

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 January 31, 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	57,255	3,255	106%
Late Fees	17,000	17,000	8,070	(8,930)	47%
Cheerleading	5,250	5,250	3,891	(1,359)	74%
Property Rentals	31,000	31,000	24,907	(6,093)	80%
Youth Soccer- South	85,000	85,000	38,500	(46,500)	45%
Youth Soccer- North	45,000	45,000	19,796	(25,204)	44%
Youth Baseball	35,000	35,000	1,725	(33,275)	5%
Youth Football	24,700	24,700	21,526	(3,174)	87%
Youth Basketball	50,000	50,000	47,205	(2,795)	94%
Youth Softball	1,000	1,000	-	(1,000)	0%
Athletic Fees- Sponsorships	15,000	15,000	8,448	(6,552)	56%
Youth Flag Football	2,000	2,000	3,395	1,395	170%
Youth Lacrosse	-	-	55	55	100%
Adult Softball	25,000	25,000	12,815	(12,185)	51%
Adult Basketball	2,500.00	2,500	1,070	(1,430)	43%
Summer Camp Fees	120,000	120,000	1,060	(118,940)	1%
Intercession Fees	10,500	10,500	4,706	(5,794)	45%
Pool Admissions	25,500	25,500	23,184	(2,316)	91%
Aquatic Rentals	9,000	9,000	7,071	(1,929)	79%
Aquatic Contract Programs	4,000	4,000	-	(4,000)	0%
Swimming Lessons Fees	9,000	9,000	5,750	(3,250)	64%
Miscellaneous	-	-	2,159	2,159	100%
Donations	-	-	8	8	100%
Video Reimbursements	-	-	15	15	100%
T-Shirt Sales	-	-	90	90	100%
Center Admissions	1,200	1,200	884	(316)	74%
Instructor Fees	-	-	-	-	100%
Credit Card Convenience Fees	-	-	2,284	2,284	100%
Discounts and Refunds	-	-	(8,975)	(8,975)	-100%
Total Revenues	<u>574,150</u>	<u>574,150</u>	<u>287,394</u>	<u>(286,756)</u>	<u>50%</u>

Expenditures	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Percent of Budget</u>
Central Administration					
Personnel	190,829	190,829	105,077	85,752	55%
Purchased Services	98,396	98,396	68,875	29,521	70%
Supplies	10,960	10,960	7,711	3,249	70%
Capital	-	-	17,137	(17,137)	100%
	<u>300,185</u>	<u>300,185</u>	<u>198,800</u>	<u>101,385</u>	<u>66%</u>
Summer Program					
Personnel	97,000	97,000	129,977	(32,977)	134%
Purchased Services	-	-	1,622	(1,622)	100%
Supplies	10,500	10,500	82	10,418	1%
	<u>107,500</u>	<u>107,500</u>	<u>131,681</u>	<u>(24,181)</u>	<u>122%</u>
Aquatics Program					
Personnel	778,576	778,576	446,223	332,353	57%
Purchased Services	231,431	231,431	121,616	109,815	53%
Supplies	19,000	19,000	16,245	2,755	86%
Direct Subsidies	60,000	135,000	135,000	-	100%
	<u>1,089,007</u>	<u>1,164,007</u>	<u>719,084</u>	<u>444,923</u>	<u>62%</u>
Hilton Head Programs					
Direct Subsidies	80,000	80,000	60,000	20,000	75%
	<u>80,000</u>	<u>80,000</u>	<u>60,000</u>	<u>20,000</u>	<u>75%</u>
Bluffton Programs					
Purchased Services	74,000	74,000	39,603	34,397	54%
Supplies	72,010	72,010	32,367	39,643	45%
	<u>146,010</u>	<u>146,010</u>	<u>71,970</u>	<u>74,040</u>	<u>49%</u>
Athletic Programs					
Personnel	427,940	427,940	170,200	257,740	40%
Purchased Services	526,130	526,130	211,650	314,480	40%
Supplies	70,800	70,800	20,224	50,576	29%
	<u>1,024,870</u>	<u>1,024,870</u>	<u>402,074</u>	<u>622,796</u>	<u>39%</u>
Recreation Centers					
Personnel	272,621	272,621	154,727	117,894	57%
Purchased Services	220,704	220,704	155,282	65,422	70%
Supplies	21,700	21,700	18,829	2,871	87%
	<u>515,025</u>	<u>515,025</u>	<u>328,838</u>	<u>186,187</u>	<u>64%</u>
Total Expenditures	<u>3,262,597</u>	<u>3,337,597</u>	<u>1,912,447</u>	<u>1,425,150</u>	<u>57%</u>
Net Expenditures	<u>(2,688,447)</u>	<u>(2,763,447)</u>	<u>(1,625,053)</u>	<u>(1,138,394)</u>	<u>59%</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 January 31, 2013

