

# **COUNTY OF BRUNSWICK NORTH CAROLINA**

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

***FOR THE PERIOD ENDED AUGUST 31, 2020***



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

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**Monthly Financial Statements**

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## **Summary Information for General and Enterprise Funds as of August 31, 2020:**

### **General Fund:**

- Total revenues for the General Fund are \$33.2 million for an increase of \$1.2 million or 3.7% over the same period in the prior year. The main reason for this is a \$2.7 million increase in Ad Valorem collections due to growth in the County and is partially offset by timing difference in SRO reimbursements, EMS Billing and DSS revenues. Total revenues collected are 16.0% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$35.3 million and are 16.7% of the current budget. Total expenditures are less than the expenditures of the same period in the prior year by \$1.4 million or 3.9%. This is due to a prior year additional \$1.3 million in accumulated interest expense related to the Schools GO Bond Phase I in the prior year.
- There were no transfers to or from other funds which is consistent with the same period of the prior year.
- Revenues are less than expenditures and net transfers by \$2.1 million for the current period end compared to less than by \$4.7 million at the end of the same period of the prior year.

### **Water Fund:**

- Total revenues for the Water Fund decreased \$0.3 million over the same period in the prior year to \$5.6 million. This is a result of irrigation sales decrease of 27.8% or \$0.3 million under the same period in the prior year. Total revenues are 23.0% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$3.7 million and are 15.2% of current budget. Expenditures increased 8.9% or \$0.3 million mainly due to a \$0.2 million or 141.3% increase in one-time capital outlay expenses and \$0.1 million or 23.8% increase in repair and maintenance.
- There were no transfers to or from water capital projects compared to transfers of \$2.8 million to water capital projects in the same period of the prior year. The transfers were to fund various water capital projects.
- Revenues are more than expenditures and net transfers by \$1.8 million compared to less than by \$0.3 million in the same period of the prior year.

### **Wastewater Fund:**

- Total revenues for the Wastewater Fund increased \$0.6 million over the same period in the prior year to \$5.1 million. This is a result of retail wastewater sales increase of \$0.2 million or 11.2%, capital recovery increase of \$0.2 million or 44.1%, and wholesale revenues increased by \$0.1 million or 4.1%, over the same period in the prior year. Total revenues are 18.8% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$2.7 million and are 8.3% of the current budget. Expenditures decreased 9.9% or \$0.3 million over the same period in the prior year mainly due to \$0.2 decrease in one-time capital outlay purchases in the same period in the prior year.
- There were no transfers to or from other funds which is consistent with the same period of the prior year.
- Revenues are more than expenditures and net transfers by \$2.4 million compared to more than by \$1.5 million in the same period of the prior year.

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## BALANCE SHEET - GOVERNMENTAL FUNDS

AUGUST 31, 2020

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
<b>Assets:</b>					
Cash and cash equivalents/investments	\$ 95,273,221	\$ 28,894,002	\$ 14,292,985	\$ 2,302,523	\$ 140,762,731
Restricted cash and investments	1,585,046	-	55,866,137	-	57,451,183
Interest receivable	40,494	11,708	3,921	881	57,004
Taxes receivable - net	119,022,798	-	-	-	119,022,798
Receivables - net	1,540,713	-	-	-	1,540,713
Other governmental agencies	808,978	34,553	422,520	236,797	1,502,848
Due from other funds	277,737	-	-	-	277,737
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 218,612,987</u>	<u>\$ 28,940,263</u>	<u>\$ 70,585,563</u>	<u>\$ 2,540,201</u>	<u>\$ 320,679,014</u>
<b>Liabilities:</b>					
Accounts payable and other liabilities	\$ 4,356,844	\$ -	\$ 379,384	\$ 4,932	\$ 4,741,160
Due to other funds	-	-	-	277,737	277,737
Total liabilities	<u>4,356,844</u>	<u>-</u>	<u>379,384</u>	<u>282,669</u>	<u>5,018,897</u>
<b>Deferred Inflows of Resources:</b>	<u>119,317,957</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,317,957</u>
<b>Fund Balances:</b>					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	13,814,469	-	-	237,678	14,052,147
Restricted - other	4,408,797	-	55,866,137	2,297,591	62,572,525
Committed	214,566	28,940,263	14,340,042	-	43,494,871
Assigned	2,346,999	-	-	-	2,346,999
Unassigned	74,089,355	-	-	(277,737)	73,811,618
Total fund balances	<u>94,938,186</u>	<u>28,940,263</u>	<u>70,206,179</u>	<u>2,257,532</u>	<u>196,342,160</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 218,612,987</u>	<u>\$ 28,940,263</u>	<u>\$ 70,585,563</u>	<u>\$ 2,540,201</u>	<u>\$ 320,679,014</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED AUGUST 31, 2020

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
<b>Revenues:</b>					
Ad valorem taxes	\$ 27,786,349	\$ -	\$ -	\$ -	\$ 27,786,349
Other taxes and licenses	1,621,702	-	-	-	1,621,702
Unrestricted intergovernmental revenues	64,631	-	-	-	64,631
Restricted intergovernmental revenues	1,576,812	-	-	66,608	1,643,420
Permits and fees	830,286	-	-	45,844	876,130
Sales and services	1,229,208	-	-	-	1,229,208
Investment earnings	15,486	8,662	8,784	671	33,603
Other	88,633	-	-	-	88,633
<b>Total revenues</b>	<u>33,213,107</u>	<u>8,662</u>	<u>8,784</u>	<u>113,123</u>	<u>33,343,676</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	2,250,493	386,799	-	35,273	2,672,565
Public safety	8,459,715	-	-	76,235	8,535,950
Central services	3,437,289	-	-	-	3,437,289
Human services	4,313,451	-	-	-	4,313,451
Transportation	34,625	211,708	-	-	246,333
Environmental protection	3,001,696	75,890	-	-	3,077,586
Culture and recreation	688,526	53,024	-	-	741,550
Economic and physical development	1,030,665	-	-	35,000	1,065,665
Education	8,557,950	-	-	-	8,557,950
<b>Debt Service:</b>					
Principal retirement	2,500,000	-	-	-	2,500,000
Interest and fiscal charges	1,027,510	-	-	-	1,027,510
<b>Total expenditures</b>	<u>35,301,920</u>	<u>727,421</u>	<u>-</u>	<u>146,508</u>	<u>36,175,849</u>
<b>Revenues over (under) expenditures</b>	<u>(2,088,813)</u>	<u>(718,759)</u>	<u>8,784</u>	<u>(33,385)</u>	<u>(2,832,173)</u>
<b>Other Financing Sources (Uses):</b>					
Premiums on bonds issued	-	-	5,754,033	-	5,754,033
Issuance of long-term debt	-	-	41,795,000	-	41,795,000
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>47,549,033</u>	<u>-</u>	<u>47,549,033</u>
<b>Net change in fund balance</b>	(2,088,813)	(718,759)	47,557,817	(33,385)	44,716,860
<b>Fund balance, beginning of year</b>	97,026,999	29,659,022	22,648,362	2,290,917	151,625,300
<b>Fund balance, end of year</b>	<u>\$ 94,938,186</u>	<u>\$ 28,940,263</u>	<u>\$ 70,206,179</u>	<u>\$ 2,257,532</u>	<u>\$ 196,342,160</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Ad valorem taxes	\$ 144,312,368	\$ 144,312,368	\$ 27,786,349	\$ (116,526,019)
Local option sales taxes	21,430,183	21,430,183	-	(21,430,183)
Other taxes and licenses	4,235,000	4,235,000	1,621,702	(2,613,298)
Unrestricted intergovernmental revenues	1,698,000	1,698,000	64,631	(1,633,369)
Restricted intergovernmental revenues	15,712,567	17,359,824	1,576,812	(15,783,012)
Permits and fees	4,493,860	4,493,860	830,286	(3,663,574)
Sales and services	12,191,561	12,191,561	1,229,208	(10,962,353)
Investment earnings	500,650	500,650	15,486	(485,164)
Other	1,029,168	1,029,168	88,633	(940,535)
Total revenues	<u>205,603,357</u>	<u>207,250,614</u>	<u>33,213,107</u>	<u>(174,037,507)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	13,580,465	13,756,931	2,250,493	11,506,438
Central services	17,866,183	18,546,329	3,437,289	15,109,040
Public safety	49,187,468	50,171,074	8,459,715	41,711,359
Transportation	138,500	138,500	34,625	103,875
Environmental protection	18,347,433	19,858,811	3,001,696	16,857,115
Economic and physical development	7,584,003	7,978,099	1,030,665	6,947,434
Human services	27,542,339	28,881,011	4,313,451	24,567,560
Education	51,697,695	51,697,695	8,557,950	43,139,745
Culture and recreation	4,582,335	4,770,960	688,526	4,082,434
<b>Debt Service:</b>				
Principal retirement	12,305,001	12,305,001	2,500,000	9,805,001
Interest and fiscal charges	3,245,907	3,245,907	1,027,510	2,218,397
Total expenditures	<u>206,077,329</u>	<u>211,350,318</u>	<u>35,301,920</u>	<u>176,048,398</u>
Revenues over (under) expenditures	<u>(473,972)</u>	<u>(4,099,704)</u>	<u>(2,088,813)</u>	<u>2,010,891</u>
<b>Other Financing Sources (Uses):</b>				
Transfers to other funds	(3,774,548)	(4,074,548)	-	4,074,548
Appropriated fund balance	4,248,520	8,174,252	-	(8,174,252)
Total other financing sources (uses)	<u>473,972</u>	<u>4,099,704</u>	<u>-</u>	<u>(4,099,704)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(2,088,813)</u>	<u>\$ (2,088,813)</u>
<b>Fund balance, beginning of year</b>			97,026,999	
<b>Fund balance, end of year</b>			<u>\$ 94,938,186</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, 2020 AND THE YEAR ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2020	Variance Positive (Negative)	% of Budget	June 30, 2020	August 31, 2019
<b>Revenues:</b>							
<b>Ad Valorem Taxes:</b>							
Current year taxes	\$141,412,368	\$141,412,368	\$ 27,104,360	\$(114,308,008)	19%	\$ 138,972,892	\$ 24,345,807
Prior year taxes	2,200,000	2,200,000	577,474	(1,622,526)	26%	2,653,422	568,074
Penalties and interest	700,000	700,000	104,515	(595,485)	15%	946,057	127,176
	<u>144,312,368</u>	<u>144,312,368</u>	<u>27,786,349</u>	<u>(116,526,019)</u>	19%	<u>142,572,371</u>	<u>25,041,057</u>
<b>Local Option Sales Taxes:</b>							
Article 39 (1%)	8,737,236	8,737,236	-	(8,737,236)	0%	11,776,406	-
Article 40 (1/2%)	6,595,205	6,595,205	-	(6,595,205)	0%	8,456,612	-
Article 42 (1/2%)	6,097,742	6,097,742	-	(6,097,742)	0%	8,087,784	-
	<u>21,430,183</u>	<u>21,430,183</u>	<u>-</u>	<u>(21,430,183)</u>	0%	<u>28,320,802</u>	<u>-</u>
<b>Other Taxes and Licenses:</b>							
Scrap tire disposal fee	180,000	180,000	-	(180,000)	0%	190,436	-
Deed stamp excise tax	2,850,000	2,850,000	1,326,687	(1,523,313)	47%	4,363,659	822,700
Solid waste tax	55,000	55,000	-	(55,000)	0%	66,412	-
White goods disposal tax	50,000	50,000	-	(50,000)	0%	62,110	-
1% Occupancy Tax	1,100,000	1,100,000	295,015	(804,985)	27%	1,668,261	431,865
	<u>4,235,000</u>	<u>4,235,000</u>	<u>1,621,702</u>	<u>(2,613,298)</u>	38%	<u>6,350,878</u>	<u>1,254,565</u>
<b>Unrestricted Intergovernmental:</b>							
Medicaid hold harmless	1,000,000	1,000,000	-	(1,000,000)	0%	4,560,730	-
Beer and wine tax	248,000	248,000	-	(248,000)	0%	300,885	-
Jail fees	450,000	450,000	64,631	(385,369)	14%	569,844	64,931
	<u>1,698,000</u>	<u>1,698,000</u>	<u>64,631</u>	<u>(1,633,369)</u>	4%	<u>5,431,459</u>	<u>64,931</u>
<b>Restricted Intergovernmental:</b>							
State and federal grant	15,581,067	17,228,324	1,563,198	(15,665,126)	9%	26,879,552	2,136,319
ARRA federal grant	-	-	-	-	na	1,533	-
Court facility fees	120,000	120,000	10,588	(109,412)	9%	114,354	11,665
Payments in lieu of taxes	-	-	-	-	na	4,362	-
ABC education requirement	-	-	-	-	na	7,500	-
ABC law enforcement service:	4,000	4,000	-	(4,000)	0%	12,099	-
State drug tax	7,500	7,500	3,026	(4,474)	40%	32,947	8,334
	<u>15,712,567</u>	<u>17,359,824</u>	<u>1,576,812</u>	<u>(15,783,012)</u>	9%	<u>27,052,347</u>	<u>2,156,318</u>
<b>Permits and Fees:</b>							
Bldg inspections and permit:	2,505,000	2,505,000	493,897	(2,011,103)	20%	2,829,396	497,890
Recording fees	772,000	772,000	213,060	(558,940)	28%	919,861	150,024
Fire inspection fees	200,000	200,000	26,618	(173,382)	13%	216,153	35,186
Concealed handgun permit	180,000	180,000	37,719	(142,281)	21%	210,700	26,110
Other permit and fees	836,860	836,860	58,992	(777,868)	7%	940,546	62,619
	<u>4,493,860</u>	<u>4,493,860</u>	<u>830,286</u>	<u>(3,663,574)</u>	18%	<u>5,116,656</u>	<u>771,829</u>
<b>Sales and Services:</b>							
Solid waste fees	2,600,000	2,600,000	387,927	(2,212,073)	15%	3,358,572	395,505
School resource officer reimb.	1,506,261	1,506,261	-	(1,506,261)	0%	1,476,726	707,088
Rents	13,930	13,930	2,322	(11,608)	17%	16,399	2,322
EMS Charges	4,896,320	4,896,320	443,469	(4,452,851)	9%	5,109,900	942,742
Public health user fees	845,050	845,050	152,005	(693,045)	18%	945,678	139,960
Sheriff animal prot. serv. fees	103,500	103,500	16,857	(86,643)	16%	90,833	18,406
Social services fees	81,000	81,000	9,440	(71,560)	12%	63,582	15,258
Public housing fees	23,900	23,900	476	(23,424)	2%	16,979	4,418
Tax collection fees	250,000	250,000	21,120	(228,880)	8%	293,402	19,412
Other sales and services	1,187,000	1,187,000	109,651	(1,077,349)	9%	1,307,072	119,649
Register of deeds	325,950	325,950	72,262	(253,688)	22%	350,547	66,733

