

**UNAUDITED**  
**BEAUFORT COUNTY, SOUTH CAROLINA**  
**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL**  
**PARKS AND LEISURE SERVICES**  
For the Period Ending January 31, 2011

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
<b>Revenues</b>					
Special Events	-	4,600	5,270	670	115%
Aerobics	-	1,100	1,306	206	119%
Arts	-	3,000	4,242	1,242	141%
After School	30,000	47,000	47,751	751	102%
Late Fees	-	6,700	12,078	5,378	180%
Cheerleading	5,900	3,500	3,639	139	104%
Karate	-	5,000	6,175	1,175	124%
Property Rentals	20,000	20,000	13,760	(6,240)	69%
Youth Soccer- South	-	23,000	23,471	471	102%
Youth Soccer- North	130,000	57,000	24,028	(32,972)	42%
Youth Baseball	25,000	25,000	80	(24,920)	0%
Youth Football	35,000	21,000	21,509	509	102%
Youth Basketball	45,000	45,000	45,205	205	100%
Youth Softball	5,000	5,000	55	(4,945)	1%
Athletic Fees	-	7,000	7,900	900	113%
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	45,000	23,222	(21,778)	52%
Aquatic Aerobics	2,000	2,000	946	(1,054)	47%
Aquatic Rentals	5,000	10,000	7,296	(2,704)	73%
Aquatic Contract Programs	4,000	4,000	8,320	4,320	208%
Swimming Lessons Fees	11,000	11,000	6,731	(4,269)	61%
Miscellaneous	1,500	2,800	3,030	230	108%
Donations	-	700	711	11	102%
Video Reimbursements	-	500	599	99	120%
T-Shirt Sales	-	2,500	2,597	97	104%
Discounts	-	(30,000)	(15,568)	14,432	52%
<b>Total Revenues</b>	<u>477,900</u>	<u>477,900</u>	<u>302,349</u>	<u>(175,551)</u>	<u>63%</u>

**Expenditures**

Central Administration					
Personnel	292,309	302,633	172,366	130,267	57%
Purchased Services	62,000	63,139	50,632	12,507	80%
Supplies	<u>13,300</u>	<u>12,161</u>	<u>8,025</u>	<u>4,136</u>	<u>66%</u>
	<u>367,609</u>	<u>377,933</u>	<u>231,023</u>	<u>146,910</u>	<u>61%</u>
Summer Program					
Personnel	107,500	107,500	102,967	4,533	96%
Purchased Services	1,000	1,000	393	607	39%
Supplies	<u>7,200</u>	<u>7,200</u>	<u>1,358</u>	<u>5,842</u>	<u>19%</u>
	<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	436,359	325,155	57%
Purchased Services	230,590	204,824	104,703	100,121	51%
Supplies	25,500	25,602	16,914	8,688	66%
Capital	<u>60,000</u>	<u>85,664</u>	<u>85,664</u>	<u>0</u>	<u>100%</u>
	<u>1,065,360</u>	<u>1,077,604</u>	<u>643,640</u>	<u>433,964</u>	<u>60%</u>
Hilton Head Programs					
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>60,000</u>	<u>20,000</u>	<u>75%</u>
Bluffton Programs					
Personnel	304,849	177,631	105,795	71,836	60%
Purchased Services	498,385	498,662	345,666	152,996	69%
Supplies	23,600	21,123	12,459	8,664	59%
Capital	<u>-</u>	<u>2,200</u>	<u>2,192</u>	<u>8</u>	<u>100%</u>
	<u>826,834</u>	<u>699,616</u>	<u>466,113</u>	<u>233,503</u>	<u>67%</u>
Athletic Programs					
Personnel	251,803	124,113	73,441	50,672	59%
Purchased Services	299,764	292,199	152,225	139,974	52%
Supplies	<u>63,940</u>	<u>71,505</u>	<u>17,669</u>	<u>53,836</u>	<u>25%</u>
	<u>615,507</u>	<u>487,817</u>	<u>243,334</u>	<u>244,483</u>	<u>50%</u>
Recreation Centers					
Personnel	598,336	420,136	237,683	182,453	57%
Purchased Services	269,700	267,323	124,993	142,330	47%
Supplies	<u>10,000</u>	<u>12,377</u>	<u>8,742</u>	<u>3,635</u>	<u>71%</u>
	<u>878,036</u>	<u>699,836</u>	<u>371,417</u>	<u>328,419</u>	<u>53%</u>
<b>Total Expenditures</b>	<u>3,949,046</u>	<u>3,538,506</u>	<u>2,120,245</u>	<u>1,418,261</u>	<u>60%</u>
<b>Net Expenditures</b>	<u>(3,471,146)</u>	<u>(3,060,606)</u>	<u>(1,817,896)</u>	<u>(1,242,710)</u>	<u>59%</u>

**UNAUDITED**  
**BEAUFORT COUNTY, SOUTH CAROLINA**  
**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL**  
**PARKS AND LEISURE SERVICES**  
For the Period Ending January 31, 2010

