

BEAUFORT COUNTY, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WORKS PROGRAMS
 For the Year Ended June 30, 2009

	County Road Improvement Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 1,950,000	\$ 1,799,607	\$ (150,393)
Charge for Services	1,250,000	1,224,452	(25,548)
Interest	30,000	110,556	80,556
Total Revenues	<u>3,230,000</u>	<u>3,134,615</u>	<u>(95,385)</u>
Expenditures			
Public Works			
Personnel	183,190	137,296	45,894
Purchased Services	111,200	14,426	96,774
Supplies	-	2,457	(2,457)
Capital	3,704,652	889,371	2,815,281
Total Expenditures	<u>3,999,042</u>	<u>1,043,550</u>	<u>2,955,492</u>
Excess of Revenues Over (Under) Expenditures	(769,042)	2,091,065	2,860,107
Other Financing Sources (Uses)			
Transfers Out	(347,745)	(347,745)	-
Total Other Financing Sources (Uses)	<u>(347,745)</u>	<u>(347,745)</u>	<u>-</u>
Net Change in Fund Balance	(1,116,787)	1,743,320	2,860,107
Fund Balance at Beginning of Year	<u>6,234,243</u>	<u>6,234,243</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 5,117,456</u>	<u>\$ 7,977,563</u>	<u>\$ 2,860,107</u>

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	Oil Collection Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 67,352	\$ 1,814	\$ (65,538)
Total Revenues	<u>67,352</u>	<u>1,814</u>	<u>(65,538)</u>
Expenditures			
Public Works			
Purchased Services	7,352	1,814	5,538
Capital	60,000	-	60,000
Total Expenditures	<u>67,352</u>	<u>1,814</u>	<u>65,538</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance at Beginning of Year	<u>2,565</u>	<u>2,565</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 2,565</u>	<u>\$ 2,565</u>	<u>\$ -</u>

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	Solid Waste/Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 96,788	\$ 96,788	\$ -
Total Revenues	<u>96,788</u>	<u>96,788</u>	<u>-</u>
Expenditures			
Public Works			
Purchased Services	15,690	-	15,690
Supplies	-	14,811	(14,811)
Capital	<u>103,648</u>	<u>103,648</u>	<u>-</u>
Total Expenditures	<u>119,338</u>	<u>118,459</u>	<u>879</u>
Excess of Revenues Over (Under) Expenditures	(22,550)	(21,671)	879
Other Financing Sources (Uses)			
Transfers In	22,550	18,525	(4,025)
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>22,550</u>	<u>18,525</u>	<u>(4,025)</u>
Net Change in Fund Balance	-	(3,146)	(3,146)
Fund Balance at Beginning of Year	<u>4,027</u>	<u>4,027</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 4,027</u>	<u>\$ 881</u>	<u>\$ (3,146)</u>

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	<u>Tire Recycling Grant</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 52,000	\$ 48,384	\$ (3,616)
Interest	-	7,043	7,043
Total Revenues	<u>52,000</u>	<u>55,427</u>	<u>3,427</u>
Expenditures			
Public Works			
Purchased Services	39,500	34,787	4,713
Supplies	12,500	9,024	3,476
Total Expenditures	<u>52,000</u>	<u>43,811</u>	<u>8,189</u>
Excess of Revenues Over (Under) Expenditures	-	11,616	11,616
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	11,616	11,616
Fund Balance at Beginning of Year	<u>489,923</u>	<u>489,923</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 489,923</u>	<u>\$ 501,539</u>	<u>\$ 11,616</u>

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	Barton's Run Agreement		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Licenses and Permits	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Public Works			
Capital	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance at Beginning of Year	42,300	42,300	-
Fund Balance at End of Year	\$ 42,300	\$ 42,300	\$ -

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	Traffic Impact Analysis Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Capital	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance at Beginning of Year	302,555	302,555	-
Fund Balance at End of Year	\$ 302,555	\$ 302,555	\$ -

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	Traffic Management Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 173,730	\$ 173,730
Total Revenues	<u>-</u>	<u>173,730</u>	<u>173,730</u>
Expenditures			
Public Works			
Purchased Services	27,120	132,640	(105,520)
Capital	<u>-</u>	<u>41,090</u>	<u>(41,090)</u>
Total Expenditures	<u>27,120</u>	<u>173,730</u>	<u>(146,610)</u>
Excess of Revenues Over (Under) Expenditures	(27,120)	-	27,120
Other Financing Sources (Uses)			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(27,120)	-	27,120
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ (27,120)</u>	<u>\$ -</u>	<u>\$ 27,120</u>

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	Road Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 5,000,000	\$ 1,895,937	\$ (3,104,063)
Interest	-	49,860	49,860
Total Revenues	<u>5,000,000</u>	<u>1,945,797</u>	<u>(3,054,203)</u>
Expenditures			
Public Works			
Purchased Services	286,495	247,668	38,827
Capital	2,092,000	277,344	1,814,656
Total Expenditures	<u>2,378,495</u>	<u>525,012</u>	<u>1,853,483</u>
Excess of Revenues Over (Under) Expenditures	2,621,505	1,420,785	(1,200,720)
Other Financing Sources (Uses)			
Transfers Out	(2,908,000)	(2,136,203)	771,797
Total Other Financing Sources (Uses)	<u>(2,908,000)</u>	<u>(2,136,203)</u>	<u>771,797</u>
Net Change in Fund Balance	(286,495)	(715,418)	(428,923)
Fund Balance at Beginning of Year	<u>3,647,470</u>	<u>3,647,470</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 3,360,975</u>	<u>\$ 2,932,052</u>	<u>\$ (428,923)</u>



Photo by Dr. Carol Leutzow

The fluttering wings of the white egret can be frequently spotted ascending from the many waterfront habitat areas of Beaufort County, adding to the picturesque outdoor vistas enjoyed by both the casual passer-by and dedicated the birdwatcher.

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	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Licenses and Permits	\$ 5,000,000	\$ 1,895,937	\$ (3,104,063)
Intergovernmental	2,166,140	2,120,323	(45,817)
Charge for Services	1,250,000	1,224,452	(25,548)
Interest	30,000	167,459	137,459
Miscellaneous	-	-	-
Total Revenues	<u>8,446,140</u>	<u>5,408,171</u>	<u>(3,037,969)</u>
Expenditures			
Public Works			
Personnel	183,190	137,296	45,894
Purchased Services	487,357	431,335	56,022
Supplies	12,500	26,292	(13,792)
Capital	5,960,300	1,311,453	4,648,847
Total Expenditures	<u>6,643,347</u>	<u>1,906,376</u>	<u>4,736,971</u>
Excess of Revenues Over (Under) Expenditures	1,802,793	3,501,795	1,699,002
Other Financing Sources (Uses)			
Transfers In	22,550	18,525	(4,025)
Transfers Out	(3,255,745)	(2,483,948)	771,797
Total Other Financing Sources (Uses)	<u>(3,233,195)</u>	<u>(2,465,423)</u>	<u>767,772</u>
Net Change in Fund Balance	(1,430,402)	1,036,372	2,466,774
Fund Balance at Beginning of Year	<u>10,723,083</u>	<u>10,723,083</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 9,292,681</u>	<u>\$ 11,759,455</u>	<u>\$ 2,466,774</u>