

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED AUGUST 31, 2016



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

TABLE OF CONTENTS

<u>Exhibit</u>		<u>Pages</u>
	FINANCIAL SECTION	
	Summary Information for General and Enterprise Funds	1
	Financial Statements:	
C	Balance Sheet - Governmental Funds	2
D	Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	3
F	Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	4
	 MAJOR GOVERNMENTAL FUNDS:	
A-1	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance -General Fund	5-13
A-2	Schedule of Revenues and Expenditures - Budget and Actual - County Capital Projects Fund	14
A-3	Schedule of Revenues and Expenditures - Budget and Actual - Education Capital Project Fund	15
	 NON MAJOR GOVERNMENTAL FUNDS:	
B-1	Combining Balance Sheet - Non Major Special Revenue Governmental Funds	16
B-2	Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Non Major Special Revenue Governmental Funds	17
B-3	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Emergency Telephone System Fund	18
B-4	Schedule of Revenues and Expenditures - Budget and Actual - Grant Project Fund	19
B-5	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Register of Deeds Technology Enhancement Fund	20

Schedule

COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

TABLE OF CONTENTS

<u>Schedule</u>		<u>Pages</u>
MAJOR ENTERPRISE FUNDS:		
C-1	Combining Balance Sheet - Water Fund (Non-GAAP)	21
C-2	Schedule of Revenues and Expenditures - Budget and Actual - Water System Operating Fund (Non-GAAP)	22
C-3	Schedule of Revenues and Expenditures - Budget and Actual - Water Capital Project Funds (Non-GAAP)	23
D-1	Combining Balance Sheet - Wastewater Fund (Non-GAAP)	24
D-2	Schedule of Revenues and Expenditures - Budget and Actual - Wastewater Fund (Non-GAAP)	25
D-3	Schedule of Revenues and Expenditures - Budget and Actual Wastewater Capital Project Funds (Non-GAAP)	26
NON MAJOR ENTERPRISE FUNDS:		
INTERNAL SERVICE FUND		
E-1	Schedule of Revenues and Expenditures - Financial Plan and Actual and Changes in Fund Balance- Workers' Compensation Internal Service Fund (Non-GAAP)	27
E-2	Schedule of Revenues and Expenditures - Financial Plan and Actual and Changes in Fund Balance- Health Internal Service Fund (Non-GAAP)	28
OTHER INFORMATIONAL REPORTS:		
	Summary of Cash and Investments	29-30
	Summary Information of Revenues and Expenditures	31
	Ad Valorem and Motor Vehicle Tax Revenues	32
	Local Option Sales Tax Revenues	33
	Water Fund Revenues	34-36
	Wastewater Fund Revenues	37-38
	Water and Wastewater Number of Customers	39

Summary Information for General and Enterprise Funds as of August 31, 2016:

General Fund:

- Total revenues for the General Fund are \$23.7 million for an increase of \$3.6 million or 17.9% over the same period in the prior year. The main reason for this is a \$3.2 million, 22.2% increase in Ad Valorem taxes due to growth and increases in early payers. Total revenues collected are 13.6% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$25.0 million and are 14.2% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$1.0 million or 4.0%.
- Net transfers to other funds are \$0.8 million compared to less than \$0.1 transfers for the same period of the prior year. The transfers were to fund various county and education capital projects.
- Expenditures are greater than revenues and net transfers by \$2.1 million for the current period end compared to over by \$3.7 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund decreased 1.2% under the same period in the prior year to \$4.7 million mainly due to the PPI rate decrease for wholesale and industrial customers and capital recovery fees. Retail water sales remained consistent with prior year. Total revenues are 22.5% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$2.9 million and are 15.7% of current budget. Total expenditures are less than expenditures of the same period in the prior year by \$0.2 million or 6.5% due to the timing of one-time capital outlay purchases in prior year.
- Net transfers to water capital projects of \$4.9 million increased compared to transfers out of \$1.4 million in the same period of the prior year. The transfers were to fund various water capital projects.
- Revenues are less than expenditures and net transfers by \$3.0 million compared to more than by \$0.3 million.

Wastewater Fund:

- Total revenues for the Wastewater Fund decreased \$0.3 million or 8.8% under the same period in the prior year to \$3.6 million mainly due to capital recovery fees. Retail wastewater sales increased slightly in comparison with the prior year. Total revenues are 16.6% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 2.5% over the same period in the prior year to \$2.2 million. Total expenditures are 8.7% of the budget for the fiscal year.
- There are no net transfers to water capital projects in the current year compared to net transfers out of \$0.4 million in the same period of the prior year. The transfers were to fund various water capital projects.
- Revenues are greater than expenditures and net transfers by \$1.3 million compared to more than expenditures by \$1.7 million.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
AUGUST 31, 2016

	<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>	
Assets:					
Cash and cash equivalents/investments	\$ 71,149,571	\$ 17,930,269	\$ 10,366,252	\$ 1,589,845	\$ 101,035,937
Restricted cash and investments	215,896	-	1,923,714	-	2,139,610
Interest receivable	8,471	1,644	778	173	11,066
Taxes receivable - net	90,652,498	-	-	-	90,652,498
Receivables - net	1,209,330	808,675	-	-	2,018,005
Other governmental agencies	591,548	17,378	210,088	-	819,014
Due from other funds	4,114	-	-	-	4,114
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 163,895,428</u>	<u>\$ 18,757,966</u>	<u>\$ 12,500,832</u>	<u>\$ 1,590,018</u>	<u>\$ 196,744,244</u>
Liabilities:					
Accounts payable and other liabilities	\$ 2,655,636	\$ 184,352	\$ -	\$ 4,479	\$ 2,844,467
Due to other funds	-	-	-	4,114	4,114
Total liabilities	<u>2,655,636</u>	<u>184,352</u>	<u>-</u>	<u>8,593</u>	<u>2,848,581</u>
Deferred Inflows of Resources:	<u>90,934,737</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,934,737</u>
Fund Balances:					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	7,489,535	-	-	173	7,489,708
Restricted - other	2,217,637	-	1,923,714	1,585,672	5,727,023
Committed	214,566	18,573,614	10,577,118	-	29,365,298
Assigned	1,444,986	-	-	(4,420)	1,440,566
Unassigned	58,874,331	-	-	-	58,874,331
Total fund balances	<u>70,305,055</u>	<u>18,573,614</u>	<u>12,500,832</u>	<u>1,581,425</u>	<u>102,960,926</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 163,895,428</u>	<u>\$ 18,757,966</u>	<u>\$ 12,500,832</u>	<u>\$ 1,590,018</u>	<u>\$ 196,744,244</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED AUGUST 31, 2016

