COUNTY OF BRUNSWICK
NORTH CAROLINA

MONTHLY FINANCIAL STATEMENTS
(UNAUDITED)

FOR THE PERIOD ENDED SEPTEMBER 30, 2014

COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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

General Fund:

- Total revenues for the General Fund are $34.5 million for an increase of $6.8 million or 24.6% 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 34.5% over the prior year. Total revenues collected are 21.4% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are $36.0 million for an increase of $1.6 million or 4.6% over the same period in the prior year. Total expenditures are 22.1% 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 $2.2 million for the current period end.

Water Fund:

- Total revenues for the Water Fund increased 10.1% over the same period in the prior year to $6.8 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 33.1% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund increased 3.3% over the same period in the prior year to $4.5 million. Total expenditures are 24.4% of the budget for the fiscal year.
- Net transfers to water capital projects are $3.7 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 $1.4 million compared to under by $1.5 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund decreased 1.6% under the same period in the prior year to $5.4 million. Total revenues are 27.9% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 16.9% over the same period in the prior year to $2.7 million mostly due to increases in debt service. Total expenditures are 12.1% of the budget for the fiscal year.
- Net transfers to wastewater capital projects are $0.6 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 $3.2 million compared to greater than expenditures by $3.1 million over the same period in the prior year.

Exhibit C

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Assets:					
Cash and cash equivalents/investments	$ 63,178,483	$ 16,041,806	$ 9,689,716	$ 2,282,408	$ 91,192,413
Restricted cash and investments	729,105	-	297,832	-	1,026,937
Interest receivable	25,373	5,864	3,089	659	34,985
Taxes receivable - net	86,804,507	-	-	-	86,804,507
Receivables - net	1,774,310	-	-	-	1,774,310
Other governmental agencies	552,825	10,726	-	416	563,967
Total assets	$ 153,064,603	$ 16,058,396	$ 9,990,637	$ 2,283,483	$ 181,397,119
Liabilities:					
Accounts payable and other liabilities	$ 1,650,879	$ 26,628	$ 1,442,113	$ 14,488	$ 3,134,108
Total liabilities	1,650,879	26,628	1,442,113	14,488	3,134,108
Deferred Inflows of Resources:	87,304,989	-	-	-	87,304,989
Fund Balances:					
Restricted:					
Stabilization by State Statute	8,035,041	-	-	1,075	8,036,116
Restricted - other	3,465,810	-	297,832	2,189,387	5,953,029
Committed	214,566	16,031,768	8,250,692	-	24,497,026
Assigned	5,036,042	-	-	-	5,036,042
Unassigned	47,357,276	-	-	78,533	47,435,809
Total fund balances	64,108,735	16,031,768	8,548,524	2,268,995	90,958,022
Total liabilities, deferred inflow of resources and fund balances	$ 153,064,603	$ 16,058,396	$ 9,990,637	$ 2,283,483	$ 181,397,119

Exhibit D

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Revenues:					
Ad valorem taxes	$ 22,475,561	$ -	$ -	$ -	$ 22,475,561
Local option sales taxes	2,058,163	-	-	-	2,058,163
Other taxes and licenses	1,436,153	-	-	-	1,436,153
Unrestricted intergovernmental revenues	708,011	-	-	-	708,011
Restricted intergovernmental revenues	4,150,079	-	-	173,224	4,323,303
Permits and fees	809,248	-	-	33,816	843,064
Sales and services	2,653,999	-	-	-	2,653,999
Investment earnings	16,598	4,423	2,696	580	24,297
Other	217,258	-	-	2,230	219,488
Total revenues	34,525,070	4,423	2,696	209,850	34,742,039
Expenditures:					
Current:					
General government	2,530,931	-	-	29,887	2,560,818
Public safety	8,306,002	11,500	-	91,435	8,408,937
Central services	3,545,401	-	-	-	3,545,401
Human services	6,179,456	-	-	-	6,179,456
Transportation	60,475	61,827	-	-	122,302
Environmental protection	3,316,533	-	-	-	3,316,533
Culture and recreation	893,169	198,523	-	-	1,091,692
Economic and physical development	1,419,971	-	-	52,112	1,472,083
Education	9,446,067	-	1,893,282	-	11,339,349
Debt Service:					
Interest and fiscal charges	256,975	-	-	-	256,975
Total expenditures	35,954,980	271,850	1,893,282	173,434	38,293,546
Revenues over (under) expenditures	(1,429,910)	(267,427)	(1,890,586)	36,416	(3,551,507)
Other Financing Sources (Uses):					
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)	(760,434)	662,000	-	98,434	-
Net change in fund balance	(2,190,344)	394,573	(1,890,586)	134,850	(3,551,507)
Fund balance, beginning of year	66,299,079	15,637,195	10,439,110	2,134,145	94,509,529
Fund balance, end of year	$ 64,108,735	$16,031,768	$ 8,548,524	$ 2,268,995	$ 90,958,022

