

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - CULTURAL AND RECREATION PROGRAMS  
For the Year Ended June 30, 2010

	Library Grants		Variance Positive (Negative)
	Budget	Actual	
<b>Revenues</b>			
Intergovernmental	\$ 57,369	\$ 57,370	\$ 1
Miscellaneous	<u>5,790</u>	<u>2,239</u>	<u>(3,551)</u>
<b>Total Revenues</b>	<u>63,159</u>	<u>59,609</u>	<u>(3,550)</u>
<b>Expenditures</b>			
Cultural and Recreation			
Purchased Services	3,990	4,590	(600)
Supplies	<u>33,871</u>	<u>34,223</u>	<u>(352)</u>
<b>Total Expenditures</b>	<u>79,574</u>	<u>60,978</u>	<u>18,596</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(16,415)	(1,369)	15,046
<b>Other Financing Sources (Uses)</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(16,415)	(1,369)	15,046
<b>Fund Balance at Beginning of Year</b>	<u>20,478</u>	<u>20,478</u>	<u>-</u>
<b>Fund Balance at End of Year</b>	<u>\$ 4,063</u>	<u>\$ 19,109</u>	<u>\$ 15,046</u>

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 For the Year Ended June 30, 2010

	Library Trust		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Miscellaneous	\$ 1,147	\$ 1,554	\$ 407
Total Revenues	<u>1,147</u>	<u>1,554</u>	<u>407</u>
Expenditures			
Cultural and Recreation			
Other	<u>11,147</u>	<u>14,095</u>	<u>(2,948)</u>
Total Expenditures	<u>11,147</u>	<u>14,095</u>	<u>(2,948)</u>
Excess of Revenues Over (Under) Expenditures	(10,000)	(12,541)	(2,541)
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	(10,000)	(12,541)	(2,541)
Fund Balance at Beginning of Year	<u>35,585</u>	<u>35,585</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 25,585</u>	<u>\$ 23,044</u>	<u>\$ (2,541)</u>

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 For the Year Ended June 30, 2010

	Library Special Trust		
	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Interest	\$ -	\$ 921	\$ 921
<b>Total Revenues</b>	<u>-</u>	<u>921</u>	<u>921</u>
<b>Expenditures</b>			
Cultural and Recreation			
Supplies	15,000	13,692	1,308
<b>Total Expenditures</b>	<u>15,000</u>	<u>13,692</u>	<u>1,308</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(15,000)	(12,771)	2,229
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(15,000)	(12,771)	2,229
<b>Fund Balance at Beginning of Year</b>	<u>324,746</u>	<u>324,746</u>	<u>-</u>
<b>Fund Balance at End of Year</b>	<u>\$ 309,746</u>	<u>\$ 311,975</u>	<u>\$ 2,229</u>

**BEAUFORT COUNTY, SOUTH CAROLINA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS - CULTURAL AND RECREATION PROGRAMS**  
**For the Year Ended June 30, 2010**

	Library Impact Fees		
	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Licenses and Permits	\$ 475,506	\$ 217,701	\$ (257,805)
Interest	-	20,155	20,155
<b>Total Revenues</b>	<u>475,506</u>	<u>237,856</u>	<u>(237,650)</u>
<b>Expenditures</b>			
Cultural and Recreation			
Supplies	201,226	210,428	(9,202)
<b>Total Expenditures</b>	<u>201,226</u>	<u>210,428</u>	<u>(9,202)</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	274,280	27,428	(246,852)
<b>Other Financing Sources (Uses)</b>			
Transfers out	(422,678)	(422,677)	1
<b>Total Other Financing Sources (Uses)</b>	<u>(422,678)</u>	<u>(422,677)</u>	<u>1</u>
<b>Net Change in Fund Balance</b>	(148,398)	(395,249)	(246,851)
<b>Fund Balance at Beginning of Year</b>	<u>3,774,209</u>	<u>3,774,209</u>	<u>-</u>
<b>Fund Balance at End of Year</b>	<u>\$ 3,625,811</u>	<u>\$ 3,378,960</u>	<u>\$ (246,851)</u>

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 For the Year Ended June 30, 2010

	PALS Capital Program		
	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charge for Services	\$ 20,000	\$ 20,746	\$ 746
Interest	-	444	444
<b>Total Revenues</b>	<u>20,000</u>	<u>21,190</u>	<u>1,190</u>
<b>Expenditures</b>			
Cultural and Recreation			
Supplies	<u>32,498</u>	<u>32,497</u>	<u>1</u>
<b>Total Expenditures</b>	<u>32,498</u>	<u>32,497</u>	<u>1</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(12,498)	(11,307)	1,191
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-
<b>Net Change in Fund Balance</b>	(12,498)	(11,307)	1,191
<b>Fund Balance at Beginning of Year</b>	<u>57,233</u>	<u>57,233</u>	-
<b>Fund Balance at End of Year</b>	<u>\$ 44,735</u>	<u>\$ 45,926</u>	<u>\$ 1,191</u>