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 17,358,307	\$ -	\$ -	\$ -	\$ 17,358,307
Other taxes and licenses	1,053,055	-	-	-	1,053,055
Unrestricted intergovernmental revenues	160,467	-	-	-	160,467
Restricted intergovernmental revenues	2,519,432	-	-	69,347	2,588,779
Permits and fees	613,809	-	-	28,173	641,982
Sales and services	1,712,012	-	-	-	1,712,012
Investment earnings	14,620	5,006	4,792	378	24,796
Other	226,365	6,066	-	-	232,431
Total revenues	<u>23,658,067</u>	<u>11,072</u>	<u>4,792</u>	<u>97,898</u>	<u>23,771,829</u>
Expenditures:					
Current:					
General government	1,642,770	-	-	42,740	1,685,510
Public safety	5,784,107	322,526	-	77,758	6,184,391
Central services	2,795,916	-	-	-	2,795,916
Human services	3,659,518	-	-	-	3,659,518
Transportation	60,475	-	-	-	60,475
Environmental protection	2,336,703	-	-	-	2,336,703
Culture and recreation	609,804	122,365	-	-	732,169
Economic and physical development	1,198,264	3,480	-	-	1,201,744
Education	6,662,927	-	776,733	-	7,439,660
Debt Service:					
Interest and fiscal charges	217,400	-	-	-	217,400
Total expenditures	<u>24,967,884</u>	<u>448,371</u>	<u>776,733</u>	<u>120,498</u>	<u>26,313,486</u>
Revenues over (under) expenditures	<u>(1,309,817)</u>	<u>(437,299)</u>	<u>(771,941)</u>	<u>(22,600)</u>	<u>(2,541,657)</u>
Other Financing Sources (Uses):					
Transfers from other funds	-	750,000	-	-	750,000
Transfers to other funds	<u>(750,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(750,000)</u>
Total other financing sources (uses)	<u>(750,000)</u>	<u>750,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(2,059,817)</u>	<u>312,701</u>	<u>(771,941)</u>	<u>(22,600)</u>	<u>(2,541,657)</u>
Fund balance, beginning of year	<u>72,364,872</u>	<u>18,260,913</u>	<u>13,272,773</u>	<u>1,604,025</u>	<u>105,502,583</u>
Fund balance, end of year	<u>\$ 70,305,055</u>	<u>\$ 18,573,614</u>	<u>\$ 12,500,832</u>	<u>\$ 1,581,425</u>	<u>\$ 102,960,926</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED AUGUST 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:				
Ad valorem taxes	\$ 113,415,587	\$ 113,415,587	\$ 17,358,307	\$ (96,057,280)
Local option sales taxes	20,766,013	21,085,947	-	(21,085,947)
Other taxes and licenses	3,842,000	3,842,000	1,053,055	(2,788,945)
Unrestricted intergovernmental revenues	1,313,000	1,313,000	160,467	(1,152,533)
Restricted intergovernmental revenues	19,483,064	19,952,996	2,519,432	(17,433,564)
Permits and fees	3,545,194	3,639,395	613,809	(3,025,586)
Sales and services	9,194,259	9,194,259	1,712,012	(7,482,247)
Investment earnings	85,000	85,000	14,620	(70,380)
Other	1,194,553	1,503,333	226,365	(1,276,968)
Total revenues	<u>172,838,670</u>	<u>174,031,517</u>	<u>23,658,067</u>	<u>(150,373,450)</u>
Expenditures:				
Current:				
General government	11,228,296	11,278,554	1,642,770	9,635,784
Central services	15,356,870	16,740,142	2,795,916	13,944,226
Public safety	36,881,616	37,922,120	5,784,107	32,138,013
Transportation	153,850	385,188	60,475	324,713
Environmental protection	14,800,328	14,852,904	2,336,703	12,516,201
Economic and physical development	5,699,867	5,970,830	1,198,264	4,772,566
Human services	28,800,921	29,073,190	3,659,518	25,413,672
Education	39,977,567	40,235,834	6,662,927	33,572,907
Culture and recreation	4,327,666	4,354,368	609,804	3,744,564
Debt Service:				
Principal retirement	11,295,001	11,295,001	-	11,295,001
Interest and fiscal charges	3,020,607	3,020,607	217,400	2,803,207
Interest and fiscal charges	400,000	400,000	-	400,000
Total expenditures	<u>171,942,589</u>	<u>175,528,738</u>	<u>24,967,884</u>	<u>150,560,854</u>
Revenues over (under) expenditures	<u>896,081</u>	<u>(1,497,221)</u>	<u>(1,309,817)</u>	<u>187,404</u>
Other Financing Sources (Uses):				
Transfers to other funds	(4,208,430)	(4,208,430)	(750,000)	3,458,430
Appropriated fund balance	<u>3,312,349</u>	<u>5,705,651</u>	<u>-</u>	<u>(5,705,651)</u>
Total other financing sources (uses)	<u>(896,081)</u>	<u>1,497,221</u>	<u>(750,000)</u>	<u>(2,247,221)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(2,059,817)</u>	<u>\$ (2,059,817)</u>
Fund balance, beginning of year			<u>72,364,872</u>	
Fund balance, end of year			<u>\$ 70,305,055</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 AUGUST 31, 2016 AND THE YEAR ENDED JUNE 30, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2016</u>	<u>August 31, 2015</u>
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 5,335,000	\$ 5,335,000	\$ 16,598,278	\$ 11,263,278	311%	\$ 110,487,764	\$ 13,047,510
Prior year taxes	107,380,587	107,380,587	629,625	(106,750,962)	1%	4,498,641	985,114
Penalties and interest	700,000	700,000	130,404	(569,596)	19%	1,194,329	174,664
	<u>113,415,587</u>	<u>113,415,587</u>	<u>17,358,307</u>	<u>(96,057,280)</u>	15%	<u>116,180,734</u>	<u>14,207,288</u>
Local Option Sales Taxes:							
Article 39 (1%)	8,586,330	8,906,264	-	(8,906,264)	0%	8,727,014	-
Article 40 (1/2%)	6,325,470	6,325,470	-	(6,325,470)	0%	6,319,219	-
Article 42 (1/2%)	5,854,213	5,854,213	-	(5,854,213)	0%	5,896,609	-
Article 44 (1/2%)	-	-	-	-	na	1,484	-
	<u>20,766,013</u>	<u>21,085,947</u>	<u>-</u>	<u>(21,085,947)</u>	0%	<u>20,944,326</u>	<u>-</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	160,000	160,000	40,320	(119,680)	25%	170,116	39,246
Deed stamp excise tax	2,300,000	2,300,000	554,450	(1,745,550)	24%	3,272,417	1,027,656
Solid waste tax	45,000	45,000	12,099	(32,901)	27%	47,721	10,968
White goods disposal tax	37,000	37,000	9,647	(27,353)	26%	59,775	8,264
1% Occupancy Tax	1,300,000	1,300,000	436,539	(863,461)	34%	1,406,224	359,364
	<u>3,842,000</u>	<u>3,842,000</u>	<u>1,053,055</u>	<u>(2,788,945)</u>	27%	<u>4,956,253</u>	<u>1,445,498</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	1,000,000	1,000,000	136,182	(863,818)	14%	1,948,487	-
Beer and wine tax	248,000	248,000	-	(248,000)	0%	269,014	-
Jail fees	65,000	65,000	24,285	(40,715)	37%	191,941	28,999
	<u>1,313,000</u>	<u>1,313,000</u>	<u>160,467</u>	<u>(1,152,533)</u>	12%	<u>2,409,442</u>	<u>28,999</u>
Restricted Intergovernmental:							
State and federal grant	19,325,014	19,794,946	2,496,803	(17,298,143)	13%	20,076,739	1,912,561
ARRA federal grant	6,050	6,050	-	(6,050)	0%	7,583	-
Court facility fees	140,000	140,000	13,794	(126,206)	10%	160,007	14,558
Payments in lieu of taxes	-	-	-	-	na	4,209	-
ABC education requirement	-	-	-	-	na	6,687	-
ABC law enforcement services	2,000	2,000	-	(2,000)	0%	4,776	-
State drug tax	10,000	10,000	8,835	(1,165)	88%	60,217	8,866
	<u>19,483,064</u>	<u>19,952,996</u>	<u>2,519,432</u>	<u>(17,433,564)</u>	13%	<u>20,320,218</u>	<u>1,935,985</u>
Permits and Fees:							
Building permits	1,750,000	1,844,201	378,649	(1,465,552)	21%	1,944,352	326,989
Recording Fees	750,000	750,000	136,468	(613,532)	18%	710,747	131,109
Inspection fees	10,000	10,000	-	(10,000)	0%	7,364	-
Concealed handgun permit	127,470	127,470	27,710	(99,760)	22%	197,451	21,110
Other permit and fees	907,724	907,724	70,982	(836,742)	8%	1,004,742	59,928
	<u>3,545,194</u>	<u>3,639,395</u>	<u>613,809</u>	<u>(3,025,586)</u>	17%	<u>3,864,656</u>	<u>539,136</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 AUGUST 31, 2016 AND THE YEAR ENDED JUNE 30, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2016</u>	<u>August 31, 2015</u>
Sales and Services:							
Solid waste fees	1,800,000	1,800,000	273,203	(1,526,797)	15%	2,162,436	208,964
School resource officer reimb.	1,179,000	1,179,000	294,750	(884,250)	25%	1,160,000	-
Rents	13,930	13,930	2,322	(11,608)	17%	15,582	2,537
EMS Charges	3,710,000	3,710,000	653,172	(3,056,828)	18%	3,675,570	775,281
Public health user fees	709,744	709,744	137,271	(572,473)	19%	781,807	101,914
Sheriff animal prot. serv. fees	70,000	70,000	15,799	(54,201)	23%	89,192	11,988
Social services fees	57,000	57,000	10,795	(46,205)	19%	67,967	12,104
Public housing fees	100,860	100,860	1,048	(99,812)	1%	40,382	15,595
Tax collection fees	200,000	200,000	5,469	(194,531)	3%	228,678	4,636
Other sales and services	744,950	744,950	177,824	(567,126)	24%	1,509,688	287,856
Register of deeds	305,445	305,445	57,522	(247,923)	19%	303,968	57,392
Marriage licenses	58,980	58,980	12,151	(46,829)	21%	52,767	12,785
Recreation services	244,350	244,350	70,686	(173,664)	29%	292,772	83,260
	<u>9,194,259</u>	<u>9,194,259</u>	<u>1,712,012</u>	<u>(7,482,247)</u>	19%	<u>10,380,809</u>	<u>1,574,312</u>
Investment earnings	<u>85,000</u>	<u>85,000</u>	<u>14,620</u>	<u>(70,380)</u>	17%	<u>102,528</u>	<u>11,925</u>
Other:							
Tax refunds - sales and gas tax	1,100	1,100	-	(1,100)	0%	2,582	-
ABC bottles taxes	42,000	42,000	6,625	(35,375)	16%	55,353	6,231
Cnty Brd of Alcohol Control	24,000	24,000	-	(24,000)	0%	24,000	-
Contributions	4,300	4,300	6,782	2,482	158%	59,999	6,758
Other revenues	1,123,153	1,431,933	212,958	(1,218,975)	15%	2,162,535	312,117
	<u>1,194,553</u>	<u>1,503,333</u>	<u>226,365</u>	<u>(1,276,968)</u>	15%	<u>2,304,469</u>	<u>325,106</u>
Total revenues	<u>172,838,670</u>	<u>174,031,517</u>	<u>23,658,067</u>	<u>(150,373,450)</u>	14%	<u>181,463,435</u>	<u>20,068,249</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	190,407	190,407	28,730	161,677	15%	184,016	27,668
Fringe benefits	47,421	47,421	5,010	42,411	11%	30,645	4,730
Operating costs	61,250	61,250	16,298	44,952	27%	54,409	18,344
	<u>299,078</u>	<u>299,078</u>	<u>50,038</u>	<u>249,040</u>	17%	<u>269,070</u>	<u>50,742</u>
County Administration:							
Salaries	539,537	539,537	76,793	462,744	14%	413,338	63,407
Fringe benefits	162,613	162,613	22,885	139,728	14%	111,201	17,947
Operating costs	27,244	27,244	2,617	24,627	10%	15,911	2,273
	<u>729,394</u>	<u>729,394</u>	<u>102,295</u>	<u>627,099</u>	14%	<u>540,450</u>	<u>83,627</u>
Human Resources:							
Salaries	337,931	337,931	52,156	285,775	15%	385,177	50,028
Fringe benefits	121,875	121,875	17,899	103,976	15%	138,862	15,389
Operating costs	13,951	13,951	548	13,403	4%	7,716	1,446
	<u>473,757</u>	<u>473,757</u>	<u>70,603</u>	<u>403,154</u>	15%	<u>531,755</u>	<u>66,863</u>
Finance:							
Salaries	747,379	747,379	113,179	634,200	15%	741,539	109,507
Fringe benefits	249,277	249,277	39,059	210,218	16%	236,880	36,697
Operating costs	386,550	436,808	86,013	350,795	20%	459,833	154,443
	<u>1,383,206</u>	<u>1,433,464</u>	<u>238,251</u>	<u>1,195,213</u>	17%	<u>1,438,252</u>	<u>300,647</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 AUGUST 31, 2016 AND THE YEAR ENDED JUNE 30, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2016	Variance Positive (Negative)	% of Budget	June 30, 2016	August 31, 2015
Tax Administration:							
Salaries	2,215,608	2,215,608	321,343	1,894,265	15%	2,089,550	322,594
Fringe benefits	860,531	860,531	130,138	730,393	15%	791,341	122,738
Operating costs	945,080	945,080	163,257	781,823	17%	646,075	105,372
Capital outlay	-	-	-	-	na	44,502	-
	<u>4,021,219</u>	<u>4,021,219</u>	<u>614,738</u>	<u>3,406,481</u>	15%	<u>3,571,468</u>	<u>550,704</u>
County Attorney:							
Salaries	295,043	295,043	45,628	249,415	15%	281,448	65,108
Fringe benefits	86,433	86,433	13,648	72,785	16%	83,675	16,908
Operating costs	193,700	193,700	5,950	187,750	3%	125,390	18,699
	<u>575,176</u>	<u>575,176</u>	<u>65,226</u>	<u>509,950</u>	11%	<u>490,513</u>	<u>100,715</u>
Court Facilities:							
Operating costs	309,779	309,779	12,211	297,568	4%	228,572	15,797
	<u>309,779</u>	<u>309,779</u>	<u>12,211</u>	<u>297,568</u>	4%	<u>228,572</u>	<u>15,797</u>
Board of Elections:							
Salaries	521,071	521,071	43,581	477,490	8%	449,424	39,356
Fringe benefits	128,588	128,588	15,620	112,968	12%	94,250	14,370
Operating costs	273,022	273,022	78,598	194,424	29%	281,535	74,504
Capital outlay	23,500	23,500	23,160	340	99%	-	-
	<u>946,181</u>	<u>946,181</u>	<u>160,959</u>	<u>785,222</u>	17%	<u>825,209</u>	<u>128,230</u>
Register of Deeds:							
Salaries	669,598	669,598	97,930	571,668	15%	622,708	93,054
Fringe benefits	294,262	294,262	43,522	250,740	15%	274,210	41,205
Operating costs	1,526,646	1,526,646	186,997	1,339,649	12%	1,965,130	443,096
	<u>2,490,506</u>	<u>2,490,506</u>	<u>328,449</u>	<u>2,162,057</u>	13%	<u>2,862,048</u>	<u>577,355</u>
Total general government	<u>11,228,296</u>	<u>11,278,554</u>	<u>1,642,770</u>	<u>9,635,784</u>	15%	<u>10,757,337</u>	<u>1,874,680</u>
Central Services:							
Management Information Systems:							
Salaries	1,006,794	1,006,794	145,509	861,285	14%	881,749	131,562
Fringe benefits	336,417	336,417	49,003	287,414	15%	290,989	44,283
Operating costs	1,124,593	1,124,593	211,943	912,650	19%	932,008	233,999
Capital outlay	509,202	610,384	34,442	575,942	6%	469,507	19,373
	<u>2,977,006</u>	<u>3,078,188</u>	<u>440,897</u>	<u>2,637,291</u>	14%	<u>2,574,253</u>	<u>429,217</u>
Service Center:							
Salaries	613,565	613,565	84,748	528,817	14%	588,759	84,506
Fringe benefits	239,964	239,964	33,824	206,140	14%	225,120	32,157
Operating costs	291,550	291,550	(137,157)	428,707	-47%	275,836	(72,308)
Capital outlay	160,000	160,000	-	160,000	0%	33,864	-
	<u>1,305,079</u>	<u>1,305,079</u>	<u>(18,585)</u>	<u>1,323,664</u>	-1%	<u>1,123,579</u>	<u>44,355</u>
Engineering:							
Salaries	365,751	365,751	51,956	313,795	14%	337,801	52,189
Fringe benefits	118,570	118,570	17,492	101,078	15%	107,907	17,233
Operating costs	81,200	82,200	8,198	74,002	10%	83,378	5,342
Capital outlay	31,000	30,000	26,224	3,776	87%	53,573	25,500
	<u>596,521</u>	<u>596,521</u>	<u>103,870</u>	<u>492,651</u>	17%	<u>582,659</u>	<u>100,264</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 AUGUST 31, 2016 AND THE YEAR ENDED JUNE 30, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2016</u>	<u>August 31, 2015</u>
Operation Services:							
Salaries	2,125,882	2,125,882	309,981	1,815,901	15%	1,995,161	314,080
Fringe benefits	900,757	900,757	133,864	766,893	15%	838,201	126,110
Operating costs	3,421,530	3,869,761	286,053	3,583,708	7%	3,383,026	365,369
Capital outlay	291,000	378,787	88,024	290,763	23%	190,155	33,793
	<u>6,739,169</u>	<u>7,275,187</u>	<u>817,922</u>	<u>6,457,265</u>	11%	<u>6,406,543</u>	<u>839,352</u>
Non-departmental:							
Fringe benefits	3,101,510	3,101,510	546,756	2,554,754	18%	2,428,341	548,135
Operating costs	637,585	1,383,657	905,056	478,601	65%	904,144	1,036,221
	<u>3,739,095</u>	<u>4,485,167</u>	<u>1,451,812</u>	<u>3,033,355</u>	32%	<u>3,332,485</u>	<u>1,584,356</u>
Total central services	<u>15,356,870</u>	<u>16,740,142</u>	<u>2,795,916</u>	<u>13,944,226</u>	17%	<u>14,019,519</u>	<u>2,997,544</u>
Public Safety:							
District Attorney:							
Operating costs	123,000	123,000	17,830	105,170	14%	123,559	15,652
	<u>123,000</u>	<u>123,000</u>	<u>17,830</u>	<u>105,170</u>	14%	<u>123,559</u>	<u>15,652</u>
Sheriff:							
Salaries	8,356,839	8,442,820	1,275,722	7,167,098	15%	7,778,156	1,212,019
Fringe benefits	3,117,803	3,153,681	482,800	2,670,881	15%	2,793,020	439,341
Operating costs	1,912,781	2,191,445	405,995	1,785,450	19%	2,038,889	355,900
Capital outlay	521,282	654,935	185,568	469,367	28%	511,214	144,481
	<u>13,908,705</u>	<u>14,442,881</u>	<u>2,350,085</u>	<u>12,092,796</u>	16%	<u>13,121,279</u>	<u>2,151,741</u>
Detention Center:							
Salaries	3,926,166	3,926,166	618,290	3,307,876	16%	3,971,538	589,041
Fringe benefits	1,521,116	1,521,116	241,122	1,279,994	16%	1,501,472	225,269
Operating costs	2,326,395	2,326,395	220,580	2,105,815	9%	2,038,950	216,883
Capital outlay	158,786	158,786	-	158,786	0%	17,486	-
	<u>7,932,463</u>	<u>7,932,463</u>	<u>1,079,992</u>	<u>6,852,471</u>	14%	<u>7,529,446</u>	<u>1,031,193</u>
Emergency Medical:							
Salaries	4,601,833	4,601,833	728,398	3,873,435	16%	4,430,868	688,655
Fringe benefits	1,608,833	1,608,833	244,599	1,364,234	15%	1,467,620	229,569
Operating costs	1,233,384	1,283,897	289,228	994,669	23%	1,208,169	290,792
Capital outlay	337,000	337,000	-	337,000	0%	267,021	10,292
	<u>7,781,050</u>	<u>7,831,563</u>	<u>1,262,225</u>	<u>6,569,338</u>	16%	<u>7,373,678</u>	<u>1,219,308</u>
Emergency Management:							
Salaries	376,248	376,248	54,983	321,265	15%	351,977	58,581
Fringe benefits	118,107	118,107	18,219	99,888	15%	113,277	17,839
Operating costs	401,714	558,451	24,843	533,608	4%	265,633	18,032
Capital outlay	-	163,206	-	163,206	0%	3,863	-
	<u>896,069</u>	<u>1,216,012</u>	<u>98,045</u>	<u>1,117,967</u>	8%	<u>734,750</u>	<u>94,452</u>
Other Agencies:							
Fire districts	783,663	783,663	195,916	587,747	25%	594,726	148,683
Rescue Squads	432,100	432,100	12,225	419,875	3%	426,811	825
	<u>1,215,763</u>	<u>1,215,763</u>	<u>208,141</u>	<u>1,007,622</u>	17%	<u>1,021,537</u>	<u>149,508</u>
Code Administration:							
Salaries	1,043,487	1,090,487	159,272	931,215	15%	991,537	143,826
Fringe benefits	375,485	393,914	55,544	338,370	14%	348,213	51,816
Operating costs	103,250	101,174	18,745	82,429	19%	92,546	14,204
Capital outlay	44,000	74,848	-	74,848	0%	18,838	-
	<u>1,566,222</u>	<u>1,660,423</u>	<u>233,561</u>	<u>1,426,862</u>	14%	<u>1,451,134</u>	<u>209,846</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 AUGUST 31, 2016 AND THE YEAR ENDED JUNE 30, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2016	Variance Positive (Negative)	% of Budget	June 30, 2016	August 31, 2015
Central Communications:							
Salaries	1,508,540	1,508,540	216,644	1,291,896	14%	1,350,481	197,778
Fringe benefits	594,440	594,440	84,989	509,451	14%	521,260	72,485
Operating costs	188,600	189,800	24,063	165,737	13%	181,574	11,709
Capital outlay	57,294	56,094	48,570	7,524	87%	304,645	-
	<u>2,348,874</u>	<u>2,348,874</u>	<u>374,266</u>	<u>1,974,608</u>	16%	<u>2,357,960</u>	<u>281,972</u>
Animal Protective Services:							
Salaries	555,507	555,507	86,628	468,879	16%	582,288	80,582
Fringe benefits	218,637	218,637	35,586	183,051	16%	224,499	32,944
Operating costs	224,522	266,193	37,748	228,445	14%	244,552	32,899
Capital outlay	110,804	110,804	-	110,804	0%	-	-
	<u>1,109,470</u>	<u>1,151,141</u>	<u>159,962</u>	<u>991,179</u>	14%	<u>1,051,339</u>	<u>146,425</u>
Total public safety	<u>36,881,616</u>	<u>37,922,120</u>	<u>5,784,107</u>	<u>32,138,013</u>	15%	<u>34,764,682</u>	<u>5,300,097</u>
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	24,250	72,750	25%	97,000	24,250
Odell Williamson Mun. Air.	27,500	27,500	6,875	20,625	25%	27,500	6,875
Cape Fear Transp. Authority	29,350	29,350	29,350	-	100%	29,350	29,350
Brunswick Transit System	-	231,338	-	231,338	0%	186,354	-
Total transportation	<u>153,850</u>	<u>385,188</u>	<u>60,475</u>	<u>324,713</u>	16%	<u>340,204</u>	<u>60,475</u>
Environmental Protection:							
Solid Waste:							
Salaries	300,570	300,570	47,830	252,740	16%	293,605	49,468
Fringe benefits	123,150	123,150	20,022	103,128	16%	116,502	18,105
Operating costs	14,077,939	14,130,515	2,256,092	11,874,423	16%	13,554,215	2,164,119
Capital outlay	75,700	75,700	-	75,700	0%	-	-
	<u>14,577,359</u>	<u>14,629,935</u>	<u>2,323,944</u>	<u>12,305,991</u>	16%	<u>13,964,322</u>	<u>2,231,692</u>
Other:							
Forestry services	222,969	222,969	12,759	210,210	6%	197,897	10,990
	<u>222,969</u>	<u>222,969</u>	<u>12,759</u>	<u>210,210</u>	6%	<u>197,897</u>	<u>10,990</u>
Total environmental protection	<u>14,800,328</u>	<u>14,852,904</u>	<u>2,336,703</u>	<u>12,516,201</u>	16%	<u>14,162,219</u>	<u>2,242,682</u>
Economic Development:							
Planning & Economic Development:							
Salaries	510,760	510,760	78,838	431,922	15%	487,546	95,719
Fringe benefits	174,648	174,648	26,864	147,784	15%	161,981	29,380
Operating costs	312,471	446,561	46,206	400,355	10%	147,383	57,942
Capital outlay	-	-	-	-	na	48,857	48,857
	<u>997,879</u>	<u>1,131,969</u>	<u>151,908</u>	<u>980,061</u>	13%	<u>845,767</u>	<u>231,898</u>
Cooperative Extension:							
Salaries	312,294	350,694	25,833	324,861	7%	290,542	27,407
Fringe benefits	137,190	140,128	7,829	132,299	6%	102,947	7,444
Operating costs	106,814	112,349	12,392	99,957	11%	105,660	13,353
	<u>556,298</u>	<u>603,171</u>	<u>46,054</u>	<u>557,117</u>	8%	<u>499,149</u>	<u>48,204</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 AUGUST 31, 2016 AND THE YEAR ENDED JUNE 30, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2016	Variance Positive (Negative)	% of Budget	June 30, 2016	August 31, 2015
Soil and Water Conservation:							
Salaries	147,883	147,883	22,255	125,628	15%	137,071	21,528
Fringe benefits	56,663	56,663	8,228	48,435	15%	52,300	8,496
Operating costs	14,400	14,400	2,216	12,184	15%	13,506	1,978
	<u>218,946</u>	<u>218,946</u>	<u>32,699</u>	<u>186,247</u>	15%	<u>202,877</u>	<u>32,002</u>
Public Housing Section 8:							
Salaries	135,038	135,038	20,937	114,101	16%	183,890	30,712
Fringe benefits	54,068	54,068	8,662	45,406	16%	65,541	11,680
Operating costs	2,236,972	2,236,972	334,799	1,902,173	15%	2,113,249	358,380
	<u>2,426,078</u>	<u>2,426,078</u>	<u>364,398</u>	<u>2,061,680</u>	15%	<u>2,362,680</u>	<u>400,772</u>
1% Occupancy Tax:							
Operating costs	<u>1,300,000</u>	<u>1,300,000</u>	<u>436,539</u>	<u>863,461</u>	34%	<u>1,406,223</u>	<u>4,778</u>
Other Economic Development:							
Oak Island Beach Abatement & Renourishment	166,666	166,666	166,666	-		166,666	166,666
Lockwood Folly Aq. Restoratic Reserve for shoreline protection	-	-	-	-	na	101,828	-
Economic incentives	34,000	84,000	-	84,000	0%	50,000	-
	<u>-</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>	0%	<u>-</u>	<u>-</u>
	<u>200,666</u>	<u>290,666</u>	<u>166,666</u>	<u>124,000</u>	57%	<u>318,494</u>	<u>166,666</u>
Total economic development	<u>5,699,867</u>	<u>5,970,830</u>	<u>1,198,264</u>	<u>4,772,566</u>	20%	<u>5,635,190</u>	<u>884,320</u>
Human Services:							
Health:							
Administration:							
Salaries	2,340,893	2,340,893	358,502	1,982,391	15%	2,260,460	345,674
Fringe benefits	1,197,762	1,197,762	190,066	1,007,696	16%	1,054,504	152,014
Operating costs	234,380	234,380	5,812	228,568	2%	174,556	6,481
	<u>3,773,035</u>	<u>3,773,035</u>	<u>554,380</u>	<u>3,218,655</u>	15%	<u>3,489,520</u>	<u>504,169</u>
Communicable Diseases:							
Operating costs	<u>411,250</u>	<u>411,250</u>	<u>26,105</u>	<u>385,145</u>	6%	<u>287,787</u>	<u>41,298</u>
Adult Health Maintenance:							
Operating costs	426,898	426,898	13,018	413,880	3%	140,299	35,283
	<u>426,898</u>	<u>426,898</u>	<u>13,018</u>	<u>413,880</u>	3%	<u>140,299</u>	<u>35,283</u>
Senior Health							
Salaries	49,054	49,054	8,134	40,920	17%	48,214	8,168
Fringe benefits	20,256	20,256	3,201	17,055	16%	19,293	3,058
Operating costs	3,835	3,835	916	2,919	24%	3,452	848
	<u>73,145</u>	<u>73,145</u>	<u>12,251</u>	<u>60,894</u>	17%	<u>70,959</u>	<u>12,074</u>
Maternal and Child Health:							
Salaries	353,724	353,724	53,304	300,420	15%	364,923	51,992
Fringe benefits	151,819	151,819	24,121	127,698	16%	154,473	22,908
Operating costs	619,759	623,960	64,380	559,580	10%	506,292	83,301
	<u>1,125,302</u>	<u>1,129,503</u>	<u>141,805</u>	<u>987,698</u>	13%	<u>1,025,688</u>	<u>158,201</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 AUGUST 31, 2016 AND THE YEAR ENDED JUNE 30, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2016</u>	<u>August 31, 2015</u>
Environmental Health:							
Salaries	912,698	912,698	119,172	793,526	13%	783,556	115,219
Fringe benefits	318,372	318,372	41,799	276,573	13%	270,923	39,476
Operating costs	202,126	222,126	42,046	180,080	19%	293,997	39,779
Capital outlay	66,000	66,000	-	66,000	0%	43,227	-
	<u>1,499,196</u>	<u>1,519,196</u>	<u>203,017</u>	<u>1,316,179</u>	13%	<u>1,391,703</u>	<u>194,474</u>
Total health	<u>7,308,826</u>	<u>7,333,027</u>	<u>950,576</u>	<u>6,382,451</u>	13%	<u>6,405,956</u>	<u>945,499</u>
Veterans' Services:							
Salaries	127,841	127,841	19,684	108,157	15%	125,079	18,902
Fringe benefits	52,616	52,616	8,417	44,199	16%	49,769	7,938
Operating costs	15,520	15,520	2,833	12,687	18%	10,292	2,895
Total veterans' services	<u>195,977</u>	<u>195,977</u>	<u>30,934</u>	<u>165,043</u>	16%	<u>185,140</u>	<u>29,735</u>
Social Services:							
Administration:							
Salaries	6,812,907	6,812,907	976,639	5,836,268	14%	6,017,102	961,464
Fringe benefits	3,442,168	3,442,168	514,862	2,927,306	15%	3,034,988	452,750
Operating costs	3,152,871	3,189,176	306,123	2,883,053	10%	3,264,203	393,511
Capital outlay	223,735	223,735	-	223,735	0%	-	-
	<u>13,631,681</u>	<u>13,667,986</u>	<u>1,797,624</u>	<u>11,870,362</u>	13%	<u>12,316,293</u>	<u>1,807,725</u>
Other Operating Costs:							
Medical assistance	20,000	20,000	124	19,876	1%	3,508	461
Aid to the blind	5,910	5,910	-	5,910	0%	5,039	-
Adoption assistance	280,000	280,000	38,344	241,656	14%	223,792	44,500
Special assistance to aged	225,000	225,000	25,662	199,338	11%	178,583	29,789
Special assistance to disabled	225,000	225,000	45,491	179,509	20%	261,662	41,244
Foster care	810,000	810,000	56,746	753,254	7%	614,438	56,536
State foster home	335,000	335,000	17,978	317,022	5%	201,885	21,656
Special assistance	1,800	1,800	-	1,800	0%	800	-
Day care	4,111,727	4,111,727	400,249	3,711,478	10%	4,045,601	424,075
Special child adopt. assistance	-	81,899	3,258	78,641	4%	38,347	2,194
	<u>6,014,437</u>	<u>6,096,336</u>	<u>587,852</u>	<u>5,508,484</u>	10%	<u>5,573,655</u>	<u>620,455</u>
Total social services	<u>19,646,118</u>	<u>19,764,322</u>	<u>2,385,476</u>	<u>17,378,846</u>	12%	<u>17,889,948</u>	<u>2,428,180</u>
Other Human Services:							
Trillium Health Resources	-	-	-	-	na	250,443	41,741
Brunswick Senior Resources	1,650,000	1,650,000	275,000	1,375,000	17%	1,670,918	310,833
Other human services	-	129,864	17,532	112,332	14%	129,284	10,334
	<u>1,650,000</u>	<u>1,779,864</u>	<u>292,532</u>	<u>1,487,332</u>	16%	<u>2,050,645</u>	<u>362,908</u>
Total human services	<u>28,800,921</u>	<u>29,073,190</u>	<u>3,659,518</u>	<u>25,413,672</u>	13%	<u>26,531,689</u>	<u>3,766,322</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 AUGUST 31, 2016 AND THE YEAR ENDED JUNE 30, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2016</u>	<u>August 31, 2015</u>
Education:							
Public schools	35,410,920	35,410,920	5,901,820	29,509,100	17%	33,790,863	5,631,811
Public schools - capital outlay	742,886	742,886	123,814	619,072	17%	708,899	118,150
Community college	3,823,761	4,082,028	637,293	3,444,735	16%	3,598,737	285,056
Community college - cap. out.	-	-	-	-	na	50,000	7,674
Total education	<u>39,977,567</u>	<u>40,235,834</u>	<u>6,662,927</u>	<u>33,572,907</u>	17%	<u>38,148,499</u>	<u>6,042,691</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	625,022	625,022	97,487	527,535	16%	564,337	94,944
Fringe benefits	183,830	183,830	28,744	155,086	16%	170,561	27,903
Operating costs	573,556	573,556	89,219	484,337	16%	501,728	110,332
Capital outlay	40,500	40,500	-	40,500	0%	30,065	-
	<u>1,422,908</u>	<u>1,422,908</u>	<u>215,450</u>	<u>1,207,458</u>	15%	<u>1,266,691</u>	<u>233,179</u>
Maintenance:							
Salaries	747,350	747,350	130,769	616,581	17%	662,502	127,484
Fringe benefits	293,908	293,908	43,532	250,376	15%	235,975	40,861
Operating costs	434,070	450,170	48,089	402,081	11%	396,591	52,681
Capital outlay	96,000	96,000	-	96,000	0%	75,150	-
	<u>1,571,328</u>	<u>1,587,428</u>	<u>222,390</u>	<u>1,365,038</u>	14%	<u>1,370,218</u>	<u>221,026</u>
Total Parks and Recreation	<u>2,994,236</u>	<u>3,010,336</u>	<u>437,840</u>	<u>2,572,496</u>	15%	<u>2,636,909</u>	<u>454,205</u>
Brunswick County Library:							
Salaries	725,546	725,546	103,852	621,694	14%	684,964	106,998
Fringe benefits	296,684	296,684	44,656	252,028	15%	277,363	43,551
Operating costs	287,200	297,802	23,456	274,346	8%	242,905	13,252
Capital outlay	24,000	24,000	-	24,000	0%	-	-
	<u>1,333,430</u>	<u>1,344,032</u>	<u>171,964</u>	<u>1,172,068</u>	13%	<u>1,205,232</u>	<u>163,801</u>
Total culture and recreation	<u>4,327,666</u>	<u>4,354,368</u>	<u>609,804</u>	<u>3,744,564</u>	14%	<u>3,842,141</u>	<u>618,006</u>
Debt Service:							
Principal retirement	11,295,001	11,295,001	-	11,295,001	0%	11,470,000	-
Interest and fees	<u>3,020,607</u>	<u>3,020,607</u>	<u>217,400</u>	<u>2,803,207</u>	7%	<u>3,410,271</u>	<u>230,875</u>
Total debt service	<u>14,315,608</u>	<u>14,315,608</u>	<u>217,400</u>	<u>14,098,208</u>	2%	<u>14,880,271</u>	<u>230,875</u>
Contingency:							
Operating Costs	400,000	400,000	-	400,000	0%	-	-
Total expenditures	<u>171,942,589</u>	<u>175,528,738</u>	<u>24,967,884</u>	<u>150,560,854</u>	14%	<u>163,081,751</u>	<u>24,017,692</u>
Revenues over (under) expenditures	<u>896,081</u>	<u>(1,497,221)</u>	<u>(1,309,817)</u>	<u>187,404</u>	87%	<u>18,381,684</u>	<u>(3,949,443)</u>
Other Financing Sources (Uses):							
Sale of capital assets	-	-	-	-	na	11,640	299,799
	-	-	-	-	na	11,640	299,799

