

BEAUFORT COUNTY, SOUTH CAROLINA
BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2009

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<u>ASSETS</u>				
Cash and Equity in Pooled Cash and Investments	\$ 36,300,540	\$ 13,601,489	\$ 16,272,116	\$ 66,174,145
Receivables, Net	1,964,994	-	-	1,964,994
Due from Other Governments	813,627	-	79,537	893,164
Prepaid Expenditures	<u>12,352</u>	<u>-</u>	<u>-</u>	<u>12,352</u>
Total Assets	<u>\$ 39,091,513</u>	<u>\$ 13,601,489</u>	<u>\$ 16,351,653</u>	<u>\$ 69,044,655</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities				
Accounts Payable	\$ 2,609,093	\$ -	\$ 856,895	\$ 3,465,988
Accrued Payroll	464,848	-	-	464,848
Due to Others	279,362	-	-	279,362
Deferred Property Tax Revenue	62,572	-	-	62,572
Deferred Revenue	<u>5,622</u>	<u>-</u>	<u>-</u>	<u>5,622</u>
Total Liabilities	<u>3,421,497</u>	<u>-</u>	<u>856,895</u>	<u>4,278,392</u>
<u>FUND BALANCE</u>				
Reserved for Encumbrances	1,185,839	-	699,223	1,885,062
Reserved for Capital Projects	-	-	14,795,535	14,795,535
Reserved for Debt Service	-	13,601,489	-	13,601,489
Unreserved Fund Balance	<u>34,484,177</u>	<u>-</u>	<u>-</u>	<u>34,484,177</u>
Total Fund Balance	<u>35,670,016</u>	<u>13,601,489</u>	<u>15,494,758</u>	<u>64,766,263</u>
Total Liabilities and Fund Balance	<u>\$ 39,091,513</u>	<u>\$ 13,601,489</u>	<u>\$ 16,351,653</u>	<u>\$ 69,044,655</u>



Photo by Scott Hansen

A pelican, seen through the “window” of a Beaufort County dock house, is a common site and one of many bird species enjoyed by those who love nature and the County’s vast expanses of wetland habitat.