COUNTY OF BRUNSWICK
NORTH CAROLINA

MONTHLY FINANCIAL STATEMENTS
(UNAUDITED)

FOR THE PERIOD ENDED FEBRUARY 29, 2016

COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

TABLE OF CONTENTS

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

COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

TABLE OF CONTENTS

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

Summary Information for General and Enterprise Funds as of February 29, 2016:

General Fund:

- Total revenues for the General Fund are $147.0 million for an increase of $5.0 million or 3.5% over the same period in the prior year. The main reason for this is a $3.1 million, 2.9% increase in Ad Valorem Taxes. Other areas of increase worth noting include Local Option Sales Tax ($0.3 million, 2.3%) and Deed Stamp Excise Tax ($0.7 million, 40.9%). Total revenues collected are 87.4% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are $100.6 million and are 59.7% of the current budget. Total expenditures are less than the expenditures of the same period in the prior year by $3.3 million or 3.2%. However, exclusive of the prior year, one-time capital outlay purchase of 3.5 million, expenditures have increased 0.2 million.
- Net transfers to other funds are $7.7 million compared to net transfers to other funds of $3.5 million over the same period in the prior year. The transfers were to fund various county and education capital projects.
- Revenues are greater than expenditures and net transfers by $38.7 million for the current period end compared to over by $34.6 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased 3.8% over the same period in the prior year to $15.4 million. Retail water sales increased 7.5% due to approximately 1,600 additional customers added to the system over the last year. A portion of this increase is related to the acquisition of the Caswell Beach Water and Wastewater System adding over 650 water customers to the Brunswick County system. Capital Recovery revenue increased 39.4% or $0.2 million over the same period in the prior year. Total revenues are 73.5% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are $10.9 million and are 58.7% of current budget. Total expenditures are less than expenditures of the same period in the prior year by $0.4 million or 3.3%.
- Net transfers to water capital projects of $1.4 million decreased compared to $3.6 million of transfers in the same period of the prior year. The transfers were to fund various water capital projects.
- Revenues are greater than expenditures and net transfers by $3.1 million compared to under by $0.1 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased $1.4 million or 11.8% over the same period in the prior year to $13.7 million. Retail wastewater sales increased 7.2% due to more than 1,100 additional customers added to the system over the last year. A portion of this increase is related to the acquisition of the Caswell Beach Water and Wastewater System adding over 650 wastewater customers to the Brunswick County system. Capital Recovery revenue increased 33.5% or $0.4 million over the same period of the prior year. Total revenues are 67.0% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 25.1% over the same period in the prior year to $10.5 million. This is due to one-time budgeted capital outlay expenditures. Total expenditures are 40.9% of the budget for the fiscal year.
- Issuance of long-term debt of 1.2 million reflect the County's acquisition of Caswell Beach Water and Wastewater System.
- Net transfers to wastewater capital projects of $1.3 million increased compared to transfers to projects of $0.02 million in the same period of the prior year.
- Revenues are greater than expenditures and net transfers by $3.1 million compared to greater than expenditures by $3.7 million over the same period in the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
FEBRUARY 29, 2016

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Assets:					
Cash and cash equivalents/investments	$ 107,815,936	$ 18,894,751	$ 6,705,380	$ 1,344,476	$ 134,760,543
Restricted cash and investments	216,100	-	6,268,810	-	6,484,910
Interest receivable	35,757	7,131	3,532	789	47,209
Taxes receivable - net	7,246,792	-	-	-	7,246,792
Receivables - net	1,257,473	-	-	11	1,257,484
Other governmental agencies	232,524	-	-	208	232,732
Due from other funds	11,211	-	-	-	11,211
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	$ 116,879,793	$ 18,901,882	$ 12,977,722	$ 1,345,484	$ 150,104,881
Liabilities:					
Accounts payable and other liabilities	$ 2,075,946	$ -	$ -	$ 2,845	$ 2,078,791
Due to other funds	-	-	-	11,211	11,211
Total liabilities	2,075,946	-	-	14,056	2,090,002
Deferred Inflows of Resources:	7,722,736	-	-	-	7,722,736
Fund Balances:					
Restricted:					
Stabilization by State Statute	9,206,786	-	-	997	9,207,783
Restricted - other	2,633,668	-	6,268,810	1,341,642	10,244,120
Committed	214,566	18,901,882	6,708,912	-	25,825,360
Assigned	1,900,526	-	-	-	1,900,526
Unassigned	93,125,565	-	-	(11,211)	93,114,354
Total fund balances	107,081,111	18,901,882	12,977,722	1,331,428	140,292,143
Total liabilities, deferred inflow of resources and fund balances	$ 116,879,793	$ 18,901,882	$ 12,977,722	$ 1,345,484	$ 150,104,881

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED FEBRUARY 29, 2016

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Revenues:					
Ad valorem taxes	$ 110,066,710	$ -	$ -	$ -	$ 110,066,710
Local option sales taxes	10,988,808	-	-	-	10,988,808
Other taxes and licenses	3,432,032	-	-	-	3,432,032
Unrestricted intergovernmental revenues	113,331	-	-	-	113,331
Restricted intergovernmental revenues	12,139,261	308	-	637,311	12,776,880
Permits and fees	2,357,973	-	-	91,254	2,449,227
Sales and services	6,600,929	-	-	-	6,600,929
Investment earnings	57,826	11,799	18,102	1,058	88,785
Other	1,195,512	20,000	-	-	1,215,512
Total revenues	146,952,382	32,107	18,102	729,623	147,732,214
Expenditures:					
Current:					
General government	7,032,186	-	-	124,483	7,156,669
Public safety	22,426,957	15,528	-	1,018,198	23,460,683
Central services	9,191,248	-	-	-	9,191,248
Human services	16,954,787	-	-	-	16,954,787
Transportation	309,079	16,148	-	-	325,227
Environmental protection	9,251,264	-	-	-	9,251,264
Culture and recreation	2,423,760	1,013,932	-	-	3,437,692
Economic and physical development	3,851,723	7,892	-	208,994	4,068,609
Education	25,432,331	-	8,118,218	-	33,550,549
Debt Service:					
Principal retirement	1,730,000	-	-	-	1,730,000
Interest and fiscal charges	1,960,140	-	-	-	1,960,140
Total expenditures	100,563,475	1,053,500	8,118,218	1,351,675	111,086,868
Revenues over (under) expenditures	46,388,907	(1,021,393)	(8,100,116)	(622,052)	36,645,346
Other Financing Sources (Uses):					
Transfers from other funds	-	7,572,200	91,344	20,000	7,683,544
Transfers to other funds	(7,683,544)	-	-	-	(7,683,544)
Total other financing sources (uses)	(7,683,544)	7,572,200	91,344	20,000	-
Net change in fund balance	38,705,363	6,550,807	(8,008,772)	(602,052)	36,645,346
Fund balance, beginning of year	68,375,748	12,351,075	20,986,494	1,933,480	103,646,797
Fund balance, end of year	$ 107,081,111	$ 18,901,882	$ 12,977,722	$ 1,331,428	$ 140,292,143

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED FEBRUARY 29, 2016

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	$ 109,348,481	$ 109,348,481	$ 110,066,710	$ 718,229
Local option sales taxes	19,006,196	19,006,196	10,988,808	(8,017,388)
Other taxes and licenses	3,715,000	4,215,000	3,432,032	(782,968)
Unrestricted intergovernmental revenues	1,086,000	1,086,000	113,331	(972,669)
Restricted intergovernmental revenues	18,485,779	20,088,452	12,139,261	(7,949,191)
Permits and fees	3,555,896	3,621,647	2,357,973	(1,263,674)
Sales and services	8,620,679	8,770,679	6,600,929	(2,169,750)
Investment earnings	85,000	85,000	57,826	(27,174)
Other	1,187,800	1,933,511	1,195,512	(737,999)
Total revenues	165,090,831	168,154,966	146,952,382	(21,202,584)
Expenditures:				
Current:				
General government	11,547,170	11,347,338	7,032,186	4,315,152
Central services	14,250,771	15,195,723	9,191,248	6,004,475
Public safety	34,153,613	35,415,055	22,426,957	12,988,098
Transportation	153,850	362,725	309,079	53,646
Environmental protection	14,222,177	14,221,260	9,251,264	4,969,996
Economic and physical development	5,762,766	6,032,113	3,851,723	2,180,390
Human services	27,813,840	28,777,312	16,954,787	11,822,525
Education	38,148,499	38,148,499	25,432,331	12,716,168
Culture and recreation	4,030,707	4,059,265	2,423,760	1,635,505
Debt Service:				
Principal retirement	11,470,000	11,470,000	1,730,000	9,740,000
Interest and fiscal charges	3,411,873	3,411,873	1,960,140	1,451,733
Total expenditures	164,965,266	168,441,163	100,563,475	67,877,688
Revenues over (under) expenditures	125,565	(286,197)	46,388,907	46,675,104
Other Financing Sources (Uses):				
Transfers to other funds	(2,698,665)	(11,559,009)	(7,683,544)	3,875,465
Contingency	(400,000)	(122,047)	-	122,047
Appropriated fund balance	2,973,100	11,967,253	-	(11,967,253)
Total other financing sources (uses)	(125,565)	286,197	(7,683,544)	(7,969,741)
Net change in fund balances	$ -	$ -	38,705,363	$ 38,705,363
Fund balance, beginning of year			68,375,748	
Fund balance, end of year			$ 107,081,111	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND FOR THE PERIOD ENDED FEBRUARY 29, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 29, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	February 28, 2015
Revenues:							
Ad Valorem Taxes:							
Current year taxes	$ 105,848,481	$ 105,848,481	$ 105,855,567	$ 7,086	100%	$ 107,604,727	$ 102,963,139
Prior year taxes	2,800,000	2,800,000	3,401,630	601,630	121%	4,406,880	3,277,511
Penalties and interest	700,000	700,000	809,513	109,513	116%	1,169,035	732,720
	109,348,481	109,348,481	110,066,710	718,229	101%	113,180,642	106,973,370
Local Option Sales Taxes:							
Article 39 (1%)	8,201,931	8,201,931	4,763,700	(3,438,231)	58%	8,253,706	4,727,703
Article 40 (1/2%)	5,553,726	5,553,726	3,114,918	(2,438,808)	56%	5,898,786	2,960,615
Article 42 (1/2%)	5,250,539	5,250,539	3,109,019	(2,141,520)	59%	5,538,538	3,038,818
Article 44 (1/2%)	-	-	1,171	1,171	na	7,281	10,077
	19,006,196	19,006,196	10,988,808	(8,017,388)	58%	19,698,311	10,737,213
Other Taxes and Licenses:							
Scrap tire disposal fee	160,000	160,000	133,479	(26,521)	83%	161,351	127,514
Deed stamp excise tax	2,200,000	2,700,000	2,275,771	(424,229)	84%	2,634,061	1,614,935
Solid waste tax	40,000	40,000	35,785	(4,215)	89%	46,868	35,014
White goods disposal tax	40,000	40,000	29,214	(10,786)	73%	37,040	28,200
1% Occupancy Tax	1,275,000	1,275,000	957,783	(317,217)	75%	1,209,423	790,028
	3,715,000	4,215,000	3,432,032	(782,968)	81%	4,088,743	2,595,691
Unrestricted Intergovernmental:							
Medicaid hold harmless	660,000	660,000	-	(660,000)	0%	2,360,272	664,737
Beer and wine tax	248,000	248,000	-	(248,000)	0%	287,908	-
Jail fees	178,000	178,000	113,331	(64,669)	64%	296,698	176,157
	1,086,000	1,086,000	113,331	(972,669)	10%	2,944,878	840,894
Restricted Intergovernmental:							
State and federal grant	18,321,718	19,924,391	12,004,646	(7,919,745)	60%	20,162,646	11,851,338
ARRA federal grant	7,563	7,563	3,781	(3,782)	50%	9,188	4,597
Court facility fees	140,000	140,000	90,257	(49,743)	64%	154,399	87,076
Payments in lieu of taxes	-	-	301	301	na	3,536	-
ABC education requirement	-	-	6,687	6,687	na	7,212	3,089
ABC law enforcement services	2,000	2,000	4,776	2,776	239%	5,151	2,206
State drug tax	14,498	14,498	28,813	14,315	199%	19,697	13,718
	18,485,779	20,088,452	12,139,261	(7,949,191)	60%	20,361,829	11,962,024
Permits and Fees:							
Building permits	1,708,000	1,771,060	1,183,873	(587,187)	67%	1,863,824	1,131,706
Recording Fees	750,000	750,000	464,808	(285,192)	62%	684,107	433,930
Inspection fees	12,000	12,000	7,364	(4,636)	61%	6,740	6,315
Concealed handgun permit	110,050	110,050	115,445	5,395	105%	135,405	81,725
Other permit and fees	975,846	978,537	586,483	(392,054)	60%	934,616	518,816
	3,555,896	3,621,647	2,357,973	(1,263,674)	65%	3,624,692	2,172,492
Sales and Services:							
Solid waste fees	1,600,000	1,750,000	1,263,605	(486,395)	72%	1,889,451	1,052,691
School resource officer reimb.	1,160,000	1,160,000	580,000	(580,000)	50%	1,178,000	590,360
Rents	37,000	37,000	10,113	(26,887)	27%	61,961	43,210
EMS Charges	3,450,000	3,450,000	2,494,587	(955,413)	72%	3,950,659	2,605,058
Public health user fees	642,207	642,207	456,369	(185,838)	71%	797,683	522,759