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED AUGUST 31, 2016 AND THE YEAR ENDED JUNE 30, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2016</u>	<u>August 31, 2015</u>
Transfers To Other Funds:							
Transfer to county capital projects fund	(750,000)	(750,000)	(750,000)	-	100%	(8,623,712)	-
Transfer to grant projects funds	-	-	-	-	na	(20,000)	(20,000)
Transfer to emergency telephone system fund	-	-	-	-	na	(11,763)	-
Transfer to school capital projects fund	(3,458,430)	(3,458,430)	-	3,458,430	0%	(5,748,725)	-
	<u>(4,208,430)</u>	<u>(4,208,430)</u>	<u>(750,000)</u>	<u>3,458,430</u>	18%	<u>(14,404,200)</u>	<u>(20,000)</u>
Budgetary Financing Sources (Uses):							
Appropriated fund balance	<u>3,312,349</u>	<u>5,705,651</u>	-	(5,705,651)	0%	-	-
	<u>3,312,349</u>	<u>5,705,651</u>	-	<u>(5,705,651)</u>	0%	-	-
Total other financing sources (uses)	<u>(896,081)</u>	<u>1,497,221</u>	<u>(750,000)</u>	<u>(2,247,221)</u>	-50%	<u>(14,392,560)</u>	<u>279,799</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(2,059,817)</u>	<u>\$ (2,059,817)</u>		<u>3,989,124</u>	<u>(3,669,644)</u>
Fund balance, beginning of year			<u>72,364,872</u>			<u>68,375,748</u>	<u>68,375,748</u>
Fund balance, end of year			<u>\$ 70,305,055</u>			<u>\$ 72,364,872</u>	<u>\$ 64,706,104</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 AUGUST 31, 2016

