

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, 2009

	General Government Programs		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 3,964,000	\$ 3,893,415	\$ (70,585)
Licenses and Permits	3,255,000	3,144,943	(110,057)
Intergovernmental	1,484,800	1,404,913	(79,887)
Charge for Services	830,000	1,093,451	263,451
Fines and Forfeitures	20,000	89,878	69,878
Interest	40,000	88,333	48,333
Miscellaneous	200,000	1,007,557	807,557
Total Revenues	<u>9,793,800</u>	<u>10,722,490</u>	<u>928,690</u>
Expenditures			
General Government	5,456,614	5,089,074	367,540
Total Expenditures	<u>5,456,614</u>	<u>5,089,074</u>	<u>367,540</u>
Excess of Revenues Over (Under) Expenditures	4,337,186	5,633,416	1,296,230
Other Financing Sources (Uses)			
Transfers In	1,233,063	370,000	(863,063)
Transfers Out	(5,574,743)	(5,567,420)	7,323
Total Other Financing Sources (Uses)	<u>(4,341,680)</u>	<u>(5,197,420)</u>	<u>(855,740)</u>
Net Change in Fund Balance	(4,494)	435,996	440,490
Fund Balance at Beginning of Year	<u>11,410,753</u>	<u>11,410,753</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 11,406,259</u>	<u>\$ 11,846,749</u>	<u>\$ 440,490</u>

BEAUFORT COUNTY, SOUTH CAROLINA
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FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
ALL NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2009

	Public Safety Programs		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 40,490	\$ 34,800	\$ (5,690)
Intergovernmental	2,753,314	2,619,216	(134,098)
Charge for Services	1,228,536	1,555,436	326,900
Fines for Forfeitures	170,000	200,948	30,948
Interest	-	52,300	52,300
Miscellaneous	370,512	657,107	286,595
Total Revenues	4,562,852	5,119,807	556,955
Expenditures			
Public Safety	7,178,063	5,376,636	1,801,427
Total Expenditures	7,178,063	5,376,636	1,801,427
Excess of Revenues Over (Under) Expenditures	(2,615,211)	(256,829)	2,358,382
Other Financing Sources (Uses)			
Transfers In	2,519,323	678,739	(1,840,584)
Total Other Financing Sources (Uses)	2,519,323	678,739	(1,840,584)
Net Change in Fund Balance	(95,888)	421,910	517,798
Fund Balance at Beginning of Year	3,804,976	3,804,976	-
Fund Balance at End of Year	\$ 3,709,088	\$ 4,226,886	\$ 517,798

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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	\$ 1,895,937	\$ (3,104,063)
Intergovernmental	2,166,140	2,120,323	(45,817)
Charge for Services	1,250,000	1,224,452	(25,548)
Interest	30,000	167,459	137,459
Total Revenues	<u>8,446,140</u>	<u>5,408,171</u>	<u>(3,037,969)</u>
Expenditures			
Public Works	6,643,347	1,906,376	4,736,971
Total Expenditures	<u>6,643,347</u>	<u>1,906,376</u>	<u>4,736,971</u>
Excess of Revenues Over (Under) Expenditures	1,802,793	3,501,795	1,699,002
Other Financing Sources (Uses)			
Transfers In	22,550	18,525	(4,025)
Transfers Out	(3,255,745)	(2,483,948)	771,797
Total Other Financing Sources (Uses)	<u>(3,233,195)</u>	<u>(2,465,423)</u>	<u>767,772</u>
Net Change in Fund Balance	(1,430,402)	1,036,372	2,466,774
Fund Balance at Beginning of Year	<u>10,723,083</u>	<u>10,723,083</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 9,292,681</u>	<u>\$ 11,759,455</u>	<u>\$ 2,466,774</u>

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 FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
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 For the Year Ended June 30, 2009

	Public Health - Alcohol and Drug Programs		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 668,153	\$ 734,076	\$ 65,923
Charge for Services	150,000	221,815	71,815
Miscellaneous	-	3,066	3,066
Total Revenues	<u>818,153</u>	<u>958,957</u>	<u>140,804</u>
Expenditures			
Public Health	<u>1,322,820</u>	<u>1,250,567</u>	<u>72,253</u>
Total Expenditures	<u>1,322,820</u>	<u>1,250,567</u>	<u>72,253</u>
Excess of Revenues Over (Under) Expenditures	(504,667)	(291,610)	213,057
Other Financing Sources (Uses)			
Transfers In	<u>504,667</u>	<u>292,679</u>	<u>(211,988)</u>
Total Other Financing Sources (Uses)	<u>504,667</u>	<u>292,679</u>	<u>(211,988)</u>
Net Change in Fund Balance	-	1,069	1,069
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 1,069</u>	<u>\$ 1,069</u>

