

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, 2009

	Bluffton Parkway Project		
	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ -	\$ -
Interest	-	35,033	35,033
<b>Total Revenues</b>	<u>-</u>	<u>35,033</u>	<u>35,033</u>
<b>Expenditures</b>			
Capital Projects	1,283,116	1,214,142	68,974
<b>Excess of Revenues Over (Under) Expenditures</b>	(1,283,116)	(1,179,109)	104,007
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(1,283,116)	(1,179,109)	104,007
<b>Fund Balance at Beginning of Year</b>	<u>3,630,417</u>	<u>3,630,417</u>	<u>-</u>
<b>Fund Balance at End of Year</b>	<u>\$ 2,347,301</u>	<u>\$ 2,451,308</u>	<u>\$ 104,007</u>

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	Bluffton TIF Projects		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Interest	-	-	-
Total Revenues	-	-	-
Expenditures			
Capital Projects	1,127,308	1,127,308	-
Excess of Revenues Over (Under) Expenditures	(1,127,308)	(1,127,308)	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(1,127,308)	(1,127,308)	-
Fund Balance at Beginning of Year	1,127,308	1,127,308	-
Fund Balance at End of Year	\$ -	\$ -	\$ -

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	Administration Building Renovations		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Interest	-	44,660	44,660
Total Revenues	-	44,660	44,660
Expenditures			
Capital Projects	-	-	-
Excess of Revenues Over (Under) Expenditures	-	44,660	44,660
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	44,660	44,660
Fund Balance at Beginning of Year	6,033,251	6,033,251	-
Fund Balance at End of Year	\$ 6,033,251	\$ 6,077,911	\$ 44,660

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	2001 General Obligation Bond Projects		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Interest	-	6,025	6,025
Total Revenues	-	6,025	6,025
Expenditures			
Capital Projects	442,658	305,069	137,589
Excess of Revenues Over (Under) Expenditures	(442,658)	(299,044)	143,614
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(442,658)	(299,044)	143,614
Fund Balance at Beginning of Year	442,658	442,658	-
Fund Balance at End of Year	\$ -	\$ 143,614	\$ 143,614

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	2002 General Obligation Bond Projects		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 80,000	\$ 79,537	\$ (463)
Interest	-	21,384	21,384
Total Revenues	<u>80,000</u>	<u>100,921</u>	<u>20,921</u>
Expenditures			
Capital Projects	<u>2,082,767</u>	<u>305,370</u>	<u>1,777,397</u>
Excess of Revenues Over (Under) Expenditures	(2,002,767)	(204,449)	1,798,318
Other Financing Sources (Uses)			
Transfers In	180,268	180,268	-
Transfers Out	<u>(160,807)</u>	<u>(160,807)</u>	-
Total Other Financing Sources (Uses)	<u>19,461</u>	<u>19,461</u>	-
Net Change in Fund Balance	(1,983,306)	(184,988)	1,798,318
Fund Balance at Beginning of Year	<u>1,983,306</u>	<u>1,983,306</u>	-
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 1,798,318</u>	<u>\$ 1,798,318</u>

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	2003 General Obligation Bond Projects		
	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ -	\$ -
Interest	-	3,915	3,915
Total Revenues	-	3,915	3,915
<b>Expenditures</b>			
Capital Projects	373,176	-	373,176
Excess of Revenues Over (Under) Expenditures	(373,176)	3,915	377,091
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(373,176)	3,915	377,091
Fund Balance at Beginning of Year	373,176	373,176	-
Fund Balance at End of Year	\$ -	\$ 377,091	\$ 377,091

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	2005 General Obligation Bond Projects		
	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ -	\$ -
Interest	-	11,925	11,925
<b>Total Revenues</b>	-	11,925	11,925
<b>Expenditures</b>			
Capital Projects	4,792,724	1,543,468	3,249,256
<b>Excess of Revenues Over (Under) Expenditures</b>	(4,792,724)	(1,531,543)	3,261,181
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	(2,027,170)	(2,027,170)	-
<b>Total Other Financing Sources (Uses)</b>	(2,027,170)	(2,027,170)	-
<b>Net Change in Fund Balance</b>	(6,819,894)	(3,558,713)	3,261,181
<b>Fund Balance at Beginning of Year</b>	6,819,894	6,819,894	-
<b>Fund Balance at End of Year</b>	\$ -	\$ 3,261,181	\$ 3,261,181

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	2009 General Obligation Bond Projects		
	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ -	\$ -
Interest	50,000	93,825	43,825
<b>Total Revenues</b>	<u>50,000</u>	<u>93,825</u>	<u>43,825</u>
<b>Expenditures</b>			
Capital projects	5,050,000	3,708,490	1,341,510
<b>Excess of Revenues Over (Under) Expenditures</b>	(5,000,000)	(3,614,665)	1,385,335
<b>Other Financing Sources (Uses)</b>			
Issuance of Bonds	5,000,000	5,000,000	-
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>5,000,000</u>	<u>5,000,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	1,385,335	1,385,335
<b>Fund Balance at Beginning of Year</b>	-	-	-
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ -</u>	<u>\$ 1,385,335</u>	<u>\$ 1,385,335</u>





*Photo by Sue Jarrett*

*The Marine Corps Band from Parris Island is often dispatched to local festivals and celebrations. The talented group is always a hit and reflects the friendly relationship between the people of Beaufort County and the US Marine Corps.*

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	Total		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 80,000	\$ 79,537	\$ (463)
Interest	50,000	216,767	166,767
Total Revenues	<u>130,000</u>	<u>296,304</u>	<u>166,304</u>
Expenditures			
Capital Projects	<u>15,151,749</u>	<u>8,203,847</u>	<u>6,947,902</u>
Excess of Revenues Over (Under) Expenditures	(15,021,749)	(7,907,543)	7,114,206
Other Financing Sources (Uses)			
Issuance of Bonds	5,000,000	5,000,000	-
Transfers In	180,268	180,268	-
Transfers Out	<u>(2,187,977)</u>	<u>(2,187,977)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,992,291</u>	<u>2,992,291</u>	<u>-</u>
Net Change in Fund Balance	(12,029,458)	(4,915,252)	7,114,206
Fund Balances at Beginning of Year	<u>20,410,010</u>	<u>20,410,010</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 8,380,552</u>	<u>\$ 15,494,758</u>	<u>\$ 7,114,206</u>