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 16,519,304	\$ 16,135,556	\$ -	\$ 16,135,556
Restricted intergovernmental-NC Parks & Rec. Trust Fund	859,354	859,354	-	859,354
Investment earnings	144,268	178,005	5,006	183,011
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	701,716	627,347	6,066	633,413
Total revenues	<u>22,438,363</u>	<u>22,013,983</u>	<u>11,072</u>	<u>22,025,055</u>
Expenditures:				
Public Safety:				
Sheriff's Firing Range	2,594,200	636,557	322,526	959,083
	<u>2,594,200</u>	<u>636,557</u>	<u>322,526</u>	<u>959,083</u>
Environmental protection:				
Future Capital Projects	6,707,671	-	-	-
	<u>6,707,671</u>	<u>-</u>	<u>-</u>	<u>-</u>
Economic Development:				
Avalon	3,922,845	2,538,246	3,480	2,541,726
Springlake at Maritime Shores	274,585	-	-	-
	<u>4,197,430</u>	<u>2,538,246</u>	<u>3,480</u>	<u>2,541,726</u>
Cultural and recreation:				
OIB Park Improvements	432,000	50,334	-	50,334
Town Creek Park Improvements	5,323,178	5,112,638	-	5,112,638
Waccamaw Park Improvements	3,700,717	3,396,444	-	3,396,444
Smithville Park Improvements	752,500	586,070	17,898	603,968
Leland Senior Center	2,908,000	1,649,867	97,147	1,747,014
District 1 Senior Center	835,000	717,998	7,320	725,318
Future Capital Projects	5,944,112	-	-	-
	<u>19,895,507</u>	<u>11,513,351</u>	<u>122,365</u>	<u>11,635,716</u>
Transportation:				
Airport Improvements	18,822,732	18,112,957	-	18,112,957
Total expenditures	<u>52,217,540</u>	<u>32,801,111</u>	<u>448,371</u>	<u>33,249,482</u>
Revenues over (under) expenditures	(29,779,177)	(10,787,128)	(437,299)	(11,224,427)
Other Financing Sources (Uses):				
Appropriated fund balance	8,470,593	-	-	-
Transfer from general fund	23,298,023	22,548,025	750,000	23,298,025
Transfer to general fund	(1,989,439)	(1,989,439)	-	(1,989,439)
Total other financing sources (uses)	<u>29,779,177</u>	<u>20,558,586</u>	<u>750,000</u>	<u>21,308,586</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 9,771,458</u>	<u>312,701</u>	<u>\$ 10,084,159</u>
Fund balance, beginning of year			<u>18,260,913</u>	
Fund balance, end of year			<u>\$ 18,573,614</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 AUGUST 31, 2016

