

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 April 30, 2014

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	2,500	2,500	500	(2,000)	20%
After School	54,000	54,000	82,205	28,205	152%
Late Fees	17,000	17,000	15,250	(1,750)	90%
Cheerleading	5,250	5,250	3,891	(1,359)	74%
Property Rentals	31,000	31,250	37,960	6,710	121%
Youth Soccer- South	85,000	85,000	93,610	8,610	110%
Youth Soccer- North	45,000	45,000	41,836	(3,164)	93%
Youth Baseball	35,000	35,000	26,385	(8,615)	75%
Youth Football	24,700	24,700	24,806	106	100%
Youth Basketball	50,000	50,000	47,495	(2,505)	95%
Youth Softball	1,000	1,000	7,050	6,050	705%
Athletic Fees- Sponsorships	15,000	15,000	12,554	(2,446)	84%
Youth Flag Football	2,000	2,000	5,100	3,100	255%
Youth Lacrosse	-	-	2,995	2,995	100%
Adult Softball	25,000	25,000	26,365	1,365	105%
Adult Basketball	2,500.00	2,500	1,070	(1,430)	43%
Summer Camp Fees	120,000	120,000	117,722	(2,278)	98%
Intercession Fees	10,500	10,500	7,366	(3,134)	70%
Pool Admissions	25,500	25,500	33,428	7,928	131%
Aquatic Rentals	9,000	9,000	8,002	(998)	89%
Aquatic Contract Programs	4,000	4,000	-	(4,000)	0%
Swimming Lessons Fees	9,000	9,000	8,545	(455)	95%
Tennis	-	-	2,300	2,300	100%
Miscellaneous	-	-	2,507	2,507	100%
Donations	-	-	8	8	100%
Video Reimbursements	-	-	15	15	100%
T-Shirt Sales	-	-	755	755	100%
Center Admissions	1,200	1,200	1,472	272	123%
Instructor Fees	-	-	-	-	100%
Credit Card Convenience Fees	-	-	4,623	4,623	100%
Discounts and Refunds	-	-	(37,145)	(37,145)	-100%
Total Revenues	<u>574,150</u>	<u>574,400</u>	<u>578,670</u>	<u>4,270</u>	<u>101%</u>

Expenditures	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Central Administration					
Personnel	190,829	190,829	152,986	37,843	80%
Purchased Services	98,396	98,396	129,063	(30,667)	131%
Supplies	10,960	10,960	12,451	(1,491)	114%
Capital	-	-	66,699	(66,699)	100%
	<u>300,185</u>	<u>300,185</u>	<u>361,199</u>	<u>(61,014)</u>	<u>120%</u>
Summer Program					
Personnel	97,000	97,000	129,977	(32,977)	134%
Purchased Services	-	-	2,153	(2,153)	100%
Supplies	10,500	10,500	241	10,259	2%
	<u>107,500</u>	<u>107,500</u>	<u>132,371</u>	<u>(24,871)</u>	<u>123%</u>
Aquatics Program					
Personnel	778,576	778,576	618,464	160,112	79%
Purchased Services	231,431	231,431	231,469	(38)	100%
Supplies	19,000	19,000	21,053	(2,053)	111%
Direct Subsidies	60,000	135,000	135,000	-	100%
	<u>1,089,007</u>	<u>1,164,007</u>	<u>1,005,986</u>	<u>158,021</u>	<u>86%</u>
Hilton Head Programs					
Direct Subsidies	80,000	80,000	80,000	-	100%
	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>	<u>100%</u>
Bluffton Programs					
Purchased Services	74,000	74,000	62,695	11,305	85%
Supplies	72,010	72,010	32,269	39,741	45%
	<u>146,010</u>	<u>146,010</u>	<u>94,964</u>	<u>51,046</u>	<u>65%</u>
Athletic Programs					
Personnel	427,940	427,940	233,626	194,314	55%
Purchased Services	526,130	526,130	339,137	186,993	64%
Supplies	70,800	70,800	36,391	34,409	51%
	<u>1,024,870</u>	<u>1,024,870</u>	<u>609,154</u>	<u>415,716</u>	<u>59%</u>
Recreation Centers					
Personnel	272,621	272,621	209,462	63,159	77%
Purchased Services	220,704	220,704	217,331	3,373	98%
Supplies	21,700	21,700	21,517	183	99%
	<u>515,025</u>	<u>515,025</u>	<u>448,310</u>	<u>66,715</u>	<u>87%</u>
Total Expenditures	<u>3,262,597</u>	<u>3,337,597</u>	<u>2,731,984</u>	<u>605,613</u>	<u>82%</u>
Net Expenditures	<u>(2,688,447)</u>	<u>(2,763,197)</u>	<u>(2,153,314)</u>	<u>(609,883)</u>	<u>78%</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 April 30, 2013