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, 2020 AND THE YEAR ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2020	Variance Positive (Negative)	% of Budget	June 30, 2020	August 31, 2019
<b>Sales and Services (continued):</b>							
Marriage licenses	51,300	51,300	10,654	(40,646)	21%	42,444	10,136
Recreation services	307,350	307,350	3,025	(304,325)	1%	158,049	72,912
	<u>12,191,561</u>	<u>12,191,561</u>	<u>1,229,208</u>	<u>(10,962,353)</u>	10%	<u>13,230,183</u>	<u>2,514,541</u>
<b>Investment earnings</b>	<u>500,650</u>	<u>500,650</u>	<u>15,486</u>	<u>(485,164)</u>	3%	<u>1,003,025</u>	<u>146,729</u>
<b>Other:</b>							
Tax refunds - sales and gas tax	1,000	1,000	-	(1,000)	0%	-	-
ABC bottles taxes	45,000	45,000	8,715	(36,285)	19%	75,432	7,573
Cnty Brd of Alcohol Control	24,000	24,000	-	(24,000)	0%	22,500	-
Contributions	9,000	9,000	8,257	(743)	92%	142,252	8,629
Other revenues	950,168	950,168	71,661	(878,507)	8%	2,314,758	59,608
	<u>1,029,168</u>	<u>1,029,168</u>	<u>88,633</u>	<u>(940,535)</u>	9%	<u>2,554,942</u>	<u>75,810</u>
Total revenues	<u>205,603,357</u>	<u>207,250,614</u>	<u>33,213,107</u>	<u>(174,037,507)</u>	16%	<u>231,632,663</u>	<u>32,025,780</u>
<b>Expenditures:</b>							
<b>General Government:</b>							
<b>Governing Body:</b>							
Salaries	187,635	187,635	36,448	151,187	19%	181,380	34,610
Fringe benefits	74,441	74,441	9,775	64,666	13%	44,976	7,944
Operating costs	69,350	69,350	16,086	53,264	23%	51,402	18,749
	<u>331,426</u>	<u>331,426</u>	<u>62,309</u>	<u>269,117</u>	19%	<u>277,758</u>	<u>61,303</u>
<b>County Administration:</b>							
Salaries	651,269	651,269	124,972	526,297	19%	673,694	114,282
Fringe benefits	202,449	202,449	37,109	165,340	18%	187,399	31,701
Operating costs	49,191	60,391	2,338	58,053	4%	28,340	1,762
	<u>902,909</u>	<u>914,109</u>	<u>164,419</u>	<u>749,690</u>	18%	<u>889,433</u>	<u>147,745</u>
<b>Human Resources:</b>							
Salaries	337,190	337,190	65,844	271,346	20%	326,743	61,834
Fringe benefits	121,116	121,116	22,103	99,013	18%	112,928	20,413
Operating costs	11,650	11,650	551	11,099	5%	6,455	432
	<u>469,956</u>	<u>469,956</u>	<u>88,498</u>	<u>381,458</u>	19%	<u>446,126</u>	<u>82,679</u>
<b>Finance:</b>							
Salaries	893,082	893,082	175,172	717,910	20%	864,271	163,725
Fringe benefits	310,080	310,080	57,090	252,990	18%	287,913	52,313
Operating costs	464,300	478,972	79,664	399,308	17%	420,555	101,664
	<u>1,667,462</u>	<u>1,682,134</u>	<u>311,926</u>	<u>1,370,208</u>	19%	<u>1,572,739</u>	<u>317,702</u>
<b>Tax Administration:</b>							
Salaries	2,600,885	2,600,885	475,619	2,125,266	18%	2,427,417	468,488
Fringe benefits	1,021,277	1,021,277	177,110	844,167	17%	933,146	168,503
Operating costs	1,018,926	1,018,926	194,469	824,457	19%	862,550	259,220
	<u>4,641,088</u>	<u>4,641,088</u>	<u>847,198</u>	<u>3,793,890</u>	18%	<u>4,223,113</u>	<u>896,211</u>
<b>County Attorney:</b>							
Salaries	408,877	408,877	83,876	325,001	21%	394,724	77,802
Fringe benefits	129,129	129,129	24,748	104,381	19%	118,033	22,390
Operating costs	149,950	149,950	4,678	145,272	3%	49,493	6,764
	<u>687,956</u>	<u>687,956</u>	<u>113,302</u>	<u>574,654</u>	16%	<u>562,250</u>	<u>106,956</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, 2020 AND THE YEAR ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2020	Variance Positive (Negative)	% of Budget	June 30, 2020	August 31, 2019
<b>Court Facilities:</b>							
Operating costs	244,033	244,033	18,312	225,721	8%	179,887	8,952
	244,033	244,033	18,312	225,721	8%	179,887	8,952
<b>Board of Elections:</b>							
Salaries	606,064	606,064	64,435	541,629	11%	577,197	64,672
Fringe benefits	148,280	148,280	19,839	128,441	13%	120,559	21,773
Operating costs	217,315	367,909	5,029	362,880	1%	430,868	84,884
Capital outlay	35,250	35,250	-	35,250	0%	305,103	-
	1,006,909	1,157,503	89,303	1,068,200	8%	1,433,727	171,329
<b>Register of Deeds:</b>							
Salaries	743,755	743,755	129,691	614,064	17%	685,283	131,539
Fringe benefits	326,066	326,066	52,303	273,763	16%	295,472	51,511
Operating costs	1,826,905	1,826,905	373,232	1,453,673	20%	2,527,339	245,015
Capital outlay	32,000	32,000	-	32,000	0%	-	-
	2,928,726	2,928,726	555,226	2,373,500	19%	3,508,094	428,065
<b>Contingency:</b>							
Operating Costs	700,000	700,000	-	700,000	0%	-	-
Total general government	13,580,465	13,756,931	2,250,493	11,506,438	16%	13,093,127	2,220,942
<b>Central Services:</b>							
<b>Management Information Systems:</b>							
Salaries	1,193,136	1,193,136	227,142	965,994	19%	1,122,310	209,862
Fringe benefits	413,991	413,991	73,847	340,144	18%	373,427	66,764
Operating costs	1,098,300	1,358,582	123,782	1,234,800	9%	1,384,291	294,898
Capital outlay	108,000	108,000	-	108,000	0%	37,747	-
	2,813,427	3,073,709	424,771	2,648,938	14%	2,917,775	571,524
<b>Fleet Services:</b>							
Salaries	690,618	690,618	135,910	554,708	20%	620,559	116,280
Fringe benefits	280,272	280,272	50,671	229,601	18%	241,201	43,290
Operating costs	321,971	321,971	(121,319)	443,290	-38%	341,104	(203,622)
Capital outlay	82,402	446,195	-	446,195	0%	29,590	18,980
	1,375,263	1,739,056	65,262	1,673,794	4%	1,232,454	(25,072)
<b>Engineering:</b>							
Salaries	462,445	462,445	88,108	374,337	19%	436,153	78,246
Fringe benefits	158,731	158,731	28,635	130,096	18%	142,157	23,909
Operating costs	131,800	131,800	4,303	127,497	3%	22,788	3,631
	752,976	752,976	121,046	631,930	16%	601,098	105,786
<b>Operation Services:</b>							
Salaries	2,349,633	2,349,633	457,624	1,892,009	19%	2,282,080	449,025
Fringe benefits	1,024,405	1,024,405	179,018	845,387	17%	931,616	171,032
Operating costs	3,036,090	3,099,661	372,934	2,726,727	12%	3,453,252	365,477
Capital outlay	237,000	229,500	-	229,500	0%	478,054	-
	6,647,128	6,703,199	1,009,576	5,693,623	15%	7,145,002	985,534
<b>Non-departmental:</b>							
Fringe benefits	5,748,322	5,748,322	833,410	4,914,912	14%	5,476,889	1,595,067
Operating costs	529,067	529,067	983,224	(454,157)	186%	356,886	811,091
Capital outlay	-	-	-	-	na	36,475	-
	6,277,389	6,277,389	1,816,634	4,460,755	29%	5,870,250	2,406,158
Total central services	17,866,183	18,546,329	3,437,289	15,109,040	19%	17,766,579	4,043,930

