

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

	<u>Bluffton Parkway Project</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Interest	<u>\$ 2,407</u>	<u>\$ 2,844</u>	<u>\$ 437</u>
Total Revenues	<u>2,407</u>	<u>2,844</u>	<u>437</u>
Expenditures			
Capital Projects	<u>607,712</u>	<u>584,549</u>	<u>23,163</u>
Excess of Revenues Over (Under) Expenditures	(605,305)	(581,705)	23,600
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	(605,305)	(581,705)	23,600
Fund Balance at Beginning of Year	<u>2,451,308</u>	<u>2,451,308</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 1,846,003</u>	<u>\$ 1,869,603</u>	<u>\$ 23,600</u>

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	<u>Multicounty Industrial Park</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Property Taxes	\$ 19,750	\$ 23,809	\$ 4,059
Interest	<u>-</u>	<u>11</u>	<u>11</u>
Total Revenues	<u>19,750</u>	<u>23,820</u>	<u>4,070</u>
Expenditures			
Capital Projects	<u>19,750</u>	<u>-</u>	<u>19,750</u>
Excess of Revenues Over (Under) Expenditures	-	23,820	23,820
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	-	23,820	23,820
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 23,820</u>	<u>\$ 23,820</u>

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	<u>Administration Building Renovations</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Interest	\$ 6,267	\$ 6,827	\$ 560
Total Revenues	<u>6,267</u>	<u>6,827</u>	<u>560</u>
Expenditures			
Capital Projects	<u>754,774</u>	<u>156,786</u>	<u>597,988</u>
Excess of Revenues Over (Under) Expenditures	(748,507)	(149,959)	598,548
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	(748,507)	(149,959)	598,548
Fund Balance at Beginning of Year	<u>6,077,911</u>	<u>6,077,911</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 5,329,404</u>	<u>\$ 5,927,952</u>	<u>\$ 598,548</u>

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	2011 General Obligation Bond Projects		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 2	\$ 2
Total Revenues	-	2	2
Expenditures			
Capital Projects	143,614	3,513	140,101
Excess of Revenues Over (Under) Expenditures	(143,614)	(3,511)	140,103
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(143,614)	(3,511)	140,103
Fund Balance at Beginning of Year	143,614	143,614	-
Fund Balance at End of Year	\$ -	\$ 140,103	\$ 140,103

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	<u>2002 General Obligation Bond Projects</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Interest	\$ 1,600	\$ 1,111	\$ (489)
Total Revenues	<u>1,600</u>	<u>1,111</u>	<u>(489)</u>
Expenditures			
Capital Projects	<u>1,297,870</u>	<u>870,906</u>	<u>426,964</u>
Excess of Revenues Over (Under) Expenditures	(1,296,270)	(869,795)	426,475
Other Financing Sources (Uses)			
Transfers Out	<u>(502,048)</u>	<u>(502,048)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(502,048)</u>	<u>(502,048)</u>	<u>-</u>
Net Change in Fund Balance	(1,798,318)	(1,371,843)	426,475
Fund Balance at Beginning of Year	<u>1,798,318</u>	<u>1,798,318</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 426,475</u>	<u>\$ 426,475</u>

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	2003 General Obligation Bond Projects		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 186	\$ 153	\$ (33)
Total Revenues	<u>186</u>	<u>153</u>	<u>(33)</u>
Expenditures			
Capital Projects	<u>225,000</u>	<u>-</u>	<u>225,000</u>
Excess of Revenues Over (Under) Expenditures	(224,814)	153	224,967
Other Financing Sources (Uses)			
Transfers Out	<u>(152,277)</u>	<u>(152,277)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(152,277)</u>	<u>(152,277)</u>	<u>-</u>
Net Change in Fund Balance	(377,091)	(152,124)	224,967
Fund Balance at Beginning of Year	<u>377,091</u>	<u>377,091</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 224,967</u>	<u>\$ 224,967</u>

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	2005 General Obligation Bond Projects		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 40,000	\$ 40,000	\$ -
Interest	<u>3,229</u>	<u>3,385</u>	<u>156</u>
Total Revenues	<u>43,229</u>	<u>43,385</u>	<u>156</u>
Expenditures			
Capital Projects	<u>3,400,958</u>	<u>595,710</u>	<u>2,805,248</u>
Excess of Revenues Over (Under) Expenditures	(3,357,729)	(552,325)	2,805,404
Other Financing Sources (Uses)			
Transfers In	256,548	256,548	-
Transfers Out	<u>(160,000)</u>	<u>(160,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>96,548</u>	<u>96,548</u>	<u>-</u>
Net Change in Fund Balance	(3,261,181)	(455,777)	2,805,404
Fund Balance at Beginning of Year	<u>3,261,181</u>	<u>3,261,181</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 2,805,404</u>	<u>\$ 2,805,404</u>

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	2009 General Obligation Bond Projects		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 1,698	\$ 2,331	\$ 633
Total Revenues	<u>1,698</u>	<u>2,331</u>	<u>633</u>
Expenditures			
Capital projects	<u>1,330,922</u>	<u>422,144</u>	<u>908,778</u>
Excess of Revenues Over (Under) Expenditures	(1,329,224)	(419,813)	909,411
Other Financing Sources (Uses)			
Transfers in	39,223	39,223	-
Transfers out	<u>(95,334)</u>	<u>(95,334)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(56,111)</u>	<u>(56,111)</u>	<u>-</u>
Net Change in Fund Balance	(1,385,335)	(475,924)	909,411
Fund Balance at Beginning of Year	<u>1,385,335</u>	<u>1,385,335</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 909,411</u>	<u>\$ 909,411</u>

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	2010 Bond Projects		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ 99,297	\$ 99,297	\$ -
Interest	8,000	4,483	(3,517)
Total Revenues	<u>107,297</u>	<u>103,780</u>	<u>(3,517)</u>
Expenditures			
Capital projects	<u>16,398,864</u>	<u>11,180,585</u>	<u>5,218,279</u>
Excess of Revenues Over (Under) Expenditures	(16,291,567)	(11,076,805)	5,214,762
Other Financing Sources (Uses)			
Transfers out	<u>(967,742)</u>	<u>(967,742)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(967,742)</u>	<u>(967,742)</u>	<u>-</u>
Net Change in Fund Balance	(17,259,309)	(12,044,547)	5,214,762
Fund Balance at Beginning of Year	<u>17,259,309</u>	<u>17,259,309</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 5,214,762</u>	<u>\$ 5,214,762</u>

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	Total		Variance Positive (Negative)
	Budget	Actual	
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>
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 Balances at Beginning of Year	<u>32,754,067</u>	<u>32,754,067</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 7,175,407</u>	<u>\$ 17,542,497</u>	<u>\$ 10,367,090</u>