



BEAUFORT COUNTY
LIBRARY BOARD OF TRUSTEES
Wednesday, July 8, 2015
4:00 p.m.
St. Helena Branch Library
6355 Jonathan Francis Senior Road,
St. Helena Island, SC 29920
843.255.6486

In accordance with South Carolina Code of Laws, 1976, as amended, Section 30-4-80(d), all local media was duly notified of the time, date, place and agenda of this meeting.

- I. Call to Order
- II. Pledge of Allegiance
- III. Public Comment
- IV. Approval of Minutes:
 - A. May 13, 2015 Minutes (**backup**)
- V. Corresponding/Membership
- VI. Library Director's Report
 - A. Insurance Coverage Update (Trustees / Buildings / Vehicles)
 - B. Security Update (Branch Library Security Assessment)
- VII. Financial Reports:
 - FY 2015 Status Report
 - A. County Funds – Alan Eisenman (**backup**)
 - B. Library Revenues & Trustee Funds (**backup**)
 - C. Library Director's Expenditure Report
- VIII. Committee Reports:
 - A. Advocacy – Lynne Miller, Chair; Laura Sturkie and Peggy Martin
 - B. Finance Committee - Anna Maria Tabernik, Chair; Joseph Bogacz and Peggy Martin
 - C. Foundation –Linda MacDonald
 - D. Friends of the Library (FOL):

- Beaufort: Peggy Martin
- Bluffton: Laura Sturkie
- Hilton Head: Lynne Miller and Eileen Fitzgerald
- E. School Liaison – Eileen Fitzgerald, Chair
- F. Policies & Procedures – Anna Maria Tabernik, Joseph Bogacz and Eileen Fitzgerald.

IX. Old Business:

X. New Business:

XI. Branch Liaison Reports

XII. Adjournment

Beaufort County Library
BOARD OF TRUSTEES MEETING
Minutes – May 13, 2015 – 4:00 pm

The third scheduled meeting for 2015 was held at the Hilton Head Branch Library.

Trustees: Bernard Kole, *Chair*; Eileen Fitzgerald, *Vice-Chair*; Linda MacDonald, Lynne Miller, Laura Sturkie, Peggy Martin, Brenda Ladson Powell, and Anna Maria Tabernik.

Absentee: Joseph Bogacz.

Mr. Kole introduced the new Library Director, Ray McBride and Mr. Kubic welcomed Mr. McBride. The County Administrator and County Council indicated that they are looking forward to working together with Mr. McBride and are seeking new ways to work more efficiently and effectively. It is a fresh start for the Beaufort County Library System.

Library Staff: Ray McBride, Library Director; Ileana Herrick, Administrative Assistant.

County Staff: Gary Kubic, County Administrator; Morris Campbell, Director of Community Services; Monica Spells, Assistant County Administrator-*Civic Engagement and Outreach*; Alan Eisenman, Financial Analyst and Scott Grooms, Broadcast Services.

County Council Member: Councilman Steven Fobes, District 10.

Guests: Ms. Marilyn Harcharik, President of Beaufort Branch Library Friends; Ms. Stefanie Cahn, President of Hilton Head Branch Library Friends; Ms. Laura Hrubí, Secretary of Hilton Head Library Friends; Mr. Leonard Newblom, member of the community, Zach Murdock, *Island Packet*; and Scott Thompson, *Bluffton Today*.

Call to Order: The meeting was called to order at 4:05 p.m.

Pledge of Allegiance: Mr. Kole led those present in the Pledge of Allegiance.

Public Comment:

Ms. Miller distributed the *Hilton Head Magazine* which includes the article *The Importance of the Written Word* written by Marc Frey. Mr. Frey gave a speech at the Annual Hilton Head Friends Meeting.

Minutes of March 11, 2015: The minutes were unanimously approved as written on a motion from Ms. Fitzgerald and a second from Ms. Martin. There was a unanimous vote.

Correspondences/Memberships: None.

Library Director Report: (attachment) Mr. McBride thanked everyone for the warm welcome to Beaufort County. During his short time working at the library, he observed how the library staff,

Friends Groups, County Council and Board members are committed to provide the best quality of library services for the community.

His mission as library director is to manage library budget and staff. Mr. McBride expressed his concerns as to the staffing level at Bluffton and St. Helena Branch. Mr. McBride added that working together with effective use of the library's budget and staffing, will provide the best service possible to the citizens of Beaufort County.