Exhibit F

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	$ 107,983,984	$ 107,983,984	$ 22,475,561	$ (85,508,423)
Local option sales taxes	18,525,188	18,275,188	2,058,163	(16,217,025)
Other taxes and licenses	3,495,000	3,495,000	1,436,153	(2,058,847)
Unrestricted intergovernmental revenues	1,118,000	1,118,000	708,011	(409,989)
Restricted intergovernmental revenues	16,692,856	16,897,001	4,150,079	(12,746,922)
Permits and fees	2,999,533	2,999,533	809,248	(2,190,285)
Sales and services	9,459,142	9,459,142	2,653,999	(6,805,143)
Investment earnings	85,000	85,000	16,598	(68,402)
Other	1,019,780	1,045,865	217,258	(828,607)
Total revenues	161,378,483	161,358,713	34,525,070	(126,833,643)
Expenditures:				
Current:				
General government	10,720,557	10,879,609	2,530,931	8,348,678
Central services	13,333,230	13,914,141	3,545,401	10,368,740
Public safety	34,631,154	35,045,902	8,306,002	26,739,900
Transportation	158,163	158,163	60,475	97,688
Environmental protection	13,861,171	13,861,171	3,316,533	10,544,638
Economic and physical development	5,633,152	5,733,428	1,419,971	4,313,457
Human services	26,843,104	27,286,835	6,179,456	21,107,379
Education	37,784,270	37,784,270	9,446,067	28,338,203
Culture and recreation	4,099,590	4,100,790	893,169	3,207,621
Debt Service:				
Principal retirement	10,440,001	10,440,001	-	10,440,001
Interest and fiscal charges	3,404,527	3,404,527	256,975	3,147,552
Total expenditures	160,908,919	162,608,837	35,954,980	126,653,857
Revenues over (under) expenditures	469,564	(1,250,124)	(1,429,910)	(179,786)
Other Financing Sources (Uses):				
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)	(187,500)	-	187,500
Appropriated fund balance	3,768,420	5,036,042	-	(5,036,042)
Total other financing sources (uses)	(469,564)	1,250,124	(760,434)	(2,010,558)
Net change in fund balances	$ -	$ -	(2,190,344)	$ (2,190,344)
Fund balance, beginning of year			66,299,079	
Fund balance, end of year			$ 64,108,735	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	September 30, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	September 30, 2013
Revenues:							
Ad Valorem Taxes:							
Current year taxes	$ 104,483,984	$ 104,483,984	$ 20,576,811	$ (83,907,173)	20%	$ 106,495,697	$ 15,199,059
Prior year taxes	2,800,000	2,800,000	1,629,053	(1,170,947)	58%	5,183,642	2,260,607
Penalties and interest	700,000	700,000	269,697	(430,303)	39%	1,320,047	337,145
	107,983,984	107,983,984	22,475,561	(85,508,423)	21%	112,999,386	17,796,811
Local Option Sales Taxes:							
Article 39 (1%)	7,886,472	7,886,472	927,776	(6,958,696)	12%	7,542,128	864,797
Article 40 (1/2%)	5,508,714	5,508,714	539,117	(4,969,597)	10%	5,274,487	481,168
Article 42 (1/2%)	5,130,002	4,880,002	581,833	(4,298,169)	12%	5,010,418	537,381
Article 44 (1/2%)	-	-	9,437	9,437	na	4,998	1,232
	18,525,188	18,275,188	2,058,163	(16,217,025)	11%	17,832,031	1,884,578
Other Taxes and Licenses:							
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	706,420	(1,293,580)	35%	2,224,696	564,613
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	8,568
1% Occupancy Tax	1,250,000	1,250,000	676,708	(573,292)	54%	1,307,052	669,097
	3,495,000	3,495,000	1,436,153	(2,058,847)	41%	3,766,292	1,285,120
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	43,274	(126,726)	25%	210,447	45,023
	1,118,000	1,118,000	708,011	(409,989)	63%	1,229,149	117,078
Restricted Intergovernmental:							
State and federal grant	16,520,663	16,724,808	4,111,588	(12,613,220)	25%	18,399,838	3,124,220
ARRA federal grant	9,193	9,193	4,597	(4,596)	50%	10,728	5,321
Court facility fees	140,000	140,000	27,683	(112,317)	20%	145,386	23,619
Payments in lieu of taxes	3,000	3,000	-	(3,000)	0%	-	-
ABC education requirement	-	-	-	-	na	7,062	-
ABC law enforcement services	2,000	2,000	-	(2,000)	0%	4,870	-
State drug tax	18,000	18,000	6,211	(11,789)	35%	24,636	9,783
	16,692,856	16,897,001	4,150,079	(12,746,922)	25%	18,592,520	3,162,943
Permits and Fees:							
Building permits	1,066,000	1,066,000	379,467	(686,533)	36%	1,306,960	266,078
Recording Fees	750,000	750,000	173,276	(576,724)	23%	702,243	195,654
Inspection fees	140,000	140,000	6,235	(133,765)	4%	154,873	36,286
Concealed handgun permit	115,428	115,428	28,395	(87,033)	25%	151,215	24,740
Other permit and fees	928,105	928,105	221,875	(706,230)	24%	992,812	223,533
	2,999,533	2,999,533	809,248	(2,190,285)	27%	3,308,103	746,291
Sales and Services:							
Solid waste fees	1,600,000	1,600,000	332,671	(1,267,329)	21%	1,542,335	270,682
School resource officer reimb.	1,178,000	1,178,000	279,775	(898,225)	24%	1,343,539	4,218
Rents	37,000	37,000	17,527	(19,473)	47%	87,381	31,846
EMS Charges	4,000,000	4,000,000	1,307,865	(2,692,135)	33%	4,279,913	1,361,598
Public health user fees	670,250	670,250	185,654	(484,596)	28%	743,589	174,848
Sheriff animal prot. serv. fees	85,000	85,000	25,913	(59,087)	30%	88,097	21,161
Social services fees	46,700	46,700	15,042	(31,658)	32%	57,507	14,286

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	September 30, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	September 30, 2013
Public housing fees	46,112	46,112	26,822	(19,290)	58%	73,853	11,178
Tax collection fees	130,000	130,000	31,644	(98,356)	24%	228,815	28,065
Other sales and services	1,041,680	1,041,680	225,364	(816,316)	22%	1,112,675	207,596
Register of deeds	304,800	304,800	73,184	(231,616)	24%	289,161	77,908
Marriage licenses	57,000	57,000	18,141	(38,859)	32%	52,004	18,314
Recreation services	262,600	262,600	114,397	(148,203)	44%	230,952	79,409
	9,459,142	9,459,142	2,653,999	(6,805,143)	28%	10,129,821	2,301,109
Investment earnings	85,000	85,000	16,598	(68,402)	20%	96,904	23,536
Other:							
Tax refunds - sales and gas tax	1,100	1,100	407	(693)	37%	946	-
ABC bottles taxes	42,000	42,000	11,270	(30,730)	27%	50,313	11,069
County Board of Alcohol Control	24,000	24,000	-	(24,000)	0%	24,000	-
Contributions	4,300	4,300	5,917	1,617	138%	62,554	10,723
Other revenues	948,380	974,465	199,664	(774,801)	20%	1,398,575	373,052
	1,019,780	1,045,865	217,258	(828,607)	21%	1,536,388	394,844
Total revenues	161,378,483	161,358,713	34,525,070	(126,833,643)	21%	169,490,594	27,712,310
Expenditures:							
General Government:							
Governing Body:							
Salaries	242,643	242,643	59,086	183,557	24%	244,933	56,698
Fringe benefits	69,779	69,779	13,762	56,017	20%	52,312	12,519
Operating costs	61,464	61,464	24,659	36,805	40%	44,408	18,708
	373,886	373,886	97,507	276,379	26%	341,653	87,925
County Administration:							
Salaries	741,859	394,546	95,324	299,222	24%	725,484	164,457
Fringe benefits	254,393	120,239	29,321	90,918	24%	224,152	51,996
Operating costs	67,710	29,574	6,687	22,887	23%	33,968	6,461
	1,063,962	544,359	131,332	413,027	24%	983,604	222,914
Human Resources:							
Salaries	-	348,244	81,163	267,081	23%	-	-
Fringe benefits	-	133,223	28,867	104,356	22%	-	-
Operating costs	-	38,136	1,207	36,929	3%	-	-
	-	519,603	111,237	408,366	21%	-	-
Finance:							
Salaries	652,196	649,446	149,720	499,726	23%	619,572	128,437
Fringe benefits	236,440	236,440	55,906	180,534	24%	206,801	45,412
Operating costs	357,260	393,858	153,242	240,616	39%	364,835	136,362
	1,245,896	1,279,744	358,868	920,876	28%	1,191,208	310,211
Tax Administration:							
Salaries	2,172,793	2,172,793	475,612	1,697,181	22%	2,063,029	472,814
Fringe benefits	921,411	921,411	208,543	712,868	23%	800,300	189,290
Operating costs	918,220	1,043,424	250,128	793,296	24%	578,570	156,920
Capital outlay	-	-	-	-	na	7,971	-
	4,012,424	4,137,628	934,283	3,203,345	23%	3,449,870	819,024
County Attorney:							
Salaries	344,545	344,545	80,468	264,077	23%	368,496	82,644
Fringe benefits	111,335	111,335	26,100	85,235	23%	102,550	23,665
Operating costs	249,080	249,080	31,141	217,939	13%	162,265	27,520
	704,960	704,960	137,709	567,251	20%	633,311	133,829

