

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY LIBRARIES- GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Period Ended September 30, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Percent of Budget</u>
Revenues				
Copy Fees	3,750	1,096	(2,654)	29%
Fines	87,500	23,756	(63,744)	27%
Picture Sales	-	-	-	100%
State Aid	125,000	40,558	(84,442)	32%
Total Revenues	<u>216,250</u>	<u>65,410</u>	<u>(150,840)</u>	<u>30%</u>
Library Administration				
Personnel	515,442	142,110	373,332	28%
Purchased Services	94,824	24,727	70,097	26%
Supplies	19,800	3,862	15,938	20%
Total Library Administration Expenditures	<u>630,066</u>	<u>170,699</u>	<u>459,367</u>	<u>27%</u>
Beaufort Branch				
Personnel	442,881	110,042	332,839	25%
Purchased Services	88,244	23,153	65,091	26%
Supplies	12,921	2,688	10,233	21%
Total Beaufort Branch Expenditures	<u>544,046</u>	<u>135,883</u>	<u>408,163</u>	<u>25%</u>
Bluffton Branch				
Personnel	419,818	88,060	331,758	21%
Purchased Services	96,344	20,659	75,685	21%
Supplies	7,700	1,353	6,347	18%
Total Bluffton Branch Expenditures	<u>523,862</u>	<u>110,072</u>	<u>413,790</u>	<u>21%</u>

Hilton Head Branch

Personnel	454,315	101,307	353,008	22%
Purchased Services	98,640	22,740	75,900	23%
Supplies	18,200	2,421	15,779	13%
Total Hilton Head Branch Expenditures	<u>571,155</u>	<u>126,468</u>	<u>444,687</u>	<u>22%</u>

Lobeco Branch

Personnel	110,080	27,950	82,130	25%
Purchased Services	18,012	3,045	14,967	17%
Supplies	5,650	1,942	3,708	34%
Total Loceco Branch Expenditures	<u>133,742</u>	<u>32,937</u>	<u>100,805</u>	<u>25%</u>

St. Helena Branch

Personnel	449,128	42,799	406,329	10%
Purchased Services	91,999	232	91,767	0%
Supplies	8,200	256	7,944	3%
Total St. Helena Branch Expenditures	<u>549,327</u>	<u>43,287</u>	<u>506,040</u>	<u>8%</u>

Library Technical Services

Personnel	253,005	62,534	190,471	25%
Purchased Services	23,320	17,010	6,310	73%
Supplies	205,900	66,991	138,909	33%
Total Library Technical Services Expenditures	<u>482,225</u>	<u>146,535</u>	<u>335,690</u>	<u>30%</u>

Library SC Room

Personnel	87,566	22,235	65,331	25%
Purchased Services	5,650	1,236	4,414	22%
Supplies	6,375	436	5,939	7%
Total Library SC Room Expenditures	<u>99,591</u>	<u>23,907</u>	<u>75,684</u>	<u>24%</u>

Total Expenditures**Net Expenditures**

<u>3,534,014</u>	<u>789,788</u>	<u>2,744,226</u>	<u>22%</u>
<u>(3,317,764)</u>	<u>(724,378)</u>	<u>2,593,386</u>	<u>22%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
LIBRARY SPECIAL REVENUE FUNDS
September 30, 2012

	Library Grants	Library Trust	Library Special Trust	Total
<u>ASSETS</u>				
Equity in Pooled Cash and Investments	\$ 41,106	\$ 21,519	\$ 282,710	\$ 345,335
Prepayments	-	-	-	-
Total Assets	<u>41,106</u>	<u>21,519</u>	<u>282,710</u>	<u>345,335</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities				
Accounts Payable	173	-	-	173
Total Liabilities	<u>173</u>	<u>-</u>	<u>-</u>	<u>173</u>
<u>FUND BALANCE</u>				
Reserved for Special Revenue Funds	40,933	21,519	282,710	345,162
	<u>40,933</u>	<u>21,519</u>	<u>282,710</u>	<u>345,162</u>
Total Liabilities and Fund Balance	<u>\$ 41,106</u>	<u>\$ 21,519</u>	<u>\$ 282,710</u>	<u>\$ 345,335</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended September 30, 2012

	Library Grants			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Intergovernmental	\$ 25,000	\$ 35,006	\$ 10,006	140%
Miscellaneous	30,000	471	(29,529)	2%
Total Revenues	<u>55,000</u>	<u>35,477</u>	<u>(19,523)</u>	<u>65%</u>
Expenditures				
Supplies	55,000	17,234	37,766	31%
Capital	-	-	-	0%
Total Expenditures	<u>55,000</u>	<u>17,234</u>	<u>37,766</u>	<u>31%</u>
Net Change in Fund Balance	-	18,243	18,243	100%
Fund Balance at Beginning of Year	<u>22,690</u>	<u>22,690</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 22,690</u>	<u>\$ 40,933</u>	<u>\$ 18,243</u>	<u>180%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended September 30, 2012