Mr. McBride reported that library materials expenditures for 2015 (thru June 30) will total approximately \$ 472,700.00. Breakdown by source is:

- County Funds \$ 153,300
- State Aid \$ 203,000
- Friends of BCLS \$ 100,000
- Library Foundation \$ 16,400

Financial Reports: The PowerPoint presentation is attached. Mr. Eisenman presented the Beaufort County Library Fund accounts for the period ending March 31, 2015.

Mr. Eisenman added that the library staff decides on how and when to spend the special funds. Also, he mentioned that the County Treasurer charges a convenience fee of 2.75% for each credit card transaction.

Committee Reports:

Advocacy: Ms. Miller thanked Ms. Harcharik for all she does in support of our libraries. Ms. Harcharik attended the County Council meeting on April 13th, and rallied Friends and other supporters to the meeting (75 attendants).

The committee reviewed a video made by one of the members of the Hilton Head Friends. It was decided that there should be more information about the technology in our libraries and hopefully, then have it made by a professional company.

Finance: Ms. Tabernik reported that the committee dedicated endless days studying the budget, and staffing of the libraries using information from senior library staff and the county offices. She reiterated that the Board passed a motion at the March 11 meeting to require \$ 300K be placed in the budget line item for materials (FY 2016). The Board supported the Interim Director's recommendation to reduce hours at the libraries due to the budget constraints.

After having installed a new Library Director, the committee considers a motion to give him time to review the library budget and staffing. Ms. Tabernik made a motion to provide 90 day period to allow him to review the operations of the library system and also postpone requiring the director to place \$ 300K in the materials budget, and postpone the implementation of reduction in library hours until August 15, 2015. The Board will meet with the Director prior to that time to discuss his recommendations on these issues. Ms. Fitzgerald seconded. There was a unanimous vote.

Foundation:

Mrs. MacDonald attended one of the two Foundation meetings held after the last Trustee meeting. Attending members of the Foundation were provided with information as why contributions specified for specific purchases had not been made yet and when that donor may expect to see the results of that specified contribution. This led to a generalized discussion of acquisition planning. The Foundation now has a live web site. Maintenance training is scheduled with Mrs. MacDonald the Foundation president. She has assisted with the set up of a web based email for shared communications capability that will maintain a record of communications and contacts on behalf of the Foundation.

Friends of the Library (FOL):

- Beaufort Branch: Ms. Harcharik reported the success of the Spring Book Sale. The next meeting will be in September.
- Bluffton Branch: Ms. Sturkie mentioned that they had a Spring Book Sale at which they made \$ 500 and they received a donation of \$ 500 at the book sale. The Friends are discussing different fundraising opportunities. They had a fashion show before; they are planning to do something different this year. The next meeting is scheduled for two weeks from now.
- Hilton Head Branch: Ms. Miller mentioned that they had their annual meeting on May 12. The book store will reach budgeted figure of \$ 35,000. The friends held two booksales: \$1,005 on the first sale and \$1,500 on the second sale.

School Liaison: Ms. Fitzgerald does not have anything new to report. Ms. Benac has been working with the schools on the *Summer Reading Program*.

Policies and Procedures: No report. Ms. Anna Maria Tabernik has been nominated as the chair of the committee.

The Correspondence/Memberships committee will need a chair. Ms. Tabernik mentioned that new members may need to take this role. Ms. Fitzgerald added that having two vacancies, it may need to be addressed later.

Strategic Plan Update: Health and Wellness Toolkit. Ms. Fitzgerald recommended that the documents should be dated for records and future revisions. Also she requested if this document will be placed on the website and who will have access.

Bluffton Production Lab: There was a general discussion of funding the Bluffton Computer Lab and renovation. Ms. Tabernik clarified that the project is funded by Del Webb and Impact fees. Mr. McBride stated that this project will have an impact on maintenance and staffing.

Photo Release Policy: (attachment). Mr. Kole read the policy to those present. Mr. McBride added that this policy has been reviewed by Mr. Joshua Gruber. The policy should be posted in the branches. The intent of this blanket form is to avoid needing an individual form for each person that gets photographed at children's programs or library events.

Ms. MacDonald recommended that this be posted in French, German and Spanish. Ms. Miller made a motion to accept the policy. Ms. Martin seconded. There was a unanimous vote.

Mr. Kubic recommended that the policy should be reviewed for any clarification in any posting in social media such as Facebook, Twitter, etc. Mr. McBride will clarify with Mr. Gruber.