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	September 30, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	September 30, 2013
Court Facilities:							
Salaries	-	-	-	-	na	19,503	15,177
Fringe benefits	-	-	-	-	na	6,560	5,219
Operating costs	272,261	272,261	49,681	222,580	18%	246,535	24,936
	272,261	272,261	49,681	222,580	18%	272,598	45,332
Board of Elections:							
Salaries	411,067	411,067	69,446	341,621	17%	371,707	51,631
Fringe benefits	112,416	112,416	24,615	87,801	22%	88,062	18,092
Operating costs	178,537	178,537	79,638	98,899	45%	150,804	77,388
	702,020	702,020	173,699	528,321	25%	610,573	147,111
Register of Deeds:							
Salaries	644,360	644,360	137,794	506,566	21%	639,616	140,287
Fringe benefits	315,945	315,945	68,738	247,207	22%	276,956	64,506
Operating costs	1,384,843	1,384,843	330,083	1,054,760	24%	1,453,513	289,169
	2,345,148	2,345,148	536,615	1,808,533	23%	2,370,085	493,962
Total general government	10,720,557	10,879,609	2,530,931	8,348,678	23%	9,852,902	2,260,308
Central Services:							
Management Information Systems:							
Salaries	838,126	838,126	195,243	642,883	23%	734,701	138,512
Fringe benefits	303,611	303,611	72,549	231,062	24%	257,964	49,910
Operating costs	1,069,640	1,135,821	387,997	747,824	34%	786,042	79,099
Capital outlay	48,000	71,012	-	71,012	0%	129,089	86,442
	2,259,377	2,348,570	655,789	1,692,781	28%	1,907,796	353,963
Service Center:							
Salaries	662,451	662,451	145,680	516,771	22%	609,039	133,022
Fringe benefits	280,678	280,678	62,700	217,978	22%	230,609	52,776
Operating costs	479,430	485,130	13,338	471,792	3%	148,065	(261,932)
Capital outlay	30,830	30,830	-	30,830	0%	83,333	83,327
	1,453,389	1,459,089	221,718	1,237,371	15%	1,071,046	7,193
Engineering:							
Salaries	333,112	333,112	78,234	254,878	23%	323,831	67,925
Fringe benefits	119,624	119,624	28,415	91,209	24%	106,608	23,326
Operating costs	35,600	35,600	7,198	28,402	20%	19,080	4,634
	488,336	488,336	113,847	374,489	23%	449,519	95,885
Operation Services:							
Salaries	2,086,985	2,086,985	456,958	1,630,027	22%	1,897,141	446,236
Fringe benefits	974,858	974,858	215,711	759,147	22%	799,178	194,531
Operating costs	2,907,940	3,346,171	539,275	2,806,896	16%	2,704,705	621,082
Capital outlay	331,550	331,550	-	331,550	0%	134,783	28,813
	6,301,333	6,739,564	1,211,944	5,527,620	18%	5,535,807	1,290,662
Non-departmental:							
Salaries	125,040	125,040	-	125,040	0%	-	-
Fringe benefits	2,234,838	2,234,838	519,290	1,715,548	23%	2,296,780	552,794
Operating costs	450,917	498,704	812,096	(313,392)	163%	554,419	818,680
Capital outlay	20,000	20,000	10,717	9,283	54%	31,317	-
	2,830,795	2,878,582	1,342,103	1,536,479	47%	2,882,516	1,371,474
Total central services	13,333,230	13,914,141	3,545,401	10,368,740	25%	11,846,684	3,119,177

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	September 30, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	September 30, 2013
Public Safety:							
District Attorney:							
Operating costs	123,000	123,000	43,330	79,670	35%	78,816	23,317
	123,000	123,000	43,330	79,670	35%	78,816	23,317
Sheriff:							
Salaries	7,501,815	7,501,815	1,786,604	5,715,211	24%	7,706,558	1,756,170
Fringe benefits	2,957,732	2,957,732	705,959	2,251,773	24%	2,747,597	633,177
Operating costs	1,987,812	2,050,385	760,276	1,290,109	37%	2,503,246	581,984
Capital outlay	475,180	506,306	61,993	444,313	12%	564,324	300,913
	12,922,539	13,016,238	3,314,832	9,701,406	25%	13,521,725	3,272,244
Detention Center:							
Salaries	3,972,395	3,972,395	868,139	3,104,256	22%	3,856,773	893,369
Fringe benefits	1,662,598	1,662,598	369,224	1,293,374	22%	1,454,132	346,154
Operating costs	1,892,235	1,892,235	422,283	1,469,952	22%	2,260,524	365,659
Capital outlay	50,000	50,000	-	50,000	0%	37,586	-
	7,577,228	7,577,228	1,659,646	5,917,582	22%	7,609,015	1,605,182
Emergency Medical:							
Salaries	4,489,876	4,489,876	1,062,410	3,427,466	24%	4,540,766	997,252
Fringe benefits	1,683,022	1,683,022	394,251	1,288,771	23%	1,501,588	351,458
Operating costs	1,206,205	1,206,205	435,312	770,893	36%	1,331,911	388,880
Capital outlay	443,000	443,000	-	443,000	0%	453,372	-
	7,822,103	7,822,103	1,891,973	5,930,130	24%	7,827,637	1,737,590
Emergency Management:							
Salaries	418,177	418,177	93,368	324,809	22%	407,260	87,505
Fringe benefits	144,688	144,688	33,770	110,918	23%	130,260	30,455
Operating costs	296,919	436,692	50,514	386,178	12%	237,581	41,374
Capital outlay	30,000	30,000	-	30,000	0%	31,374	-
	889,784	1,029,557	177,652	851,905	17%	806,475	159,334
Other Agencies:							
Fire districts	548,100	548,100	137,027	411,073	25%	321,989	62,500
Rescue Squads	348,200	348,200	23,015	325,185	7%	312,838	19,800
	896,300	896,300	160,042	736,258	18%	634,827	82,300
Code Administration:							
Salaries	856,351	856,351	201,373	654,978	24%	893,377	221,950
Fringe benefits	351,342	351,342	78,861	272,481	22%	316,962	80,979
Operating costs	116,920	116,920	30,333	86,587	26%	104,027	25,347
Capital outlay	-	-	-	-	na	22,879	-
	1,324,613	1,324,613	310,567	1,014,046	23%	1,337,245	328,276
Central Communications:							
Salaries	1,320,919	1,320,919	327,251	993,668	25%	1,371,894	300,395
Fringe benefits	589,730	589,730	141,274	448,456	24%	535,690	118,297
Operating costs	182,100	187,100	28,072	159,028	15%	162,396	51,590
Capital outlay	31,500	196,500	-	196,500	0%	397,295	49,900
	2,124,249	2,294,249	496,597	1,797,652	22%	2,467,275	520,182
Animal Protective Services:							
Salaries	521,031	521,031	129,686	391,345	25%	527,816	117,103
Fringe benefits	231,157	231,157	57,427	173,730	25%	210,372	47,421
Operating costs	199,150	210,426	64,250	146,176	31%	272,091	66,526
Capital outlay	-	-	-	-	na	31,800	-
	951,338	962,614	251,363	711,251	26%	1,042,079	231,050
Total public safety	34,631,154	35,045,902	8,306,002	26,739,900	24%	35,325,094	7,959,475