	<u>Project Budget</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Revenues:				
NC Public Education Lottery	\$ 7,082,039	\$ 7,092,797	\$ -	\$ 7,092,797
Investment earnings	1,199,342	1,332,578	2,800	1,335,378
Investment earnings-debt proceeds	20,649	23,013	1,992	25,005
Total revenues	<u>8,302,030</u>	<u>8,448,388</u>	<u>4,792</u>	<u>8,453,180</u>
Expenditures:				
Brunswick County Schools	67,726,146	52,320,302	776,733	53,097,035
Brunswick Community College	31,665,911	31,518,815	-	31,518,815
Total expenditures	<u>99,392,057</u>	<u>83,839,117</u>	<u>776,733</u>	<u>84,615,850</u>
Revenues over (under) expenditures	(91,090,027)	(75,390,729)	(771,941)	(76,162,670)
Other Financing Sources (Uses):				
Transfer from general fund	42,471,598	40,035,167	-	40,035,167
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	1,874,936	1,874,936	-	1,874,936
Debt financing issued	40,515,000	40,515,000	-	40,515,000
Appropriated fund balance	6,542,506	-	-	-
Total other financing sources (uses)	<u>91,090,027</u>	<u>82,111,090</u>	<u>-</u>	<u>82,111,090</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 6,720,361</u>	(771,941)	<u>\$ 5,948,420</u>
Fund balance, beginning of year			<u>13,272,773</u>	
Fund balance, end of year			<u>\$ 12,500,832</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED AUGUST 31, 2016

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 768,360	\$ -	\$ 821,485	\$ 1,589,845
Interest receivable	89	-	84	173
Total assets	<u>768,449</u>	<u>-</u>	<u>821,569</u>	<u>1,590,018</u>
Liabilities:				
Accounts payable and other liabilities	766	306	3,407	4,479
Due to other funds	-	4,114	-	4,114
Total liabilities	<u>766</u>	<u>4,420</u>	<u>3,407</u>	<u>8,593</u>
Fund Balance:				
Stabilization by State Statute	89	-	84	173
Restricted - other	767,594	-	818,078	1,585,672
Assigned	-	(4,420)	-	(4,420)
Total fund balances	<u>767,683</u>	<u>(4,420)</u>	<u>818,162</u>	<u>1,581,425</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 768,449</u>	<u>\$ -</u>	<u>\$ 821,569</u>	<u>\$ 1,590,018</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 AUGUST 31, 2016

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 59,218	\$ 10,129	\$ -	\$ 69,347
Permits and fees	-	-	28,173	28,173
Investment earnings	163	-	215	378
Total revenues	<u>59,381</u>	<u>10,129</u>	<u>28,388</u>	<u>97,898</u>
Expenditures:				
General government	-	21,114	21,626	42,740
Public safety	<u>77,758</u>	-	-	<u>77,758</u>
Total expenditures	<u>77,758</u>	<u>21,114</u>	<u>21,626</u>	<u>120,498</u>
Revenues over (under) expenditures	(18,377)	(10,985)	6,762	(22,600)
Fund balance, beginning of year	<u>786,060</u>	<u>6,565</u>	<u>811,400</u>	<u>1,604,025</u>
Fund balance, end of year	<u>\$ 767,683</u>	<u>\$ (4,420)</u>	<u>\$ 818,162</u>	<u>\$ 1,581,425</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 AUGUST 31, 2016 AND THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>August 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2016</u>	<u>August 31, 2015</u>
Revenues:					
Restricted intergovernmental	\$ 710,611	\$ 59,218	\$ (651,393)	\$ 659,435	\$ 54,953
911 Center Consolidation Grant	-	-	-	189,187	-
Investment earnings	-	163	163	633	154
Total revenues	<u>710,611</u>	<u>59,381</u>	<u>(651,230)</u>	<u>849,255</u>	<u>55,107</u>
Expenditures:					
Operating costs	710,611	77,758	632,853	495,388	169,306
Capital outlay	-	-	-	467,450	-
911 Center Grant	-	-	-	225,998	143,606
Total expenditures	<u>710,611</u>	<u>77,758</u>	<u>632,853</u>	<u>1,188,836</u>	<u>312,912</u>
Revenues over (under) expenditures	-	(18,377)	(18,377)	(339,581)	(257,805)
Other Financing Sources (Uses):					
Transfers from general fund	-	-	-	11,763	-
Net change in fund balance	<u>\$ -</u>	<u>(18,377)</u>	<u>\$ (18,377)</u>	<u>(327,818)</u>	<u>(257,805)</u>
Fund balance, beginning of year		<u>786,060</u>		<u>1,113,878</u>	<u>1,113,878</u>
Fund balance, end of year		<u>\$ 767,683</u>		<u>\$ 786,060</u>	<u>\$ 856,073</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
ACTUAL - GRANT PROJECT FUND
FROM INCEPTION AND FOR THE PERIOD ENDED AUGUST 31, 2016**

	<u>Project Authorization</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Revenues:				
Restricted intergovernmental	\$ 1,220,023	\$ 606,797	\$ 10,129	\$ 616,926
Investment earnings	-	38	-	38
Total revenues	<u>1,220,023</u>	<u>606,835</u>	<u>10,129</u>	<u>616,964</u>
Expenditures:				
Urgent Repair - 2015	120,000	93,698	-	93,698
Single Family Rehabilitation - 2014	185,249	165,248	-	165,248
Sheriff-FY16 Edward Byrne JAG-IT Service	11,024	-	-	-
Sheriff-FY16 HSGP Medically Equip UTV	40,000	-	-	-
Sheriff - FY16 Port Security Grant	33,750	-	-	-
Courts Adult Drug Court	200,000	138,017	-	138,017
SAMHSA	<u>650,000</u>	<u>213,660</u>	<u>21,114</u>	<u>234,774</u>
Total expenditures	<u>1,240,023</u>	<u>610,623</u>	<u>21,114</u>	<u>631,737</u>
Revenues over (under) expenditures	(20,000)	(3,788)	(10,985)	(14,773)
Other Financing Sources (Uses):				
Transfers from general fund	<u>20,000</u>	<u>20,000</u>	-	<u>20,000</u>
Total other financing sources (uses)	<u>20,000</u>	<u>20,000</u>	-	<u>20,000</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 16,212</u>	(10,985)	<u>\$ 5,227</u>
Fund balance, beginning of year			<u>6,565</u>	
Fund balance, end of year			<u>\$ (4,420)</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 AUGUST 31, 2016 AND THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>August 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2016</u>	<u>August 31, 2015</u>
Revenues:					
Permits and fees	\$ 147,000	\$ 28,173	\$ (118,827)	\$ 140,518	\$ 25,710
Investment earnings	1,200	215	(985)	1,078	176
Total revenues	<u>148,200</u>	<u>28,388</u>	<u>(119,812)</u>	<u>141,596</u>	<u>25,886</u>
Expenditures:					
General government	<u>209,789</u>	<u>21,626</u>	<u>188,163</u>	<u>123,539</u>	<u>20,800</u>
Revenues over (under) expenditures	<u>(61,589)</u>	<u>6,762</u>	<u>68,351</u>	<u>18,057</u>	<u>5,086</u>
Other Financing Sources (Uses):					
Appropriated fund balance	<u>61,589</u>	<u>-</u>	<u>(61,589)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>6,762</u>	<u>\$ 6,762</u>	<u>18,057</u>	<u>5,086</u>
Fund balance, beginning of year		<u>811,400</u>		<u>793,343</u>	<u>793,343</u>
Fund balance, end of year		<u>\$ 818,162</u>		<u>\$ 811,400</u>	<u>\$ 798,429</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
AUGUST 31, 2016