Mr. Kole mentioned that the board has two vacancies (district 2 and 7) at this time, and we should spread the word for getting people to be part of the board. Councilmen Fobes will contact Council members to look for new applicants.

HVAC system at Hilton Head Branch: Mr. Kubic mentioned that the County Council has allocated \$650K from the general obligation fund for the purpose of replacing the air conditioning system in this library.

Security Analysis: Mr. Kubic reported that he has requested a security analysis of all branch libraries.

Ms. Fitzgerald made a motion to move into an Executive session. Ms. Martin seconded. There was a unanimous vote.

Executive session: no votes taken.

Mr. Kole asked if there was any other business. Being none, the meeting was adjourned at 5:32 p.m. on a motion from Ms. Tabernik and a second from Ms. MacDonald.

Respectfully submitted,

Ray McBride
Library Director



COUNTY COUNCIL OF BEAUFORT COUNTY
FINANCE DEPARTMENT
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June 30, 2015

Chanel Lewis
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May 2015 Library Financials Narrative and Analysis

Alan R. Eisenman, CPA
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The Library's General Fund is on track with the fiscal year 2015 budget. Expenditures are currently at 92% of budget, which is at the expected 92% level of the eleventh month of the fiscal year, while revenues are slightly below at 89%.

Janet Andrews
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There has not been much significant activity with the library's special revenue funds since most of these are tied to grants and have to be spent according to their restriction or purpose. The most important number is the fund balance amount for each of these funds.

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Library impact fees are restricted to the area in which they are generated. The Bluffton Library Impact Fees have generated the highest revenue and fund balance due to the area's growth.

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Respectively submitted by,

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102 Industrial Village Road, Building 2, Beaufort, SC 29906

"Professionally we serve; Personally we care!"

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY LIBRARIES- GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Period Ended May 31, 2015

	Annual Budget	Year to Date Budget	Actual	Annual Variance Positive (Negative)	Annual Percent of Budget	Year to Date Variance Positive (Negative)
Revenues						
Copy Fees	(3,200)	(2,933)	(4,052)	(852)	127%	(1,119)
Fines	(95,000)	(87,083)	(83,494)	11,506	88%	3,589
Total Revenues	<u>(98,200)</u>	<u>(90,016)</u>	<u>(87,546)</u>	<u>10,654</u>	<u>89%</u>	<u>2,470</u>
Expenditures						
Library Administration						
Personnel	463,960	425,297	381,827	82,133	82%	43,470
Purchased Services	87,997	80,664	108,297	(20,300)	123%	(27,633)
Supplies	42,246	38,726	33,656	8,590	80%	5,070
Total Library Administration Expenditures	<u>594,203</u>	<u>544,687</u>	<u>523,780</u>	<u>70,423</u>	<u>88%</u>	<u>20,907</u>
Beaufort Branch						
Personnel	450,127	412,616	412,470	37,657	92%	146
Purchased Services	90,221	82,703	83,295	6,926	92%	(592)
Supplies	10,223	9,371	10,734	(511)	105%	(1,363)
Total Beaufort Branch Expenditures	<u>550,571</u>	<u>504,690</u>	<u>506,499</u>	<u>44,072</u>	<u>92%</u>	<u>(1,809)</u>
Bluffton Branch						
Personnel	383,966	351,969	354,315	29,651	92%	(2,346)
Purchased Services	92,285	84,595	79,387	12,898	86%	5,208
Supplies	10,480	9,607	10,491	(11)	100%	(884)
Total Bluffton Branch Expenditures	<u>486,731</u>	<u>446,171</u>	<u>444,193</u>	<u>42,538</u>	<u>91%</u>	<u>1,978</u>
Hilton Head Branch						
Personnel	570,709	523,150	520,352	50,357	91%	2,798
Purchased Services	99,713	91,404	88,377	11,336	89%	3,027
Supplies	16,477	15,104	15,507	970	94%	(403)
Total Hilton Head Branch Expenditures	<u>686,899</u>	<u>629,658</u>	<u>624,236</u>	<u>62,663</u>	<u>91%</u>	<u>5,422</u>
Lobeco Branch						
Personnel	104,729	96,002	92,803	11,926	89%	3,199
Purchased Services	17,368	15,921	15,535	1,833	89%	386
Supplies	4,676	4,286	4,346	330	93%	(60)
Total Loceco Branch Expenditures	<u>126,773</u>	<u>116,209</u>	<u>112,684</u>	<u>14,089</u>	<u>89%</u>	<u>3,525</u>
St. Helena Branch						
Personnel	312,222	286,204	285,374	26,848	91%	830
Purchased Services	93,784	85,969	80,554	13,230	86%	5,415
Supplies	9,240	8,470	7,599	1,641	82%	871
Total St. Helena Branch Expenditures	<u>415,246</u>	<u>380,643</u>	<u>373,527</u>	<u>41,719</u>	<u>90%</u>	<u>7,116</u>
Library Technical Services						
Personnel	228,119	209,109	217,180	10,939	95%	(8,071)
Purchased Services	21,260	19,488	20,613	647	97%	(1,125)
Supplies	157,800	144,650	175,706	(17,906)	111%	(31,056)
Total Library Technical Services Expenditures	<u>407,179</u>	<u>373,247</u>	<u>413,499</u>	<u>(6,320)</u>	<u>102%</u>	<u>(40,252)</u>
Library SC Room						
Personnel	78,796	72,230	73,361	5,435	93%	(1,131)
Purchased Services	5,434	4,981	2,472	2,962	45%	2,509
Supplies	4,575	4,194	4,036	539	88%	158
Total Library SC Room Expenditures	<u>88,805</u>	<u>81,405</u>	<u>79,869</u>	<u>8,936</u>	<u>90%</u>	<u>1,536</u>
Library Personnel Benefits						
Personnel	496,405	455,038	447,592	48,813	90%	7,446
Total Library Personnel Benefits	<u>496,405</u>	<u>455,038</u>	<u>447,592</u>	<u>48,813</u>	<u>90%</u>	<u>7,446</u>
Total Expenditures	<u>3,852,812</u>	<u>3,531,748</u>	<u>3,525,879</u>	<u>326,933</u>	<u>92%</u>	<u>5,869</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
LIBRARY SPECIAL REVENUE FUNDS
 May 31, 2015

