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August 31, 2015

June 2015 Parks and Leisure Services Financials Narrative and Analysis

PALS General Fund Expenditures are currently at 96% of budget or almost \$150,000 under fiscal year 2015 budget.

PALS General Fund Revenues have reached 100% of budget as of June 30, 2015. It should be noted that summer camp fees in fiscal year 2015 were collected by Lovehouse Ministries and the Boys and Girls Club based on a Memorandum of Understanding Agreement, but they were collected by the County in previous fiscal years.

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.

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 June 30, 2015

	Original Annual Budget	Revised Annual Budget	Year to Date Budget	Actual	Annual Variance Positive (Negative)	Annual Percent of Budget	Year to Date Variance Positive (Negative)
Revenues							
Special Events	500	500	500	25	(475)	5%	(475)
After School	66,000	66,000	66,000	97,750	31,750	148%	31,750
Late Fees	-	-	-	13,490	13,490	100%	13,490
Cheerleading	3,891	3,891	3,891	4,595	704	118%	704
Property Rentals	30,560	30,560	30,560	46,488	15,928	152%	15,928
Youth Soccer	124,316	124,316	124,316	138,225	13,909	111%	13,909
Youth Baseball	22,485	22,485	22,485	28,686	6,201	128%	6,201
Youth Football	24,606	24,606	24,606	23,020	(1,586)	94%	(1,586)
Youth Basketball	47,495	47,495	47,495	48,995	1,500	103%	1,500
Youth Softball	5,970	5,970	5,970	5,546	(424)	93%	(424)
Athletic Fees- Sponsorships	10,000	10,000	10,000	13,143	3,143	131%	3,143
Youth Flag Football	5,100	5,100	5,100	12,179	7,079	239%	7,079
Youth Lacrosse	-	-	-	2,770	2,770	100%	2,770
Adult Softball	12,815	12,815	12,815	29,700	16,885	232%	16,885
Adult Basketball	1,070	1,070	1,070	-	(1,070)	0%	(1,070)
Summer Camp Fees	155,000	155,000	155,000	213	(154,787)	0%	(154,787)
Intercession Fees	6,000	6,000	6,000	6,405	405	107%	405
Pool Admissions	25,000	25,000	25,000	52,671	27,671	211%	27,671
Aquatic Rentals	8,500	8,500	8,500	11,925	3,425	140%	3,425
Swimming Lessons Fees	6,000	6,000	6,000	24,871	18,871	415%	18,871
Tennis	-	-	-	4,770	4,770	100%	4,770
Miscellaneous	-	-	-	2,489	2,489	100%	2,489
Donations	-	-	-	40	40	100%	40
T-Shirt Sales	-	-	-	320	320	100%	320
Center Admissions	1,100	1,100	1,100	1,484	384	135%	384
Credit Card Convenience Fees	-	-	-	6,456	6,456	100%	6,456
Discounts and Refunds	-	-	-	(17,944)	(17,944)	-100%	(17,944)
Total Revenues	556,408	556,408	556,408	558,312	1,904	100%	1,904