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For the Year Ended June 30, 2009

	Public Health-Disabilities and Special Needs Programs		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 4,088,378	\$ 4,094,431	\$ 6,053
Charge for Services	200,305	208,672	8,367
Interest	-	10,010	10,010
Miscellaneous	<u>11,374</u>	<u>142,629</u>	<u>131,255</u>
Total Revenues	<u>4,300,057</u>	<u>4,455,742</u>	<u>155,685</u>
Expenditures			
Public Health	<u>6,149,157</u>	<u>5,768,182</u>	<u>380,975</u>
Total Expenditures	<u>6,149,157</u>	<u>5,768,182</u>	<u>380,975</u>
Excess of Revenues Over (Under) Expenditures	(1,849,100)	(1,312,440)	536,660
Other Financing Sources (Uses)			
Transfers In	1,755,161	1,316,645	(438,516)
Transfers Out	<u>2,007</u>	<u>(20,506)</u>	<u>(22,513)</u>
Total Other Financing Sources (Uses)	<u>1,757,168</u>	<u>1,296,139</u>	<u>(461,029)</u>
Net Change in Fund Balance	(91,932)	(16,301)	75,631
Fund Balance at Beginning of Year	<u>253,538</u>	<u>253,538</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 161,606</u>	<u>\$ 237,237</u>	<u>\$ 75,631</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	\$ 417,616	\$ 391,299	\$ (26,317)
Charge for Services	15,700	22,429	6,729
Miscellaneous	18,000	16,395	(1,605)
Total Revenues	<u>451,316</u>	<u>430,123</u>	<u>(21,193)</u>
Expenditures			
Public Welfare	<u>568,316</u>	<u>523,772</u>	<u>44,544</u>
Total Expenditures	<u>568,316</u>	<u>523,772</u>	<u>44,544</u>
Excess of Revenues Over (Under) Expenditures	(117,000)	(93,649)	23,351
Other Financing Sources (Uses)			
Transfers In	<u>117,000</u>	<u>117,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>117,000</u>	<u>117,000</u>	<u>-</u>
Net Change in Fund Balance	-	23,351	23,351
Fund Balance at Beginning of Year	<u>49,181</u>	<u>49,181</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 49,181</u>	<u>\$ 72,532</u>	<u>\$ 23,351</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	\$ 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	1,215,492	626,380	589,112
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>

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For the Year Ended June 30, 2009

	Totals		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Property Taxes	\$ 3,964,000	\$ 3,893,415	\$ (70,585)
Licenses and Permits	10,165,490	5,501,828	(4,663,662)
Intergovernmental	11,818,401	11,622,328	(196,073)
Charge for Services	3,694,541	4,352,487	657,946
Fines and Forfeitures	190,000	290,826	100,826
Interest	70,000	425,829	355,829
Miscellaneous	599,886	1,840,547	1,240,661
Total Revenues	30,502,318	27,927,260	(2,575,058)
Expenditures			
General Government	5,456,614	5,089,074	367,540
Public Safety	7,178,063	5,376,636	1,801,427
Public Works	6,643,347	1,906,376	4,736,971
Public Health	7,471,977	7,018,749	453,228
Public Welfare	568,316	523,772	44,544
Cultural and Recreation	1,215,492	626,380	589,112
Total Expenditures	28,533,809	20,540,987	7,992,822
Excess of Revenues Over (Under) Expenditures	1,968,509	7,386,273	5,417,764
Other Financing Sources (Uses)			
Transfers In	6,201,764	2,812,282	(3,389,482)
Transfers Out	(9,792,989)	(9,036,382)	756,607
Total Other Financing Sources (Uses)	(3,591,225)	(6,224,100)	(2,632,875)
Net Change in Fund Balance	(1,622,716)	1,162,173	2,784,889
Fund Balance at Beginning of Year	34,507,843	34,507,843	-
Fund Balance at End of Year	\$ 32,885,127	\$ 35,670,016	\$ 2,784,889