

BEAUFORT COUNTY, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
 For the Year Ended June 30, 2010

	<u>Accomodations Tax Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 456,150	\$ 456,652	\$ 502
Total Revenues	<u>456,150</u>	<u>456,652</u>	<u>502</u>
Expenditures			
General Government			
Other	<u>409,500</u>	<u>409,496</u>	<u>4</u>
Total Expenditures	<u>409,500</u>	<u>409,496</u>	<u>4</u>
Excess of Revenues Over (Under) Expenditures (Under) Expenditures	46,650	47,156	506
Other Financing Sources (Uses)			
Transfers Out	<u>(46,650)</u>	<u>(46,583)</u>	<u>67</u>
Total Other Financing Sources (Uses)	<u>(46,650)</u>	<u>(46,583)</u>	<u>67</u>
Net Change in Fund Balance	-	573	573
Fund Deficit at Beginning of Year	<u>(26,108)</u>	<u>(26,108)</u>	<u>-</u>
Fund Deficit at End of Year	<u>\$ (26,108)</u>	<u>\$ (25,535)</u>	<u>\$ 573</u>

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NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
For the Year Ended June 30, 2010

	Dell Webb Development Agreement		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services	\$ 20,000	\$ 3,103	\$ (16,897)
Interest	-	2,946	2,946
Miscellaneous	<u>35,000</u>	<u>2,188</u>	<u>(32,812)</u>
Total Revenues	<u>55,000</u>	<u>8,237</u>	<u>(46,763)</u>
Expenditures			
General Government			
Purchased Services	159,030	169,036	(10,006)
Supplies	25,000	-	25,000
Capital	<u>350,574</u>	<u>183,846</u>	<u>166,728</u>
Total Expenditures	<u>534,604</u>	<u>352,882</u>	<u>181,722</u>
Excess of Revenues Over (Under) Expenditures			
(Under) Expenditures	(479,604)	(344,645)	134,959
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(479,604)	(344,645)	134,959
Fund Balance at Beginning of Year	<u>681,257</u>	<u>681,257</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 201,653</u>	<u>\$ 336,612</u>	<u>\$ 134,959</u>

BEAUFORT COUNTY, SOUTH CAROLINA
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NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
For the Year Ended June 30, 2010

	<u>Purchase of Real Property Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Property Taxes	\$ 3,916,071	\$ 3,802,558	\$ (113,513)
Intergovernmental	63,596	64,947	1,351
Interest	5,000	11,135	6,135
Miscellaneous	<u>4,023</u>	<u>4,024</u>	<u>1</u>
Total Revenues	<u>3,988,690</u>	<u>3,882,664</u>	<u>(106,026)</u>
Expenditures			
General Government			
Purchased Services	<u>355,832</u>	<u>370,013</u>	<u>(14,181)</u>
Total Expenditures	<u>357,238</u>	<u>371,419</u>	<u>(14,181)</u>
Excess of Revenues Over (Under) Expenditures (Under) Expenditures	3,631,452	3,511,245	(120,207)
Other Financing Sources (Uses)			
Transfers Out	<u>(3,877,200)</u>	<u>(3,877,200)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(3,877,200)</u>	<u>(3,877,200)</u>	<u>-</u>
Net Change in Fund Balance	(245,748)	(365,955)	(120,207)
Fund Balance at Beginning of Year	<u>2,364,079</u>	<u>2,364,079</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 2,118,331</u>	<u>\$ 1,998,124</u>	<u>\$ (120,207)</u>

BEAUFORT COUNTY, SOUTH CAROLINA
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NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
For the Year Ended June 30, 2010

	<u>Local Accomodations Tax Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Licenses and Permits	\$ 825,112	\$ 562,867	\$ (262,245)
Total Revenues	<u>825,112</u>	<u>562,867</u>	<u>(262,245)</u>
Expenditures			
General Government			
Personnel	81,962	76,613	5,349
Purchased Services	7,550	3,661	3,889
Supplies	3,200	706	2,494
Other	<u>732,400</u>	<u>386,173</u>	<u>346,227</u>
Total Expenditures	<u>825,112</u>	<u>467,153</u>	<u>357,959</u>
Excess of Revenues Over (Under) Expenditures			
(Under) Expenditures	-	95,714	95,714
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	95,714	95,714
Fund Balance at Beginning of Year	<u>1,500,395</u>	<u>1,500,395</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 1,500,395</u>	<u>\$ 1,596,109</u>	<u>\$ 95,714</u>

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NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
For the Year Ended June 30, 2010