	Original Annual Budget	Revised Annual Budget	Year to Date Budget	Actual	Variance Positive (Negative)	Percent of Budget	Year to Date Variance Positive (Negative)
Expenditures							
Central Administration							
Personnel	192,410	192,410	192,410	254,122	(61,712)	132%	(61,712)
Purchased Services	150,100	150,100	150,100	139,209	10,891	93%	10,891
Supplies	13,560	13,560	13,560	17,590	(4,030)	130%	(4,030)
	<u>356,070</u>	<u>356,070</u>	<u>356,070</u>	<u>410,921</u>	<u>(54,851)</u>	<u>115%</u>	<u>(54,851)</u>
Summer Program							
Personnel	144,631	144,631	144,631	149,427	(4,796)	103%	(4,796)
Purchased Services	-	24,000	24,000	20,264	3,736	84%	3,736
Supplies	11,200	11,200	11,200	5,718	5,482	51%	5,482
	<u>155,831</u>	<u>179,831</u>	<u>179,831</u>	<u>175,409</u>	<u>4,422</u>	<u>98%</u>	<u>4,422</u>
Aquatics Program							
Personnel	741,338	729,338	729,338	705,335	24,003	97%	24,003
Purchased Services	242,750	242,750	242,750	227,306	15,444	94%	15,444
Supplies	18,700	18,700	18,700	25,440	(6,740)	136%	(6,740)
	<u>1,002,788</u>	<u>990,788</u>	<u>990,788</u>	<u>958,081</u>	<u>32,707</u>	<u>97%</u>	<u>32,707</u>
Hilton Head Programs							
Direct Subsidies	140,000	140,000	140,000	140,000	-	100%	-
	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>	<u>-</u>	<u>100%</u>	<u>-</u>
Bluffton Programs							
Purchased Services	82,000	82,000	82,000	75,514	6,486	92%	6,486
Supplies	74,400	74,400	74,400	54,449	19,951	73%	19,951
	<u>156,400</u>	<u>156,400</u>	<u>156,400</u>	<u>129,963</u>	<u>26,437</u>	<u>83%</u>	<u>26,437</u>
Athletic Programs							
Personnel	286,180	274,180	274,180	179,878	94,302	66%	94,302
Purchased Services	458,975	458,975	458,975	382,010	76,965	83%	76,965
Supplies	69,900	69,900	69,900	44,265	25,635	63%	25,635
	<u>815,055</u>	<u>803,055</u>	<u>803,055</u>	<u>606,153</u>	<u>196,902</u>	<u>75%</u>	<u>196,902</u>
Recreation Centers							
Personnel	271,477	271,477	271,477	244,753	26,724	90%	26,724
Purchased Services	196,270	196,270	196,270	238,954	(42,684)	122%	(42,684)
Supplies	24,401	24,401	24,401	11,991	12,410	49%	12,410
Capital	-	-	-	54,534	(54,534)	100%	(54,534)
	<u>492,148</u>	<u>492,148</u>	<u>492,148</u>	<u>550,232</u>	<u>(58,084)</u>	<u>112%</u>	<u>(58,084)</u>
PALS Personnel Benefits							
Personnel	429,492	429,492	429,492	429,492	-	100%	-
Total Expenditures	<u>3,547,784</u>	<u>3,547,784</u>	<u>3,547,784</u>	<u>3,400,251</u>	<u>147,533</u>	<u>96%</u>	<u>147,533</u>
Net Expenditures	<u>(2,991,376)</u>	<u>(2,991,376)</u>	<u>(2,991,376)</u>	<u>(2,841,939)</u>	<u>(149,437)</u>	<u>95%</u>	<u>(145,629)</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 June 30, 2014

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	2,500	2,500	1,000	(1,500)	40%
After School	54,000	54,000	90,330	36,330	167%
Late Fees	17,000	17,000	16,200	(800)	95%
Cheerleading	5,250	5,250	4,341	(909)	83%
Property Rentals	31,000	31,250	50,975	19,725	163%
Youth Soccer	130,000	130,000	144,191	14,191	111%
Youth Baseball	35,000	35,000	26,985	(8,015)	77%
Youth Football	24,700	24,700	28,596	3,896	116%
Youth Basketball	50,000	50,000	47,495	(2,505)	95%
Youth Softball	1,000	1,000	7,110	6,110	711%
Youth Lacrosse	-	-	2,995	2,995	100%
Athletic Fees- Sponsorships	15,000	15,000	13,027	(1,973)	87%
Youth Flag Football	2,000	2,000	5,350	3,350	268%
Adult Softball	25,000	25,000	31,415	6,415	126%
Adult Basketball	2,500	2,500	1,070	(1,430)	43%
Summer Camp Fees	120,000	120,000	140,667	20,667	117%
Intercession Fees	10,500	10,500	7,986	(2,514)	76%
Pool Admissions	25,500	25,500	47,164	21,664	185%
Aquatic Rentals	9,000	9,000	11,097	2,097	123%
Aquatic Contract Programs	4,000	4,000	-	(4,000)	0%
Swimming Lessons Fees	9,000	9,000	16,000	7,000	178%
Tennis	-	-	3,590	3,590	100%
Miscellaneous	-	-	2,629	2,629	100%
Donations	-	-	8	8	100%
Video Reimbursements	-	-	15	15	100%
T-Shirt Sales	-	-	775	775	100%
Center Admissions	1,200	1,200	1,852	652	154%
Credit Card Convenience Fees	-	-	5,092	5,092	100%
Discounts and Refunds	-	-	(45,498)	(45,498)	-100%
Total Revenues	574,150	574,400	662,457	88,057	115%

