

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, 2009

	Accomodations Tax Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 655,000	\$ 508,511	\$ (146,489)
Total Revenues	655,000	508,511	(146,489)
Expenditures			
General Government			
Other	598,500	399,953	198,547
Total Expenditures	598,500	399,953	198,547
Excess of Revenues Over (Under) Expenditures (Under) Expenditures	56,500	108,558	52,058
Other Financing Sources (Uses)			
Transfers Out	(56,500)	(49,176)	7,324
Total Other Financing Sources (Uses)	(56,500)	(49,176)	7,324
Net Change in Fund Balance	-	59,382	59,382
Fund Balance (Deficit) at Beginning of Year	(85,490)	(85,490)	-
Fund Balance (Deficit) at End of Year	\$ (85,490)	\$ (26,108)	\$ 59,382

BEAUFORT COUNTY, SOUTH CAROLINA
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NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
For the Year Ended June 30, 2009

	Dell Webb Development Agreement		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services	\$ 55,000	\$ 12,300	\$ (42,700)
Interest	-	12,614	12,614
Miscellaneous	-	11,900	11,900
Total Revenues	<u>55,000</u>	<u>36,814</u>	<u>(18,186)</u>
Expenditures			
General Government			
Purchased Services	260,000	313,140	(53,140)
Supplies	25,000	-	25,000
Capital	10,000	54	9,946
Total Expenditures	<u>295,000</u>	<u>313,194</u>	<u>(18,194)</u>
Excess of Revenues Over (Under) Expenditures			
(Under) Expenditures	(240,000)	(276,380)	(36,380)
Other Financing Sources (Uses)			
Transfers In	240,000	-	(240,000)
Total Other Financing Sources (Uses)	<u>240,000</u>	<u>-</u>	<u>(240,000)</u>
Net Change in Fund Balance	-	(276,380)	(276,380)
Fund Balance (Deficit) at Beginning of Year	<u>957,637</u>	<u>957,637</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 957,637</u>	<u>\$ 681,257</u>	<u>\$ (276,380)</u>

BEAUFORT COUNTY, SOUTH CAROLINA
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 NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
 For the Year Ended June 30, 2009

	Purchase of Real Property Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 3,964,000	\$ 3,893,415	\$ (70,585)
Intergovernmental	62,000	63,815	1,815
Interest	35,000	32,899	(2,101)
Miscellaneous	-	6,077	6,077
Total Revenues	<u>4,061,000</u>	<u>3,996,206</u>	<u>(64,794)</u>
Expenditures			
General Government			
Purchased Services	<u>520,000</u>	<u>474,117</u>	<u>45,883</u>
Total Expenditures	<u>520,000</u>	<u>474,117</u>	<u>45,883</u>
Excess of Revenues Over (Under) Expenditures			
(Under) Expenditures	3,541,000	3,522,089	(18,911)
Other Financing Sources (Uses)			
Transfers In	177,243	-	(177,243)
Transfers Out	<u>(3,718,243)</u>	<u>(3,718,244)</u>	<u>(1)</u>
Total Other Financing Sources (Uses)	<u>(3,541,000)</u>	<u>(3,718,244)</u>	<u>(177,244)</u>
Net Change in Fund Balance	-	(196,155)	(196,155)
Fund Balance (Deficit) at Beginning of Year	<u>2,560,234</u>	<u>2,560,234</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 2,560,234</u>	<u>\$ 2,364,079</u>	<u>\$ (196,155)</u>

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NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
For the Year Ended June 30, 2009

	<u>Local Accomodations Tax Program</u>		
	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 840,000	\$ 605,400	\$ (234,600)
Total Revenues	<u>840,000</u>	<u>605,400</u>	<u>(234,600)</u>
Expenditures			
General Government			
Personnel	67,960	63,948	4,012
Purchased Services	4,564	3,818	746
Supplies	1,855	1,536	319
Other	<u>765,621</u>	<u>595,052</u>	<u>170,569</u>
Total Expenditures	<u>840,000</u>	<u>664,354</u>	<u>175,646</u>
Excess of Revenues Over (Under) Expenditures (Under) Expenditures	-	(58,954)	(58,954)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	(58,954)	(58,954)
Fund Balance (Deficit) at Beginning of Year	<u>1,559,349</u>	<u>1,559,349</u>	-
Fund Balance (Deficit) at End of Year	<u>\$ 1,559,349</u>	<u>\$ 1,500,395</u>	<u>\$ (58,954)</u>

BEAUFORT COUNTY, SOUTH CAROLINA
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NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
For the Year Ended June 30, 2009

