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June 3, 2015

**April 2015 Parks and Leisure Services Financials Narrative and Analysis**

The PALS's General Fund is on track with the fiscal year 2015 budget. Expenditures are currently at 80% of budget, which is below the expected 83% of the tenth month of the fiscal year. It should be noted that PALS has some expenditures that are not evenly used over the fiscal year.

Similar to expenditures, PALS revenues occur more on a seasonal basis. PALS general fund revenues have reached 101% of budget as of April 30, 2015.

PALS impact fees are restricted to the area in which they are generated. The Bluffton PALS impact fees fund has the largest fund balance since this area has experienced significant growth over the years, but there are plans to spend these funds in the near future. The Bluffton PALS impact fees transferred over \$500,000 to Beaufort County debt service funds based on their portion of debt related to previously constructed capital projects in Bluffton. It should be noted that the St. Helena PALS impact fees have been fully encumbered with purchase orders associated with work on Wesley Felix Park.

Respectively submitted by,

Alan R. Eisenman, CPA

102 Industrial Village Road, Building 2, Beaufort, SC 29906

*"Professionally we serve; Personally we care!"*

**UNAUDITED AND PRELIMINARY**  
**BEAUFORT COUNTY, SOUTH CAROLINA**  
**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL**  
**PARKS AND LEISURE SERVICES**  
For the Period Ending April 30, 2015

|                              | Original<br>Annual<br>Budget | Revised<br>Annual<br>Budget | Year to<br>Date<br>Budget | Actual         | Annual<br>Variance<br>Positive<br>(Negative) | Annual<br>Percent<br>of<br>Budget | Year to Date<br>Variance<br>Positive<br>(Negative) |
|------------------------------|------------------------------|-----------------------------|---------------------------|----------------|--|-----------------------------------|--|
| <b>Revenues</b>              |                              |                             |                           |                |  |                                   |  |
| Special Events               | 500                          | 500                         | 417                       | 25             | (475)  | 5%                                | (392)  |
| After School                 | 66,000                       | 66,000                      | 55,000                    | 89,090         | 23,090                                       | 135%                              | 34,090   |
| Late Fees                    | -                            | -                           | -                         | 13,120         | 13,120                                       | 100%                              | 13,120   |
| Cheerleading                 | 3,891                        | 3,891                       | 3,243                     | 3,940          | 49   | 101%                              | 697  |
| Property Rentals             | 30,560                       | 30,560                      | 25,467                    | 39,178         | 8,618  | 128%                              | 13,711   |
| Youth Soccer                 | 124,316                      | 124,316                     | 103,597                   | 127,010        | 2,694  | 102%                              | 23,413   |
| Youth Baseball               | 22,485                       | 22,485                      | 18,738                    | 27,731         | 5,246  | 123%                              | 8,993  |
| Youth Football               | 24,606                       | 24,606                      | 20,505                    | 20,590         | (4,016)                                      | 84%                               | 85   |
| Youth Basketball             | 47,495                       | 47,495                      | 39,579                    | 48,995         | 1,500  | 103%                              | 9,416  |
| Youth Softball               | 5,970                        | 5,970                       | 4,975                     | 5,551          | (419)  | 93%                               | 576  |
| Athletic Fees- Sponsorships  | 10,000                       | 10,000                      | 8,333                     | 13,903         | 3,903  | 139%                              | 5,570  |
| Youth Flag Football          | 5,100                        | 5,100                       | 4,250                     | 10,214         | 5,114  | 200%                              | 5,964  |
| Youth Lacrosse               | -                            | -                           | -                         | 2,770          | 2,770  | 100%                              | 2,770  |
| Adult Softball               | 12,815                       | 12,815                      | 10,679                    | 21,450         | 8,635  | 167%                              | 10,771   |
| Adult Basketball             | 1,070                        | 1,070                       | 892                       | -              | (1,070)                                      | 0%                                | (892)  |
| Summer Camp Fees             | 155,000                      | 155,000                     | 129,167                   | 91,818         | (63,182)                                     | 59%                               | (37,349)   |
| Intercession Fees            | 6,000                        | 6,000                       | 5,000                     | 6,405          | 405  | 107%                              | 1,405  |
| Pool Admissions              | 25,000                       | 25,000                      | 20,833                    | 36,696         | 11,696                                       | 147%                              | 15,863   |
| Aquatic Rentals              | 8,500                        | 8,500                       | 7,083                     | 10,277         | 1,777  | 121%                              | 3,194  |
| Swimming Lessons Fees        | 6,000                        | 6,000                       | 5,000                     | 16,179         | 10,179                                       | 270%                              | 11,179   |
| Tennis                       | -                            | -                           | -                         | 4,770          | 4,770  | 100%                              | 4,770  |
| Miscellaneous                | -                            | -                           | -                         | 1,719          | 1,719  | 100%                              | 1,719  |
| Donations                    | -                            | -                           | -                         | 35             | 35   | 100%                              | 35   |
| T-Shirt Sales                | -                            | -                           | -                         | 420            | 420  | 100%                              | 420  |
| Center Admissions            | 1,100                        | 1,100                       | 917                       | 1,112          | 12   | 101%                              | 195  |
| Credit Card Convenience Fees | -                            | -                           | -                         | 5,780          | 5,780  | 100%                              | 5,780  |
| Discounts and Refunds        | -                            | -                           | -                         | (35,125)       | (35,125)                                     | -100%                             | (35,125)   |
| <b>Total Revenues</b>        | <b>556,408</b>               | <b>556,408</b>              | <b>463,675</b>            | <b>563,653</b> | <b>7,245</b>                                 | <b>101%</b>                       | <b>99,978</b>                                      |