Expenditures	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Central Administration					
Personnel	190,829	190,829	193,865	(3,036)	102%
Purchased Services	98,396	98,396	146,966	(48,570)	149%
Supplies	10,960	10,960	20,367	(9,407)	186%
Capital	-	-	66,699	(66,699)	100%
	<u>300,185</u>	<u>300,185</u>	<u>427,897</u>	<u>(127,712)</u>	<u>143%</u>
Summer Program					
Personnel	97,000	97,000	210,539	(113,539)	217%
Purchased Services	-	-	2,891	(2,891)	100%
Supplies	10,500	10,500	8,159	2,341	78%
	<u>107,500</u>	<u>107,500</u>	<u>221,589</u>	<u>(114,089)</u>	<u>206%</u>
Aquatics Program					
Personnel	778,576	778,576	760,533	18,043	98%
Purchased Services	231,431	231,431	260,527	(29,096)	113%
Supplies	19,000	19,000	30,659	(11,659)	161%
Direct Subsidies	60,000	135,000	135,000	-	100%
	<u>1,089,007</u>	<u>1,164,007</u>	<u>1,186,719</u>	<u>(22,712)</u>	<u>102%</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	74,746	(746)	101%
Supplies	72,010	72,010	53,260	18,750	74%
	<u>146,010</u>	<u>146,010</u>	<u>128,006</u>	<u>18,004</u>	<u>88%</u>
Athletic Programs					
Personnel	427,940	427,940	264,279	163,661	62%
Purchased Services	526,130	526,130	387,200	138,930	74%
Supplies	70,800	70,800	50,196	20,604	71%
Capital	-	-	27,948	(27,948)	0%
	<u>1,024,870</u>	<u>1,024,870</u>	<u>729,623</u>	<u>295,247</u>	<u>71%</u>
Recreation Centers					
Personnel	272,621	272,621	247,431	25,190	91%
Purchased Services	220,704	220,704	222,020	(1,316)	101%
Supplies	21,700	21,700	26,806	(5,106)	124%
	<u>515,025</u>	<u>515,025</u>	<u>496,257</u>	<u>18,768</u>	<u>96%</u>
PALS Personnel Benefits					
Personnel	251,641	251,641	251,641	-	100%
Total Expenditures	<u>3,514,238</u>	<u>3,589,238</u>	<u>3,521,732</u>	<u>67,506</u>	<u>98%</u>
Net Expenditures	<u>(2,940,088)</u>	<u>(3,014,838)</u>	<u>(2,859,275)</u>	<u>(155,563)</u>	<u>95%</u>

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

	<u>PALS Capital Program</u>	<u>PALS Impact Fees</u>	<u>Summer Nutrition Program Grants</u>	<u>Special Events</u>	<u>Total</u>
<u>ASSETS</u>					
Equity in Pooled Cash and Investments	\$ 91,327	\$ 2,967,833	\$ 71,783	\$ 129,493	\$ 3,260,436
Receivables, Net	-	151,108	45,696	-	196,804
Total Assets	<u>91,327</u>	<u>3,118,941</u>	<u>117,479</u>	<u>129,493</u>	<u>3,457,240</u>
<u>LIABILITIES AND FUND EQUITY</u>					
Liabilities					
Accounts Payable	\$ -	\$ 77,083	\$ 111,931	\$ 888	\$ 189,902
Accrued Payroll	-	-	5,080	-	5,080
Total Liabilities	<u>-</u>	<u>77,083</u>	<u>117,011</u>	<u>888</u>	<u>194,982</u>
<u>FUND BALANCE</u>					
Reserved for Encumbrances	-	-	-	-	-
Reserved for Special Revenue Funds	91,327	3,041,858	468	128,605	3,262,258
	<u>91,327</u>	<u>3,041,858</u>	<u>468</u>	<u>128,605</u>	<u>3,262,258</u>
Total Liabilities and Fund Balance	<u>\$ 91,327</u>	<u>\$ 3,118,941</u>	<u>\$ 117,479</u>	<u>\$ 129,493</u>	<u>\$ 3,457,240</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 June 30, 2015

	PALS Capital Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services- \$5 Fee	\$ -	\$ 26,638	\$ 26,638
Total Revenues	-	26,638	26,638
Expenditures			
Other	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	26,638	26,638
Fund Balance at Beginning of Year	64,689	64,689	-
Fund Balance at End of Year	\$ 64,689	\$ 91,327	\$ 26,638

	PALS Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 650,000	\$ 1,035,925	\$ 385,925
Interest	2,000	-	(2,000)
Total Revenues	\$ 652,000	\$ 1,035,925	\$ 383,925
Expenditures			
Purchased Services	61,705	61,705	-
Capital	471,500	580,058	(108,558)
Total Expenditures	\$ 533,205	\$ 641,763	\$ (108,558)
Excess of Revenues Over (Under) Expenditures	\$ 118,795	\$ 394,162	\$ 275,367
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	\$ 118,795	\$ (121,923)	\$ 791,452
Fund Balance at Beginning of Year	\$ 3,163,781	\$ 3,163,781	\$ -
Fund Balance at End of Year	\$ 3,282,576	\$ 3,041,858	\$ 791,452