	Library Trust		Variance	Percent
	Budget	Actual	Positive (Negative)	of Budget
Revenues				
Miscellaneous	\$ 2,000	\$ 500	\$ (1,500)	25%
Total Revenues	<u>2,000</u>	<u>500</u>	<u>(1,500)</u>	<u>25%</u>
Expenditures				
Other	2,000	858	1,142	43%
Total Expenditures	<u>2,000</u>	<u>858</u>	<u>1,142</u>	<u>43%</u>
Net Change in Fund Balance	-	(358)	(358)	-100%
Fund Balance at Beginning of Year	<u>21,877</u>	<u>21,877</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 21,877</u>	<u>\$ 21,519</u>	<u>\$ (358)</u>	<u>98%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended September 30, 2012

	Library Special Trust			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Interest	\$ 400	\$ -	\$ (400)	0%
Total Revenues	<u>400</u>	<u>-</u>	<u>(400)</u>	<u>0%</u>
Expenditures				
Supplies	14,000	805	13,195	6%
Total Expenditures	<u>14,000</u>	<u>805</u>	<u>13,195</u>	<u>6%</u>
Excess of Revenues Over (Under) Expenditures	(13,600)	(805)	12,795	6%
Fund Balance at Beginning of Year	<u>283,515</u>	<u>283,515</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 269,915</u>	<u>\$ 282,710</u>	<u>\$ 12,795</u>	<u>105%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended September 30, 2012

	Total		Variance	Percent
	Budget	Actual	Positive (Negative)	of Budget
Revenues				
Intergovernmental	25,000	35,006	10,006	140%
Interest	400	-	(400)	0%
Miscellaneous	32,000	971	(31,029)	3%
Total Revenues	<u>57,400</u>	<u>35,977</u>	<u>(21,423)</u>	<u>63%</u>
Expenditures				
Supplies	69,000	18,039	50,961	26%
Capital	-	-	-	0%
Other	2,000	858	1,142	43%
Total Expenditures	<u>71,000</u>	<u>18,897</u>	<u>52,103</u>	<u>27%</u>
Excess of Revenues Over (Under) Expenditures	(13,600)	17,080	30,680	-126%
Fund Balance at Beginning of Year	<u>328,082</u>	<u>328,082</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 314,482</u>	<u>\$ 345,162</u>	<u>\$ 30,680</u>	<u>110%</u>

UNAUDITED AND PRELIMINARY
Beaufort County
Library Impact Fees
September 30, 2012

	Fund 921	Fund 923	Fund 925	Fund 926	Fund 928	
	HH/Daufuskie	Bluffton	Port Royal Island	Ladys Island/ St. Helena	Sheldon	Total
Beginning Fund Balance	50,400	476,860	579,267	911,470	65,649	2,083,646
Revenues						
Licenses and Permits	4,722	7,741	4,977	10,507	1,659	29,606
	4,722	7,741	4,977	10,507	1,659	29,606
Expenditures						
Purchased Services						
Library Materials						
AT&T	-	-	-	-	-	-
Archaic Productions	-	-	-	-	-	-
Baker & Taylor Company	-	(1,058)	-	-	(213)	(1,271)
Brodart, Inc.	-	-	-	-	(4,900)	(4,900)
EBSCO	-	(250)	-	-	-	(250)
Facts on File	-	-	-	-	-	-
Recorded Books	-	(21)	-	-	-	(21)
Howell Gibson Hughes PA	-	-	-	-	-	-
Ingram Library Services	-	(1,087)	-	-	(86)	(1,173)
Island Packet	-	(170)	-	-	-	(170)
Landmark Audiobooks	-	-	-	-	-	-
McNaughton Book Services	-	(6,042)	-	-	(711)	(6,752)
Midwest Tape	(134)	(32)	-	-	-	(167)
Morning Star	-	(805)	-	-	-	(805)
NADA Appraisal Guides	-	-	-	-	-	-
Savannah Morning News	-	-	-	-	-	-
Title Search 4U	-	-	-	-	-	-
Value Line Publishing	-	(898)	-	-	-	(898)
TEI Landmark Audio	-	(5,130)	-	-	(5,130)	(10,260)
Thomson West	-	-	-	-	-	-
Tutt Library	-	-	-	-	-	-
Timberland Regional Library	-	-	-	-	-	-
YP	-	(63)	-	-	-	(63)
Capital Outlay						
Specialized Capital Equipment						
Change for Self Check Out Machines	-	-	-	-	-	-
Stage Front Presentation	-	-	-	-	-	-
Drapery Control System	-	-	-	-	-	-
Dean Electric, Inc.	-	-	-	-	-	-
Troxell Communications	-	-	-	-	-	-
Southern Carpet Wholesale	-	-	-	-	-	-
Digitek Systems	-	-	-	-	-	-
SCDOR	-	(1,347)	-	-	-	(1,347)
Integrated Technologies	-	-	-	-	-	-
Patterson Construction	-	-	-	-	-	-
Transfer to Debt Service						
	(134)	(16,903)	-	-	(11,039)	(28,077)
Total Revenues	4,722	7,741	4,977	10,507	1,659	29,606
Total Expenditures	(134)	(16,903)	-	-	(11,039)	(28,077)
Net Revenues (Expenditures)	4,588	(9,162)	4,977	10,507	(9,380)	1,529
Encumbered Fund Balance			-			-
Unencumbered Fund Balance	54,988	467,698	584,244	921,977	56,269	2,085,175
Ending Fund Balance	54,988	467,698	584,244	921,977	56,269	2,085,175