

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED JUNE 30, 2020



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Summary Information for General and Enterprise Funds as of June 30, 2020:

General Fund:

- Total revenues for the General Fund are \$231.6 million for an increase of \$26.5 million or 12.9% over the same period in the prior year. The main reason for this is an \$14.3 million increase in Ad Valorem collections due to a recent revaluation and growth in the County. There was also a \$2.0 million increase in Local Option Sales Tax revenues, \$5.6 million of CARES Act and \$6.4 million of FEMA revenue from prior year storms. Total revenues collected are 108.6% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$200.5 million and are 93.9% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$5.5 million or 2.8% or 6% after netting the increases for \$3.0 million in education current expense \$3.0 million, Debt Service payments \$5.1 million related to phase 1 of the school bond, \$1.2 million for hurricane Dorian, \$.025 million for hurricane Florence and \$.04 million for COVID-19 offset by the one-time expenditures for hurricane Florence and Michael in the prior year of \$11.5 million.
- Net transfers to other funds of \$14.8 million compared to \$5.2 million in the prior year. Transfers were to fund various county capital projects.
- Revenues are more than expenditures and net transfers by \$16.3 million for the current period end compared to more than by \$4.8 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased \$5.2 million over the same period in the prior year to \$30.8 million. This is a result of irrigation sales increase of 49.4% or \$1.1 million, an increase in wholesale revenues of 10.0% or \$0.6 million, an increase in retail sales revenues of 8.8% or \$0.4 million and FEMA revenue of \$2.6 million for prior year expenditures and over the same period in the prior year. Total revenues are 115.3% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$23.8 million and are 87.0% of current budget. Expenditures increased 9.5% or \$2.1 million mainly due to a \$0.8 million meter repair and maintenance project and a \$1.5 million one-time capital outlay purchase partially offset with prior year expenditures associated with Hurricane Florence.
- Net transfers to water capital projects of \$2.5 million increased compared to transfers of \$0.5 million 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 \$4.5 million compared to greater than by \$3.4 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased \$2.0 million over the same period in the prior year to \$31.7 million. This is a result of retail wastewater sales increased \$1.4 million in comparison with the prior year of \$10.6 million while wholesale revenues decreased by \$0.4 million or 2.7%, and FEMA revenue of \$0.7 million for prior year expenditures. Total revenues are 122.8% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$29.6 million and are 91.8% of the current budget. Expenditures increased 8.3% or \$2.3 million over the same period in the prior year mainly due to one-time capital outlay purchases and increase in debt service.
- Net transfers from wastewater capital projects of \$0.8 million decreased compared to transfers to wastewater capital projects of \$0.8 in the same period of the prior year. The transfers were to fund various wastewater capital projects.
- Revenues are more than expenditures and net transfers by \$1.4 million compared to more than by \$3.2 million in the same period of the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2020

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Assets:					
Cash and cash equivalents/investments	\$ 89,726,362	\$ 29,700,822	\$ 15,182,988	\$ 2,276,627	\$ 136,886,799
Restricted cash and investments	1,651,278	-	8,467,379	-	10,118,657
Interest receivable	26,272	6,993	1,769	516	35,550
Taxes receivable - net	2,211,846	-	-	-	2,211,846
Receivables - net	2,600,382	-	-	-	2,600,382
Other governmental agencies	14,933,519	645,666	422,520	391,196	16,392,901
Due from other funds	258,584	-	1,064,321	-	1,322,905
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 111,472,243</u>	<u>\$ 30,353,481</u>	<u>\$ 25,138,977</u>	<u>\$ 2,668,339</u>	<u>\$ 169,633,040</u>
Liabilities:					
Accounts payable and other liabilities	\$ 6,919,811	\$ 694,458	\$ 2,490,616	\$ 118,838	\$ 10,223,723
Due to other funds	1,064,321	-	-	258,584	1,322,905
Total liabilities	<u>7,984,132</u>	<u>694,458</u>	<u>2,490,616</u>	<u>377,422</u>	<u>11,546,628</u>
Deferred Inflows of Resources:	<u>6,461,112</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,461,112</u>
Fund Balances:					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	13,814,469	-	-	391,712	14,206,181
Restricted - other	4,408,797	-	8,467,379	2,227,242	15,103,418
Committed	214,566	29,659,023	14,180,982	-	44,054,571
Assigned	2,346,999	-	-	-	2,346,999
Unassigned	76,178,168	-	-	(328,037)	75,850,131
Total fund balances	<u>97,026,999</u>	<u>29,659,023</u>	<u>22,648,361</u>	<u>2,290,917</u>	<u>151,625,300</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 111,472,243</u>	<u>\$ 30,353,481</u>	<u>\$ 25,138,977</u>	<u>\$ 2,668,339</u>	<u>\$ 169,633,040</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED JUNE 30, 2020

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 142,572,371	\$ -	\$ -	\$ -	\$ 142,572,371
Local option sales taxes	28,320,802	-	-	-	28,320,802
Other taxes and licenses	6,350,878	-	-	-	6,350,878
Unrestricted intergovernmental revenues	5,431,459	-	-	-	5,431,459
Restricted intergovernmental revenues	27,052,347	3,835,237	-	1,344,096	32,231,680
Permits and fees	5,116,656	-	-	189,658	5,306,314
Sales and services	13,230,183	-	-	-	13,230,183
Investment earnings	1,003,025	276,651	415,964	20,193	1,715,833
Other	2,554,942	-	-	-	2,554,942
Total revenues	<u>231,632,663</u>	<u>4,111,888</u>	<u>415,964</u>	<u>1,553,947</u>	<u>237,714,462</u>
Expenditures:					
Current:					
General government	13,093,127	2,294,004	-	736,193	16,123,324
Public safety	48,205,401	-	-	426,304	48,631,705
Central services	17,766,579	-	-	-	17,766,579
Human services	25,639,275	-	-	-	25,639,275
Transportation	441,020	3,061,090	-	-	3,502,110
Environmental protection	18,172,224	189,259	-	-	18,361,483
Culture and recreation	4,167,557	228,397	-	-	4,395,954
Economic and physical development	6,233,255	-	-	-	6,233,255
Education	48,228,674	-	26,911,507	-	75,140,181
Debt Service:					
Principal retirement	13,623,305	-	-	-	13,623,305
Interest and fiscal charges	4,975,026	-	-	-	4,975,026
Total expenditures	<u>200,545,443</u>	<u>5,772,750</u>	<u>26,911,507</u>	<u>1,162,497</u>	<u>234,392,197</u>
Revenues over (under) expenditures	<u>31,087,220</u>	<u>(1,660,862)</u>	<u>(26,495,543)</u>	<u>391,450</u>	<u>3,322,265</u>
Other Financing Sources (Uses):					
Transfers from other funds	3,783,998	9,575,021	9,021,922	-	22,380,941
Transfers to other funds	(18,596,943)	(2,304,445)	-	-	(20,901,388)
Total other financing sources (uses)	<u>(14,812,945)</u>	<u>7,270,576</u>	<u>9,021,922</u>	<u>-</u>	<u>1,479,553</u>
Net change in fund balance	16,274,275	5,609,714	(17,473,621)	391,450	4,801,818
Fund balance, beginning of year	<u>80,752,724</u>	<u>24,049,309</u>	<u>40,121,982</u>	<u>1,899,467</u>	<u>146,823,482</u>
Fund balance, end of year	<u>\$ 97,026,999</u>	<u>\$ 29,659,023</u>	<u>\$ 22,648,361</u>	<u>\$ 2,290,917</u>	<u>\$ 151,625,300</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE PERIOD ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:				
Ad valorem taxes	\$ 138,091,466	\$ 139,457,544	\$ 142,572,371	\$ 3,114,827
Local option sales taxes	25,765,298	26,336,115	28,320,802	1,984,687
Other taxes and licenses	4,823,000	5,723,000	6,350,878	627,878
Unrestricted intergovernmental revenues	3,123,000	3,288,000	5,431,459	2,143,459
Restricted intergovernmental revenues	15,414,818	19,875,091	27,052,347	7,177,256
Permits and fees	4,210,982	4,209,611	5,116,656	907,045
Sales and services	11,924,347	12,081,677	13,230,183	1,148,506
Investment earnings	300,650	490,650	1,003,025	512,375
Other	1,050,120	1,837,620	2,554,942	717,322
Total revenues	<u>204,703,681</u>	<u>213,299,308</u>	<u>231,632,663</u>	<u>18,333,355</u>
Expenditures:				
Current:				
General government	13,338,323	14,391,753	13,093,127	1,298,626
Central services	17,877,823	19,302,358	17,766,579	1,535,779
Public safety	49,074,086	51,224,785	48,205,401	3,019,384
Transportation	170,572	441,023	441,020	3
Environmental protection	18,083,019	18,785,259	18,172,224	613,035
Economic and physical development	8,199,637	8,813,928	6,233,255	2,580,673
Human services	27,173,559	28,572,411	25,639,275	2,933,136
Education	48,271,296	48,457,232	48,228,674	228,558
Culture and recreation	4,698,358	4,899,074	4,167,557	731,517
Debt Service:				
Principal retirement	13,623,306	13,623,306	13,623,305	1
Interest and fiscal charges	4,976,909	4,976,909	4,975,026	1,883
Total expenditures	<u>205,486,888</u>	<u>213,488,038</u>	<u>200,545,443</u>	<u>12,942,595</u>
Revenues over (under) expenditures	<u>(783,207)</u>	<u>(188,730)</u>	<u>31,087,220</u>	<u>31,275,950</u>
Other Financing Sources (Uses):				
Transfers from other funds	-	3,783,997	3,783,998	1
Transfers to other funds	(4,780,582)	(18,681,821)	(18,596,943)	84,878
Appropriated fund balance	5,563,789	15,086,554	-	(15,086,554)
Total other financing sources (uses)	<u>783,207</u>	<u>188,730</u>	<u>(14,812,945)</u>	<u>(15,001,675)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>16,274,275</u>	<u>\$ 16,274,275</u>
Fund balance, beginning of year			80,752,724	
Fund balance, end of year			<u>\$ 97,026,999</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 JUNE 30, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>
Revenues:						
Ad Valorem Taxes:						
Current year taxes	\$135,091,466	\$136,457,544	\$138,972,892	\$ 2,515,348	102%	\$ 123,945,212
Prior year taxes	2,300,000	2,300,000	2,653,422	353,422	115%	3,220,830
Penalties and interest	700,000	700,000	946,057	246,057	135%	1,067,844
	<u>138,091,466</u>	<u>139,457,544</u>	<u>142,572,371</u>	<u>3,114,827</u>	102%	<u>128,233,886</u>
Local Option Sales Taxes:						
Article 39 (1%)	10,507,770	10,507,770	11,776,406	1,268,636	112%	10,848,845
Article 40 (1/2%)	7,943,242	8,100,645	8,456,612	355,967	104%	7,963,614
Article 42 (1/2%)	7,314,286	7,727,700	8,087,784	360,084	105%	7,476,514
	<u>25,765,298</u>	<u>26,336,115</u>	<u>28,320,802</u>	<u>1,984,687</u>	108%	<u>26,288,973</u>
Other Taxes and Licenses:						
Scrap tire disposal fee	160,000	160,000	190,436	30,436	119%	183,492
Deed stamp excise tax	2,920,000	3,820,000	4,363,659	543,659	114%	3,744,657
Solid waste tax	48,000	48,000	66,412	18,412	138%	62,922
White goods disposal tax	45,000	45,000	62,110	17,110	138%	54,157
1% Occupancy Tax	1,650,000	1,650,000	1,668,261	18,261	101%	1,728,904
	<u>4,823,000</u>	<u>5,723,000</u>	<u>6,350,878</u>	<u>627,878</u>	111%	<u>5,774,132</u>
Unrestricted Intergovernmental:						
Medicaid hold harmless	2,500,000	2,500,000	4,560,730	2,060,730	182%	3,996,393
Beer and wine tax	248,000	248,000	300,885	52,885	121%	292,723
Jail fees	375,000	540,000	569,844	29,844	106%	479,987
	<u>3,123,000</u>	<u>3,288,000</u>	<u>5,431,459</u>	<u>2,143,459</u>	165%	<u>4,769,103</u>
Restricted Intergovernmental:						
State and federal grant	15,281,787	19,742,060	26,879,552	7,137,492	136%	18,344,018
ARRA federal grant	1,531	1,531	1,533	2	100%	3,055
Court facility fees	120,000	120,000	114,354	(5,646)	95%	126,095
Payments in lieu of taxes	-	-	4,362	4,362	na	4,169
ABC education requirement	-	-	7,500	7,500	na	10,501
ABC law enforcement service:	4,000	4,000	12,099	8,099	302%	8,519
State drug tax	7,500	7,500	32,947	25,447	439%	53,150
	<u>15,414,818</u>	<u>19,875,091</u>	<u>27,052,347</u>	<u>7,177,256</u>	136%	<u>18,549,507</u>
Permits and Fees:						
Bldg inspections and permit:	2,250,000	2,250,000	2,829,396	579,396	126%	2,791,372
Recording fees	775,000	775,000	919,861	144,861	119%	763,516
Fire inspection fees	100,000	100,000	216,153	116,153	216%	116,119
Concealed handgun permit	180,000	180,000	210,700	30,700	117%	212,170
Other permit and fees	905,982	904,611	940,546	35,935	104%	877,151
	<u>4,210,982</u>	<u>4,209,611</u>	<u>5,116,656</u>	<u>907,045</u>	122%	<u>4,760,328</u>
Sales and Services:						
Solid waste fees	2,600,000	2,900,000	3,358,572	458,572	116%	4,384,324
School resource officer reimb.	1,476,726	1,476,726	1,476,726	-	100%	1,447,763
Rents	13,930	13,930	16,399	2,469	118%	15,260
EMS Charges	4,576,000	4,576,000	5,109,900	533,900	112%	4,088,650
Public health user fees	835,050	835,050	945,678	110,628	113%	800,121
Sheriff animal prot. serv. fees	103,500	103,500	90,833	(12,667)	88%	96,101
Social services fees	70,500	70,500	63,582	(6,918)	90%	68,678
Public housing fees	38,991	38,991	16,979	(22,012)	44%	15,590
Tax collection fees	230,000	230,000	293,402	63,402	128%	265,586
Other sales and services	1,278,050	1,135,380	1,307,072	171,692	115%	1,530,423
Register of deeds	338,750	338,750	350,547	11,797	103%	331,673

