

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY LIBRARIES- GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Period Ended November 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Percent of Budget</u>
Revenues				
Copy Fees	5,000	1,438	(3,562)	29%
Fines	125,000	32,540	(92,460)	26%
State Aid	118,901	59,451	(59,450)	50%
Total Revenues	<u>248,901</u>	<u>93,429</u>	<u>(155,472)</u>	<u>38%</u>
Library Administration				
Personnel	529,442	216,068	313,374	41%
Purchased Services	100,524	36,556	63,968	36%
Supplies	26,200	8,216	17,984	31%
Total Library Administration Expenditures	<u>656,166</u>	<u>260,840</u>	<u>395,326</u>	<u>40%</u>
Beaufort Branch				
Personnel	424,723	166,255	258,468	39%
Purchased Services	71,724	33,269	38,455	46%
Supplies	16,000	5,849	10,151	37%
Total Beaufort Branch Expenditures	<u>512,447</u>	<u>205,373</u>	<u>307,074</u>	<u>40%</u>
Bluffton Branch				
Personnel	395,633	150,199	245,434	38%
Purchased Services	100,639	32,460	68,179	32%
Supplies	11,500	4,831	6,669	42%
Total Bluffton Branch Expenditures	<u>507,772</u>	<u>187,490</u>	<u>320,282</u>	<u>37%</u>

Hilton Head Branch

Personnel	455,513	181,032	274,481	40%
Purchased Services	94,640	41,287	53,353	44%
Supplies	20,000	11,369	8,631	57%
Total Hilton Head Branch Expenditures	<u>570,153</u>	<u>233,688</u>	<u>336,465</u>	<u>41%</u>

Lobeco Branch

Personnel	109,088	45,320	63,768	42%
Purchased Services	12,249	3,888	8,361	32%
Supplies	6,500	3,407	3,093	52%
Total Loceco Branch Expenditures	<u>127,837</u>	<u>52,615</u>	<u>75,222</u>	<u>41%</u>

St. Helena Branch

Personnel	87,039	36,607	50,432	42%
Purchased Services	3,080	868	2,212	28%
Supplies	1,800	532	1,268	30%
Total St. Helena Branch Expenditures	<u>91,919</u>	<u>38,007</u>	<u>53,912</u>	<u>41%</u>

Library Technical Services

Personnel	246,339	101,988	144,351	41%
Purchased Services	23,055	17,858	5,197	77%
Supplies	309,800	66,707	243,093	22%
Total Library Technical Services Expenditures	<u>579,194</u>	<u>186,553</u>	<u>392,641</u>	<u>32%</u>

Library SC Room

Personnel	86,778	36,072	50,706	42%
Purchased Services	5,325	2,107	3,218	40%
Supplies	5,975	3,023	2,952	51%
Total Library SC Room Expenditures	<u>98,078</u>	<u>41,202</u>	<u>56,876</u>	<u>42%</u>

Total Expenditures**Net Expenditures**

<u>3,143,566</u>	<u>1,205,768</u>	<u>1,937,798</u>	<u>38%</u>
<u>(2,894,665)</u>	<u>(1,112,339)</u>	<u>1,782,326</u>	<u>38%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
LIBRARY SPECIAL REVENUE FUNDS
November 30, 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	\$ 24,094	\$ 21,542	\$ 291,065	\$ 336,701
Total Assets	<u>24,094</u>	<u>21,542</u>	<u>291,065</u>	<u>336,701</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities				
Accounts Payable	<u>-</u>	<u>-</u>	<u>136</u>	<u>136</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>136</u>	<u>136</u>
<u>FUND BALANCE</u>				
Reserved for Special Revenue Funds	<u>24,094</u>	<u>21,542</u>	<u>290,929</u>	<u>336,565</u>
	<u>24,094</u>	<u>21,542</u>	<u>290,929</u>	<u>336,565</u>
Total Liabilities and Fund Balance	<u>\$ 24,094</u>	<u>\$ 21,542</u>	<u>\$ 291,065</u>	<u>\$ 336,701</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended November 30, 2011

	Library Grants			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Intergovernmental	\$ 40,000	\$ 4,985	\$ (35,015)	12%
Miscellaneous	15,000	-	(15,000)	0%
Total Revenues	<u>55,000</u>	<u>4,985</u>	<u>(50,015)</u>	<u>9%</u>
Expenditures				
Supplies	44,000	-	44,000	0%
Capital	11,000	-	11,000	0%
Total Expenditures	<u>55,000</u>	<u>-</u>	<u>55,000</u>	<u>0%</u>
Net Change in Fund Balance	-	4,985	4,985	0%
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>\$ 24,094</u>	<u>\$ 4,985.00</u>	<u>126%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended November 30, 2011