COUNTY OF BRUNSWICK, NORTH CAROLINA

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WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2020	Variance Positive (Negative)	% of Budget	June 30, 2020	August 31, 2019
<b>Public Safety:</b>							
<b>District Attorney:</b>							
Operating costs	48,000	48,000	358	47,642	1%	30,951	983
<b>Sheriff:</b>							
Salaries	10,829,121	10,829,121	2,141,593	8,687,528	20%	10,810,258	2,024,983
Fringe benefits	4,017,019	4,017,019	723,331	3,293,688	18%	3,779,568	665,816
Operating costs	2,854,767	3,192,933	367,919	2,825,014	12%	2,911,596	528,028
Capital outlay	822,980	1,193,379	244,631	948,748	20%	941,545	91,508
	18,523,887	19,232,452	3,477,474	15,754,978	18%	18,442,967	3,310,335
<b>Detention Center:</b>							
Salaries	5,158,523	5,158,523	862,437	4,296,086	17%	4,751,389	872,495
Fringe benefits	2,047,997	2,047,997	321,710	1,726,287	16%	1,754,460	306,804
Operating costs	3,194,957	3,194,957	423,435	2,771,522	13%	2,662,445	453,971
Capital outlay	15,500	15,500	-	15,500	0%	645,387	-
	10,416,977	10,416,977	1,607,582	8,809,395	15%	9,813,681	1,633,270
<b>Emergency Medical:</b>							
Salaries	6,212,012	6,212,012	1,209,082	5,002,930	19%	6,263,213	1,172,657
Fringe benefits	2,255,391	2,255,391	396,186	1,859,205	18%	2,065,937	364,356
Operating costs	1,987,622	2,021,658	328,262	1,693,396	16%	1,914,800	381,191
Capital outlay	700,000	731,756	65,383	666,373	9%	1,785,485	183,553
	11,155,025	11,220,817	1,998,913	9,221,904	18%	12,029,435	2,101,757
<b>Emergency Management:</b>							
Salaries	261,388	261,388	52,520	208,868	20%	264,171	47,152
Fringe benefits	86,348	86,348	14,895	71,453	17%	74,259	13,075
Operating costs	432,525	540,125	48,411	491,714	9%	413,327	21,750
Capital outlay	10,800	10,800	-	10,800	0%	54,132	-
	791,061	898,661	115,826	782,835	13%	805,889	81,977
<b>Other Agencies:</b>							
Fire districts	60,000	60,000	15,000	45,000	25%	60,000	15,000
Rescue Squads	331,800	331,800	-	331,800	0%	331,800	3,575
	391,800	391,800	15,000	376,800	4%	391,800	18,575
<b>Building Inspections and Central Permitting</b>							
Salaries	1,754,794	1,754,794	330,033	1,424,761	19%	1,623,490	312,104
Fringe benefits	626,910	626,910	111,227	515,683	18%	566,298	101,616
Operating costs	149,230	152,430	16,209	136,221	11%	123,265	18,419
Capital outlay	-	-	-	-	na	55,917	52,439
	2,530,934	2,534,134	457,469	2,076,665	18%	2,368,970	484,578
<b>Fire Inspections</b>							
Salaries	346,051	346,051	70,918	275,133	20%	337,442	52,999
Fringe benefits	123,088	123,088	21,100	101,988	17%	99,310	15,782
Operating costs	74,849	74,849	10,590	64,259	14%	48,631	5,328
Capital outlay	37,000	37,000	-	37,000	0%	61,168	52,439
	580,988	580,988	102,608	478,380	18%	546,551	126,548
<b>Central Communications:</b>							
Salaries	1,974,107	1,974,107	329,898	1,644,209	17%	1,706,295	313,524
Fringe benefits	762,210	762,210	120,347	641,863	16%	635,319	112,413
Operating costs	621,155	619,070	23,387	595,683	4%	224,299	66,353
Capital outlay	214,300	255,608	27,256	228,352	11%	66,296	31,652
	3,571,772	3,610,995	500,888	3,110,107	14%	2,632,209	523,942

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WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2020	Variance Positive (Negative)	% of Budget	June 30, 2020	August 31, 2019
<b>Animal Protective Services:</b>							
Salaries	606,195	606,195	115,804	490,391	19%	595,236	114,003
Fringe benefits	241,571	241,571	43,608	197,963	18%	231,408	42,014
Operating costs	294,258	353,484	24,185	329,299	7%	282,620	47,159
Capital outlay	35,000	35,000	-	35,000	0%	33,684	-
	<u>1,177,024</u>	<u>1,236,250</u>	<u>183,597</u>	<u>1,052,653</u>	15%	<u>1,142,948</u>	<u>203,176</u>
Total public safety	<u>49,187,468</u>	<u>50,171,074</u>	<u>8,459,715</u>	<u>41,711,359</u>	17%	<u>48,205,401</u>	<u>8,485,141</u>
<b>Transportation:</b>							
Cape Fear Regional Jetport	111,000	111,000	27,750	83,250	25%	111,000	27,750
Odell Williamson Mun. Air.	27,500	27,500	6,875	20,625	25%	27,500	6,875
Cape Fear Transp. Authority	-	-	-	-	na	32,072	32,072
Brunswick Transit System	-	-	-	-	na	270,448	-
Total transportation	<u>138,500</u>	<u>138,500</u>	<u>34,625</u>	<u>103,875</u>	25%	<u>441,020</u>	<u>66,697</u>
<b>Environmental Protection:</b>							
<b>Solid Waste:</b>							
Salaries	372,565	372,565	77,107	295,458	21%	361,656	65,487
Fringe benefits	154,977	154,977	28,986	125,991	19%	142,070	24,017
Operating costs	17,333,804	18,831,235	2,895,603	15,935,632	15%	16,848,084	2,735,913
Capital outlay	229,000	229,000	-	229,000	0%	626,147	-
	<u>18,090,346</u>	<u>19,587,777</u>	<u>3,001,696</u>	<u>16,586,081</u>	15%	<u>17,977,957</u>	<u>2,825,417</u>
<b>Other:</b>							
Forestry services	257,087	271,034	-	271,034	0%	194,267	-
Total environmental protection	<u>18,347,433</u>	<u>19,858,811</u>	<u>3,001,696</u>	<u>16,857,115</u>	15%	<u>18,172,224</u>	<u>2,825,417</u>
<b>Economic Development:</b>							
<b>Community Enforcement:</b>							
Salaries	176,916	176,916	17,478	159,438	10%	123,746	22,148
Fringe benefits	75,377	75,377	6,767	68,610	9%	49,417	7,981
Operating costs	16,040	17,340	291	17,049	2%	6,971	1,718
Capital outlay	-	-	-	-	na	23,717	-
	<u>268,333</u>	<u>269,633</u>	<u>24,536</u>	<u>245,097</u>	9%	<u>203,851</u>	<u>31,847</u>
<b>Planning:</b>							
Salaries	480,726	480,726	96,371	384,355	20%	472,414	92,043
Fringe benefits	180,145	180,145	33,231	146,914	18%	159,495	28,010
Operating costs	206,200	434,900	36,732	398,168	8%	114,559	15,036
	<u>867,071</u>	<u>1,095,771</u>	<u>166,334</u>	<u>929,437</u>	15%	<u>746,468</u>	<u>135,089</u>
<b>Cooperative Extension:</b>							
Salaries	327,535	368,373	26,659	341,714	7%	261,161	26,178
Fringe benefits	161,268	164,392	8,374	156,018	5%	92,617	8,545
Operating costs	139,195	158,358	4,594	153,764	3%	98,023	6,699
Capital outlay	-	-	-	-	na	5,350	-
	<u>627,998</u>	<u>691,123</u>	<u>39,627</u>	<u>651,496</u>	6%	<u>457,151</u>	<u>41,422</u>
<b>Soil and Water Conservation:</b>							
Salaries	172,706	172,706	32,662	140,044	19%	167,077	30,902
Fringe benefits	65,794	65,794	11,759	54,035	18%	61,762	10,942
Operating costs	17,950	17,950	201	17,749	1%	12,009	1,800
	<u>256,450</u>	<u>256,450</u>	<u>44,622</u>	<u>211,828</u>	17%	<u>240,848</u>	<u>43,644</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2020	Variance Positive (Negative)	% of Budget	June 30, 2020	August 31, 2019
<b>Public Housing Section 8:</b>							
Salaries	178,936	178,936	18,461	160,475	10%	118,163	24,420
Fringe benefits	76,362	76,362	7,138	69,224	9%	48,821	9,754
Operating costs	2,213,813	2,314,784	328,682	1,986,102	14%	1,918,935	327,193
	<u>2,469,111</u>	<u>2,570,082</u>	<u>354,281</u>	<u>2,215,801</u>	14%	<u>2,085,919</u>	<u>361,367</u>
<b>1% Occupancy Tax:</b>							
Operating costs	<u>1,100,000</u>	<u>1,100,000</u>	<u>295,015</u>	<u>804,985</u>	27%	<u>1,668,261</u>	<u>431,865</u>
<b>Other Economic Development:</b>							
Holden Beach Special Obligation Bond	1,370,040	1,370,040	-	1,370,040	0%	-	-
Lockwood Folly & Shallotte Dredging	-	-	-	-	na	405,757	-
Reserve for shoreline Brunswick Busines & Industry Development	200,000	200,000	-	200,000	0%	-	-
	<u>425,000</u>	<u>425,000</u>	<u>106,250</u>	<u>318,750</u>	25%	<u>425,000</u>	<u>106,250</u>
	<u>1,995,040</u>	<u>1,995,040</u>	<u>106,250</u>	<u>1,888,790</u>	5%	<u>830,757</u>	<u>106,250</u>
Total economic development	<u>7,584,003</u>	<u>7,978,099</u>	<u>1,030,665</u>	<u>6,947,434</u>	13%	<u>6,233,255</u>	<u>1,151,484</u>
<b>Human Services:</b>							
<b>Health:</b>							
<b>Administration:</b>							
Salaries	2,484,996	2,484,996	491,218	1,993,778	20%	2,346,649	461,142
Fringe benefits	1,346,562	1,346,562	249,859	1,096,703	19%	1,239,013	230,568
Operating costs	268,750	328,750	12,874	315,876	4%	197,669	7,270
Capital outlay	26,000	26,000	-	26,000	0%	85,068	-
	<u>4,126,308</u>	<u>4,186,308</u>	<u>753,951</u>	<u>3,432,357</u>	18%	<u>3,868,399</u>	<u>698,980</u>
<b>Communicable Diseases:</b>							
Operating costs	<u>412,225</u>	<u>412,225</u>	<u>91,675</u>	<u>320,550</u>	22%	<u>340,391</u>	<u>54,341</u>
<b>Adult Health Maintenance:</b>							
Operating costs	<u>229,855</u>	<u>1,141,095</u>	<u>5,924</u>	<u>1,135,171</u>	1%	<u>1,012,361</u>	<u>21,608</u>
<b>Senior Health</b>							
Salaries	39,969	39,969	-	39,969	0%	40,611	11,345
Fringe benefits	19,364	19,364	-	19,364	0%	13,838	3,948
Operating costs	3,835	3,835	501	3,334	13%	1,972	849
	<u>63,168</u>	<u>63,168</u>	<u>501</u>	<u>62,667</u>	1%	<u>56,421</u>	<u>16,142</u>
<b>Maternal and Child Health:</b>							
Salaries	360,313	360,313	59,020	301,293	16%	294,091	59,227
Fringe benefits	160,848	160,848	24,139	136,709	15%	128,497	24,013
Operating costs	592,274	665,235	63,199	602,036	10%	455,512	84,178
	<u>1,113,435</u>	<u>1,186,396</u>	<u>146,358</u>	<u>1,040,038</u>	12%	<u>878,100</u>	<u>167,418</u>

