

**UNAUDITED AND PRELIMINARY**  
**BEAUFORT COUNTY, SOUTH CAROLINA**  
**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL**  
**PARKS AND LEISURE SERVICES**  
For the Period Ending September 30, 2011

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
<b>Revenues</b>					
Special Events	9,000	9,000	30,703	21,703	341%
Aerobics	1,100	1,100	-	(1,100)	0%
Arts	4,000	4,000	-	(4,000)	0%
After School	70,000	70,000	14,758	(55,242)	21%
Late Fees	15,000	15,000	7,109	(7,891)	47%
Cheerleading	4,000	4,000	4,555	555	114%
Karate	10,000	10,000	-	(10,000)	0%
Property Rentals	22,000	22,000	5,485	(16,515)	25%
Youth Soccer- South	70,000	70,000	26,041	(43,959)	37%
Youth Soccer- North	55,000	55,000	20,145	(34,855)	37%
Youth Baseball	35,000	35,000	-	(35,000)	0%
Youth Football	22,500	22,500	17,800	(4,700)	79%
Youth Basketball	50,000	50,000	4,700	(45,300)	9%
Youth Softball	3,500	3,500	(100)	(3,600)	-3%
Athletic Fees	15,000	15,000	5,400	(9,600)	36%
Youth Flag Football	4,500	4,500	6,050	1,550	134%
Adult Softball	42,500	42,500	12,925	(29,575)	30%
Summer Camp Fees	150,000	150,000	(124)	(150,124)	0%
Intercession Fees	11,000	11,000	3,639	(7,361)	33%
Pool Admissions	35,000	35,000	12,531	(22,469)	36%
Aquatic Aerobics	2,000	2,000	698	(1,302)	35%
Aquatic Rentals	10,000	10,000	2,145	(7,855)	21%
Aquatic Contract Programs	10,000	10,000	2,285	(7,715)	23%
Swimming Lessons Fees	10,000	10,000	8,178	(1,822)	82%
Miscellaneous	3,000	3,000	1,100	(1,900)	37%
Donations	500	500	-	(500)	0%
Video Reimbursements	600	600	245	(355)	41%
T-Shirt Sales	3,000	3,000	5,094	2,094	170%
Center Admissions	-	-	461	461	100%
Instructor Fees	-	-	2,554	2,554	100%
Discounts	(20,000)	(20,000)	(5,959)	14,041	30%
<b>Total Revenues</b>	<u>648,200</u>	<u>648,200</u>	<u>188,418</u>	<u>(459,782)</u>	<u>29%</u>

<b>Expenditures</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>	<b>Percent of Budget</b>
Central Administration					
Personnel	177,428	177,428	43,730	133,698	25%
Purchased Services	80,200	101,273	16,593	84,680	16%
Supplies	7,000	7,000	3,592	3,408	51%
	<u>264,628</u>	<u>285,701</u>	<u>63,915</u>	<u>221,786</u>	<u>22%</u>
Summer Program					
Personnel	109,950	109,950	94,256	15,694	86%
Purchased Services	-	79	79	-	100%
Supplies	10,500	10,421	81	10,340	1%
	<u>120,450</u>	<u>120,450</u>	<u>94,416</u>	<u>26,034</u>	<u>78%</u>
Aquatics Program					
Personnel	604,654	604,654	182,381	422,273	30%
Purchased Services	233,490	233,490	40,105	193,385	17%
Supplies	25,900	25,900	7,071	18,829	27%
Direct Subsidies	60,000	60,000	60,000	-	100%
	<u>924,044</u>	<u>924,044</u>	<u>289,557</u>	<u>634,487</u>	<u>31%</u>
Hilton Head Programs					
Direct Subsidies	80,000	80,000	40,000	40,000	50%
	<u>80,000</u>	<u>80,000</u>	<u>40,000</u>	<u>40,000</u>	<u>50%</u>
Bluffton Programs					
Personnel	-	34,500	33,190	1,310	100%
Purchased Services	104,000	92,500	88,540	3,960	96%
Supplies	41,500	18,500	2,923	15,577	16%
	<u>145,500</u>	<u>145,500</u>	<u>124,653</u>	<u>20,847</u>	<u>86%</u>
Athletic Programs					
Personnel	417,716	417,716	40,090	377,626	10%
Purchased Services	427,036	355,963	76,475	279,488	21%
Supplies	72,740	72,740	16,904	55,836	23%
	<u>917,492</u>	<u>846,419</u>	<u>133,469</u>	<u>712,950</u>	<u>16%</u>
Recreation Centers					
Personnel	410,784	410,784	73,227	337,557	18%
Purchased Services	284,800	334,800	61,613	273,187	18%
Supplies	22,000	22,000	9,673	12,327	44%
	<u>717,584</u>	<u>767,584</u>	<u>144,513</u>	<u>623,071</u>	<u>19%</u>
<b>Total Expenditures</b>	<u>3,169,698</u>	<u>3,169,698</u>	<u>890,523</u>	<u>2,279,175</u>	<u>28%</u>
<b>Net Expenditures</b>	<u>(2,521,498)</u>	<u>(2,521,498)</u>	<u>(702,105)</u>	<u>(1,819,393)</u>	<u>28%</u>