|                           | Original<br>Annual<br>Budget | Revised<br>Annual<br>Budget | Year to<br>Date<br>Budget | Actual             | Variance<br>Positive<br>(Negative) | Percent<br>of<br>Budget | Year to Date<br>Variance<br>Positive<br>(Negative) |
|---------------------------|------------------------------|-----------------------------|---------------------------|--------------------|------------------------------------|-------------------------|--|
| <b>Expenditures</b>       |                              |                             |                           |                    |                                    |                         |  |
| Central Administration    |                              |                             |                           |                    |                                    |                         |  |
| Personnel                 | 192,410                      | 192,410                     | 160,342                   | 212,176            | (19,766)                           | 110%                    | (51,834)   |
| Purchased Services        | 150,100                      | 150,100                     | 125,083                   | 121,897            | 28,203                             | 81%                     | 3,186  |
| Supplies                  | 13,560                       | 13,560                      | 11,300                    | 15,194             | (1,634)                            | 112%                    | (3,894)  |
|                           | <u>356,070</u>               | <u>356,070</u>              | <u>296,725</u>            | <u>349,267</u>     | <u>6,803</u>                       | <u>98%</u>              | <u>(52,542)</u>                                    |
| Summer Program            |                              |                             |                           |                    |                                    |                         |  |
| Personnel                 | 144,631                      | 144,631                     | 120,526                   | 147,771            | (3,140)                            | 102%                    | (27,245)   |
| Purchased Services        | -                            | -                           | -                         | 1,701              | (1,701)                            | 100%                    | (1,701)  |
| Supplies                  | 11,200                       | 11,200                      | 9,333                     | 5,718              | 5,482                              | 51%                     | 3,615  |
|                           | <u>155,831</u>               | <u>155,831</u>              | <u>129,859</u>            | <u>155,190</u>     | <u>641</u>                         | <u>100%</u>             | <u>(25,331)</u>                                    |
| Aquatics Program          |                              |                             |                           |                    |                                    |                         |  |
| Personnel                 | 741,338                      | 741,338                     | 617,782                   | 579,605            | 161,733                            | 78%                     | 38,177   |
| Purchased Services        | 242,750                      | 242,750                     | 202,292                   | 191,675            | 51,075                             | 79%                     | 10,617   |
| Supplies                  | 18,700                       | 18,700                      | 15,583                    | 21,137             | (2,437)                            | 113%                    | (5,554)  |
|                           | <u>1,002,788</u>             | <u>1,002,788</u>            | <u>835,657</u>            | <u>792,417</u>     | <u>210,371</u>                     | <u>79%</u>              | <u>43,240</u>                                      |
| Hilton Head Programs      |                              |                             |                           |                    |                                    |                         |  |
| Direct Subsidies          | 140,000                      | 140,000                     | 116,667                   | 140,000            | -                                  | 100%                    | (23,333)   |
