

UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
PARKS AND LEISURE SERVICES
For the Period Ending February 28, 2011

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	-	4,600	6,789	2,189	148%
Aerobics	-	1,100	1,411	311	128%
Arts	-	3,000	5,618	2,618	187%
After School	30,000	47,000	54,441	7,441	116%
Late Fees	-	6,700	12,243	5,543	183%
Cheerleading	5,900	3,500	3,639	139	104%
Karate	-	5,000	6,745	1,745	135%
Property Rentals	20,000	20,000	16,108	(3,892)	81%
Youth Soccer- South	-	23,000	41,521	18,521	181%
Youth Soccer- North	130,000	57,000	34,228	(22,772)	60%
Youth Baseball	25,000	25,000	17,180	(7,820)	69%
Youth Football	35,000	21,000	21,509	509	102%
Youth Basketball	45,000	45,000	45,255	255	101%
Youth Softball	5,000	5,000	3,805	(1,195)	76%
Athletic Fees	-	7,000	11,300	4,300	161%
Youth Flag Football	-	4,000	4,813	813	120%
Adult Softball	43,500	43,500	34,158	(9,342)	79%
Adult Soccer	5,000	-	-	-	0%
Summer Camp Fees	65,000	100,000	159	(99,841)	0%
Intercession Fees	-	8,000	8,866	866	111%
Pool Admissions	45,000	35,000	26,090	(8,910)	75%
Aquatic Aerobics	2,000	2,000	991	(1,009)	50%
Aquatic Rentals	5,000	10,000	7,598	(2,402)	76%
Aquatic Contract Programs	4,000	4,000	8,805	4,805	220%
Swimming Lessons Fees	11,000	11,000	7,393	(3,607)	67%
Miscellaneous	1,500	2,800	3,035	235	108%
Donations	-	700	711	11	102%
Video Reimbursements	-	500	599	99	120%
T-Shirt Sales	-	2,500	2,597	97	104%
Discounts	-	(20,000)	(18,884)	1,116	94%
Total Revenues	<u>477,900</u>	<u>477,900</u>	<u>368,723</u>	<u>(109,177)</u>	<u>77%</u>

Expenditures	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Central Administration					
Personnel	292,309	302,633	191,456	111,177	63%
Purchased Services	62,000	63,298	56,892	6,406	90%
Supplies	13,300	12,002	8,254	3,748	69%
	<u>367,609</u>	<u>377,933</u>	<u>256,602</u>	<u>121,331</u>	<u>68%</u>
Summer Program					
Personnel	107,500	107,500	102,967	4,533	96%
Purchased Services	1,000	1,000	393	607	39%
Supplies	7,200	7,200	1,358	5,842	19%
	<u>115,700</u>	<u>115,700</u>	<u>104,718</u>	<u>10,982</u>	<u>91%</u>
Aquatics Program					
Personnel	749,270	761,514	488,528	272,986	64%
Purchased Services	230,590	204,824	124,914	79,910	61%
Supplies	25,500	25,602	18,125	7,477	71%
Capital	60,000	85,664	85,664	0	100%
	<u>1,065,360</u>	<u>1,077,604</u>	<u>717,231</u>	<u>360,373</u>	<u>67%</u>
Hilton Head Programs					
Supplies	-	-	83	(83)	100%
Capital	80,000	80,000	60,000	20,000	75%
	<u>80,000</u>	<u>80,000</u>	<u>60,083</u>	<u>19,917</u>	<u>75%</u>
Bluffton Programs					
Personnel	304,849	177,631	121,972	55,659	69%
Purchased Services	498,385	498,662	388,756	109,906	78%
Supplies	23,600	21,123	9,613	11,510	46%
Capital	-	2,200	2,192	8	100%
	<u>826,834</u>	<u>699,616</u>	<u>522,533</u>	<u>177,083</u>	<u>75%</u>
Athletic Programs					
Personnel	251,803	124,113	84,624	39,489	68%
Purchased Services	299,764	292,199	164,756	127,443	56%
Supplies	63,940	71,505	18,800	52,705	26%
	<u>615,507</u>	<u>487,817</u>	<u>268,180</u>	<u>219,637</u>	<u>55%</u>
Recreation Centers					
Personnel	598,336	420,136	263,795	156,341	63%
Purchased Services	269,700	266,740	142,651	124,089	53%
Supplies	10,000	12,960	9,272	3,688	72%
	<u>878,036</u>	<u>699,836</u>	<u>415,718</u>	<u>284,118</u>	<u>59%</u>
Total Expenditures	<u>3,949,046</u>	<u>3,538,506</u>	<u>2,345,065</u>	<u>1,193,441</u>	<u>66%</u>
Net Expenditures	<u>(3,471,146)</u>	<u>(3,060,606)</u>	<u>(1,976,342)</u>	<u>(1,084,264)</u>	<u>65%</u>