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	39,500	34,500	3,430	(31,070)	10%
Aerobics	1,100	150	150	-	100%
Arts	4,000	-	-	-	0%
After School	54,000	54,000	64,420	10,420	119%
Late Fees	15,000	17,000	19,033	2,033	112%
Cheerleading	4,500	6,000	5,500	(500)	92%
Property Rentals	23,000	25,900	30,961	5,061	120%
Youth Soccer- South	85,000	85,000	87,460	2,460	103%
Youth Soccer- North	50,000	50,000	45,190	(4,810)	90%
Youth Baseball	35,000	35,000	34,555	(445)	99%
Youth Football	19,000	22,250	29,340	7,090	132%
Youth Basketball	52,500	52,500	54,700	2,200	104%
Youth Softball	8,500	8,500	500	(8,000)	6%
Athletic Fees- Sponsorships	15,000	15,000	20,930	5,930	140%
Youth Flag Football	5,000	5,000	2,000	(3,000)	40%
Adult Softball	27,500	27,500	26,190	(1,310)	95%
Adult Basketball	-	2,575	2,120	(455)	82%
Summer Camp Fees	150,000	150,000	115,418	(34,582)	77%
Intercession Fees	10,500	10,500	6,805	(3,695)	65%
Pool Admissions	35,000	19,400	33,346	13,946	172%
Aquatic Rentals	-	4,900	11,028	6,128	225%
Aquatic Contract Programs	-	4,000	5,012	1,012	125%
Swimming Lessons Fees	-	4,425	13,842	9,417	313%
Miscellaneous	4,500	750	1,833	1,083	244%
Video Reimbursements	-	750	750	-	100%
T-Shirt Sales	-	3,000	4,740	1,740	158%
Center Admissions	1,200	1,200	1,476	276	123%
Credit Card Convenience Fees	-	-	3,680	3,680	100%
Discounts and Refunds	-	-	(37,192)	(37,192)	-100%
Total Revenues	<u>639,800</u>	<u>639,800</u>	<u>587,922</u>	<u>(51,878)</u>	<u>92%</u>

Expenditures	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Central Administration					
Personnel	270,900	270,900	162,237	108,663	60%
Purchased Services	81,550	85,291	88,565	(3,274)	104%
Supplies	10,100	12,982	14,211	(1,229)	109%
	<u>362,550</u>	<u>369,173</u>	<u>265,013</u>	<u>104,160</u>	<u>72%</u>
Summer Program					
Personnel	109,000	109,000	132,476	(23,476)	122%
Supplies	5,500	8,762	3,084	5,678	35%
	<u>114,500</u>	<u>117,882</u>	<u>135,560</u>	<u>(17,678)</u>	<u>115%</u>
Aquatics Program					
Personnel	750,541	750,541	568,218	182,323	76%
Purchased Services	235,641	311,501	221,393	90,108	71%
Supplies	21,200	21,200	18,452	2,748	87%
Capital	80,000	0	-	-	0%
Direct Subsidies	60,000	60,000	60,000	-	100%
	<u>1,147,382</u>	<u>1,143,242</u>	<u>868,063</u>	<u>275,179</u>	<u>76%</u>
Hilton Head Programs					
Direct Subsidies	80,000	80,000	80,000	-	100%
	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>	<u>100%</u>
Bluffton Programs					
Purchased Services	76,700	76,904	38,321	38,583	50%
Supplies	45,300	64,893	56,357	8,536	87%
	<u>122,000</u>	<u>141,797</u>	<u>94,678</u>	<u>47,119</u>	<u>67%</u>
Athletic Programs					
Personnel	339,787	339,787	185,444	154,343	55%
Purchased Services	447,062	452,758	321,975	130,783	71%
Supplies	125,800	75,791	53,349	22,442	70%
	<u>912,649</u>	<u>868,336</u>	<u>560,768</u>	<u>307,568</u>	<u>65%</u>
Recreation Centers					
Personnel	294,172	294,172	238,644	55,528	81%
Purchased Services	226,100	220,196	200,677	19,519	91%
Supplies	24,000	25,025	17,171	7,854	69%
Capital	4,000	28,030	24,030	4,000	0%
	<u>548,272</u>	<u>567,423</u>	<u>480,522</u>	<u>86,901</u>	<u>85%</u>
Total Expenditures	<u>3,287,353</u>	<u>3,287,853</u>	<u>2,484,604</u>	<u>803,249</u>	<u>76%</u>
Net Expenditures	<u>(2,647,553)</u>	<u>(2,648,053)</u>	<u>(1,896,682)</u>	<u>(751,371)</u>	<u>72%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES
April 30, 2014