|                           | <u>140,000</u>               | <u>140,000</u>              | <u>116,667</u>            | <u>140,000</u>     | <u>-</u>                           | <u>100%</u>             | <u>(23,333)</u>                                    |
| Bluffton Programs         |                              |                             |                           |                    |                                    |                         |  |
| Purchased Services        | 82,000                       | 82,000                      | 68,333                    | 54,888             | 27,112                             | 67%                     | 13,445   |
| Supplies                  | 74,400                       | 74,400                      | 62,000                    | 49,956             | 24,444                             | 67%                     | 12,044   |
|                           | <u>156,400</u>               | <u>156,400</u>              | <u>130,333</u>            | <u>104,844</u>     | <u>51,556</u>                      | <u>67%</u>              | <u>25,489</u>                                      |
| Athletic Programs         |                              |                             |                           |                    |                                    |                         |  |
| Personnel                 | 286,180                      | 286,180                     | 238,483                   | 146,862            | 139,318                            | 51%                     | 91,621   |
| Purchased Services        | 458,975                      | 458,975                     | 382,479                   | 317,399            | 141,576                            | 69%                     | 65,080   |
| Supplies                  | 69,900                       | 69,900                      | 58,250                    | 25,153             | 44,747                             | 36%                     | 33,097   |
|                           | <u>815,055</u>               | <u>815,055</u>              | <u>679,212</u>            | <u>489,414</u>     | <u>325,641</u>                     | <u>60%</u>              | <u>189,798</u>                                     |
| Recreation Centers        |                              |                             |                           |                    |                                    |                         |  |
| Personnel                 | 271,477                      | 271,477                     | 226,231                   | 209,613            | 61,864                             | 77%                     | 16,618   |
| Purchased Services        | 196,270                      | 196,270                     | 163,558                   | 210,383            | (14,113)                           | 107%                    | (46,825)   |
| Supplies                  | 24,401                       | 24,401                      | 20,334                    | 11,812             | 12,589                             | 48%                     | 8,522  |
| Capital                   | -                            | -                           | -                         | 22,788             | (22,788)                           | -100%                   | (22,788)   |
|                           | <u>492,148</u>               | <u>492,148</u>              | <u>410,123</u>            | <u>454,596</u>     | <u>37,552</u>                      | <u>92%</u>              | <u>(44,473)</u>                                    |
| PALS Personnel Benefits   |                              |                             |                           |                    |                                    |                         |  |
| Personnel                 | 429,492                      | 429,492                     | 357,910                   | 357,910            | 71,582                             | 83%                     | -  |
| <b>Total Expenditures</b> | <u>3,547,784</u>             | <u>3,547,784</u>            | <u>2,956,486</u>          | <u>2,843,638</u>   | <u>704,146</u>                     | <u>80%</u>              | <u>112,848</u>                                     |
| <b>Net Expenditures</b>   | <u>(2,991,376)</u>           | <u>(2,991,376)</u>          | <u>(2,492,811)</u>        | <u>(2,279,985)</u> | <u>(711,391)</u>                   | <u>76%</u>              | <u>(12,870)</u>                                    |