	Local Hospitality Tax Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 945,000	\$ 1,283,257	\$ 338,257
Total Revenues	<u>945,000</u>	<u>1,283,257</u>	<u>338,257</u>
Expenditures			
General Government			
Personnel	43,785	28,549	15,236
Purchased Services	4,027	2,217	1,810
Supplies	4,150	1,855	2,295
Other	93,038	-	93,038
Total Expenditures	<u>145,000</u>	<u>32,621</u>	<u>112,379</u>
Excess of Revenues Over (Under) Expenditures			
(Under) Expenditures	800,000	1,250,636	450,636
Other Financing Sources (Uses)			
Transfers Out	(800,000)	(800,000)	-
Total Other Financing Sources (Uses)	<u>(800,000)</u>	<u>(800,000)</u>	<u>-</u>
Net Change in Fund Balance	-	450,636	450,636
Fund Balance (Deficit) at Beginning of Year	<u>2,235,407</u>	<u>2,235,407</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 2,235,407</u>	<u>\$ 2,686,043</u>	<u>\$ 450,636</u>

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NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
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	Local Admissions Fee Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 1,470,000	\$ 1,256,286	\$ (213,714)
Total Revenues	<u>1,470,000</u>	<u>1,256,286</u>	<u>(213,714)</u>
Expenditures			
General Government			
Personnel	46,752	43,275	3,477
Purchased Services	2,538	2,033	505
Supplies	2,397	2,299	98
Other	418,313	-	418,313
Total Expenditures	<u>470,000</u>	<u>47,607</u>	<u>422,393</u>
Excess of Revenues Over (Under) Expenditures			
(Under) Expenditures	1,000,000	1,208,679	208,679
Other Financing Sources (Uses)			
Transfers Out	(1,000,000)	(1,000,000)	-
Total Other Financing Sources (Uses)	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Net Change in Fund Balance		208,679	208,679
Fund Balance (Deficit) at Beginning of Year	<u>1,959,136</u>	<u>1,959,136</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 1,959,136</u>	<u>\$ 2,167,815</u>	<u>\$ 208,679</u>

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	Treasurer Execution Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services	\$ 775,000	\$ 1,081,151	\$ 306,151
Interest	-	20,041	20,041
Total Revenues	<u>775,000</u>	<u>1,101,192</u>	<u>326,192</u>
Expenditures			
General Government			
Personnel	273,169	253,195	19,974
Purchased Services	460,631	417,274	43,357
Supplies	41,200	13,280	27,920
Total Expenditures	<u>775,000</u>	<u>683,749</u>	<u>91,251</u>
Excess of Revenues Over (Under) Expenditures (Under) Expenditures	-	417,443	417,443
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	417,443	417,443
Fund Balance (Deficit) at Beginning of Year	<u>1,065,589</u>	<u>1,065,589</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 1,065,589</u>	<u>\$ 1,483,032</u>	<u>\$ 417,443</u>

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 NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
 For the Year Ended June 30, 2009

	Clerk of Court		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 259,000	\$ 280,526	\$ 21,526
Interest	5,000	5,963	963
Total Revenues	<u>264,000</u>	<u>286,489</u>	<u>22,489</u>
Expenditures			
General Government			
Personnel	171,908	165,282	6,626
Purchased Services	57,192	37,066	20,126
Supplies	10,500	8,974	1,526
Capital	24,400	24,239	161
Other	-	664,990	(664,990)
Total Expenditures	<u>264,000</u>	<u>900,551</u>	<u>(636,551)</u>
Excess of Revenues Over (Under) Expenditures			
(Under) Expenditures	-	(614,062)	(614,062)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	(614,062)	(614,062)
Fund Balance (Deficit) at Beginning of Year	<u>450,000</u>	<u>450,000</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 450,000</u>	<u>\$ (164,062)</u>	<u>\$ (614,062)</u>

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NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
For the Year Ended June 30, 2009

	Clerk of Court Discretionary		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$ -	\$ 80,000	\$ 80,000
Interest	-	954	954
Miscellaneous	-	89,137	89,137
Total Revenues	<u>-</u>	<u>170,091</u>	<u>170,091</u>
Expenditures			
General Government			
Personnel	-	1,728	(1,728)
Purchased Services	-	13,712	(13,712)
Supplies	-	1,329	(1,329)
Other	-	14,620	(14,620)
Total Expenditures	<u>-</u>	<u>31,389</u>	<u>(31,389)</u>
Excess of Revenues Over (Under) Expenditures			
(Under) Expenditures	-	138,702	138,702
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	138,702	138,702
Fund Balance (Deficit) at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ -</u>	<u>\$ 138,702</u>	<u>\$ 138,702</u>

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 NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
 For the Year Ended June 30, 2009

	Education Assistance Trust		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 134	\$ 134
Total Revenues	<u>-</u>	<u>134</u>	<u>134</u>
Expenditures			
General Government			
Other	10,000	7,500	2,500
Total Expenditures	<u>10,000</u>	<u>7,500</u>	<u>2,500</u>
Excess of Revenues Over (Under) Expenditures			
(Under) Expenditures	(10,000)	(7,366)	2,634
Other Financing Sources (Uses)			
Transfers In	10,000	10,000	-
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net Change in Fund Balance	-	2,634	2,634
Fund Balance (Deficit) at Beginning of Year	<u>6,658</u>	<u>6,658</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 6,658</u>	<u>\$ 9,292</u>	<u>\$ 2,634</u>