	Library Grants	Del Webb Library Agreement	Friends of HHI Library Grant	Library Trust	Beaufort Library Special Trust	Hilton Head Library Special Trust	Library Special Trust	LSTA Creation Place Grant	Library State Aid	Public Library Foundation	Total
ASSETS											
Equity in Pooled Cash and Investments	\$ 16	\$ 84,894	\$ -	\$ 19,136	\$ 29,490	\$ 17,373	\$ 206,889	\$ -	\$ 68,533	\$ -	426,331
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>16</u>	<u>84,894</u>	<u>-</u>	<u>19,136</u>	<u>29,490</u>	<u>17,373</u>	<u>206,889</u>	<u>-</u>	<u>68,533</u>	<u>-</u>	<u>426,331</u>
LIABILITIES AND FUND EQUITY											
Liabilities											
Accounts Payable	-	22,358	-	-	-	-	-	-	14,129	-	36,487
Total Liabilities	<u>-</u>	<u>22,358</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,129</u>	<u>-</u>	<u>36,487</u>
FUND BALANCE											
Reserved for Encumbrances	-	5,809	-	-	-	-	-	-	-	-	5,809
Reserved for Special Revenue Funds	16	56,727	-	19,136	29,490	17,373	206,889	-	54,404	-	384,035
	<u>16</u>	<u>62,536</u>	<u>-</u>	<u>19,136</u>	<u>29,490</u>	<u>17,373</u>	<u>206,889</u>	<u>-</u>	<u>54,404</u>	<u>-</u>	<u>389,844</u>
Total Liabilities and Fund Balance	\$ 16	\$ 84,894	\$ -	\$ 19,136	\$ 29,490	\$ 17,373	\$ 206,889	\$ -	\$ 68,533	\$ -	\$ 426,331

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SC
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ending May 31, 2015