**UNAUDITED AND PRELIMINARY**  
**BEAUFORT COUNTY, SOUTH CAROLINA**  
**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL**  
**PARKS AND LEISURE SERVICES**  
For the Period Ending April 30, 2014

|                              | Original<br>Budget | Revised<br>Budget | Actual         | Variance<br>Positive<br>(Negative) | Percent<br>of<br>Budget |
|------------------------------|--------------------|-------------------|----------------|------------------------------------|-------------------------|
| <b>Revenues</b>              |                    |                   |                |                                    |                         |
| Special Events               | 2,500              | 2,500             | 500            | (2,000)                            | 20%                     |
| After School                 | 54,000             | 54,000            | 82,205         | 28,205                             | 152%                    |
| Late Fees                    | 17,000             | 17,000            | 15,250         | (1,750)                            | 90%                     |
| Cheerleading                 | 5,250              | 5,250             | 3,891          | (1,359)                            | 74%                     |
| Property Rentals             | 31,000             | 31,250            | 37,960         | 6,710                              | 121%                    |
| Youth Soccer                 | 130,000            | 130,000           | 135,446        | 5,446                              | 104%                    |
| Youth Baseball               | 35,000             | 35,000            | 26,385         | (8,615)                            | 75%                     |
| Youth Football               | 24,700             | 24,700            | 24,806         | 106                                | 100%                    |
| Youth Basketball             | 50,000             | 50,000            | 47,495         | (2,505)                            | 95%                     |
| Youth Softball               | 1,000              | 1,000             | 7,050          | 6,050                              | 705%                    |
| Youth Lacrosse               | -                  | -                 | 2,995          | 2,995                              | 100%                    |
| Athletic Fees- Sponsorships  | 15,000             | 15,000            | 12,501         | (2,499)                            | 83%                     |
| Youth Flag Football          | 2,000              | 2,000             | 5,100          | 3,100                              | 255%                    |
| Adult Softball               | 25,000             | 25,000            | 26,365         | 1,365                              | 105%                    |
| Adult Basketball             | 2,500              | 2,500             | 1,070          | (1,430)                            | 43%                     |
| Summer Camp Fees             | 120,000            | 120,000           | 117,722        | (2,278)                            | 98%                     |
| Intercession Fees            | 10,500             | 10,500            | 7,366          | (3,134)                            | 70%                     |
| Pool Admissions              | 25,500             | 25,500            | 33,279         | 7,779                              | 131%                    |
| Aquatic Rentals              | 9,000              | 9,000             | 8,002          | (998)                              | 89%                     |
| Aquatic Contract Programs    | 4,000              | 4,000             | -              | (4,000)                            | 0%                      |
| Swimming Lessons Fees        | 9,000              | 9,000             | 8,545          | (455)                              | 95%                     |
| Tennis                       | -                  | -                 | 2,300          | 2,300                              | 100%                    |
| Miscellaneous                | -                  | -                 | 2,507          | 2,507                              | 100%                    |
| Donations                    | -                  | -                 | 8              | 8                                  | 100%                    |
| Video Reimbursements         | -                  | -                 | 15             | 15                                 | 100%                    |
| T-Shirt Sales                | -                  | -                 | 755            | 755                                | 100%                    |
| Center Admissions            | 1,200              | 1,200             | 1,462          | 262                                | 122%                    |
| Credit Card Convenience Fees | -                  | -                 | 4,623          | 4,623                              | 100%                    |
| Discounts and Refunds        | -                  | -                 | (37,145)       | (37,145)                           | -100%                   |
| <b>Total Revenues</b>        | <b>574,150</b>     | <b>574,400</b>    | <b>578,458</b> | <b>4,058</b>                       | <b>101%</b>             |