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For the Period Ending February 28, 2010

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	48,000	48,000	458	(47,542)	1%
Aerobics	6,000	6,000	435	(5,565)	7%
Arts	2,000	2,000	590	(1,410)	30%
After School	30,000	30,000	27,801	(2,199)	93%
Seniors	-	-	550	550	100%
Late Fees	-	-	4,000	4,000	100%
Cheerleading	5,900	5,900	4,089	(1,811)	69%
Karate	-	-	3,095	3,095	100%
Property Rentals	18,500	18,500	23,797	5,297	129%
Youth Soccer- South	-	-	27,850	27,850	100%
Youth Soccer- North	115,000	115,000	83,298	(31,702)	72%
Youth Baseball	25,000	25,000	27,897	2,897	112%
Youth Football	32,500	32,500	34,399	1,899	106%
Youth Basketball	30,000	30,000	39,458	9,458	132%
Youth Softball	5,000	5,000	5,700	700	114%
Adult Softball	43,500	43,500	19,925	(23,575)	46%
Adult Soccer	-	-	4,900	4,900	100%
Summer Camp Fees	51,200	51,200	6,529	(44,671)	13%
Pool Admissions	29,000	29,000	26,831	(2,169)	93%
Aquatic Aerobics	-	-	2,533	2,533	100%
Aquatic Rentals	-	-	7,374	7,374	100%
Aquatic Contract Programs	-	-	4,777	4,777	100%
Swimming Lessons Fees	11,000	11,000	4,287	(6,713)	39%
Miscellaneous	10,000	10,000	3,189	(6,811)	32%
Video Reimbursements	-	170	260	90	153%
Discounts	-	-	(1,353)	(1,353)	100%
Total Revenues	462,600	462,770	362,669	(100,101)	78%

