	386,997	399,527				
Mar	344,894	363,122	379,420	387,056	398,697				
Apr	344,785	370,885	378,667	387,607	399,271				
May	346,061	372,644	380,225	389,914	401,832				
**June	389,403	377,768	386,880	399,806	413,286				
<b>Total</b>	<b>4,180,219</b>	<b>4,440,002</b>	<b>4,538,469</b>	<b>4,637,462</b>	<b>4,771,529</b>	<b>5,198,400</b>	<b>1,725,880</b>		<b>33%</b>

<b>WATER TAPS AND CONNECTION REVENUE (617140-371305)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD actual %	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-2015	change of prior	BUDGET
								YTD actual	
July	23,753	31,784	22,566	20,552	32,072				121%
Aug	13,450	22,700	27,308	15,150	38,414				42%
Sept	31,003	16,150	30,336	30,974	40,036				38%
Oct	19,150	15,280	22,816	27,034	42,683				26%
Nov	9,950	14,900	15,924	22,145	29,320				
Dec	19,150	30,550	23,563	19,234	28,621				
Jan	10,400	16,300	19,127	33,630	25,201				
Feb	16,750	14,988	15,516	53,149	34,179				
Mar	20,072	13,822	21,192	41,370	38,347				
Apr	25,253	26,450	30,380	39,756	39,113				
May	29,250	24,800	19,417	29,745	41,012				
*June	44,900	33,800	35,963	155,376	42,744				
<b>Total</b>	<b>263,081</b>	<b>261,524</b>	<b>284,109</b>	<b>488,116</b>	<b>431,742</b>	<b>450,000</b>	<b>234,423</b>		<b>52%</b>

<b>WATER CAPITAL RECOVERY REVENUE (619100-371404)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD actual %	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-2015	change of prior	BUDGET
								YTD actual	
July	71,097	49,518	43,532	36,494	69,729				9%
Aug	37,803	43,483	42,166	36,803	68,885				-11%
Sept	65,980	30,959	56,011	55,673	74,043				-24%
Oct	69,274	45,051	49,159	62,911	92,640				-62%
Nov	28,105	31,260	40,237	60,584	35,813				
Dec	20,463	58,450	39,262	53,463	59,986				
Jan	22,337	12,620	10,622	76,170	46,944				
Feb	25,738	24,630	67,326	132,565	61,353				
Mar	53,922	49,315	43,699	60,294	83,280				
Apr	45,565	77,878	49,961	84,220	56,385				
May	76,463	51,326	34,502	47,460	116,924				
*June	43,321	67,095	101,493	232,116	71,878				
<b>Total</b>	<b>560,068</b>	<b>541,586</b>	<b>577,970</b>	<b>938,752</b>	<b>837,859</b>	<b>516,000</b>	<b>229,229</b>		<b>44%</b>

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

**County of Brunswick  
Water Fund Revenues**

<b>WATER TRANSMISSION LINE REVENUE (619800-371309)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	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				
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				
<b>Total</b>	<b>190,635</b>	<b>160,705</b>	<b>175,180</b>	<b>295,776</b>	<b>274,866</b>	<b>175,000</b>	<b>97,593</b>		<b>56%</b>

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

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER RETAIL SALES REVENUE (627210-371405)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		BUDGET
July	428,697	467,029	534,433	539,086	612,855		707,249	15%	
Aug	449,671	495,227	536,471	580,699	651,146		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		673,773	6%	
Nov	416,435	477,455	487,634	521,592	620,631				
Dec	412,496	447,742	488,908	515,480	605,584				
Jan	400,747	442,910	459,766	513,818	600,756				
Feb	397,130	442,172	486,115	511,834	617,577				
Mar	389,590	445,924	509,061	528,669	623,293				
Apr	402,306	437,732	427,655	527,052	612,980				
May	439,194	451,384	494,416	557,639	642,475				
June	464,901	545,341	463,735	652,400	762,420				
<b>Total</b>	<b>5,075,532</b>	<b>5,625,196</b>	<b>5,928,745</b>	<b>6,538,521</b>	<b>7,627,716</b>	<b>8,086,614</b>	<b>2,808,602</b>		<b>35%</b>

<b>WASTEWATER TAPS &amp; CONNECTIONS REVENUE (627220-371402)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		BUDGET
July	30,000	39,550	40,000	67,500	126,160		88,000	-30%	
Aug	0.00	76,232	64,000	89,000	90,600		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				
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				
<b>Total</b>	<b>445,652</b>	<b>608,073</b>	<b>870,653</b>	<b>886,235</b>	<b>1,208,875</b>	<b>880,000</b>	<b>365,000</b>		<b>41%</b>

<b>WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		BUDGET
July	94,250	72,125	88,000	71,201	153,583		94,139	-39%	
Aug	51,000	40,583	65,917	80,333	75,250		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				
*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				
<b>Total</b>	<b>868,429</b>	<b>793,723</b>	<b>1,116,093</b>	<b>1,327,033</b>	<b>1,189,449</b>	<b>450,000</b>	<b>535,625</b>		<b>119%</b>

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER TRANSMISSION LINE FEES (629800-371309)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD actual %	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-2015	change of prior	BUDGET
								YTD actual	
July	31,417	19,708	34,334	21,742	47,864				-48%
Aug	14,000	9,194	22,973	20,639	24,084				99%
Sept	43,611	12,125	40,592	13,922	31,444				35%
Oct	52,737	21,347	40,335	28,957	32,421				58%
Nov	12,005	13,000	13,333	34,632	17,104				
*Dec	(11,222)	18,500	14,335	25,409	17,855				
Jan	8,290	13,000	14,668	27,030	25,410				
Feb	14,000	(3,500)	12,445	35,095	19,601				
Mar	18,000	16,000	24,113	15,437	36,729				
Apr	21,333	56,344	35,278	43,759	36,827				
May	44,206	16,862	8,335	23,460	41,109				
June	20,472	60,725	27,274	23,315	31,815				
<b>Total</b>	<b>268,849</b>	<b>253,305</b>	<b>288,015</b>	<b>313,396</b>	<b>362,264</b>	<b>150,000</b>	<b>166,219</b>		<b>111%</b>

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

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

<b>NUMBER OF WATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 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		
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		351

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

<b>NUMBER OF WASTEWATER RETAIL CUSTOMERS</b>							
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		
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		220

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

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