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	September 30, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	September 30, 2013
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	24,250	72,750	25%	97,000	24,250
Odell Williamson Municipal Airpo	27,500	27,500	6,875	20,625	25%	27,500	6,875
Cape Fear Transportation Authority	33,663	33,663	29,350	4,313	87%	29,350	29,350
Brunswick Transit System	-	-	-	-	na	217,571	-
Total transportation	158,163	158,163	60,475	97,688	38%	371,421	60,475
Environmental Protection:							
Solid Waste:							
Salaries	311,318	311,318	67,893	243,425	22%	294,494	70,663
Fringe benefits	136,304	136,304	29,839	106,465	22%	108,669	27,185
Operating costs	13,147,268	13,147,268	3,170,547	9,976,721	24%	12,988,533	3,113,026
Capital outlay	6,600	6,600	-	6,600	0%	62,063	-
	13,601,490	13,601,490	3,268,279	10,333,211	24%	13,453,759	3,210,874
Other:							
Forestry services	229,681	229,681	40,754	188,927	18%	203,326	32,078
Brunswick County Beach Consortiu	30,000	30,000	7,500	22,500	25%	30,000	7,500
	259,681	259,681	48,254	211,427	19%	233,326	39,578
Total environmental protection	13,861,171	13,861,171	3,316,533	10,544,638	24%	13,687,085	3,250,452
Economic Development:							
Planning/Community Development:							
Salaries	481,565	481,565	110,048	371,517	23%	445,442	124,019
Fringe benefits	190,431	190,431	42,374	148,057	22%	158,206	41,851
Operating costs	168,708	197,669	54,170	143,499	27%	153,450	41,947
Capital outlay	-	7,000	-	7,000	0%	7,971	-
	840,704	876,665	206,592	670,073	24%	765,069	207,817
Cooperative Extension:							
Salaries	278,718	321,043	49,393	271,650	15%	253,798	41,542
Fringe benefits	113,045	116,283	15,854	100,429	14%	95,944	13,330
Operating costs	113,938	131,075	20,672	110,403	16%	125,430	23,667
	505,701	568,401	85,919	482,482	15%	475,172	78,539
Soil and Water Conservation:							
Salaries	138,583	138,583	31,351	107,232	23%	138,088	30,291
Fringe benefits	59,483	59,483	14,172	45,311	24%	54,102	12,743
Operating costs	14,850	16,465	2,391	14,074	15%	13,978	2,983
	212,916	214,531	47,914	166,617	22%	206,168	46,017
Public Housing Section 8:							
Salaries	199,640	199,640	48,133	151,507	24%	197,726	46,275
Fringe benefits	82,290	82,290	20,088	62,202	24%	74,395	18,045
Operating costs	2,123,894	2,123,894	573,050	1,550,844	27%	2,194,982	546,686
	2,405,824	2,405,824	641,271	1,764,553	27%	2,467,103	611,006
Economic Development:							
Salaries	206,414	206,414	47,774	158,640	23%	204,892	46,225
Fringe benefits	73,093	73,093	16,457	56,636	23%	73,791	15,843
Operating costs	138,500	138,500	34,625	103,875	25%	128,500	32,125
	418,007	418,007	98,856	319,151	24%	407,183	94,193
1% Occupancy Tax:							
Operating costs	1,250,000	1,250,000	339,419	910,581	27%	1,307,052	361,592

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	September 30, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	September 30, 2013
Other Economic Development:							
Lockwood Folly River Aquatic Restoration	-	-	-	-	na	182,322	-
Lee Controls	-	-	-	-	na	15,015	-
	-	-	-	-	na	197,337	-
Total economic development	5,633,152	5,733,428	1,419,971	4,313,457	25%	5,825,084	1,399,164
Human Services:							
Health:							
Administration:							
Salaries	2,311,104	2,311,104	520,213	1,790,891	23%	2,284,670	523,043
Fringe benefits	970,945	970,945	217,937	753,008	22%	871,763	204,991
Operating costs	242,800	280,787	45,174	235,613	16%	410,460	26,933
Capital outlay	-	80,911	-	80,911	0%	31,230	-
	3,524,849	3,643,747	783,324	2,860,423	21%	3,598,123	754,967
Communicable Diseases:							
Operating costs	265,970	265,970	65,375	200,595	25%	228,481	57,692
Adult Health Maintenance:							
Operating costs	157,630	167,485	29,599	137,886	18%	91,453	19,132
	157,630	167,485	29,599	137,886	18%	91,453	19,132
Senior Health							
Salaries	214,302	214,302	47,014	167,288	22%	182,600	40,931
Fringe benefits	86,641	86,641	15,801	70,840	18%	55,191	12,876
Operating costs	220,665	220,665	32,376	188,289	15%	211,520	82,283
	521,608	521,608	95,191	426,417	18%	449,311	136,090
Maternal and Child Health:							
Salaries	394,741	394,741	88,942	305,799	23%	385,133	87,799
Fringe benefits	184,824	184,824	43,114	141,710	23%	162,435	39,618
Operating costs	568,657	571,403	122,461	448,942	21%	573,126	150,907
Capital outlay	-	8,450	-	8,450	0%	-	-
	1,148,222	1,159,418	254,517	904,901	22%	1,120,694	278,324
Environmental Health:							
Salaries	838,131	838,131	192,412	645,719	23%	833,101	186,613
Fringe benefits	315,966	315,966	74,648	241,318	24%	287,211	67,855
Operating costs	167,996	198,268	46,301	151,967	23%	176,836	59,352
Capital outlay	-	9,000	-	9,000	0%	-	-
	1,322,093	1,361,365	313,361	1,048,004	23%	1,297,148	313,820
Employee Wellness:							
Salaries	116,330	116,330	26,633	89,697	23%	92,830	2,977
Fringe benefits	44,463	44,463	10,596	33,867	24%	31,178	587
Operating costs	101,160	101,160	13,607	87,553	13%	53,205	2,189
	261,953	261,953	50,836	211,117	19%	177,213	5,753
Total health	7,202,325	7,381,546	1,592,203	5,789,343	22%	6,962,423	1,565,778
Veterans' Services:							
Salaries	120,080	120,080	28,430	91,650	24%	117,171	28,422
Fringe benefits	55,784	55,784	13,457	42,327	24%	42,884	12,199
Operating costs	12,554	12,554	4,446	8,108	35%	9,761	2,906
Total veterans' services	188,418	188,418	46,333	142,085	25%	169,816	43,527