	Library Trust		Variance	Percent
	Budget	Actual	Positive (Negative)	of Budget
Revenues				
Miscellaneous	\$ 1,010	\$ 675	\$ (335)	67%
Total Revenues	<u>1,010</u>	<u>675</u>	<u>(335)</u>	<u>67%</u>
Expenditures				
Other	10,000	965	9,035	10%
Total Expenditures	<u>10,000</u>	<u>965</u>	<u>9,035</u>	<u>10%</u>
Net Change in Fund Balance	(8,990)	(290)	8,700	3%
Fund Balance at Beginning of Year	<u>21,832</u>	<u>21,832</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 12,842</u>	<u>\$ 21,542</u>	<u>\$ 8,700</u>	<u>168%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended November 30, 2011

	Library Special Trust			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Interest	\$ 120	\$ -	\$ (120)	0%
Total Revenues	<u>120</u>	<u>-</u>	<u>(120)</u>	<u>0%</u>
Expenditures				
Supplies	25,000	5,749	19,251	23%
Total Expenditures	<u>25,000</u>	<u>5,749</u>	<u>19,251</u>	<u>23%</u>
Excess of Revenues Over (Under) Expenditures	(24,880)	(5,749)	19,131	23%
Fund Balance at Beginning of Year	<u>296,678</u>	<u>296,678</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 271,798</u>	<u>\$ 290,929</u>	<u>\$ 19,131</u>	<u>107%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended November 30, 2011

	Total		Variance	Percent
	Budget	Actual	Positive (Negative)	of Budget
Revenues				
Intergovernmental	40,000	4,985	(35,015)	12%
Interest	120	-	(120)	0%
Miscellaneous	16,010	675	(15,335)	4%
Total Revenues	<u>56,130</u>	<u>5,660</u>	<u>(50,470)</u>	<u>10%</u>
Expenditures				
Supplies	69,000	5,749	63,251	8%
Capital	11,000	-	11,000	0%
Other	10,000	965	9,035	10%
Total Expenditures	<u>90,000</u>	<u>6,714</u>	<u>83,286</u>	<u>7%</u>
Excess of Revenues Over (Under) Expenditures	(33,870)	(1,054)	32,816	3%
Fund Balance at Beginning of Year	<u>337,619</u>	<u>337,619</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 303,749</u>	<u>\$ 336,565</u>	<u>\$ 32,816</u>	<u>111%</u>

UNAUDITED AND PRELIMINARY
Beaufort County
Library Impact Fees
November 30, 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	86,992	728,974	563,847	882,143	87,101	2,349,057
Revenues						
Licenses and Permits	8,519	24,222	5,530	13,272	3,318	54,861
	8,519	24,222	5,530	13,272	3,318	54,861
Expenditures						
Purchased Services						
Library Materials						
AT&T	(60)	(60)	-	-	(60)	(181)
Archaic Productions	(25)	(25)	-	-	(25)	(75)
Baker & Taylor Company	(2,740)	(6,000)	-	-	(16,811)	(25,551)
Brodart, Inc.	(351)	-	-	-	-	(351)
EBSCO	-	(6,346)	-	(899)	-	(7,244)
Facts on File	(56)	-	-	-	-	(56)
Recorded Books	(2,536)	(121)	-	-	-	(2,657)
Howell Gibson Hughes PA	-	-	-	(5,786)	-	(5,786)
Ingram Library Services	(9,197)	(9,449)	-	-	(1,935)	(20,581)
Landmark Audiobooks	(7,445)	-	-	-	-	(7,445)
McNaughton Book Services	(5,265)	(10,443)	-	-	(1,410)	(17,118)
Midwest Tape	(2,538)	(1,891)	-	-	(233)	(4,661)
Title Search 4U	-	-	-	(5,250)	-	(5,250)
Tutt Library	(100)	-	-	-	-	(100)
Timberland Regional Library	-	(21)	-	-	-	(21)
Capital Outlay						
Specialized Capital Equipment						
Integrated Technologies	-	(4,982)	-	-	-	(4,982)
Patterson Construction	-	-	-	-	(1,728)	(1,728)
Transfer to Debt Service	-	-	-	-	-	-
	(30,313)	(39,338)	-	(11,935)	(22,202)	(103,787)
Total Revenues	8,519	24,222	5,530	13,272	3,318	54,861
Total Expenditures	(30,313)	(39,338)	-	(11,935)	(22,202)	(103,787)
Net Revenues (Expenditures)	(21,794)	(15,116)	5,530	1,337	(18,884)	(48,926)
Encumbered Fund Balance	30,426	30,795	-	180,241	8,560	250,022
Unencumbered Fund Balance	34,772	683,064	569,377	703,239	59,657	2,050,108
Ending Fund Balance	65,198	713,858	569,377	883,480	68,217	2,300,131