	PALS Capital Program	PALS Impact Fees	Summer Nutrition Program Grants	Special Events	Total
ASSETS					
Equity in Pooled Cash and Investments	\$ 63,408	\$ 2,977,796	\$ 27,532	\$ 69,189	\$ 3,137,925
Receivables, Net	-	-	-	-	-
Total Assets	63,408	2,977,796	27,532	69,189	3,137,925
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts Payable	\$ -	\$ 532	\$ -	\$ -	\$ 532
Accrued Payroll	-	-	878	-	878
Total Liabilities	-	532	878	-	1,410
FUND BALANCE					
Reserved for Encumbrances	-	14,069	-	-	14,069.00
Reserved for Special Revenue Funds	63,408	2,963,195	26,654	69,189	3,122,446
	63,408	2,977,264	26,654	69,189	3,136,515
Total Liabilities and Fund Balance	\$ 63,408	\$ 2,977,796	\$ 27,532	\$ 69,189	\$ 3,137,925

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 April 30, 2014

	PALS Capital Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services- \$5 Fee	\$ -	\$ 10,369	\$ 10,369
Total Revenues	-	10,369	10,369
Expenditures			
Other	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	10,369	10,369
Fund Balance at Beginning of Year	53,039	53,039	-
Fund Balance at End of Year	\$ 53,039	\$ 63,408	\$ 10,369

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 April 30, 2014

	PALS Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 536,000	\$ 563,290	\$ 27,290
Interest	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>
Total Revenues	<u>\$ 537,500</u>	<u>\$ 563,290</u>	<u>\$ 25,790</u>
Expenditures			
Purchased Services	56,212	56,212	-
Capital	<u>2,447,155</u>	<u>11,290</u>	<u>2,435,865</u>
Total Expenditures	<u>\$ 2,503,367</u>	<u>\$ 67,502</u>	<u>\$ 2,435,865</u>
Excess of Revenues Over (Under) Expenditures	\$ (1,965,867)	\$ 495,788	\$ 2,461,655
Fund Balance at Beginning of Year	<u>\$ 2,481,476</u>	<u>\$ 2,481,476</u>	<u>\$ -</u>
Fund Balance at End of Year	<u>\$ 515,609</u>	<u>\$ 2,977,264</u>	<u>\$ 2,461,655</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 April 30, 2014

	Summer Nutrition Program Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 530,000	\$ 277,826	\$ (252,174)
Total Revenues	<u>530,000</u>	<u>277,826</u>	<u>(252,174)</u>
Expenditures			
Personnel	74,930	37,782	37,148
Purchased Services	<u>453,050</u>	<u>235,041</u>	<u>218,009</u>
Total Expenditures	<u>530,000</u>	<u>273,288</u>	<u>256,712</u>
Excess of Revenues Over (Under) Expenditures	-	4,538	4,538
Fund Balance at Beginning of Year	<u>22,116</u>	<u>22,116</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 22,116</u>	<u>\$ 26,654</u>	<u>\$ 4,538</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 April 30, 2014

