

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, 2008

	New River TIF Projects		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Interest	-	-	-
Settlements	-	-	-
Total Revenues	-	-	-
Expenditures			
Capital Projects	766,000	304,159	461,841
Excess of Revenues Over (Under) Expenditures	(766,000)	(304,159)	461,841
Other Financing Sources (Uses)			
Transfers In	766,000	-	(766,000)
Transfers Out	-	(461,925)	(461,925)
Total Other Financing Sources (Uses)	766,000	(461,925)	(1,227,925)
Net Change in Fund Balance	-	(766,084)	(766,084)
Fund Balance at Beginning of Year	766,084	766,084	-
Fund Balance at End of Year	\$ 766,084	\$ -	\$ (766,084)

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	Bluffton TIF Projects		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Interest	-	-	-
Settlements	-	<u>485,192</u>	<u>485,192</u>
Total Revenues	<u>-</u>	<u>485,192</u>	<u>485,192</u>
Expenditures			
Capital Projects	<u>500,000</u>	<u>505,488</u>	<u>(5,488)</u>
Excess of Revenues Over (Under) Expenditures	(500,000)	(20,296)	479,704
Other Financing Sources (Uses)			
Transfers In	<u>500,000</u>	-	<u>(500,000)</u>
Total Other Financing Sources (Uses)	<u>500,000</u>	-	<u>(500,000)</u>
Net Change in Fund Balance	-	(20,296)	(20,296)
Fund Balance at Beginning of Year	<u>1,147,604</u>	<u>1,147,604</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 1,147,604</u>	<u>\$ 1,127,308</u>	<u>\$ (20,296)</u>

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	Administration Building Renovations		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Interest	-	14,657	14,657
Settlements	-	<u>6,018,594</u>	<u>6,018,594</u>
Total Revenues	<u>-</u>	<u>6,033,251</u>	<u>6,033,251</u>
Expenditures			
Capital Projects	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	6,033,251	6,033,251
Other Financing Sources (Uses)			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	6,033,251	6,033,251
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 6,033,251</u>	<u>\$ 6,033,251</u>

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	2001 General Obligation Bond Projects		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Interest	-	7,888	7,888
Settlements	-	-	-
Total Revenues	<u>-</u>	<u>7,888</u>	<u>7,888</u>
Expenditures			
Capital Projects	<u>434,789</u>	<u>19</u>	<u>434,770</u>
Excess of Revenues Over (Under) Expenditures	(434,789)	7,869	442,658
Other Financing Sources (Uses)			
Transfers In	882,618	-	(882,618)
Transfers Out	<u>(447,829)</u>	<u>(447,829)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>434,789</u>	<u>(447,829)</u>	<u>(882,618)</u>
Net Change in Fund Balance	-	(439,960)	(439,960)
Fund Balance at Beginning of Year	<u>882,618</u>	<u>882,618</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 882,618</u>	<u>\$ 442,658</u>	<u>\$ (439,960)</u>

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	2002 General Obligation Bond Projects		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Interest	-	29,943	29,943
Settlements	-	-	-
Total Revenues	<u>-</u>	<u>29,943</u>	<u>29,943</u>
Expenditures			
Capital Projects	<u>2,122,730</u>	<u>169,367</u>	<u>1,953,363</u>
Excess of Revenues Over (Under) Expenditures	(2,122,730)	(139,424)	1,983,306
Other Financing Sources (Uses)			
Transfers In	2,688,955	-	(2,688,955)
Transfers Out	<u>(578,100)</u>	<u>(578,100)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,110,855</u>	<u>(578,100)</u>	<u>(2,688,955)</u>
Net Change in Fund Balance	(11,875)	(717,524)	(705,649)
Fund Balance at Beginning of Year	<u>2,700,830</u>	<u>2,700,830</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 2,688,955</u>	<u>\$ 1,983,306</u>	<u>\$ (705,649)</u>

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	2003 General Obligation Bond Projects		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Interest	-	90	90
Settlements	-	-	-
Total Revenues	<u>-</u>	<u>90</u>	<u>90</u>
Expenditures			
Capital Projects	<u>407,148</u>	<u>132,193</u>	<u>274,955</u>
Excess of Revenues Over (Under) Expenditures	(407,148)	(132,103)	275,045
Other Financing Sources (Uses)			
Transfers In	2,621,350	-	(2,621,350)
Transfers Out	<u>(2,969,569)</u>	<u>(2,969,569)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(348,219)</u>	<u>(2,969,569)</u>	<u>(2,621,350)</u>
Net Change in Fund Balance	(755,367)	(3,101,672)	(2,346,305)
Fund Balance at Beginning of Year	<u>3,474,848</u>	<u>3,474,848</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 2,719,481</u>	<u>\$ 373,176</u>	<u>\$ (2,346,305)</u>