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
<b>Revenues</b>					
Special Events	48,000	48,000	208	(47,792)	0%
Aerobics	6,000	6,000	180	(5,820)	3%
Arts	2,000	2,000	590	(1,410)	30%
After School	30,000	30,000	24,596	(5,404)	82%
Seniors	-	-	550	550	100%
Late Fees	-	-	275	275	100%
Cheerleading	5,900	5,900	4,089	(1,811)	69%
Karate	-	-	2,555	2,555	100%
Property Rentals	18,500	18,500	20,623	2,123	111%
Youth Soccer- South	-	-	1,000	1,000	100%
Youth Soccer- North	115,000	115,000	69,148	(45,852)	60%
Youth Baseball	25,000	25,000	5,297	(19,703)	21%
Youth Football	32,500	32,500	34,399	1,899	106%
Youth Basketball	30,000	30,000	39,358	9,358	131%
Youth Softball	5,000	5,000	400	(4,600)	8%
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	25,360	(3,640)	87%
Aquatic Aerobics	-	-	2,251	2,251	100%
Aquatic Rentals	-	-	7,226	7,226	100%
Aquatic Contract Programs	-	-	4,181	4,181	100%
Swimming Lessons Fees	11,000	11,000	3,947	(7,053)	36%
Miscellaneous	10,000	10,000	1,684	(8,316)	17%
Video Reimbursements	-	170	260	90	153%
Discounts	-	-	(638)	(638)	100%
<b>Total Revenues</b>	<b>462,600</b>	<b>462,770</b>	<b>278,893</b>	<b>(183,877)</b>	<b>60%</b>

**Expenditures**

Central Administration					
Personnel	268,254	268,254	197,194	71,060	74%
Purchased Services	81,377	81,028	33,995	47,033	42%
Supplies	12,300	12,649	7,300	5,349	58%
	<u>361,931</u>	<u>361,931</u>	<u>238,489</u>	<u>123,442</u>	<u>66%</u>
Summer Program					
Personnel	204,072	204,072	90,689	113,383	44%
Purchased Services	800	800	100	700	12%
Supplies	7,300	7,300	1,391	5,909	19%
	<u>212,172</u>	<u>212,172</u>	<u>92,179</u>	<u>119,993</u>	<u>43%</u>
Aquatics Program					
Personnel	769,426	769,426	492,973	276,453	64%
Purchased Services	215,155	243,006	132,238	110,768	54%
Supplies	29,000	29,000	16,650	12,350	57%
Capital	95,000	67,149	60,000	7,149	89%
	<u>1,108,581</u>	<u>1,108,581</u>	<u>701,860</u>	<u>406,721</u>	<u>63%</u>
Hilton Head Programs					
Purchased Services	-	-	6,845	(6,845)	100%
Supplies	-	-	8	(8)	100%
Capital	80,000	80,000	60,000	20,000	75%
	<u>80,000</u>	<u>80,000</u>	<u>66,853</u>	<u>13,147</u>	<u>84%</u>
Bluffton Programs					
Personnel	346,505	297,282	142,100	155,182	48%
Purchased Services	507,110	498,515	294,949	203,566	59%
Supplies	18,446	46,536	28,530	18,006	61%
Capital	-	34,092	-	34,092	0%
	<u>872,061</u>	<u>876,425</u>	<u>465,580</u>	<u>410,845</u>	<u>53%</u>
Athletic Programs					
Personnel	291,475	291,475	108,813	182,662	37%
Purchased Services	333,578	307,647	155,054	152,593	50%
Supplies	38,940	71,138	41,116	30,022	58%
	<u>663,993</u>	<u>670,260</u>	<u>304,983</u>	<u>365,277</u>	<u>46%</u>
Recreation Centers					
Personnel	741,579	741,579	344,598	396,981	46%
Purchased Services	288,486	288,486	163,989	124,497	57%
Supplies	26,500	26,500	13,519	12,981	51%
Capital	-	-	1,068	(1,068)	100%
	<u>1,056,565</u>	<u>1,056,565</u>	<u>523,173</u>	<u>533,392</u>	<u>50%</u>
<b>Total Expenditures</b>	<u>4,355,303</u>	<u>4,365,934</u>	<u>2,393,117</u>	<u>1,972,817</u>	<u>55%</u>
<b>Net Expenditures</b>	<u>(3,892,703)</u>	<u>(3,903,164)</u>	<u>(2,114,224)</u>	<u>(1,788,940)</u>	<u>54%</u>

**UNAUDITED**  
 BEAUFORT COUNTY, SOUTH CAROLINA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES  
 January 31, 2011

