

BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
ALL SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2008

	General Government Programs		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Taxes	\$ 4,241,199	\$ 4,148,939	\$ (92,260)
Licenses and Permits	3,380,000	3,393,613	13,613
Intergovernmental	904,466	872,813	(31,653)
Charge for Services	750,000	964,546	214,546
Fines and Forfeitures	-	71,980	71,980
Interest	21,000	258,754	237,754
Miscellaneous	330,000	306,482	(23,518)
Total Revenues	<u>9,626,665</u>	<u>10,017,127</u>	<u>390,462</u>
Expenditures			
General Government	<u>5,087,367</u>	<u>3,318,141</u>	<u>1,769,226</u>
Total Expenditures	<u>5,087,367</u>	<u>3,318,141</u>	<u>1,769,226</u>
Excess of Revenues Over (Under) Expenditures	4,539,298	6,698,986	2,159,688
Other Financing Sources (Uses)			
Transfers In	128,500	10,000	(118,500)
Transfers Out	<u>(4,935,368)</u>	<u>(5,184,940)</u>	<u>(249,572)</u>
Total Other Financing Sources (Uses)	<u>(4,806,868)</u>	<u>(5,174,940)</u>	<u>(368,072)</u>
Net Change in Fund Balance	(267,570)	1,524,046	1,791,616
Fund Balance at Beginning of Year	<u>9,886,707</u>	<u>9,886,707</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 9,619,137</u>	<u>\$ 11,410,753</u>	<u>\$ 1,791,616</u>

BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
ALL SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2008

	Public Safety Programs		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 42,500	\$ 38,150	\$ (4,350)
Intergovernmental	1,125,264	1,860,072	734,808
Charge for Services	1,180,620	1,625,329	444,709
Fines for Forfeitures	166,000	186,353	20,353
Interest	-	39,322	39,322
Miscellaneous	110,000	7,666	(102,334)
Total Revenues	<u>2,624,384</u>	<u>3,756,892</u>	<u>1,132,508</u>
Expenditures			
Public Safety	<u>4,838,121</u>	<u>4,012,204</u>	<u>825,917</u>
Total Expenditures	<u>4,838,121</u>	<u>4,012,204</u>	<u>825,917</u>
Excess of Revenues Over (Under) Expenditures	(2,213,737)	(255,312)	1,958,425
Other Financing Sources (Uses)			
Transfers In	<u>2,069,495</u>	<u>669,258</u>	<u>(1,400,237)</u>
Total Other Financing Sources (Uses)	<u>2,069,495</u>	<u>669,258</u>	<u>(1,400,237)</u>
Net Change in Fund Balance	(144,242)	413,946	558,188
Fund Balance at Beginning of Year	<u>3,391,030</u>	<u>3,391,030</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 3,246,788</u>	<u>\$ 3,804,976</u>	<u>\$ 558,188</u>

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FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
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	Public Works Programs		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 5,000,000	\$ 5,685,120	\$ 685,120
Intergovernmental	2,090,200	2,501,649	411,449
Charge for Services	1,150,000	1,320,934	170,934
Interest	-	99,794	99,794
Total Revenues	<u>8,240,200</u>	<u>9,607,497</u>	<u>1,367,297</u>
Expenditures			
Public Works	<u>8,463,072</u>	<u>3,558,404</u>	<u>4,904,668</u>
Total Expenditures	<u>8,463,072</u>	<u>3,558,404</u>	<u>4,904,668</u>
Excess of Revenues Over (Under) Expenditures	(222,872)	6,049,093	6,271,965
Other Financing Sources (Uses)			
Transfers In	2,969,569	2,969,569	-
Transfers Out	<u>(3,648,100)</u>	<u>(4,898,633)</u>	<u>(1,250,533)</u>
Total Other Financing Sources (Uses)	<u>(678,531)</u>	<u>(1,929,064)</u>	<u>(1,250,533)</u>
Net Change in Fund Balance	(901,403)	4,120,029	5,021,432
Fund Balance at Beginning of Year	<u>6,603,054</u>	<u>6,603,054</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 5,701,651</u>	<u>\$ 10,723,083</u>	<u>\$ 5,021,432</u>

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FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
ALL SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2008

	Public Health - Alcohol and Drug Programs		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 669,863	\$ 740,940	\$ 71,077
Charge for Services	139,800	166,415	26,615
Miscellaneous	-	1,902	1,902
Total Revenues	<u>809,663</u>	<u>909,257</u>	<u>99,594</u>
Expenditures			
Public Health	<u>1,248,689</u>	<u>1,270,830</u>	<u>(22,141)</u>
Total Expenditures	<u>1,248,689</u>	<u>1,270,830</u>	<u>(22,141)</u>
Excess of Revenues Over (Under) Expenditures	(439,026)	(361,573)	77,453
Other Financing Sources (Uses)			
Transfers In	<u>438,746</u>	<u>353,119</u>	<u>(85,627)</u>
Total Other Financing Sources (Uses)	<u>438,746</u>	<u>353,119</u>	<u>(85,627)</u>
Net Change in Fund Balance	(280)	(8,454)	(8,174)
Fund Balance at Beginning of Year	<u>8,454</u>	<u>8,454</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 8,174</u>	<u>\$ -</u>	<u>\$ (8,174)</u>