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JUNE 30, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>
Sales and Services (continued):						
Marriage licenses	55,500	55,500	42,444	(13,056)	76%	50,103
Recreation services	307,350	307,350	158,049	(149,301)	51%	258,926
	<u>11,924,347</u>	<u>12,081,677</u>	<u>13,230,183</u>	<u>1,148,506</u>	110%	<u>13,353,198</u>
Investment earnings	<u>300,650</u>	<u>490,650</u>	<u>1,003,025</u>	<u>512,375</u>	204%	<u>835,673</u>
Other:						
Tax refunds - sales and gas tax	1,100	1,100	-	(1,100)	0%	-
ABC bottles taxes	45,000	45,000	75,432	30,432	168%	67,267
Cnty Brd of Alcohol Control	24,000	24,000	22,500	(1,500)	94%	28,500
Contributions	9,000	9,000	142,252	133,252	1581%	89,796
Other revenues	971,020	1,758,520	2,314,758	556,238	132%	2,385,290
	<u>1,050,120</u>	<u>1,837,620</u>	<u>2,554,942</u>	<u>717,322</u>	139%	<u>2,570,853</u>
Total revenues	<u>204,703,681</u>	<u>213,299,308</u>	<u>231,632,663</u>	<u>18,333,355</u>	109%	<u>205,135,653</u>
Expenditures:						
General Government:						
Governing Body:						
Salaries	178,520	181,520	181,380	140	100%	171,670
Fringe benefits	71,938	68,938	44,976	23,962	65%	43,808
Operating costs	72,130	72,130	51,402	20,728	71%	68,961
	<u>322,588</u>	<u>322,588</u>	<u>277,758</u>	<u>44,830</u>	86%	<u>284,439</u>
County Administration:						
Salaries	640,071	676,071	673,694	2,377	100%	666,634
Fringe benefits	191,397	191,397	187,399	3,998	98%	184,359
Operating costs	46,630	46,630	28,340	18,290	61%	17,174
	<u>878,098</u>	<u>914,098</u>	<u>889,433</u>	<u>24,665</u>	97%	<u>868,167</u>
Human Resources:						
Salaries	326,174	327,192	326,743	449	100%	313,173
Fringe benefits	113,977	113,977	112,928	1,049	99%	102,908
Operating costs	11,900	10,882	6,455	4,427	59%	6,004
	<u>452,051</u>	<u>452,051</u>	<u>446,126</u>	<u>5,925</u>	99%	<u>422,085</u>
Finance:						
Salaries	854,960	864,278	864,271	7	100%	825,139
Fringe benefits	289,386	288,044	287,913	131	100%	273,593
Operating costs	447,040	460,399	420,555	39,844	91%	424,847
	<u>1,591,386</u>	<u>1,612,721</u>	<u>1,572,739</u>	<u>39,982</u>	98%	<u>1,523,579</u>
Tax Administration:						
Salaries	2,550,065	2,550,065	2,427,417	122,648	95%	2,288,792
Fringe benefits	971,317	971,317	933,146	38,171	96%	843,676
Operating costs	1,044,135	1,044,135	862,550	181,585	83%	856,470
	<u>4,565,517</u>	<u>4,565,517</u>	<u>4,223,113</u>	<u>342,404</u>	93%	<u>3,988,938</u>
County Attorney:						
Salaries	395,036	395,036	394,724	312	100%	379,107
Fringe benefits	120,657	120,657	118,033	2,624	98%	107,408
Operating costs	193,450	193,450	49,493	143,957	26%	44,559
	<u>709,143</u>	<u>709,143</u>	<u>562,250</u>	<u>146,893</u>	79%	<u>531,074</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 JUNE 30, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>
Court Facilities:						
Operating costs	262,724	262,724	179,887	82,837	68%	197,290
Board of Elections:						
Salaries	604,838	621,878	577,197	44,681	93%	478,570
Fringe benefits	141,854	141,854	120,559	21,295	85%	117,888
Operating costs	243,557	471,041	430,868	40,173	91%	161,636
Capital outlay	-	305,571	305,103	468	100%	-
	990,249	1,540,344	1,433,727	106,617	93%	758,094
Register of Deeds:						
Salaries	720,609	720,609	685,283	35,326	95%	652,951
Fringe benefits	310,237	310,237	295,472	14,765	95%	278,118
Operating costs	1,835,721	2,581,721	2,527,339	54,382	98%	2,203,989
	2,866,567	3,612,567	3,508,094	104,473	97%	3,135,058
Contingency:						
Operating Costs	700,000	400,000	-	400,000	0%	-
Total general government	13,338,323	14,391,753	13,093,127	1,298,626	91%	11,708,724
Central Services:						
Management Information Systems:						
Salaries	1,142,561	1,142,561	1,122,310	20,251	98%	1,132,217
Fringe benefits	386,420	386,420	373,427	12,993	97%	364,123
Operating costs	1,307,700	1,672,827	1,384,291	288,536	83%	1,047,490
Capital outlay	36,000	37,750	37,747	3	100%	127,542
	2,872,681	3,239,558	2,917,775	321,783	90%	2,671,372
Fleet Services:						
Salaries	684,543	684,543	620,559	63,984	91%	612,114
Fringe benefits	268,744	268,744	241,201	27,543	90%	227,228
Operating costs	363,600	386,756	341,104	45,652	88%	283,322
Capital outlay	377,000	394,773	29,590	365,183	7%	51,667
	1,693,887	1,734,816	1,232,454	502,362	71%	1,174,331
Engineering:						
Salaries	447,982	447,982	436,153	11,829	97%	411,650
Fringe benefits	149,204	149,204	142,157	7,047	95%	130,231
Operating costs	40,750	40,750	22,788	17,962	56%	27,768
Capital outlay	-	-	-	-	na	29,594
	637,936	637,936	601,098	36,838	94%	599,243
Operation Services:						
Salaries	2,337,175	2,337,175	2,282,080	55,095	98%	2,255,410
Fringe benefits	977,428	977,428	931,616	45,812	95%	893,566
Operating costs	3,214,332	3,657,956	3,453,252	204,704	94%	10,820,183
Capital outlay	499,500	479,500	478,054	1,446	100%	303,662
	7,028,435	7,452,059	7,145,002	307,057	96%	14,272,821
Non-departmental:						
Fringe benefits	5,371,665	5,666,917	5,476,889	190,028	97%	5,168,930
Operating costs	273,219	534,596	356,886	177,710	67%	836,724
Capital outlay	-	36,476	36,475	1	100%	-
	5,644,884	6,237,989	5,870,250	367,739	94%	6,005,654
Total central services	17,877,823	19,302,358	17,766,579	1,535,779	92%	24,723,421