| <b>Expenditures</b>       | <b>Original<br/>Budget</b> | <b>Revised<br/>Budget</b> | <b>Actual</b>      | <b>Variance<br/>Positive<br/>(Negative)</b> | <b>Percent<br/>of<br/>Budget</b> |
|---------------------------|----------------------------|---------------------------|--------------------|---|----------------------------------|
| Central Administration    |                            |                           |                    |   |                                  |
| Personnel                 | 190,829                    | 190,829                   | 152,986            | 37,843                                      | 80%                              |
| Purchased Services        | 98,396                     | 98,396                    | 125,827            | (27,431)                                    | 128%                             |
| Supplies                  | 10,960                     | 10,960                    | 12,901             | (1,941)                                     | 118%                             |
| Capital                   | -                          | -                         | 66,699             | (66,699)                                    | 100%                             |
|                           | <u>300,185</u>             | <u>300,185</u>            | <u>358,413</u>     | <u>(58,228)</u>                             | <u>119%</u>                      |
| Summer Program            |                            |                           |                    |   |                                  |
| Personnel                 | 97,000                     | 97,000                    | 129,977            | (32,977)                                    | 134%                             |
| Purchased Services        | -                          | -                         | 2,153              | (2,153)                                     | 100%                             |
| Supplies                  | 10,500                     | 10,500                    | 241                | 10,259                                      | 2%                               |
|                           | <u>107,500</u>             | <u>107,500</u>            | <u>132,371</u>     | <u>(24,871)</u>                             | <u>123%</u>                      |
| Aquatics Program          |                            |                           |                    |   |                                  |
| Personnel                 | 778,576                    | 778,576                   | 618,464            | 160,112                                     | 79%                              |
| Purchased Services        | 231,431                    | 231,431                   | 229,910            | 1,521                                       | 99%                              |
| Supplies                  | 19,000                     | 19,000                    | 21,187             | (2,187)                                     | 112%                             |
| Direct Subsidies          | 60,000                     | 135,000                   | 135,000            | -   | 100%                             |
|                           | <u>1,089,007</u>           | <u>1,164,007</u>          | <u>1,004,561</u>   | <u>159,446</u>                              | <u>86%</u>                       |
| Hilton Head Programs      |                            |                           |                    |   |                                  |
| Direct Subsidies          | 80,000                     | 80,000                    | 80,000             | -   | 100%                             |
|                           | <u>80,000</u>              | <u>80,000</u>             | <u>80,000</u>      | <u>-</u>                                    | <u>100%</u>                      |
| Bluffton Programs         |                            |                           |                    |   |                                  |
| Purchased Services        | 74,000                     | 74,000                    | 62,275             | 11,725                                      | 84%                              |
| Supplies                  | 72,010                     | 72,010                    | 48,992             | 23,018                                      | 68%                              |
|                           | <u>146,010</u>             | <u>146,010</u>            | <u>111,267</u>     | <u>34,743</u>                               | <u>76%</u>                       |
| Athletic Programs         |                            |                           |                    |   |                                  |
| Personnel                 | 427,940                    | 427,940                   | 233,626            | 194,314                                     | 55%                              |
| Purchased Services        | 526,130                    | 526,130                   | 307,715            | 218,415                                     | 58%                              |
| Supplies                  | 70,800                     | 70,800                    | 44,108             | 26,692                                      | 62%                              |
|                           | <u>1,024,870</u>           | <u>1,024,870</u>          | <u>585,449</u>     | <u>439,421</u>                              | <u>57%</u>                       |
| Recreation Centers        |                            |                           |                    |   |                                  |
| Personnel                 | 272,621                    | 272,621                   | 209,462            | 63,159                                      | 77%                              |
| Purchased Services        | 220,704                    | 220,704                   | 187,107            | 33,597                                      | 85%                              |
| Supplies                  | 21,700                     | 21,700                    | 23,009             | (1,309)                                     | 106%                             |
|                           | <u>515,025</u>             | <u>515,025</u>            | <u>419,578</u>     | <u>95,447</u>                               | <u>81%</u>                       |
| PALS Personnel Benefits   |                            |                           |                    |   |                                  |
| Personnel                 | 251,641                    | 251,641                   | 209,701            | 41,940                                      | 83%                              |
| <b>Total Expenditures</b> | <u>3,514,238</u>           | <u>3,589,238</u>          | <u>2,901,340</u>   | <u>645,958</u>                              | <u>81%</u>                       |
| <b>Net Expenditures</b>   | <u>(2,940,088)</u>         | <u>(3,014,838)</u>        | <u>(2,322,882)</u> | <u>(650,016)</u>                            | <u>77%</u>                       |

**UNAUDITED AND PRELIMINARY**  
**BEAUFORT COUNTY, SOUTH CAROLINA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES**  
**April 30, 2015**