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	September 30, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	September 30, 2013
Social Services:							
Administration:							
Salaries	6,347,950	6,347,950	1,420,171	4,927,779	22%	5,667,728	1,279,951
Fringe benefits	2,660,763	2,660,763	597,601	2,063,162	22%	2,168,262	513,932
Operating costs	2,056,898	2,115,867	424,730	1,691,137	20%	1,894,130	233,389
Capital outlay	48,817	48,817	-	48,817	0%	73,863	-
	11,114,428	11,173,397	2,442,502	8,730,895	22%	9,803,983	2,027,272
Title III-In Home Care:							
Salaries	-	-	-	-	na	240,650	53,316
Fringe benefits	-	-	-	-	na	143,920	34,919
Operating costs	-	-	-	-	na	79,850	13,439
	-	-	-	-	na	464,420	101,674
Other Operating Costs:							
Medical assistance	30,000	30,000	2,471	27,529	8%	5,464	738
Aid to the blind	5,910	5,910	-	5,910	0%	5,909	-
Adoption assistance	280,000	280,000	61,106	218,894	22%	256,761	64,072
Special assistance to aged	225,000	225,000	61,427	163,573	27%	204,456	54,156
Special assistance to disabled	225,000	225,000	54,658	170,342	24%	203,993	47,475
Foster care	800,000	800,000	117,481	682,519	15%	627,976	105,503
State foster home	325,000	325,000	56,960	268,040	18%	333,639	52,134
Special assistance	1,500	1,500	-	1,500	0%	1,972	-
Day care	4,138,523	4,138,523	1,098,302	3,040,221	27%	4,649,529	786,901
Special child adoption assistance	-	83,804	704	83,100	1%	16,324	2,019
	6,030,933	6,114,737	1,453,109	4,661,628	24%	6,306,023	1,112,998
Total social services	17,145,361	17,288,134	3,895,611	13,392,523	23%	16,574,426	3,241,944
Other Human Services:							
CoastalCare	692,000	692,000	173,770	518,230	25%	707,375	168,231
Brunswick Senior Resources, Inc	1,615,000	1,615,000	441,250	1,173,750	27%	1,550,000	387,500
Other human services	-	121,737	30,289	91,448	25%	1,002,820	156,396
Capital outlay	-	-	-	-	na	78,282	73,894
	2,307,000	2,428,737	645,309	1,783,428	27%	3,338,477	786,021
Total human services	26,843,104	27,286,835	6,179,456	21,107,379	23%	27,045,142	5,637,270
Education:							
Public schools	33,335,477	33,335,477	8,333,868	25,001,609	25%	33,437,869	8,359,467
Public schools - capital outlay	699,346	699,346	174,837	524,509	25%	701,494	175,374
Community college	3,749,447	3,749,447	937,362	2,812,085	25%	3,781,447	945,363
Total education	37,784,270	37,784,270	9,446,067	28,338,203	25%	37,920,810	9,480,204
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	610,635	610,635	142,738	467,897	23%	585,570	147,103
Fringe benefits	198,149	198,149	44,631	153,518	23%	176,971	44,046
Operating costs	474,486	474,486	123,348	351,138	26%	404,983	125,146
	1,283,270	1,283,270	310,717	972,553	24%	1,167,524	316,295

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	September 30, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	September 30, 2013
Maintenance:							
Salaries	677,597	677,597	151,874	525,723	22%	636,023	167,911
Fringe benefits	257,970	257,970	58,026	199,944	22%	236,677	58,553
Operating costs	492,995	492,995	69,159	423,836	14%	462,900	109,455
Capital outlay	101,000	101,000	28,632	72,368	28%	104,423	24,003
	1,529,562	1,529,562	307,691	1,221,871	20%	1,440,023	359,922
Total Parks and Recreation	2,812,832	2,812,832	618,408	2,194,424	22%	2,607,547	676,217
Brunswick County Library:							
Salaries	692,640	692,640	158,548	534,092	23%	686,048	158,753
Fringe benefits	318,518	318,518	73,265	245,253	23%	291,352	69,026
Operating costs	275,600	276,800	42,948	233,852	16%	256,606	40,318
	1,286,758	1,287,958	274,761	1,013,197	21%	1,234,006	268,097
Total culture and recreation	4,099,590	4,100,790	893,169	3,207,621	na 22%	3,841,553	944,314
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	256,975	3,147,552	8%	3,762,911	270,395
Total debt service	13,844,528	13,844,528	256,975	13,587,553	2%	12,977,911	270,395
Total expenditures	160,908,919	162,608,837	35,954,980	126,653,857	22%	158,693,686	34,381,234
Revenues over (under) expenditu	469,564	(1,250,124)	(1,429,910)	(179,786)	114%	10,796,908	(6,668,924)
Transfers From Other Funds:							
Transfer from special revenue fund	-	13,682	13,682	-	100%	-	-
	-	13,682	13,682	-	100%	-	-
Transfers To Other Funds:							
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)	-
	(3,837,984)	(3,612,100)	(774,116)	2,837,984	21%	(11,176,286)	(1,831,474)
Budgetary Financing Sources (Uses):							
Contingency	(400,000)	(187,500)	-	187,500	0%	-	-
Appropriated fund balance	3,768,420	5,036,042	-	(5,036,042)	0%	-	-
	3,368,420	4,848,542	-	(4,848,542)	0%	-	-
Total other financing sources (uses)	(469,564)	1,250,124	(760,434)	(2,010,558)	-61%	(11,176,286)	(1,831,474)
Net change in fund balance	$ -	$ -	(2,190,344)	$ (2,190,344)		(379,378)	(8,500,398)
Fund balance, beginning of year			66,299,079			66,678,457	66,678,457
Fund balance, end of year			$ 64,108,735			$ 66,299,079	$ 58,178,059

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	$ 16,893,797	$ 14,420,491	$ -	$ 14,420,491
Restricted intergovernmental-NC Parks & Rec. Trust Fund	859,354	500,000	-	500,000
Investment earnings	144,268	140,414	4,423	144,837
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	329,716	252,507	-	252,507
Total revenues	22,440,856	19,527,133	4,423	19,531,556
Expenditures:				
Capital Improvements:				
Public Safety:				
Sheriff's Firing Range	280,000	206,090	11,500	217,590
Economic Development:				
Avalon	3,922,845	299,370	-	299,370
Springlake at Maritime Shores	274,585	-	-	-
	4,197,430	299,370	-	299,370
Cultural and recreation:				
Town Creek Park Improvements	5,323,178	3,259,262	150,212	3,409,474
Waccamaw Park Improvements	3,192,717	182,138	3,261	185,399
Smithville Park Improvements	41,500	-	15,500	15,500
Brunswick River boat ramp	10,300	7,298	-	7,298
Leland Senior Center	351,000	6,257	29,550	35,807
	8,918,695	3,454,955	198,523	3,653,478
Transportation:				
Airport Improvements	19,012,335	16,949,154	61,827	17,010,981
Total expenditures	32,408,460	20,909,569	271,850	21,181,419
Revenues over (under) expenditures	(9,967,604)	(1,382,436)	(267,427)	(1,649,863)
Other Financing Sources (Uses):				
Appropriated fund balance	8,470,593	-	-	-
Contingency for future capital projects	(7,695,161)	-	-	-
Transfer from general fund	11,181,611	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	(88,000)	-	-	-
Total other financing sources (uses)	9,967,604	8,530,172	662,000	9,192,172
Net change in fund balance	$ -	$ 7,147,736	394,573	$ 7,542,309
Fund balance, beginning of year			15,637,195	
Fund balance, end of year			$ 16,031,768	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