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JUNE 30, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>
Public Safety:						
District Attorney:						
Operating costs	53,000	53,000	30,951	22,049	58%	19,412
Sheriff:						
Salaries	10,640,762	10,868,407	10,810,258	58,149	99%	11,078,018
Fringe benefits	3,835,042	3,841,042	3,779,568	61,474	98%	3,699,863
Operating costs	2,791,252	3,388,310	2,911,596	476,714	86%	3,634,459
Capital outlay	1,306,506	1,328,246	941,545	386,701	71%	932,734
	<u>18,573,562</u>	<u>19,426,005</u>	<u>18,442,967</u>	<u>983,038</u>	<u>95%</u>	<u>19,345,074</u>
Detention Center:						
Salaries	4,889,007	4,764,007	4,751,389	12,618	100%	4,552,769
Fringe benefits	1,882,729	1,776,729	1,754,460	22,269	99%	1,599,087
Operating costs	2,912,780	3,013,984	2,662,445	351,539	88%	2,576,068
Capital outlay	200,430	646,747	645,387	1,360	100%	472,344
	<u>9,884,946</u>	<u>10,201,467</u>	<u>9,813,681</u>	<u>387,786</u>	<u>96%</u>	<u>9,200,268</u>
Emergency Medical:						
Salaries	5,867,157	6,263,360	6,263,213	147	100%	5,742,476
Fringe benefits	2,091,209	2,074,362	2,065,937	8,425	100%	1,849,724
Operating costs	1,699,942	1,928,448	1,914,800	13,648	99%	1,523,755
Capital outlay	1,571,242	1,897,995	1,785,485	112,510	94%	1,233,100
	<u>11,229,550</u>	<u>12,164,165</u>	<u>12,029,435</u>	<u>134,730</u>	<u>99%</u>	<u>10,349,055</u>
Emergency Management:						
Salaries	299,165	264,787	264,171	616	100%	239,661
Fringe benefits	99,577	74,599	74,259	340	100%	64,796
Operating costs	412,035	586,452	413,327	173,125	70%	706,535
Capital outlay	1,140,730	973,313	54,132	919,181	6%	71,700
	<u>1,951,507</u>	<u>1,899,151</u>	<u>805,889</u>	<u>1,093,262</u>	<u>42%</u>	<u>1,082,692</u>
Other Agencies:						
Fire districts	60,000	60,000	60,000	-	100%	60,000
Rescue Squads	331,800	331,800	331,800	-	100%	332,800
	<u>391,800</u>	<u>391,800</u>	<u>391,800</u>	<u>-</u>	<u>100%</u>	<u>392,800</u>
Building Inspections and Central Permitting						
Salaries	1,572,169	1,630,677	1,623,490	7,187	100%	1,758,298
Fringe benefits	546,526	567,476	566,298	1,178	100%	556,986
Operating costs	132,014	132,014	123,265	8,749	93%	198,332
Capital outlay	60,000	58,831	55,917	2,914	95%	144,854
	<u>2,310,709</u>	<u>2,388,998</u>	<u>2,368,970</u>	<u>20,028</u>	<u>99%</u>	<u>2,658,470</u>
Fire Inspections						
Salaries	351,342	351,342	337,442	13,900	96%	-
Fringe benefits	117,503	117,503	99,310	18,193	85%	-
Operating costs	58,700	58,700	48,631	10,069	83%	-
Capital outlay	60,000	61,169	61,168	1	100%	-
	<u>587,545</u>	<u>588,714</u>	<u>546,551</u>	<u>42,163</u>	<u>93%</u>	<u>-</u>
Central Communications:						
Salaries	1,827,531	1,762,866	1,706,295	56,571	97%	1,714,905
Fringe benefits	692,092	692,182	635,319	56,863	92%	598,577
Operating costs	310,994	320,320	224,299	96,021	70%	145,264
Capital outlay	93,096	112,096	66,296	45,800	59%	110,753
	<u>2,923,713</u>	<u>2,887,464</u>	<u>2,632,209</u>	<u>255,255</u>	<u>91%</u>	<u>2,569,499</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 JUNE 30, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>
Animal Protective Services:						
Salaries	599,348	599,348	595,236	4,112	99%	638,513
Fringe benefits	231,306	233,636	231,408	2,228	99%	233,068
Operating costs	305,100	357,353	282,620	74,733	79%	297,175
Capital outlay	32,000	33,684	33,684	-	100%	-
	<u>1,167,754</u>	<u>1,224,021</u>	<u>1,142,948</u>	<u>81,073</u>	<u>93%</u>	<u>1,168,756</u>
Total public safety	<u>49,074,086</u>	<u>51,224,785</u>	<u>48,205,401</u>	<u>3,019,384</u>	<u>94%</u>	<u>46,786,026</u>
Transportation:						
Cape Fear Regional Jetport	111,000	111,000	111,000	-	100%	97,000
Odell Williamson Mun. Air.	27,500	27,500	27,500	-	100%	27,500
Cape Fear Transp. Authority	32,072	32,072	32,072	-	100%	31,138
Brunswick Transit System	-	270,451	270,448	3	100%	292,315
Total transportation	<u>170,572</u>	<u>441,023</u>	<u>441,020</u>	<u>3</u>	<u>100%</u>	<u>447,953</u>
Environmental Protection:						
Solid Waste:						
Salaries	376,996	376,996	361,656	15,340	96%	335,562
Fringe benefits	150,385	150,385	142,070	8,315	94%	124,930
Operating costs	16,686,895	17,389,135	16,848,084	541,051	97%	16,545,228
Capital outlay	627,000	627,000	626,147	853	100%	212,590
	<u>17,841,276</u>	<u>18,543,516</u>	<u>17,977,957</u>	<u>565,559</u>	<u>97%</u>	<u>17,218,310</u>
Other:						
Forestry services	241,743	241,743	194,267	47,476	80%	203,391
	<u>241,743</u>	<u>241,743</u>	<u>194,267</u>	<u>47,476</u>	<u>80%</u>	<u>203,391</u>
Total environmental protector	<u>18,083,019</u>	<u>18,785,259</u>	<u>18,172,224</u>	<u>613,035</u>	<u>97%</u>	<u>17,421,701</u>
Economic Development:						
Community Enforcement:						
Salaries	187,816	187,816	123,746	64,070	66%	154,354
Fringe benefits	75,102	75,102	49,417	25,685	66%	58,902
Operating costs	20,115	17,915	6,971	10,944	39%	13,262
Capital outlay	32,000	32,000	23,717	8,283	74%	29,705
	<u>315,033</u>	<u>312,833</u>	<u>203,851</u>	<u>108,982</u>	<u>65%</u>	<u>256,223</u>
Planning:						
Salaries	464,379	472,489	472,414	75	100%	426,308
Fringe benefits	169,705	159,749	159,495	254	100%	139,467
Operating costs	398,700	415,146	114,559	300,587	28%	115,344
Capital outlay	-	-	-	-	na	23,939
	<u>1,032,784</u>	<u>1,047,384</u>	<u>746,468</u>	<u>300,916</u>	<u>71%</u>	<u>705,058</u>
Cooperative Extension:						
Salaries	308,110	322,348	261,161	61,187	81%	302,039
Fringe benefits	147,782	150,845	92,617	58,228	61%	118,133
Operating costs	124,983	133,759	98,023	35,736	73%	122,603
Capital outlay	-	5,350	5,350	-	100%	36,053
	<u>580,875</u>	<u>612,302</u>	<u>457,151</u>	<u>155,151</u>	<u>75%</u>	<u>578,828</u>
Soil and Water Conservation:						
Salaries	165,517	167,079	167,077	2	100%	159,085
Fringe benefits	61,737	61,785	61,762	23	100%	58,171
Operating costs	17,350	17,035	12,009	5,026	70%	16,949
	<u>244,604</u>	<u>245,899</u>	<u>240,848</u>	<u>5,051</u>	<u>98%</u>	<u>234,205</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 JUNE 30, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>
Public Housing Section 8:						
Salaries	131,246	125,721	118,163	7,558	94%	106,826
Fringe benefits	55,565	55,565	48,821	6,744	88%	42,330
Operating costs	2,168,330	2,226,223	1,918,935	307,288	86%	1,916,764
	<u>2,355,141</u>	<u>2,407,509</u>	<u>2,085,919</u>	<u>321,590</u>	87%	<u>2,065,920</u>
1% Occupancy Tax:						
Operating costs	<u>1,650,000</u>	<u>1,669,600</u>	<u>1,668,261</u>	<u>1,339</u>	100%	<u>1,728,904</u>
Other Economic Development:						
Holden Beach Special Obligation Bond	1,396,200	1,396,200	-	1,396,200	0%	-
Lockwood Folly & Shallotte Dredging	-	405,757	405,757	-	100%	190,000
Reserve for shoreline Brunswick Busines & Industry Development	200,000	291,444	-	291,444	0%	7,799
	<u>425,000</u>	<u>425,000</u>	<u>425,000</u>	<u>-</u>	100%	<u>425,000</u>
	<u>2,021,200</u>	<u>2,518,401</u>	<u>830,757</u>	<u>1,687,644</u>	33%	<u>622,799</u>
Total economic development	<u>8,199,637</u>	<u>8,813,928</u>	<u>6,233,255</u>	<u>2,580,673</u>	71%	<u>6,191,937</u>
Human Services:						
Health:						
Administration:						
Salaries	2,406,010	2,401,648	2,346,649	54,999	98%	2,382,456
Fringe benefits	1,263,557	1,268,050	1,239,013	29,037	98%	1,202,433
Operating costs	285,325	277,225	197,669	79,556	71%	214,808
Capital outlay	82,200	85,069	85,068	1	100%	29,449
	<u>4,037,092</u>	<u>4,031,992</u>	<u>3,868,399</u>	<u>163,593</u>	96%	<u>3,829,146</u>
Communicable Diseases:						
Operating costs	<u>420,137</u>	<u>420,137</u>	<u>340,391</u>	<u>79,746</u>	81%	<u>302,020</u>
Adult Health Maintenance:						
Operating costs	<u>476,075</u>	<u>1,353,614</u>	<u>1,012,361</u>	<u>341,253</u>	75%	<u>160,784</u>
Senior Health						
Salaries	56,283	56,283	40,611	15,672	72%	52,954
Fringe benefits	22,252	22,252	13,838	8,414	62%	20,830
Operating costs	3,835	3,835	1,972	1,863	51%	3,311
	<u>82,370</u>	<u>82,370</u>	<u>56,421</u>	<u>25,949</u>	68%	<u>77,095</u>
Maternal and Child Health:						
Salaries	383,578	383,578	294,091	89,487	77%	322,066
Fringe benefits	168,858	168,858	128,497	40,361	76%	133,138
Operating costs	593,025	673,147	455,512	217,635	68%	529,692
Capital outlay	-	-	-	-	na	6,222
	<u>1,145,461</u>	<u>1,225,583</u>	<u>878,100</u>	<u>347,483</u>	72%	<u>991,118</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 JUNE 30, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>
Environmental Health:						
Salaries	1,158,046	1,171,187	1,156,005	15,182	99%	1,086,498
Fringe benefits	415,172	414,807	403,912	10,895	97%	364,134
Operating costs	192,126	310,832	283,365	27,467	91%	366,434
Capital outlay	28,000	26,063	26,063	-	100%	78,010
	<u>1,793,344</u>	<u>1,922,889</u>	<u>1,869,345</u>	<u>53,544</u>	<u>97%</u>	<u>1,895,076</u>
Total health	<u>7,954,479</u>	<u>9,036,585</u>	<u>8,025,017</u>	<u>1,011,568</u>	<u>89%</u>	<u>7,255,239</u>
Veterans' Services:						
Salaries	139,150	139,154	132,797	6,357	95%	137,542
Fringe benefits	55,433	55,433	52,767	2,666	95%	51,114
Operating costs	15,637	15,633	10,462	5,171	67%	13,484
Total veterans' services	<u>210,220</u>	<u>210,220</u>	<u>196,026</u>	<u>14,194</u>	<u>93%</u>	<u>202,140</u>
Social Services:						
Administration:						
Salaries	7,459,072	7,459,072	7,064,534	394,538	95%	6,898,625
Fringe benefits	3,658,637	3,658,637	3,341,257	317,380	91%	3,183,572
Operating costs	2,940,115	3,013,781	2,317,819	695,962	77%	2,320,407
Capital outlay	-	-	-	-	na	56,475
	<u>14,057,824</u>	<u>14,131,490</u>	<u>12,723,610</u>	<u>1,407,880</u>	<u>90%</u>	<u>12,459,079</u>
Other Operating Costs:						
Medical assistance	20,000	20,000	2,793	17,207	14%	3,078
Aid to the blind	8,153	8,153	8,153	-	100%	7,845
Adoption assistance	280,000	280,000	219,705	60,295	78%	231,539
Special assistance	470,000	470,000	291,508	178,492	62%	357,920
Foster care	950,000	710,000	557,267	152,733	78%	612,755
State foster home	335,000	575,000	572,449	2,551	100%	403,299
Special assistance	25,121	25,121	25,121	-	100%	22,320
Day care	23,000	23,000	-	23,000	0%	-
Special child adopt. assistance	-	82,683	19,787	62,896	24%	70,648
	<u>2,111,274</u>	<u>2,193,957</u>	<u>1,696,783</u>	<u>497,174</u>	<u>77%</u>	<u>1,709,404</u>
Total social services	<u>16,169,098</u>	<u>16,325,447</u>	<u>14,420,393</u>	<u>1,905,054</u>	<u>88%</u>	<u>14,168,483</u>
Other Human Services:						
Trillium Health Resources	250,443	250,443	250,443	-	100%	250,443
Brunswick Senior Resources	2,589,319	2,589,319	2,589,319	-	100%	2,482,419
Other human services	-	160,397	158,077	2,320	99%	127,095
	<u>2,839,762</u>	<u>3,000,159</u>	<u>2,997,839</u>	<u>2,320</u>	<u>100%</u>	<u>2,859,957</u>
Total human services	<u>27,173,559</u>	<u>28,572,411</u>	<u>25,639,275</u>	<u>2,933,136</u>	<u>90%</u>	<u>24,485,819</u>
Education:						
Public schools	42,840,126	42,840,126	42,840,126	-	100%	39,918,820
Public schools - capital outlay	898,744	898,744	898,744	-	100%	837,458
Community college	4,209,426	4,395,362	4,166,804	228,558	95%	4,096,380
Community college - cap. out.	323,000	323,000	323,000	-	100%	365,000
Total education	<u>48,271,296</u>	<u>48,457,232</u>	<u>48,228,674</u>	<u>228,558</u>	<u>100%</u>	<u>45,217,658</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 JUNE 30, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>
Culture and Recreation:						
Parks and Recreation:						
Administration:						
Salaries	694,475	692,475	639,744	52,731	92%	652,255
Fringe benefits	200,270	200,270	194,964	5,306	97%	188,537
Operating costs	683,310	690,310	486,470	203,840	70%	667,725
Capital outlay	32,000	194,810	28,649	166,161	15%	202,680
	<u>1,610,055</u>	<u>1,777,865</u>	<u>1,349,827</u>	<u>428,038</u>	76%	<u>1,711,197</u>
Maintenance:						
Salaries	806,855	806,855	720,837	86,018	89%	778,658
Fringe benefits	320,810	320,810	293,721	27,089	92%	300,669
Operating costs	412,470	451,437	429,663	21,774	95%	392,098
Capital outlay	157,500	138,201	138,081	120	100%	133,792
	<u>1,697,635</u>	<u>1,717,303</u>	<u>1,582,302</u>	<u>135,001</u>	92%	<u>1,605,217</u>
Total Parks and Recreation	<u>3,307,690</u>	<u>3,495,168</u>	<u>2,932,129</u>	<u>563,039</u>	84%	<u>3,316,414</u>
Brunswick County Library:						
Salaries	811,285	811,285	733,339	77,946	90%	777,553
Fringe benefits	330,483	330,483	302,215	28,268	91%	304,260
Operating costs	248,900	262,138	199,874	62,264	76%	210,590
	<u>1,390,668</u>	<u>1,403,906</u>	<u>1,235,428</u>	<u>168,478</u>	88%	<u>1,292,403</u>
Total culture and recreation	<u>4,698,358</u>	<u>4,899,074</u>	<u>4,167,557</u>	<u>731,517</u>	85%	<u>4,608,817</u>
Debt Service:						
Principal retirement	13,623,306	13,623,306	13,623,305	1	100%	11,233,460
Interest and fees	4,976,909	4,976,909	4,975,026	1,883	100%	2,224,964
Total debt service	<u>18,600,215</u>	<u>18,600,215</u>	<u>18,598,331</u>	<u>1,884</u>	100%	<u>13,458,424</u>
Total expenditures	<u>205,486,888</u>	<u>213,488,038</u>	<u>200,545,443</u>	<u>12,942,595</u>	94%	<u>195,050,480</u>
Revenues over (under) expenditures	<u>(783,207)</u>	<u>(188,730)</u>	<u>31,087,220</u>	<u>31,275,950</u>		<u>10,085,173</u>
Transfers From Other Funds:						
Transfer from county capital project fund	-	2,304,445	2,304,445	-	100%	-
Transfer from workers comp. internal service fund	-	1,479,552	1,479,553	1	100%	-
Transfer from health ins. internal service fund	-	-	-	-	na	3,172,028
	<u>-</u>	<u>3,783,997</u>	<u>3,783,998</u>	<u>1</u>	100%	<u>3,172,028</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 JUNE 30, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>
Transfers To Other Funds:						
Transfer to county capital projects fund	-	(9,575,021)	(9,575,021)	-	100%	(2,550,000)
Transfer to emergency telephone system fund	-	(84,878)	-	84,878	0%	-
Transfer to school capital projects fund	(4,780,582)	(9,021,922)	(9,021,922)	-	100%	(5,859,022)
	<u>(4,780,582)</u>	<u>(18,681,821)</u>	<u>(18,596,943)</u>	<u>84,878</u>	<u>100%</u>	<u>(8,409,022)</u>
Budgetary Financing Sources (Uses):						
Appropriated fund balance	<u>5,563,789</u>	<u>15,086,554</u>	<u>-</u>	<u>(15,086,554)</u>	<u>0%</u>	<u>-</u>
Total other financing sources (uses)	<u>783,207</u>	<u>188,730</u>	<u>(14,812,945)</u>	<u>(15,001,675)</u>	<u>-7849%</u>	<u>(5,236,994)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>16,274,275</u>	<u>\$ 16,274,275</u>		<u>4,848,179</u>
Fund balance, beginning of year			<u>80,752,724</u>			<u>75,904,545</u>
Fund balance, end of year			<u>\$ 97,026,999</u>			<u>\$ 80,752,724</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 JUNE 30, 2020

