

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 September 30, 2012

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	39,500	39,500	500	(39,000)	1%
Aerobics	1,100	1,100	-	(1,100)	0%
Arts	4,000	4,000	-	(4,000)	0%
After School	54,000	54,000	16,735	(37,265)	31%
Late Fees	15,000	15,000	6,733	(8,267)	45%
Cheerleading	4,500	4,500	5,450	950	121%
Property Rentals	23,000	23,000	7,725	(15,275)	34%
Youth Soccer- South	85,000	85,000	31,130	(53,870)	37%
Youth Soccer- North	50,000	50,000	18,315	(31,685)	37%
Youth Baseball	35,000	35,000	2,640	(32,360)	8%
Youth Football	16,000	16,000	18,180	2,180	114%
Youth Basketball	52,500	52,500	4,865	(47,635)	9%
Youth Softball	8,500	8,500	-	(8,500)	0%
Athletic Fees- Sponsorships	15,000	15,000	8,100	(6,900)	54%
Youth Flag Football	8,000	8,000	6,250	(1,750)	78%
Adult Softball	27,500	27,500	11,140	(16,360)	41%
Adult Basketball	-	-	1,140	1,140	100%
Summer Camp Fees	150,000	150,000	951	(149,049)	1%
Intercession Fees	10,500	10,500	180	(10,320)	2%
Pool Admissions	35,000	35,000	15,355	(19,645)	44%
Aquatic Aerobics	-	-	150	150	100%
Aquatic Rentals	-	-	1,184	1,184	100%
Aquatic Contract Programs	-	-	2,960	2,960	100%
Swimming Lessons Fees	-	-	3,702	3,702	100%
Miscellaneous	4,500	4,500	502	(3,998)	11%
T-Shirt Sales	-	-	2,665	2,665	100%
Center Admissions	1,200	1,200	262	(938)	22%
Credit Card Convenience Fees	-	-	984	984	100%
Discounts and Refunds	-	-	(4,028)	(4,028)	-100%
Total Revenues	639,800	639,800	163,770	(476,030)	26%

Expenditures	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Central Administration					
Personnel	270,900	270,900	49,348	221,552	18%
Purchased Services	81,550	81,550	38,344	43,206	47%
Supplies	10,100	10,100	3,851	6,249	38%
	<u>362,550</u>	<u>362,550</u>	<u>91,543</u>	<u>271,007</u>	<u>25%</u>
Summer Program					
Personnel	109,000	109,000	132,476	(23,476)	122%
Purchased Services	-	-	119	(119)	100%
Supplies	5,500	5,500	3,328	2,172	61%
	<u>114,500</u>	<u>114,500</u>	<u>135,923</u>	<u>(21,423)</u>	<u>119%</u>
Aquatics Program					
Personnel	750,541	750,541	185,257	565,284	25%
Purchased Services	235,641	235,641	43,734	191,907	19%
Supplies	21,200	21,200	5,858	15,342	28%
Capital	80,000	80,000	-	80,000	0%
Direct Subsidies	60,000	60,000	60,000	-	100%
	<u>1,147,382</u>	<u>1,147,382</u>	<u>294,849</u>	<u>852,533</u>	<u>26%</u>
Hilton Head Programs					
Direct Subsidies	80,000	80,000	40,000	40,000	50%
	<u>80,000</u>	<u>80,000</u>	<u>40,203</u>	<u>39,797</u>	<u>50%</u>
Bluffton Programs					
Personnel	-	-	-	-	0%
Purchased Services	76,700	76,700	7,217	69,483	9%
Supplies	45,300	45,300	5,249	40,051	12%
	<u>122,000</u>	<u>122,000</u>	<u>12,466</u>	<u>109,534</u>	<u>10%</u>
Athletic Programs					
Personnel	339,787	339,787	55,069	284,718	16%
Purchased Services	447,062	447,062	109,421	337,641	24%
Supplies	125,800	125,800	13,035	112,765	10%
	<u>912,649</u>	<u>912,649</u>	<u>177,525</u>	<u>735,124</u>	<u>19%</u>
Recreation Centers					
Personnel	294,172	294,172	70,152	224,020	24%
Purchased Services	226,100	226,100	69,922	156,178	31%
Supplies	24,000	24,000	7,202	16,798	30%
	<u>548,272</u>	<u>548,272</u>	<u>147,276</u>	<u>400,996</u>	<u>27%</u>
Total Expenditures	<u>3,287,353</u>	<u>3,287,353</u>	<u>899,785</u>	<u>2,387,568</u>	<u>27%</u>
Net Expenditures	<u>(2,647,553)</u>	<u>(2,647,553)</u>	<u>(736,015)</u>	<u>(1,911,538)</u>	<u>28%</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 September 30, 2011