**UNAUDITED AND PRELIMINARY**  
**BEAUFORT COUNTY, SOUTH CAROLINA**  
**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL**  
**PARKS AND LEISURE SERVICES**  
For the Period Ending September 30, 2010

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
<b>Revenues</b>					
Special Events	-	-	2,402	2,402	100%
Aerobics	-	-	656	656	100%
Arts	-	-	874	874	100%
After School	30,000	30,000	14,636	(15,364)	49%
Late Fees	-	-	7,562	7,562	100%
Cheerleading	5,900	5,900	3,364	(2,536)	57%
Karate	-	-	1,575	1,575	100%
Property Rentals	20,000	20,000	3,973	(16,027)	20%
Youth Soccer- South	-	-	23,191	23,191	100%
Youth Soccer- North	130,000	130,000	23,093	(106,907)	18%
Youth Baseball	25,000	25,000	80	(24,920)	0%
Youth Football	35,000	35,000	20,734	(14,266)	59%
Youth Basketball	45,000	45,000	50	(44,950)	0%
Youth Softball	5,000	5,000	(55)	(5,055)	-1%
Athletic Fees	-	-	4,500	4,500	100%
Youth Flag Football	-	-	4,813	4,813	100%
Adult Softball	43,500	43,500	18,208	(25,292)	42%
Adult Soccer	5,000	5,000	-	(5,000)	0%
Summer Camp Fees	65,000	65,000	35	(64,965)	0%
Intercession Fees	-	-	3,916	3,916	100%
Pool Admissions	45,000	45,000	12,663	(32,337)	28%
Aquatic Aerobics	2,000	2,000	438	(1,562)	22%
Aquatic Rentals	5,000	5,000	2,591	(2,409)	52%
Aquatic Contract Programs	4,000	4,000	2,792	(1,208)	70%
Swimming Lessons Fees	11,000	11,000	3,706	(7,294)	34%
Miscellaneous	1,500	1,500	1,644	144	110%
Video Reimbursements	-	-	-	-	0%
T-Shirt Sales	-	-	-	-	0%
Discounts	-	-	(7,883)	(7,883)	100%
<b>Total Revenues</b>	<u>477,900</u>	<u>477,900</u>	<u>149,558</u>	<u>(328,342)</u>	<u>31%</u>

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
<b>Expenditures</b>					
Central Administration					
Personnel	292,309	292,309	72,925	219,384	25%
Purchased Services	62,000	62,000	23,044	38,956	37%
Supplies	<u>13,300</u>	<u>13,300</u>	<u>4,532</u>	<u>8,768</u>	<u>34%</u>
	<u>367,609</u>	<u>367,609</u>	<u>100,501</u>	<u>267,108</u>	<u>27%</u>
Summer Program					
Personnel	107,500	107,500	97,647	9,853	91%
Purchased Services	1,000	1,000	267	733	27%
Supplies	<u>7,200</u>	<u>7,200</u>	<u>1,160</u>	<u>6,040</u>	<u>16%</u>
	<u>115,700</u>	<u>115,700</u>	<u>99,074</u>	<u>16,626</u>	<u>86%</u>
Aquatics Program					
Personnel	749,270	749,270	213,796	535,474	29%
Purchased Services	230,590	230,590	38,710	191,880	17%
Supplies	25,500	25,500	8,161	17,339	32%
Capital	-	-	11,247	(11,247)	100%
Direct Subsidies	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>0%</u>
	<u>1,065,360</u>	<u>1,065,360</u>	<u>271,914</u>	<u>793,446</u>	<u>26%</u>
Hilton Head Programs					
Direct Subsidies	<u>80,000</u>	<u>80,000</u>	<u>20,000</u>	<u>60,000</u>	<u>25%</u>
	<u>80,000</u>	<u>80,000</u>	<u>20,000</u>	<u>60,000</u>	<u>25%</u>
Bluffton Programs					
Personnel	304,849	304,849	41,764	263,085	14%
Purchased Services	498,385	498,385	139,096	359,289	28%
Supplies	<u>23,600</u>	<u>23,600</u>	<u>1,396</u>	<u>22,204</u>	<u>6%</u>
	<u>826,834</u>	<u>826,834</u>	<u>182,256</u>	<u>644,578</u>	<u>22%</u>
Athletic Programs					
Personnel	251,803	251,803	29,789	222,014	12%
Purchased Services	299,764	299,764	86,349	213,415	29%
Supplies	<u>63,940</u>	<u>63,940</u>	<u>3,392</u>	<u>60,548</u>	<u>5%</u>
	<u>615,507</u>	<u>615,507</u>	<u>119,530</u>	<u>495,977</u>	<u>19%</u>
Recreation Centers					
Personnel	598,336	598,336	110,024	488,312	18%
Purchased Services	269,700	269,700	67,320	202,380	25%
Supplies	<u>10,000</u>	<u>10,000</u>	<u>8,590</u>	<u>1,410</u>	<u>86%</u>
	<u>878,036</u>	<u>878,036</u>	<u>185,934</u>	<u>692,102</u>	<u>21%</u>
<b>Total Expenditures</b>	<u>3,949,046</u>	<u>3,949,046</u>	<u>979,209</u>	<u>2,969,837</u>	<u>25%</u>
<b>Net Expenditures</b>	<u>(3,471,146)</u>	<u>(3,471,146)</u>	<u>(829,651)</u>	<u>(2,641,495)</u>	<u>24%</u>

