

BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
ALL NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2010

	General Government Programs		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 3,916,071	\$ 3,802,558	\$ (113,513)
Licenses and Permits	3,035,135	2,770,373	(264,762)
Intergovernmental	1,191,872	1,193,533	1,661
Charge for Services	1,380,433	1,345,625	(34,808)
Fines and Forfeitures	50,000	48,060	(1,940)
Interest	10,665	31,518	20,853
Miscellaneous	<u>632,071</u>	<u>503,993</u>	<u>(128,078)</u>
Total Revenues	<u>10,216,247</u>	<u>9,695,660</u>	<u>(520,587)</u>
Expenditures			
General Government	5,145,791	4,597,637	548,154
Capital	<u>440,416</u>	<u>245,603</u>	<u>194,813</u>
Total Expenditures	<u>5,586,207</u>	<u>4,843,240</u>	<u>742,967</u>
Excess of Revenues Over (Under) Expenditures	4,630,040	4,852,420	222,380
Other Financing Sources (Uses)			
Transfers In	1,071,058	1,073,049	1,991
Transfers Out	<u>(7,495,444)</u>	<u>(7,634,080)</u>	<u>(138,636)</u>
Total Other Financing Sources (Uses)	<u>(6,424,386)</u>	<u>(6,561,031)</u>	<u>(136,645)</u>
Net Change in Fund Balance	(1,794,346)	(1,708,611)	85,735
Fund Balance at Beginning of Year	<u>11,846,749</u>	<u>11,846,749</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 10,052,403</u>	<u>\$ 10,138,138</u>	<u>\$ 85,735</u>

BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
ALL NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2010

	Public Safety Programs		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 40,000	\$ 25,251	\$ (14,749)
Intergovernmental	1,756,184	1,275,414	(480,770)
Charge for Services	1,368,771	1,612,149	243,378
Fines for Forfeitures	228,652	320,825	92,173
Interest	-	20,388	20,388
Miscellaneous	320,009	240,680	(79,329)
Total Revenues	3,713,616	3,494,707	(218,909)
Expenditures			
Public Safety	3,180,166	2,920,778	259,388
Capital	3,656,090	2,495,441	1,160,649
Total Expenditures	6,836,256	5,416,219	1,420,037
Excess of Revenues Over (Under) Expenditures	(3,122,640)	(1,921,512)	1,201,128
Other Financing Sources (Uses)			
Transfers In	1,472,610	1,483,912	11,302
Total Other Financing Sources (Uses)	1,472,610	1,483,912	11,302
Net Change in Fund Balance	(1,650,030)	(437,600)	1,212,430
Fund Balance at Beginning of Year	4,226,886	4,226,886	-
Fund Balance at End of Year	\$ 2,576,856	\$ 3,789,286	\$ 1,212,430

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FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
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For the Year Ended June 30, 2010

	Public Works Programs		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 3,930,082	\$ 2,258,119	\$ (1,671,963)
Intergovernmental	2,863,559	2,494,900	(368,659)
Charge for Services	1,001,800	1,240,227	238,427
Interest	15,000	62,013	47,013
Miscellaneous	<u>13,200</u>	<u>12,000</u>	<u>(1,200)</u>
Total Revenues	<u>7,823,641</u>	<u>6,067,259</u>	<u>(1,756,382)</u>
Expenditures			
Public Works	640,912	502,992	137,920
Capital	<u>5,795,551</u>	<u>2,942,896</u>	<u>2,852,655</u>
Total Expenditures	<u>6,436,463</u>	<u>3,445,888</u>	<u>2,990,575</u>
Excess of Revenues Over (Under) Expenditures	1,387,178	2,621,371	1,234,193
Other Financing Sources (Uses)			
Transfers In	8,808	8,808	-
Transfers Out	<u>(3,775,255)</u>	<u>(4,417,913)</u>	<u>(642,658)</u>
Total Other Financing Sources (Uses)	<u>(3,766,447)</u>	<u>(4,409,105)</u>	<u>(642,658)</u>
Net Change in Fund Balance	(2,379,269)	(1,787,734)	591,535
Fund Balance at Beginning of Year	<u>11,759,455</u>	<u>11,759,455</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 9,380,186</u>	<u>\$ 9,971,721</u>	<u>\$ 591,535</u>

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 FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
 ALL NONMAJOR SPECIAL REVENUE FUNDS
 For the Year Ended June 30, 2010

