

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Percent of Budget</u>
Revenues				
Copy Fees	3,990	3,261	(729)	82%
Fines	110,000	84,481	(25,519)	77%
Picture Sales	40	40	-	100%
State Aid	175,000	87,383	(87,617)	50%
Total Revenues	<u>289,030</u>	<u>175,165</u>	<u>(113,865)</u>	<u>61%</u>
Library Administration				
Personnel	523,500	392,833	130,667	75%
Purchased Services	124,761	57,062	67,699	46%
Supplies	43,163	26,907	16,256	62%
Total Library Administration Expenditures	<u>691,424</u>	<u>476,802</u>	<u>214,622</u>	<u>69%</u>
Beaufort Branch				
Personnel	386,914	289,890	97,024	75%
Purchased Services	69,585	59,224	10,361	85%
Supplies	16,997	17,594	(597)	104%
Capital Purchases	19,835	19,835	-	100%
Total Beaufort Branch Expenditures	<u>493,331</u>	<u>386,543</u>	<u>106,788</u>	<u>78%</u>
Bluffton Branch				
Personnel	469,834	353,247	116,587	75%
Purchased Services	103,516	75,609	27,907	73%
Supplies	25,445	18,657	6,788	73%
Total Bluffton Branch Expenditures	<u>598,795</u>	<u>447,513</u>	<u>151,282</u>	<u>75%</u>

Hilton Head Branch

Personnel	509,153	382,663	126,490	75%
Purchased Services	95,307	76,472	18,835	80%
Supplies	23,605	19,503	4,102	83%
Total Hilton Head Branch Expenditures	<u>628,065</u>	<u>478,638</u>	<u>149,427</u>	<u>76%</u>

Lobeco Branch

Personnel	98,379	74,870	23,509	76%
Purchased Services	15,474	5,667	9,807	37%
Supplies	8,855	4,564	4,291	52%
Total Loceco Branch Expenditures	<u>122,708</u>	<u>85,101</u>	<u>37,607</u>	<u>69%</u>

St. Helena Branch

Personnel	88,509	66,400	22,109	75%
Purchased Services	10,041	1,453	8,588	14%
Supplies	2,950	3,129	(179)	106%
Total St. Helena Branch Expenditures	<u>101,500</u>	<u>70,982</u>	<u>30,518</u>	<u>70%</u>

Library Technical Services

Personnel	255,194	192,205	62,989	75%
Purchased Services	26,870	19,147	7,723	71%
Supplies	429,800	293,686	136,114	68%
Total Library Technical Services Expenditures	<u>711,864</u>	<u>505,038</u>	<u>206,826</u>	<u>71%</u>

Library SC Room

Personnel	86,713	65,116	21,597	75%
Purchased Services	6,795	4,580	2,215	67%
Supplies	5,700	4,571	1,129	80%
Total Library SC Room Expenditures	<u>99,208</u>	<u>74,267</u>	<u>24,941</u>	<u>75%</u>
Total Expenditures	<u>3,446,895</u>	<u>2,524,884</u>	<u>922,011</u>	<u>73%</u>
Net Expenditures	<u>(3,157,865)</u>	<u>(2,349,719)</u>	<u>808,146</u>	<u>74%</u>

UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
LIBRARY SPECIAL REVENUE FUNDS
March 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	\$ 25,678	\$ 22,068	\$ 303,035	\$ 350,781
Total Assets	<u>25,678</u>	<u>22,068</u>	<u>303,035</u>	<u>350,781</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities				
Accounts Payable	\$ 3,421	\$ -	\$ 1,910	\$ 5,331
Total Liabilities	<u>3,421</u>	<u>-</u>	<u>1,910</u>	<u>5,331</u>
<u>FUND BALANCE</u>				
Reserved for Special Revenue Funds	<u>22,257</u>	<u>22,068</u>	<u>301,125</u>	<u>345,450</u>
	<u>22,257</u>	<u>22,068</u>	<u>301,125</u>	<u>345,450</u>
Total Liabilities and Fund Balance	<u>\$ 25,678</u>	<u>\$ 22,068</u>	<u>\$ 303,035</u>	<u>\$ 350,781</u>

UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended March 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	26,367	2,133	93%
Capital	-	58,552	(58,552)	100%
Total Expenditures	<u>28,500</u>	<u>84,919</u>	<u>(56,419)</u>	<u>298%</u>
Excess of Revenues Over (Under) Expenditures	-	3,148	3,148	100%
Other Financing Sources (Uses)				
Transfers In	-	-	-	0%
Total Other Financing Sources (Uses)	-	-	-	0%
Net Change in Fund Balance	-	3,148	3,148	100%
Fund Balance at Beginning of Year	<u>19,109</u>	<u>19,109</u>	-	100%
Fund Balance at End of Year	<u>\$ 19,109</u>	<u>\$ 22,257</u>	<u>\$ 3,148</u>	<u>116%</u>