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 26,485,472	\$ 21,885,669	\$ 3,835,237	\$ 25,720,906
Restricted intergovernmental-NC Parks & Rec. Trust Fund	750,500	-	-	-
Investment earnings	128,008	549,928	276,651	826,579
Performance bonds	290,876	290,876	-	290,876
Other	621,500	565,587	-	565,587
Total revenues	<u>28,276,356</u>	<u>23,292,060</u>	<u>4,111,888</u>	<u>27,403,948</u>
Expenditures:				
General Government:				
Court House Renovation	11,971,860	491,830	1,429,208	1,921,038
Court House Parking Lot	1,147,892	283,096	864,796	1,147,892
Future Capital Projects	1,600,000	-	-	-
	<u>14,719,752</u>	<u>774,926</u>	<u>2,294,004</u>	<u>3,068,930</u>
Environmental protection:				
Landfill Transfer Station	337,000	-	189,259	189,259
Future Capital Projects	15,303,994	-	-	-
	<u>15,640,994</u>	<u>-</u>	<u>189,259</u>	<u>189,259</u>
Economic Development:				
Springlake at Maritime Shores	274,585	-	-	-
Cultural and recreation:				
OIB Park Improvements	5,850,000	5,684,466	78,552	5,763,018
Smithville Park Improvements	6,189,666	5,936,008	31,156	5,967,164
Brunswick Waterway Park Improvements	644,083	111,137	89,984	201,121
Waccamaw Multiuse Building	311,000	-	28,705	28,705
	<u>12,994,749</u>	<u>11,731,611</u>	<u>228,397</u>	<u>11,960,008</u>
Transportation:				
Airport Improvements	28,141,645	23,617,148	3,061,090	26,678,238
Other:				
Future Capital Projects	637,276	-	-	-
Total expenditures	<u>72,409,001</u>	<u>36,123,685</u>	<u>5,772,750</u>	<u>41,896,435</u>
Revenues over (under) expenditures	(44,132,645)	(12,831,625)	(1,660,862)	(14,492,487)
Other Financing Sources (Uses):				
Appropriated fund balance	4,805,618	-	-	-
Transfer from general fund	43,620,911	34,045,893	9,575,021	43,620,914
Transfer to general fund	(4,293,884)	(1,989,439)	(2,304,445)	(4,293,884)
Total other financing sources (uses)	<u>44,132,645</u>	<u>32,056,454</u>	<u>7,270,576</u>	<u>39,327,030</u>
Net change in fund balance	\$ -	\$ 19,224,829	5,609,714	\$ 24,834,543
Fund balance, beginning of year			24,049,309	
Fund balance, end of year			<u>\$ 29,659,023</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 JUNE 30, 2020