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WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2020	Variance Positive (Negative)	% of Budget	June 30, 2020	August 31, 2019
<b>Environmental Health:</b>							
Salaries	1,254,102	1,254,102	232,662	1,021,440	19%	1,156,005	211,855
Fringe benefits	462,478	462,478	80,059	382,419	17%	403,912	71,140
Operating costs	147,050	199,264	43,084	156,180	22%	283,365	47,088
Capital outlay	78,600	78,600	-	78,600	0%	26,063	-
	<u>1,942,230</u>	<u>1,994,444</u>	<u>355,805</u>	<u>1,638,639</u>	18%	<u>1,869,345</u>	<u>330,083</u>
Total health	<u>7,887,221</u>	<u>8,983,636</u>	<u>1,354,214</u>	<u>7,629,422</u>	15%	<u>8,025,017</u>	<u>1,288,572</u>
<b>Veterans' Services:</b>							
Salaries	144,196	144,196	25,005	119,191	17%	132,797	26,229
Fringe benefits	58,636	58,636	9,670	48,966	16%	52,767	9,835
Operating costs	17,807	17,807	6,768	11,039	38%	10,462	5,477
Total veterans' services	<u>220,639</u>	<u>220,639</u>	<u>41,443</u>	<u>179,196</u>	19%	<u>196,026</u>	<u>41,541</u>
<b>Social Services:</b>							
<b>Administration:</b>							
Salaries	7,643,082	7,643,082	1,426,406	6,216,676	19%	7,064,534	1,328,948
Fringe benefits	3,742,053	3,742,053	650,234	3,091,819	17%	3,341,257	595,495
Operating costs	3,032,941	3,032,941	181,549	2,851,392	6%	2,317,819	243,574
Capital outlay	100,000	100,000	-	100,000	0%	-	-
	<u>14,518,076</u>	<u>14,518,076</u>	<u>2,258,189</u>	<u>12,259,887</u>	16%	<u>12,723,610</u>	<u>2,168,017</u>
<b>Other Operating Costs:</b>							
Medical assistance	20,000	20,000	1,045	18,955	5%	2,793	-
Aid to the blind	4,100	4,100	-	4,100	0%	8,153	-
Adoption assistance	270,000	270,000	28,510	241,490	11%	219,705	36,675
Special assistance	460,000	460,000	44,975	415,025	10%	291,508	52,029
Foster care	750,000	750,000	43,920	706,080	6%	557,267	49,804
State foster home	400,000	400,000	56,889	343,111	14%	572,449	37,811
Special assistance	25,121	25,121	2,200	22,921	9%	25,121	4,314
Day care	23,000	23,000	-	23,000	0%	-	-
Special child adopt. assistance	-	62,896	715	62,181	1%	19,787	2,617
	<u>1,952,221</u>	<u>2,015,117</u>	<u>178,254</u>	<u>1,836,863</u>	9%	<u>1,696,783</u>	<u>183,250</u>
Total social services	<u>16,470,297</u>	<u>16,533,193</u>	<u>2,436,443</u>	<u>14,096,750</u>	15%	<u>14,420,393</u>	<u>2,351,267</u>
<b>Other Human Services:</b>							
Trillium Health Resources	250,443	250,443	-	250,443	0%	250,443	-
Brunswick Senior Resources	2,713,739	2,713,739	452,290	2,261,449	17%	2,589,319	431,555
Other human services	-	179,361	29,061	150,300	16%	158,077	20,907
	<u>2,964,182</u>	<u>3,143,543</u>	<u>481,351</u>	<u>2,662,192</u>	15%	<u>2,997,839</u>	<u>452,462</u>
Total human services	<u>27,542,339</u>	<u>28,881,011</u>	<u>4,313,451</u>	<u>24,567,560</u>	15%	<u>25,639,275</u>	<u>4,133,842</u>
<b>Education:</b>							
Public schools	46,096,535	46,096,535	7,682,756	38,413,779	17%	42,840,126	7,140,022
Public schools - capital outlay	967,060	967,060	161,176	805,884	17%	898,744	149,790
Community college	4,338,757	4,338,757	664,794	3,673,963	15%	4,166,804	645,572
Community college - cap. out.	295,343	295,343	49,224	246,119	17%	323,000	53,834
Total education	<u>51,697,695</u>	<u>51,697,695</u>	<u>8,557,950</u>	<u>43,139,745</u>	17%	<u>48,228,674</u>	<u>7,989,218</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, 2020 AND THE YEAR ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>August 31, 2019</u>
<b>Culture and Recreation:</b>							
<b>Parks and Recreation:</b>							
<b>Administration:</b>							
Salaries	715,246	715,246	117,854	597,392	16%	639,744	143,540
Fringe benefits	212,248	212,248	37,180	175,068	18%	194,964	37,081
Operating costs	663,769	666,663	57,320	609,343	9%	486,470	104,133
Capital outlay	-	185,731	-	185,731	0%	28,649	-
	<u>1,591,263</u>	<u>1,779,888</u>	<u>212,354</u>	<u>1,567,534</u>	<u>12%</u>	<u>1,349,827</u>	<u>284,754</u>
<b>Maintenance:</b>							
Salaries	785,208	785,208	141,877	643,331	18%	720,837	171,226
Fringe benefits	327,225	327,225	55,560	271,665	17%	293,721	59,285
Operating costs	419,800	419,800	38,536	381,264	9%	429,663	59,733
Capital outlay	82,000	82,000	-	82,000	0%	138,081	-
	<u>1,614,233</u>	<u>1,614,233</u>	<u>235,973</u>	<u>1,378,260</u>	<u>15%</u>	<u>1,582,302</u>	<u>290,244</u>
Total Parks and Recreation	<u>3,205,496</u>	<u>3,394,121</u>	<u>448,327</u>	<u>2,945,794</u>	<u>13%</u>	<u>2,932,129</u>	<u>574,998</u>
<b>Brunswick County Library:</b>							
Salaries	792,995	792,995	150,753	642,242	19%	733,339	154,288
Fringe benefits	338,444	338,444	58,625	279,819	17%	302,215	57,375
Operating costs	245,400	245,400	30,821	214,579	13%	199,874	32,432
	<u>1,376,839</u>	<u>1,376,839</u>	<u>240,199</u>	<u>1,136,640</u>	<u>17%</u>	<u>1,235,428</u>	<u>244,095</u>
Total culture and recreation	<u>4,582,335</u>	<u>4,770,960</u>	<u>688,526</u>	<u>4,082,434</u>	<u>14%</u>	<u>4,167,557</u>	<u>819,093</u>
<b>Debt Service:</b>							
Principal retirement	12,305,001	12,305,001	2,500,000	9,805,001	20%	13,623,305	2,668,304
Interest and fees	3,245,907	3,245,907	1,027,510	2,218,397	32%	4,975,026	2,346,335
Total debt service	<u>15,550,908</u>	<u>15,550,908</u>	<u>3,527,510</u>	<u>12,023,398</u>	<u>23%</u>	<u>18,598,331</u>	<u>5,014,639</u>
Total expenditures	<u>206,077,329</u>	<u>211,350,318</u>	<u>35,301,920</u>	<u>176,048,398</u>	<u>17%</u>	<u>200,545,443</u>	<u>36,750,403</u>
<b>Revenues over (under) expenditures</b>	<u>(473,972)</u>	<u>(4,099,704)</u>	<u>(2,088,813)</u>	<u>2,010,891</u>		<u>31,087,220</u>	<u>(4,724,623)</u>
<b>Transfers From Other Funds:</b>							
Transfer from county capital project fund	-	-	-	-	na	2,304,445	-
Transfer from workers comp. internal service fund	-	-	-	-	na	1,479,553	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>na</u>	<u>3,783,998</u>	<u>-</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, 2020 AND THE YEAR ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>August 31, 2019</u>
<b>Transfers To Other Funds:</b>							
Transfer to county capital projects fund	-	-	-	-	na	(9,575,021)	-
Transfer to grant projects funds	-	(300,000)	-	300,000	0%	-	-
Transfer to school capital projects fund	<u>(3,774,548)</u>	<u>(3,774,548)</u>	<u>-</u>	<u>3,774,548</u>	<u>0%</u>	<u>(9,021,922)</u>	<u>-</u>
	<u>(3,774,548)</u>	<u>(4,074,548)</u>	<u>-</u>	<u>4,074,548</u>	<u>0%</u>	<u>(18,596,943)</u>	<u>-</u>
<b>Budgetary Financing Sources (Uses):</b>							
Appropriated fund balance	<u>4,248,520</u>	<u>8,174,252</u>	<u>-</u>	<u>(8,174,252)</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>473,972</u>	<u>4,099,704</u>	<u>-</u>	<u>(4,099,704)</u>		<u>(14,812,945)</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(2,088,813)</u>	<u>\$ (2,088,813)</u>		<u>16,274,275</u>	<u>(4,724,623)</u>
<b>Fund balance, beginning of year</b>			<u>97,026,999</u>			<u>80,752,724</u>	<u>80,752,724</u>
<b>Fund balance, end of year</b>			<u>\$ 94,938,186</u>			<u>\$ 97,026,999</u>	<u>\$ 76,028,101</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, 2020