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 19,336,794	\$ 9,789,042	\$ 29,125,836
Restricted cash	2,472,521	675,826	3,148,347
Interest receivable	2,280	732	3,012
Receivables and special assessments, net	2,698,282	-	2,698,282
Due from other governmental agencies	227,912	134,145	362,057
Inventories	2,031,688	-	2,031,688
Total current assets	<u>26,769,477</u>	<u>10,599,745</u>	<u>37,369,222</u>
Current Liabilities:			
Accounts payable and other liabilities	570,400	365,896	936,296
Customer deposits	1,732,078	-	1,732,078
Interest payable	281,796	-	281,796
Current portion of debt	1,292,105	-	1,292,105
Total current liabilities	<u>3,876,379</u>	<u>365,896</u>	<u>4,242,275</u>
Expendable net position	22,893,098	10,233,849	33,126,947
Noncurrent Items:			
Non-depreciable capital assets	24,232,270	-	24,232,270
Depreciable capital assets, net	129,442,924	-	129,442,924
Deferred outflow	272,996	-	272,996
Pension liability	(200,218)	-	(200,218)
Compensated absences	(377,163)	-	(377,163)
Other post-employment benefits	(3,747,478)	-	(3,747,478)
Non-current portion of debt	(24,726,177)	-	(24,726,177)
Deferred inflow	(283,505)	-	(283,505)
Total net position	<u>\$ 147,506,747</u>	<u>\$ 10,233,849</u>	<u>\$ 157,740,596</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED AUGUST 31, 2016 AND THE YEAR ENDED JUNE 30, 2016
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2016</u>	<u>August 31, 2015</u>
Revenues:							
User charges	\$ 20,455,103	\$ 20,455,103	\$ 4,695,442	\$ (15,759,661)	23%	\$ 21,748,171	\$ 4,747,465
Investment earnings	25,000	25,000	4,900	(20,100)	20%	32,493	5,409
Other	424,104	510,154	31,872	(478,282)	6%	440,327	37,590
Total revenues	<u>20,904,207</u>	<u>20,990,257</u>	<u>4,732,214</u>	<u>(16,258,043)</u>	23%	<u>22,220,991</u>	<u>4,790,464</u>
Expenditures:							
Salaries	4,483,762	4,483,762	676,559	3,807,203	15%	4,169,327	612,302
Fringe benefits	1,922,222	1,922,222	294,856	1,627,366	15%	1,669,718	246,013
Operating expenditures	6,783,653	6,852,528	1,181,254	5,671,274	17%	6,440,588	1,089,381
Repairs and maintenance	1,498,571	1,583,383	400,205	1,183,178	25%	1,357,906	241,559
Capital outlay	1,373,910	1,469,401	267,059	1,202,342	18%	1,959,673	829,213
Debt Service:							
Principal	1,146,446	1,146,446	21,391	1,125,055	2%	1,039,032	20,476
Interest	1,108,289	1,108,289	71,753	1,036,536	6%	982,242	75,817
Total expenditures	<u>18,316,853</u>	<u>18,566,031</u>	<u>2,913,077</u>	<u>15,652,954</u>	16%	<u>17,618,486</u>	<u>3,114,761</u>
Revenues over (under) expenditures	2,587,354	2,424,226	1,819,137	(605,089)	75%	4,602,505	1,675,703
Other Financing Sources (Uses):							
Transfer to water capital project fund	(4,865,725)	(4,865,725)	(4,865,725)	-	100%	(1,450,000)	(1,350,000)
Appropriated net positon	2,278,371	2,441,499	-	(2,441,499)	0%	-	-
Total other fin. sources (uses)	<u>(2,587,354)</u>	<u>(2,424,226)</u>	<u>(4,865,725)</u>	<u>(2,441,499)</u>	201%	<u>(1,450,000)</u>	<u>(1,350,000)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,046,588)</u>	<u>\$ (3,046,588)</u>		<u>\$ 3,152,505</u>	<u>\$ 325,703</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 AUGUST 31, 2016**

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
Revenues:				
Restricted intergovernmental revenue	\$ 401,590	\$ 337,575	\$ -	\$ 337,575
Investment earnings	-	83,394	3,438	86,832
Investment earnings-debt proceeds	-	16,520	808	17,328
Assessments	-	39,495	-	39,495
Penalties and interest assessments	-	13,229	-	13,229
Other	500,000	-	-	-
Total revenues	<u>901,590</u>	<u>490,213</u>	<u>4,246</u>	<u>494,459</u>
Expenditures:				
Northwest water plant expansion	20,483,168	20,076,045	-	20,076,045
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	1,016,125	1,016,124	-	1,016,124
Water Mains FY 15	1,274,126	912,457	21,681	934,138
Middle River and Smith Roads	1,105,000	949,134	-	949,134
17 So and Avalon Water Mains	477,915	336,829	26,523	363,352
NCDOT Hwy 211 Expansion	401,590	337,575	21,300	358,875
Aquifer storage recovery project	488,114	456,012	21,337	477,349
FY16 Water Mains Top 7 and Apollo	340,000	164,150	-	164,150
211 Water Plant Expansion	200,000	120,465	-	120,465
Middleton Road Water Main	138,700	68,915	3,311	72,226
US 74/76 Fire Protection	600,000	-	-	-
Total expenditures	<u>26,589,738</u>	<u>24,488,256</u>	<u>94,152</u>	<u>24,582,408</u>
Revenues over (under) expenditures	(25,688,148)	(23,998,043)	(89,906)	(24,087,949)
Other Financing Sources (Uses):				
Long term debt issued	19,423,179	19,423,179	-	19,423,179
Bond premium	623,348	623,348	-	623,348
Transfers from water fund	13,300,559	8,434,838	4,865,725	13,300,563
Transfers to water fund	(812,770)	(812,770)	-	(812,770)
Contingency for future projects	(8,629,665)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>25,688,148</u>	<u>27,668,595</u>	<u>4,865,725</u>	<u>32,534,320</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 3,670,552</u>	<u>\$ 4,775,819</u>	<u>\$ 8,446,371</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
AUGUST 31, 2016

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 16,110,567	\$ 6,562,085	\$ 22,672,652
Restricted cash	3,501,639	-	3,501,639
Interest receivable	1,523	624	2,147
Receivables and special assessments, net	7,686,520	4,530	7,691,050
Due from other governmental agencies	249,328	25,762	275,090
Inventories	332,668	-	332,668
Total current assets	<u>27,882,245</u>	<u>6,593,001</u>	<u>34,475,246</u>
Current Liabilities:			
Accounts payable and other liabilities	280,611	-	280,611
Interest payable	1,030,950	-	1,030,950
Prepaid fees	1,118,728	-	1,118,728
Current portion of debt	9,989,049	-	9,989,049
Total current liabilities	<u>12,419,338</u>	<u>-</u>	<u>12,419,338</u>
Expendable net position	15,462,907	6,593,001	22,055,908
Noncurrent Items:			
Non-depreciable capital assets	2,278,089	-	2,278,089
Depreciable capital assets, net	222,900,032	-	222,900,032
Deferred outflow	2,799,845	-	2,799,845
Pension liability	(95,724)	-	(95,724)
Compensated absences	(170,158)	-	(170,158)
Other post-employment benefits	(1,761,691)	-	(1,761,691)
Non-current portion of debt	(108,046,918)	-	(108,046,918)
Deferred inflow	(187,506)	-	(187,506)
Total net position	<u>\$ 133,178,876</u>	<u>\$ 6,593,001</u>	<u>\$ 139,771,877</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED AUGUST 31, 2016 AND THE YEAR ENDED JUNE 30, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2016</u>	<u>August 31, 2015</u>
Revenues:							
User charges	\$ 21,208,385	\$ 21,208,385	\$ 3,515,573	\$ (17,692,812)	17%	\$ 23,823,488	\$ 3,821,284
ARRA interest subsidy	145,508	145,508	-	(145,508)	0%	170,772	-
Special assessments	40,000	40,000	43,217	3,217	108%	275,125	52,420
Investment earnings	25,000	25,000	5,494	(19,506)	22%	23,140	3,682
Other	59,500	59,500	1,553	(57,947)	3%	487,705	31,200
Total revenues	<u>21,478,393</u>	<u>21,478,393</u>	<u>3,565,837</u>	<u>(17,912,556)</u>	17%	<u>24,780,230</u>	<u>3,908,586</u>
Expenditures:							
Salaries	2,454,670	2,454,670	365,363	2,089,307	15%	2,248,379	339,383
Fringe benefits	1,022,341	1,022,341	154,850	867,491	15%	896,778	136,658
Operating expenditures	4,055,780	4,207,022	551,570	3,655,452	13%	3,801,766	505,217
Repairs and maintenance	2,052,520	2,030,980	236,877	1,794,103	12%	1,693,738	201,378
Capital outlay	1,469,400	1,973,786	181,906	1,791,880	9%	1,370,905	259,550
Debt Service:							
Principal	9,564,227	9,564,227	665,942	8,898,285	7%	9,200,138	652,688
Interest	4,349,916	4,349,916	68,021	4,281,895	2%	4,345,298	75,803
Total expenditures	<u>24,968,854</u>	<u>25,602,942</u>	<u>2,224,529</u>	<u>23,378,413</u>	9%	<u>23,557,002</u>	<u>2,170,677</u>
Revenues over (under) expenditures	(3,490,461)	(4,124,549)	1,341,308	5,465,857	-33%	1,223,228	1,737,909
Other Financing Sources (Uses):							
Transfer to wastewater capital project	-	-	-	-	na	(2,171,385)	(966,667)
Transfer from wastewater capital project	622,350	622,350	-	(622,350)	0%	1,342,152	559,700
Appropriated net position	2,868,111	3,502,199	-	(3,502,199)	0%	-	-
Total other fin. sources (uses)	<u>3,490,461</u>	<u>4,124,549</u>	<u>-</u>	<u>(4,124,549)</u>	0%	<u>(829,233)</u>	<u>(406,967)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,341,308</u>	<u>\$ 1,341,308</u>		<u>\$ 393,995</u>	<u>\$ 1,330,942</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 AUGUST 31, 2016**