		Actual		
	Project Budget	Prior Years	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	2,658	1,317,179
Investment earnings-debt proceeds	-	2,209	38	2,247
Total revenues	8,287,293	7,366,501	2,696	7,369,197
Expenditures:				
Brunswick County Schools capital projects	44,781,353	31,815,461	1,876,925	33,692,386
Brunswick Community College	31,665,911	31,392,826	16,357	31,409,183
Total expenditures	76,447,264	63,208,287	1,893,282	65,101,569
Revenues over (under) expenditures	(68,159,971)	(55,841,786)	(1,890,586)	(57,732,372)
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	6,542,506	-	-	-
Total other financing sources (uses)	68,159,971	59,728,480	-	59,728,480
Net change in fund balance	$ -	$ 3,886,694	(1,890,586)	$ 1,996,108
Fund balance, beginning of year			10,439,110	
Fund balance, end of year			$ 8,548,524	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Emergency Telephone System Fund	Grant Project	ROD-Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	$ 1,412,514	$ 91,668	$ 778,226	$ 2,282,408
Interest receivable	385	-	274	659
Other governmental agencies	416	-	-	416
Total assets	$ 1,413,315	$ 91,668	$ 778,500	$ 2,283,483
Liabilities:				
Accounts payable and other liabilities	-	13,135	1,353	14,488
Total liabilities	-	13,135	1,353	14,488
Fund Balance:				
Stabilization by State Statute	801	-	274	1,075
Restricted - other	1,412,514	-	776,873	2,189,387
Unassigned	-	78,533	-	78,533
Total fund balances	1,413,315	78,533	777,147	2,268,995
Total liabilities, deferred inflow of resources and fund balances	$ 1,413,315	$ 91,668	$ 778,500	$ 2,283,483

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 SEPTEMBER 30, 2014

	Emergency Telephone System Fund	Grant Project	ROD-Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	$ 103,157	$ 70,067	$ -	$ 173,224
Permits and fees	-	-	33,816	33,816
Other revenue	-	2,230	-	2,230
Investment earnings	364	-	216	580
Total revenues	103,521	72,297	34,032	209,850
Expenditures:				
General government	-	-	29,887	29,887
Public safety	78,965	12,470	-	91,435
Cultural and recreation	-	-	-	-
Economic and physical development	-	52,112	-	52,112
Total expenditures	78,965	64,582	29,887	173,434
Revenues over (under) expenditures	24,556	7,715	4,145	36,416
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)	88,000	10,434	-	98,434
Net change in fund balances	112,556	18,149	4,145	134,850
Fund balance, beginning of year	1,300,759	60,384	773,002	2,134,145
Fund balance, end of year	$ 1,413,315	$ 78,533	$ 777,147	$ 2,268,995

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 SEPTEMBER 30, 2014 AND THE YEAR ENDED JUNE 30, 2014

	Budget	September 30, 2014	Variance Positive (Negative)	June 30, 2014
Revenues:				
Restricted intergovernmental	$ 618,939	$ 103,157	$ (515,782)	$ 761,711
911 Center Consolidation Grant	1,924,683	-	(1,924,683)	170,377
Other revenue	-	-	-	292,059
Investment earnings	-	364	364	1,553
Total revenues	2,543,622	103,521	(2,440,101)	1,225,700
Expenditures:				
Operating costs	527,632	68,931	458,701	369,257
Capital outlay	857,176	-	857,176	-
911 Center Grant	1,924,683	10,034	1,914,649	147,008
Total expenditures	3,309,491	78,965	3,230,526	516,265
Revenues over (under) expenditures	(765,869)	24,556	790,425	709,435
Other Financing Sources (Uses):				
Transfers from general fund	88,000	88,000	-	2,157
Appropriated fund balance	677,869	-	(677,869)	-
Total other financing sources (uses)	765,869	88,000	(677,869)	2,157
Net change in fund balance	$ -	112,556	$ 112,556	711,592
Fund balance, beginning of year		1,300,759		589,167
Fund balance, end of year		$ 1,413,315		$ 1,300,759

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

		Actual		
	Project Authorization	Prior Years	Current Year	Total to Date
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
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	565,605	575,002	-	575,002
Restricted intergovernmental - Emergency Services Grants	1,905,482	1,893,775	1,856	1,895,631
Restricted intergovernmental - Economic and Physical Dev.	163,730	119,138	-	119,138
Restricted intergovernmental - SOAR Gov.'s Crime Comm.	289,999	21,311	9,975	31,286
Other Revenue	2,230	-	2,230	2,230
Investment earnings	-	28	-	28
Total revenues	3,954,194	2,997,815	72,297	3,070,112
Expenditures:				
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	720	59,866
Single Family Rehabilitation - 2011	318,000	257,433	10,729	268,162
Single Family Rehabilitation - 2014	170,000	-	-	-
Sheriff's Department	569,593	569,593	-	569,593
Emergency Services - Public Safety	1,895,916	1,876,361	6,254	1,882,615
SOAR Governor's Crime Commission	289,999	48,660	6,216	54,876
General Economic and Physical Development	165,960	119,138	2,230	121,368
Total expenditures	4,028,616	2,991,780	64,582	3,056,362
Revenues over (under) expenditures	(74,422)	6,035	7,715	13,750
Other Financing Sources (Uses):				
Transfers from general fund	88,104	63,988	24,116	88,104
Transfer to general fund	(13,682)	-	(13,682)	(13,682)
Total other financing sources (uses)	74,422	63,988	10,434	74,422
Net change in fund balance	$ -	$ 70,023	18,149	$ 88,172
Fund balance, beginning of year			60,384	
Fund balance, end of year			$ 78,533	

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 SEPTEMBER 30, 2014 AND THE YEAR ENDED JUNE 30, 2014

	Budget	September 30, 2014	Variance Positive (Negative)	June 30, 2014
Revenues:				
Permits and fees	$ 160,700	$ 33,816	$ (126,884)	$ 132,395
Investment earnings	1,350	216	(1,134)	1,038
Total revenues	162,050	34,032	(128,018)	133,433
Expenditures:				
General government	162,050	29,887	132,163	94,150
Revenues over (under) expenditures	$ -	4,145	$ 4,145	39,283
Fund balance, beginning of year		773,002		733,719
Fund balance, end of year		$ 777,147		$ 773,002

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	$ 19,848,487	$ 9,442,390	$ 29,290,877
Restricted cash	1,689,579	249,395	1,938,974
Interest receivable	7,395	2,823	10,218
Receivables and special assessments, net	2,404,174	874	2,405,048
Due from other governmental agencies	427,698	114,497	542,195
Inventories	1,366,646	-	1,366,646
Total current assets	25,743,979	9,809,979	35,553,958
Current Liabilities:			
Accounts payable and other liabilities	162,133	1,933	164,066
Customer deposits	1,580,540	-	1,580,540
Interest payable	215,750	-	215,750
Current portion of debt	934,741	-	934,741
Total current liabilities	2,893,164	1,933	2,895,097
Expendable net positon	**22,850,815**	**9,808,046**	**32,658,861**
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	$ 140,188,837	$ 9,808,046	$ 149,996,883

