

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

	County Road Improvement Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 1,950,000	\$ 1,963,646	\$ 13,646
Charge for Services	1,000,000	1,238,427	238,427
Interest	<u>15,000</u>	<u>45,830</u>	<u>30,830</u>
Total Revenues	<u>2,965,000</u>	<u>3,247,903</u>	<u>282,903</u>
Expenditures			
Public Works			
Personnel	399,368	369,472	29,896
Purchased Services	40,934	12,345	28,589
Supplies	2,200	1,922	278
Capital	<u>4,391,770</u>	<u>2,441,198</u>	<u>1,950,572</u>
Total Expenditures	<u>4,834,272</u>	<u>2,824,937</u>	<u>2,009,335</u>
Excess of Revenues Over (Under) Expenditures	(1,869,272)	422,966	2,292,238
Other Financing Sources (Uses)			
Transfers Out	<u>(353,578)</u>	<u>(353,578)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(353,578)</u>	<u>(353,578)</u>	<u>-</u>
Net Change in Fund Balance	(2,222,850)	69,388	2,292,238
Fund Balance at Beginning of Year	<u>7,977,563</u>	<u>7,977,563</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 5,754,713</u>	<u>\$ 8,046,951</u>	<u>\$ 2,292,238</u>

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	Oil Collection Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 14,352	\$ 8,351	\$ (6,001)
Total Revenues	<u>14,352</u>	<u>8,351</u>	<u>(6,001)</u>
Expenditures			
Public Works			
Purchased Services	14,352	8,503	5,849
Total Expenditures	<u>14,352</u>	<u>8,503</u>	<u>5,849</u>
Excess of Revenues Over (Under) Expenditures	-	(152)	(152)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	(152)	(152)
Fund Balance at Beginning of Year	<u>2,565</u>	<u>2,565</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 2,565</u>	<u>\$ 2,413</u>	<u>\$ (152)</u>

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	<u>Solid Waste/Recycling Grant</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 14,487	\$ 14,488	\$ 1
Total Revenues	<u>14,487</u>	<u>14,488</u>	<u>1</u>
Expenditures			
Public Works			
Supplies	-	7,815	(7,815)
Capital	9,780	-	9,780
Total Expenditures	<u>9,780</u>	<u>7,815</u>	<u>1,965</u>
Excess of Revenues Over (Under) Expenditures	4,707	6,673	1,966
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	4,707	6,673	1,966
Fund Balance at Beginning of Year	<u>881</u>	<u>881</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 5,588</u>	<u>\$ 7,554</u>	<u>\$ 1,966</u>

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	Energy Grant		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ 554,520	\$ 181,310	\$ (373,210)
Miscellaneous	<u>1,200</u>	<u>-</u>	<u>(1,200)</u>
Total Revenues	<u>555,720</u>	<u>181,310</u>	<u>(374,410)</u>
Expenditures			
Public Works			
Personnel	28,920	1,474	27,446
Purchased Services	3,400	-	3,400
Supplies	28,194	-	28,194
Capital	<u>495,206</u>	<u>179,836</u>	<u>315,370</u>
Total Expenditures	<u>555,720</u>	<u>181,310</u>	<u>374,410</u>
 Excess of Revenues Over (Under) Expenditures	 -	 -	 -
 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	 -	 -	 -
 Fund Balance at Beginning of Year	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Fund Balance at End of Year	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

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	<u>Tire Recycling Grant</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 48,000	\$ 56,555	\$ 8,555
Interest	-	2,694	2,694
Total Revenues	<u>48,000</u>	<u>59,249</u>	<u>11,249</u>
Expenditures			
Public Works			
Purchased Services	53,325	48,837	4,488
Supplies	14,000	13,344	656
Capital	491,022	-	491,022
Total Expenditures	<u>558,347</u>	<u>62,181</u>	<u>496,166</u>
Excess of Revenues Over (Under) Expenditures	(510,347)	(2,932)	507,415
Other Financing Sources (Uses)			
Transfers In	8,808	8,808	-
Total Other Financing Sources (Uses)	<u>8,808</u>	<u>8,808</u>	<u>-</u>
Net Change in Fund Balance	(501,539)	5,876	507,415
Fund Balance at Beginning of Year	<u>501,539</u>	<u>501,539</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 507,415</u>	<u>\$ 507,415</u>