**UNAUDITED AND PRELIMINARY**  
**BEAUFORT COUNTY, SOUTH CAROLINA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES**  
September 30, 2011

	PALS Capital Program	PALS Impact Fees	State PAR Grants	Summer Nutrition Program Grants	Special Events	Total
<b><u>ASSETS</u></b>						
Equity in Pooled Cash and Investments	\$ 8,053	\$ 2,759,974	\$ -	\$ 34,807	\$ 2,516	\$ 2,805,350
Receivables, Net	-	-	-	-	-	-
Total Assets	<u>8,053</u>	<u>2,759,974</u>	<u>-</u>	<u>34,807</u>	<u>2,516</u>	<u>2,805,350</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>						
Liabilities						
Accounts Payable	\$ -	\$ 254,147	\$ -	\$ -	\$ 386	\$ 254,533
Accrued Payroll	-	-	-	94	-	94
Total Liabilities	<u>-</u>	<u>254,147</u>	<u>-</u>	<u>94</u>	<u>386</u>	<u>254,627</u>
<b><u>FUND BALANCE</u></b>						
Reserved for Special Revenue Funds	<u>8,053</u>	<u>2,505,827</u>	<u>-</u>	<u>34,713</u>	<u>2,130</u>	<u>2,550,723</u>
	<u>8,053</u>	<u>2,505,827</u>	<u>-</u>	<u>34,713</u>	<u>2,130</u>	<u>2,550,723</u>
Total Liabilities and Fund Balance	<u>\$ 8,053</u>	<u>\$ 2,759,974</u>	<u>\$ -</u>	<u>\$ 34,807</u>	<u>\$ 2,516</u>	<u>\$ 2,805,350</u>

**UNAUDITED AND PRELIMINARY**  
**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 September 30, 2011**

	PALS Capital Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services- \$5 Fee	\$ 7,035	\$ 7,035	\$ -
Total Revenues	7,035	7,035	-
Expenditures			
Other	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	7,035	7,035	-
Fund Balance at Beginning of Year	1,018	1,018	-
Fund Balance at End of Year	\$ 8,053	\$ 8,053	\$ -

**UNAUDITED AND PRELIMINARY**  
**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 September 30, 2011

	PALS Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 382,500	\$ 30,523	\$ (351,977)
Interest	\$ 200	\$ -	\$ (200)
Total Revenues	<u>\$ 382,700</u>	<u>\$ 30,523</u>	<u>\$ (352,177)</u>
Expenditures			
Capital	\$ 1,225,662	\$ 330,812	\$ 894,850
Total Expenditures	<u>\$ 1,225,662</u>	<u>\$ 330,812</u>	<u>\$ 894,850</u>
Excess of Revenues Over (Under) Expenditures	\$ (842,962)	\$ (300,289)	\$ 542,673
Fund Balance at Beginning of Year	<u>\$ 2,806,116</u>	<u>\$ 2,806,116</u>	<u>\$ -</u>
Fund Balance at End of Year	<u>\$ 1,963,154</u>	<u>\$ 2,505,827</u>	<u>\$ 542,673</u>

