

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Percent of Budget</u>
Revenues				
Copy Fees	5,000	862	(4,138)	17%
Fines	125,000	18,131	(106,869)	15%
State Aid	125,000	29,725	(95,275)	24%
Total Revenues	<u>255,000</u>	<u>48,718</u>	<u>(206,282)</u>	<u>19%</u>
Library Administration				
Personnel	529,442	130,216	399,226	25%
Purchased Services	100,524	24,769	75,755	25%
Supplies	26,200	3,303	22,897	13%
Total Library Administration Expenditures	<u>656,166</u>	<u>158,288</u>	<u>497,878</u>	<u>24%</u>
Beaufort Branch				
Personnel	424,723	102,752	321,971	24%
Purchased Services	71,124	19,592	51,532	28%
Supplies	16,000	1,836	14,164	11%
Total Beaufort Branch Expenditures	<u>511,847</u>	<u>124,180</u>	<u>387,667</u>	<u>24%</u>
Bluffton Branch				
Personnel	395,633	88,033	307,600	22%
Purchased Services	100,639	20,194	80,445	20%
Supplies	11,500	3,472	8,028	30%
Total Bluffton Branch Expenditures	<u>507,772</u>	<u>111,699</u>	<u>396,073</u>	<u>22%</u>

Hilton Head Branch

Personnel	455,513	111,398	344,115	24%
Purchased Services	94,640	25,620	69,020	27%
Supplies	20,000	5,636	14,364	28%
Total Hilton Head Branch Expenditures	<u>570,153</u>	<u>142,654</u>	<u>427,499</u>	<u>25%</u>

Lobeco Branch

Personnel	109,088	27,342	81,746	25%
Purchased Services	12,249	2,450	9,799	20%
Supplies	6,500	1,075	5,425	17%
Total Loceco Branch Expenditures	<u>127,837</u>	<u>30,867</u>	<u>96,970</u>	<u>24%</u>

St. Helena Branch

Personnel	87,039	21,870	65,169	25%
Purchased Services	3,080	347	2,733	11%
Supplies	1,800	203	1,597	11%
Total St. Helena Branch Expenditures	<u>91,919</u>	<u>22,420</u>	<u>69,499</u>	<u>24%</u>

Library Technical Services

Personnel	246,339	61,484	184,855	25%
Purchased Services	23,055	17,344	5,711	75%
Supplies	309,800	31,131	278,669	10%
Total Library Technical Services Expenditures	<u>579,194</u>	<u>109,959</u>	<u>469,235</u>	<u>19%</u>

Library SC Room

Personnel	86,778	21,763	65,015	25%
Purchased Services	5,925	1,659	4,266	28%
Supplies	5,975	133	5,842	2%
Total Library SC Room Expenditures	<u>98,678</u>	<u>23,555</u>	<u>75,123</u>	<u>24%</u>

Total Expenditures**Net Expenditures**

<u>3,143,566</u>	<u>723,622</u>	<u>2,419,944</u>	<u>23%</u>
<u>(2,888,566)</u>	<u>(674,904)</u>	<u>2,213,662</u>	<u>23%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
LIBRARY SPECIAL REVENUE FUNDS
September 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	\$ 19,109	\$ 22,482	\$ 293,003	\$ 334,594
Total Assets	<u>19,109</u>	<u>22,482</u>	<u>293,003</u>	<u>334,594</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities				
Accounts Payable	-	-	554	554
Total Liabilities	<u>-</u>	<u>-</u>	<u>554</u>	<u>554</u>
<u>FUND BALANCE</u>				
Reserved for Special Revenue Funds	19,109	22,482	292,449	334,040
	<u>19,109</u>	<u>22,482</u>	<u>292,449</u>	<u>334,040</u>
Total Liabilities and Fund Balance	<u>\$ 19,109</u>	<u>\$ 22,482</u>	<u>\$ 293,003</u>	<u>\$ 334,594</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 September 30, 2011