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	9,000	9,000	29,815	20,815	331%
Aerobics	1,100	1,100	-	(1,100)	0%
Arts	4,000	4,000	-	(4,000)	0%
After School	70,000	70,000	14,758	(55,242)	21%
Late Fees	15,000	15,000	7,109	(7,891)	47%
Cheerleading	4,000	4,000	4,555	555	114%
Karate	10,000	10,000	-	(10,000)	0%
Property Rentals	22,000	22,000	5,485	(16,515)	25%
Youth Soccer- South	70,000	70,000	26,041	(43,959)	37%
Youth Soccer- North	55,000	55,000	20,145	(34,855)	37%
Youth Baseball	35,000	35,000	-	(35,000)	0%
Youth Football	22,500	22,500	14,700	(7,800)	65%
Youth Basketball	50,000	50,000	4,700	(45,300)	9%
Youth Softball	3,500	3,500	(100)	(3,600)	-3%
Athletic Fees- Sponsorships	15,000	15,000	5,400	(9,600)	100%
Youth Flag Football	4,500	4,500	9,150	4,650	203%
Adult Softball	42,500	42,500	12,925	(29,575)	30%
Summer Camp Fees	150,000	150,000	(124)	(150,124)	0%
Intercession Fees	11,000	11,000	3,639	(7,361)	33%
Pool Admissions	35,000	35,000	12,531	(22,469)	36%
Aquatic Aerobics	2,000	2,000	698	(1,302)	35%
Aquatic Rentals	10,000	10,000	2,145	(7,855)	21%
Aquatic Contract Programs	10,000	10,000	2,285	(7,715)	23%
Swimming Lessons Fees	10,000	10,000	8,178	(1,822)	82%
Miscellaneous	3,000	3,000	1,100	(1,900)	37%
Donations	500	500	-	(500)	0%
Video Reimbursements	600	600	245	(355)	41%
T-Shirt Sales	3,000	3,000	5,094	2,094	170%
Center Admissions	-	-	461	461	0%
Instructor Fees	-	-	2,554	2,554	0%
Discounts and Refunds	(20,000)	(20,000)	(5,959)	14,041	30%
Total Revenues	<u>648,200</u>	<u>648,200</u>	<u>187,530</u>	<u>(460,670)</u>	<u>29%</u>

