

Unaudited
BEAUFORT COUNTY LIBRARIES- GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Period Ended January 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Percent of Budget</u>
Revenues				
Copy Fees	4,000	2,949	(1,051)	74%
Fines	110,000	73,092	(36,908)	66%
Picture Sales	30	40	10	133%
Total Revenues	<u>114,030</u>	<u>76,081</u>	<u>(37,949)</u>	<u>67%</u>
Library Administration				
Personnel	525,994	305,600	220,394	58%
Purchased Services	129,029	47,055	81,974	36%
Supplies	31,650	19,832	11,818	63%
Total Library Administration Expenditures	<u>686,673</u>	<u>372,487</u>	<u>314,186</u>	<u>54%</u>
Beaufort Branch				
Personnel	383,381	223,822	159,559	58%
Purchased Services	69,685	47,209	22,476	68%
Supplies	16,897	13,781	3,116	82%
Capital Purchases	19,835	19,835	-	100%
Total Beaufort Branch Expenditures	<u>489,798</u>	<u>304,647</u>	<u>185,151</u>	<u>62%</u>
Bluffton Branch				
Personnel	480,273	277,532	202,741	58%
Purchased Services	103,516	61,549	41,967	59%
Supplies	25,445	14,020	11,425	55%
Total Bluffton Branch Expenditures	<u>609,234</u>	<u>353,101</u>	<u>256,133</u>	<u>58%</u>

Hilton Head Branch

Personnel	518,734	300,178	218,556	58%
Purchased Services	96,307	61,646	34,661	64%
Supplies	27,050	12,305	14,745	45%
Total Hilton Head Branch Expenditures	<u>642,091</u>	<u>374,129</u>	<u>267,962</u>	<u>58%</u>

Lobeco Branch

Personnel	111,386	61,120	50,266	55%
Purchased Services	15,474	4,735	10,739	31%
Supplies	8,855	3,480	5,375	39%
Total Loceco Branch Expenditures	<u>135,715</u>	<u>69,335</u>	<u>66,380</u>	<u>51%</u>

St. Helena Branch

Personnel	88,730	51,369	37,361	58%
Purchased Services	10,041	1,340	8,701	13%
Supplies	2,950	2,170	780	74%
Total St. Helena Branch Expenditures	<u>101,721</u>	<u>54,879</u>	<u>46,842</u>	<u>54%</u>

Library Technical Services

Personnel	264,902	151,818	113,084	57%
Purchased Services	26,870	18,593	8,277	69%
Supplies	429,800	226,424	203,376	53%
Total Library Technical Services Expenditures	<u>721,572</u>	<u>396,835</u>	<u>324,737</u>	<u>55%</u>

Library SC Room

Personnel	87,696	50,827	36,869	58%
Purchased Services	8,795	3,912	4,883	44%
Supplies	6,500	2,842	3,658	44%
Total Library SC Room Expenditures	<u>102,991</u>	<u>57,581</u>	<u>45,410</u>	<u>56%</u>

Total Expenditures**Net Expenditures**

<u>3,489,795</u>	<u>1,982,994</u>	<u>1,506,801</u>	<u>57%</u>
<u>(3,375,765)</u>	<u>(1,906,913)</u>	<u>1,468,852</u>	<u>56%</u>

UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
LIBRARY SPECIAL REVENUE FUNDS
January 31, 2011

	<u>Library Grants</u>	<u>Library Trust</u>	<u>Library Special Trust</u>	<u>Total</u>
<u>ASSETS</u>				
Equity in Pooled Cash and Investments	\$ 38,605	\$ 21,931	\$ 304,704	\$ 365,240
Total Assets	<u>38,605</u>	<u>21,931</u>	<u>304,704</u>	<u>365,240</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities				
Accounts Payable	\$ 4,341	\$ -	\$ 553	\$ 4,894
Total Liabilities	<u>4,341</u>	<u>-</u>	<u>553</u>	<u>4,894</u>
<u>FUND BALANCE</u>				
Reserved for Special Revenue Funds	34,264	21,931	304,151	360,346
	<u>34,264</u>	<u>21,931</u>	<u>304,151</u>	<u>360,346</u>
Total Liabilities and Fund Balance	<u>\$ 38,605</u>	<u>\$ 21,931</u>	<u>\$ 304,704</u>	<u>\$ 365,240</u>

UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended January 31, 2011

	Library Grants		Variance	Percent
	Budget	Actual	Positive (Negative)	of Budget
Revenues				
Intergovernmental	\$ 28,500	\$ 50,350	\$ 21,850	177%
Miscellaneous	-	37,717	37,717	100%
Total Revenues	<u>28,500</u>	<u>88,067</u>	<u>59,567</u>	<u>309%</u>
Expenditures				
Supplies	28,500	24,169	4,331	85%
Capital	-	48,743	(48,743)	100%
Total Expenditures	<u>28,500</u>	<u>72,912</u>	<u>(44,412)</u>	<u>256%</u>
Excess of Revenues Over (Under) Expenditures	-	15,155	15,155	100%
Other Financing Sources (Uses)				
Transfers In	-	-	-	0%
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Net Change in Fund Balance	-	15,155	15,155	100%
Fund Balance at Beginning of Year	<u>19,109</u>	<u>19,109</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 19,109</u>	<u>\$ 34,264</u>	<u>\$ 15,155</u>	<u>179%</u>

UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended January 31, 2011

	Library Trust		Variance	Percent
	Budget	Actual	Positive (Negative)	of Budget
Revenues				
Miscellaneous	\$ 1,500	\$ 780	\$ (720)	52%
Total Revenues	<u>1,500</u>	<u>780</u>	<u>(720)</u>	<u>52%</u>
Expenditures				
Other	11,000	1,893	9,107	17%
Total Expenditures	<u>11,000</u>	<u>1,893</u>	<u>9,107</u>	<u>17%</u>
Excess of Revenues Over (Under) Expenditures	(9,500)	(1,113)	8,387	12%
Other Financing Sources (Uses)				
Transfers In	9,500	-	(9,500)	0%
Total Other Financing Sources (Uses)	<u>9,500</u>	<u>-</u>	<u>(9,500)</u>	<u>0%</u>
Net Change in Fund Balance	-	(1,113)	(1,113)	100%
Fund Balance at Beginning of Year	<u>23,044</u>	<u>23,044</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 23,044</u>	<u>\$ 21,931</u>	<u>\$ (1,113)</u>	<u>95%</u>

UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended January 31, 2011

	Library Special Trust		Variance	Percent
	Budget	Actual	Positive (Negative)	of Budget
Revenues				
Interest	\$ 1,000	\$ -	\$ (1,000)	0%
Total Revenues	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>	<u>0%</u>
Expenditures				
Supplies	10,000	7,824	2,176	78%
Total Expenditures	<u>10,000</u>	<u>7,824</u>	<u>2,176</u>	<u>78%</u>
Excess of Revenues Over (Under) Expenditures	(9,000)	(7,824)	1,176	87%
Other Financing Sources (Uses)				
Transfers Out	9,000	50,053	41,053	556%
Transfers In	-	(50,053)	(50,053)	100%
Total Other Financing Sources (Uses)	<u>9,000</u>	<u>-</u>	<u>(9,000)</u>	<u>0%</u>
Net Change in Fund Balance	-	(7,824)	(7,824)	100%
Fund Balance at Beginning of Year	<u>311,975</u>	<u>311,975</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 311,975</u>	<u>\$ 304,151</u>	<u>\$ (7,824)</u>	<u>97%</u>

UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended January 31, 2011

	Total		Variance	Percent
	Budget	Actual	Positive (Negative)	of Budget
Revenues				
Intergovernmental	28,500	50,350	21,850	177%
Interest	1,000	-	(1,000)	0%
Miscellaneous	1,500	38,497	36,997	2566%
Total Revenues	<u>31,000</u>	<u>88,847</u>	<u>57,847</u>	<u>287%</u>
Expenditures				
Supplies	38,500	31,993	6,507	83%
Capital	-	48,743	(48,743)	100%
Other	11,000	1,893	9,107	17%
Total Expenditures	<u>49,500</u>	<u>82,629</u>	<u>(33,129)</u>	<u>167%</u>
Excess of Revenues Over (Under) Expenditures	(18,500)	6,218	24,718	-34%
Other Financing Sources (Uses)				
Transfers In	9,500	(50,053)	(59,553)	-527%
Transfers Out	9,000	50,053	41,053	556%
Total Other Financing Sources (Uses)	<u>18,500</u>	<u>-</u>	<u>(18,500)</u>	<u>0%</u>
Net Change in Fund Balance	-	6,218	6,218	100%
Fund Balance at Beginning of Year	<u>354,128</u>	<u>354,128</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 354,128</u>	<u>\$ 360,346</u>	<u>\$ 6,218</u>	<u>102%</u>

UNAUDITED
Beaufort County
Library Impact Fees
January 31, 2011

	Fund 921	Fund 923	Fund 925	Fund 926	Fund 928	
	HH/Daupuskie	Bluffton	Port Royal Island	Ladys Island/ St. Helena	Sheldon	Total
Beginning Fund Balance	396,059	1,176,078	552,024	1,086,745	168,053	3,378,959
Revenues						
Licenses and Permits	14,258	51,146	6,968	15,042	1,880	89,294
Interest						-
	14,258	51,146	6,968	15,042	1,880	89,294
Expenditures						
Purchased Services						
Library Materials						
Brodart, Inc.	-	(35,507)	-	-	-	(35,507)
McNaughton Book Service	-	(5,448)	-	-	-	(5,448)
Baker & Taylor Company	(1,821)	-	-	-	-	(1,821)
NADA	(165)	-	-	-	-	(165)
Landmark Audiobooks	(50)	-	-	-	-	(50)
Ingram Library Services	(3,187)	(10,329)	-	-	-	(13,516)
Esther Truesdale	(10)	-	-	-	-	(10)
Recorded Books	(1,193)	-	-	-	-	(1,193)
Midwest Tape	(2,474)	(322)	-	-	-	(2,796)
	(8,900)	(51,606)	-	-	-	(60,506)
Total Revenues	14,258	51,146	6,968	15,042	1,880	89,294
Total Expenditures	(8,900)	(51,606)	-	-	-	(60,506)
Net Revenues (Expenditures)	5,358	(460)	6,968	15,042	1,880	28,788
Ending Fund Balance	401,417	1,175,618	558,992	1,101,787	169,933	3,407,747