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND FOR THE PERIOD ENDED FEBRUARY 29, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 29, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	February 28, 2015
Sheriff animal prot. serv. fees	85,000	85,000	55,897	(29,103)	66%	87,871	59,471
Social services fees	54,200	54,200	40,402	(13,798)	75%	66,474	35,870
Public housing fees	100,860	100,860	38,954	(61,906)	39%	101,639	58,974
Tax collection fees	200,000	200,000	214,167	14,167	107%	223,544	205,905
Other sales and services	718,830	718,830	981,323	262,493	137%	979,904	578,044
Register of deeds	290,382	290,382	198,133	(92,249)	68%	283,064	186,410
Marriage licenses	57,600	57,600	34,108	(23,492)	59%	54,480	33,575
Recreation services	224,600	224,600	233,271	8,671	104%	279,147	203,526
	8,620,679	8,770,679	6,600,929	(2,169,750)	75%	9,953,877	6,175,853
Investment earnings	85,000	85,000	57,826	(27,174)	68%	86,976	53,836
Other:							
Tax refunds - sales and gas tax	1,100	1,100	1,721	621	156%	1,109	444
ABC bottles taxes	42,000	42,000	32,433	(9,567)	77%	52,995	31,279
Cnty Brd of Alcohol Control	24,000	24,000	12,000	(12,000)	50%	24,000	12,000
Contributions	4,300	6,695	47,188	40,493	705%	45,854	32,085
Other revenues	1,116,400	1,859,716	1,102,170	(757,546)	59%	2,275,882	410,289
	1,187,800	1,933,511	1,195,512	(737,999)	62%	2,399,840	486,097
Total revenues	165,090,831	168,154,966	146,952,382	(21,202,584)	87%	176,339,788	141,997,470
Expenditures:							
General Government:							
Governing Body:							
Salaries	198,703	192,703	119,733	72,970	62%	220,041	160,036
Fringe benefits	46,334	46,334	20,098	26,236	43%	50,787	34,846
Operating costs	61,368	67,368	47,343	20,025	70%	51,988	43,550
	306,405	306,405	187,174	119,231	61%	322,816	238,432
County Administration:							
Salaries	404,586	404,586	272,185	132,401	67%	385,066	259,230
Fringe benefits	114,794	114,794	72,562	42,232	63%	121,078	82,001
Operating costs	31,410	31,410	10,192	21,218	32%	22,934	15,213
	550,790	550,790	354,939	195,851	64%	529,078	356,444
Human Resources:							
Salaries	394,472	394,472	245,609	148,863	62%	323,402	217,042
Fringe benefits	137,191	142,091	83,096	58,995	58%	124,993	76,909
Operating costs	11,540	11,540	5,479	6,061	47%	17,768	5,270
	543,203	548,103	334,184	213,919	61%	466,163	299,221
Finance:							
Salaries	674,932	731,163	475,386	255,777	65%	654,837	424,743
Fringe benefits	219,821	239,557	154,200	85,357	64%	234,128	153,799
Operating costs	503,440	522,888	386,486	136,402	74%	370,285	272,979
	1,398,193	1,493,608	1,016,072	477,536	68%	1,259,250	851,521
Tax Administration:							
Salaries	2,148,331	2,148,331	1,373,641	774,690	64%	1,997,824	1,329,185
Fringe benefits	807,777	807,777	516,403	291,374	64%	889,378	577,256
Operating costs	880,250	880,250	448,534	431,716	51%	797,035	455,400
Capital outlay	46,000	46,000	21,740	24,260	47%	-	-
	3,882,358	3,882,358	2,360,318	1,522,040	61%	3,684,237	2,361,841

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND FOR THE PERIOD ENDED FEBRUARY 29, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 29, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	February 28, 2015
County Attorney:							
Salaries	358,608	333,968	182,854	151,114	55%	336,716	221,197
Fringe benefits	105,623	95,742	51,491	44,251	54%	105,135	69,088
Operating costs	220,880	220,880	98,740	122,140	45%	206,100	129,591
	685,111	650,590	333,085	317,505	51%	647,951	419,876
Court Facilities:							
Fringe benefits	-	-	-	-	na	2,187	2,187
Operating costs	308,592	308,592	165,827	142,765	54%	279,036	157,509
	308,592	308,592	165,827	142,765	54%	281,223	159,696
Board of Elections:							
Salaries	1,011,940	532,885	217,694	315,191	41%	349,588	268,670
Fringe benefits	148,130	111,559	60,938	50,621	55%	102,288	67,922
Operating costs	313,241	313,241	165,765	147,476	53%	149,139	117,771
	1,473,311	957,685	444,397	513,288	46%	601,015	454,363
Register of Deeds:							
Salaries	650,366	650,366	405,223	245,143	62%	605,668	396,019
Fringe benefits	281,826	281,826	174,146	107,680	62%	304,411	190,959
Operating costs	1,467,015	1,717,015	1,256,821	460,194	73%	1,645,754	953,152
	2,399,207	2,649,207	1,836,190	813,017	69%	2,555,833	1,540,130
Total general government	11,547,170	11,347,338	7,032,186	4,315,152	62%	10,347,566	6,681,524
Central Services:							
Management Information Systems:							
Salaries	904,280	904,280	580,787	323,493	64%	846,247	556,998
Fringe benefits	298,643	298,643	190,079	108,564	64%	302,856	199,757
Operating costs	914,700	937,043	432,736	504,307	46%	1,037,116	654,716
Capital outlay	550,000	585,891	303,267	282,624	52%	35,121	20,181
	2,667,623	2,725,857	1,506,869	1,218,988	55%	2,221,340	1,431,652
Service Center:							
Salaries	621,700	621,700	381,910	239,790	61%	610,757	403,384
Fringe benefits	234,588	234,588	144,770	89,818	62%	266,845	169,281
Operating costs	319,435	386,675	43,695	342,980	11%	294,256	95,604
Capital outlay	40,500	35,600	33,864	1,736	95%	23,885	16,635
	1,216,223	1,278,563	604,239	674,324	47%	1,195,743	684,904
Engineering:							
Salaries	343,590	343,590	227,100	116,490	66%	335,390	220,102
Fringe benefits	111,133	111,133	72,417	38,716	65%	118,094	78,072
Operating costs	87,700	117,700	48,364	69,336	41%	24,647	16,430
Capital outlay	31,000	57,000	53,573	3,427	94%	-	-
	573,423	629,423	401,454	227,969	64%	478,131	314,604
Operation Services:							
Salaries	2,092,740	2,092,740	1,307,163	785,577	62%	1,991,979	1,291,552
Fringe benefits	865,979	867,227	518,001	349,226	60%	964,204	605,077
Operating costs	3,063,190	3,740,207	2,065,138	1,675,069	55%	2,951,521	1,600,391
Capital outlay	250,000	290,886	190,155	100,731	65%	309,911	194,715
	6,271,909	6,991,060	4,080,457	2,910,603	58%	6,217,615	3,691,735