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 For the Year Ended June 30, 2010

	PALS Impact Fees		
	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Licenses and Permits	\$ 557,500	\$ 345,823	\$ (211,677)
Interest	-	15,718	15,718
<b>Total Revenues</b>	<u>557,500</u>	<u>361,541</u>	<u>(195,959)</u>
<b>Expenditures</b>			
Cultural and Recreation			
Capital	<u>2,135,143</u>	<u>1,025,347</u>	<u>1,109,796</u>
<b>Total Expenditures</b>	<u>2,135,143</u>	<u>1,025,347</u>	<u>1,109,796</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(1,577,643)	(663,806)	913,837
<b>Other Financing Sources (Uses)</b>			
Transfers Out	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(1,577,643)	(663,806)	913,837
<b>Fund Balance at Beginning of Year</b>	<u>3,313,836</u>	<u>3,313,836</u>	<u>-</u>
<b>Fund Balance at End of Year</b>	<u>\$ 1,736,193</u>	<u>\$ 2,650,030</u>	<u>\$ 913,837</u>

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For the Year Ended June 30, 2010

	State PARD Grants		
	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 20,000	\$ 15,789	\$ (4,211)
Miscellaneous	-	3,000	3,000
<b>Total Revenues</b>	<u>20,000</u>	<u>18,789</u>	<u>(1,211)</u>
<b>Expenditures</b>			
Cultural and Recreation			
Capital	<u>20,000</u>	<u>34,242</u>	<u>(14,242)</u>
<b>Total Expenditures</b>	<u>20,000</u>	<u>34,242</u>	<u>(14,242)</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	-	(15,453)	(15,453)
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	15,452	15,452
<b>Total Other Financing Sources (Uses)</b>	-	15,452	15,452
<b>Net Change in Fund Balance</b>	-	(1)	(1)
<b>Fund Balance at Beginning of Year</b>	<u>1</u>	<u>1</u>	<u>-</u>
<b>Fund Balance at End of Year</b>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

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For the Year Ended June 30, 2010

	<u>Summer Nutrition Program Grants</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 247,414	\$ 357,796	\$ 110,382
<b>Total Revenues</b>	<u>247,414</u>	<u>357,796</u>	<u>110,382</u>
<b>Expenditures</b>			
Cultural and Recreation			
Personnel	62,005	82,588	(20,583)
Purchased Services	184,291	267,246	(82,955)
Supplies	<u>1,118</u>	<u>7,962</u>	<u>(6,844)</u>
<b>Total Expenditures</b>	<u>247,414</u>	<u>357,796</u>	<u>(110,382)</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	-	-	-
<b>Other Financing Sources (Uses)</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	-	-
<b>Fund Balance at Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance at End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



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For the Year Ended June 30, 2010

	Total		Variance Positive (Negative)
	Budget	Actual	
<b>Revenues</b>			
Licenses and Permits	\$ 1,033,006	\$ 563,524	\$ (469,482)
Intergovernmental	324,783	430,955	106,172
Charge for Services	20,000	20,746	746
Interest	-	37,238	37,238
Miscellaneous	6,937	6,793	(144)
<b>Total Revenues</b>	<u>1,384,726</u>	<u>1,059,256</u>	<u>(325,470)</u>
<b>Expenditures</b>			
Cultural and Recreation			
Personnel	62,005	82,588	(20,583)
Purchased Services	188,281	271,836	(83,555)
Supplies	283,713	298,802	(15,089)
Capital	2,196,856	1,081,754	1,115,102
Other	11,147	14,095	(2,948)
<b>Total Expenditures</b>	<u>2,742,002</u>	<u>1,749,075</u>	<u>992,927</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(1,357,276)	(689,819)	667,457
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	15,452	15,452
Transfers Out	(422,678)	(422,677)	1
<b>Total Other Financing Sources (Uses)</b>	<u>(422,678)</u>	<u>(407,225)</u>	<u>15,453</u>
<b>Net Change in Fund Balance</b>	(1,779,954)	(1,097,044)	682,910
<b>Fund Balance at Beginning of Year</b>	<u>7,526,088</u>	<u>7,526,088</u>	<u>-</u>
<b>Fund Balance at End of Year</b>	<u>\$ 5,746,134</u>	<u>\$ 6,429,044</u>	<u>\$ 682,910</u>



Beaufort County

South Carolina



*Photo by Peggy MacBean*

This large piece of driftwood likely washed ashore after erosion ate away its root structure in the maritime forest. Erosion is a natural occurrence and the beaches of Beaufort County are constantly changing shape.



Beaufort County

South Carolina



*Photo by Chris Kirk*

Beaufort County has a thriving seafood industry. In addition to finfish; shrimp and oysters are also abundant. However, today's shrimpers face serious challenges caused by competition from other regions, strict environmental regulations and rising insurance costs.