	<u>Library Grants</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Percent of Budget</u>
Revenues				
Miscellaneous	\$ -	\$ 150	\$ 150	0%
Total Revenues	<u>-</u>	<u>150</u>	<u>150</u>	<u>0%</u>
Expenditures				
Supplies	-	19,804	(19,804)	100%
Total Expenditures	<u>-</u>	<u>19,804</u>	<u>(19,804)</u>	<u>100%</u>
Excess of Revenues Over (Under) Expenditures	-	(19,654)	(19,654)	100%
Fund Balance at Beginning of Year	<u>19,670</u>	<u>19,670</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 19,670</u>	<u>\$ 16</u>	<u>\$ (19,654)</u>	<u>0%</u>
	<u>Del Webb Library Agreement</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Percent of Budget</u>
Revenues				
Miscellaneous	\$ -	\$ 2,633	\$ 2,633	100%
Total Revenues	<u>-</u>	<u>2,633</u>	<u>2,633</u>	<u>100%</u>
Expenditures				
Capital	-	-	-	0%
Total Expenditures	<u>-</u>	<u>139,184</u>	<u>(139,184)</u>	<u>0%</u>
Excess of Revenues Over (Under) Expenditures	-	(136,551)	(136,551)	100%
Fund Balance at Beginning of Year	<u>199,087</u>	<u>199,087</u>	<u>-</u>	<u>0%</u>
Fund Balance at End of Year	<u>\$ 199,087</u>	<u>\$ 62,536</u>	<u>\$ (136,551)</u>	<u>31%</u>
	<u>Friends of HHI Library Grant</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Percent of Budget</u>
Revenues				
Miscellaneous	\$ -	\$ -	\$ -	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Expenditures				
Supplies	-	447	(447)	0%
Total Expenditures	<u>-</u>	<u>447</u>	<u>(447)</u>	<u>0%</u>
Excess of Revenues Over (Under) Expenditures	-	(447)	(447)	0%
Fund Balance at Beginning of Year	<u>447</u>	<u>447</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 447</u>	<u>\$ -</u>	<u>\$ (447)</u>	<u>100%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SC
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ending May 31, 2015

	Library Trust			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	\$ 850	\$ 850	0%
Total Revenues	<u>-</u>	<u>850</u>	<u>850</u>	<u>0%</u>
Expenditures				
Other	-	981	(981)	100%
Total Expenditures	<u>-</u>	<u>981</u>	<u>(981)</u>	<u>100%</u>
Excess of Revenues Over (Under) Expenditures	-	(131)	(131)	100%
Fund Balance at Beginning of Year	<u>19,267</u>	<u>19,267</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 19,267</u>	<u>\$ 19,136</u>	<u>\$ (131)</u>	<u>99%</u>
	Beaufort Library Special Trust			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Interest	\$ 1,150	\$ -	\$ (1,150)	0%
Total Revenues	<u>1,150</u>	<u>-</u>	<u>(1,150)</u>	<u>0%</u>
Expenditures				
Supplies	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Excess of Revenues Over (Under) Expenditures	1,150	-	(1,150)	-100%
Fund Balance at Beginning of Year	<u>29,490</u>	<u>29,490</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 30,640</u>	<u>\$ 29,490</u>	<u>\$ (1,150)</u>	<u>96%</u>
	Hilton Head Library Special Trust			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Interest	\$ 1,150	\$ -	\$ (1,150)	0%
Total Revenues	<u>1,150</u>	<u>-</u>	<u>(1,150)</u>	<u>0%</u>
Expenditures				
Supplies	-	5,217	(5,217)	100%
Total Expenditures	<u>-</u>	<u>5,217</u>	<u>(5,217)</u>	<u>100%</u>
Excess of Revenues Over (Under) Expenditures	1,150	(5,217)	(6,367)	-100%
Fund Balance at Beginning of Year	<u>22,590</u>	<u>22,590</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 23,740</u>	<u>\$ 17,373</u>	<u>\$ (6,367)</u>	<u>73%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SC
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ending May 31, 2015

Library Special Trust				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Interest	\$ -	\$ -	\$ -	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Expenditures				
Supplies	-	-	-	0%
Capital	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Excess of Revenues Over (Under) Expenditures	-	-	-	0%
Fund Balance at Beginning of Year	<u>206,889</u>	<u>206,889</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 206,889</u>	<u>\$ 206,889</u>	<u>\$ -</u>	<u>100%</u>

LSTA Creation Place Grant				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	\$ 5,625	\$ 5,625	100%
Total Revenues	<u>-</u>	<u>5,625</u>	<u>5,625</u>	<u>100%</u>
Expenditures				
Purchased Services	-	4,656	(4,656)	100%
Supplies	-	969	(969)	100%
Total Expenditures	<u>-</u>	<u>5,625</u>	<u>(5,625)</u>	<u>100%</u>
Excess of Revenues Over (Under) Expenditures	-	-	-	0%
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>