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND FOR THE PERIOD ENDED FEBRUARY 29, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 29, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	February 28, 2015
Non-departmental:							
Fringe benefits	2,665,818	2,554,985	1,689,928	865,057	66%	2,016,930	1,272,856
Operating costs	855,775	1,015,835	908,301	107,534	89%	404,727	513,297
Capital outlay	-	-	-	-	na	-	16,554
	3,521,593	3,570,820	2,598,229	972,591	73%	2,421,657	1,802,707
Total central services	14,250,771	15,195,723	9,191,248	6,004,475	60%	12,534,486	7,925,602
Public Safety:							
District Attorney:							
Operating costs	123,000	123,000	78,132	44,868	64%	116,376	77,258
	123,000	123,000	78,132	44,868	64%	116,376	77,258
Sheriff:							
Salaries	7,745,546	7,712,567	5,106,941	2,605,626	66%	7,794,620	5,091,645
Fringe benefits	2,735,510	2,802,624	1,825,846	976,778	65%	2,999,071	1,957,830
Operating costs	1,927,442	1,999,011	1,254,308	744,703	63%	2,264,666	1,512,470
Capital outlay	388,315	483,989	483,304	685	100%	453,368	410,056
	12,796,813	12,998,191	8,670,399	4,327,792	67%	13,511,725	8,972,001
Detention Center:							
Salaries	4,071,619	4,141,680	2,604,201	1,537,479	63%	3,906,504	2,577,100
Fringe benefits	1,524,518	1,560,385	971,032	589,353	62%	1,629,643	1,073,008
Operating costs	2,084,602	2,067,116	1,202,407	864,709	58%	2,125,419	1,242,924
Capital outlay	-	17,486	-	17,486	0%	49,539	-
	7,680,739	7,786,667	4,777,640	3,009,027	61%	7,711,105	4,893,032
Emergency Medical:							
Salaries	4,368,340	4,368,340	2,912,692	1,455,648	67%	4,623,322	3,048,958
Fringe benefits	1,483,678	1,485,611	962,119	523,492	65%	1,676,826	1,095,051
Operating costs	1,193,550	1,318,024	813,387	504,637	62%	1,283,531	887,673
Capital outlay	155,000	241,925	86,924	155,001	36%	715,548	327,519
	7,200,568	7,413,900	4,775,122	2,638,778	64%	8,299,227	5,359,201
Emergency Management:							
Salaries	362,561	362,561	233,271	129,290	64%	405,919	268,750
Fringe benefits	112,380	117,831	74,094	43,737	63%	138,499	91,509
Operating costs	302,425	417,341	137,184	280,157	33%	235,552	124,603
Capital outlay	-	151,324	3,863	147,461	3%	36,906	-
	777,366	1,049,057	448,412	600,645	43%	816,876	484,862
Other Agencies:							
Fire districts	594,726	594,726	446,046	148,680	75%	548,100	411,076
Rescue Squads	394,600	399,367	192,661	206,706	48%	384,964	214,914
	989,326	994,093	638,707	355,386	64%	933,064	625,990
Code Administration:							
Salaries	995,988	1,035,988	636,453	399,535	61%	887,653	561,265
Fringe benefits	360,440	363,500	218,557	144,943	60%	351,990	217,322
Operating costs	115,261	115,261	55,669	59,592	48%	93,745	64,741
Capital outlay	-	20,000	18,838	1,162	94%	-	-
	1,471,689	1,534,749	929,517	605,232	61%	1,333,388	843,328
Central Communications:							
Salaries	1,412,315	1,412,315	865,929	546,386	61%	1,347,340	910,067
Fringe benefits	537,593	539,522	318,725	220,797	59%	592,163	386,949
Operating costs	160,990	224,321	76,299	148,022	34%	145,321	72,878
Capital outlay	76,500	325,798	182,221	143,577	56%	75,876	-
	2,187,398	2,501,956	1,443,174	1,058,782	58%	2,160,700	1,369,894

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND FOR THE PERIOD ENDED FEBRUARY 29, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 29, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	February 28, 2015
Animal Protective Services:							
Salaries	523,252	573,817	372,664	201,153	65%	532,440	348,686
Fringe benefits	207,812	223,387	144,817	78,570	65%	235,102	155,302
Operating costs	195,650	216,238	148,373	67,865	69%	249,984	167,433
	926,714	1,013,442	665,854	347,588	66%	1,017,526	671,421
Total public safety	34,153,613	35,415,055	22,426,957	12,988,098	63%	35,899,987	23,296,987
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	72,750	24,250	75%	97,000	72,750
Odell Williamson Mun. Air.	27,500	27,500	20,625	6,875	75%	27,500	20,625
Cape Fear Transp. Authority	29,350	29,350	29,350	-	100%	33,663	33,663
Brunswick Transit System	-	208,875	186,354	22,521	89%	169,157	169,157
Total transportation	153,850	362,725	309,079	53,646	85%	327,320	296,195
Environmental Protection:							
Solid Waste:							
Salaries	316,683	316,683	188,445	128,238	60%	300,944	194,995
Fringe benefits	122,663	122,663	72,010	50,653	59%	131,805	83,454
Operating costs	13,560,262	13,559,345	8,874,476	4,684,869	65%	13,197,057	8,756,363
Capital outlay	-	-	-	-	na	7,810	-
	13,999,608	13,998,691	9,134,931	4,863,760	65%	13,637,616	9,034,812
Other:							
Forestry services	222,569	222,569	116,333	106,236	52%	188,072	117,752
Bruns. Cnty Beach Consortium	-	-	-	-	na	13,500	7,500
	222,569	222,569	116,333	106,236	52%	201,572	125,252
Total environmental protection	14,222,177	14,221,260	9,251,264	4,969,996	65%	13,839,188	9,160,064
Economic Development:							
Planning:							
Salaries	371,037	371,037	241,549	129,488	65%	452,971	314,595
Fringe benefits	123,893	123,893	80,530	43,363	65%	184,792	116,923
Operating costs	138,005	147,005	41,458	105,547	28%	180,130	137,784
Capital outlay	-	-	-	-	na	-	657
	632,935	641,935	363,537	278,398	57%	817,893	569,959
Cooperative Extension:							
Salaries	297,966	336,366	172,659	163,707	51%	303,118	180,141
Fringe benefits	123,279	126,295	55,788	70,507	44%	109,704	53,436
Operating costs	97,173	115,270	58,873	56,397	51%	137,534	56,806
	518,418	577,931	287,320	290,611	50%	550,356	290,383
Soil and Water Conservation:							
Salaries	142,874	142,874	95,839	47,035	67%	140,510	92,909
Fringe benefits	54,033	54,033	35,815	18,218	66%	59,567	39,579
Operating costs	14,850	14,850	5,751	9,099	39%	14,479	7,630
	211,757	211,757	137,405	74,352	65%	214,556	140,118
Public Housing Section 8:							
Salaries	203,108	171,553	138,209	33,344	81%	198,493	129,536
Fringe benefits	74,562	64,007	48,178	15,829	75%	81,400	53,747
Operating costs	2,224,230	2,224,230	1,421,777	802,453	64%	2,216,089	1,483,456
	2,501,900	2,459,790	1,608,164	851,626	65%	2,495,982	1,666,739

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND FOR THE PERIOD ENDED FEBRUARY 29, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 29, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	February 28, 2015
Economic Development:							
Salaries	218,794	155,963	98,597	57,366	63%	208,434	136,152
Fringe benefits	68,396	48,660	26,594	22,066	55%	72,805	47,073
Operating costs	118,900	219,726	54,972	164,754	25%	138,500	92,333
Capital outlay	-	48,857	48,857	-	100%	-	-
	406,090	473,206	229,020	244,186	48%	419,739	275,558
1% Occupancy Tax:							
Operating costs	1,275,000	1,275,000	957,783	317,217	75%	1,209,423	773,679
Other Economic Development:							
Oak Island Beach Abatement & Renourishment	166,666	166,666	166,666	-		166,666	3,422
Lockwood Folly Aq. Restoratio	-	101,828	101,828	-	100%	-	-
Reserve for shoreline protection	50,000	84,000	-	84,000	0%	-	-
Economic incentives	-	40,000	-	40,000	0%	-	-
	216,666	392,494	268,494	124,000	68%	166,666	3,422
Total economic development	5,762,766	6,032,113	3,851,723	2,180,390	64%	5,874,615	3,719,858
Human Services:							
Health:							
Administration:							
Salaries	2,359,765	2,359,765	1,468,279	891,486	62%	2,246,505	1,459,838
Fringe benefits	1,176,211	1,176,211	684,676	491,535	58%	945,548	603,050
Operating costs	219,550	219,550	136,477	83,073	62%	207,720	141,645
Capital outlay	-	112,065	-	112,065	0%	-	-
	3,755,526	3,867,591	2,289,432	1,578,159	59%	3,399,773	2,204,533
Communicable Diseases:							
Operating costs	375,970	379,622	231,788	147,834	61%	249,995	181,392
Adult Health Maintenance:							
Salaries	-	-	-	-	na	625	625
Fringe benefits	-	-	-	-	na	48	48
Operating costs	166,630	168,813	92,549	76,264	55%	169,781	86,812
	166,630	168,813	92,549	76,264	55%	170,454	87,485
Senior Health							
Salaries	47,687	47,687	31,900	15,787	67%	212,743	143,374
Fringe benefits	19,423	19,423	12,598	6,825	65%	82,954	48,266
Operating costs	3,685	3,685	2,228	1,457	60%	194,062	148,976
	70,795	70,795	46,726	24,069	66%	489,759	340,616
Maternal and Child Health:							
Salaries	398,422	398,422	239,456	158,966	60%	384,038	255,723
Fringe benefits	164,582	164,582	101,904	62,678	62%	181,231	119,925
Operating costs	553,286	551,934	305,118	246,816	55%	519,922	302,798
Capital outlay	-	-	-	-	na	8,403	8,403
	1,116,290	1,114,938	646,478	468,460	58%	1,093,594	686,849