Expenditures	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Central Administration					
Personnel	268,254	268,254	223,472	44,782	83%
Purchased Services	81,377	81,028	42,749	38,279	53%
Supplies	<u>12,300</u>	<u>12,649</u>	<u>9,799</u>	<u>2,850</u>	<u>77%</u>
	<u>361,931</u>	<u>361,931</u>	<u>276,020</u>	<u>85,911</u>	<u>76%</u>
Summer Program					
Personnel	204,072	204,072	92,012	112,060	45%
Purchased Services	800	800	100	700	13%
Supplies	<u>7,300</u>	<u>7,300</u>	<u>1,391</u>	<u>5,909</u>	<u>19%</u>
	<u>212,172</u>	<u>212,172</u>	<u>93,503</u>	<u>118,669</u>	<u>44%</u>
Aquatics Program					
Personnel	769,426	769,426	551,601	217,825	72%
Purchased Services	215,155	243,006	162,034	80,972	67%
Supplies	29,000	29,000	18,186	10,814	63%
Capital	<u>95,000</u>	<u>67,149</u>	<u>60,000</u>	<u>7,149</u>	<u>89%</u>
	<u>1,108,581</u>	<u>1,108,581</u>	<u>791,821</u>	<u>316,760</u>	<u>71%</u>
Hilton Head Programs					
Purchased Services	-	-	1,023	(1,023)	100%
Supplies	-	-	8	(8)	100%
Capital	<u>80,000</u>	<u>80,000</u>	<u>60,000</u>	<u>20,000</u>	<u>75%</u>
	<u>80,000</u>	<u>80,000</u>	<u>61,031</u>	<u>18,969</u>	<u>76%</u>
Bluffton Programs					
Personnel	346,505	297,282	167,113	130,169	56%
Purchased Services	507,110	498,515	340,158	158,357	68%
Supplies	18,446	46,536	35,326	11,210	76%
Capital	<u>-</u>	<u>34,092</u>	<u>-</u>	<u>34,092</u>	<u>0%</u>
	<u>872,061</u>	<u>876,425</u>	<u>542,597</u>	<u>333,828</u>	<u>62%</u>
Athletic Programs					
Personnel	291,475	291,475	122,245	169,230	42%
Purchased Services	333,578	307,647	164,242	143,405	53%
Supplies	<u>38,940</u>	<u>71,138</u>	<u>42,395</u>	<u>28,743</u>	<u>60%</u>
	<u>663,993</u>	<u>670,260</u>	<u>328,882</u>	<u>341,378</u>	<u>49%</u>
Recreation Centers					
Personnel	741,579	741,579	386,976	354,603	52%
Purchased Services	288,486	288,486	182,881	105,605	63%
Supplies	26,500	26,500	17,155	9,345	65%
Capital	<u>-</u>	<u>-</u>	<u>1,068</u>	<u>(1,068)</u>	<u>100%</u>
	<u>1,056,565</u>	<u>1,056,565</u>	<u>588,080</u>	<u>468,485</u>	<u>56%</u>
Total Expenditures	<u>4,355,303</u>	<u>4,365,934</u>	<u>2,681,934</u>	<u>1,684,000</u>	<u>61%</u>
Net Expenditures	<u>(3,892,703)</u>	<u>(3,903,164)</u>	<u>(2,319,265)</u>	<u>(1,583,899)</u>	<u>59%</u>

UNAUDITED
 BEAUFORT COUNTY, SOUTH CAROLINA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES
 February 28, 2011

	PALS Capital Program	PALS Impact Fees	State PARD Grants	Summer Nutrition Program Grants	Total
<u>ASSETS</u>					
Equity in Pooled Cash and Investments	\$ 62,485	\$ 2,774,283	\$ -	\$ 23,755	\$ 2,860,523
Receivables, Net	-	-	1,157	-	1,157
Total Assets	62,485	2,774,283	1,157	23,755	2,861,680
<u>LIABILITIES AND FUND EQUITY</u>					
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 1,157	\$ -	\$ 1,157
Accrued Payroll	-	-	-	-	-
Total Liabilities	-	-	1,157	-	1,157
<u>FUND BALANCE</u>					
Reserved for Special Revenue Funds	62,485	2,774,283	-	23,755	2,860,523
	62,485	2,774,283	-	23,755	2,860,523
Total Liabilities and Fund Balance	\$ 62,485	\$ 2,774,283	\$ 1,157	\$ 23,755	\$ 2,861,680

UNAUDITED
 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 February 28, 2011

	PALS Capital Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services- \$5 Fee	\$ 20,000	\$ 20,332	\$ 332
Total Revenues	20,000	20,332	332
Expenditures			
Supplies	20,000	3,773	16,227
Total Expenditures	20,000	3,773	16,227
Excess of Revenues Over (Under) Expenditures	-	16,559	16,559
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	16,559	16,559
Fund Balance at Beginning of Year	45,926	45,926	-
Fund Balance at End of Year	\$ 45,926	\$ 62,485	\$ 16,559

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 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 February 28, 2011

	PALS Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 338,500	\$ 153,592	\$ (184,908)
Interest	3,385	-	(3,385)
Total Revenues	341,885	153,592	(188,293)
Expenditures			
Capital	697,509	29,339	668,170
Total Expenditures	697,509	29,339	668,170
Excess of Revenues Over (Under) Expenditures	(355,624)	124,253	479,877
Other Financing Sources (Uses)			
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(355,624)	124,253	479,877
Fund Balance at Beginning of Year	2,650,030	2,650,030	-
Fund Balance at End of Year	\$ 2,294,406	\$ 2,774,283	\$ 479,877

UNAUDITED
 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 February 28, 2011