Public Library Foundation				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	\$ 9,622	\$ 9,622	100%
Total Revenues	<u>-</u>	<u>9,622</u>	<u>9,622</u>	<u>100%</u>
Expenditures				
Supplies	-	9,622	(9,622)	100%
Total Expenditures	<u>-</u>	<u>9,622</u>	<u>(9,622)</u>	<u>100%</u>
Excess of Revenues Over (Under) Expenditures	-	-	-	0%
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SC
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ending May 31, 2015

	Library State Aid			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Intergovernmental	\$ 202,791	202,791	\$ -	100%
Total Revenues	202,791	202,791	-	100%
Expenditures				
Supplies	202,791	148,387	54,404	100%
Total Expenditures	202,791	148,387	54,404	100%
Excess of Revenues Over (Under) Expenditures	-	54,404	54,404	100%
Fund Balance at Beginning of Year	-	-	-	0%
Fund Balance at End of Year	\$ -	\$ 54,404	\$ 54,404	100%
	Total			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Interest	2,300	-	(2,300)	0%
Miscellaneous	-	9,258	9,258	100%
Intergovernmental	202,791	202,791	-	100%
Total Revenues	205,091	212,049	6,958	103%
Expenditures				
Supplies	202,791	314,008	(111,217)	100%
Purchased Services	-	4,656	(4,656)	100%
Other	-	981	(981)	100%
Total Expenditures	202,791	319,645	(116,854)	100%
Excess of Revenues Over (Under) Expenditures	2,300	(107,596)	(109,896)	-4678%
Fund Balance at Beginning of Year	497,440	497,440	-	100%
Fund Balance at End of Year	\$ 499,740	\$ 389,844	\$ (109,896)	78%

UNAUDITED AND PRELIMINARY
Beaufort County
Library Impact Fees
For the Period Ending May 31, 2015

	HH/Daufuskie	Bluffton	Port Royal Island	Ladys Island/ St. Helena	Sheldon	Total
Beginning Fund Balance	145,715	509,797	623,549	-	35,139	1,314,200
Revenues						
Licenses and Permits	54,959	322,028	27,097	58,145	5,530	467,759
Interest	-	-	-	-	-	-
	54,959	322,028	27,097	58,145	5,530	467,759
Expenditures						
Purchased Services						
Library Materials						
Apple	(529)	-	-	-	-	(529)
Compucom	(4,229)	-	-	-	-	(4,229)
Capital Outlay						
Court Atkins Architects Inc.	-	(14,900)	-	-	-	(14,900)
Beaufort Construction Inc.	(81,212)	-	-	-	-	(81,212)
Signal Perfection, LTD	(89,119)	-	-	-	-	(89,119)
Hewlett Packard	(20,458)	-	-	-	(11,667)	(32,125)
	(195,547)	(14,900)	-	-	(11,667)	(222,114)
Total Revenues	54,959	322,028	27,097	58,145	5,530	467,759
Total Expenditures	(195,547)	(14,900)	-	-	(11,667)	(222,114)
Net Revenues (Expenditures)	(140,588)	307,128	27,097	58,145	(6,137)	245,645
Encumbered Fund Balance	-	4,604	-	-	-	4,604
Unencumbered Fund Balance	5,127	812,321	650,646	58,145	29,002	1,555,241
Ending Fund Balance	5,127	816,925	650,646	58,145	29,002	1,559,845