	Summer Nutrition Program Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 400,000	\$ 379,973	\$ (20,027)
Total Revenues	400,000	379,973	(20,027)
Expenditures			
Personnel	77,058	55,871	21,187
Purchased Services	321,742	344,997	(23,255)
Supplies	1,200	719	481
Total Expenditures	400,000	401,587	(1,587)
Excess of Revenues Over (Under) Expenditures	-	(21,614)	(21,614)
Fund Balance at Beginning of Year	22,082	22,082	-
Fund Balance at End of Year	\$ 22,082	\$ 468	\$ (21,614)

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 June 30, 2015

	Special Events		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services	\$ -	\$ 100,500	\$ 100,500
Total Revenues	-	100,500	100,500
Expenditures			
Purchased Services	-	14,524	14,524
Supplies	-	13,412	13,412
Total Expenditures	-	27,936	27,936
Excess of Revenues Over (Under) Expenditures	-	72,564	128,436
Fund Balance at Beginning of Year	56,041	56,041	-
Fund Balance at End of Year	\$ 56,041	\$ 128,605	\$ 128,436

	Total		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 650,000	\$ 1,035,925	\$ 385,925
Charge for Services	-	127,138	127,138
Intergovernmental	400,000	379,973	(20,027)
Interest	2,000	-	(2,000)
Total Revenues	1,052,000	1,543,036	491,036
Expenditures			
Cultural and Recreation			
Personnel	77,058	55,871	21,187
Purchased Services	321,742	421,226	(99,484)
Supplies	1,200	14,131	(12,931)
Capital	471,500	580,058	(108,558)
Total Expenditures	871,500	1,071,286	(199,786)
Excess of Revenues Over (Under) Expenditures	180,500	471,750	291,250
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	(44,335)	807,335
Fund Balance at Beginning of Year	3,306,593	3,306,593	-
Fund Balance at End of Year	\$ 3,487,093	\$ 3,262,258	\$ 807,335

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

	Daufuskie	Bluffton	Port Royal	Ladys Island	St. Helena	Total
Beginning Fund Balance	483	2,309,011	4,433	29,503	820,351	3,163,781
Revenues						
Licenses and Permits	-	971,464	5,769	35,176	23,488	1,035,897
Interest	-	-	-	-	-	-
	-	971,464	5,769	35,176	23,488	1,035,897
Expenditures						
Purchased Services						
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.	-	(15,150)	-	-	-	(15,150)
UPS	-	(65)	-	-	-	(65)
Capital						
JS Construction Services	-	(3,970)	-	-	-	(3,970)
Beaufort Engineering Services	-	-	-	-	(1,350)	(1,350)
BJWSA	-	-	-	-	(340)	(340)
Southern Tree Services, Inc.	-	-	-	-	(550)	(550)
Carolina Engineering Consultants	-	(13,962)	-	-	-	(13,962)
Mashburn Construction Co.	-	(75,677)	-	-	-	(75,677)
SC DHEC	-	(1,330)	-	-	(150)	(1,480)
Tobin Construction LLC	-	(7,299)	-	-	-	(7,299)
Town of Bluffton	-	(1,000)	-	-	-	(1,000)
Conestoga-Rovers & Associates, Inc.	-	(4,400)	-	-	-	(4,400)
Accurate Reproductions	-	-	-	-	(47,919)	(47,919)
Accurate Reproductions	-	-	-	-	(7)	(7)
Postage	-	-	-	-	(40)	(40)
Whitaker Laboratory	-	-	-	-	(1,341)	(1,341)
MUSCO Sports Lighting, Inc.	-	-	-	-	(231,600)	(231,600)
JOCO Construction	-	-	-	-	(198,381)	(198,381)
Graybar Fence Company	-	-	-	-	(7,340)	(7,340)
Pinckney Well Drilling and Water	-	-	-	-	(13,655)	(13,655)
Signs Now	-	-	-	-	(90)	(90)
Transfers						
Transfer to Beaufort County Debt Service Fund	-	(224,384)	-	-	-	(224,384)
Transfer to Bluffton TIF Debt Service Fund	-	(291,701)	-	-	-	(291,701)
	(829)	(638,938)	-	-	(518,053)	(641,735)
Total Revenues	-	971,464	5,769	35,176	23,488	1,035,897
Total Expenditures	(829)	(638,938)	-	-	(518,053)	(1,157,820)
Net Revenues (Expenditures)	(829)	332,526	5,769	35,176	(494,565)	(121,923)
Encumbered Portion of Fund Balance	-	-	0	-	-	-
Unencumbered Portion of Fund Balance	(346)	2,641,537	10,202	64,679	325,786	3,041,858
Ending Fund Balance	(346)	2,641,537	10,202	64,679	325,786	3,041,858