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	39,500	34,500	500	(34,000)	1%
Aerobics	1,100	150	150	-	100%
Arts	4,000	-	-	-	0%
After School	54,000	54,000	44,420	(9,580)	82%
Late Fees	15,000	17,000	12,408	(4,592)	73%
Cheerleading	4,500	6,000	5,500	(500)	92%
Property Rentals	23,000	25,900	22,866	(3,034)	88%
Youth Soccer- South	85,000	85,000	31,900	(53,100)	38%
Youth Soccer- North	50,000	50,000	18,865	(31,135)	38%
Youth Baseball	35,000	35,000	3,000	(32,000)	9%
Youth Football	19,000	22,250	22,530	280	101%
Youth Basketball	52,500	52,500	54,700	2,200	104%
Youth Softball	8,500	8,500	-	(8,500)	0%
Athletic Fees- Sponsorships	15,000	15,000	11,050	(3,950)	74%
Youth Flag Football	5,000	5,000	2,000	(3,000)	40%
Adult Softball	27,500	27,500	13,290	(14,210)	48%
Adult Basketball	-	2,575	1,820	(755)	71%
Summer Camp Fees	150,000	150,000	951	(149,049)	1%
Intercession Fees	10,500	10,500	4,560	(5,940)	43%
Pool Admissions	35,000	19,400	24,723	5,323	127%
Aquatic Rentals	-	4,900	6,662	1,762	100%
Aquatic Contract Programs	-	4,000	5,012	1,012	100%
Swimming Lessons Fees	-	4,425	7,177	2,752	100%
Miscellaneous	4,500	750	1,539	789	205%
Video Reimbursements	-	750	720	(30)	100%
T-Shirt Sales	-	3,000	1,368	(1,632)	100%
Center Admissions	1,200	1,200	702	(498)	59%
Credit Card Convenience Fees	-	-	1,760	1,760	100%
Discounts and Refunds	-	-	(6,464)	(6,464)	-100%
Total Revenues	<u>639,800</u>	<u>639,800</u>	<u>294,414</u>	<u>(345,386)</u>	<u>46%</u>

Expenditures	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Percent of Budget</u>
Central Administration					
Personnel	270,900	270,900	113,498	157,402	42%
Purchased Services	81,550	85,291	65,841	19,450	77%
Supplies	10,100	12,982	10,460	2,522	81%
	<u>362,550</u>	<u>369,173</u>	<u>189,799</u>	<u>179,374</u>	<u>51%</u>
Summer Program					
Personnel	109,000	109,000	132,476	(23,476)	122%
Supplies	5,500	8,762	3,061	5,701	35%
	<u>114,500</u>	<u>117,882</u>	<u>135,537</u>	<u>(17,655)</u>	<u>115%</u>
Aquatics Program					
Personnel	750,541	750,541	412,677	337,864	55%
Purchased Services	235,641	231,501	116,410	115,091	50%
Supplies	21,200	21,200	11,570	9,630	55%
Capital	80,000	80,000	-	80,000	0%
Direct Subsidies	60,000	60,000	60,000	-	100%
	<u>1,147,382</u>	<u>1,143,242</u>	<u>600,657</u>	<u>542,585</u>	<u>53%</u>
Hilton Head Programs					
Direct Subsidies	80,000	80,000	60,000	20,000	75%
	<u>80,000</u>	<u>80,000</u>	<u>60,000</u>	<u>20,000</u>	<u>75%</u>
Bluffton Programs					
Purchased Services	76,700	76,904	25,998	50,906	34%
Supplies	45,300	53,893	39,048	14,845	72%
	<u>122,000</u>	<u>130,797</u>	<u>65,046</u>	<u>65,751</u>	<u>50%</u>
Athletic Programs					
Personnel	339,787	339,787	132,282	207,505	39%
Purchased Services	447,062	452,758	235,115	217,643	52%
Supplies	125,800	86,791	29,067	57,724	33%
	<u>912,649</u>	<u>879,336</u>	<u>396,464</u>	<u>482,872</u>	<u>45%</u>
Recreation Centers					
Personnel	294,172	294,172	176,888	117,284	60%
Purchased Services	226,100	220,196	140,154	80,042	64%
Supplies	24,000	25,025	12,995	12,030	52%
Capital	4,000	28,030	-	28,030	0%
	<u>548,272</u>	<u>567,423</u>	<u>330,037</u>	<u>237,386</u>	<u>58%</u>
Total Expenditures	<u>3,287,353</u>	<u>3,287,853</u>	<u>1,777,540</u>	<u>1,510,313</u>	<u>54%</u>
Net Expenditures	<u>(2,647,553)</u>	<u>(2,648,053)</u>	<u>(1,483,126)</u>	<u>(1,164,927)</u>	<u>56%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES
 January 31, 2014

	PALS Capital Program	PALS Impact Fees	Summer Nutrition Program Grants	Special Events	Total
ASSETS					
Equity in Pooled Cash and Investments	\$ 61,948	\$ 2,608,600	\$ 34,402	\$ 65,912	\$ 2,770,862
Receivables, Net	-	-	-	-	-
Total Assets	61,948	2,608,600	34,402	65,912	2,770,862
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ 401	\$ 401
Total Liabilities	-	-	-	401	401
FUND BALANCE					
Reserved for Encumbrances	-	11,819	-	-	11,819.00
Reserved for Special Revenue Funds	61,948	2,596,781	34,402	65,511	2,758,642
	61,948	2,608,600	34,402	65,511	2,770,461
Total Liabilities and Fund Balance	\$ 61,948	\$ 2,608,600	\$ 34,402	\$ 65,912	\$ 2,770,862