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	September 30, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	September 30, 2014
Revenues:							
User charges	$ 19,766,172	$ 19,766,172	$ 6,600,651	$ (13,165,521)	33%	$ 19,757,895	$ 5,970,241
ARRA interest subsidy	263,693	263,693	129,907	(133,786)	49%	268,423	133,118
Investment earnings	40,000	40,000	5,652	(34,348)	14%	23,849	8,787
Other	440,209	440,209	51,031	(389,178)	12%	390,411	54,603
Total revenues	20,510,074	20,510,074	6,787,241	(13,722,833)	33%	20,440,578	6,166,749
Expenditures:							
Salaries	4,098,629	4,098,629	925,053	3,173,576	23%	3,964,933	910,346
Fringe benefits	1,755,979	1,755,979	400,997	1,354,982	23%	1,581,800	377,333
Operating expenditures	6,758,119	6,778,647	1,517,666	5,260,981	22%	6,301,622	1,704,803
Repairs and maintenance	1,189,000	1,270,906	309,304	961,602	24%	840,906	166,893
Capital outlay	2,700,000	2,700,000	1,238,765	1,461,235	46%	3,606,151	1,089,055
Debt Service:							
Principal	910,010	910,010	29,400	880,610	3%	895,024	28,163
Interest	931,564	931,564	83,229	848,335	9%	853,385	86,015
Total expenditures	18,343,301	18,445,735	4,504,414	13,941,321	24%	18,043,821	4,362,608
Revenues over (under) expenditures	2,166,773	2,064,339	2,282,827	218,488	111%	2,396,757	1,804,141
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	-	-	-	-	na	124,000	-
Appropriated net positon	1,483,227	1,625,635	-	(1,625,635)	0%	-	-
Total other financing sources (uses)	(2,166,773)	(2,064,339)	(3,650,000)	(1,585,661)	177%	(3,805,192)	(3,350,000)
Revenues and other financing sources over (under) expenditures and other financing use	$ -	$ -	$ (1,367,173)	$ (1,367,173)		$ (1,408,435)	$ (1,545,859)

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 SEPTEMBER 30, 2014

		Actual		
	Project Budget	Prior Year	Current Year	Total to Date
Revenues:				
Investment earnings	$ -	$ 66,749	$ 2,317	$ 69,066
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	2,560	122,021
Expenditures:				
Northwest water plant expansion	11,659,820	10,964,816	47,925	11,012,741
Mulligan's Way, Cox Landing, Smith, Old Ferry lines	521,629	521,628	-	521,628
Old Shallotte Rd. water extension	1,227,897	1,208,136	-	1,208,136
City of Northwest 2nd Feed Line	1,727,959	1,170,306	6,384	1,176,690
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	974,000	55,763	2,744	58,507
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	100,550	76,278	-	76,278
Danford Road	4,055,215	132,671	40,933	173,604
BPS 8 and 9 improvements	1,484,900	721,992	24,527	746,519
Marlowtown waterline	107,000	75,636	-	75,636
Total expenditures	23,546,257	16,600,064	122,513	16,722,577
Revenues over (under) expenditures	(23,546,257)	(16,480,603)	(119,953)	(16,600,556)
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	(701,770)	(701,770)	-	(701,770)
Contingency for future projects	(6,913,577)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	23,546,257	20,971,124	3,650,000	24,621,124
Revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ 4,490,521	$ 3,530,047	$ 8,020,568

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	$ 14,239,367	$ 5,161,944	$ 19,401,311
Restricted cash	4,946,690	-	4,946,690
Interest receivable	4,473	2,239	6,712
Receivables and special assessments, net	10,751,130	9,556	10,760,686
Due from other governmental agencies	199,576	86,349	285,925
Inventories	288,431	-	288,431
Total current assets	30,429,667	5,260,088	35,689,755
Current Liabilities:			
Accounts payable and other liabilities	77,713	-	77,713
Interest payable	1,173,845	-	1,173,845
Current portion of debt	8,994,312	-	8,994,312
Prepaid fees	1,678,087	-	1,678,087
Total current liabilities	11,923,957	-	11,923,957
Expendable net positon	**18,505,710**	**5,260,088**	**23,765,798**
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	$ 127,146,842	$ 5,260,088	$ 132,406,930

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	September 30, 2014	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	September 30, 2013
Revenues:							
User charges	$19,159,722	$ 18,745,178	$ 5,069,234	$ (13,675,944)	27%	$ 20,258,628	$ 5,205,914
ARRA interest subsidy	363,092	363,092	183,486	(179,606)	51%	393,304	195,050
Special assessments	41,000	41,000	99,269	58,269	242%	2,787,123	40,624
Investment earnings	30,000	30,000	3,794	(26,206)	13%	29,458	4,536
Other	35,000	35,000	14,361	(20,639)	41%	41,756	10,683
Total revenues	19,628,814	19,214,270	5,370,144	(13,844,126)	28%	23,510,269	5,456,807
Expenditures:							
Salaries	2,181,362	2,181,362	498,139	1,683,223	23%	2,103,352	477,387
Fringe benefits	949,414	949,414	214,529	734,885	23%	842,228	196,462
Operating expenditures	3,230,049	3,271,905	766,067	2,505,838	23%	2,873,089	719,543
Repairs and maintenance	1,232,500	1,260,591	253,235	1,007,356	20%	1,149,891	226,354
Capital outlay	815,402	815,402	224,302	591,100	28%	1,266,577	291,540
Debt Service:							
Principal	8,987,047	8,987,047	662,570	8,324,477	7%	8,382,977	312,964
Interest	4,982,735	4,982,735	87,670	4,895,065	2%	5,225,904	90,518
Total expenditures	22,378,509	22,448,456	2,706,512	19,741,944	12%	21,844,018	2,314,768
Revenues over (under) expenditures	(2,749,695)	(3,234,186)	2,663,632	5,897,818	-82%	1,666,251	3,142,039
Other Financing Sources (Uses):							
Transfer to wastewater capital project fund	-	576,262	576,262	-	100%	(84,168)	(84,168)
Transfer from wastewater capital proj. func	101,250	101,250	-	(101,250)	0%	152,367	-
Appropriated net positon	2,648,445	2,556,674	-	(2,556,674)	0%	-	-
Total other financing sources (uses)	2,749,695	3,234,186	576,262	(2,657,924)	18%	68,199	(84,168)
Revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ -	$ 3,239,894	$ 3,239,894		$ 1,734,450	$ 3,057,871

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 SEPTEMBER 30, 2014

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	$ 65,967	$ 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	21,230	69,626	1,705	71,331
Investment earnings-debt proceeds	6,877	6,873	4	6,877
Total revenues	467,273	790,819	9,425	800,244
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	223,910	933,233
Ocean Isle Beach wastewater plant improvements	445,000	182,554	143,459	326,013
Total expenditures	23,694,022	22,918,597	376,533	23,295,130
Revenues over (under) expenditures	(23,226,749)	(22,127,778)	(367,108)	(22,494,886)
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	2,395,402	2,971,665	(576,262)	2,395,403
Transfer to wastewater fund	(1,087,527)	(1,167,527)	-	(1,167,527)
Contingency for future projects	(4,262,495)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	23,226,749	23,804,912	(576,262)	23,228,650
Revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ 1,677,134	$ (943,370)	$ 733,764