|   | <u>PALS<br/>Capital<br/>Program</u> | <u>PALS<br/>Impact<br/>Fees</u> | <u>Summer<br/>Nutrition<br/>Program<br/>Grants</u> | <u>Special<br/>Events</u> | <u>Total</u>        |
|---|-------------------------------------|---------------------------------|--|---------------------------|---------------------|
| <b><u>ASSETS</u></b>                      |                                     |                                 |  |                           |                     |
| Equity in Pooled Cash and Investments     | \$ 89,616                           | \$ 3,095,733                    | \$ 3,648   | \$ 125,190                | \$ 3,314,187        |
| Receivables, Net                          | -                                   | -                               | -  | -                         | -                   |
| Total Assets                              | <u>89,616</u>                       | <u>3,095,733</u>                | <u>3,648</u>                                       | <u>125,190</u>            | <u>3,314,187</u>    |
| <b><u>LIABILITIES AND FUND EQUITY</u></b> |                                     |                                 |  |                           |                     |
| <b>Liabilities</b>                        |                                     |                                 |  |                           |                     |
| Accounts Payable                          | \$ -                                | \$ -                            | \$ 1,091   | \$ 1,407                  | \$ 2,498            |
| Accrued Payroll                           | -                                   | -                               | 594  | -                         | 594                 |
| Total Liabilities                         | <u>-</u>                            | <u>-</u>                        | <u>1,685</u>                                       | <u>1,407</u>              | <u>3,092</u>        |
| <b><u>FUND BALANCE</u></b>                |                                     |                                 |  |                           |                     |
| Reserved for Encumbrances                 | -                                   | 1,171,024                       | -  | -                         | 1,171,024           |
| Reserved for Special Revenue Funds        | 89,616                              | 1,924,709                       | 1,963  | 123,783                   | 2,140,071           |
|   | <u>89,616</u>                       | <u>3,095,733</u>                | <u>1,963</u>                                       | <u>123,783</u>            | <u>3,311,095</u>    |
| Total Liabilities and Fund Balance        | <u>\$ 89,616</u>                    | <u>\$ 3,095,733</u>             | <u>\$ 3,648</u>                                    | <u>\$ 125,190</u>         | <u>\$ 3,314,187</u> |

**UNAUDITED AND PRELIMINARY**  
**BEAUFORT COUNTY, SOUTH CAROLINA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES**  
**For the Period Ending April 30, 2015**

|  | PALS Capital Program |           |                                    |
|--|----------------------|-----------|------------------------------------|
|  | Budget               | Actual    | Variance<br>Positive<br>(Negative) |
| Revenues                                     |                      |           |                                    |
| Charge for Services- \$5 Fee                 | \$ -                 | \$ 24,927 | \$ 24,927                          |
| Total Revenues                               | -                    | 24,927    | 24,927                             |
| Expenditures                                 |                      |           |                                    |
| Other  | -                    | -         | -                                  |
| Total Expenditures                           | -                    | -         | -                                  |
| Excess of Revenues Over (Under) Expenditures | -                    | 24,927    | 24,927                             |
| Fund Balance at Beginning of Year            | 64,689               | 64,689    | -                                  |
| Fund Balance at End of Year                  | \$ 64,689            | \$ 89,616 | \$ 24,927                          |

|  | PALS Impact Fees |              |                                    |
|--|------------------|--------------|------------------------------------|
|  | Budget           | Actual       | Variance<br>Positive<br>(Negative) |
| Revenues                                     |                  |              |                                    |
| Licenses and Permits                         | \$ 650,000       | \$ 845,308   | \$ 195,308                         |
| Interest                                     | 2,000            | -            | (2,000)                            |
| Total Revenues                               | \$ 652,000       | \$ 845,308   | \$ 193,308                         |
| Expenditures                                 |                  |              |                                    |
| Purchased Services                           | 60,055           | 60,055       | -                                  |
| Capital                                      | 471,500          | 337,216      | 134,284                            |
| Total Expenditures                           | \$ 531,555       | \$ 397,271   | \$ 134,284                         |
| Excess of Revenues Over (Under) Expenditures | \$ 120,445       | \$ 448,037   | \$ 327,592                         |
| Other Financing Sources (Uses)               |                  |              |                                    |
| Transfers Out to Debt Service Funds          | \$ -             | \$ 516,085   | \$ 516,085                         |
| Total Other Financing Sources (Uses)         | \$ -             | \$ 516,085   | \$ 516,085                         |
| Net Change in Fund Balance                   | \$ 120,445       | \$ (68,048)  | \$ 843,677                         |
| Fund Balance at Beginning of Year            | \$ 3,163,781     | \$ 3,163,781 | \$ -                               |
| Fund Balance at End of Year                  | \$ 3,284,226     | \$ 3,095,733 | \$ 843,677                         |