**UNAUDITED AND PRELIMINARY**  
**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 September 30, 2011

	State PARD Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Capital	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ -	\$ -



**UNAUDITED AND PRELIMINARY**  
**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 September 30, 2011**

	Summer Nutrition Program Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 231,601	\$ 231,601
Total Revenues	-	231,601	231,601
Expenditures			
Personnel	-	33,518	(33,518)
Purchased Services	-	183,090	(183,090)
Supplies	-	315	(315)
Total Expenditures	-	216,923	(216,923)
Excess of Revenues Over (Under) Expenditures	-	14,678	14,678
Fund Balance at Beginning of Year	20,035	20,035	-
Fund Balance at End of Year	\$ 20,035	\$ 34,713	\$ 14,678

**UNAUDITED AND PRELIMINARY**  
**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 September 30, 2011

	Special Events		Variance
	Budget	Actual	Positive (Negative)
Revenues			
Charge for Services	\$ -	\$ 2,516	\$ 2,516
Total Revenues	-	2,516	2,516
Expenditures			
Supplies	-	386	386
Total Expenditures	-	386	386
Excess of Revenues Over (Under) Expenditures	-	2,130	2,902
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ 2,130	\$ 2,902

**UNAUDITED AND PRELIMINARY**  
**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 September 30, 2011

	Total		Variance
	Budget	Actual	Positive (Negative)
Revenues			
Licenses and Permits	\$ 382,500	\$ 30,523	\$ (351,977)
Charge for Services	7,035	9,551	2,516
Intergovernmental	-	231,601	231,601
Interest	200	-	(200)
Total Revenues	<u>389,735</u>	<u>271,675</u>	<u>(118,060)</u>
Expenditures			
Cultural and Recreation			
Personnel	-	33,518	(33,518)
Purchased Services	-	183,090	(183,090)
Supplies	-	701	(701)
Capital	<u>1,225,662</u>	<u>330,812</u>	<u>894,850</u>
Total Expenditures	<u>1,225,662</u>	<u>548,121</u>	<u>677,541</u>
Excess of Revenues Over (Under) Expenditures	(835,927)	(276,446)	559,481
Fund Balance at Beginning of Year	<u>2,827,169</u>	<u>2,827,169</u>	-
Fund Balance at End of Year	<u>\$ 1,991,242</u>	<u>\$ 2,550,723</u>	<u>\$ 559,481</u>

**Beaufort County**  
**PALS Impact Fees**  
**September 30, 2011 - Unaudited and Preliminary**

	<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	1,384,749	182,925	432,811	805,148	2,806,116
<b>Revenues</b>						
Licenses and Permits	-	20,776	808	4,289	4,650	30,523
Interest	-	-	-	-	-	-
	-	20,776	808	4,289	4,650	30,523
<b>Expenditures</b>						
<b>Capital</b>						
Buckwalter Park & Skate Park						
New South Construction	-	-	-	-	-	-
JS Construction Services	-	(27,724)	-	-	-	(27,724)
Sun Belt Rentals	-	-	-	-	-	-
Beaufort Engineering Services	-	-	(150,564)	-	-	(150,564)
Beaufort County Building Codes	-	-	(7,025)	(3,398)	-	(10,423)
BJWSA	-	-	-	(900)	-	(900)
SCE&G	-	-	(4,993)	-	-	(4,993)
JDL Lesco	-	-	-	-	-	-
Lowe's	-	-	-	-	-	-
Thomas & Hutton	-	(6,337)	-	-	-	(6,337)
William Fielder, PE	-	-	-	-	-	-
Patterson Construction	-	-	-	-	-	-
Accurate Reproductions	-	(10)	-	-	-	(10)
Island Packet	-	-	-	-	-	-
Whitaker Laboratory	-	-	-	-	-	-
JOCO Construction	-	-	-	(129,861)	-	(129,861)
Gasque & Associates	-	-	-	-	-	-
Bobcat of Savannah	-	-	-	-	-	-
	-	(34,071)	(162,582)	(134,159)	-	(330,812)
Total Revenues	-	20,776	808	4,289	4,650	30,523
Total Expenditures	-	(34,071)	(162,582)	(134,159)	-	(330,812)
Net Revenues (Expenditures)	-	(13,295)	(161,774)	(129,870)	4,650	(300,289)
Encumbered Portion of Fund Balance	-	566,600	-	40,663	-	607,263
Unencumbered Portion of Fund Balance	483	804,854	21,151	262,278	809,798	1,898,564
<b>Ending Fund Balance</b>	483	1,371,454	21,151	302,941	809,798	2,505,827