	Library Grants			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Intergovernmental	\$ 40,000	\$ -	\$ (40,000)	0%
Miscellaneous	15,000	-	(15,000)	0%
Total Revenues	<u>55,000</u>	<u>-</u>	<u>(55,000)</u>	<u>0%</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	-	-	-	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>\$ 19,109</u>	<u>\$ -</u>	<u>100%</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 September 30, 2011

	Library Trust		Variance	Percent
	Budget	Actual	Positive (Negative)	of Budget
Revenues				
Miscellaneous	\$ 1,010	\$ 650	\$ (360)	64%
Total Revenues	<u>1,010</u>	<u>650</u>	<u>(360)</u>	<u>64%</u>
Expenditures				
Other	10,000	-	10,000	0%
Total Expenditures	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>0%</u>
Net Change in Fund Balance	(8,990)	650	9,640	-7%
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>\$ 22,482</u>	<u>\$ 9,640</u>	<u>175%</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 September 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	4,229	20,771	17%
Total Expenditures	<u>25,000</u>	<u>4,229</u>	<u>20,771</u>	<u>17%</u>
Excess of Revenues Over (Under) Expenditures	(24,880)	(4,229)	20,651	17%
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>\$ 292,449</u>	<u>\$ 20,651</u>	<u>108%</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 September 30, 2011

	Total		Variance	Percent
	Budget	Actual	Positive (Negative)	of Budget
Revenues				
Intergovernmental	40,000	-	(40,000)	0%
Interest	120	-	(120)	0%
Miscellaneous	16,010	650	(15,360)	4%
Total Revenues	<u>56,130</u>	<u>650</u>	<u>(55,480)</u>	<u>1%</u>
Expenditures				
Supplies	69,000	4,229	64,771	6%
Capital	11,000	-	11,000	0%
Other	10,000	-	10,000	0%
Total Expenditures	<u>90,000</u>	<u>4,229</u>	<u>85,771</u>	<u>5%</u>
Excess of Revenues Over (Under) Expenditures	(33,870)	(3,579)	30,291	11%
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>\$ 334,040</u>	<u>\$ 30,291</u>	<u>110%</u>

UNAUDITED AND PRELIMINARY
Beaufort County
Library Impact Fees
September 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	563,846	882,143	87,101	2,349,056
Revenues						
Licenses and Permits	5,649	7,742	3,319	8,848	2,765	28,323
	5,649	7,742	3,319	8,848	2,765	28,323
Expenditures						
Purchased Services						
Library Materials						
AT&T	(60)	(60)	-	-	(60)	(181)
Baker & Taylor Company	(1,913)	(1,678)	-	-	(6,107)	(9,697)
Brodart, Inc.	(351)	-	-	-	-	(351)
Facts on File	(56)	-	-	-	-	(56)
Recorded Books	(1,190)	(100)	-	-	-	(1,291)
Howell Gibson Hughes PA	-	-	-	(3,156)	-	(3,156)
Ingram Library Services	(2,267)	(4,423)	-	-	(340)	(7,030)
Landmark Audiobooks	(7,445)	-	-	-	-	(7,445)
McNaughton Book Services	(5,265)	-	-	-	(1,410)	(6,675)
Midwest Tape	(789)	(320)	-	-	-	(1,109)
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	-	-	-	-	-	-
	(19,436)	(11,585)	-	(3,156)	(9,645)	(43,822)
Total Revenues	5,649	7,742	3,319	8,848	2,765	28,323
Total Expenditures	(19,436)	(11,585)	-	(3,156)	(9,645)	(43,822)
Net Revenues (Expenditures)	(13,787)	(3,843)	3,319	5,692	(6,880)	(15,499)
Encumbered Fund Balance	30,426	30,795	-	180,241	8,560	250,022
Unencumbered Fund Balance	42,779	694,336	567,165	707,594	71,661	2,083,534
Ending Fund Balance	73,205	725,131	567,165	887,835	80,221	2,333,557