

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, 2009

	Library Grants		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ -	\$ 8,635	\$ 8,635
Miscellaneous	-	2,000	2,000
Total Revenues	<u>-</u>	<u>10,635</u>	<u>10,635</u>
Expenditures			
Cultural and Recreation			
Purchased Services	-	9,825	(9,825)
Supplies	50,000	36,019	13,981
Total Expenditures	<u>50,000</u>	<u>45,844</u>	<u>4,156</u>
Excess of Revenues Over (Under) Expenditures	(50,000)	(35,209)	14,791
Other Financing Sources (Uses)			
Transfers In	50,000	-	(50,000)
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
Net Change in Fund Balance	-	(35,209)	(35,209)
Fund Balance at Beginning of Year	<u>55,687</u>	<u>55,687</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 55,687</u>	<u>\$ 20,478</u>	<u>\$ (35,209)</u>

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	Library Trust		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Miscellaneous	\$ -	\$ 11,793	\$ 11,793
Total Revenues	<u>-</u>	<u>11,793</u>	<u>11,793</u>
Expenditures			
Cultural and Recreation			
Other	-	9,758	(9,758)
Total Expenditures	<u>-</u>	<u>9,758</u>	<u>(9,758)</u>
Excess of Revenues Over (Under) Expenditures	-	2,035	2,035
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	2,035	2,035
Fund Balance at Beginning of Year	<u>33,550</u>	<u>33,550</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 33,550</u>	<u>\$ 35,585</u>	<u>\$ 2,035</u>

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For the Year Ended June 30, 2009

	Library Special Trust		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Interest	\$ -	\$ 2,586	\$ 2,586
Total Revenues	-	2,586	2,586
Expenditures			
Cultural and Recreation			
Supplies	-	9,231	(9,231)
Other	-	2,321	(2,321)
Total Expenditures	-	11,552	(11,552)
Excess of Revenues Over (Under) Expenditures	-	(8,966)	(8,966)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	(8,966)	(8,966)
Fund Balance at Beginning of Year	333,712	333,712	-
Fund Balance at End of Year	\$ 333,712	\$ 324,746	\$ (8,966)

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For the Year Ended June 30, 2009

	Library Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 770,000	\$ 168,680	\$ (601,320)
Interest	-	54,616	54,616
Total Revenues	<u>770,000</u>	<u>223,296</u>	<u>(546,704)</u>
Expenditures			
Cultural and Recreation			
Purchased Services	-	179,718	(179,718)
Supplies	770,000	-	770,000
Capital	-	75,933	(75,933)
Total Expenditures	<u>770,000</u>	<u>255,651</u>	<u>514,349</u>
Excess of Revenues Over (Under) Expenditures	-	(32,355)	(32,355)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	(32,355)	(32,355)
Fund Balance at Beginning of Year	<u>3,806,564</u>	<u>3,806,564</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 3,806,564</u>	<u>\$ 3,774,209</u>	<u>\$ (32,355)</u>

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For the Year Ended June 30, 2009

	PALS Capital Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services	\$ 20,000	\$ 17,434	\$ (2,566)
Interest	-	337	337
Total Revenues	<u>20,000</u>	<u>17,771</u>	<u>(2,229)</u>
Expenditures			
Cultural and Recreation			
Purchased Services	-	1,726	(1,726)
Supplies	-	19,126	(19,126)
Capital	20,000	-	20,000
Total Expenditures	<u>20,000</u>	<u>20,852</u>	<u>(852)</u>
Excess of Revenues Over (Under) Expenditures	-	(3,081)	(3,081)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	(3,081)	(3,081)
Fund Balance at Beginning of Year	<u>60,314</u>	<u>60,314</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 60,314</u>	<u>\$ 57,233</u>	<u>\$ (3,081)</u>

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 For the Year Ended June 30, 2009