	<u>Project Budget</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Revenues:				
Assessments	\$ 557,053	\$ 557,054	\$ -	\$ 557,054
SAD interest and penalties	99,017	100,705	1,752	102,457
Investment earnings	13,802	80,030	1,783	81,813
Total revenues	<u>669,872</u>	<u>737,789</u>	<u>3,535</u>	<u>741,324</u>
Expenditures:				
Carolina Shores N. Sewer SAD	2,051,000	151,588	2,507	154,095
Palm Cove SAD 30	370,000	13,145	540	13,685
2016 Enterprise Funded Main Extension	100,000	22,045	7,035	29,080
Total expenditures	<u>2,521,000</u>	<u>186,778</u>	<u>10,082</u>	<u>196,860</u>
Revenues over (under) expenditures	(1,851,128)	551,011	(6,547)	544,464
Other Financing Sources (Uses):				
Transfer from wastewater fund	4,510,868	4,510,870	-	4,510,870
Transfer to wastewater fund	(2,988,658)	(2,988,658)	-	(2,988,658)
Contingency for future projects	(3,851,678)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>1,851,128</u>	<u>1,522,212</u>	<u>-</u>	<u>1,522,212</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 2,073,223</u>	<u>\$ (6,547)</u>	<u>\$ 2,066,676</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND ACTUAL AND
 CHANGES IN NET POSITION - WORKERS' COMPENSATION INTERNAL SERVICE FUND (NON-GAAP)
 FOR THE PERIOD ENDED AUGUST 31, 2016 AND THE YEAR ENDED JUNE 30, 2016
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Budget</u>	<u>August 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2016</u>	<u>August 31, 2015</u>
Revenues:					
Charges for services	\$ 955,000	\$ 216,549	\$ (738,451)	\$ 617,496	\$ 150,000
Investment earnings	-	633	633	3,511	613
Total revenues	<u>955,000</u>	<u>217,182</u>	<u>(737,818)</u>	<u>621,007</u>	<u>150,613</u>
Expenditures:					
Premiums	<u>955,000</u>	<u>191,954</u>	<u>763,046</u>	<u>497,961</u>	<u>256,865</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>25,228</u>	<u>\$ 25,228</u>	<u>123,046</u>	<u>(106,252)</u>
Net positon, beginning of year		<u>2,109,406</u>		<u>1,986,360</u>	<u>1,986,360</u>
Net positon, end of year		<u>\$ 2,134,634</u>		<u>\$ 2,109,406</u>	<u>\$ 1,880,108</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 AUGUST 31, 2016 AND THE YEAR ENDED JUNE 30, 2016
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Budget</u>	<u>August 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2016</u>	<u>August 31, 2015</u>
Revenues:					
Charges for services-health premiums	\$ 11,916,700	\$ 1,917,882	\$ (9,998,818)	\$ 11,437,404	\$ 1,809,706
Investment earnings	-	508	508	1,600	353
Total revenues	<u>11,916,700</u>	<u>1,918,390</u>	<u>(9,998,310)</u>	<u>11,439,004</u>	<u>1,810,059</u>
Expenditures:					
Administration fees	1,344,603	308,147	1,036,456	1,396,139	340,780
Premiums	<u>10,572,097</u>	<u>745,663</u>	<u>9,826,434</u>	<u>9,529,354</u>	<u>815,272</u>
Total expenditures	<u>11,916,700</u>	<u>1,053,810</u>	<u>10,862,890</u>	<u>10,925,493</u>	<u>1,156,052</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>864,580</u>	<u>\$ 864,580</u>	<u>513,511</u>	<u>654,007</u>
Net positon, beginning of year		<u>1,130,079</u>		<u>616,568</u>	<u>616,568</u>
Net positon, end of year		<u>\$ 1,994,659</u>		<u>\$ 1,130,079</u>	<u>\$ 1,270,575</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of August 31, 2016. It reports that the County had \$162.5 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$2.8 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.13%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF AUGUST 31, 2016

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 6,000			0.00%
BB&T			41,327,348			0.00%
Finistar			<u>4,307,275</u>			0.30%
Total Checking & Petty Cash				\$ 45,640,623	28%	
Money Markets / Savings						
BB&T Money Rate Savings			53,153,858			0.10%
First Bank Preferred Savings			10,371,830			0.05%
SunTrust Money Market			<u>5,014,385</u>			0.04%
Total Money Markets / Savings				\$ 68,540,073	41%	
Certificates of Deposit / CDARS						
BB&T CDARS	9/18/14	9/15/16	<u>2,500,000</u>			0.41%
Total Certificates of Deposit / CDARS				\$ 2,500,000	2%	
NC Capital Management Trust - Cash Portfolio						
				\$ 42,528,357	26%	0.25%
NC Capital Management Trust - Term Portfolio						
				<u>\$ 3,263,954</u>	2%	0.52%
Total Unrestricted Cash and Investments				\$ 162,473,006		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Term Portfolio			\$ 2,426,491		1%	0.52%
PNC Bank Money Market			171,977		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				\$ 2,813,034		
Grand Total All Cash and Investments				\$ 165,286,041	100%	0.13%
Cash Balances:						
General Fund			\$ 71,154,098			
County Capital Reserve Fund			13,082,747			
School Capital Projects Fund			10,910,440			
Water Fund			21,068,122			
Water Capital Reserve Fund			8,653,311			
Wastewater Fund			16,110,576			
Wastewater Capital Reserve Fund			6,084,707			

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 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ANNUAL BUDGET 2016-17	ACTUAL 2016-17	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	469,070	457,840	1,256,406	758,897	546,345		305,329	-44%	
Aug	466,417	399,728	501,329	471,098	438,769		324,296	-26%	
Sept	275,046	266,185	502,872	399,058	870,663				
Oct	262,323	292,645	421,702	410,936	267,307				
Nov	220,800	248,011	316,382	213,082	204,432				
Dec	268,080	1,904,275	338,695	300,926	391,210				
Jan	176,623	230,649	312,188	376,046	381,705				
Feb	288,303	167,225	355,871	347,468	301,199				
Mar	229,522	275,890	570,368	324,430	362,693				
Apr	217,975	242,239	283,020	247,162	278,448				
May	223,154	165,586	83,586	322,131	248,619				
June	142,710	149,701	241,223	235,646	207,251				
Total	3,240,024	4,799,974	5,183,642	4,406,880	4,406,880	107,380,587	629,625		1%

CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ANNUAL BUDGET 2016-17	ACTUAL 2016-17	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	149,233	223,725	251,261	92,824	103,308		141,627	37%	
Aug	5,345,089	6,150,582	9,042,700	12,888,188	12,944,202		16,456,651	27%	
Sept	6,289,266	6,836,698	5,905,099	7,595,799	8,285,809				
Oct	9,065,677	5,238,074	12,169,968	9,858,124	10,105,350				
Nov	20,721,693	25,391,533	18,981,162	19,890,901	21,963,436				
Dec	28,586,670	23,447,917	32,279,594	26,567,368	34,068,423				
Jan	25,241,193	29,356,598	19,978,550	23,801,591	15,970,263				
Feb	2,434,826	2,502,188	2,403,056	2,268,344	2,414,776				
Mar	1,297,910	1,382,129	1,929,706	1,279,718	1,277,143				
Apr	951,266	1,064,276	1,136,330	1,110,556	1,056,313				
May	775,014	759,092	1,074,642	836,589	902,840				
June	659,708	639,677	1,343,630	1,414,725	1,395,901				
Total	101,517,545	102,992,489	106,495,697	107,604,727	107,604,727	5,335,000	16,598,278		311%

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

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17		
July	728,103	803,743	864,797	927,776	969,548				
Aug	913,921	912,847	978,703	1,090,562	1,093,465				
Sept	669,704	754,001	845,474	877,367	938,050				
Oct	400,003	663,615	634,429	654,852	596,241				
Nov	415,830	432,817	489,457	628,065	604,948				
Dec	408,793	504,025	493,127	549,081	561,448				
Jan	407,062	348,981	282,246	527,514	585,079				
Feb	350,111	422,989	455,363	484,029	497,550				
Mar	406,660	533,035	478,740	377,571	603,870				
Apr	529,984	612,526	650,547	668,922	742,268				
May	1,062,504	559,487	667,921	708,546	756,471				
June	387,186	588,366	701,324	759,421	778,076				
Total	6,679,861	7,136,430	7,542,128	8,253,706	8,727,014	8,906,264	-		0%
ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17		
July	456,457	468,237	481,169	539,117	564,929				
Aug	400,939	422,864	441,069	481,408	541,745				
Sept	400,747	418,782	433,388	496,279	502,456				
Oct	391,422	393,726	437,655	469,753	514,691				
Nov	351,758	379,858	371,215	494,179	481,606				
Dec	395,014	422,206	450,740	479,879	509,491				
Jan	487,072	444,135	503,442	583,174	619,735				
Feb	350,610	359,348	373,047	447,406	444,943				
Mar	403,125	421,635	414,833	434,593	466,949				
Apr	428,045	438,597	454,513	457,599	564,837				
May	366,004	419,110	424,744	488,986	560,378				
June	430,835	445,822	488,672	526,413	547,458				
Total	4,862,027	5,034,320	5,274,487	5,898,786	6,319,219	6,325,470	-		0%
ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17		
July	463,609	502,448	537,381	581,833	609,693				
Aug	525,360	535,526	571,290	634,883	657,139				
Sept	419,001	464,542	513,379	547,394	576,690				
Oct	297,341	415,766	419,073	441,243	430,066				
Nov	291,703	310,259	333,777	436,317	423,295				
Dec	302,427	355,269	361,268	397,148	412,136				
Jan	331,462	294,265	285,268	420,617	459,158				
Feb	262,408	299,134	319,156	356,907	363,409				
Mar	304,048	368,542	342,823	305,250	417,515				
Apr	366,596	408,598	431,872	442,236	512,728				
May	580,160	379,092	430,202	469,765	515,232				
June	306,627	399,234	464,929	504,945	519,548				
Total	4,450,742	4,732,676	5,010,418	5,538,538	5,896,609	5,854,213	-		0%

Note: Sales Taxes are 2 months behind in reporting.

**County of Brunswick
Water Fund Revenues**

WATER RETAIL SALES REVENUE (617110-371316)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17		
July	522,870	418,130	433,653	472,746	467,682		474,405	1%	
Aug	571,198	577,604	481,540	504,895	533,018		585,205	10%	
Sept	521,564	503,003	477,751	412,334	506,507				
Oct	423,735	409,503	407,578	384,997	419,248				
Nov	336,382	366,357	357,419	346,005	353,122				
Dec	324,989	344,872	291,933	315,884	357,715				
Jan	286,337	288,985	280,966	287,734	289,804				
Feb	273,688	271,325	305,950	295,333	318,297				
Mar	282,026	305,555	297,023	280,290	307,249				
Apr	249,836	233,898	269,782	293,877	302,211				
May	339,475	312,834	337,877	341,737	379,472				
June	335,246	399,474	446,465	396,615	448,286				
Total	4,467,346	4,431,540	4,387,937	4,332,447	4,682,610	5,000,000	1,059,610		21%

IRRIGATION REVENUE (617110-371319)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17		
July	247,588	200,399	197,151	266,584	242,180		274,655	13%	
Aug	319,732	270,576	196,228	297,464	328,242		391,161	19%	
Sept	308,988	320,100	224,623	203,919	378,978				
Oct	217,176	195,873	250,146	195,247	281,554				
Nov	158,499	171,975	186,010	160,249	159,040				
Dec	109,101	95,241	91,803	111,853	92,834				
Jan	54,702	31,610	29,503	31,659	30,866				
Feb	20,873	18,136	19,242	10,667	17,443				
Mar	11,887	12,015	13,548	8,336	10,977				
Apr	25,173	13,193	10,547	12,325	20,209				
May	78,846	42,880	43,131	47,160	91,362				
June	126,273	113,021	239,965	99,971	255,276				
Total	1,678,837	1,485,016	1,501,897	1,445,433	1,908,962	1,600,000	665,816		42%