	<u>Local Hospitality Tax Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Licenses and Permits	\$ 1,155,188	\$ 1,153,119	\$ (2,069)
Total Revenues	<u>1,155,188</u>	<u>1,153,119</u>	<u>(2,069)</u>
Expenditures			
General Government			
Personnel	45,438	42,861	2,577
Purchased Services	6,950	2,224	4,726
Supplies	3,683	483	3,200
Capital	<u>53,702</u>	<u>53,702</u>	<u>-</u>
Total Expenditures	<u>109,773</u>	<u>99,270</u>	<u>10,503</u>
Excess of Revenues Over (Under) Expenditures (Under) Expenditures	1,045,415	1,053,849	8,434
Other Financing Sources (Uses)			
Transfers Out	<u>(1,224,337)</u>	<u>(1,224,337)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,224,337)</u>	<u>(1,224,337)</u>	<u>-</u>
Net Change in Fund Balance	(178,922)	(170,488)	8,434
Fund Balance at Beginning of Year	<u>2,686,043</u>	<u>2,686,043</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 2,507,121</u>	<u>\$ 2,515,555</u>	<u>\$ 8,434</u>

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NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
For the Year Ended June 30, 2010

	<u>Local Admissions Fee Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Licenses and Permits	\$ 1,054,835	\$ 1,054,387	\$ (448)
Total Revenues	<u>1,054,835</u>	<u>1,054,387</u>	<u>(448)</u>
Expenditures			
General Government			
Personnel	45,085	14,193	30,892
Purchased Services	7,150	2,270	4,880
Supplies	<u>2,600</u>	<u>706</u>	<u>1,894</u>
Total Expenditures	<u>54,835</u>	<u>17,169</u>	<u>37,666</u>
Excess of Revenues Over (Under) Expenditures			
(Under) Expenditures	1,000,000	1,037,218	37,218
Other Financing Sources (Uses)			
Transfers Out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Net Change in Fund Balance	-	37,218	37,218
Fund Balance at Beginning of Year	<u>2,167,815</u>	<u>2,167,815</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 2,167,815</u>	<u>\$ 2,205,033</u>	<u>\$ 37,218</u>

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NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
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	<u>Treasurer Execution Fees</u>		Variance Positive (Negative)
	<u>Budget</u>	<u>Actual</u>	
Revenues			
Charge for Services	\$ 1,360,433	\$ 1,342,522	\$ (17,911)
Interest	-	8,871	8,871
Total Revenues	<u>1,360,433</u>	<u>1,351,393</u>	<u>(9,040)</u>
Expenditures			
General Government			
Personnel	566,981	560,379	6,602
Purchased Services	631,437	410,039	221,398
Supplies	<u>16,600</u>	<u>12,005</u>	<u>4,595</u>
Total Expenditures	<u>1,215,018</u>	<u>982,423</u>	<u>232,595</u>
Excess of Revenues Over (Under) Expenditures			
(Under) Expenditures	145,415	368,970	223,555
Other Financing Sources (Uses)			
Transfers Out	<u>(1,344,769)</u>	<u>(1,344,769)</u>	-
Total Other Financing Sources (Uses)	<u>(1,344,769)</u>	<u>(1,344,769)</u>	-
Net Change in Fund Balance	(1,199,354)	(975,799)	223,555
Fund Balance at Beginning of Year	<u>1,483,032</u>	<u>1,483,032</u>	-
Fund Balance at End of Year	<u>\$ 283,678</u>	<u>\$ 507,233</u>	<u>\$ 223,555</u>

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NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
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	Clerk of Court		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 222,227	\$ 222,035	\$ (192)
Interest	3,099	1,303	(1,796)
Total Revenues	<u>225,326</u>	<u>223,338</u>	<u>(1,988)</u>
Expenditures			
General Government			
Personnel	163,979	163,982	(3)
Purchased Services	(1,845)	(1,845)	-
Other	316,825	316,825	-
Total Expenditures	<u>478,959</u>	<u>478,962</u>	<u>(3)</u>
Excess of Revenues Over (Under) Expenditures			
(Under) Expenditures	(253,633)	(255,624)	(1,991)
Other Financing Sources (Uses)			
Transfers In	417,695	419,686	1,991
Total Other Financing Sources (Uses)	<u>417,695</u>	<u>419,686</u>	<u>1,991</u>
Net Change in Fund Balance	164,062	164,062	-
Fund Deficit at Beginning of Year	<u>(164,062)</u>	<u>(164,062)</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BEAUFORT COUNTY, SOUTH CAROLINA
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NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
For the Year Ended June 30, 2010

	Clerk of Court Discretionary		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 1,000	\$ -	\$ (1,000)
Miscellaneous	<u>8,156</u>	<u>-</u>	<u>(8,156)</u>
Total Revenues	<u>9,156</u>	<u>-</u>	<u>(9,156)</u>
Expenditures			
General Government			
Supplies	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures (Under) Expenditures	9,156	-	(9,156)
Other Financing Sources (Uses)			
Transfers Out	<u>-</u>	<u>(138,702)</u>	<u>(138,702)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(138,702)</u>	<u>(138,702)</u>
Net Change in Fund Balance	9,156	(138,702)	(147,858)
Fund Balance at Beginning of Year	<u>138,702</u>	<u>138,702</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 147,858</u>	<u>\$ -</u>	<u>\$ (147,858)</u>