FY2015											
	BFT	Credit Card Beaufort Branch	HH	Credit Card H. Head Branch	BLU	Credit Card Bluffton Branch	LOB	Credit Card Lobeco Branch	STH	Credit Card St. Helena Branch	TOTAL
FINES & FEES											
July	\$ 1,846.70	\$ 642.40	\$ 2,301.95	\$ 438.25	\$ 1,964.11	\$ 354.25	\$ 289.33	\$ 44.20	\$ 941.18	\$ 136.19	\$ 8,958.56
August	\$ 1,409.32	\$ 493.28	\$ 1,801.85	\$ 207.70	\$ 2,108.39	\$ 432.13	\$ 550.82	\$ 20.01	\$ 584.41	\$ 20.00	\$ 7,627.91
September	\$ 1,215.96	\$ 479.53	\$ 1,779.80	\$ 204.54	\$ 2,187.08	\$ 762.21	\$ 327.14	\$ 43.81	\$ 462.99	\$ 89.80	\$ 7,552.86
October	\$ 1,896.82	\$ 802.88	\$ 1,584.50	\$ 338.42	\$ 1,786.30	\$ 577.20	\$ 383.53	\$ 71.50	\$ 725.31	\$ 103.01	\$ 8,269.47
November	\$ 821.33	\$ 368.48	\$ 1,526.70	\$ 170.21	\$ 1,272.65	\$ 492.69	\$ 242.38	\$ 53.65	\$ 334.36	\$ 27.00	\$ 5,309.45
December	\$ 1,304.91	\$ 456.93	\$ 1,561.80	\$ 353.56	\$ 1,545.93	\$ 293.27	\$ 227.30	\$ 90.75	\$ 542.10	\$ 225.38	\$ 6,601.93
January	\$ 1,653.99	\$ 966.63	\$ 2,663.02	\$ 721.40	\$ 1,840.85	\$ 478.77	\$ 446.80	\$ 90.31	\$ 487.85	\$ 138.23	\$ 9,487.85
February	\$ 1,365.98	\$ 653.96	\$ 2,219.50	\$ 502.54	\$ 1,547.44	\$ 516.26	\$ 334.10	\$ 120.49	\$ 344.80	\$ 49.99	\$ 7,655.06
March	\$ 1,933.85	\$ 527.73	\$ 2,609.40	\$ 241.54	\$ 1,763.64	\$ 382.72	\$ 287.85	\$ 28.40	\$ 937.95	\$ 13.40	\$ 8,726.48
April	\$ 1,773.59	\$ 574.03	\$ 1,749.50	\$ 292.56	\$ 1,554.30	\$ 465.61	\$ -	\$ 130.80	\$ 478.26	\$ 145.80	\$ 7,164.45
May	\$ 1,093.70	\$ 227.55	\$ 1,492.74	\$ 195.17	\$ 1,620.99	\$ 487.29	\$ 615.86	\$ 94.14	\$ 339.00	\$ 118.50	\$ 6,284.94
June											\$ -
TOTAL	\$ 16,316.15	\$ 6,193.40	\$ 21,290.76	\$ 3,665.89	\$ 19,191.68	\$ 5,242.40	\$ 3,705.11	\$ 788.06	\$ 6,178.21	\$ 1,067.30	\$ 66,681.91
COPIERS											
July	\$ 165.47	\$ -	\$ 78.50	\$ -	\$ -	\$ -	\$ 26.40	\$ -	\$ 51.90	\$ -	\$ 322.27
August	\$ 193.25		\$ 99.55		\$ 181.85		\$ 27.70		\$ 37.10		\$ 539.45
September	\$ 152.95		\$ 48.10		\$ 94.00		\$ 21.80		\$ -		\$ 316.85
October	\$ 153.41		\$ 137.75		\$ 76.40		\$ 30.60		\$ 60.80		\$ 458.96
November	\$ 80.15		\$ 76.30		\$ 52.30		\$ 14.90		\$ 27.85		\$ 251.50
December	\$ 144.60		\$ 129.00		\$ 76.70		\$ 12.90		\$ 56.00		\$ 419.20
January	\$ 80.28		\$ 117.05		\$ 78.25		\$ 24.00		\$ 25.80		\$ 325.38
February	\$ 78.10		\$ 127.60		\$ 103.15		\$ 43.95		\$ -		\$ 352.80
March	\$ 49.20		\$ 146.85		\$ 120.20		\$ 31.50		\$ 80.55		\$ 428.30
April	\$ 97.40		\$ 110.35		\$ 99.70		\$ -		\$ 43.05		\$ 350.50
May	\$ -		\$ 41.00		\$ 110.55		\$ 44.65		\$ 91.02		\$ 287.22
June											\$ -
TOTAL	\$ 1,194.81	\$ -	\$ 1,112.05		\$ 993.10		\$ 278.40		\$ 474.07		\$ 4,052.43
INTEREST REVENUE											
July	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		\$ 1.88
August	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		\$ 1.95
September	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		\$ 1.95
October	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		\$ 2.07
November	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		\$ 2.06
December	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		\$ 2.17
January	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		\$ 2.23
February	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		\$ 2.08
March	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		\$ 2.37
April	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		\$ 2.36
May	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		\$ 2.49
June	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -
TOTAL	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		\$ 23.61