	Public Health - Alcohol and Drug Programs		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 678,435	\$ 765,797	\$ 87,362
Charge for Services	170,717	264,386	93,669
Miscellaneous	-	1,641	1,641
Total Revenues	<u>849,152</u>	<u>1,031,824</u>	<u>182,672</u>
Expenditures			
Public Health	<u>1,339,616</u>	<u>1,283,439</u>	<u>56,177</u>
Total Expenditures	<u>1,339,616</u>	<u>1,283,439</u>	<u>56,177</u>
Excess of Revenues Over (Under) Expenditures	(490,464)	(251,615)	238,849
Other Financing Sources (Uses)			
Transfers In	493,665	278,545	(215,120)
Transfers Out	<u>(3,201)</u>	<u>(26,930)</u>	<u>(23,729)</u>
Total Other Financing Sources (Uses)	<u>490,464</u>	<u>251,615</u>	<u>(238,849)</u>
Net Change in Fund Balance	-	-	-
Fund Balance at Beginning of Year	<u>1,069</u>	<u>1,069</u>	-
Fund Balance at End of Year	<u>\$ 1,069</u>	<u>\$ 1,069</u>	<u>\$ -</u>

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FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
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For the Year Ended June 30, 2010

	Public Health-Disabilities and Special Needs Programs		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 3,897,329	\$ 3,950,713	\$ 53,384
Charge for Services	235,026	245,036	10,010
Interest	-	3,454	3,454
Miscellaneous	<u>22,705</u>	<u>24,925</u>	<u>2,220</u>
Total Revenues	<u>4,155,060</u>	<u>4,224,128</u>	<u>69,068</u>
Expenditures			
Public Health	5,971,860	5,612,937	358,923
Capital	<u>58,769</u>	<u>27,858</u>	<u>30,911</u>
Total Expenditures	<u>6,030,629</u>	<u>5,640,795</u>	<u>389,834</u>
Excess of Revenues Over (Under) Expenditures	(1,875,569)	(1,416,667)	458,902
Other Financing Sources (Uses)			
Transfers In	1,871,596	1,438,123	(433,473)
Transfers Out	<u>(7,400)</u>	<u>(24)</u>	<u>7,376</u>
Total Other Financing Sources (Uses)	<u>1,864,196</u>	<u>1,438,099</u>	<u>(426,097)</u>
Net Change in Fund Balance	(11,373)	21,432	32,805
Fund Balance at Beginning of Year	<u>237,237</u>	<u>237,237</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 225,864</u>	<u>\$ 258,669</u>	<u>\$ 32,805</u>

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FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
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For the Year Ended June 30, 2010

	Public Welfare Programs		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 706,954	\$ 702,777	\$ (4,177)
Charge for Services	40,947	72,702	31,755
Miscellaneous	<u>25,225</u>	<u>17,963</u>	<u>(7,262)</u>
Total Revenues	<u>773,126</u>	<u>793,442</u>	<u>20,316</u>
Expenditures			
Public Welfare	<u>950,901</u>	<u>951,537</u>	<u>(636)</u>
Total Expenditures	<u>950,901</u>	<u>951,537</u>	<u>(636)</u>
Excess of Revenues Over (Under) Expenditures	(177,775)	(158,095)	19,680
Other Financing Sources (Uses)			
Transfers In	<u>178,000</u>	<u>178,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>178,000</u>	<u>178,000</u>	<u>-</u>
Net Change in Fund Balance	225	19,905	19,680
Fund Balance at Beginning of Year	<u>72,532</u>	<u>72,532</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 72,757</u>	<u>\$ 92,437</u>	<u>\$ 19,680</u>

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FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
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For the Year Ended June 30, 2010

	Cultural and Recreation Programs		
	Budget	Actual	Variance Positive (Negative)
Revenues			
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	<u>6,937</u>	<u>6,793</u>	<u>(144)</u>
Total Revenues	<u>1,384,726</u>	<u>1,059,256</u>	<u>(325,470)</u>
Expenditures			
Cultural and Recreation	545,146	667,321	(122,175)
Capital	<u>2,196,856</u>	<u>1,081,754</u>	<u>1,115,102</u>
Total Expenditures	<u>2,742,002</u>	<u>1,749,075</u>	<u>992,927</u>
Excess of Revenues Over (Under) Expenditures	(1,357,276)	(689,819)	667,457
Other Financing Sources (Uses)			
Transfers In	-	15,452	15,452
Transfers Out	<u>(422,678)</u>	<u>(422,677)</u>	<u>1</u>
Total Other Financing Sources (Uses)	<u>(422,678)</u>	<u>(407,225)</u>	<u>15,453</u>
Net Change in Fund Balance	(1,779,954)	(1,097,044)	682,910
Fund Balance at Beginning of Year	<u>7,526,088</u>	<u>7,526,088</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 5,746,134</u>	<u>\$ 6,429,044</u>	<u>\$ 682,910</u>

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 FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
 ALL NONMAJOR SPECIAL REVENUE FUNDS
 For the Year Ended June 30, 2010

	Totals		Variance Positive (Negative)
	Budget	Actual	
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	<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 Beginning of Year	<u>35,670,016</u>	<u>35,670,016</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 28,055,269</u>	<u>\$ 30,680,364</u>	<u>\$ 2,625,095</u>