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND FOR THE PERIOD ENDED FEBRUARY 29, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 29, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	February 28, 2015
Environmental Health:							
Salaries	857,274	857,274	504,964	352,310	59%	834,719	543,737
Fringe benefits	290,212	290,212	169,115	121,097	58%	311,009	204,886
Operating costs	294,476	334,476	145,503	188,973	44%	179,147	122,974
Capital outlay	45,000	45,000	-	45,000	0%	6,991	-
	1,486,962	1,526,962	819,582	707,380	54%	1,331,866	871,597
Employee Wellness:							
Salaries	-	-	-	-	na	119,507	75,460
Fringe benefits	-	-	-	-	na	45,018	29,100
Operating costs	-	-	-	-	na	81,349	58,170
	-	-	-	-	na	245,874	162,730
Total health	6,972,173	7,128,721	4,126,555	3,002,166	58%	6,981,315	4,535,202
Veterans' Services:							
Salaries	123,410	123,410	80,703	42,707	65%	121,331	78,949
Fringe benefits	50,152	50,152	32,704	17,448	65%	55,433	36,565
Operating costs	13,734	13,734	5,830	7,904	42%	9,166	6,626
Total veterans' services	187,296	187,296	119,237	68,059	64%	185,930	122,140
Social Services:							
Administration:							
Salaries	6,736,853	6,793,048	3,965,259	2,827,789	58%	6,017,337	3,955,440
Fringe benefits	3,136,947	3,157,383	1,927,357	1,230,026	61%	2,573,176	1,644,350
Operating costs	2,890,691	3,304,256	2,282,204	1,022,052	69%	2,915,722	1,787,199
Capital outlay	-	10,000	-	10,000	0%	48,767	48,767
	12,764,491	13,264,687	8,174,820	5,089,867	62%	11,555,002	7,435,756
Other Operating Costs:							
Medical assistance	30,000	30,000	2,500	27,500	8%	11,083	5,777
Aid to the blind	5,910	5,910	5,039	871	85%	4,933	4,933
Adoption assistance	280,000	280,000	142,788	137,212	51%	245,010	163,536
Special assistance to aged	225,000	225,000	122,146	102,854	54%	180,339	125,045
Special assistance to disabled	225,000	225,000	172,259	52,741	77%	224,627	146,964
Foster care	810,000	810,000	350,358	459,642	43%	763,733	442,879
State foster home	335,000	335,000	102,843	232,157	31%	338,089	195,057
Special assistance	1,800	1,800	400	1,400	22%	5,351	478
Day care	4,111,727	4,111,727	2,251,071	1,860,656	55%	5,280,538	3,288,119
Special child adopt. assistance	-	120,246	29,495	90,751	25%	7,056	3,255
	6,024,437	6,144,683	3,178,899	2,965,784	52%	7,060,759	4,376,043
Total social services	18,788,928	19,409,370	11,353,719	8,055,651	58%	18,615,761	11,811,799
Other Human Services:							
Trillium Health Resources	250,443	250,443	166,962	83,481	67%	710,207	464,612
Brunswick Senior Resources	1,615,000	1,672,198	1,103,069	569,129	66%	1,615,000	1,093,333
Other human services	-	129,284	85,245	44,039	66%	121,737	81,028
	1,865,443	2,051,925	1,355,276	696,649	66%	2,446,944	1,638,973
Total human services	27,813,840	28,777,312	16,954,787	11,822,525	59%	28,229,950	18,108,114

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND FOR THE PERIOD ENDED FEBRUARY 29, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 29, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	February 28, 2015
Education:							
Public schools	33,790,863	33,790,863	22,527,242	11,263,621	67%	33,335,477	22,223,648
Public schools - capital outlay	708,899	708,899	472,599	236,300	67%	699,346	466,232
Community college	3,598,737	3,598,737	2,399,157	1,199,580	67%	3,699,447	2,466,296
Community college - cap. out.	50,000	50,000	33,333	16,667	67%	50,000	33,336
Total education	38,148,499	38,148,499	25,432,331	12,716,168	67%	37,784,270	25,189,512
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	588,607	588,607	375,133	213,474	64%	545,847	366,504
Fringe benefits	174,884	174,892	113,109	61,783	65%	188,794	116,326
Operating costs	539,659	539,659	298,329	241,330	55%	415,438	238,162
Capital outlay	57,000	57,000	-	57,000	0%	3,515,427	3,504,625
	1,360,150	1,360,158	786,571	573,587	58%	4,665,506	4,225,617
Maintenance:							
Salaries	675,957	687,033	431,934	255,099	63%	635,632	395,803
Fringe benefits	231,710	238,608	158,237	80,371	66%	255,732	164,184
Operating costs	436,994	436,994	213,487	223,507	49%	460,359	159,426
Capital outlay	72,000	82,000	75,150	6,850	92%	207,690	89,803
	1,416,661	1,444,635	878,808	565,827	61%	1,559,413	809,216
Total Parks and Recreation	2,776,811	2,804,793	1,665,379	1,139,414	59%	6,224,919	5,034,833
Brunswick County Library:							
Salaries	695,318	695,318	449,466	245,852	65%	678,186	445,810
Fringe benefits	283,378	283,378	180,229	103,149	64%	311,619	194,468
Operating costs	275,200	275,776	128,686	147,090	47%	242,275	143,164
	1,253,896	1,254,472	758,381	496,091	60%	1,232,080	783,442
Total culture and recreation	4,030,707	4,059,265	2,423,760	1,635,505	60%	7,456,999	5,818,275
Debt Service:							
Principal retirement	11,470,000	11,470,000	1,730,000	9,740,000	15%	10,440,000	1,740,000
Interest and fees	3,411,873	3,411,873	1,960,140	1,451,733	57%	3,489,128	1,954,329
Total debt service	14,881,873	14,881,873	3,690,140	11,191,733	25%	13,929,128	3,694,329
Total expenditures	164,965,266	168,441,163	100,563,475	67,877,688	60%	166,223,509	103,890,460
Revenues over (under) expenditures	125,565	(286,197)	46,388,907	46,675,104	-16209%	10,116,279	38,107,010
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	na	4,620,000	-
Premiums on bonds	-	-	-	-	na	157,137	-
Payment to escrow agent for refunded debt	-	-	-	-	na	(4,670,000)	-
	-	-	-	-	na	107,137	-

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND FOR THE PERIOD ENDED FEBRUARY 29, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 29, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	February 28, 2015
Transfers From Other Funds:							
Transfer from county capital project fund	-	-	-	-	na	88,000	-
Transfer from special revenue fund	-	-	-	-	na	13,682	13,682
	-	-	-	-	na	101,682	13,682
Transfers To Other Funds:							
Transfer to county capital projects fund	(750,000)	(8,552,200)	(7,572,200)	980,000	89%	(3,500,000)	(3,500,000)
Transfer to grant projects funds	-	(20,000)	(20,000)	-	100%	(24,116)	(24,116)
Transfer to emergency telephone system fund	-	-	-	-	na	(3,888)	-
Transfer to school capital projects fund	(1,948,665)	(2,986,809)	(91,344)	2,895,465	3%	(4,720,425)	-
	(2,698,665)	(11,559,009)	(7,683,544)	3,875,465	66%	(8,248,429)	(3,524,116)
Budgetary Financing Sources (Uses):							
Contingency	(400,000)	(122,047)	-	122,047	0%	-	-
Appropriated fund balance	2,973,100	11,967,253	-	(11,967,253)	0%	-	-
	2,573,100	11,845,206	-	(11,845,206)	0%	-	-
Total other financing sources (uses)	(125,565)	286,197	(7,683,544)	(7,969,741)	-2685%	(8,039,610)	(3,510,434)
Net change in fund balance	$ -	$ -	38,705,363	$ 38,705,363		2,076,669	34,596,576
Fund balance, beginning of year			68,375,748			66,299,079	66,299,079
Fund balance, end of year			$ 107,081,111			$ 68,375,748	$ 100,895,655

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND
FROM INCEPTION AND FOR THE PERIOD ENDED FEBRUARY 29, 2016

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	$ 16,242,303	$ 15,040,352	$ 308	$ 15,040,660
Restricted intergovernmental-NC Parks & Rec. Trust Fund	859,354	500,000	-	500,000
Investment earnings	144,268	156,798	11,799	168,597
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	701,716	254,507	20,000	274,507
Total revenues	22,161,362	20,165,378	32,107	20,197,485
Expenditures:				
Public Safety:				
Sheriff's Firing Range	2,429,000	242,611	15,528	258,139
	2,429,000	242,611	15,528	258,139
Economic Development:				
Avalon	3,922,845	2,518,783	7,892	2,526,675
Springlake at Maritime Shores	274,585	-	-	-
	4,197,430	2,518,783	7,892	2,526,675
Cultural and recreation:				
Town Creek Park Improvements	5,323,178	5,058,900	56,054	5,114,954
Waccamaw Park Improvements	3,700,717	3,082,837	262,697	3,345,534
Smithville Park Improvements	731,500	39,000	104,250	143,250
OIB Park Improvements	45,000	-	21,875	21,875
Brunswick River boat ramp	7,299	7,298	-	7,298
Leland Senior Center	2,908,000	202,833	215,698	418,531
District 1 Senior Center	710,000	-	353,358	353,358
	13,425,694	8,390,868	1,013,932	9,404,800
Transportation:				
Airport Improvements	18,474,220	17,093,672	16,148	17,109,820
Total expenditures	38,526,344	28,245,934	1,053,500	29,299,434
Revenues over (under) expenditures	(16,364,982)	(8,080,556)	(1,021,393)	(9,101,949)
Other Financing Sources (Uses):				
Appropriated fund balance	8,470,593	-	-	-
Contingency for future capital projects	(12,599,983)	-	-	-
Transfer from general fund	22,483,811	13,931,611	7,572,200	21,503,811
Transfer to general fund	(1,989,439)	(1,989,439)	-	(1,989,439)
Total other financing sources (uses)	16,364,982	11,942,172	7,572,200	19,514,372
Net change in fund balance	$ -	$ 3,861,616	6,550,807	$ 10,412,423
Fund balance, beginning of year			12,351,075	
Fund balance, end of year			$ 18,901,882	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND
FROM INCEPTION AND FOR THE PERIOD ENDED FEBRUARY 29, 2016

		Actual		
	Project Budget	**Prior Years**	**Current Year**	**Total to Date**
Revenues:				
NC Public Education Lottery	$ 7,082,039	$ 7,092,796	$ -	$ 7,092,796
Investment earnings	1,199,342	1,322,925	6,509	1,329,434
Investment earnings-debt proceeds	-	3,417	11,593	15,010
Total revenues	8,281,381	8,419,138	18,102	8,437,240
Expenditures:				
Brunswick County Schools	61,521,651	38,890,770	8,061,184	46,951,954
Brunswick Community College	31,665,911	31,456,654	57,034	31,513,688
Total expenditures	93,187,562	70,347,424	8,118,218	78,465,642
Revenues over (under) expenditures	(84,906,181)	(61,928,286)	(8,100,116)	(70,028,402)
Other Financing Sources (Uses):				
Transfer from general fund	36,287,752	34,286,442	91,344	34,377,786
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	1,874,936	1,874,936	-	1,874,936
Debt financing issued	40,515,000	40,515,000	-	40,515,000
Appropriated fund balance	6,542,506	-	-	-
Total other financing sources (uses)	84,906,181	76,362,365	91,344	76,453,709
Net change in fund balance	$ -	$ 14,434,079	(8,008,772)	$ 6,425,307
Fund balance, beginning of year			20,986,494	
Fund balance, end of year			$ 12,977,722	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED FEBRUARY 29, 2016