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	<u>Waste Management Recycling Grant</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Miscellaneous	\$ 12,000	\$ 12,000	-
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Expenditures			
Public Works			
Purchased Services	12,000	-	12,000
Total Expenditures	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Excess of Revenues Over (Under) Expenditures	-	12,000	12,000
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	12,000	12,000
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>

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	Barton's Run Agreement		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services	\$ 1,800	\$ 1,800	\$ -
Total Revenues	<u>1,800</u>	<u>1,800</u>	<u>-</u>
Expenditures			
Public Works			
Capital	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	1,800	1,800	-
Other Financing Sources (Uses)			
Transfers Out	(44,100)	(44,100)	-
Total Other Financing Sources (Uses)	<u>(44,100)</u>	<u>(44,100)</u>	<u>-</u>
Net Change in Fund Balance	(42,300)	(42,300)	-
Fund Balance at Beginning of Year	<u>42,300</u>	<u>42,300</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	Traffic Impact Analysis Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Capital	79,200	79,200	-
Total Expenditures	79,200	79,200	-
Excess of Revenues Over (Under) Expenditures	(79,200)	(79,200)	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(79,200)	(79,200)	-
Fund Balance at Beginning of Year	302,555	302,555	-
Fund Balance at End of Year	\$ 223,355	\$ 223,355	\$ -

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	<u>Traffic Management Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 282,200	\$ 270,550	\$ (11,650)
Total Revenues	<u>282,200</u>	<u>270,550</u>	<u>(11,650)</u>
Expenditures			
Public Works			
Purchased Services	40,800	35,861	4,939
Capital	<u>241,400</u>	<u>234,689</u>	<u>6,711</u>
Total Expenditures	<u>282,200</u>	<u>270,550</u>	<u>11,650</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	Road Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 3,930,082	\$ 2,258,119	\$ (1,671,963)
Interest	-	13,489	13,489
Total Revenues	<u>3,930,082</u>	<u>2,271,608</u>	<u>(1,658,474)</u>
Expenditures			
Public Works			
Purchased Services	3,419	3,419	-
Capital	<u>87,173</u>	<u>7,973</u>	<u>79,200</u>
Total Expenditures	<u>90,592</u>	<u>11,392</u>	<u>79,200</u>
Excess of Revenues Over (Under) Expenditures	3,839,490	2,260,216	(1,579,274)
Other Financing Sources (Uses)			
Transfers Out	<u>(3,377,577)</u>	<u>(4,020,235)</u>	<u>(642,658)</u>
Total Other Financing Sources (Uses)	<u>(3,377,577)</u>	<u>(4,020,235)</u>	<u>(642,658)</u>
Net Change in Fund Balance	461,913	(1,760,019)	(2,221,932)
Fund Balance at Beginning of Year	<u>2,932,052</u>	<u>2,932,052</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 3,393,965</u>	<u>\$ 1,172,033</u>	<u>\$ (2,221,932)</u>

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	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Licenses and Permits	\$ 3,930,082	\$ 2,258,119	\$ (1,671,963)
Intergovernmental	2,863,559	2,494,900	(368,659)
Charge for Services	1,001,800	1,240,227	238,427
Interest	15,000	62,013	47,013
Miscellaneous	<u>13,200</u>	<u>12,000</u>	<u>(1,200)</u>
Total Revenues	<u>7,823,641</u>	<u>6,067,259</u>	<u>(1,756,382)</u>
Expenditures			
Public Works			
Personnel	428,288	370,946	57,342
Purchased Services	168,230	108,965	59,265
Supplies	44,394	23,081	21,313
Capital	<u>5,795,551</u>	<u>2,942,896</u>	<u>2,852,655</u>
Total Expenditures	<u>6,436,463</u>	<u>3,445,888</u>	<u>2,990,575</u>
Excess of Revenues Over (Under) Expenditures	1,387,178	2,621,371	1,234,193
Other Financing Sources (Uses)			
Transfers In	8,808	8,808	-
Transfers Out	<u>(3,775,255)</u>	<u>(4,417,913)</u>	<u>(642,658)</u>
Total Other Financing Sources (Uses)	<u>(3,766,447)</u>	<u>(4,409,105)</u>	<u>(642,658)</u>
Net Change in Fund Balance	(2,379,269)	(1,787,734)	591,535
Fund Balance at Beginning of Year	<u>11,759,455</u>	<u>11,759,455</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 9,380,186</u>	<u>\$ 9,971,721</u>	<u>\$ 591,535</u>