WATER WHOLESALE REVENUE (617110-371317)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17		
July	602,180	502,222	531,159	645,432	571,447		549,891	-4%	
Aug	691,382	736,692	566,561	610,893	726,527		662,991	-9%	
Sept	640,662	483,513	511,239	597,231	571,125				
Oct	462,945	394,070	455,344	369,057	419,668				
Nov	384,941	375,118	391,254	382,248	372,683				
Dec	276,392	281,076	260,217	298,588	278,846				
Jan	269,445	262,906	242,557	308,352	271,780				
Feb	272,677	278,801	297,924	240,348	243,372				
Mar	226,944	265,305	256,865	291,032	258,696				
Apr	211,365	227,953	264,528	253,284	298,786				
May	345,286	282,064	303,736	330,963	347,571				
June	336,570	410,953	567,502	373,695	423,069				
Total	4,720,790	4,500,673	4,648,887	4,701,123	4,783,570	4,526,913	1,212,882		27%

**County of Brunswick
Water Fund Revenues**

WATER INDUSTRIAL REVENUE (617110-371318)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17		
July	205,957	235,758	252,870	245,698	206,044		193,363	-6%	
Aug	238,422	291,644	230,404	241,408	198,496		176,628	-11%	
Sept	263,477	251,772	235,556	287,677	223,590				
Oct	227,805	230,252	231,204	226,273	183,414				
Nov	227,584	234,277	233,080	225,491	153,158				
Dec	193,560	203,477	188,651	220,541	126,460				
Jan	222,440	223,740	200,044	221,210	199,431				
Feb	205,758	221,223	232,927	148,278	177,624				
Mar	165,216	261,605	193,946	192,828	194,456				
Apr	178,199	211,697	206,743	169,595	179,557				
May	235,606	196,254	216,485	172,665	173,827				
June	266,335	239,597	211,501	141,691	173,052				
Total	2,630,359	2,801,296	2,633,410	2,493,355	2,189,109	1,806,750	369,991		20%

WATER BASE SERVICE CHARGE REVENUE (617110-371308)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17		
July	374,477	381,461	391,615	403,355	451,901		470,153	4%	
Aug	374,598	383,403	393,144	440,343	451,462		475,932	5%	
Sept	376,785	381,503	391,943	440,074	453,419				
Oct	375,396	382,386	394,427	442,108	454,580				
Nov	377,206	385,726	396,791	442,353	455,559				
Dec	376,646	385,373	395,498	443,726	464,316				
Jan	377,689	386,229	395,498	445,019	463,597				
Feb	380,480	386,997	399,527	445,701	465,506				
Mar	379,420	387,056	398,697	446,642	468,084				
Apr	378,667	387,607	399,271	448,227	469,366				
May	380,225	389,914	401,832	449,771	469,402				
June	386,880	399,806	413,286	498,348	490,097				
Total	4,538,469	4,637,462	4,771,529	5,345,667	5,557,289	5,581,440	946,085		17%

WATER TAPS AND CONNECTION REVENUE (617140-371305)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17		
July	22,566	20,552	32,072	70,982	88,015		79,919	-9%	
Aug	27,308	15,150	38,414	54,383	63,122		73,809	17%	
Sept	30,336	30,974	40,036	55,302	79,297				
Oct	22,816	27,034	42,683	53,756	60,271				
Nov	15,924	22,145	29,320	42,257	57,337				
Dec	23,563	19,234	28,621	56,457	50,315				
Jan	19,127	33,630	25,201	53,973	68,391				
Feb	15,516	53,149	34,179	55,395	58,684				
Mar	21,192	41,370	38,347	62,467	61,178				
Apr	30,380	39,756	39,113	66,169	88,286				
May	19,417	29,745	41,012	87,408	62,668				
June	35,963	155,376	42,744	57,354	89,289				
Total	284,109	488,116	431,742	715,903	826,853	720,000	153,728		21%

**County of Brunswick
Water Fund Revenues**

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17		
July	43,532	36,494	69,729	75,945	175,282		82,430	-53%	
Aug	42,166	36,803	68,885	61,056	107,350		87,643	-18%	
Sept	56,011	55,673	74,043	56,609	80,372				
Oct	49,159	62,911	92,640	35,619	100,031				
Nov	40,237	60,584	35,813	90,854	80,907				
Dec	39,262	53,463	59,986	71,145	67,996				
Jan	10,622	76,170	46,944	77,802	68,194				
Feb	67,326	132,565	61,353	78,674	83,303				
Mar	43,699	60,294	83,280	75,081	55,590				
Apr	49,961	84,220	56,385	86,006	103,546				
May	34,502	47,460	116,924	106,117	72,757				
June	101,493	232,116	71,878	65,310	131,407				
Total	577,970	938,752	837,859	880,218	1,126,735	688,000	170,073		25%

WATER TRANSMISSION LINE REVENUE (619800-371309)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17		
July	14,840	12,295	23,386	27,391	42,850		29,279	-32%	
Aug	12,760	10,666	20,169	26,404	35,126		24,946	-29%	
Sept	18,497	18,697	25,030	23,378	27,267				
Oct	16,756	21,484	22,223	20,420	24,152				
Nov	10,376	20,505	14,943	36,383	26,653				
Dec	12,649	17,955	19,097	28,184	22,399				
Jan	10,206	18,736	19,156	28,812	28,002				
Feb	22,750	29,327	20,860	30,550	25,571				
Mar	14,752	22,098	26,789	23,460	21,952				
Apr	16,833	28,057	24,074	24,169	34,849				
May	11,183	16,164	31,109	35,214	21,459				
June	13,580	79,793	28,029	27,254	48,349				
Total	175,180	295,776	274,866	331,619	358,629	232,000	54,225		23%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER RETAIL SALES REVENUE (627210-371405)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17		
July	534,433	539,086	612,855	707,249	735,074		791,640	8%	
Aug	536,471	580,699	651,146	733,867	779,627		874,819	12%	
Sept	528,279	559,178	644,679	693,713	772,094				
Oct	512,272	531,074	633,320	673,713	706,281				
Nov	487,634	521,592	620,631	662,220	686,159				
Dec	488,908	515,480	605,584	649,668	724,587				
Jan	459,766	513,818	600,756	648,827	700,776				
Feb	486,115	511,834	617,577	651,892	705,035				
Mar	509,061	528,669	623,293	640,679	712,260				
Apr	427,655	527,052	612,980	652,947	708,854				
May	494,416	557,639	642,475	678,940	737,235				
June	463,735	652,400	762,420	709,781	868,150				
Total	5,928,745	6,538,521	7,627,716	8,103,496	8,836,132	9,204,975	1,666,459		18%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17		
July	40,000	67,500	126,160	88,000	114,000		76,350	-33%	
Aug	64,000	89,000	90,600	93,000	97,000		152,000	57%	
Sept	37,000	76,760	60,000	100,000	73,000				
Oct	48,000	32,005	113,949	84,000	57,000				
Nov	80,000	60,000	100,000	101,550	104,000				
Dec	217,000	60,000	60,166	69,000	80,000				
Jan	65,000	76,000	96,000	84,000	108,400				
Feb	76,583	96,000	157,000	172,000	119,375				
Mar	36,583	88,000	84,000	80,000	100,000				
Apr	73,583	71,970	112,000	88,000	134,320				
May	44,571	93,000	132,000	126,990	69,000				
June	88,332	76,000	77,000	132,700	82,625				
Total	870,653	886,235	1,208,875	1,219,240	1,138,720	1,100,000	228,350		21%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17		
July	88,000	71,201	153,583	94,139	454,950		185,127	-59%	
Aug	65,917	80,333	75,250	153,639	240,374		131,836	-45%	
Sept	128,775	41,766	94,337	130,597	132,623				
Oct	124,000	99,441	100,250	157,250	156,607				
Nov	56,000	103,889	48,306	162,973	125,525				
Dec	140,500	76,222	55,555	122,639	94,524				
Jan	41,333	90,085	105,889	153,833	172,304				
Feb	123,805	339,167	67,805	168,764	150,635				
Mar	84,222	64,306	112,512	115,639	139,552				
Apr	114,834	141,306	128,139	105,250	218,469				
May	32,000	76,373	134,384	201,306	246,595				
June	116,706	142,945	113,439	93,309	337,635				
Total	1,116,093	1,327,033	1,189,449	1,659,338	2,469,793	600,000	316,963		53%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17		
July	34,334	21,742	47,864	24,714	106,434		60,709	-43%	
Aug	22,973	20,639	24,084	47,884	74,794		44,611	-40%	
Sept	40,592	13,922	31,444	42,534	50,210				
Oct	40,335	28,957	32,421	51,087	50,872				
Nov	13,333	34,632	17,104	79,326	44,845				
Dec	14,335	25,409	17,855	38,881	31,511				
Jan	14,668	27,030	25,410	51,281	54,659				
Feb	12,445	35,095	19,601	56,259	44,213				
Mar	24,113	15,437	36,729	33,217	44,521				
Apr	35,278	43,759	36,827	30,753	70,828				
May	8,335	23,460	41,109	63,105	49,882				
June	27,274	23,315	31,815	35,773	109,443				
Total	288,015	313,396	362,264	554,814	732,212	200,000	105,320		53%

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

NUMBER OF WATER RETAIL CUSTOMERS							
Month	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	Change
July	33,842	34,488	34,990	36,146	37,165	38,912	152
Aug	33,916	34,521	35,107	36,272	37,303	39,036	124
Sept	33,968	34,362	35,219	36,379	37,398		
Oct	33,990	34,328	35,400	36,431	37,418		
Nov	34,050	34,377	35,455	36,524	38,133		
Dec	34,129	34,485	35,500	36,607	38,209		
Jan	34,189	34,512	35,545	36,679	38,318		
Feb	34,221	34,652	35,615	36,737	38,415		
Mar	34,254	34,719	35,663	36,828	38,448		
Apr	34,330	34,823	35,819	36,910	38,587		
May	34,368	34,913	35,902	37,046	38,704		
June	34,394	34,984	36,028	37,112	38,760		
Average	34,138	34,597	35,520	36,639	38,072	38,974	276

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
Month	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	Change
July	9,683	10,667	12,415	13,855	14,556	15,862	15
Aug	9,755	10,756	12,467	14,009	14,632	15,878	16
Sept	9,817	10,663	12,677	14,036	14,682		
Oct	9,913	10,712	12,859	14,092	14,708		
Nov	9,957	10,738	13,108	14,143	15,269		
Dec	10,015	11,081	13,234	14,192	15,357		
Jan	10,151	11,156	13,364	14,237	15,382		
Feb	10,199	11,310	13,470	14,325	15,460		
Mar	10,213	11,516	13,544	14,378	15,498		
Apr	10,410	11,685	13,608	14,450	15,593		
May	10,463	11,965	13,743	14,468	15,651		
June	10,475	12,142	13,841	14,514	15,847		
Average	10,088	11,199	13,194	14,225	15,220	15,870	31