	Emergency Telephone System Fund	Grant Project	ROD-Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	$ 516,959	$ -	$ 827,517	$ 1,344,476
Interest receivable	418	-	371	789
Receivables, net	-	-	11	11
Other governmental agencies	208	-	-	208
Total assets	$ 517,585	$ -	$ 827,899	$ 1,345,484
Liabilities:				
Accounts payable and other liabilities	$ -	$ -	$ 2,845	$ 2,845
Due to other funds	-	11,211	-	11,211
Total liabilities	-	11,211	2,845	14,056
Fund Balance:				
Stabilization by State Statute	626	-	371	997
Restricted - other	516,959	-	824,683	1,341,642
Unassigned	-	(11,211)	-	(11,211)
Total fund balances	517,585	(11,211)	825,054	1,331,428
Total liabilities, deferred inflow of resources and fund balances	$ 517,585	$ -	$ 827,899	$ 1,345,484

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 FEBRUARY 29, 2016

	Emergency Telephone System Fund	Grant Project	ROD-Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	$ 384,670	$ 252,641	$ -	$ 637,311
Permits and fees	-	-	91,254	91,254
Investment earnings	381	-	677	1,058
Total revenues	385,051	252,641	91,931	729,623
Expenditures:				
General government	-	64,263	60,220	124,483
Public safety	981,344	36,854	-	1,018,198
Economic and physical development	-	208,994	-	208,994
Total expenditures	981,344	310,111	60,220	1,351,675
Revenues over (under) expenditures	(596,293)	(57,470)	31,711	(622,052)
Other Financing Sources:				
Transfers from general fund	-	20,000	-	20,000
Net change in fund balances	(596,293)	(37,470)	31,711	(602,052)
Fund balance, beginning of year	1,113,878	26,259	793,343	1,933,480
Fund balance, end of year	$ 517,585	$ (11,211)	$ 825,054	$ 1,331,428

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 FEBRUARY 29, 2016 AND THE YEAR ENDED JUNE 30, 2015

	Budget	February 29, 2016	Variance Positive (Negative)	June 30, 2015	February 28, 2015
Revenues:					
Restricted intergovernmental	$ 659,435	$ 384,670	$ (274,765)	$ 1,281,952	$ 555,054
911 Center Consolidation Grant	209,636	-	(209,636)	1,719,569	-
Other revenue	-	-	-	5,356	-
Investment earnings	-	381	381	1,495	977
Total revenues	869,071	385,051	(484,020)	3,008,372	556,031
Expenditures:					
Operating costs	665,612	320,396	345,216	628,203	223,661
Capital outlay	597,978	434,595	163,383	171,198	434,595
911 Center Grant	254,840	226,353	28,487	2,399,740	267,045
Total expenditures	1,518,430	981,344	537,086	3,199,141	925,301
Revenues over (under) expenditures	(649,359)	(596,293)	53,066	(190,769)	(369,270)
Other Financing Sources (Uses):					
Transfers from general fund	-	-	-	3,888	88,000
Appropriated fund balance	649,359	-	(649,359)	-	-
Total other financing sources (uses)	649,359	-	(649,359)	3,888	88,000
Net change in fund balance	$ -	(596,293)	$ (596,293)	(186,881)	(281,270)
Fund balance, beginning of year		1,113,878		1,300,759	1,300,759
Fund balance, end of year		$ 517,585		$ 1,113,878	$ 1,019,489

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL - GRANT PROJECT FUND FROM INCEPTION AND FOR THE PERIOD ENDED FEBRUARY 29, 2016

		Actual		
	Project Authorization	Prior Years	Current Year	Total to Date
Revenues:				
Rest. intergovernmental - Urgent Repair 2014	$ 100,000	$ 50,000	$ 50,000	$ 100,000
Rest. intergovernmental - Urgent Repair 2015	100,000	-	50,000	50,000
Rest. intergovernmental - Single Family Rehab 2014	170,000	-	63,035	63,035
Rest. intergovernmental - Sheriff's	676,484	605,251	21,442	626,693
Rest. intergovernmental - Emergency Services Grants	1,909,022	1,895,120	3,901	1,899,021
Rest. intergovernmental - SAMHSA	325,000	-	64,263	64,263
Rest. intergovernmental - SOAR Gov.'s Crime Comm.	289,999	31,394	-	31,394
Other sales and services	1,615	1,615	-	1,615
Investment earnings	-	16	-	16
Total revenues	3,572,120	2,583,396	252,641	2,836,037
Expenditures:				
Urgent Repair - 2014	120,000	31,351	89,218	120,569
Urgent Repair - 2015	120,000	-	13,341	13,341
Single Family Rehabilitation - 2014	170,000	3,863	106,435	110,298
Sheriff's Department	680,472	569,593	-	569,593
Emergency Services - Public Safety	1,901,071	1,886,066	9,092	1,895,158
SOAR Governor's Crime Commission	289,999	71,040	27,762	98,802
SAMHSA	325,000	-	64,263	64,263
Total expenditures	3,606,542	2,561,913	310,111	2,872,024
Revenues over (under) expenditures	(34,422)	21,483	(57,470)	(35,987)
Other Financing Sources (Uses):				
Transfers from general fund	48,104	28,104	20,000	48,104
Transfer to general fund	(13,682)	(13,682)	-	(13,682)
Total other financing sources (uses)	34,422	14,422	20,000	34,422
Net change in fund balance	$ -	$ 35,905	(37,470)	$ (1,565)
Fund balance, beginning of year			26,259	
Fund balance, end of year			$ (11,211)	

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 FEBRUARY 29, 2016 AND THE YEAR ENDED JUNE 30, 2015

	Budget	February 29, 2016	Variance Positive (Negative)	June 30, 2015	February 28, 2015
Revenues:					
Permits and fees	$ 137,000	$ 91,254	$ (45,746)	$ 134,139	$ 84,476
Investment earnings	1,000	677	(323)	891	582
Total revenues	138,000	91,931	(46,069)	135,030	85,058
Expenditures:					
General government	205,299	60,220	145,079	114,689	62,661
Revenues over (under) expenditures	(67,299)	31,711	99,010	20,341	22,397
Other Financing Sources (Uses):					
Appropriated fund balance	67,299	-	(67,299)	-	-
Net change in fund balance	$ -	31,711	$ 31,711	20,341	22,397
Fund balance, beginning of year		793,343		773,002	773,002
Fund balance, end of year		$ 825,054		$ 793,343	$ 795,399

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
FEBRUARY 29, 2016

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	$ 21,859,289	$ 6,774,308	$ 28,633,597
Restricted cash	2,774,843	4,589,606	7,364,449
Interest receivable	10,065	3,358	13,423
Receivables and special assessments, net	2,654,561	-	2,654,561
Due from other governmental agencies	152,448	801	153,249
Inventories	2,061,679	-	2,061,679
Total current assets	29,512,885	11,368,073	40,880,958
Current Liabilities:			
Accounts payable and other liabilities	321,171	-	321,171
Customer deposits	1,683,639	-	1,683,639
Interest payable	144,711	-	144,711
Current portion of debt	1,184,680	-	1,184,680
Total current liabilities	3,334,201	-	3,334,201
Expendable net positon	**26,178,684**	**11,368,073**	**37,546,757**
Noncurrent Items:			
Pension asset	398,393	-	398,393
Non-depreciable capital assets	12,870,077	-	12,870,077
Depreciable capital assets, net	129,704,847	-	129,704,847
Deferred outflow	283,292		283,292
Compensated absences	(344,570)	-	(344,570)
Other post-employment benefits	(3,291,187)	-	(3,291,187)
Non-current portion of debt	(25,828,564)	-	(25,828,564)
Deferred inflow	(970,981)	-	(970,981)
Total net positon	$ 138,999,991	$ 11,368,073	$ 150,368,064

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM OPERATING FUND (NON-GAAP)
FOR THE PERIOD ENDED FEBRUARY 29, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Original Budget	Current Budget	February 29, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	February 28, 2015
Revenues:							
User charges	$ 20,462,432	$ 20,462,432	$ 15,108,381	$ (5,354,051)	74%	$ 20,520,042	$ 14,479,647
ARRA interest subsidy	-	-	-	-	na	297,931	129,907
Investment earnings	40,000	40,000	19,780	(20,220)	49%	23,904	15,384
Other	441,678	441,678	263,274	(178,404)	60%	428,603	199,592
Total revenues	20,944,110	20,944,110	15,391,435	(5,552,675)	73%	21,270,480	14,824,530
Expenditures:							
Salaries	4,219,220	4,226,520	2,683,082	1,543,438	63%	4,009,948	2,632,604
Fringe benefits	1,769,445	1,769,445	1,092,767	676,678	62%	1,699,300	1,108,277
Operating expenditures	6,679,811	6,936,816	4,157,227	2,779,589	60%	6,028,524	3,726,619
Repairs and maintenance	1,455,650	1,527,677	700,596	827,081	46%	935,511	642,885
Capital outlay	2,031,620	2,097,576	1,549,983	547,593	74%	2,679,172	2,459,549
Debt Service:							
Principal	1,056,556	1,056,556	247,627	808,929	23%	910,009	239,161
Interest	982,616	982,616	493,153	489,463	50%	1,024,502	493,863
Total expenditures	18,194,918	18,597,206	10,924,435	7,672,771	59%	17,286,966	11,302,958
Revenues over (under) expenditures	2,749,192	2,346,904	4,467,000	2,120,096	190%	3,983,514	3,521,572
Other Financing Sources (Uses):							
Long-term debt issued	-	-	-	-	na	8,410,367	-
Premiums on debt issued	-	-	-	-	na	1,097,680	-
Payments to escrow agent for refunded bonds	-	-	-	-	na	(11,625,000)	-
Transfer to water capital project fund	(1,350,000)	(1,350,000)	(1,350,000)	-	100%	(3,650,000)	(3,650,000)
Transfer from water capital project fund	-	-	-	-	na	111,000	51,000
Contingency	(1,399,192)	(1,254,692)	-	1,254,692	0%	-	-
Appropriated net positon	-	257,788	-	(257,788)	0%	-	-
Total other fin. sources (uses)	(2,749,192)	(2,346,904)	(1,350,000)	996,904	58%	(5,655,953)	(3,599,000)
Revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ -	$ 3,117,000	$ 3,117,000		$ (1,672,439)	$ (77,428)