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental-NC Dept. of Transportation	\$ 26,891,118	\$ 25,720,906	\$ -	\$ 25,720,906
Restricted intergovernmental-NC Parks & Rec. Trust Fund	750,500	-	-	-
Investment earnings	128,008	826,579	8,662	835,241
Performance bonds	290,876	290,876	-	290,876
Other	609,716	553,803	-	553,803
Total revenues	<u>28,670,218</u>	<u>27,392,164</u>	<u>8,662</u>	<u>27,400,826</u>
<b>Expenditures:</b>				
<b>General Government:</b>				
Court House Renovation	<u>13,671,860</u>	<u>1,921,038</u>	<u>386,799</u>	<u>2,307,837</u>
<b>Environmental protection:</b>				
Landfill Transfer Station	337,000	189,259	75,890	265,149
Future Capital Projects	<u>15,303,994</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>15,640,994</u>	<u>189,259</u>	<u>75,890</u>	<u>265,149</u>
<b>Economic Development:</b>				
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cultural and recreation:</b>				
OIB Park Improvements	5,850,000	5,763,018	41,868	5,804,886
Smithville Park Improvements	6,189,666	5,967,164	-	5,967,164
Brunswick Waterway Park Improvements	644,083	201,121	-	201,121
Waccamaw Multiuse Building	<u>316,800</u>	<u>28,705</u>	<u>11,156</u>	<u>39,861</u>
	<u>13,000,549</u>	<u>11,960,008</u>	<u>53,024</u>	<u>12,013,032</u>
<b>Transportation:</b>				
Airport Improvements	<u>28,193,930</u>	<u>26,678,238</u>	<u>211,708</u>	<u>26,889,946</u>
<b>Other:</b>				
Future Capital Projects	<u>884,837</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>71,666,755</u>	<u>40,748,543</u>	<u>727,421</u>	<u>41,475,964</u>
<b>Revenues over (under) expenditures</b>	(42,996,537)	(13,356,379)	(718,759)	(14,075,138)
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance	4,805,618	-	-	-
Transfer from general fund	42,484,803	42,484,807	-	42,484,807
Transfer to general fund	<u>(4,293,884)</u>	<u>(4,293,884)</u>	<u>-</u>	<u>(4,293,884)</u>
Total other financing sources (uses)	<u>42,996,537</u>	<u>38,190,923</u>	<u>-</u>	<u>38,190,923</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 24,834,544</u>	<u>(718,759)</u>	<u>\$ 24,115,785</u>
<b>Fund balance, beginning of year</b>			<u>29,659,022</u>	
<b>Fund balance, end of year</b>			<u>\$ 28,940,263</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, 2020**

	<u>Project Budget</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
<b>Revenues:</b>				
NC Public Education Lottery	\$ 7,082,039	\$ 7,092,797	\$ -	\$ 7,092,797
Investment earnings	-	397,430	3,934	401,364
Investment earnings-debt proceeds	-	1,286,080	4,850	1,290,930
Total revenues	<u>7,082,039</u>	<u>8,776,307</u>	<u>8,784</u>	<u>8,785,091</u>
<b>Expenditures:</b>				
Brunswick County Schools	182,387,941	110,409,773	-	110,409,773
Brunswick Community College	2,304,445	2,004,940	-	2,004,940
Total expenditures	<u>184,692,386</u>	<u>112,414,713</u>	<u>-</u>	<u>112,414,713</u>
<b>Revenues over (under) expenditures</b>	(177,610,347)	(103,638,406)	8,784	(103,629,622)
<b>Other Financing Sources (Uses):</b>				
Transfer from general fund	70,872,731	67,098,182	-	67,098,182
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	8,749,216	2,995,184	5,754,033	8,749,217
Debt financing issued	91,750,000	49,955,000	41,795,000	91,750,000
Appropriated fund balance	6,552,413	-	-	-
Total other financing sources (uses)	<u>177,610,347</u>	<u>119,734,353</u>	<u>47,549,033</u>	<u>167,283,386</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 16,095,947</u>	47,557,817	<u>\$ 63,653,764</u>
<b>Fund balance, beginning of year</b>			<u>22,648,362</u>	
<b>Fund balance, end of year</b>			<u>\$ 70,206,179</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED AUGUST 31, 2020

	<b>Emergency Telephone System Fund</b>	<b>Grant Project</b>	<b>ROD- Technology Enhancement Fund</b>	<b>Total</b>
<b>Assets:</b>				
Cash and cash equivalents/investments	\$ 1,378,262	\$ -	\$ 924,261	\$ 2,302,523
Interest receivable	514	-	367	881
Other governmental agencies	-	236,797	-	236,797
Total assets	<u>1,378,776</u>	<u>236,797</u>	<u>924,628</u>	<u>2,540,201</u>
<b>Liabilities:</b>				
Accounts payable and other liabilities	-	-	4,932	4,932
Due to other funds	-	277,737	-	277,737
Total liabilities	<u>-</u>	<u>277,737</u>	<u>4,932</u>	<u>282,669</u>
<b>Fund Balance:</b>				
Stabilization by State Statute	514	236,797	367	237,678
Restricted - other	1,378,262	-	919,329	2,297,591
Unassigned	-	(277,737)	-	(277,737)
Total fund balances	<u>1,378,776</u>	<u>(40,940)</u>	<u>919,696</u>	<u>2,257,532</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,378,776</u>	<u>\$ 236,797</u>	<u>\$ 924,628</u>	<u>\$ 2,540,201</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, 2020

	<b>Emergency Telephone System Fund</b>	<b>Grant Project</b>	<b>ROD- Technology Enhancement Fund</b>	<b>Total</b>
<b>Revenues:</b>				
Restricted intergovernmental	\$ 66,608	\$ -	\$ -	\$ 66,608
Permits and fees	-	-	45,844	45,844
Investment earnings	397	-	274	671
Total revenues	<u>67,005</u>	<u>-</u>	<u>46,118</u>	<u>113,123</u>
<b>Expenditures:</b>				
General government	-	5,940	29,333	35,273
Public safety	76,235	-	-	76,235
Economic and physical development	-	35,000	-	35,000
Total expenditures	<u>76,235</u>	<u>40,940</u>	<u>29,333</u>	<u>146,508</u>
<b>Revenues over (under) expenditures</b>	(9,230)	(40,940)	16,785	(33,385)
<b>Fund balance, beginning of year</b>	<u>1,388,006</u>	<u>-</u>	<u>902,911</u>	<u>2,290,917</u>
<b>Fund balance, end of year</b>	<u>\$ 1,378,776</u>	<u>\$ (40,940)</u>	<u>\$ 919,696</u>	<u>\$ 2,257,532</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, 2020 AND THE YEAR ENDED JUNE 30, 2020**

	<u>Budget</u>	<u>August 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2020</u>	<u>August 31, 2019</u>
<b>Revenues:</b>					
Restricted intergovernmental	\$ 799,291	\$ 66,608	\$ (732,683)	\$ 757,913	\$ 63,159
Investment earnings	-	397	397	11,292	2,079
Total revenues	<u>799,291</u>	<u>67,005</u>	<u>(732,286)</u>	<u>769,205</u>	<u>65,238</u>
<b>Expenditures:</b>					
Operating costs	831,527	76,235	755,292	426,304	52,973
Capital outlay	<u>356,172</u>	-	<u>356,172</u>	-	-
Total expenditures	<u>1,187,699</u>	<u>76,235</u>	<u>1,111,464</u>	<u>426,304</u>	<u>52,973</u>
<b>Revenues over (under) expenditures</b>	(388,408)	(9,230)	379,178	342,901	12,265
<b>Other Financing Sources (Uses):</b>					
Appropriated fund balance	<u>388,408</u>	-	<u>(388,408)</u>	-	-
<b>Net change in fund balance</b>	<u>\$ -</u>	(9,230)	<u>\$ (9,230)</u>	342,901	12,265
<b>Fund balance, beginning of year</b>		<u>1,388,006</u>		<u>1,045,105</u>	<u>1,045,105</u>
<b>Fund balance, end of year</b>		<u>\$ 1,378,776</u>		<u>\$ 1,388,006</u>	<u>\$ 1,057,370</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, 2020

	<u>Project Authorization</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
<b>Revenues:</b>				
Restricted intergovernmental	\$ 4,109,118	\$ 810,243	\$ -	\$ 810,243
<b>Expenditures:</b>				
SAMHSA Expansion Grant FY 19-24	800,000	343,336	-	343,336
SAMHSA	1,380,527	466,907	5,940	472,847
Pacon Manufacturing Incentive and Reuse	1,300,000	-	35,000	35,000
Watershed Grant Round 1	498,919	-	-	-
Watershed Grant Round 2	381,072	-	-	-
Watershed Grant Round 3	<u>48,600</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>4,409,118</u>	<u>810,243</u>	<u>40,940</u>	<u>851,183</u>
<b>Revenues over (under) expenditures</b>	(300,000)	-	(40,940)	(40,940)
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	(40,940)	<u>\$ (40,940)</u>
<b>Fund balance, beginning of year</b>			<u>-</u>	
<b>Fund balance, end of year</b>			<u>\$ (40,940)</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, 2020 AND THE YEAR ENDED JUNE 30, 2020**

	<u>Budget</u>	<u>August 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2020</u>	<u>August 31, 2019</u>
<b>Revenues:</b>					
Permits and fees	\$ 181,000	\$ 45,844	\$ (135,156)	\$ 189,658	\$ 30,489
Investment earnings	9,000	274	(8,726)	8,901	1,776
Total revenues	<u>190,000</u>	<u>46,118</u>	<u>(143,882)</u>	<u>198,559</u>	<u>32,265</u>
<b>Expenditures:</b>					
General government	<u>209,463</u>	<u>29,333</u>	<u>180,130</u>	<u>150,010</u>	<u>28,423</u>
<b>Revenues over (under) expenditures</b>	(19,463)	16,785	36,248	48,549	3,842
<b>Other Financing Sources (Uses):</b>					
Appropriated fund balance	<u>19,463</u>	<u>-</u>	<u>(19,463)</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>16,785</u>	<u>\$ 16,785</u>	<u>48,549</u>	<u>3,842</u>
<b>Fund balance, beginning of year</b>		<u>902,911</u>		<u>854,362</u>	<u>854,362</u>
<b>Fund balance, end of year</b>		<u>\$ 919,696</u>		<u>\$ 902,911</u>	<u>\$ 858,204</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)  
AUGUST 31, 2020