	<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	1,211,937	1,524,462	84,906	1,609,368
Investment earnings-debt proceeds	5,301	960,322	331,058	1,291,380
Total revenues	<u>8,299,277</u>	<u>9,577,581</u>	<u>415,964</u>	<u>9,993,545</u>
Expenditures:				
Brunswick County Schools	135,129,903	85,673,430	24,736,343	110,409,773
Brunswick Community College	33,998,159	31,523,490	2,175,164	33,698,654
Total expenditures	<u>169,128,062</u>	<u>117,196,920</u>	<u>26,911,507</u>	<u>144,108,427</u>
Revenues over (under) expenditures	(160,828,785)	(107,619,339)	(26,495,543)	(134,114,882)
Other Financing Sources (Uses):				
Transfer from general fund	67,098,183	58,076,260	9,021,922	67,098,182
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	3,471,659	3,471,660	-	3,471,660
Debt financing issued	84,020,543	79,955,000	-	79,955,000
Appropriated fund balance	6,552,413	-	-	-
Total other financing sources (uses)	<u>160,828,785</u>	<u>141,188,907</u>	<u>9,021,922</u>	<u>150,210,829</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 33,569,568</u>	(17,473,621)	<u>\$ 16,095,947</u>
Fund balance, beginning of year			<u>40,121,982</u>	
Fund balance, end of year			<u>\$ 22,648,361</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED JUNE 30, 2020

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 1,334,533	\$ -	\$ 942,094	\$ 2,276,627
Interest receivable	297	-	219	516
Other governmental agencies	63,159	328,037	-	391,196
Total assets	<u>1,397,989</u>	<u>328,037</u>	<u>942,313</u>	<u>2,668,339</u>
Liabilities:				
Accounts payable and other liabilities	9,983	69,453	39,402	118,838
Due to other funds	-	258,584	-	258,584
Total liabilities	<u>9,983</u>	<u>328,037</u>	<u>39,402</u>	<u>377,422</u>
Fund Balance:				
Stabilization by State Statute	63,456	328,037	219	391,712
Restricted - other	1,324,550	-	902,692	2,227,242
Unassigned	-	(328,037)	-	(328,037)
Total fund balances	<u>1,388,006</u>	<u>-</u>	<u>902,911</u>	<u>2,290,917</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,397,989</u>	<u>\$ 328,037</u>	<u>\$ 942,313</u>	<u>\$ 2,668,339</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 JUNE 30, 2020

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 757,913	\$ 586,183	\$ -	\$ 1,344,096
Permits and fees	-	-	189,658	189,658
Investment earnings	11,292	-	8,901	20,193
Total revenues	<u>769,205</u>	<u>586,183</u>	<u>198,559</u>	<u>1,553,947</u>
Expenditures:				
General government	-	586,183	150,010	736,193
Public safety	426,304	-	-	426,304
Total expenditures	<u>426,304</u>	<u>586,183</u>	<u>150,010</u>	<u>1,162,497</u>
Revenues over (under) expenditures	342,901	-	48,549	391,450
Fund balance, beginning of year	<u>1,045,105</u>	<u>-</u>	<u>854,362</u>	<u>1,899,467</u>
Fund balance, end of year	<u>\$ 1,388,006</u>	<u>\$ -</u>	<u>\$ 902,911</u>	<u>\$ 2,290,917</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 JUNE 30, 2020 AND THE YEAR ENDED JUNE 30, 2019**

	<u>Budget</u>	<u>June 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>
Revenues:				
Restricted intergovernmental	\$ 757,913	\$ 757,913	\$ -	\$ 548,007
Investment earnings	-	11,292	11,292	10,129
Total revenues	<u>757,913</u>	<u>769,205</u>	<u>11,292</u>	<u>558,136</u>
Expenditures:				
Operating costs	896,556	426,304	470,252	572,264
Capital outlay	59,872	-	59,872	-
Total expenditures	<u>956,428</u>	<u>426,304</u>	<u>530,124</u>	<u>572,264</u>
Revenues over (under) expenditures	(198,515)	342,901	541,416	(14,128)
Other Financing Sources (Uses):				
Transfers from general fund	84,878	-	(84,878)	-
Appropriated fund balance	113,637	-	(113,637)	-
Total other financing sources (uses)	<u>198,515</u>	<u>-</u>	<u>(198,515)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	342,901	<u>\$ 342,901</u>	(14,128)
Fund balance, beginning of year		<u>1,045,105</u>		<u>1,059,233</u>
Fund balance, end of year		<u>\$ 1,388,006</u>		<u>\$ 1,045,105</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
ACTUAL - GRANT PROJECT FUND
FROM INCEPTION AND FOR THE PERIOD ENDED JUNE 30, 2020**

	<u>Project Authorization</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Revenues:				
Restricted intergovernmental	\$ 2,180,527	\$ 224,060	\$ 586,183	\$ 810,243
Total revenues	<u>2,180,527</u>	<u>224,060</u>	<u>586,183</u>	<u>810,243</u>
Expenditures:				
SAMHSA Expansion Grant FY 19-24	800,000	-	343,336	343,336
SAMHSA	<u>1,380,527</u>	<u>224,060</u>	<u>242,847</u>	<u>466,907</u>
Total expenditures	<u>2,180,527</u>	<u>224,060</u>	<u>586,183</u>	<u>810,243</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning of year			-	
Fund balance, end of year			<u>\$ -</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 JUNE 30, 2020 AND THE YEAR ENDED JUNE 30, 2019

	<u>Budget</u>	<u>June 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>
Revenues:				
Permits and fees	\$ 165,500	\$ 189,658	\$ 24,158	\$ 148,446
Investment earnings	6,000	8,901	2,901	8,097
Total revenues	<u>171,500</u>	<u>198,559</u>	<u>27,059</u>	<u>156,543</u>
Expenditures:				
General government	<u>201,276</u>	<u>150,010</u>	<u>51,266</u>	<u>154,335</u>
Revenues over (under) expenditures	(29,776)	48,549	78,325	2,208
Other Financing Sources (Uses):				
Appropriated fund balance	<u>29,776</u>	<u>-</u>	<u>(29,776)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>48,549</u>	<u>\$ 48,549</u>	<u>2,208</u>
Fund balance, beginning of year		<u>854,362</u>		<u>852,154</u>
Fund balance, end of year		<u>\$ 902,911</u>		<u>\$ 854,362</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
JUNE 30, 2020

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 33,580,913	\$ 8,230,182	\$ 41,811,095
Restricted cash	2,475,060	178,150,947	180,626,007
Interest receivable	7,328	-	7,328
Receivables and special assessments, net	3,355,357	-	3,355,357
Due from other governmental agencies	971,051	614	971,665
Inventories	1,716,404	-	1,716,404
Total current assets	<u>42,106,113</u>	<u>186,381,743</u>	<u>228,487,856</u>
Current Liabilities:			
Accounts payable and other liabilities	1,414,042	2,324,641	3,738,683
Customer deposits	2,035,331	-	2,035,331
Interest payable	236,472	-	236,472
Current portion of debt	1,544,059	-	1,544,059
Total current liabilities	<u>5,229,904</u>	<u>2,324,641</u>	<u>7,554,545</u>
Expendable net position	36,876,209	184,057,102	220,933,311
Noncurrent Items:			
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>\$ (18,344,156)</u>	<u>\$ 184,057,102</u>	<u>\$ 165,712,946</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED JUNE 30, 2020 AND THE YEAR ENDED JUNE 30, 2019
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>
Revenues:						
User charges	\$ 23,874,280	\$ 25,508,140	\$ 26,938,083	\$ 1,429,943	106%	\$ 24,609,641
Restricted intergovernmental	-	-	2,647,094	2,647,094	na	-
Investment earnings	130,000	255,000	319,835	64,835	125%	287,874
Other	622,985	952,304	895,434	(56,870)	94%	687,391
Total revenues	<u>24,627,265</u>	<u>26,715,444</u>	<u>30,800,446</u>	<u>4,085,002</u>	115%	<u>25,584,906</u>
Expenditures:						
Salaries	5,231,310	5,232,686	4,980,849	251,837	95%	5,011,538
Fringe benefits	2,421,427	2,400,030	2,292,685	107,345	96%	2,192,381
Operating expenditures	7,271,573	9,193,645	7,694,860	1,498,785	84%	9,156,206
Repairs and maintenance	1,823,751	3,093,572	2,605,060	488,512	84%	1,315,564
Capital outlay	2,791,000	5,180,050	3,970,615	1,209,435	77%	1,788,696
Debt Service:						
Principal	1,280,113	1,284,176	1,278,276	5,900	100%	1,220,859
Interest	956,203	952,141	952,138	3	100%	1,021,066
Total expenditures	<u>21,775,377</u>	<u>27,336,300</u>	<u>23,774,483</u>	<u>3,561,817</u>	87%	<u>21,706,310</u>
Revenues over (under) expenditures	2,851,888	(620,856)	7,025,963	7,646,819	-1132%	3,878,596
Other Financing Sources (Uses):						
Long-term debt issued	-	714,000	714,000	-	100%	-
Premiums on debt issued	-	69,924	69,924	-	100%	-
Payments to escrow agent for refunded bonds	-	(778,658)	(778,023)	635	100%	-
Transfer to water capital project fund	(2,851,888)	(2,780,000)	(2,780,000)	-	100%	(790,000)
Transfer from workers comp. internal service fund	-	246,850	246,850	-	100%	-
Transfer from health ins. internal service fund	-	-	-	-	na	298,091
Appropriated net positon	-	3,148,740	-	(3,148,740)	0%	-
Total other fin. sources (uses)	<u>(2,851,888)</u>	<u>620,856</u>	<u>(2,527,249)</u>	<u>(3,148,105)</u>	-407%	<u>(491,909)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,498,714</u>	<u>\$ 4,498,714</u>		<u>\$ 3,386,687</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 JUNE 30, 2020**

	Project Budget	Actual		
		Prior Year	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 381,655	\$ 381,655	\$ -	\$ 381,655
Investment earnings	120,276	154,618	15,760	170,378
Investment earnings-debt proceeds	-	-	233,056	233,056
Assessments	52,724	39,495	-	39,495
Penalties and interest assessments	-	13,229	-	13,229
Total revenues	<u>554,655</u>	<u>588,997</u>	<u>248,816</u>	<u>837,813</u>
Expenditures:				
Southeast Water Tank	50,550	50,550	-	50,550
NCDOT Hwy 211 Expansion	391,155	391,155	-	391,155
FY16 Water Mains Top 7 and Apollo	1,773,285	1,731,758	-	1,731,758
Raw Water Mains Project	28,683,127	587,293	8,268,148	8,855,441
Sunset Harbor	496,623	496,622	-	496,622
Shalotte Transmission Main	308,500	91,498	168,813	260,311
NW Plant Treatment Expansion 12MGD	167,345,190	7,371,483	4,241,641	11,613,124
74-76 Industrial Park Water Main	308,400	39,006	160,304	199,310
74-76 Mintz Dr. to Old Maco	85,000	-	28,993	28,993
Total expenditures	<u>199,441,830</u>	<u>10,759,365</u>	<u>12,867,899</u>	<u>23,627,264</u>
Revenues over (under) expenditures	(198,887,175)	(10,170,368)	(12,619,083)	(22,789,451)
Other Financing Sources (Uses):				
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	10,016,513	7,236,524	2,780,000	10,016,524
Transfers to water fund	(985,770)	(985,770)	-	(985,770)
Future capital projects	(7,955,382)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>198,887,175</u>	<u>6,250,754</u>	<u>198,808,317</u>	<u>205,059,071</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ (3,919,614)</u>	<u>\$ 186,189,234</u>	<u>\$ 182,269,620</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
JUNE 30, 2020

