

BEAUFORT COUNTY, SOUTH CAROLINA
BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2008

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<u>ASSETS</u>				
Cash and Equity in Pooled Cash and Investments	\$ 31,884,178	\$ 26,798,248	\$ 26,301,971	\$ 84,984,397
Receivables, Net	1,885,531	-	616,890	2,502,421
Due from Other Governments	2,186,364	-	699,538	2,885,902
Prepaid Expenditures	5,868	-	-	5,868
Total Assets	<u>\$ 35,961,941</u>	<u>\$ 26,798,248</u>	<u>\$ 27,618,399</u>	<u>\$ 90,378,588</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities				
Accounts Payable	\$ 721,450	\$ -	\$ 4,533,521	\$ 5,254,971
Accrued Payroll	331,211	-	-	331,211
Due to Others	347,385	-	-	347,385
Deffered Property Tax Revenue	48,430	-	-	48,430
Deferred Revenue	5,622	-	-	5,622
Total Liabilities	<u>1,454,098</u>	<u>-</u>	<u>4,533,521</u>	<u>5,987,619</u>
<u>FUND BALANCE</u>				
Reserved for Encumbrances	1,654,874	-	(1,637,470)	17,404
Reserved for Capital Projects	-	-	24,722,348	24,722,348
Reserved for Debt Service	-	26,798,248	-	26,798,248
Unreserved Fund Balance	32,852,969	-	-	32,852,969
Total Fund Equity	<u>34,507,843</u>	<u>26,798,248</u>	<u>23,084,878</u>	<u>84,390,969</u>
Total Liabilities and Fund Balance	<u>\$ 35,961,941</u>	<u>\$ 26,798,248</u>	<u>\$ 27,618,399</u>	<u>\$ 90,378,588</u>