

BEAUFORT COUNTY, SOUTH CAROLINA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2010

	Special Revenue Funds		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 3,916,071	\$ 3,802,558	\$ (113,513)
Licenses and Permits	8,038,223	5,617,267	(2,420,956)
Intergovernmental	11,419,116	10,814,089	(605,027)
Charge for Services	4,217,694	4,800,871	583,177
Fines and Forfeitures	278,652	368,885	90,233
Interest	25,665	154,611	128,946
Miscellaneous	<u>1,020,147</u>	<u>807,995</u>	<u>(212,152)</u>
Total Revenues	<u>28,915,568</u>	<u>26,366,276</u>	<u>(2,549,292)</u>
Expenditures			
General Government	5,145,791	4,597,637	548,154
Public Safety	3,180,166	2,920,778	259,388
Public Works	640,912	502,992	137,920
Public Health	7,311,476	6,896,376	415,100
Public Welfare	950,901	951,537	(636)
Cultural and Recreation	545,146	667,321	(122,175)
Capital Projects	<u>12,147,682</u>	<u>6,793,552</u>	<u>5,354,130</u>
Total Expenditures	<u>29,922,074</u>	<u>23,330,193</u>	<u>6,591,881</u>
Excess of Revenues Over (Under) Expenditures	(1,006,506)	3,036,083	4,042,589
Other Financing Sources (Uses)			
Transfers In	5,095,737	4,475,889	(619,848)
Transfers Out	<u>(11,703,978)</u>	<u>(12,501,624)</u>	<u>(797,646)</u>
Total Other Financing Sources (Uses)	<u>(6,608,241)</u>	<u>(8,025,735)</u>	<u>(1,417,494)</u>
Net Change in Fund Balance	(7,614,747)	(4,989,652)	2,625,095
Fund Balance at the Beginning of the Year	<u>35,670,016</u>	<u>35,670,016</u>	<u>-</u>
Fund Balance at the End of the Year	<u>\$ 28,055,269</u>	<u>\$ 30,680,364</u>	<u>\$ 2,625,095</u>

BEAUFORT COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2010

	Debt Service Funds		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 818,000	\$ 821,578	\$ 3,578
Intergovernmental	740,000	740,000	-
Interest	<u>77,474</u>	<u>82,922</u>	<u>5,448</u>
Total Revenues	<u>1,635,474</u>	<u>1,644,500</u>	<u>9,026</u>
Expenditures			
Debt Service - Principal	980,000	980,000	-
Debt Service - Interest and Fees	<u>2,262,250</u>	<u>2,262,250</u>	<u>-</u>
Total Expenditures	<u>3,242,250</u>	<u>3,242,250</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(1,606,776)	(1,597,750)	9,026
Other Financing Sources (Uses)			
Transfers In	2,892,683	3,488,774	596,091
Transfers Out	<u>(326,556)</u>	<u>(326,556)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,566,127</u>	<u>3,162,218</u>	<u>596,091</u>
Net Change in Fund Balance	959,351	1,564,468	605,117
Fund Balance at the Beginning of the Year	<u>13,601,489</u>	<u>13,601,489</u>	<u>-</u>
Fund Balance at the End of the Year	<u>\$ 14,560,840</u>	<u>\$ 15,165,957</u>	<u>\$ 605,117</u>

BEAUFORT COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2010

	Capital Projects Funds		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 19,750	\$ 23,809	\$ 4,059
Intergovernmental	139,297	139,297	-
Interest	<u>23,387</u>	<u>21,147</u>	<u>(2,240)</u>
Total Revenues	<u>182,434</u>	<u>184,253</u>	<u>1,819</u>
Expenditures			
Capital Projects	<u>24,179,464</u>	<u>13,814,193</u>	<u>10,365,271</u>
Total Expenditures	<u>24,179,464</u>	<u>13,814,193</u>	<u>10,365,271</u>
Excess of Revenues Over (Under) Expenditures	(23,997,030)	(13,629,940)	10,367,090
Other Financing Sources (Uses)			
Transfers In	295,771	295,771	-
Transfers Out	<u>(1,877,401)</u>	<u>(1,877,401)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,581,630)</u>	<u>(1,581,630)</u>	<u>-</u>
Net Change in Fund Balance	(25,578,660)	(15,211,570)	10,367,090
Fund Balance at the Beginning of the Year	<u>32,754,067</u>	<u>32,754,067</u>	<u>-</u>
Fund Balance at the End of the Year	<u>\$ 7,175,407</u>	<u>\$ 17,542,497</u>	<u>\$ 10,367,090</u>

BEAUFORT COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2010

	Total Nonmajor Governmental Funds		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 4,753,821	\$ 4,647,945	\$ (105,876)
Licenses and Permits	8,038,223	5,617,267	(2,420,956)
Intergovernmental	12,298,413	11,693,386	(605,027)
Charge for Services	4,217,694	4,800,871	583,177
Fines and Forfeitures	278,652	368,885	90,233
Interest	126,526	258,680	132,154
Miscellaneous	<u>1,020,147</u>	<u>807,995</u>	<u>(212,152)</u>
Total Revenues	<u>30,733,476</u>	<u>28,195,029</u>	<u>(2,538,447)</u>
Expenditures			
General Government	5,145,791	4,597,637	548,154
Public Safety	3,180,166	2,920,778	259,388
Public Works	640,912	502,992	137,920
Public Health	7,311,476	6,896,376	415,100
Public Welfare	950,901	951,537	(636)
Cultural and Recreation	545,146	667,321	(122,175)
Debt Service - Principal	980,000	980,000	-
Debt Service - Interest and Fees	2,262,250	2,262,250	-
Capital Projects	<u>36,327,146</u>	<u>20,607,745</u>	<u>15,719,401</u>
Total Expenditures	<u>57,343,788</u>	<u>40,386,636</u>	<u>16,957,152</u>
Excess of Revenues Over (Under) Expenditures	(26,610,312)	(12,191,607)	14,418,705
Other Financing Sources (Uses)			
Transfers In	8,284,191	8,260,434	(23,757)
Transfers Out	<u>(13,907,935)</u>	<u>(14,705,581)</u>	<u>(797,646)</u>
Total Other Financing Sources (Uses)	<u>(5,623,744)</u>	<u>(6,445,147)</u>	<u>(821,403)</u>
Net Change in Fund Balance	(32,234,056)	(18,636,754)	13,597,302
Fund Balance at the Beginning of the Year	<u>82,025,572</u>	<u>82,025,572</u>	<u>-</u>
Fund Balance at the End of the Year	<u>\$ 49,791,516</u>	<u>\$ 63,388,818</u>	<u>\$ 13,597,302</u>