FY2015		Credit Card		Credit Card H.		Credit Card		Credit Card		Credit Card St.	
	BFT	Beaufort Branch	HH	Head Branch	BLU	Bluffton Branch	LOB	Lobeco Branch	STH	Helena Branch	TOTAL
Convenience Fee											
July	\$ -	\$ 17.67	\$ -	\$ 12.05	\$ -	\$ 9.74	\$ -	\$ 1.22	\$ -	\$ 3.75	\$ 44.43
August	\$ -	\$ 13.57	\$ -	\$ 5.71	\$ -	\$ 11.88	\$ -	\$ 0.55	\$ -	\$ 0.55	\$ 32.26
September	\$ -	\$ 13.19	\$ -	\$ 5.62	\$ -	\$ 20.96	\$ -	\$ 1.20	\$ -	\$ 2.47	\$ 43.44
October	\$ -	\$ 22.08	\$ -	\$ 9.31	\$ -	\$ 15.87	\$ -	\$ 1.97	\$ -	\$ 2.83	\$ 52.06
November	\$ -	\$ 10.13	\$ -	\$ 4.68	\$ -	\$ 13.55	\$ -	\$ 1.48	\$ -	\$ 0.74	\$ 30.58
December	\$ -	\$ 12.57	\$ -	\$ 9.72	\$ -	\$ 8.06	\$ -	\$ 2.50	\$ -	\$ 6.20	\$ 39.05
January	\$ -	\$ 26.58	\$ -	\$ 19.84	\$ -	\$ 13.17	\$ -	\$ 2.48	\$ -	\$ 3.80	\$ 65.87
February	\$ -	\$ 17.98	\$ -	\$ 13.82	\$ -	\$ 14.20	\$ -	\$ 3.31	\$ -	\$ 1.37	\$ 50.68
March	\$ -	\$ 14.51	\$ -	\$ 6.64	\$ -	\$ 10.52	\$ -	\$ 0.78	\$ -	\$ 0.37	\$ 32.82
April	\$ -	\$ 15.79	\$ -	\$ 8.05	\$ -	\$ 12.80	\$ -	\$ 3.60	\$ -	\$ 4.01	\$ 44.25
May	\$ -	\$ 6.26	\$ -	\$ 5.37	\$ -	\$ 13.40	\$ -	\$ 2.59	\$ -	\$ 3.26	\$ 30.88
June	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
TOTAL	\$ -	\$ 170.33	\$ -	\$ 100.81	\$ -	\$ 144.15	\$ -	\$ 21.68	\$ -	\$ 29.35	\$ 466.32
	\$ 1,983.05	\$ -	\$ 2,756.25	\$ -	\$ 1,883.84	\$ -	\$ 319.35	\$ -	\$ 1,018.50	\$ -	\$ 7,960.99

Board of Trustees - Library Board
General Ledger
As of June 30, 2015

Type	Date	Num	Name	Memo	Split	Amount	Balance	
First Citizens Bank (Total)							19,150.37	
Alexander Dawson Fund							1,451.97	
Total Alexander Dawson Fund							1,451.97	
BDC Collection							616.67	
Total BDC Collection							616.67	
Bluffton Building Fund							6,227.70	
Total Bluffton Building Fund							6,227.70	
Bluffton Miscellaneous Fund							100.00	
Total Bluffton Miscellaneous Fund							100.00	
Clover Carolina Room Fund							1,440.81	
Total Clover Carolina Room Fund							1,440.81	
Greater Island Committee							210.42	
	Bill Pmt -Check	06/25/2015	1230	Ingram Library Services	Accounts Payable	-132.60	77.82	
Total Greater Island Committee							-132.60	77.82
H Scheper Book Fund							4,199.74	
Total H Scheper Book Fund							4,199.74	
Historical Society Fund							396.61	
Total Historical Society Fund							396.61	
JOHN-CAROLINE TRASK							50.00	
Total JOHN-CAROLINE TRASK							50.00	
Kiwanis Club of Beaufort							131.46	
Total Kiwanis Club of Beaufort							131.46	
Sally & Joseph Harrington							3,579.99	
Total Sally & Joseph Harrington							3,579.99	
SHIRLEY DILLON							100.00	
Total SHIRLEY DILLON							100.00	
WEBSTER FAMILY FOUNDATION							500.00	
Total WEBSTER FAMILY FOUNDATION							500.00	
Wendy Allen Memorial							145.00	
Total Wendy Allen Memorial							145.00	
First Citizens Bank (Total) - Other							0.00	
Total First Citizens Bank (Total) - Other							0.00	
Total First Citizens Bank (Total)							-132.60	19,017.77