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 FEBRUARY 29, 2016

		Actual		
	Project Budget	Prior Year	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	$ 401,590	$ -	$ 64,760	$ 64,760
Investment earnings	192	74,696	6,351	81,047
Investment earnings-debt proceeds	-	511	10,290	10,801
Assessments	-	39,495	-	39,495
Penalties and interest assessments	-	13,154	75	13,229
Total revenues	401,782	127,856	81,476	209,332
Expenditures:				
Northwest water plant expansion	20,483,168	11,496,829	4,782,565	16,279,394
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	1,123,050	445,818	571,227	1,017,045
Danford Road	4,012,386	3,969,656	42,731	4,012,387
BPS 8 and 9 improvements	1,461,440	1,453,798	7,641	1,461,439
Water Mains FY 15	1,274,126	32,725	38,465	71,190
Middle River and Smith Roads	1,105,000	67,467	16,999	84,466
17 So and Avalon Water Mains	477,915	16,550	20,735	37,285
NCDOT Hwy 211 Expansion	401,590	-	269,212	269,212
Aquifer storage recovery project	444,614	-	282,865	282,865
FY16 Water Mains Top 7 and Apollo	340,000	-	47,997	47,997
211 Water Plant Expansion	200,000	-	57,135	57,135
Middleton Road Water Main	138,700	-	-	-
Total expenditures	31,526,989	17,533,393	6,137,572	23,670,965
Revenues over (under) expenditures	(31,125,207)	(17,405,537)	(6,056,096)	(23,461,633)
Other Financing Sources (Uses):				
Long term debt issued	23,146,392	23,146,392	-	23,146,392
Bond premium	912,329	912,329	-	912,329
Transfers from water fund	9,796,274	8,446,277	1,350,000	9,796,277
Transfers to water fund	(812,770)	(812,770)	-	(812,770)
Contingency for future projects	(3,700,515)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	31,125,207	31,692,228	1,350,000	33,042,228
Revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ 14,286,691	$ (4,706,096)	$ 9,580,595

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
FEBRUARY 29, 2016

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	$ 14,551,063	$ 7,108,049	$ 21,659,112
Restricted cash	5,737,999	-	5,737,999
Interest receivable	6,558	2,788	9,346
Receivables and special assessments, net	8,562,291	9,556	8,571,847
Due from other governmental agencies	122,591	25,762	148,353
Inventories	204,760	-	204,760
Total current assets	29,185,262	7,146,155	36,331,417
Current Liabilities:			
Accounts payable and other liabilities	152,166	-	152,166
Interest payable	777,968	-	777,968
Prepaid fees	1,305,181	-	1,305,181
Current portion of debt	9,549,978	-	9,549,978
Total current liabilities	11,785,293	-	11,785,293
Expendable net positon	**17,399,969**	**7,146,155**	**24,546,124**
Noncurrent Items:			
Pension asset	230,791	-	230,791
Non-depreciable capital assets	6,077,317	-	6,077,317
Depreciable capital assets, net	221,331,306	-	221,331,306
Deferred outflow	4,126,136	-	4,126,136
Compensated absences	(158,391)	-	(158,391)
Other post-employment benefits	(1,516,368)	-	(1,516,368)
Non-current portion of debt	(118,114,805)	-	(118,114,805)
Deferred inflow	(562,493)	-	(562,493)
Total net positon	$ 128,813,462	$ 7,146,155	$ 135,959,617

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED FEBRUARY 29, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Original Budget	Current Budget	February 29, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	February 28, 2015
Revenues:							
User charges	$ 20,196,201	$ 20,196,201	$ 13,356,370	$ (6,839,831)	66%	$ 21,191,266	$ 11,921,437
ARRA interest subsidy	170,312	170,312	85,156	(85,156)	50%	392,237	183,486
Special assessments	40,000	40,000	179,541	139,541	449%	230,257	129,485
Investment earnings	30,000	30,000	14,619	(15,381)	49%	16,065	10,397
Other	44,300	44,300	92,619	48,319	209%	65,541	35,052
Total revenues	20,480,813	20,480,813	13,728,305	(6,752,508)	67%	21,895,366	12,279,857
Expenditures:							
Salaries	2,257,171	2,287,171	1,483,135	804,036	65%	2,156,843	1,421,899
Fringe benefits	949,666	955,848	585,127	370,721	61%	913,158	594,695
Operating expenditures	3,994,707	4,211,747	2,295,280	1,916,467	54%	2,888,363	1,769,600
Repairs and maintenance	1,865,200	1,964,780	1,230,734	734,046	63%	1,377,752	795,987
Capital outlay	1,316,425	2,681,908	2,008,927	672,981	75%	840,910	462,204
Debt Service:							
Principal	9,240,319	9,240,319	797,707	8,442,612	9%	8,987,043	778,679
Interest	4,297,142	4,297,142	2,079,677	2,217,465	48%	5,616,823	2,557,343
Total expenditures	23,920,630	25,638,915	10,480,587	15,158,328	41%	22,780,892	8,380,407
Revenues over (under) expenditures	(3,439,817)	(5,158,102)	3,247,718	8,405,820	-63%	(885,526)	3,899,450
Other Financing Sources (Uses):							
Issuance of long-term debt	-	1,200,000	1,200,000	-	100%	42,139,633	-
Premiums on bonds issued	-	-	-	-	na	6,275,888	-
Paments to escrow agent for refunded bonds	-	-	-	-	na	(48,302,024)	-
Transfer to wastewater capital project	(1,016,667)	(2,221,385)	(1,926,072)	295,313	87%	(437,571)	(1,006,959)
Transfer from wastewater capital project	549,700	929,815	586,583	(343,232)	63%	478,979	757,512
Appropriated net positon	3,906,784	5,249,672	-	(5,249,672)	0%	-	-
Total other fin. sources (uses)	3,439,817	5,158,102	(139,489)	(5,297,591)	-3%	154,905	(249,447)
Revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ -	$ 3,108,229	$ 3,108,229		$ (730,621)	$ 3,650,003

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 FEBRUARY 29, 2016

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Assessments	$ 557,053	$ 557,052	$ -	$ 557,052
SAD interest and penalties	99,017	99,017	-	99,017
Investment earnings	13,988	66,418	7,047	73,465
Investment earnings-debt proceeds	-	1,089	171	1,260
Total revenues	670,058	723,576	7,218	730,794
Expenditures:				
Ocean Isle Beach wastewater plant improvements	4,274,387	4,006,848	264,342	4,271,190
Carolina Shores N. Sewer SAD	230,000	-	108,884	108,884
Palm Cove SAD 30	30,000	-	-	-
Total expenditures	4,534,387	4,006,848	373,226	4,380,074
Revenues over (under) expenditures	(3,864,329)	(3,283,272)	(366,008)	(3,649,280)
Other Financing Sources (Uses):				
Long term debt issued	3,930,000	3,930,000	-	3,930,000
Bond premium	299,246	299,246	-	299,246
Transfer from wastewater fund	4,555,823	2,384,440	1,888,514	4,272,954
Transfer to wastewater fund	(2,546,321)	(1,646,506)	(586,583)	(2,233,089)
Contingency for future projects	(6,555,015)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	3,864,329	4,967,180	1,301,931	6,269,111
Revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ 1,683,908	$ 935,923	$ 2,619,831

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 FEBRUARY 29, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Budget	February 29, 2016	Variance Positive (Negative)	June 30, 2015	February 28, 2015
Revenues:					
Charges for services	$ 600,000	$ 467,496	$ (132,504)	$ 600,000	$ 450,000
Investment earnings	-	2,257	2,257	3,354	2,176
Total revenues	600,000	469,753	(130,247)	603,354	452,176
Expenditures:					
Premiums	600,000	601,806	(1,806)	1,346,100	366,289
Revenues over (under) expenditures	$ -	(132,053)	$ (132,053)	(742,746)	85,887
Net positon, beginning of year		1,986,360		2,729,106	2,729,106
Net positon, end of year		$ 1,854,307		$ 1,986,360	$ 2,814,993

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND ACTUAL AND CHANGES IN NET POSITION - HEALTH INTERNAL SERVICE FUND (NON-GAAP) FOR THE PERIOD ENDED FEBRUARY 29, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Budget	February 29, 2016	Variance Positive (Negative)	June 30, 2015	February 28, 2015
Revenues:					
Charges for services-health premiums	$ 11,075,000	$ 7,313,064	$ (3,761,936)	$ 13,099,877	$ 8,293,944
Charges for services-wellness	-	-	-	70,684	63,936
Investment earnings	-	941	941	1,344	956
Total revenues	11,075,000	7,314,005	(3,760,995)	13,171,905	8,358,836
Expenditures:					
Administration fees	1,415,484	1,055,296	360,188	1,450,772	998,769
Premiums	9,659,516	5,244,248	4,415,268	12,130,221	6,853,385
Total expenditures	11,075,000	6,299,544	4,775,456	13,580,993	7,852,154
Revenues over (under) expenditures	$ -	1,014,461	$ 1,014,461	(409,088)	506,682
Net positon, beginning of year		616,568		1,025,656	1,025,656
Net positon, end of year		$ 1,631,029		$ 616,568	$ 1,532,338

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 02/29/16. It reports that the County had $196.9 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus $11.1 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.13%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF FEBRUARY 29, 2016

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			$ 5,600			0.00%
BB&T			47,740,154			0.00%
Finistar			4,301,065			0.15%
Total Checking & Petty Cash				$ 52,046,819	25%	
Money Markets / Savings						
BB&T Money Rate Savings			78,849,240			0.10%
First Bank Preferred Savings			10,369,223			0.05%
SunTrust Money Market			5,013,377			0.04%
Total Money Markets / Savings				$ 94,231,840	45%	
Certificates of Deposit / CDARS						
BB&T	10/8/15	4/8/16	10,232,388			0.16%
BB&T CDARS	7/3/14	6/30/16	2,500,000			0.35%
BB&T CDARS	7/2/15	6/30/16	10,024,961			0.25%
BB&T CDARS	7/31/14	7/28/16	2,500,000			0.35%
BB&T CDARS	8/28/14	8/25/16	2,500,000			0.35%
BB&T CDARS	9/18/14	9/15/16	2,500,000			0.41%
Total Certificates of Deposit / CDARS				$ 30,257,349	15%	
NC Capital Management Trust - Cash Portfolio				$ 17,148,005	8%	0.34%
NC Capital Management Trust - Term Portfolio				$ 3,255,099	2%	0.32%
Total Unrestricted Cash and Investments				**$ 196,939,112**		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			$ 10,681,358		5%	0.32%
PNC Bank Money Market			177,058		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				**$ 11,072,982**		
Grand Total All Cash and Investments				**$ 208,012,094**	**100%**	**0.13%**