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Expenditures					
Central Administration					
Personnel	177,428	177,428	43,730	133,698	25%
Purchased Services	80,200	101,273	18,060	83,213	18%
Supplies	<u>7,000</u>	<u>7,000</u>	<u>3,592</u>	<u>3,408</u>	<u>51%</u>
	<u>264,628</u>	<u>285,701</u>	<u>65,382</u>	<u>220,319</u>	<u>23%</u>
Summer Program					
Personnel	109,950	109,950	94,256	15,694	86%
Purchased Services	-	79	79	-	100%
Supplies	<u>10,500</u>	<u>10,421</u>	<u>81</u>	<u>10,340</u>	<u>1%</u>
	<u>120,450</u>	<u>120,450</u>	<u>94,416</u>	<u>26,034</u>	<u>78%</u>
Aquatics Program					
Personnel	604,654	604,654	182,381	422,273	30%
Purchased Services	233,490	233,490	43,117	190,373	18%
Supplies	25,900	25,900	7,071	18,829	27%
Direct Subsidies	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>100%</u>
	<u>924,044</u>	<u>924,044</u>	<u>292,569</u>	<u>631,475</u>	<u>32%</u>
Hilton Head Programs					
Direct Subsidies	<u>80,000</u>	<u>80,000</u>	<u>40,000</u>	<u>40,000</u>	<u>50%</u>
	<u>80,000</u>	<u>80,000</u>	<u>40,000</u>	<u>40,000</u>	<u>50%</u>
Bluffton Programs					
Personnel	-	34,500	-	34,500	0%
Purchased Services	104,000	92,500	54,019	38,481	58%
Supplies	<u>41,500</u>	<u>18,500</u>	<u>2,455</u>	<u>16,045</u>	<u>13%</u>
	<u>145,500</u>	<u>145,500</u>	<u>56,474</u>	<u>89,026</u>	<u>39%</u>
Athletic Programs					
Purchased Services	427,036	355,963	85,054	270,909	24%
Supplies	<u>72,740</u>	<u>72,740</u>	<u>17,264</u>	<u>55,476</u>	<u>24%</u>
	<u>917,492</u>	<u>846,419</u>	<u>168,552</u>	<u>677,867</u>	<u>20%</u>
Recreation Centers					
Purchased Services	284,800	334,800	68,958	265,842	21%
Supplies	<u>22,000</u>	<u>22,000</u>	<u>9,780</u>	<u>12,220</u>	<u>44%</u>
	<u>717,584</u>	<u>767,584</u>	<u>159,010</u>	<u>608,574</u>	<u>21%</u>
Total Expenditures	<u>3,169,698</u>	<u>3,169,698</u>	<u>876,403</u>	<u>2,293,295</u>	<u>28%</u>
Net Expenditures	<u>(2,521,498)</u>	<u>(2,521,498)</u>	<u>(688,873)</u>	<u>(1,832,625)</u>	<u>27%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES
September 30, 2012

	PALS Capital Program	PALS Impact Fees	State PARD Grants	Summer Nutrition Program Grants	YMCA Donations	Special Events	Total
<u>ASSETS</u>							
Equity in Pooled Cash and Investments	\$ 37,899	\$ 2,072,906	\$ -	\$ 16,323	\$ 387	\$ 37,657	\$ 2,165,172
Total Assets	37,899	2,072,906	-	16,323	387	37,657	2,165,172
<u>LIABILITIES AND FUND EQUITY</u>							
Liabilities							
Accounts Payable	\$ -	\$ 13,948	\$ -	\$ -	\$ -	\$ 1,294	\$ 15,242
Accrued Payroll	-	-	-	2,116	-	-	2,116
Total Liabilities	-	13,948	-	2,116	-	1,294	17,358
<u>FUND BALANCE</u>							
Reserved for Special Revenue Funds	37,899	2,058,958	-	14,207	387	36,363	2,147,814
	37,899	2,058,958	-	14,207	387	36,363	2,147,814
Total Liabilities and Fund Balance	\$ 37,899	\$ 2,072,906	\$ -	\$ 16,323	\$ 387	\$ 37,657	\$ 2,165,172

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 September 30, 2012

	PALS Capital Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services- \$5 Fee	\$ -	\$ 7,947	\$ 7,947
Total Revenues	-	7,947	7,947
Expenditures			
Other	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	7,947	7,947
Fund Balance at Beginning of Year	29,952	29,952	-
Fund Balance at End of Year	\$ 29,952	\$ 37,899	\$ 7,947

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 September 30, 2012

	PALS Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 461,750	\$ 30,345	\$ (431,405)
Interest	<u>4,250</u>	<u>-</u>	<u>(4,250)</u>
Total Revenues	<u>\$ 466,000</u>	<u>\$ 30,345</u>	<u>\$ (435,655)</u>
Expenditures			
Capital	<u>246,200</u>	<u>15,600</u>	<u>230,600</u>
Total Expenditures	<u>\$ 246,200</u>	<u>\$ 15,600</u>	<u>\$ 230,600</u>
Excess of Revenues Over (Under) Expenditures	\$ 219,800	\$ 14,745	\$ (205,055)
Fund Balance at Beginning of Year	<u>\$ 2,044,213</u>	<u>\$ 2,044,213</u>	<u>\$ -</u>
Fund Balance at End of Year	<u>\$ 2,264,013</u>	<u>\$ 2,058,958</u>	<u>\$ (205,055)</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 September 30, 2012