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash and cash equivalents/investments	\$ 28,255,982	\$ 8,730,249	\$ 36,986,231
Restricted cash	2,462,009	34,485,603	36,947,612
Interest receivable	6,205	-	6,205
Receivables and special assessments, net	4,400,232	-	4,400,232
Due from other governmental agencies	511,459	172,029	683,488
Inventories	491,722	-	491,722
Total current assets	<u>36,127,609</u>	<u>43,387,881</u>	<u>79,515,490</u>
Current Liabilities:			
Accounts payable and other liabilities	819,454	5,626,870	6,446,324
Interest payable	1,124,988	-	1,124,988
Prepaid fees	389,133	-	389,133
Current portion of debt	<u>13,543,463</u>	<u>-</u>	<u>13,543,463</u>
Total current liabilities	<u>15,877,038</u>	<u>5,626,870</u>	<u>21,503,908</u>
Expendable net position	20,250,571	37,761,011	58,011,582
Noncurrent Items:			
Non-depreciable capital assets	20,319,683	-	20,319,683
Depreciable capital assets, net	217,503,489	-	217,503,489
Deferred outflow	2,164,578	-	2,164,578
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	(117,308,781)	-	(117,308,781)
Deferred inflow	(956,069)	-	(956,069)
Total net position	<u>\$ 134,116,371</u>	<u>\$ 37,761,011</u>	<u>\$ 171,877,382</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED JUNE 30, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>
Revenues:						
User charges	\$ 23,813,772	\$ 25,034,788	\$ 29,958,550	\$ 4,923,762	120%	\$ 28,510,502
ARRA interest subsidy	63,550	63,550	31,775	(31,775)	50%	92,726
Special assessments	-	-	-	-	na	106,146
Investment earnings	75,000	175,000	293,843	118,843	168%	290,021
Restricted intergovernmental	-	226,649	702,748	476,099	310%	288,260
Other	267,400	314,007	706,090	392,083	225%	367,793
Total revenues	<u>24,219,722</u>	<u>25,813,994</u>	<u>31,693,006</u>	<u>5,879,012</u>	123%	<u>29,655,448</u>
Expenditures:						
Salaries	2,983,766	3,048,594	2,883,904	164,690	95%	2,749,336
Fringe benefits	1,304,300	1,329,002	1,271,696	57,306	96%	1,163,007
Operating expenditures	4,114,151	5,262,744	4,195,006	1,067,738	80%	4,769,594
Repairs and maintenance	1,935,000	2,069,563	1,901,835	167,728	92%	1,636,061
Capital outlay	3,516,915	5,986,545	4,919,454	1,067,091	82%	3,265,498
Debt Service:						
Principal	10,366,460	10,499,229	10,499,224	5	100%	10,014,489
Interest	3,323,858	3,993,824	3,889,717	104,107	97%	3,688,908
Total expenditures	<u>27,544,450</u>	<u>32,189,501</u>	<u>29,560,836</u>	<u>2,628,665</u>	91.8%	<u>27,286,893</u>
Revenues over (under) expenditures	(3,324,728)	(6,375,507)	2,132,170	8,507,677	-33%	2,368,555
Other Financing Sources (Uses):						
Issuance of long-term debt	-	15,336,000	15,336,000	-	100%	-
Premiums on bonds issued	-	163,155	163,155	-	100%	-
Payments to escrow agent for refunded bonds	-	(15,382,482)	(15,382,482)	-	100%	-
Transfer to wastewater capital project	(750,000)	(1,239,512)	(1,239,512)	-	100%	(1,075,558)
Transfer from wastewater capital project	904,000	300,346	300,346	-	100%	1,690,694
Transfer from workers comp. internal service fund	-	91,951	91,951	-	100%	-
Transfer from health ins. internal service fund	-	-	-	-	na	167,890
Appropriated net position	3,170,728	7,106,049	-	(7,106,049)	0%	-
Total other fin. sources (uses)	<u>3,324,728</u>	<u>6,375,507</u>	<u>(730,542)</u>	<u>(7,106,049)</u>	-11%	<u>783,026</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,401,628</u>	<u>\$ 1,401,628</u>		<u>\$ 3,151,581</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 JUNE 30, 2020**

	Project Budget	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 97,302	\$ 46,276	\$ 51,026	\$ 97,302
Assessments	557,053	557,052	-	557,052
SAD interest and penalties	99,017	102,512	-	102,512
Investment earnings	106,020	148,462	20,911	169,373
Investment earnings-debt proceeds	-	-	450,884	450,884
West Brunswick Regional WWTP Southport Contribution	2,630,000	-	-	-
Total revenues	<u>3,489,392</u>	<u>854,302</u>	<u>522,821</u>	<u>1,377,123</u>
Expenditures:				
NCDOT Hwy 211 Expansion	122,182	122,181	-	122,181
WBRWWTF Expansion Southport	2,630,000	1,037,975	-	1,037,975
NEBRWWTP Expansion	45,714,971	1,324,722	11,673,906	12,998,628
NEBRWWTP East Transmission Main	3,616,997	4,122	1,905,430	1,909,552
NEBRWWTP West Transmission Main	2,891,839	-	2,231,350	2,231,350
Total expenditures	<u>54,975,989</u>	<u>2,489,000</u>	<u>15,810,686</u>	<u>18,299,686</u>
Revenues over (under) expenditures	(51,486,597)	(1,634,698)	(15,287,865)	(16,922,563)
Other Financing Sources (Uses):				
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	5,473,713	4,234,205	1,239,512	5,473,717
Transfer to wastewater fund	(7,640,369)	(7,239,928)	(300,346)	(7,540,274)
Future capital projects	(2,751,150)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>51,486,597</u>	<u>(3,005,723)</u>	<u>53,162,972</u>	<u>50,157,249</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ (4,640,421)</u>	<u>\$ 37,875,107</u>	<u>\$ 33,234,686</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 JUNE 30, 2020 AND THE YEAR ENDED JUNE 30, 2019
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>June 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>
Revenues:				
Charges for services	\$ -	\$ -	\$ -	\$ 1,098,200
Investment earnings	-	22,716	22,716	21,619
Total revenues	<u>-</u>	<u>22,716</u>	<u>22,716</u>	<u>1,119,819</u>
Expenditures:				
Premiums	<u>415,674</u>	<u>254,350</u>	<u>161,324</u>	<u>47,755</u>
Revenues over (under) expenditures	(415,674)	(231,634)	184,040	1,072,064
Other financing sources (uses):				
Transfer to general fund	(1,479,553)	(1,479,553)	-	(1,479,553)
Transfer to water fund	(246,850)	(246,850)	-	(1,479,553)
Transfer to wastewater fund	(91,951)	(91,951)	-	-
Appropriated net position	<u>2,234,028</u>	<u>-</u>	<u>(2,234,028)</u>	<u>-</u>
Total other financing sources (uses)	<u>415,674</u>	<u>(1,818,354)</u>	<u>(2,234,028)</u>	<u>(2,959,106)</u>
Increase (decrease) in net position	<u>\$ -</u>	<u>(2,049,988)</u>	<u>\$ (2,049,988)</u>	1,072,064
Net positon, beginning of year		<u>2,049,988</u>		<u>977,924</u>
Net positon, end of year		<u>\$ -</u>		<u>\$ 2,049,988</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of June 30, 2020. It reports that the County had \$212.3 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$72.0 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.20%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF JUNE 30, 2020

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 6,200			0.00%
BB&T			124,370,143			0.20%
Total Checking & Petty Cash				\$ 124,376,343	44%	
Money Markets / Savings						
SunTrust Money Market			5,061,460			0.30%
Total Money Markets / Savings				\$ 5,061,460	2%	
Certificates of Deposit / CDARS						
First Bank	3/28/20	9/28/20	21,106,791			0.95%
Total Certificates of Deposit / CDARS				\$ 21,106,791	7%	
NC Capital Management Trust - Government Portfolio						
				\$ 58,297,192	21%	0.08%
NC Capital Management Trust - Term Portfolio						
				\$ 3,474,537	1%	0.24%
Total Unrestricted Cash and Investments				\$ 212,316,323		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 70,430,998		25%	0.08%
BB&T General Fund Restricted						
Restricted for Revaluation			214,566		0%	0.00%
Restricted for Holden Beach Debt			1,396,200		0%	0.00%
Total Restricted Cash and Investments				\$ 72,041,764		
Grand Total All Cash and Investments				\$ 284,358,087	100%	0.20%

Cash Balances:

General Fund	\$ 89,758,347
County Capital Reserve Fund	18,370,215
School Capital Projects Fund	12,473,673
Water Fund	35,616,241
Water Capital Reserve Fund	7,993,638
Wastewater Fund	28,255,993
Wastewater Capital Reserve Fund	3,263,827