Cash Balances:	
General Fund	**$ 107,069,066**
County Capital Reserve Fund	**14,134,545**
School Capital Projects Fund	**6,555,082**
Water Fund	**23,542,926**
Water Capital Reserve Fund	**3,822,674**
Wastewater Fund	**14,551,072**
Wastewater Capital Reserve Fund	**6,804,452**

Key Indicators of Revenues and Expenditures

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

County of Brunswick
Ad Valorem and Motor Vehicle Tax Revenues

PRIOR YEARS AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ANNUAL BUDGET 2015-16	ACTUAL 2015-16	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	520,653	469,070	457,840	1,256,406	758,897		546,345	-28%	
Aug	487,765	466,417	399,728	501,329	471,098		438,769	-7%	
Sept	233,047	275,046	266,185	502,872	399,058		870,663	118%	
Oct	340,246	262,323	292,645	421,702	410,936		267,307	-35%	
Nov	261,246	220,800	248,011	316,382	213,082		204,432	-4%	
Dec	276,256	268,080	1,904,275	338,695	300,926		391,210	30%	
Jan	272,557	176,623	230,649	312,188	376,046		381,705	2%	
Feb	225,344	288,303	167,225	355,871	347,468		301,199	-13%	
Mar	335,610	229,522	275,890	570,368	324,430				
Apr	160,121	217,975	242,239	283,020	247,162				
May	(373,197)	223,154	165,586	83,586	322,131				
June	136,914	142,710	149,701	241,223	235,646				
Total	2,876,562	3,240,024	4,799,974	5,183,642	4,406,880	2,800,000	3,401,630		121%

CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ANNUAL BUDGET 2015-16	ACTUAL 2015-16	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	137,781	149,233	223,725	251,261	92,824		103,308	11%	
Aug	2,412,025	5,345,089	6,150,582	9,042,700	12,888,188		12,944,202	0%	
Sept	8,475,311	6,289,266	6,836,698	5,905,099	7,595,799		8,285,809	9%	
Oct	4,820,497	9,065,677	5,238,074	12,169,968	9,858,124		10,105,350	3%	
Nov	23,371,285	20,721,693	25,391,533	18,981,162	19,890,901		21,963,436	10%	
Dec	27,573,364	28,586,670	23,447,917	32,279,594	26,567,368		34,068,423	28%	
Jan	23,641,459	25,241,193	29,356,598	19,978,550	23,801,591		15,970,263	-33%	
Feb	2,490,577	2,434,826	2,502,188	2,403,056	2,268,344		2,414,776	6%	
Mar	1,571,872	1,297,910	1,382,129	1,929,706	1,279,718				
Apr	901,577	951,266	1,064,276	1,136,330	1,110,556				
May	698,659	775,014	759,092	1,074,642	836,589				
June	639,597	659,708	639,677	1,343,630	1,414,725				
Total	96,734,004	101,517,545	102,992,489	106,495,697	107,604,727	105,848,481	105,855,567		100%

County of Brunswick
Local Option Sales Tax Revenues

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)

Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ANNUAL BUDGET 2015-16	ACTUAL 2015-16	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	611,192	728,103	803,743	864,797	927,776		969,548	5%	
Aug	844,882	913,921	912,847	978,703	1,090,562		1,093,465	0%	
Sept	628,840	669,704	754,001	845,474	877,367		938,050	7%	
Oct	482,833	400,003	663,615	634,429	654,852		596,241	-9%	
Nov	455,100	415,830	432,817	489,457	628,065		604,948	-4%	
Dec	331,494	408,793	504,025	493,127	549,081		561,448	2%	
Jan	257,261	407,062	348,981	282,246	527,514				
Feb	363,729	350,111	422,989	455,363	484,029				
Mar	419,734	406,660	533,035	478,740	377,571				
Apr	364,267	529,984	612,526	650,547	668,922				
May	525,760	1,062,504	559,487	667,921	708,546				
June	567,902	387,186	588,366	701,324	759,421				
Total	5,852,993	6,679,861	7,136,430	7,542,128	8,253,706	8,201,931	4,763,700		58%

ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)

Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ANNUAL BUDGET 2015-16	ACTUAL 2015-16	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	384,828	456,457	468,237	481,169	539,117		564,929	5%	
Aug	393,146	400,939	422,864	441,069	481,408		541,745	13%	
Sept	374,736	400,747	418,782	433,388	496,279		502,456	1%	
Oct	352,699	391,422	393,726	437,655	469,753		514,691	10%	
Nov	360,510	351,758	379,858	371,215	494,179		481,606	-3%	
Dec	351,112	395,014	422,206	450,740	479,879		509,491	6%	
Jan	440,835	487,072	444,135	503,442	583,174				
Feb	341,806	350,610	359,348	373,047	447,406				
Mar	355,548	403,125	421,635	414,833	434,593				
Apr	389,645	428,045	438,597	454,513	457,599				
May	408,647	366,004	419,110	424,744	488,986				
June	352,385	430,835	445,822	488,672	526,413				
Total	4,505,897	4,862,027	5,034,320	5,274,487	5,898,786	5,553,726	3,114,918		56%

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 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ANNUAL BUDGET 2015-16	ACTUAL 2015-16	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	389,923	463,609	502,448	537,381	581,833		609,693	5%	
Aug	495,102	525,360	535,526	571,290	634,883		657,139	4%	
Sept	394,173	419,001	464,542	513,379	547,394		576,690	5%	
Oct	322,739	297,341	415,766	419,073	441,243		430,066	-3%	
Nov	313,939	291,703	310,259	333,777	436,317		423,295	-3%	
Dec	258,856	302,427	355,269	361,268	397,148		412,136	4%	
Jan	252,979	331,462	294,265	285,268	420,617				
Feb	267,614	262,408	299,134	319,156	356,907				
Mar	296,691	304,048	368,542	342,823	305,250				
Apr	283,405	366,596	408,598	431,872	442,236				
May	360,673	580,160	379,092	430,202	469,765				
June	360,724	306,627	399,234	464,929	504,945				
Total	3,996,820	4,450,742	4,732,676	5,010,418	5,538,538	5,250,539	3,109,019		59%

Note: Sales Taxes are 2 months behind in reporting.

County of Brunswick
Water Fund Revenues

WATER RETAIL SALES REVENUE (617110-371316 & 371319)									
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ANNUAL BUDGET 2015-16	ACTUAL 2015-16	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	594,617	770,458	618,528	630,804	739,330		709,862	-4%	
Aug	682,536	890,930	848,179	677,768	802,358		861,259	7%	
Sept	675,552	830,552	823,103	702,374	616,254		885,485	44%	
Oct	620,719	640,911	605,376	657,724	580,244		700,802	21%	
Nov	578,043	494,880	538,332	543,429	506,254		512,163	1%	
Dec	417,272	434,090	440,113	383,736	423,042		450,550	7%	
Jan	331,377	341,039	320,595	310,469	324,088		320,669	-1%	
Feb	289,819	294,562	289,461	325,192	305,999		335,740	10%	
Mar	258,280	293,912	317,570	310,570	288,625				
Apr	284,317	275,009	247,091	280,329	306,203				
May	350,418	418,321	355,714	381,008	390,786				
June	683,693	316,768	512,494	686,431	495,719				
Total	5,766,645	6,001,433	5,916,557	5,889,834	5,778,902	6,650,282	4,776,530		72%

WATER WHOLESALE REVENUE (617110-371317)									
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ANNUAL BUDGET 2015-16	ACTUAL 2015-16	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	573,935	602,180	502,222	531,159	645,432		571,447	-11%	
Aug	572,806	691,382	736,692	566,561	610,893		726,527	19%	
Sept	538,488	640,662	483,513	511,239	597,231		571,125	-4%	
Oct	460,224	462,945	394,070	455,344	369,057		419,668	14%	
Nov	349,013	384,941	375,118	391,254	382,248		372,683	-3%	
Dec	320,012	276,392	281,076	260,217	298,588		278,846	-7%	
Jan	287,662	269,445	262,906	242,557	308,352		271,780	-12%	
Feb	207,131	272,677	278,801	297,924	240,348		243,372	1%	
Mar	200,724	226,944	265,305	256,865	291,032				
Apr	272,227	211,365	227,953	264,528	253,284				
May	423,526	345,286	282,064	303,736	330,963				
June	438,205	336,570	410,953	567,502	373,695				
Total	4,643,954	4,720,790	4,500,673	4,648,887	4,701,123	4,620,400	3,455,448		75%

WATER INDUSTRIAL REVENUE (617110-371318)									
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ANNUAL BUDGET 2015-16	ACTUAL 2015-16	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	230,055	205,957	235,758	252,870	245,698		206,044	-16%	
Aug	176,341	238,422	291,644	230,404	241,408		198,496	-18%	
Sept	211,659	263,477	251,772	235,556	287,677		223,590	-22%	
Oct	200,160	227,805	230,252	231,204	226,273		183,414	-19%	
Nov	171,152	227,584	234,277	233,080	225,491		153,158	-32%	
Dec	171,746	193,560	203,477	188,651	220,541		126,460	-43%	
Jan	199,172	222,440	223,740	200,044	221,210		199,431	-10%	
Feb	169,138	205,758	221,223	232,927	148,278		177,624	20%	
Mar	194,844	165,216	261,605	193,946	192,828				
Apr	205,001	178,199	211,697	206,743	169,595				
May	220,764	235,606	196,254	216,485	172,665				
June	136,764	266,335	239,597	211,501	141,691				
Total	2,286,796	2,630,359	2,801,296	2,633,410	2,493,355	2,131,530	1,468,217		69%