	State PARD Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Capital	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ -	\$ -

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 September 30, 2012

	Summer Nutrition Program Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 365,020	\$ 365,020	\$ -
Total Revenues	<u>365,020</u>	<u>365,020</u>	<u>-</u>
Expenditures			
Personnel	61,745	48,826	12,919
Purchased Services	317,755	317,353	402
Supplies	<u>500</u>	<u>347</u>	<u>153</u>
Total Expenditures	<u>380,000</u>	<u>366,526</u>	<u>13,474</u>
Excess of Revenues Over (Under) Expenditures	(14,980)	(1,506)	13,474
Fund Balance at Beginning of Year	<u>15,713</u>	<u>15,713</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 733</u>	<u>\$ 14,207</u>	<u>\$ 13,474</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 September 30, 2012

	YMCA Donations		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Fund Balance at Beginning of Year	387	387	-
Fund Balance at End of Year	\$ 387	\$ 387	\$ -

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 September 30, 2012

	Special Events		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services	\$ -	\$ 41,824	\$ 41,824
Total Revenues	-	41,824	41,824
Personnel	-	1,625	(1,625)
Purchased Services	-	9,056	9,056
Supplies	-	18,477	18,477
Total Expenditures	-	29,158	25,908
Excess of Revenues Over (Under) Expenditures	-	12,666	67,732
Fund Balance at Beginning of Year	23,697	23,697	-
Fund Balance at End of Year	\$ 23,697	\$ 36,363	\$ 67,732

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 September 30, 2012

	Total		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 461,750	\$ 30,345	\$ (431,405)
Charge for Services	-	49,771	49,771
Intergovernmental	365,020	365,020	-
Interest	4,250	-	(4,250)
Total Revenues	831,020	445,136	(385,884)
Expenditures			
Cultural and Recreation			
Personnel	61,745	50,451	11,294
Purchased Services	317,755	326,409	(8,654)
Supplies	500	18,824	(18,324)
Capital	246,200	15,600	230,600
Total Expenditures	626,200	411,284	214,916
Excess of Revenues Over (Under) Expenditures	204,820	33,852	(170,968)
Fund Balance at Beginning of Year	2,089,878	2,113,575	23,697
Fund Balance at End of Year	\$ 2,294,698	\$ 2,147,427	\$ (147,271)

Beaufort County
PALS Impact Fees
September 30, 2012 - Unaudited and Preliminary

	Daufuskie	Bluffton	Port Royal	Ladys Island	St. Helena	Total
Beginning Fund Balance	483	1,215,346	2,139	231	826,013	2,044,212
Revenues						
Licenses and Permits	-	19,390	648	5,229	5,079	30,346
Interest	-	-	-	-	-	-
	-	19,390	648	5,229	5,079	30,346
Expenditures						
Purchased Services						
Postage	-	(76)	-	-	-	(76)
Capital						
Spectrum	-	-	-	(434)	-	(434)
Nimmer Turf and Tree Farm	-	-	-	(12,450)	-	(12,450)
Carolina Engineering Consultants	-	-	-	(225)	-	(225)
Beaufort Planning Group	-	-	-	(1,074)	-	(1,074)
Barnwell Resources	-	-	-	(831)	-	(831)
Accurate Reproductions	-	(323)	-	(54)	-	(377)
Island Packet	-	(133)	-	-	-	(133)
	-	(532)	-	(15,068)	-	(15,600)
Total Revenues	-	19,390	648	5,229	5,079	30,346
Total Expenditures	-	(532)	-	(15,068)	-	(15,600)
Net Revenues (Expenditures)	-	18,858	648	(9,839)	5,079	14,746
Encumbered Portion of Fund Balance	-	2,300	-	-	-	2,300
Unencumbered Portion of Fund Balance	-	1,231,904	2,787	(9,608)	831,092	2,056,175
Ending Fund Balance	483	1,234,204	2,787	(9,608)	831,092	2,058,958