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 SEPTEMBER 30, 2014 AND THE YEAR ENDED JUNE 30, 2014 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Budget	September 30, 2014	Variance Positive (Negative)	June 30, 2014	September 30, 2013
Revenues:					
Charges for services	$ 600,000	$ 150,000	$ (450,000)	$ 1,041,998	$ 260,500
Investment earnings	-	814	814	4,143	910
Total revenues	600,000	150,814	(449,186)	1,046,141	261,410
Expenditures:					
Premiums	600,000	220,598	379,402	559,668	224,758
Operating costs	-	12,000	(12,000)	-	-
Total expenditures	600,000	232,598	367,402	559,668	224,758
Revenues over (under) expenditures	$ -	(81,784)	$ (81,784)	486,473	36,652
Net positon, beginning of year		2,729,106		2,242,633	2,242,633
Net positon, end of year		$ 2,647,322		$ 2,729,106	$ 2,279,285

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 SEPTEMBER 30, 2014 AND THE YEAR ENDED JUNE 30, 2014 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Budget	September 30, 2014	Variance Positive (Negative)	June 30, 2014	September 30, 2013
Revenues:					
Charges for services-health premiums	$ 11,859,051	$ 3,148,447	$ (8,710,604)	$ 10,185,266	$ 2,525,913
Charges for services-wellness	-	23,638	23,638	87,291	-
Investment earnings	-	398	398	2,456	743
Total revenues	11,859,051	3,172,483	(8,686,568)	10,275,013	2,526,656
Expenditures:					
Administration fees	1,361,206	442,761	918,445	1,033,376	252,515
Premiums	10,997,845	2,184,892	8,812,953	9,902,259	1,683,448
Total expenditures	12,359,051	2,627,653	9,731,398	10,935,635	1,935,963
Revenues over (under) expenditures	(500,000)	544,830	1,044,830	(660,622)	590,693
Other financing sources (uses):					
Appropriated net position	500,000	-	(500,000)	-	-
Increase (decrease) in net position	$ -	544,830	$ 544,830	(660,622)	590,693
Net positon, beginning of year		1,025,656		1,686,278	1,686,278
Net positon, end of year		$ 1,570,486		$ 1,025,656	$ 2,276,971

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 9/30/14. It reports that the County had $146.7 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 SEPTEMBER 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			40,379,029			0.00%
Finistar			4,590,890			0.17%
Total Checking & Petty Cash				$ 44,974,470	30%	
Money Markets / Savings						
BB&T Money Rate Savings			40,928,689			0.10%
First Bank Preferred Savings			10,361,884			0.05%
SunTrust Money Market			5,010,247			0.05%
Total Money Markets / Savings				$ 56,300,820	38%	
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	2,500,000			0.41%
Total Certificates of Deposit / CDARS				$ 35,172,698	23%	
NC Capital Management Trust - Cash Portfolio				$ 7,042,424	5%	0.01%
NC Capital Management Trust - Term Portfolio				$ 3,247,626	2%	0.07%
Total Unrestricted Cash and Investments				**$ 146,738,039**		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			$ 2,688,128		2%	0.01%
PNC Bank Money Market			297,832		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				**$ 3,200,526**		
Grand Total All Cash and Investments				**$ 149,938,565**	**100%**	**0.11%**

Cash Balances:	
General Fund	**$ 63,234,631**
County Capital Reserve Fund	**7,708,730**
School Capital Projects Fund	**9,689,715**
Water Fund	**19,848,492**
Water Capital Reserve Fund	**7,023,339**
Wastewater Fund	**14,239,368**
Wastewater Capital Reserve Fund	**4,849,403**

Key Indicators of Revenues and Expenditures

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

County of Brunswick
Ad Valorem and Motor Vehicle Tax Revenues

PRIOR YEARS AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-15	ACTUAL 2014-15	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
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				
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				
Total	3,136,186	2,876,562	3,240,024	4,799,974	5,183,642	2,800,000	1,629,053		58%

CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-15	ACTUAL 2014-15	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
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				
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				
Total	96,670,479	96,734,004	101,517,545	102,992,489	106,495,697	104,483,984	20,576,811		20%

County of Brunswick
Local Option Sales Tax Revenues

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-15	ACTUAL 2014-15	YTD actual % change of prior YTD actual	% of ANNUAL 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				
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				
Total	6,233,523	5,852,993	6,679,861	7,136,430	7,542,128	7,886,472	927,776		12%

ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-15	ACTUAL 2014-15	YTD actual % change of prior YTD actual	% of ANNUAL 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				
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				
Total	4,330,424	4,505,897	4,862,027	5,034,320	5,274,487	5,508,714	539,117		10%

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 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-15	ACTUAL 2014-15	YTD actual % change of prior YTD actual	% of ANNUAL 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				
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	342823				
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	581,833		12%

Note: Sales Taxes are 2 months behind in reporting.
Medicaid Swap Reduced Article 39 in FY 08 and Articles 39 and 42 in FY 09

County of Brunswick
Water Fund Revenues

WATER RETAIL SALES REVENUE (617110-371316 & 371319)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
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				
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				
Total	5,222,932	5,766,645	6,001,433	5,916,557	5,889,834	6,170,325	2,157,942		35%

WATER WHOLESALE REVENUE (617110-371317)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
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				
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				
Total	4,475,470	4,643,954	4,720,790	4,500,673	4,648,887	4,528,920	1,853,556		41%

WATER INDUSTRIAL REVENUE (617110-371318)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
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				
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				
Total	1,993,877	2,286,796	2,630,359	2,801,296	2,633,410	2,417,527	774,783		32%

County of Brunswick
Water Fund Revenues

WATER BASE SERVICE CHARGE REVENUE (617110-371308)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
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				
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				
Total	4,180,219	4,440,002	4,538,469	4,637,462	4,771,529	5,198,400	1,283,772		25%

WATER TAPS AND CONNECTION REVENUE (617140-371305)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
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				
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				
Total	263,081	261,524	284,109	488,116	431,742	450,000	180,667		40%

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
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				
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				
Total	560,068	541,586	577,970	938,752	837,859	516,000	193,610		38%

*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 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
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				
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				
Total	190,635	160,705	175,180	295,776	274,866	175,000	77,173		44%

*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 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL 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				
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				
Total	5,075,532	5,625,196	5,928,745	6,538,521	7,627,716	8,086,614	2,134,829		26%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL 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				
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				
Total	445,652	608,073	870,653	886,235	1,208,875	880,000	281,000		32%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL 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				
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				
Total	868,429	793,723	1,116,093	1,327,033	1,189,449	450,000	378,375		84%

County of Brunswick
Wastewater Fund Revenues

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL BUDGET 2014-2015	ACTUAL 2014-2015	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
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				
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				
Total	268,849	253,305	288,015	313,396	362,264	150,000	115,132		77%

* 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		
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	30,860	34,138	34,597	35,520		244

* 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	14,011	156
**Sept	8,666	9,267	9,817	10,663	12,677		
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	8,559	9,435	10,088	11,199	13,194		170

**In September 2012, Reduction for $18 base charge elimination.
***In December 2012, Completion of Sunset Beach sewer system