

BEAUFORT COUNTY , SOUTH CAROLINA COMPREHENSIVE ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2009 ¹⁰

TABLE OF CONTENTS

Introductory Section

Table of Contents

Letter of Transmittal

Organizational Chart

Elected and Appointed Officials

Certificate of Achievement for Excellence in Financial Reporting
Financial Section

Independent Auditor's Report

Management's Discussion and Analysis

Exhibit 1 - Statement of Net Assets

Exhibit 2 - Statement of Activities

Exhibit 3 - Balance Sheet – Governmental Funds; Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets

Exhibit 4 - Statement of Revenues; Expenditures and Changes in Fund Balances Governmental Funds ; Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Exhibit 5 - Statement of Revenues, Expenditures and Changes in Fund Balances Budget (GAA Basis) and Actual - General Fund

Exhibit 6 - Statement of Net Assets Proprietary Funds

Exhibit 7 - Statement of Revenues, Expenses and Changes in Fund Net Assets Proprietary Funds

Exhibit 8 - Statement of Cash Flows Proprietary Funds

Exhibit 9 – Statement of Fiduciary Net Assets Agency Funds

Notes to the Financial Statements

Required Supplementary Information:

Schedule 1 - Schedule of Funding Progress for the Retiree Health Plan

Other Supplementary Information:

Schedule A-1 – Schedule of Revenues - Budget and Actual General Fund

Schedule A-2 - Schedule of Expenditures - Budget and Actual General Fund

Schedule B-1 - Balance Sheet Nonmajor Governmental Funds

Schedule B-2 - Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds

Schedule C-1 - Combining Balance Sheet All Nonmajor Special Revenue Funds

Schedule C-2 - Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual All Nonmajor Special Revenue Funds

Schedule C-3 - Combining Balance Sheet - Nonmajor Special Revenue Funds - General Government Grants

Schedule C-4 - Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds - General Government Grants

Schedule C-5 - Combining Balance Sheet - Nonmajor Special Revenue Funds - Public Safety Grants

Schedule C-6 - Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds - Public Safety Grants

Schedule C-7 - Combining Balance Sheet, Nonmajor Special Revenue Funds - Public Works Programs

Schedule C-8 - Combining Statement of Revenues, Expenditures and Change in Fund Balances - Nonmajor Special Revenue Funds - Public Works Programs

Schedule C-9 - Combining Balance Sheet - Nonmajor Special Revenue Funds - Alcohol and Drug Programs

Schedule C-10 - Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenues Funds - Alcohol and Drug Programs

Schedule C-11 - Combining Balance Sheet - Nonmajor Special Revenue Funds - Disabilities and special Needs Programs

Schedule C-12 - Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenues Funds - Disabilities and Special Needs Programs

Schedule C-13 - Combining Balance Sheet - Nonmajor Special Revenue Funds - Public Welfare Programs

Schedule C-14 - Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenues Funds - Public Welfare Programs

Schedule C-15 - Combining Balance Sheet - Nonmajor Special Revenue Funds - Cultural and Recreation Programs

Schedule C-16 - Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenues Funds - Cultural and Recreational Programs

Schedule D-1 - Combining Balance Sheet All Nonmajor Debt Service Funds

Schedule D-2 - Combining Balance of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual All Nonmajor Debt Service Funds

Schedule E-1 - Combining Balance Sheet All Nonmajor Capital Project Funds

Schedule E-2 - Combining Balance of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual All Nonmajor Capital Project Funds

Schedule F - Combining Statement of Changes in Assets and Liabilities All Agency Funds

Schedule G – Schedule of Fines, Fees, Assessments and Surcharges

Statistical Section

Table of

Statistical Section ~~Contents and Explanations~~

- Table 1 - Net Assets by Component
- Table 2 - Changes in Net Assets
- Table 3 - Fund Balances Governmental Funds
- Table 4 - Changes in Fund Balances Governmental Funds
- Table 5 - Assessed Value and Market Value of Taxable Property
- Table 6 - Property Tax Millages-All Overlapping Governments
- Table 7 - Property Tax Levies and Collections
- Table 8 - Ten Largest Taxpayers
- Table 9 - Ratios of General Bonded Debt Outstanding
- Table 10 - Computation of Legal Debt Margin
- Table 11 - Legal Debt Margin Detail
- Table 12 - Ratios of Outstanding Debt by Type
- Table 13 - Pledged Revenue Coverage
- Table 14 - Computation of Overlapping General Obligation Debt
- Table 15 - Demographic and Economic Status *-istics*
- Table 16 - Principal Employers
- Table 17 - Full-Time Employees by Function
- Table 18 - Capital Asset Statistics by Function
- Table 19 - Operating Indicators by Function

Single Audit Section

- Schedule of Expenditures of Federal Awards
- Report on Internal Control over Financial Reporting and on Compliance and Other Matters: Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
- Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance: In Accordance with OMB Circular A-133
- Schedule of Findings and Questioned Costs