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 34,153,717	\$ 6,251,939	\$ 40,405,656
Restricted cash	2,787,313	178,186,463	180,973,776
Interest receivable	13,022	1,159	14,181
Receivables and special assessments, net	3,492,731	-	3,492,731
Due from other governmental agencies	713,306	614	713,920
Inventories	1,716,404	-	1,716,404
Total current assets	<u>42,876,493</u>	<u>184,440,175</u>	<u>227,316,668</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	340,247	358,569	698,816
Customer deposits	2,055,560	-	2,055,560
Interest payable	236,472	-	236,472
Current portion of debt	1,544,059	-	1,544,059
Total current liabilities	<u>4,176,338</u>	<u>358,569</u>	<u>4,534,907</u>
<b>Expendable net position</b>	<b>38,700,155</b>	<b>184,081,606</b>	<b>222,781,761</b>
<b>Noncurrent Items:</b>			
Non-depreciable capital assets	21,767,867	-	21,767,867
Depreciable capital assets, net	151,371,045	-	151,371,045
Deferred outflow	1,966,660	-	1,966,660
Net pension liability	(1,672,796)	-	(1,672,796)
Compensated absences	(477,710)	-	(477,710)
Total other post-employment liability	(11,637,039)	-	(11,637,039)
Non-current portion of debt	(214,933,089)	-	(214,933,089)
Deferred inflow	(1,605,303)	-	(1,605,303)
Total net position	<u>\$ (16,520,210)</u>	<u>\$ 184,081,606</u>	<u>\$ 167,561,396</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, 2020 AND THE YEAR ENDED JUNE 30, 2020  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>August 31, 2019</u>
<b>Revenues:</b>							
User charges	\$ 23,293,405	\$ 23,293,405	\$ 5,507,842	\$ (17,785,563)	24%	\$ 26,938,083	\$ 5,742,706
Restricted intergovernmental	-	-	-	-	na	2,647,094	-
Investment earnings	255,000	255,000	10,520	(244,480)	4%	319,835	62,201
Other	664,358	664,358	43,953	(620,405)	7%	895,434	68,523
Total revenues	<u>24,212,763</u>	<u>24,212,763</u>	<u>5,562,315</u>	<u>(18,650,448)</u>	23%	<u>30,800,446</u>	<u>5,873,430</u>
<b>Expenditures:</b>							
Salaries	5,687,569	5,687,569	1,029,294	4,658,275	18%	4,980,849	967,168
Fringe benefits	2,642,851	2,642,851	434,257	2,208,594	16%	2,292,685	494,541
Operating expenditures	7,912,534	8,556,722	1,388,073	7,168,649	16%	7,694,860	1,320,167
Repairs and maintenance	3,002,100	3,278,128	557,437	2,720,691	17%	2,605,060	450,258
Capital outlay	1,003,500	2,260,844	278,036	1,982,808	12%	3,970,616	115,248
<b>Debt Service:</b>							
Principal	1,324,464	1,324,464	-	1,324,464	0%	1,278,275	24,278
Interest	892,351	892,351	51,275	841,076	6%	952,138	60,240
Total expenditures	<u>22,465,369</u>	<u>24,642,929</u>	<u>3,738,372</u>	<u>20,904,557</u>	15%	<u>23,774,483</u>	<u>3,431,900</u>
<b>Revenues over (under) expenditures</b>	1,747,394	(430,166)	1,823,943	2,254,109	-424%	7,025,963	2,441,530
<b>Other Financing Sources (Uses):</b>							
Long-term debt issued	-	-	-	-	na	714,000	-
Premiums on debt issued	-	-	-	-	na	69,924	-
Payments to escrow agent for refunded bonds	-	-	-	-	na	(778,023)	-
Transfer to water capital project fund	(1,747,394)	(1,747,394)	-	1,747,394	0%	(2,780,000)	(2,780,000)
Transfer from workers comp. internal service fund	-	-	-	-	na	246,850	-
Appropriated net position	-	2,177,560	-	(2,177,560)	0%	-	-
Total other fin. sources (uses)	<u>(1,747,394)</u>	<u>430,166</u>	<u>-</u>	<u>(430,166)</u>	0%	<u>(2,527,249)</u>	<u>(2,780,000)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,823,943</u>	<u>\$ 1,823,943</u>		<u>\$ 4,498,714</u>	<u>\$ (338,470)</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, 2020**

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
<b>Revenues:</b>				
Investment earnings	\$ 120,276	\$ 170,378	\$ 3,871	\$ 174,249
Investment earnings-debt proceeds	-	233,056	33,815	266,871
Assessments	52,724	39,495	-	39,495
Penalties and interest assessments	-	13,229	-	13,229
Total revenues	<u>173,000</u>	<u>456,158</u>	<u>37,686</u>	<u>493,844</u>
<b>Expenditures:</b>				
Southeast Water Tank	50,550	50,550	-	50,550
FY16 Water Mains Top 7 and Apollo	1,773,285	1,731,758	-	1,731,758
Raw Water Mains Project	28,683,127	8,855,441	-	8,855,441
Shallotte Transmission Main	458,500	260,311	-	260,311
NW Plant Treatment Expansion 12MGD	167,345,190	11,613,124	205	11,613,329
74-76 Industrial Park Water Main	508,400	160,304	12,975	173,279
74-76 Mintz Dr. to Old Maco	85,000	67,999	-	67,999
Total expenditures	<u>198,904,052</u>	<u>22,739,487</u>	<u>13,180</u>	<u>22,752,667</u>
<b>Revenues over (under) expenditures</b>	(198,731,052)	(22,283,329)	24,506	(22,258,823)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	178,600,000	178,600,000	-	178,600,000
Bond premium	17,428,317	17,428,317	-	17,428,317
Transfers from water fund	9,510,390	9,510,402	-	9,510,402
Transfers to water fund	(985,770)	(985,770)	-	(985,770)
Future capital projects	(7,605,382)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>198,731,052</u>	<u>204,552,949</u>	<u>-</u>	<u>204,552,949</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 182,269,620</u>	<u>\$ 24,506</u>	<u>\$ 182,294,126</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)  
AUGUST 31, 2020

	Wastewater Fund	Wastewater Capital Projects	Total
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 28,352,879	\$ -	\$ 28,352,879
Restricted cash	4,072,392	36,770,545	40,842,937
Interest receivable	10,483	160	10,643
Receivables and special assessments, net	4,333,921	-	4,333,921
Due from other governmental agencies	543,519	172,029	715,548
Inventories	491,722	-	491,722
Total current assets	<u>37,804,916</u>	<u>36,942,734</u>	<u>74,747,650</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	202,133	138,998	341,131
Interest payable	1,124,988	-	1,124,988
Prepaid fees	259,422	-	259,422
Current portion of debt	13,543,463	-	13,543,463
Total current liabilities	<u>15,130,006</u>	<u>138,998</u>	<u>15,269,004</u>
<b>Expendable net position</b>	<b>22,674,910</b>	<b>36,803,736</b>	<b>59,478,646</b>
<b>Noncurrent Items:</b>			
Non-depreciable capital assets	20,319,683	-	20,319,683
Depreciable capital assets, net	217,503,489	-	217,503,489
Deferred outflow	2,164,577	-	2,164,577
Net pension liability	(908,181)	-	(908,181)
Compensated absences	(211,099)	-	(211,099)
Total other post-employment liability	(6,737,820)	-	(6,737,820)
Non-current portion of debt	(116,646,131)	-	(116,646,131)
Deferred inflow	(956,069)	-	(956,069)
Total net position	<u>\$ 137,203,359</u>	<u>\$ 36,803,736</u>	<u>\$ 174,007,095</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL - WASTEWATER FUND (NON-GAAP)  
FOR THE PERIOD ENDED AUGUST 31, 2020 AND THE YEAR ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>August 31, 2019</u>
<b>Revenues:</b>							
User charges	\$ 26,786,837	\$ 26,786,837	\$ 5,071,487	\$ (21,715,350)	19%	\$ 29,958,550	\$ 4,406,334
ARRA interest subsidy	-	-	-	-	na	31,775	-
Investment earnings	125,000	125,000	8,219	(116,781)	7%	293,843	61,029
Restricted intergovernmental	-	-	-	-	na	702,748	-
Other	309,000	309,000	50,390	(258,610)	16%	706,090	42,621
Total revenues	<u>27,220,837</u>	<u>27,220,837</u>	<u>5,130,096</u>	<u>(22,090,741)</u>	19%	<u>31,693,006</u>	<u>4,509,984</u>
<b>Expenditures:</b>							
Salaries	3,040,169	3,040,169	586,283	2,453,886	19%	2,883,904	530,399
Fringe benefits	1,419,905	1,419,905	238,011	1,181,894	17%	1,271,696	252,131
Operating expenditures	4,309,033	4,984,789	741,088	4,243,701	15%	4,195,006	732,666
Repairs and maintenance	1,857,000	1,957,593	115,041	1,842,552	6%	1,901,835	233,753
Capital outlay	3,602,000	4,148,525	341,087	3,807,438	8%	4,919,454	504,969
<b>Debt Service:</b>							
Principal	12,396,931	12,391,788	662,650	11,729,138	5%	10,499,224	707,310
Interest	4,618,884	4,624,027	21,608	4,602,419	0%	3,889,717	41,396
Total expenditures	<u>31,243,922</u>	<u>32,566,796</u>	<u>2,705,768</u>	<u>29,861,028</u>	8%	<u>29,560,836</u>	<u>3,002,624</u>
<b>Revenues over (under) expenditures</b>	(4,023,085)	(5,345,959)	2,424,328	7,770,287	-45%	2,132,170	1,507,360
<b>Other Financing Sources (Uses):</b>							
Issuance of long-term debt	-	-	-	-	na	15,336,000	-
Premiums on bonds issued	-	-	-	-	na	163,155	-
Payments to escrow agent for refunded bonds	-	-	-	-	na	(15,382,482)	-
Transfer to wastewater capital project	-	(618,809)	-	618,809	0%	(1,239,512)	-
Transfer from wastewater capital project	1,128,000	1,128,000	-	(1,128,000)	0%	392,297	-
Appropriated net position	2,895,085	4,836,768	-	(4,836,768)	0%	-	-
Total other fin. sources (uses)	<u>4,023,085</u>	<u>5,345,959</u>	<u>-</u>	<u>(5,345,959)</u>	0%	<u>(730,542)</u>	<u>-</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,424,328</u>	<u>\$ 2,424,328</u>		<u>\$ 1,401,628</u>	<u>\$ 1,507,360</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, 2020**

	Project Budget	Actual		
		Prior Years	Current Year	Total to Date
<b>Revenues:</b>				
Assessments	\$ 557,053	\$ 557,052	\$ -	\$ 557,052
SAD interest and penalties	99,017	102,512	-	102,512
Investment earnings	122,078	169,373	338	169,711
Investment earnings-debt proceeds	-	450,884	15,488	466,372
West Brunswick Regional WWTP Southport Contribution	2,630,000	-	-	-
Total revenues	<u>3,408,148</u>	<u>1,279,821</u>	<u>15,826</u>	<u>1,295,647</u>
<b>Expenditures:</b>				
WBRWWTF Expansion Southport	2,630,000	1,037,975	-	1,037,975
NEBRWWTP Expansion	45,714,971	12,998,628	973,102	13,971,730
NEBRWWTP East Transmission Main	3,616,997	1,909,552	-	1,909,552
NEBRWWTP WestTransmission Main	2,891,839	2,231,350	-	2,231,350
Total expenditures	<u>54,853,807</u>	<u>18,177,505</u>	<u>973,102</u>	<u>19,150,607</u>
<b>Revenues over (under) expenditures</b>	(51,445,659)	(16,897,684)	(957,276)	(17,854,960)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	44,980,000	44,980,000	-	44,980,000
Bond premium	7,243,807	7,243,806	-	7,243,806
Transfer from wastewater fund	6,067,642	5,448,837	-	5,448,837
Transfer to wastewater fund	(7,540,274)	(7,540,274)	-	(7,540,274)
Future capital projects	(3,486,112)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>51,445,659</u>	<u>50,132,369</u>	<u>-</u>	<u>50,132,369</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 33,234,685</u>	<u>\$ (957,276)</u>	<u>\$ 32,277,409</u>

## **Cash and Investments**

A Summary of Cash and Investments is presented on the Brunswick County Government website as of August 31, 2020. It reports that the County had \$211.4 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$265.7 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 AUGUST 31, 2020**

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
<b>Unrestricted Cash and Investments</b>						
Checking & Petty Cash						
Petty Cash			\$ 6,200			0.00%
BB&T			<u>58,943,167</u>			0.20%
Total Checking & Petty Cash				\$ 58,949,367	12%	
Money Markets / Savings						
BB&T Money Rate Savings			64,231,754			0.10%
SunTrust Money Market			<u>5,063,029</u>			0.01%
Total Money Markets / Savings				\$ 69,294,783	15%	
Certificates of Deposit / CDARS						
First Bank	3/28/20	9/28/20	<u>21,106,791</u>			0.95%
Total Certificates of Deposit / CDARS				\$ 21,106,791	4%	
NC Capital Management Trust - Government Portfolio				\$ 58,545,715	12%	0.04%
NC Capital Management Trust - Term Portfolio				<u>\$ 3,475,180</u>	1%	0.05%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 211,371,836</b>		
<b>Restricted Cash and Investments</b>						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 264,072,450		55%	0.04%
BB&T General Fund Restricted						
Restricted for Revaluation			214,566		0%	0.00%
Restricted for Holden Beach Debt			1,370,040		0%	0.00%
<b>Total Restricted Cash and Investments</b>				<b>\$ 265,657,056</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 477,028,892</b>	<b>100%</b>	<b>0.11%</b>