	State PARD Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 3,000	\$ 61,558	\$ 58,558
Total Revenues	<u>3,000</u>	<u>61,558</u>	<u>58,558</u>
Expenditures			
Capital	<u>3,000</u>	<u>64,557</u>	<u>(61,557)</u>
Total Expenditures	<u>3,000</u>	<u>64,557</u>	<u>(61,557)</u>
Excess of Revenues Over (Under) Expenditures	-	(2,999)	(2,999)
Other Financing Sources (Uses)			
Transfers Out	<u>-</u>	<u>2,999</u>	<u>2,999</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>2,999</u>	<u>2,999</u>
Net Change in Fund Balance	-	-	-
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UNAUDITED
 BEAUFORT COUNTY, SOUTH CAROLINA
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 NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES
 For the Period Ending February 28, 2011

	Summer Nutrition Program Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 269,450	\$ 220,898	\$ (48,552)
Total Revenues	<u>269,450</u>	<u>220,898</u>	<u>(48,552)</u>
Expenditures			
Personnel	69,850	33,218	36,632
Purchased Services	198,500	163,925	34,575
Supplies	<u>1,100</u>	<u>-</u>	<u>1,100</u>
Total Expenditures	<u>269,450</u>	<u>197,143</u>	<u>72,307</u>
Excess of Revenues Over (Under) Expenditures	-	23,755	23,755
Other Financing Sources (Uses)			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	23,755	23,755
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 23,755</u>	<u>\$ 23,755</u>

UNAUDITED
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 February 28, 2011

	Total		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 338,500	\$ 153,592	\$ (184,908)
Charge for Services	20,000	20,332	332
Intergovernmental	272,450	282,456	10,006
Interest	<u>3,385</u>	<u>-</u>	<u>(3,385)</u>
Total Revenues	<u>634,335</u>	<u>456,380</u>	<u>(177,955)</u>
Expenditures			
Cultural and Recreation			
Personnel	69,850	33,218	36,632
Purchased Services	198,500	163,925	34,575
Supplies	21,100	3,773	17,327
Capital	<u>700,509</u>	<u>93,896</u>	<u>606,613</u>
Total Expenditures	<u>989,959</u>	<u>294,812</u>	<u>695,147</u>
Excess of Revenues Over (Under) Expenditures	(355,624)	161,568	517,192
Other Financing Sources (Uses)			
Transfers In	-	2,999	2,999
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>2,999</u>	<u>2,999</u>
Net Change in Fund Balance	(355,624)	164,567	520,191
Fund Balance at Beginning of Year	<u>2,695,956</u>	<u>2,695,956</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 2,340,332</u>	<u>\$ 2,860,523</u>	<u>\$ 520,191</u>

**Beaufort County
PALS Impact Fees
February 28, 2011 - Unaudited**

	Daufuskie	Bluffton	Port Royal	Ladys Island	St. Helena	Total
Beginning Fund Balance	483	1,039,861	179,478	644,142	786,066	2,650,030
Revenues						
Licenses and Permits	-	134,439	1,422	8,586	9,145	153,592
Interest						-
	-	134,439	1,422	8,586	9,145	153,592
Expenditures						
Capital						
Buckwalter Park & Skate Park						
New South Construction	-	(1,977)	-	-	-	(1,977)
Sun Belt Rentals	-	(118)	-	-	-	(118)
JDL Lesco	-	(625)	-	-	-	(625)
Lowe's	-	(85)	-	-	-	(85)
Thomas & Hutton	-	(13,895)	-	-	-	(13,895)
William Fielder, PE	-	(3,500)	-	-	-	(3,500)
Patterson Construction	-	-	-	(5,107)	-	(5,107)
Accurate Reproductions	-	-	-	(31)	-	(31)
Gasque & Associates	-	(3,600)	-	-	-	(3,600)
Bobcat of Savannah	-	(401)	-	-	-	(401)
	-	(24,201)	-	(5,138)	-	(29,339)
Total Revenues	-	134,439	1,422	8,586	9,145	153,592
Total Expenditures	-	(24,201)	-	(5,138)	-	(29,339)
Net Revenues (Expenditures)	-	110,238	1,422	3,448	9,145	124,253
Ending Fund Balance	483	1,150,099	180,900	647,590	795,211	2,774,283