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FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
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	Public Health-Disabilities and Special Needs Programs		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 4,091,146	\$ 4,075,202	\$ (15,944)
Charge for Services	185,850	194,153	8,303
Interest	-	9,691	9,691
Miscellaneous	<u>12,050</u>	<u>2,669</u>	<u>(9,381)</u>
Total Revenues	<u>4,289,046</u>	<u>4,281,715</u>	<u>(7,331)</u>
Expenditures			
Public Health	<u>5,837,036</u>	<u>5,402,597</u>	<u>434,439</u>
Total Expenditures	<u>5,837,036</u>	<u>5,402,597</u>	<u>434,439</u>
Excess of Revenues Over (Under) Expenditures	(1,547,990)	(1,120,882)	427,108
Other Financing Sources (Uses)			
Transfers In	1,574,764	1,115,118	(459,646)
Transfers Out	<u>(27,183)</u>	<u>-</u>	<u>27,183</u>
Total Other Financing Sources (Uses)	<u>1,547,581</u>	<u>1,115,118</u>	<u>(432,463)</u>
Net Change in Fund Balance	(409)	(5,764)	(5,355)
Fund Balance at Beginning of Year	<u>259,302</u>	<u>259,302</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 258,893</u>	<u>\$ 253,538</u>	<u>\$ (5,355)</u>

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FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
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	Public Welfare Programs		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 520,821	\$ 470,812	\$ (50,009)
Charge for Services	15,100	16,525	1,425
Miscellaneous	<u>18,000</u>	<u>18,300</u>	<u>300</u>
Total Revenues	<u>553,921</u>	<u>505,637</u>	<u>(48,284)</u>
Expenditures			
Public Welfare	<u>595,921</u>	<u>621,330</u>	<u>(25,409)</u>
Total Expenditures	<u>595,921</u>	<u>621,330</u>	<u>(25,409)</u>
Excess of Revenues Over (Under) Expenditures	(42,000)	(115,693)	(73,693)
Other Financing Sources (Uses)			
Transfers In	<u>42,000</u>	<u>92,000</u>	<u>50,000</u>
Total Other Financing Sources (Uses)	<u>42,000</u>	<u>92,000</u>	<u>50,000</u>
Net Change in Fund Balance	-	(23,693)	(23,693)
Fund Balance at Beginning of Year	<u>72,874</u>	<u>72,874</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 72,874</u>	<u>\$ 49,181</u>	<u>\$ (23,693)</u>

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FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
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	Cultural and Recreation Programs		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 2,356,000	\$ 2,233,050	\$ (122,950)
Intergovernmental	297,000	269,966	(27,034)
Charge for Services	20,000	23,975	3,975
Interest	-	87,124	87,124
Miscellaneous	500	3,887	3,387
Total Revenues	<u>2,673,500</u>	<u>2,618,002</u>	<u>(55,498)</u>
Expenditures			
Cultural and Recreation	<u>2,699,149</u>	<u>705,935</u>	<u>1,993,214</u>
Total Expenditures	<u>2,699,149</u>	<u>705,935</u>	<u>1,993,214</u>
Excess of Revenues Over (Under) Expenditures	(25,649)	1,912,067	1,937,716
Other Financing Sources (Uses)			
Transfers In	<u>11,000</u>	<u>2,393</u>	<u>(8,607)</u>
Total Other Financing Sources (Uses)	<u>11,000</u>	<u>2,393</u>	<u>(8,607)</u>
Net Change in Fund Balance	(14,649)	1,914,460	1,929,109
Fund Balance at Beginning of Year	<u>6,351,852</u>	<u>6,351,852</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 6,337,203</u>	<u>\$ 8,266,312</u>	<u>\$ 1,929,109</u>

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FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
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For the Year Ended June 30, 2008

	Totals		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Taxes	\$ 4,241,199	\$ 4,148,939	\$ (92,260)
Licenses and Permits	10,778,500	11,349,933	571,433
Intergovernmental	9,698,760	10,791,454	1,092,694
Charge for Services	3,441,370	4,311,877	870,507
Fines and Forfeitures	166,000	258,333	92,333
Interest	21,000	494,685	473,685
Miscellaneous	<u>470,550</u>	<u>340,906</u>	<u>(129,644)</u>
Total Revenues	<u>28,817,379</u>	<u>31,696,127</u>	<u>2,878,748</u>
Expenditures			
General Government	5,087,367	3,318,141	1,769,226
Public Safety	4,838,121	4,012,204	825,917
Public Works	8,463,072	3,558,404	4,904,668
Public Health	7,085,725	6,673,427	412,298
Public Welfare	595,921	621,330	(25,409)
Cultural and Recreation	<u>2,699,149</u>	<u>705,935</u>	<u>1,993,214</u>
Total Expenditures	<u>28,769,355</u>	<u>18,889,441</u>	<u>9,879,914</u>
Excess of Revenues Over (Under) Expenditures	48,024	12,806,686	12,758,662
Other Financing Sources (Uses)			
Transfers In	7,234,074	5,211,457	(2,022,617)
Transfers Out	<u>(8,610,651)</u>	<u>(10,083,573)</u>	<u>(1,472,922)</u>
Total Other Financing Sources (Uses)	<u>(1,376,577)</u>	<u>(4,872,116)</u>	<u>(3,495,539)</u>
Net Change in Fund Balance	(1,328,553)	7,934,570	9,263,123
Fund Balance at Beginning of Year	<u>26,573,273</u>	<u>26,573,273</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 25,244,720</u>	<u>\$ 34,507,843</u>	<u>\$ 9,263,123</u>