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

PRIOR YEARS AD VALOREM TAX REVENUE									
Month	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ANNUAL BUDGET 2019-20	ACTUAL 2019-20	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	758,897	546,345	305,329	377,089	414,438		297,635	-21%	
Aug	471,098	438,769	324,296	420,293	345,102		270,439	-36%	
Sept	399,058	870,663	262,164	419,816	269,452		205,209	-51%	
Oct	410,936	267,307	208,607	207,830	315,241		168,570	-19%	
Nov	213,082	204,432	207,774	235,025	244,032		268,715	14%	
Dec	300,926	391,210	46,595	203,220	412,058		190,359	-6%	
Jan	376,046	381,705	305,760	189,817	214,920		293,817	55%	
Feb	347,468	301,199	427,181	337,199	258,244		317,056	-6%	
Mar	324,430	362,693	370,146	378,028	288,344		194,186	-49%	
Apr	247,162	278,448	296,216	307,480	155,194		168,582	-45%	
May	322,131	248,619	260,659	218,586	135,962		122,872	-44%	
June	235,646	207,251	490,189	257,695	167,843		155,982	-39%	
Total	4,406,880	4,498,641	3,504,916	3,552,078	3,220,830	2,300,000	2,653,422		115%
CURRENT YEAR AD VALOREM TAX REVENUE									
Month	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ANNUAL BUDGET 2019-20	ACTUAL 2019-20	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	91,495	102,981	141,121	5,141,356	7,655,126		8,464,387	11%	
Aug	12,444,754	12,440,150	15,853,299	14,003,220	13,213,303		15,145,908	15%	
Sept	7,147,245	7,799,492	6,433,818	6,763,894	5,259,838		7,225,241	37%	
Oct	9,419,597	9,641,217	9,896,672	17,631,294	10,487,256		12,078,923	15%	
Nov	19,462,971	21,420,290	23,944,507	17,678,530	28,069,669		30,675,338	9%	
Dec	26,197,571	33,684,730	24,416,021	20,728,131	19,916,780		28,966,741	45%	
Jan	23,411,002	15,517,607	23,377,586	26,045,100	26,931,609		23,866,807	-11%	
Feb	1,880,768	1,937,509	2,086,134	2,100,604	2,490,412		2,522,834	1%	
Mar	931,336	811,691	957,399	928,997	1,078,484		795,566	-26%	
Apr	633,707	496,119	466,309	533,520	572,320		440,218	-23%	
May	363,995	326,905	341,102	588,170	331,238		377,697	14%	
June	502,170	278,132	560,206	396,426	261,232		387,011	48%	
Total	102,486,610	104,456,823	108,474,174	112,539,242	116,267,267	129,182,544	130,946,671		101%
CURRENT YEAR MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ANNUAL BUDGET 2019-20	ACTUAL 2019-20	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	444,763	504,379	603,858	611,857	671,914		735,512	9%	
Aug	448,554	486,317	657,269	652,753	723,623		697,838	-4%	
Sept	438,527	464,133	579,331	542,846	448,121		540,459	21%	
Oct	427,930	543,146	507,568	544,226	666,358		707,908	6%	
Nov	369,797	383,693	471,246	499,198	576,498		706,266	23%	
Dec	390,589	452,656	464,226	501,030	543,041		675,364	24%	
Jan	387,576	477,267	523,460	557,142	685,653		729,042	6%	
Feb	348,382	465,452	485,610	572,728	600,556		632,979	5%	
Mar	476,849	560,194	654,797	631,825	665,643		668,762	0%	
Apr	472,594	575,935	550,623	624,293	676,850		600,272	-11%	
May	459,542	547,365	595,819	634,860	709,996		640,499	-10%	
June	453,013	570,403	627,536	651,911	709,693		691,320	-3%	
Total	5,118,117	6,030,941	6,721,343	7,024,669	7,677,946	7,275,000	8,026,221		110%

**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
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		
July	927,776	969,548	986,394	1,049,718	1,252,130		1,373,725		10%
Aug	1,090,562	1,093,465	1,224,865	1,289,737	1,329,792		1,425,459		7%
Sept	877,367	938,050	952,042	978,445	938,675		1,173,168		25%
Oct	654,852	596,241	752,088	864,937	680,715		734,132		8%
Nov	628,065	604,948	635,873	767,798	871,829		935,348		7%
Dec	549,081	561,448	626,293	698,356	576,321		790,721		37%
Jan	527,514	585,079	436,031	558,342	775,353		820,652		6%
Feb	484,029	497,550	613,865	613,581	755,861		773,827		2%
Mar	377,571	603,870	588,222	547,868	746,104		759,800		2%
Apr	668,922	742,268	815,552	800,559	917,784		910,261		-1%
May	708,546	756,471	837,814	794,102	966,306		892,802		-8%
June	759,421	778,076	833,600	910,785	1,041,564		1,186,228		14%
Total	8,253,706	8,727,014	9,302,639	9,874,229	10,852,434	10,507,770	11,776,122		112%
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
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		
July	539,117	564,929	594,375	631,075	703,995		750,371		7%
Aug	481,408	541,745	517,985	596,047	601,502		712,368		18%
Sept	496,279	502,456	577,305	597,606	646,891		734,652		14%
Oct	469,753	514,691	551,928	614,008	639,392		704,618		10%
Nov	494,179	481,606	544,444	562,350	635,351		731,594		15%
Dec	479,879	509,491	583,254	636,108	692,311		725,423		5%
Jan	583,174	619,735	667,322	699,734	736,094		769,355		5%
Feb	447,406	444,943	477,316	527,845	561,192		627,025		12%
Mar	434,593	466,949	512,277	512,954	577,546		636,198		10%
Apr	457,599	564,837	625,842	658,044	749,898		721,696		-4%
May	488,986	560,378	588,735	607,640	697,346		625,357		-10%
June	526,413	547,458	550,848	660,846	722,096		717,955		-1%
Total	5,898,786	6,319,219	6,791,631	7,304,257	7,963,614	8,100,645	8,456,612		104%
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
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		
July	581,833	609,693	631,292	673,530	789,002		860,370		9%
Aug	634,883	657,139	711,398	766,949	788,633		868,474		10%
Sept	547,394	576,690	610,962	631,968	632,656		767,824		21%
Oct	441,243	430,066	514,766	588,455	517,955		565,888		9%
Nov	436,317	423,295	464,016	527,365	599,197		662,923		11%
Dec	397,148	412,136	471,285	522,056	488,465		597,475		22%
Jan	420,617	459,158	415,344	482,885	591,453		625,627		6%
Feb	356,907	363,409	430,959	448,839	522,450		556,763		7%
Mar	305,250	417,515	430,745	414,149	525,003		553,242		5%
Apr	442,236	512,728	569,042	575,072	658,475		650,981		-1%
May	469,765	515,232	566,462	554,566	661,360		608,865		-8%
June	504,945	519,548	551,091	622,799	701,865		769,351		10%
Total	5,538,538	5,896,609	6,367,362	6,808,632	7,476,514	7,727,700	8,087,784		105%

Note: Sales Taxes are 2 months behind in reporting.

**County of Brunswick
Water Fund Revenues**

WATER RETAIL SALES REVENUE (617110-371316)									
Month	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2019-20	ACTUAL 2019-20		
July	472,746	467,682	474,405	469,373	505,818		591,725	17%	
Aug	504,895	533,018	585,205	598,346	550,056		600,391	9%	
Sept	412,334	506,507	552,130	509,091	483,455		557,746	15%	
Oct	384,997	419,248	455,542	436,731	468,436		505,182	8%	
Nov	346,005	353,122	356,558	400,272	395,448		547,927	39%	
Dec	315,884	357,715	358,875	401,470	360,250		412,440	14%	
Jan	287,734	289,804	326,617	330,727	345,037		396,758	15%	
Feb	295,333	318,297	322,884	424,539	344,991		383,230	11%	
Mar	280,290	307,249	318,405	338,275	368,390		330,184	-10%	
Apr	293,877	302,211	317,943	323,228	295,003		349,132	18%	
May	341,737	379,472	407,205	404,362	397,617		405,038	2%	
June	396,615	448,286	481,962	458,544	576,215		457,978	-21%	
Total	4,332,447	4,682,610	4,957,731	5,094,958	5,090,716	5,370,660	5,537,731		103%

IRRIGATION REVENUE (617110-371319)									
Month	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2019-20	ACTUAL 2019-20		
July	266,584	242,180	274,655	303,891	272,157		499,622	84%	
Aug	297,464	328,242	391,161	364,814	318,911		553,720	74%	
Sept	203,919	378,978	402,057	341,474	241,677		540,455	124%	
Oct	195,247	281,554	312,823	245,944	316,475		468,263	48%	
Nov	160,249	159,040	170,875	230,786	171,308		480,292	180%	
Dec	111,853	92,834	79,215	194,433	137,776		288,809	110%	
Jan	31,659	30,866	53,423	75,964	44,935		54,445	21%	
Feb	10,667	17,443	17,281	42,193	12,900		21,440	66%	
Mar	8,336	10,977	23,304	26,984	10,834		15,547	44%	
Apr	12,325	20,209	33,613	25,042	20,209		25,833	28%	
May	47,160	91,362	111,147	80,405	91,368		136,556	49%	
June	99,971	255,276	294,456	171,484	547,092		179,548	-67%	
Total	1,445,433	1,908,962	2,164,010	2,103,414	2,185,642	3,214,000	3,264,530		102%

WATER WHOLESALE REVENUE (617110-371317)									
Month	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2019-20	ACTUAL 2019-20		
July	645,432	571,447	549,891	502,369	648,595		706,223	9%	
Aug	610,893	726,527	662,991	739,238	657,834		829,608	26%	
Sept	597,231	571,125	593,390	580,350	714,447		714,837	0%	
Oct	369,057	419,668	467,518	439,291	391,422		624,590	60%	
Nov	382,248	372,683	315,869	468,542	452,905		597,115	32%	
Dec	298,588	278,846	329,525	415,210	401,300		420,180	5%	
Jan	308,352	271,780	271,848	461,637	300,896		378,791	26%	
Feb	240,348	243,372	293,671	254,055	329,861		346,753	5%	
Mar	291,032	258,696	257,119	297,083	304,562		320,726	5%	
Apr	253,284	298,786	315,449	374,571	356,824		391,888	10%	
May	330,963	347,571	381,741	399,036	442,050		463,838	5%	
June	373,695	423,069	723,529	625,328	794,773		582,778	-27%	
Total	4,701,123	4,783,570	5,162,541	5,556,710	5,795,469	6,227,600	6,377,327		102%

**County of Brunswick
Water Fund Revenues**

WATER INDUSTRIAL REVENUE (617110-371318)									
Month	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2019-20	ACTUAL 2019-20		
July	245,698	206,044	193,363	171,810	220,490		189,253	-14%	
Aug	241,408	198,496	176,628	242,014	216,454		206,096	-5%	
Sept	287,677	223,590	177,912	227,218	234,523		206,417	-12%	
Oct	226,273	183,414	141,672	208,907	112,229		184,682	65%	
Nov	225,491	153,158	153,071	213,605	190,551		215,263	13%	
Dec	220,541	126,460	140,427	181,314	194,601		133,730	-31%	
Jan	221,210	199,431	156,917	209,780	129,208		75,047	-42%	
Feb	148,278	177,624	144,230	145,744	169,457		330,804	95%	
Mar	192,828	194,456	163,680	162,151	160,850		125,412	-22%	
Apr	169,595	179,557	153,967	200,376	138,655		203,438	47%	
May	172,665	173,827	125,676	182,242	171,195		187,763	10%	
June	141,691	173,052	126,581	250,422	166,681		187,056	12%	
Total	2,493,355	2,189,109	1,854,124	2,395,583	2,104,894	2,200,000	2,244,961		102%