	PALS Bluffest		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Charge for Services	\$ -	\$ 8,798	\$ 8,798
Total Revenues	<u>-</u>	<u>8,798</u>	<u>8,798</u>
Expenditures			
Cultural and Recreation			
Purchased Services	-	10,098	(10,098)
Supplies	-	6,533	(6,533)
Total Expenditures	<u>-</u>	<u>16,631</u>	<u>(16,631)</u>
Excess of Revenues Over (Under) Expenditures	-	(7,833)	(7,833)
Other Financing Sources (Uses)			
Transfers In	-	7,833	7,833
Total Other Financing Sources (Uses)	<u>-</u>	<u>7,833</u>	<u>7,833</u>
Net Change in Fund Balance	-	-	-
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	PALS Impact Fees		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Licenses and Permits	\$ 1,100,000	\$ 257,468	\$ (842,532)
Interest	-	50,188	50,188
Total Revenues	<u>1,100,000</u>	<u>307,656</u>	<u>(792,344)</u>
Expenditures			
Cultural and Recreation			
Capital	<u>135,492</u>	<u>5,797</u>	<u>129,695</u>
Total Expenditures	<u>135,492</u>	<u>5,797</u>	<u>129,695</u>
Excess of Revenues Over (Under) Expenditures	964,508	301,859	(662,649)
Other Financing Sources (Uses)			
Transfers out	<u>(964,508)</u>	<u>(964,508)</u>	-
Total Other Financing Sources (Uses)	<u>(964,508)</u>	<u>(964,508)</u>	-
Net Change in Fund Balance	-	(662,649)	(662,649)
Fund Balance at Beginning of Year	<u>3,976,485</u>	<u>3,976,485</u>	-
Fund Balance at End of Year	<u>\$ 3,976,485</u>	<u>\$ 3,313,836</u>	<u>\$ (662,649)</u>

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	<u>Summer Nutrition Program Grants</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 220,000	\$ 233,096	\$ 13,096
Total Revenues	<u>220,000</u>	<u>233,096</u>	<u>13,096</u>
Expenditures			
Cultural and Recreation			
Personnel	46,840	50,057	(3,217)
Purchased Services	171,660	188,070	(16,410)
Supplies	<u>1,500</u>	<u>393</u>	<u>1,107</u>
Total Expenditures	<u>220,000</u>	<u>238,520</u>	<u>(18,520)</u>
Excess of Revenues Over (Under) Expenditures	-	(5,424)	(5,424)
Other Financing Sources (Uses)			
Transfers In	<u>-</u>	<u>5,424</u>	<u>5,424</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>5,424</u>	<u>5,424</u>
Net Change in Fund Balance	-	-	-
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	State PARD Grants		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ 20,000	\$ 16,339	\$ (3,661)
Total Revenues	<u>20,000</u>	<u>16,339</u>	<u>(3,661)</u>
Expenditures			
Cultural and Recreation			
Capital	20,000	21,775	(1,775)
Total Expenditures	<u>20,000</u>	<u>21,775</u>	<u>(1,775)</u>
Excess of Revenues Over (Under) Expenditures	-	(5,436)	(5,436)
Other Financing Sources (Uses)			
Transfers In	-	5,437	5,437
Total Other Financing Sources (Uses)	<u>-</u>	<u>5,437</u>	<u>5,437</u>
Net Change in Fund Balance	-	1	1
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

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	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Licenses and Permits	\$ 1,870,000	\$ 426,148	\$ (1,443,852)
Intergovernmental	240,000	258,070	18,070
Charge for Services	20,000	26,232	6,232
Interest	-	107,727	107,727
Miscellaneous	-	13,793	13,793
Total Revenues	<u>2,130,000</u>	<u>831,970</u>	<u>(1,298,030)</u>
Expenditures			
Cultural and Recreation			
Personnel	46,840	50,057	(3,217)
Purchased Services	171,660	389,437	(217,777)
Supplies	821,500	71,302	750,198
Capital	175,492	103,505	71,987
Other	-	12,079	(12,079)
Total Expenditures	<u>1,215,492</u>	<u>626,380</u>	<u>589,112</u>
Excess of Revenues Over (Under) Expenditures	914,508	205,590	(708,918)
Other Financing Sources (Uses)			
Transfers In	50,000	18,694	(31,306)
Transfers out	(964,508)	(964,508)	-
Total Other Financing Sources (Uses)	<u>(914,508)</u>	<u>(945,814)</u>	<u>(31,306)</u>
Net Change in Fund Balance	-	(740,224)	(740,224)
Fund Balance at Beginning of Year	<u>8,266,312</u>	<u>8,266,312</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 8,266,312</u>	<u>\$ 7,526,088</u>	<u>\$ (740,224)</u>