|  | Summer Nutrition Program Grants |            |                                    |
|--|---------------------------------|------------|------------------------------------|
|  | Budget                          | Actual     | Variance<br>Positive<br>(Negative) |
| Revenues                                     |                                 |            |                                    |
| Intergovernmental                            | \$ 400,000                      | \$ 250,277 | \$ (149,723)                       |
| Total Revenues                               | 400,000                         | 250,277    | (149,723)                          |
| Expenditures                                 |                                 |            |                                    |
| Personnel                                    | 77,058                          | 38,233     | 38,825                             |
| Purchased Services                           | 321,742                         | 231,736    | 90,006                             |
| Total Expenditures                           | 400,000                         | 270,396    | 129,604                            |
| Excess of Revenues Over (Under) Expenditures | -                               | (20,119)   | (20,119)                           |
| Fund Balance at Beginning of Year            | 22,082                          | 22,082     | -                                  |
| Fund Balance at End of Year                  | \$ 22,082                       | \$ 1,963   | \$ (20,119)                        |

**UNAUDITED AND PRELIMINARY**  
**BEAUFORT COUNTY, SOUTH CAROLINA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES**  
**For the Period Ending April 30, 2015**

|  | Special Events |            |                                    |
|--|----------------|------------|------------------------------------|
|  | Budget         | Actual     | Variance<br>Positive<br>(Negative) |
| Revenues                                     |                |            |                                    |
| Charge for Services                          | \$ -           | \$ 93,334  | \$ 93,334                          |
| Total Revenues                               | -              | 93,334     | 93,334                             |
| Expenditures                                 |                |            |                                    |
| Purchased Services                           | -              | 13,861     | 13,861                             |
| Supplies                                     | -              | 11,731     | 11,731                             |
| Total Expenditures                           | -              | 25,592     | 25,592                             |
| Excess of Revenues Over (Under) Expenditures | -              | 67,742     | 118,926                            |
| Fund Balance at Beginning of Year            | 56,041         | 56,041     | -                                  |
| Fund Balance at End of Year                  | \$ 56,041      | \$ 123,783 | \$ 118,926                         |

  

|  | Total        |              |                                    |
|--|--------------|--------------|------------------------------------|
|  | Budget       | Actual       | Variance<br>Positive<br>(Negative) |
| Revenues                                     |              |              |                                    |
| Licenses and Permits                         | \$ 650,000   | \$ 845,308   | \$ 195,308                         |
| Charge for Services                          | -            | 118,261      | 118,261                            |
| Intergovernmental                            | 400,000      | 250,277      | (149,723)                          |
| Interest                                     | 2,000        | -            | (2,000)                            |
| Total Revenues                               | 1,052,000    | 1,213,846    | 161,846                            |
| Expenditures                                 |              |              |                                    |
| Cultural and Recreation                      |              |              |                                    |
| Personnel                                    | 77,058       | 38,233       | 38,825                             |
| Purchased Services                           | 321,742      | 305,652      | 16,090                             |
| Supplies                                     | 1,200        | 12,158       | (10,958)                           |
| Capital                                      | 471,500      | 337,216      | 134,284                            |
| Total Expenditures                           | 871,500      | 693,259      | 178,241                            |
| Excess of Revenues Over (Under) Expenditures | 180,500      | 520,587      | 340,087                            |
| Other Financing Sources (Uses)               |              |              |                                    |
| Transfers Out                                | -            | 516,085      | 516,085                            |
| Total Other Financing Sources (Uses)         | -            | 516,085      | 516,085                            |
| Net Change in Fund Balance                   | 180,500      | 4,502        | 856,172                            |
| Fund Balance at Beginning of Year            | 3,306,593    | 3,306,593    | -                                  |
| Fund Balance at End of Year                  | \$ 3,487,093 | \$ 3,311,095 | \$ 856,172                         |