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

	Library Trust		Variance	Percent
	Budget	Actual	Positive (Negative)	of Budget
Revenues				
Miscellaneous	\$ 1,500	\$ 930	\$ (570)	62%
Total Revenues	<u>1,500</u>	<u>930</u>	<u>(570)</u>	<u>62%</u>
Expenditures				
Other	11,000	1,906	9,094	17%
Total Expenditures	<u>11,000</u>	<u>1,906</u>	<u>9,094</u>	<u>17%</u>
Excess of Revenues Over (Under) Expenditures	(9,500)	(976)	8,524	10%
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	-	(976)	(976)	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>\$ 22,068</u>	<u>\$ (976)</u>	<u>96%</u>

UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended March 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	<u>10,000</u>	<u>10,850</u>	<u>(850)</u>	<u>109%</u>
Total Expenditures	<u>10,000</u>	<u>10,850</u>	<u>(850)</u>	<u>109%</u>
Excess of Revenues Over (Under) Expenditures	(9,000)	(10,850)	(1,850)	121%
Other Financing Sources (Uses)				
Transfers Out	9,000	50,053	41,053	556%
Transfers In	<u>-</u>	<u>(50,053)</u>	<u>(50,053)</u>	<u>100%</u>
Total Other Financing Sources (Uses)	<u>9,000</u>	<u>-</u>	<u>(9,000)</u>	<u>0%</u>
Net Change in Fund Balance	-	(10,850)	(10,850)	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>\$ 301,125</u>	<u>\$ (10,850)</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 March 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	38,647	37,147	2576%
Total Revenues	<u>31,000</u>	<u>88,997</u>	<u>57,997</u>	<u>287%</u>
Expenditures				
Supplies	38,500	37,217	1,283	97%
Capital	-	58,552	(58,552)	100%
Other	11,000	1,906	9,094	17%
Total Expenditures	<u>49,500</u>	<u>97,675</u>	<u>(48,175)</u>	<u>197%</u>
Excess of Revenues Over (Under) Expenditures	(18,500)	(8,678)	9,822	47%
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	-	(8,678)	(8,678)	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>\$ 345,450</u>	<u>\$ (8,678)</u>	<u>98%</u>

UNAUDITED
Beaufort County
Library Impact Fees
March 31, 2011

	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	396,059	1,176,078	552,024	1,086,745	168,053	3,378,959
Revenues						
Licenses and Permits	14,811	88,421	8,074	21,678	2,986	135,970
Interest						-
	14,811	88,421	8,074	21,678	2,986	135,970
Expenditures						
Purchased Services						
Library Materials						
AT&T	(115)	-	-	-	-	(115)
Baker & Taylor Company	(3,297)	-	-	-	-	(3,297)
Brodart, Inc.	-	(35,507)	-	-	-	(35,507)
Carolina Legal Reference Series	(163)	-	-	-	-	(163)
Recorded Books	(2,369)	-	-	-	-	(2,369)
SC Chamber of Commerce						-
Ingram Library Services	(6,796)	(15,135)	-	-	-	(21,931)
Landmark Audiobooks	(120)	-	-	-	-	(120)
McNaughton Book Services	-	(5,448)	-	-	-	(5,448)
Midwest Tape	(4,251)	(360)	-	-	-	(4,611)
NADA	(165)	-	-	-	-	(165)
Thompson West	(540)	-	-	-	-	(540)
Esther Truesdale	(10)	-	-	-	-	(10)
Capital Outlay						
Specialized Capital Equipment						
Integrated Technologies	(85,782)	(86,822)	-	(141,621)	(24,133)	(338,358)
S.C. Department of Revenue	(34)	(63)	-	(34)	(34)	(165)
Electriduct, Inc	-	(333)	-	-	-	(333)
Viking.com	-	(84)	-	-	-	(84)
Centurian Technologies	(500)	(500)	-	(500)	(500)	(2,000)
	(104,142)	(144,252)	-	(142,155)	(24,667)	(415,216)
Total Revenues	14,811	88,421	8,074	21,678	2,986	135,970
Total Expenditures	(104,142)	(144,252)	-	(142,155)	(24,667)	(415,216)
Net Revenues (Expenditures)	(89,331)	(55,831)	8,074	(120,477)	(21,681)	(279,246)
Ending Fund Balance	306,728	1,120,247	560,098	966,268	146,372	3,099,713