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	2005 General Obligation Bond Projects		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 699,538	\$ 699,538
Interest	185,550	400,383	214,833
Settlements	-	-	-
Total Revenues	<u>185,550</u>	<u>1,099,921</u>	<u>914,371</u>
Expenditures			
Capital Projects	<u>7,874,984</u>	<u>1,906,234</u>	<u>5,968,750</u>
Excess of Revenues Over (Under) Expenditures	(7,689,434)	(806,313)	6,883,121
Other Financing Sources (Uses)			
Transfers In	<u>7,450,030</u>	<u>469,384</u>	<u>(6,980,646)</u>
Total Other Financing Sources (Uses)	<u>7,450,030</u>	<u>469,384</u>	<u>(6,980,646)</u>
Net Change in Fund Balance	(239,404)	(336,929)	(97,525)
Fund Balance at Beginning of Year	<u>7,156,823</u>	<u>7,156,823</u>	-
Fund Balance at End of Year	<u>\$ 6,917,419</u>	<u>\$ 6,819,894</u>	<u>\$ (97,525)</u>

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	2006 General Obligation Bond Projects		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 365,000	\$ 133,842	\$ (231,158)
Interest	232,550	364,101	131,551
Settlements	-	-	-
Total Revenues	<u>597,550</u>	<u>497,943</u>	<u>(99,607)</u>
Expenditures			
Capital Projects	<u>15,861,531</u>	<u>5,578,841</u>	<u>10,282,690</u>
Excess of Revenues Over (Under) Expenditures	(15,263,981)	(5,080,898)	10,183,083
Other Financing Sources (Uses)			
Transfers In	15,376,169	816,439	(14,559,730)
Transfers Out	<u>(196,027)</u>	<u>(196,027)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>15,180,142</u>	<u>620,412</u>	<u>(14,559,730)</u>
Net Change in Fund Balance	(83,839)	(4,460,486)	(4,376,647)
Fund Balance at Beginning of Year	<u>14,643,569</u>	<u>14,643,569</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 14,559,730</u>	<u>\$ 10,183,083</u>	<u>\$ (4,376,647)</u>

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	2006B General Obligation Bond Projects		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 216,364	\$ 216,364
Interest	-	-	-
Settlements	-	-	-
Total Revenues	<u>-</u>	<u>216,364</u>	<u>216,364</u>
Expenditures			
Capital projects	<u>16,500,000</u>	<u>4,094,162</u>	<u>12,405,838</u>
Excess of Revenues Over (Under) Expenditures	(16,500,000)	(3,877,798)	12,622,202
Other Financing Sources (Uses)			
Transfers in	<u>16,500,000</u>	<u>-</u>	<u>(16,500,000)</u>
Total Other Financing Sources (Uses)	<u>16,500,000</u>	<u>-</u>	<u>(16,500,000)</u>
Net Change in Fund Balance	-	(3,877,798)	(3,877,798)
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ -</u>	<u>\$ (3,877,798)</u>	<u>\$ (3,877,798)</u>

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	Totals		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ 365,000	\$ 1,049,744	\$ 684,744
Interest	418,100	817,062	398,962
Settlements	<u>-</u>	<u>6,503,786</u>	<u>6,503,786</u>
Total Revenues	<u>783,100</u>	<u>8,370,592</u>	<u>7,587,492</u>
Expenditures			
Capital Projects	<u>44,467,182</u>	<u>12,690,463</u>	<u>31,776,719</u>
Excess of Revenues Over (Under) Expenditures	(43,684,082)	(4,319,871)	39,364,211
Other Financing Sources (Uses)			
Transfers In	46,785,122	1,285,823	(45,499,299)
Transfers Out	<u>(4,191,525)</u>	<u>(4,653,450)</u>	<u>(461,925)</u>
Total Other Financing Sources (Uses)	<u>42,593,597</u>	<u>(3,367,627)</u>	<u>(45,961,224)</u>
Net Change in Fund Balance	(1,090,485)	(7,687,498)	(6,597,013)
Fund Balances at Beginning of Year	<u>30,772,376</u>	<u>30,772,376</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 29,681,891</u>	<u>\$ 23,084,878</u>	<u>\$ (6,597,013)</u>