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	<u>Employer Group Benefit Trust</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Interest	\$ -	\$ 3,075	\$ 3,075
Miscellaneous	<u>200,000</u>	<u>213,503</u>	<u>13,503</u>
Total Revenues	<u>200,000</u>	<u>216,578</u>	<u>16,578</u>
Expenditures			
General Government			
Purchased Services	10,000	12,408	(2,408)
Other	<u>190,000</u>	<u>196,564</u>	<u>(6,564)</u>
Total Expenditures	<u>200,000</u>	<u>208,972</u>	<u>(8,972)</u>
Excess of Revenues Over (Under) Expenditures			
(Under) Expenditures	-	7,606	7,606
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	-	7,606	7,606
Fund Balance (Deficit) at Beginning of Year	<u>201,851</u>	<u>201,851</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 201,851</u>	<u>\$ 209,457</u>	<u>\$ 7,606</u>

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NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS
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	Public Defender Trust		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 508,800	\$ 552,061	\$ 43,261
Interest	-	6,584	6,584
Miscellaneous	-	686,940	686,940
Total Revenues	508,800	1,245,585	736,785
Expenditures			
General Government			
Personnel	1,069,800	1,047,776	22,024
Purchased Services	55,618	42,585	13,033
Supplies	21,502	20,029	1,473
Capital	25,680	25,680	-
Total Expenditures	1,172,600	1,136,070	36,530
Excess of Revenues Over (Under) Expenditures			
(Under) Expenditures	(663,800)	109,515	773,315
Other Financing Sources (Uses)			
Transfers In	663,800	360,000	(303,800)
Total Other Financing Sources (Uses)	663,800	360,000	(303,800)
Net Change in Fund Balance	-	469,515	469,515
Fund Balance (Deficit) at Beginning of Year	58,193	58,193	-
Fund Balance (Deficit) at End of Year	\$ 58,193	\$ 527,708	\$ 469,515

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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	\$ 20,000	\$ 9,878	\$ (10,122)
Interest	-	6,069	6,069
Total Revenues	<u>20,000</u>	<u>15,947</u>	<u>(4,053)</u>
Expenditures			
General Government			
Purchased Services	24,494	32,689	(8,195)
Capital	142,020	156,308	(14,288)
Total Expenditures	<u>166,514</u>	<u>188,997</u>	<u>(22,483)</u>
Excess of Revenues Over (Under) Expenditures			
(Under) Expenditures	(146,514)	(173,050)	(26,536)
Other Financing Sources (Uses)			
Transfers In	142,020	-	(142,020)
Total Other Financing Sources (Uses)	<u>142,020</u>	<u>-</u>	<u>(142,020)</u>
Net Change in Fund Balance	(4,494)	(173,050)	(168,556)
Fund Balance (Deficit) at Beginning of Year	<u>442,189</u>	<u>442,189</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 437,695</u>	<u>\$ 269,139</u>	<u>\$ (168,556)</u>

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	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Property Taxes	\$ 3,964,000	\$ 3,893,415	\$ (70,585)
Licenses and Permits	3,255,000	3,144,943	(110,057)
Intergovernmental	1,484,800	1,404,913	(79,887)
Charge for Services	830,000	1,093,451	263,451
Fines and Forfeitures	20,000	89,878	69,878
Interest	40,000	88,333	48,333
Miscellaneous	200,000	1,007,557	807,557
Total Revenues	<u>9,793,800</u>	<u>10,722,490</u>	<u>928,690</u>
Expenditures			
General Government			
Personnel	1,673,374	1,603,753	69,621
Purchased Services	1,399,064	1,351,059	48,005
Supplies	106,604	49,302	57,302
Capital	202,100	206,281	(4,181)
Other	2,075,472	1,878,679	196,793
Total Expenditures	<u>5,456,614</u>	<u>5,089,074</u>	<u>367,540</u>
Excess of Revenues Over (Under) Expenditures			
(Under) Expenditures	4,337,186	5,633,416	1,296,230
Other Financing Sources (Uses)			
Transfers In	1,233,063	370,000	(863,063)
Transfers Out	<u>(5,574,743)</u>	<u>(5,567,420)</u>	<u>7,323</u>
Total Other Financing Sources (Uses)	<u>(4,341,680)</u>	<u>(5,197,420)</u>	<u>(855,740)</u>
Net Change in Fund Balance	(4,494)	435,996	440,490
Fund Balance (Deficit) at Beginning of Year	<u>11,410,753</u>	<u>11,410,753</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 11,406,259</u>	<u>\$ 11,846,749</u>	<u>\$ 440,490</u>