BEAUFORT COUNTY, SOUTH CAROLINA
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 NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
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	<u>Education Assistance Trust</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance, Positive (Negative)</u>
Revenues			
Interest	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
General Government			
Other	8,804	6,803	1
Total Expenditures	<u>6,804</u>	<u>6,803</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures (Under) Expenditures	(6,804)	(6,803)	1
Other Financing Sources (Uses)			
Transfers Out	(2,488)	(2,489)	(1)
Total Other Financing Sources (Uses)	<u>(2,488)</u>	<u>(2,489)</u>	<u>(1)</u>
Net Change in Fund Balance	(9,292)	(9,292)	-
Fund Balance at Beginning of Year	<u>9,292</u>	<u>9,292</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
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	Employer Group Benefit Trust		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 1,078	\$ 1,078
Miscellaneous	<u>200,000</u>	<u>225,343</u>	<u>25,343</u>
Total Revenues	<u>200,000</u>	<u>226,421</u>	<u>26,421</u>
Expenditures			
General Government			
Purchased Services	10,000	12,240	(2,240)
Other	<u>190,000</u>	<u>226,081</u>	<u>(38,081)</u>
Total Expenditures	<u>200,000</u>	<u>238,321</u>	<u>(38,321)</u>
Excess of Revenues Over (Under) Expenditures			
(Under) Expenditures	-	(11,900)	(11,900)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	(11,900)	(11,900)
Fund Balance at Beginning of Year	<u>209,457</u>	<u>209,457</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 209,457</u>	<u>\$ 197,557</u>	<u>\$ (11,900)</u>

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	Public Defender Trust		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 449,899	\$ 449,899	\$ -
Interest	1,566	4,606	3,040
Miscellaneous	<u>384,892</u>	<u>272,438</u>	<u>(112,454)</u>
Total Revenues	<u>836,357</u>	<u>726,943</u>	<u>(109,414)</u>
Expenditures			
General Government			
Personnel	1,280,212	1,332,780	(52,568)
Purchased Services	49,764	49,768	(4)
Supplies	<u>14,388</u>	<u>9,805</u>	<u>4,583</u>
Total Expenditures	<u>1,344,364</u>	<u>1,392,353</u>	<u>(47,989)</u>
Excess of Revenues Over (Under) Expenditures			
(Under) Expenditures	(508,007)	(665,410)	(157,403)
Other Financing Sources (Uses)			
Transfers In	<u>653,363</u>	<u>653,363</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>653,363</u>	<u>653,363</u>	<u>-</u>
Net Change in Fund Balance	145,356	(12,047)	(157,403)
Fund Balance at Beginning of Year	<u>527,708</u>	<u>527,708</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 673,084</u>	<u>\$ 515,661</u>	<u>\$ (157,403)</u>

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NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
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	Reforestation Trust		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Fines and Forfeitures	\$ 50,000	\$ 48,060	\$ (1,940)
Interest	-	1,579	1,579
Total Revenues	<u>50,000</u>	<u>49,639</u>	<u>(361)</u>
Expenditures			
General Government			
Purchased Services	13,860	18,934	(5,074)
Capital	<u>36,140</u>	<u>8,055</u>	<u>28,085</u>
Total Expenditures	<u>50,000</u>	<u>26,989</u>	<u>23,011</u>
Excess of Revenues Over (Under) Expenditures			
(Under) Expenditures	-	22,650	22,650
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	22,650	22,650
Fund Balance at Beginning of Year	<u>269,139</u>	<u>269,139</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 269,139</u>	<u>\$ 291,789</u>	<u>\$ 22,650</u>

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	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Property Taxes	\$ 3,916,071	\$ 3,802,558	\$ (113,513)
Licenses and Permits	3,035,135	2,770,373	(264,762)
Intergovernmental	1,191,872	1,193,533	1,661
Charge for Services	1,380,433	1,345,625	(34,808)
Fines and Forfeitures	50,000	48,060	(1,940)
Interest	10,665	31,518	20,853
Miscellaneous	632,071	503,993	(128,078)
Total Revenues	<u>10,216,247</u>	<u>9,695,660</u>	<u>(520,587)</u>
Expenditures			
General Government			
Personnel	2,183,657	2,190,808	(7,151)
Purchased Services	1,239,728	1,036,340	203,388
Supplies	66,877	25,111	41,766
Capital	440,416	245,603	194,813
Other	1,655,529	1,345,378	310,151
Total Expenditures	<u>5,586,207</u>	<u>4,843,240</u>	<u>742,967</u>
Excess of Revenues Over (Under) Expenditures (Under) Expenditures	4,630,040	4,852,420	222,380
Other Financing Sources (Uses)			
Transfers In	1,071,058	1,073,049	1,991
Transfers Out	<u>(7,495,444)</u>	<u>(7,634,080)</u>	<u>(138,636)</u>
Total Other Financing Sources (Uses)	<u>(6,424,386)</u>	<u>(6,561,031)</u>	<u>(136,645)</u>
Net Change in Fund Balance	(1,794,346)	(1,708,611)	85,735
Fund Balance at Beginning of Year	<u>11,846,749</u>	<u>11,846,749</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 10,052,403</u>	<u>\$ 10,138,138</u>	<u>\$ 85,735</u>