**Cash Balances:**

General Fund	\$ 95,542,857
County Capital Reserve Fund	16,668,362
School Capital Projects Fund	13,267,439
Water Fund	36,209,286
Water Capital Reserve Fund	7,644,650
Wastewater Fund	28,352,888
Wastewater Capital Reserve Fund	3,264,005

## **Key Indicators of Revenues and Expenditures**

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

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

<b>PRIOR YEARS AD VALOREM TAX REVENUE</b>									
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ANNUAL BUDGET 2020-21	ACTUAL 2020-21	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	546,345	305,329	377,089	414,438	297,635		401,391	35%	
Aug	438,769	324,296	420,293	345,102	270,439		176,083	-35%	
Sept	870,663	262,164	419,816	269,452	205,209				
Oct	267,307	208,607	207,830	315,241	168,570				
Nov	204,432	207,774	235,025	244,032	268,715				
Dec	391,210	46,595	203,220	412,058	190,359				
Jan	381,705	305,760	189,817	214,920	293,817				
Feb	301,199	427,181	337,199	258,244	317,056				
Mar	362,693	370,146	378,028	288,344	194,186				
Apr	278,448	296,216	307,480	155,194	168,582				
May	248,619	260,659	218,586	135,962	122,872				
June	207,251	490,189	257,695	167,843	155,982				
<b>Total</b>	<b>4,498,641</b>	<b>3,504,916</b>	<b>3,552,078</b>	<b>3,220,830</b>	<b>2,653,422</b>	<b>2,200,000</b>	<b>577,474</b>		<b>26%</b>

  

<b>CURRENT YEAR AD VALOREM TAX REVENUE</b>									
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ANNUAL BUDGET 2020-21	ACTUAL 2020-21	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	102,981	141,121	5,141,356	7,655,126	8,464,387		11,426,822	35%	
Aug	12,440,150	15,853,299	14,003,220	13,213,303	15,145,908		14,811,590	-2%	
Sept	7,799,492	6,433,818	6,763,894	5,259,838	7,225,241				
Oct	9,641,217	9,896,672	17,631,294	10,487,256	12,078,923				
Nov	21,420,290	23,944,507	17,678,530	28,069,669	30,675,338				
Dec	33,684,730	24,416,021	20,728,131	19,916,780	28,966,741				
Jan	15,517,607	23,377,586	26,045,100	26,931,609	23,866,807				
Feb	1,937,509	2,086,134	2,100,604	2,490,412	2,522,834				
Mar	811,691	957,399	928,997	1,078,484	795,566				
Apr	496,119	466,309	533,520	572,320	440,218				
May	326,905	341,102	588,170	331,238	377,697				
June	278,132	560,206	396,426	261,232	387,011				
<b>Total</b>	<b>104,456,823</b>	<b>108,474,174</b>	<b>112,539,242</b>	<b>116,267,267</b>	<b>130,946,671</b>	<b>133,894,868</b>	<b>26,238,412</b>		<b>20%</b>

  

<b>CURRENT YEAR MOTOR VEHICLE TAX REVENUE</b>									
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ANNUAL BUDGET 2020-21	ACTUAL 2020-21	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	504,379	603,858	611,857	671,914	735,512		865,948	18%	
Aug	486,317	657,269	652,753	723,623	697,838				
Sept	464,133	579,331	542,846	448,121	540,459				
Oct	543,146	507,568	544,226	666,358	707,908				
Nov	383,693	471,246	499,198	576,498	706,266				
Dec	452,656	464,226	501,030	543,041	675,364				
Jan	477,267	523,460	557,142	685,653	729,042				
Feb	465,452	485,610	572,728	600,556	632,979				
Mar	560,194	654,797	631,825	665,643	668,762				
Apr	575,935	550,623	624,293	676,850	600,272				
May	547,365	595,819	634,860	709,996	640,499				
June	570,403	627,536	651,911	709,693	691,320				
<b>Total</b>	<b>6,030,941</b>	<b>6,721,343</b>	<b>7,024,669</b>	<b>7,677,946</b>	<b>8,026,221</b>	<b>7,517,500</b>	<b>865,948</b>		<b>12%</b>

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

<b>ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		BUDGET
July	969,548	986,394	1,049,718	1,252,130	1,373,725		-	-100%	
Aug	1,093,465	1,224,865	1,289,737	1,329,792	1,425,459		-	-100%	
Sept	938,050	952,042	978,445	938,675	1,173,168				
Oct	596,241	752,088	864,937	680,715	734,132				
Nov	604,948	635,873	767,798	871,829	935,348				
Dec	561,448	626,293	698,356	576,321	790,721				
Jan	585,079	436,031	558,342	775,353	820,652				
Feb	497,550	613,865	613,581	755,861	773,827				
Mar	603,870	588,222	547,868	746,104	759,800				
Apr	742,268	815,552	800,559	917,784	910,261				
May	756,471	837,814	794,102	966,306	892,802				
June	778,076	833,600	910,785	1,041,564	1,186,228				
Total	8,727,014	9,302,639	9,874,229	10,852,434	11,776,122	8,737,236	-		0%
<b>ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		BUDGET
July	564,929	594,375	631,075	703,995	750,371		-	-100%	
Aug	541,745	517,985	596,047	601,502	712,368		-	-100%	
Sept	502,456	577,305	597,606	646,891	734,652				
Oct	514,691	551,928	614,008	639,392	704,618				
Nov	481,606	544,444	562,350	635,351	731,594				
Dec	509,491	583,254	636,108	692,311	725,423				
Jan	619,735	667,322	699,734	736,094	769,355				
Feb	444,943	477,316	527,845	561,192	627,025				
Mar	466,949	512,277	512,954	577,546	636,198				
Apr	564,837	625,842	658,044	749,898	721,696				
May	560,378	588,735	607,640	697,346	625,357				
June	547,458	550,848	660,846	722,096	717,955				
Total	6,319,219	6,791,631	7,304,257	7,963,614	8,456,612	6,595,205	-		0%
<b>ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		BUDGET
July	609,693	631,292	673,530	789,002	860,370		-	-100%	
Aug	657,139	711,398	766,949	788,633	868,474		-	-100%	
Sept	576,690	610,962	631,968	632,656	767,824				
Oct	430,066	514,766	588,455	517,955	565,888				
Nov	423,295	464,016	527,365	599,197	662,923				
Dec	412,136	471,285	522,056	488,465	597,475				
Jan	459,158	415,344	482,885	591,453	625,627				
Feb	363,409	430,959	448,839	522,450	556,763				
Mar	417,515	430,745	414,149	525,003	553,242				
Apr	512,728	569,042	575,072	658,475	650,981				
May	515,232	566,462	554,566	661,360	608,865				
June	519,548	551,091	622,799	701,865	769,351				
Total	5,896,609	6,367,362	6,808,632	7,476,514	8,087,784	6,097,742	-		0%

Note: Sales Taxes are 2 months behind in reporting.

**County of Brunswick  
Water Fund Revenues**

<b>WATER RETAIL SALES REVENUE (617110-371316)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	467,682	474,405	469,373	505,818	591,725		523,514	-12%	
Aug	533,018	585,205	598,346	550,056	600,391		670,354	12%	
Sept	506,507	552,130	509,091	483,455	557,746				
Oct	419,248	455,542	436,731	468,436	505,182				
Nov	353,122	356,558	400,272	395,448	547,927				
Dec	357,715	358,875	401,470	360,250	412,440				
Jan	289,804	326,617	330,727	345,037	396,758				
Feb	318,297	322,884	424,539	344,991	383,230				
Mar	307,249	318,405	338,275	368,390	330,184				
Apr	302,211	317,943	323,228	295,003	349,132				
May	379,472	407,205	404,362	397,617	405,038				
June	448,286	481,962	458,544	576,215	457,978				
<b>Total</b>	<b>4,682,610</b>	<b>4,957,731</b>	<b>5,094,958</b>	<b>5,090,716</b>	<b>5,537,731</b>	<b>5,200,000</b>	<b>1,193,868</b>		<b>23%</b>

<b>IRRIGATION REVENUE (617110-371319)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	242,180	274,655	303,891	272,157	499,622		377,696	-24%	
Aug	328,242	391,161	364,814	318,911	553,720		382,832	-31%	
Sept	378,978	402,057	341,474	241,677	540,455				
Oct	281,554	312,823	245,944	316,475	468,263				
Nov	159,040	170,875	230,786	171,308	480,292				
Dec	92,834	79,215	194,433	137,776	288,809				
Jan	30,866	53,423	75,964	44,935	54,445				
Feb	17,443	17,281	42,193	12,900	21,440				
Mar	10,977	23,304	26,984	10,834	15,547				
Apr	20,209	33,613	25,042	20,209	25,833				
May	91,362	111,147	80,405	91,368	136,556				
June	255,276	294,456	171,484	547,092	179,548				
<b>Total</b>	<b>1,908,962</b>	<b>2,164,010</b>	<b>2,103,414</b>	<b>2,185,642</b>	<b>3,264,530</b>	<b>2,900,000</b>	<b>760,528</b>		<b>26%</b>

<b>WATER WHOLESALE REVENUE (617110-371317)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	571,447	549,891	502,369	648,595	706,223		680,405	-4%	
Aug	726,527	662,991	739,238	657,834	829,608		788,526	-5%	
Sept	571,125	593,390	580,350	714,447	714,837				
Oct	419,668	467,518	439,291	391,422	624,590				
Nov	372,683	315,869	468,542	452,905	597,115				
Dec	278,846	329,525	415,210	401,300	420,180				
Jan	271,780	271,848	461,637	300,896	378,791				
Feb	243,372	293,671	254,055	329,861	346,753				
Mar	258,696	257,119	297,083	304,562	320,726				
Apr	298,786	315,449	374,571	356,824	391,888				
May	347,571	381,741	399,036	442,050	463,838				
June	423,069	723,529	625,328	794,773	582,778				
<b>Total</b>	<b>4,783,570</b>	<b>5,162,541</b>	<b>5,556,710</b>	<b>5,795,469</b>	<b>6,377,327</b>	<b>5,000,000</b>	<b>1,468,931</b>		<b>29%</b>