WATER BASE SERVICE CHARGE REVENUE (617110-371308)									
Month	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2019-20	ACTUAL 2019-20		
July	403,355	451,901	470,153	487,562	504,765		525,317	4%	
Aug	440,343	451,462	475,932	489,608	507,711		524,696	3%	
Sept	440,074	453,419	476,892	490,840	508,083		526,261	4%	
Oct	442,108	454,580	476,516	493,066	512,632		528,995	3%	
Nov	442,353	455,559	475,832	494,282	512,064		526,349	3%	
Dec	443,726	464,316	477,375	495,252	513,738		529,100	3%	
Jan	445,019	463,597	480,043	496,679	514,422		529,586	3%	
Feb	445,701	465,506	481,021	498,450	515,996		525,462	2%	
Mar	446,642	468,084	483,538	501,888	517,084		540,691	5%	
Apr	448,227	469,366	482,955	500,982	518,320		536,522	4%	
May	449,771	469,402	485,236	505,223	521,211		541,995	4%	
June	498,348	490,097	506,112	522,511	542,329		565,179	4%	
Total	5,345,667	5,557,289	5,771,605	5,976,343	6,188,355	6,321,600	6,400,153		101%

WATER TAPS AND CONNECTION REVENUE (617180-371305)									
Month	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2019-20	ACTUAL 2019-20		
July	70,982	88,015	79,919	83,631	98,990		92,524	-7%	
Aug	54,383	63,122	73,809	104,621	97,268		83,810	-14%	
Sept	55,302	79,297	69,412	81,193	43,844		82,803	89%	
Oct	53,756	60,271	60,061	91,599	86,568		94,890	10%	
Nov	42,257	57,337	77,525	99,482	73,282		73,114	0%	
Dec	56,457	50,315	59,843	54,196	61,096		83,464	37%	
Jan	53,973	68,391	63,308	74,470	88,359		75,364	-15%	
Feb	55,395	58,684	88,268	65,659	111,682		140,452	26%	
Mar	62,467	61,178	89,333	143,953	103,540		89,886	-13%	
Apr	66,169	88,286	76,900	79,001	120,681		55,484	-54%	
May	87,408	62,668	86,057	97,222	105,635		64,074	-39%	
June	57,354	89,289	88,308	88,973	106,785		64,804	-39%	
Prior Year's Adj							(160,000)	na	
Total	715,903	826,853	912,743	1,064,000	1,097,730	850,000	840,669		99%

**County of Brunswick
Water Fund Revenues**

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
Month	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2019-20	ACTUAL 2019-20		
July	75,945	175,282	82,430	82,749	167,036		121,501	-27%	
Aug	61,056	107,350	87,643	120,522	155,663		85,320	-45%	
Sept	56,609	80,372	137,586	114,051	45,363		85,192	88%	
Oct	35,619	100,031	53,152	83,126	89,233		187,338	110%	
Nov	90,854	80,907	89,642	128,155	84,568		81,404	-4%	
Dec	71,145	67,996	49,323	40,491	65,826		98,693	50%	
Jan	77,802	68,194	53,168	70,156	80,237		212,681	165%	
Feb	78,674	83,303	80,368	43,033	108,298		126,263	17%	
Mar	75,081	55,590	83,957	142,979	126,088		144,952	15%	
Apr	86,006	103,546	191,678	78,156	136,336		54,925	-60%	
May	106,117	72,757	110,980	93,189	108,079		53,432	-51%	
June	65,310	131,407	89,349	111,500	112,809		173,356	54%	
Total	880,218	1,126,735	1,109,276	1,108,107	1,279,536	688,000	1,425,057		207%

WATER TRANSMISSION LINE REVENUE (619800-371309)									
Month	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2019-20	ACTUAL 2019-20		
July	27,391	42,850	29,279	34,402	55,946		39,806	-29%	
Aug	26,404	35,126	24,946	42,390	39,850		31,354	-21%	
Sept	23,378	27,267	31,882	42,063	18,567		31,475	70%	
Oct	20,420	24,152	26,858	33,713	35,876		65,131	82%	
Nov	36,383	26,653	37,187	52,512	32,990		29,678	-10%	
Dec	28,184	22,399	25,429	23,427	25,114		36,150	44%	
Jan	28,812	28,002	25,978	28,493	36,370		77,458	113%	
Feb	30,550	25,571	35,550	24,480	44,692		58,888	32%	
Mar	23,460	21,952	36,122	53,897	41,813		54,147	29%	
Apr	24,169	34,849	28,496	33,669	50,545		23,926	-53%	
May	35,214	21,459	30,911	35,926	38,462		23,723	-38%	
June	27,254	48,349	29,625	40,209	40,830		63,536	56%	
Total	331,619	358,629	362,263	445,181	461,055	232,000	535,272		231%

**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
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
July	707,249	735,074	791,640	805,054	872,549		1,033,355		18%
Aug	733,867	779,627	874,819	933,343	918,675		1,063,547		16%
Sept	693,713	772,094	837,178	835,710	889,327		1,038,172		17%
Oct	673,713	706,281	773,191	813,375	848,410		1,016,846		20%
Nov	662,220	686,159	735,391	792,739	834,354		1,120,192		34%
Dec	649,668	724,587	753,597	801,946	827,199		839,603		1%
Jan	648,827	700,776	739,484	778,549	823,964		982,576		19%
Feb	651,892	705,035	740,280	835,392	825,743		957,436		16%
Mar	640,679	712,260	747,301	776,766	823,196		939,142		14%
Apr	652,947	708,854	744,239	786,370	825,562		963,854		17%
May	678,940	737,235	765,249	826,002	940,447		968,081		3%
June	709,781	868,150	834,436	905,605	1,157,941		1,126,957		-3%
Total	8,103,496	8,836,132	9,336,805	9,890,851	10,587,367	11,647,794	12,049,761		103%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
July	88,000	114,000	76,350	108,000	216,000		227,406		5%
Aug	93,000	97,000	152,000	133,000	202,100		158,000		-22%
Sept	100,000	73,000	84,450	95,750	80,000		133,000		66%
Oct	84,000	57,000	95,775	185,275	156,000		221,000		42%
Nov	101,550	104,000	136,000	210,480	92,000		104,575		14%
Dec	69,000	80,000	109,000	84,000	131,900		252,000		91%
Jan	84,000	108,400	117,775	113,840	209,000		163,712		-22%
Feb	172,000	119,375	164,450	97,250	121,000		236,980		96%
Mar	80,000	100,000	103,050	276,486	205,000		144,478		-30%
Apr	88,000	134,320	104,000	168,614	156,000		195,285		25%
May	126,990	69,000	110,545	140,000	218,658		163,993		-25%
June	132,700	82,625	189,500	132,000	224,000		109,800		-51%
Total	1,219,240	1,138,720	1,442,895	1,744,695	2,011,658	-	2,110,229		#DIV/0!

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
July	94,139	454,950	185,127	219,750	452,432		262,301		-42%
Aug	153,639	240,374	131,836	402,208	287,165		242,580		-16%
Sept	130,597	132,623	183,719	337,302	120,331		206,331		71%
Oct	157,250	156,607	205,927	268,123	269,318		548,140		104%
Nov	162,973	125,525	270,061	392,249	125,062		226,861		81%
Dec	122,639	94,524	154,451	186,084	173,249		261,012		51%
Jan	153,833	172,304	196,396	218,124	289,652		230,092		-21%
Feb	168,764	150,635	214,802	134,813	320,135		405,333		27%
Mar	115,639	139,552	233,802	411,900	296,269		414,943		40%
Apr	105,250	218,469	210,136	271,541	355,535		158,173		-56%
May	201,306	246,595	205,427	313,000	274,019		139,759		-49%
June	93,309	337,635	214,635	259,250	276,101		168,990		-39%
Total	1,659,338	2,469,793	2,406,319	3,414,344	3,239,268	600,000	3,264,515		544%

**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
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		
July	24,714	106,434	60,709	69,520	149,044		86,684	-42%	
Aug	47,884	74,794	44,611	104,289	90,413		73,566	-19%	
Sept	42,534	50,210	59,236	107,773	39,518		64,381	63%	
Oct	51,087	50,872	66,644	75,363	86,302		180,566	109%	
Nov	79,326	44,845	83,049	122,632	39,649		74,453	88%	
Dec	38,881	31,511	47,819	52,692	54,696		91,528	67%	
Jan	51,281	54,659	67,463	68,707	95,136		75,597	-21%	
Feb	56,259	44,213	68,932	49,027	104,837		199,392	90%	
Mar	33,217	44,521	77,931	133,296	97,992		138,568	41%	
Apr	30,753	70,828	61,376	83,511	121,059		51,437	-58%	
May	63,105	49,882	61,474	98,665	91,916		46,534	-49%	
June	35,773	109,443	68,211	78,581	88,282		60,775	-31%	
Total	554,814	732,212	767,455	1,044,056	1,058,844	200,000	1,143,481		572%

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

NUMBER OF WATER RETAIL CUSTOMERS							
Month	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	Change
July	36,146	37,165	38,912	40,199	41,676	42,979	45
Aug	36,272	37,303	39,036	40,345	41,855	43,169	190
Sept	36,379	37,398	39,155	40,518	41,896	43,258	89
Oct	36,431	37,418	39,238	40,581	41,973	43,338	80
Nov	36,524	38,133	39,338	40,758	42,186	43,460	122
Dec	36,607	38,209	39,466	40,908	42,291	43,632	172
Jan	36,679	38,318	39,573	40,982	42,379	43,703	71
Feb	36,737	38,415	39,690	41,094	42,466	44,122	419
Mar	36,828	38,448	39,736	41,248	42,481	44,248	126
Apr	36,910	38,587	39,894	41,365	42,647	44,345	97
May	37,046	38,704	39,998	41,402	42,725	44,443	98
June	37,112	38,760	40,101	41,557	42,934	44,583	140
Average	36,639	38,072	39,511	40,913	42,292	43,773	1,649

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
Month	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	Change
July	13,855	14,556	15,862	16,695	17,861	18,822	6
Aug	14,009	14,632	15,878	16,758	17,925	18,930	108
Sept	14,036	14,682	15,940	16,908	18,011	19,004	74
Oct	14,092	14,708	16,014	17,017	18,023	19,040	36
Nov	14,143	15,269	16,070	17,026	18,083	19,157	117
Dec	14,192	15,357	16,157	17,193	18,145	19,215	58
Jan	14,237	15,382	16,235	17,241	18,206	19,242	27
Feb	14,325	15,460	16,295	17,300	18,331	19,551	309
Mar	14,378	15,498	16,371	17,471	18,449	19,647	96
Apr	14,450	15,593	16,506	17,549	18,681	19,721	74
May	14,468	15,651	16,537	17,675	18,741	19,785	64
June	14,514	15,847	16,579	17,719	18,816	19,825	40
Average	14,225	15,220	16,204	17,213	18,273	19,328	1,009