**Beaufort County**  
**PALS Impact Fees**  
**For period ending April 30, 2015 - Unaudited and Preliminary**

|   | <b>Daufuskie</b> | <b>Bluffton</b> | <b>Port Royal</b> | <b>Ladys Island</b> | <b>St. Helena</b> | <b>Total</b> |
|---|------------------|-----------------|-------------------|---------------------|-------------------|--------------|
| <b>Beginning Fund Balance</b>                 | 483              | 2,309,011       | 4,433             | 29,503              | 820,351           | 3,163,781    |
| <b>Revenues</b>                               |                  |                 |                   |                     |                   |              |
| Licenses and Permits                          | -                | 791,273         | 4,368             | 30,028              | 19,640            | 845,309      |
| Interest                                      | -                | -               | -                 | -                   | -                 | -            |
|   | -                | 791,273         | 4,368             | 30,028              | 19,640            | 845,309      |
| <b>Expenditures</b>                           |                  |                 |                   |                     |                   |              |
| <b>Purchased Services</b>                     |                  |                 |                   |                     |                   |              |
| Island Packet                                 | (133)            | -               | -                 | -                   | (138)             | (271)        |
| Accurate Reproductions                        | (696)            | -               | -                 | -                   | (1,206)           | (1,902)      |
| CDDC, LLC                                     | -                | -               | -                 | -                   | (4,780)           | (4,780)      |
| Beaufort Engineering Services                 | -                | -               | -                 | -                   | (1,666)           | (1,666)      |
| JOCO Construction                             | -                | -               | -                 | -                   | (7,500)           | (7,500)      |
| Atlas Surveying Inc.                          | -                | (13,500)        | -                 | -                   | -                 | (13,500)     |
| UPS   | -                | (45)            | -                 | -                   | -                 | (45)         |
| <b>Capital</b>                                |                  |                 |                   |                     |                   |              |
| Beaufort Engineering Services                 | -                | -               | -                 | -                   | (1,350)           | (1,350)      |
| BJWSA   | -                | -               | -                 | -                   | (340)             | (340)        |
| Southern Tree Services, Inc.                  | -                | -               | -                 | -                   | (550)             | (550)        |
| Carolina Engineering Consultants              | -                | (4,364)         | -                 | -                   | -                 | (4,364)      |
| Mashburn Construction Co.                     | -                | (67,054)        | -                 | -                   | -                 | (67,054)     |
| SC DHEC                                       | -                | (1,330)         | -                 | -                   | (150)             | (1,480)      |
| Town of Bluffton                              | -                | (1,000)         | -                 | -                   | -                 | (1,000)      |
| Conestoga-Rovers & Associates, Inc.           | -                | (4,400)         | -                 | -                   | -                 | (4,400)      |
| Accurate Reproductions                        | -                | -               | -                 | -                   | (7)               | (7)          |
| Postage                                       | -                | -               | -                 | -                   | (40)              | (40)         |
| Whitaker Laboratory                           | -                | -               | -                 | -                   | (1,341)           | (1,341)      |
| MUSCO Sports Lighting, Inc.                   | -                | -               | -                 | -                   | (178,495)         | (178,495)    |
| JOCO Construction                             | -                | -               | -                 | -                   | (91,900)          | (91,900)     |
| Graybar Fence Company                         | -                | -               | -                 | -                   | (1,540)           | (1,540)      |
| Pinckney Well Drilling and Water              | -                | -               | -                 | -                   | (13,655)          | (13,655)     |
| Signs Now                                     | -                | -               | -                 | -                   | (90)              | (90)         |
| <b>Transfers</b>                              |                  |                 |                   |                     |                   |              |
| Transfer to Beaufort County Debt Service Fund | -                | (224,384)       | -                 | -                   | -                 | (224,384)    |
| Transfer to Bluffton TIF Debt Service Fund    | -                | (291,701)       | -                 | -                   | -                 | (291,701)    |
|   | (829)            | (607,778)       | -                 | -                   | (304,748)         | (397,270)    |
| <b>Total Revenues</b>                         | -                | 791,273         | 4,368             | 30,028              | 19,640            | 845,309      |
| <b>Total Expenditures</b>                     | (829)            | (607,778)       | -                 | -                   | (304,748)         | (913,355)    |
| <b>Net Revenues (Expenditures)</b>            | (829)            | 183,495         | 4,368             | 30,028              | (285,108)         | (68,046)     |
| <b>Encumbered Portion of Fund Balance</b>     | -                | 627,388         | 1,750             | -                   | 541,886           | 1,171,024    |
| <b>Unencumbered Portion of Fund Balance</b>   | (346)            | 1,865,118       | 7,051             | 59,531              | (6,643)           | 1,924,711    |
| <b>Ending Fund Balance</b>                    | (346)            | 2,492,506       | 8,801             | 59,531              | 535,243           | 3,095,735    |