**County of Brunswick  
Water Fund Revenues**

<b>WATER INDUSTRIAL REVENUE (617110-371318)</b>									
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2020-21	ACTUAL 2020-21		
July	206,044	193,363	171,810	220,490	189,253		182,261	-4%	
Aug	198,496	176,628	242,014	216,454	206,096		203,154	-1%	
Sept	223,590	177,912	227,218	234,523	206,417				
Oct	183,414	141,672	208,907	112,229	184,682				
Nov	153,158	153,071	213,605	190,551	215,263				
Dec	126,460	140,427	181,314	194,601	133,730				
Jan	199,431	156,917	209,780	129,208	75,047				
Feb	177,624	144,230	145,744	169,457	330,804				
Mar	194,456	163,680	162,151	160,850	125,412				
Apr	179,557	153,967	200,376	138,655	203,438				
May	173,827	125,676	182,242	171,195	187,763				
June	173,052	126,581	250,422	166,681	187,056				
<b>Total</b>	<b>2,189,109</b>	<b>1,854,124</b>	<b>2,395,583</b>	<b>2,104,894</b>	<b>2,244,961</b>	<b>1,900,000</b>	<b>385,415</b>		<b>20%</b>

<b>WATER BASE SERVICE CHARGE REVENUE (617110-371308)</b>									
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2020-21	ACTUAL 2020-21		
July	451,901	470,153	487,562	504,765	525,317		546,494	4%	
Aug	451,462	475,932	489,608	507,711	524,696		549,642	5%	
Sept	453,419	476,892	490,840	508,083	526,261				
Oct	454,580	476,516	493,066	512,632	528,995				
Nov	455,559	475,832	494,282	512,064	526,349				
Dec	464,316	477,375	495,252	513,738	529,100				
Jan	463,597	480,043	496,679	514,422	529,586				
Feb	465,506	481,021	498,450	515,996	525,462				
Mar	468,084	483,538	501,888	517,084	540,691				
Apr	469,366	482,955	500,982	518,320	536,522				
May	469,402	485,236	505,223	521,211	541,995				
June	490,097	506,112	522,511	542,329	565,179				
<b>Total</b>	<b>5,557,289</b>	<b>5,771,605</b>	<b>5,976,343</b>	<b>6,188,355</b>	<b>6,400,153</b>	<b>6,500,000</b>	<b>1,096,136</b>		<b>17%</b>

<b>WATER TAPS AND CONNECTION REVENUE (617180-371305)</b>									
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2020-21	ACTUAL 2020-21		
July	88,015	79,919	83,631	98,990	92,524		104,217	13%	
Aug	63,122	73,809	104,621	97,268	83,810		136,856	63%	
Sept	79,297	69,412	81,193	43,844	82,803				
Oct	60,271	60,061	91,599	86,568	94,890				
Nov	57,337	77,525	99,482	73,282	73,114				
Dec	50,315	59,843	54,196	61,096	83,464				
Jan	68,391	63,308	74,470	88,359	75,364				
Feb	58,684	88,268	65,659	111,682	140,452				
Mar	61,178	89,333	143,953	103,540	89,886				
Apr	88,286	76,900	79,001	120,681	55,484				
May	62,668	86,057	97,222	105,635	64,074				
June	89,289	88,308	88,973	106,785	64,804				
Prior Year's Adj					(160,000)				
<b>Total</b>	<b>826,853</b>	<b>912,743</b>	<b>1,064,000</b>	<b>1,097,730</b>	<b>1,000,669</b>	<b>450,000</b>	<b>241,073</b>		<b>54%</b>

**County of Brunswick  
Water Fund Revenues**

<b>WATER CAPITAL RECOVERY REVENUE (619100-371404)</b>									
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2020-21	ACTUAL 2020-21		
July	175,282	82,430	82,749	167,036	121,501		137,818	13%	
Aug	107,350	87,643	120,522	155,663	85,320		103,863	22%	
Sept	80,372	137,586	114,051	45,363	85,192				
Oct	100,031	53,152	83,126	89,233	187,338				
Nov	80,907	89,642	128,155	84,568	81,404				
Dec	67,996	49,323	40,491	65,826	98,693				
Jan	68,194	53,168	70,156	80,237	212,681				
Feb	83,303	80,368	43,033	108,298	126,263				
Mar	55,590	83,957	142,979	126,088	144,952				
Apr	103,546	191,678	78,156	136,336	54,925				
May	72,757	110,980	93,189	108,079	53,432				
June	131,407	89,349	111,500	112,809	173,356				
<b>Total</b>	<b>1,126,735</b>	<b>1,109,276</b>	<b>1,108,107</b>	<b>1,279,536</b>	<b>1,425,057</b>	<b>688,000</b>	<b>241,681</b>		<b>35%</b>

<b>WATER TRANSMISSION LINE REVENUE (619800-371309)</b>									
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2020-21	ACTUAL 2020-21		
July	42,850	29,279	34,402	55,946	39,806		51,532	29%	
Aug	35,126	24,946	42,390	39,850	31,354		39,432	26%	
Sept	27,267	31,882	42,063	18,567	31,475				
Oct	24,152	26,858	33,713	35,876	65,131				
Nov	26,653	37,187	52,512	32,990	29,678				
Dec	22,399	25,429	23,427	25,114	36,150				
Jan	28,002	25,978	28,493	36,370	77,458				
Feb	25,571	35,550	24,480	44,692	58,888				
Mar	21,952	36,122	53,897	41,813	54,147				
Apr	34,849	28,496	33,669	50,545	23,926				
May	21,459	30,911	35,926	38,462	23,723				
June	48,349	29,625	40,209	40,830	63,536				
<b>Total</b>	<b>358,629</b>	<b>362,263</b>	<b>445,181</b>	<b>461,055</b>	<b>535,272</b>	<b>232,000</b>	<b>90,964</b>		<b>39%</b>

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER RETAIL SALES REVENUE (627210-371405)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	735,074	791,640	805,054	872,549	1,033,355		1,178,919	14%	
Aug	779,627	874,819	933,343	918,675	1,063,547		1,153,679	8%	
Sept	772,094	837,178	835,710	889,327	1,038,172				
Oct	706,281	773,191	813,375	848,410	1,016,846				
Nov	686,159	735,391	792,739	834,354	1,120,192				
Dec	724,587	753,597	801,946	827,199	839,603				
Jan	700,776	739,484	778,549	823,964	982,576				
Feb	705,035	740,280	835,392	825,743	957,436				
Mar	712,260	747,301	776,766	823,196	939,142				
Apr	708,854	744,239	786,370	825,562	963,854				
May	737,235	765,249	826,002	940,447	968,081				
June	868,150	834,436	905,605	1,157,941	1,126,957				
<b>Total</b>	<b>8,836,132</b>	<b>9,336,805</b>	<b>9,890,851</b>	<b>10,587,367</b>	<b>12,049,761</b>	<b>11,500,000</b>	<b>2,332,598</b>		<b>20%</b>

<b>WASTEWATER TAPS &amp; CONNECTIONS REVENUE (627220-371402)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	114,000	76,350	108,000	216,000	227,406		262,361	15%	
Aug	97,000	152,000	133,000	202,100	158,000		199,361	26%	
Sept	73,000	84,450	95,750	80,000	133,000				
Oct	57,000	95,775	185,275	156,000	221,000				
Nov	104,000	136,000	210,480	92,000	104,575				
Dec	80,000	109,000	84,000	131,900	252,000				
Jan	108,400	117,775	113,840	209,000	163,712				
Feb	119,375	164,450	97,250	121,000	236,980				
Mar	100,000	103,050	276,486	205,000	144,478				
Apr	134,320	104,000	168,614	156,000	195,285				
May	69,000	110,545	140,000	218,658	163,993				
June	82,625	189,500	132,000	224,000	109,800				
<b>Total</b>	<b>1,138,720</b>	<b>1,442,895</b>	<b>1,744,695</b>	<b>2,011,658</b>	<b>2,110,229</b>	<b>-</b>	<b>461,722</b>		<b>#DIV/0!</b>

<b>WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	454,950	185,127	219,750	452,432	262,301		403,076	54%	
Aug	240,374	131,836	402,208	287,165	242,580		324,206	34%	
Sept	132,623	183,719	337,302	120,331	206,331				
Oct	156,607	205,927	268,123	269,318	548,140				
Nov	125,525	270,061	392,249	125,062	226,861				
Dec	94,524	154,451	186,084	173,249	261,012				
Jan	172,304	196,396	218,124	289,652	230,092				
Feb	150,635	214,802	134,813	320,135	405,333				
Mar	139,552	233,802	411,900	296,269	414,943				
Apr	218,469	210,136	271,541	355,535	158,173				
May	246,595	205,427	313,000	274,019	139,759				
June	337,635	214,635	259,250	276,101	168,900				
<b>Total</b>	<b>2,469,793</b>	<b>2,406,319</b>	<b>3,414,344</b>	<b>3,239,268</b>	<b>3,264,425</b>	<b>600,000</b>	<b>727,282</b>		<b>121%</b>

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER TRANSMISSION LINE FEES (629800-371309)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	106,434	60,709	69,520	149,044	86,684		130,012	50%	
Aug	74,794	44,611	104,289	90,413	73,566		101,360	38%	
Sept	50,210	59,236	107,773	39,518	64,381				
Oct	50,872	66,644	75,363	86,302	180,566				
Nov	44,845	83,049	122,632	39,649	74,453				
Dec	31,511	47,819	52,692	54,696	91,528				
Jan	54,659	67,463	68,707	95,136	75,597				
Feb	44,213	68,932	49,027	104,837	199,392				
Mar	44,521	77,931	133,296	97,992	138,568				
Apr	70,828	61,376	83,511	121,059	51,437				
May	49,882	61,474	98,665	91,916	46,534				
June	109,443	68,211	78,581	88,282	60,775				
<b>Total</b>	<b>732,212</b>	<b>767,455</b>	<b>1,044,056</b>	<b>1,058,844</b>	<b>1,143,481</b>	<b>200,000</b>	<b>231,372</b>		<b>116%</b>

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

<b>NUMBER OF WATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	Change
July	37,165	38,912	40,199	41,676	42,979	44,682	99
Aug	37,303	39,036	40,345	41,855	43,169		
Sept	37,398	39,155	40,518	41,896	43,258		
Oct	37,418	39,238	40,581	41,973	43,338		
Nov	38,133	39,338	40,758	42,186	43,460		
Dec	38,209	39,466	40,908	42,291	43,632		
Jan	38,318	39,573	40,982	42,379	43,703		
Feb	38,415	39,690	41,094	42,466	44,122		
Mar	38,448	39,736	41,248	42,481	44,248		
Apr	38,587	39,894	41,365	42,647	44,345		
May	38,704	39,998	41,402	42,725	44,443		
June	38,760	40,101	41,557	42,934	44,583		
Average	38,072	39,511	40,913	42,292	43,773	44,682	99

<b>NUMBER OF WASTEWATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	Change
July	14,556	15,862	16,695	17,861	18,822	19,904	79
Aug	14,632	15,878	16,758	17,925	18,930		
Sept	14,682	15,940	16,908	18,011	19,004		
Oct	14,708	16,014	17,017	18,023	19,040		
Nov	15,269	16,070	17,026	18,083	19,157		
Dec	15,357	16,157	17,193	18,145	19,215		
Jan	15,382	16,235	17,241	18,206	19,242		
Feb	15,460	16,295	17,300	18,331	19,551		
Mar	15,498	16,371	17,471	18,449	19,647		
Apr	15,593	16,506	17,549	18,681	19,721		
May	15,651	16,537	17,675	18,741	19,785		
June	15,847	16,579	17,719	18,816	19,825		
Average	15,220	16,204	17,213	18,273	19,328	19,904	79