County of Brunswick
Water Fund Revenues

WATER BASE SERVICE CHARGE REVENUE (617110-371308)									
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ANNUAL BUDGET 2015-16	ACTUAL 2015-16	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	369,062	374,477	381,461	391,615	403,355		451,901	12%	
Aug	368,551	374,598	383,403	393,144	440,343		451,462	3%	
Sept	368,751	376,785	381,503	391,943	440,074		453,419	3%	
Oct	369,302	375,396	382,386	394,427	442,108		454,580	3%	
Nov	368,909	377,206	385,726	396,791	442,353		455,559	3%	
Dec	368,439	376,646	385,373	395,498	443,726		464,316	5%	
Jan	371,366	377,689	386,229	395,498	445,019		463,597	4%	
Feb	371,203	380,480	386,997	399,527	445,701		465,506	4%	
Mar	363,122	379,420	387,056	398,697	446,642				
Apr	370,885	378,667	387,607	399,271	448,227				
May	372,644	380,225	389,914	401,832	449,771				
June	377,768	386,880	399,806	413,286	498,348				
Total	4,440,002	4,538,469	4,637,462	4,771,529	5,345,667	5,346,720	3,660,340		68%

WATER TAPS AND CONNECTION REVENUE (617140-371305)									
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ANNUAL BUDGET 2015-16	ACTUAL 2015-16	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	31,784	22,566	20,552	32,072	70,982		88,015	24%	
Aug	22,700	27,308	15,150	38,414	54,383		63,122	16%	
Sept	16,150	30,336	30,974	40,036	55,302		79,297	43%	
Oct	15,280	22,816	27,034	42,683	53,756		60,271	12%	
Nov	14,900	15,924	22,145	29,320	42,257		57,337	36%	
Dec	30,550	23,563	19,234	28,621	56,457		50,315	-11%	
Jan	16,300	19,127	33,630	25,201	53,973		68,391	27%	
Feb	14,988	15,516	53,149	34,179	55,395		58,684	6%	
Mar	13,822	21,192	41,370	38,347	62,467				
Apr	26,450	30,380	39,756	39,113	66,169				
May	24,800	19,417	29,745	41,012	87,408				
June	33,800	35,963	155,376	42,744	57,354				
Total	261,524	284,109	488,116	431,742	715,903	712,500	525,432		74%

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ANNUAL BUDGET 2015-16	ACTUAL 2015-16	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	49,518	43,532	36,494	69,729	75,945		175,282	131%	
Aug	43,483	42,166	36,803	68,885	61,056		107,350	76%	
Sept	30,959	56,011	55,673	74,043	56,609		80,372	42%	
Oct	45,051	49,159	62,911	92,640	35,619		100,031	181%	
Nov	31,260	40,237	60,584	35,813	90,854		80,907	-11%	
Dec	58,450	39,262	53,463	59,986	71,145		67,996	-4%	
Jan	12,620	10,622	76,170	46,944	77,802		68,194	-12%	
Feb	24,630	67,326	132,565	61,353	78,674		83,303	6%	
Mar	49,315	43,699	60,294	83,280	75,081				
Apr	77,878	49,961	84,220	56,385	86,006				
May	51,326	34,502	47,460	116,924	106,117				
June	67,095	101,493	232,116	71,878	65,310				
Total	541,586	577,970	938,752	837,859	880,218	516,000	763,435		148%

County of Brunswick
Water Fund Revenues

WATER TRANSMISSION LINE REVENUE (619800-371309)									
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ANNUAL BUDGET 2015-16	ACTUAL 2015-16	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	13,206	14,840	12,295	23,386	27,391		42,850	56%	
Aug	10,396	12,760	10,666	20,169	26,404		35,126	33%	
Sept	8,112	18,497	18,697	25,030	23,378		27,267	17%	
Oct	10,440	16,756	21,484	22,223	20,420		24,152	18%	
Nov	8,990	10,376	20,505	14,943	36,383		26,653	-27%	
Dec	17,675	12,649	17,955	19,097	28,184		22,399	-21%	
Jan	20,543	10,206	18,736	19,156	28,812		28,002	-3%	
Feb	5,688	22,750	29,327	20,860	30,550		25,571	-16%	
Mar	13,915	14,752	22,098	26,789	23,460				
Apr	19,307	16,833	28,057	24,074	24,169				
May	15,685	11,183	16,164	31,109	35,214				
June	16,748	13,580	79,793	28,029	27,254				
Total	160,705	175,180	295,776	274,866	331,619	175,000	232,020		133%

County of Brunswick
Wastewater Fund Revenues

WASTEWATER RETAIL SALES REVENUE (627210-371405)									
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ANNUAL BUDGET 2015-16	ACTUAL 2015-16	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	467,029	534,433	539,086	612,855	707,249		735,074	4%	
Aug	495,227	536,471	580,699	651,146	733,867		779,627	6%	
Sept	490,521	528,279	559,178	644,679	693,713		772,094	11%	
Oct	481,760	512,272	531,074	633,320	673,713		706,281	5%	
Nov	477,455	487,634	521,592	620,631	662,220		686,159	4%	
Dec	447,742	488,908	515,480	605,584	649,668		724,587	12%	
Jan	442,910	459,766	513,818	600,756	648,827		700,776	8%	
Feb	442,172	486,115	511,834	617,577	651,892		705,035	8%	
Mar	445,924	509,061	528,669	623,293	640,679				
Apr	437,732	427,655	527,052	612,980	652,947				
May	451,384	494,416	557,639	642,475	678,940				
June	545,341	463,735	652,400	762,420	709,781				
Total	5,625,196	5,928,745	6,538,521	7,627,716	8,103,496	8,706,435	5,809,633		67%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ANNUAL BUDGET 2015-16	ACTUAL 2015-16	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	39,550	40,000	67,500	126,160	88,000		114,000	30%	
Aug	76,232	64,000	89,000	90,600	93,000		97,000	4%	
Sept	33,000	37,000	76,760	60,000	100,000		73,000	-27%	
Oct	46,000	48,000	32,005	113,949	84,000		57,000	-32%	
Nov	32,000	80,000	60,000	100,000	101,550		104,000	2%	
Dec	42,550	217,000	60,000	60,166	69,000		80,000	16%	
Jan	61,300	65,000	76,000	96,000	84,000		108,400	29%	
Feb	53,000	76,583	96,000	157,000	172,000		119,375	-31%	
Mar	39,450	36,583	88,000	84,000	80,000				
Apr	109,000	73,583	71,970	112,000	88,000				
May	11,995	44,571	93,000	132,000	126,990				
June	63,995	88,332	76,000	77,000	132,700				
Total	608,073	870,653	886,235	1,208,875	1,219,240	1,072,000	752,775		70%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ANNUAL BUDGET 2015-16	ACTUAL 2015-16	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	72,125	88,000	71,201	153,583	94,139		454,950	383%	
Aug	40,583	65,917	80,333	75,250	153,639		240,374	56%	
Sept	42,375	128,775	41,766	94,337	130,597		132,623	2%	
Oct	106,042	124,000	99,441	100,250	157,250		156,607	0%	
Nov	39,000	56,000	103,889	48,306	162,973		125,525	-23%	
Dec	71,500	140,500	76,222	55,555	122,639		94,524	-23%	
Jan	49,564	41,333	90,085	105,889	153,833		172,304	12%	
Feb	2,500	123,805	339,167	67,805	168,764		150,635	-11%	
Mar	57,000	84,222	64,306	112,512	115,639				
Apr	167,034	114,834	141,306	128,139	105,250				
May	37,000	32,000	76,373	134,384	201,306				
June	109,000	116,706	142,945	113,439	93,309				
Total	793,723	1,116,093	1,327,033	1,189,449	1,659,338	450,000	1,527,542		339%

County of Brunswick
Wastewater Fund Revenues

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ANNUAL BUDGET 2015-16	ACTUAL 2015-16	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	19,708	34,334	21,742	47,864	24,714		106,434	331%	
Aug	9,194	22,973	20,639	24,084	47,884		74,794	56%	
Sept	12,125	40,592	13,922	31,444	42,534		50,210	18%	
Oct	21,347	40,335	28,957	32,421	51,087		50,872	0%	
Nov	13,000	13,333	34,632	17,104	79,326		44,845	-43%	
Dec	18,500	14,335	25,409	17,855	38,881		31,511	-19%	
Jan	13,000	14,668	27,030	25,410	51,281		54,659	7%	
Feb	(3,500)	12,445	35,095	19,601	56,259		44,213	-21%	
Mar	16,000	24,113	15,437	36,729	33,217				
Apr	56,344	35,278	43,759	36,827	30,753				
May	16,862	8,335	23,460	41,109	63,105				
June	60,725	27,274	23,315	31,815	35,773				
Total	253,305	288,015	313,396	362,264	554,814	150,000	457,538		305%

County of Brunswick
Water and Wastewater Number of Customers

NUMBER OF WATER RETAIL CUSTOMERS							
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	Change
July	33,261	33,842	34,488	34,990	36,146	37,165	53
Aug	33,299	33,916	34,521	35,107	36,272	37,303	138
Sept	33,337	33,968	34,362	35,219	36,379	37,398	95
Oct	33,415	33,990	34,328	35,400	36,431	37,418	20
Nov	33,434	34,050	34,377	35,455	36,524	38,133	715
Dec	33,422	34,129	34,485	35,500	36,607	38,209	76
Jan	33,490	34,189	34,512	35,545	36,679	38,318	109
Feb	33,521	34,221	34,652	35,615	36,737		
Mar	33,549	34,254	34,719	35,663	36,828		
Apr	33,615	34,330	34,823	35,819	36,910		
May	33,632	34,368	34,913	35,902	37,046		
June	33,770	34,394	34,984	36,028	37,112		
Average	33,479	34,138	34,597	35,520	36,639	37,706	1,206

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	Change
July	9,180	9,683	10,667	12,415	13,855	14,556	42
Aug	9,257	9,755	10,756	12,467	14,009	14,632	76
Sept	9,267	9,817	10,663	12,677	14,036	14,682	50
Oct	9,394	9,913	10,712	12,859	14,092	14,708	26
Nov	9,437	9,957	10,738	13,108	14,143	15,269	561
Dec	9,412	10,015	11,081	13,234	14,192	15,357	88
Jan	9,396	10,151	11,156	13,364	14,237	15,382	25
Feb	9,532	10,199	11,310	13,470	14,325		
Mar	9,583	10,213	11,516	13,544	14,378		
Apr	9,516	10,410	11,685	13,608	14,450		
May	9,599	10,463	11,965	13,743	14,468		
June	9,647	10,475	12,142	13,841	14,514		
Average	9,435	10,088	11,199	13,194	14,225	14,941	868