	PALS Capital Program	PALS Impact Fees	State PARD Grants	Summer Nutrition Program Grants	Total
<u>ASSETS</u>					
Equity in Pooled Cash and Investments	\$ 56,584	\$ 2,777,222	\$ -	\$ 23,938	\$ 2,857,744
Receivables, Net	-	-	50,074	-	50,074
Total Assets	56,584	2,777,222	50,074	23,938	2,907,818
<u>LIABILITIES AND FUND EQUITY</u>					
Liabilities					
Accounts Payable	\$ -	\$ 21,553	\$ 50,074	\$ -	\$ 71,627
Accrued Payroll	-	-	-	-	-
Total Liabilities	-	21,553	50,074	-	71,627
<u>FUND BALANCE</u>					
Reserved for Special Revenue Funds	56,584	2,755,669	-	23,938	2,836,191
	56,584	2,755,669	-	23,938	2,836,191
Total Liabilities and Fund Balance	\$ 56,584	\$ 2,777,222	\$ 50,074	\$ 23,938	\$ 2,907,818

**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 January 31, 2011

	PALS Capital Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services- \$5 Fee	\$ 20,000	\$ 14,431	\$ (5,569)
Total Revenues	<u>20,000</u>	<u>14,431</u>	<u>(5,569)</u>
Expenditures			
Supplies	<u>20,000</u>	<u>3,773</u>	<u>16,227</u>
Total Expenditures	<u>20,000</u>	<u>3,773</u>	<u>16,227</u>
Excess of Revenues Over (Under) Expenditures	-	10,658	10,658
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	-	10,658	10,658
Fund Balance at Beginning of Year	<u>45,926</u>	<u>45,926</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 45,926</u>	<u>\$ 56,584</u>	<u>\$ 10,658</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 January 31, 2011

	PALS Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 338,500	\$ 131,378	\$ (207,122)
Interest	3,385	-	(3,385)
Total Revenues	341,885	131,378	(210,507)
Expenditures			
Capital	697,509	25,739	671,770
Total Expenditures	697,509	25,739	671,770
Excess of Revenues Over (Under) Expenditures	(355,624)	105,639	461,263
Other Financing Sources (Uses)			
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(355,624)	105,639	461,263
Fund Balance at Beginning of Year	2,650,030	2,650,030	-
Fund Balance at End of Year	\$ 2,294,406	\$ 2,755,669	\$ 461,263

**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 January 31, 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>60,996</u>	<u>(57,996)</u>
Total Expenditures	<u>3,000</u>	<u>60,996</u>	<u>(57,996)</u>
Excess of Revenues Over (Under) Expenditures	-	562	562
Other Financing Sources (Uses)			
Transfers Out	<u>-</u>	<u>(562)</u>	<u>(562)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(562)</u>	<u>(562)</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  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES  
 For the Period Ending January 31, 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	33,035	36,815
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>196,960</u>	<u>72,490</u>
Excess of Revenues Over (Under) Expenditures	-	23,938	23,938
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	-	23,938	23,938
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 23,938</u>	<u>\$ 23,938</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 January 31, 2011

	Total		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 338,500	\$ 131,378	\$ (207,122)
Charge for Services	20,000	14,431	(5,569)
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>428,265</u>	<u>(206,070)</u>
Expenditures			
Cultural and Recreation			
Personnel	69,850	33,035	36,815
Purchased Services	198,500	163,925	34,575
Supplies	21,100	3,773	17,327
Capital	<u>700,509</u>	<u>86,735</u>	<u>613,774</u>
Total Expenditures	<u>989,959</u>	<u>287,468</u>	<u>702,491</u>
Excess of Revenues Over (Under) Expenditures	(355,624)	140,797	496,421
Other Financing Sources (Uses)			
Transfers In	-	(562)	(562)
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(562)</u>	<u>(562)</u>
Net Change in Fund Balance	(355,624)	140,235	495,859
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>\$ 2,836,191</u>	<u>\$ 495,859</u>

**Beaufort County  
PALS Impact Fees  
January 31, 2011 - Unaudited**

	<b>Daufuskie</b>	<b>Bluffton</b>	<b>Port Royal</b>	<b>Ladys Island</b>	<b>St. Helena</b>	<b>Total</b>
<b>Beginning Fund Balance</b>	483	1,039,861	179,478	644,142	786,066	2,650,030
<b>Revenues</b>						
Licenses and Permits	-	113,858	1,422	7,728	8,370	131,378
Interest						-
	-	113,858	1,422	7,728	8,370	131,378
<b>Expenditures</b>						
<b>Capital</b>						
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)
Bobcat of Savannah	-	(401)	-	-	-	(401)
	-	(20,601)	-	(5,138)	-	(25,739)
Total Revenues	-	113,858	1,422	7,728	8,370	131,378
Total Expenditures	-	(20,601)	-	(5,138)	-	(25,739)
Net Revenues (Expenditures)	-	93,257	1,422	2,590	8,370	105,639
<b>Ending Fund Balance</b>	483	1,133,118	180,900	646,732	794,436	2,755,669

**FY 2011 Vendor Totals**

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)
Bobcat of Savannah	-	(401)	-	-	-	(401)
	-	(20,601)	-	(5,138)	-	(25,739)