	Special Events		Variance
	Budget	Actual	Positive (Negative)
Revenues			
Charge for Services	\$ -	\$ 59,504	\$ 59,504
Total Revenues	-	59,504	59,504
Purchased Services	-	17,853	17,853
Supplies	-	19,935	19,935
Total Expenditures	-	37,788	37,788
Excess of Revenues Over (Under) Expenditures	-	21,716	97,292
Fund Balance at Beginning of Year	47,473	47,473	-
Fund Balance at End of Year	\$ 47,473	\$ 69,189	\$ 97,292

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 April 30, 2014

	Total		Variance
	Budget	Actual	Positive (Negative)
Revenues			
Licenses and Permits	\$ 536,000	\$ 563,290	\$ 27,290
Charge for Services	-	69,873	69,873
Intergovernmental	530,000	277,826	(252,174)
Interest	1,500	-	(1,500)
Total Revenues	<u>1,067,500</u>	<u>910,989</u>	<u>(156,511)</u>
Expenditures			
Cultural and Recreation			
Personnel	74,930	37,782	37,148
Purchased Services	453,050	309,106	143,944
Supplies	2,020	20,400	(18,380)
Capital	<u>2,447,155</u>	<u>11,290</u>	<u>2,435,865</u>
Total Expenditures	<u>2,977,155</u>	<u>378,578</u>	<u>2,598,577</u>
Net Change in Fund Balance	(1,909,655)	532,411	2,442,066
Fund Balance at Beginning of Year	<u>2,604,104</u>	<u>2,604,104</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 694,449</u>	<u>\$ 3,136,515</u>	<u>\$ 2,442,066</u>

Beaufort County
PALS Impact Fees
For period ending April 30, 2014 - Unaudited and Preliminary

	Daufuskie	Bluffton	Port Royal	Ladys Island	St. Helena	Total
Beginning Fund Balance	483	1,642,973	2,408	13,440	822,172	2,481,476
Revenues						
Licenses and Permits	-	519,626	3,157	12,870	27,637	563,290
Interest	-	-	-	-	-	-
	-	519,626	3,157	12,870	27,637	563,290
Expenditures						
Capital						
John Deere Landscapes	-	-	(407)	-	-	(407)
NSCS- Hardeeville	-	-	(636)	-	-	(636)
Beaufort Engineering Services	-	-	-	-	(18,203)	(18,203)
Clancy Wells Architects, Inc.	-	(24,213)	-	-	-	(24,213)
Beaufort Design Build	-	(5,273)	-	-	-	(5,273)
Easy Rentals Inc.	-	(568)	-	-	-	(568)
Atlas Surveying Inc.	-	(500)	-	-	-	(500)
Lowe's	-	(27)	-	-	(15)	(42)
William Fielder, PE	-	-	-	-	(2,900)	(2,900)
Southern Tree Services, Inc.	-	-	-	-	(5,600)	(5,600)
SC DHEC	-	-	-	-	(100)	(100)
R.W. Chambers, Architect	-	-	(2,500)	-	-	(2,500)
Accurate Reproductions	-	(503)	(799)	-	(240)	(1,542)
Lowcountry Concrete	-	-	(382)	-	-	(382)
Island Packet	-	(139)	(198)	-	-	(337)
Whitaker Laboratory	-	(3,800)	-	-	-	(3,800)
Gasque & Associates	-	-	-	-	(500)	(500)
	-	(35,022)	(4,922)	-	(27,558)	(67,502)
Total Revenues	-	519,626	3,157	12,870	27,637	563,290
Total Expenditures	-	(35,022)	(4,922)	-	(27,558)	(67,502)
Net Revenues (Expenditures)	-	484,604	(1,765)	12,870	79	495,788
Encumbered Portion of Fund Balance	-	-	1,750	-	12,319	14,069
Unencumbered Portion of Fund Balance	483	2,127,577	(1,107)	26,310	809,932	2,963,195
Ending Fund Balance	483	2,127,577	643	26,310	822,251	2,977,264