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 January 31, 2014

	PALS Capital Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services- \$5 Fee	\$ -	\$ 8,909	\$ 8,909
Total Revenues	-	8,909	8,909
Expenditures			
Other	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	8,909	8,909
Fund Balance at Beginning of Year	53,039	53,039	-
Fund Balance at End of Year	\$ 53,039	\$ 61,948	\$ 8,909

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 January 31, 2014

	PALS Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 536,000	\$ 188,277	\$ (347,723)
Interest	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>
Total Revenues	<u>\$ 537,500</u>	<u>\$ 188,277</u>	<u>\$ (349,223)</u>
Expenditures			
Purchased Services	50,396	50,396	-
Capital	<u>2,447,155</u>	<u>10,757</u>	<u>2,436,398</u>
Total Expenditures	<u>\$ 2,497,551</u>	<u>\$ 61,153</u>	<u>\$ 2,436,398</u>
Excess of Revenues Over (Under) Expenditures	\$ (1,960,051)	\$ 127,124	\$ 2,087,175
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>\$ 521,425</u>	<u>\$ 2,608,600</u>	<u>\$ 2,087,175</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 January 31, 2014

	Summer Nutrition Program Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 530,000	\$ 277,826	\$ (252,174)
Total Revenues	530,000	277,826	(252,174)
Expenditures			
Personnel	74,930	31,468	43,462
Purchased Services	453,050	234,072	218,978
Total Expenditures	530,000	265,540	264,460
Excess of Revenues Over (Under) Expenditures	-	12,286	12,286
Fund Balance at Beginning of Year	22,116	22,116	-
Fund Balance at End of Year	\$ 22,116	\$ 34,402	\$ 12,286

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 January 31, 2014

	Special Events		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Charge for Services	\$ -	\$ 53,899	\$ 53,899
Total Revenues	<u>-</u>	<u>53,899</u>	<u>53,899</u>
Purchased Services	-	17,181	17,181
Supplies	-	18,680	18,680
Total Expenditures	<u>-</u>	<u>35,861</u>	<u>35,861</u>
Excess of Revenues Over (Under) Expenditures	-	18,038	89,760
Fund Balance at Beginning of Year	<u>47,473</u>	<u>47,473</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 47,473</u>	<u>\$ 65,511</u>	<u>\$ 89,760</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 January 31, 2014

	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Licenses and Permits	\$ 536,000	\$ 188,277	\$ (347,723)
Charge for Services	-	62,808	62,808
Intergovernmental	530,000	277,826	(252,174)
Interest	1,500	-	(1,500)
Total Revenues	<u>1,067,500</u>	<u>528,911</u>	<u>(538,589)</u>
Expenditures			
Cultural and Recreation			
Personnel	74,930	31,468	43,462
Purchased Services	453,050	301,649	151,401
Supplies	2,020	18,680	(16,660)
Capital	<u>2,447,155</u>	<u>10,757</u>	<u>2,436,398</u>
Total Expenditures	<u>2,977,155</u>	<u>362,554</u>	<u>2,614,601</u>
Net Change in Fund Balance	(1,909,655)	166,357	2,076,012
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>\$ 2,770,461</u>	<u>\$ 2,076,012</u>

**Beaufort County
PALS Impact Fees
For period ending January 31, 2014 - Unaudited and Preliminary**

	<u>Daufuskie</u>	<u>Bluffton</u>	<u>Port Royal</u>	<u>Ladys Island</u>	<u>St. Helena</u>	<u>Total</u>
Beginning Fund Balance	483	1,642,973	2,408	13,440	822,172	2,481,476
Revenues						
Licenses and Permits	-	159,827	1,699	6,864	19,887	188,277
Interest	-	-	-	-	-	-
	-	159,827	1,699	6,864	19,887	188,277
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)	-	-	-	(27)
William Fielder, PE	-	-	-	-	(2,900)	(2,900)
R.W. Chambers, Architect	-	-	(2,500)	-	-	(2,500)
Accurate Reproductions	-	(503)	(399)	-	(139)	(1,041)
Lowcountry Concrete	-	-	(382)	-	-	(382)
Island Packet	-	(139)	(65)	-	-	(204)
Whitaker Laboratory	-	(3,800)	-	-	-	(3,800)
Gasque & Associates	-	-	-	-	(500)	(500)
	-	(35,022)	(4,389)	-	(21,741)	(61,153)
Total Revenues	-	159,827	1,699	6,864	19,887	188,277
Total Expenditures	-	(35,022)	(4,389)	-	(21,741)	(61,153)
Net Revenues (Expenditures)	-	124,805	(2,690)	6,864	(1,854)	127,124
Encumbered Portion of Fund Balance	-	-	1,750	-	10,069	11,819
Unencumbered Portion of Fund Balance	483	1,767,778	(2,032)	20,304	810,249	2,596,781
Ending Fund Balance	<u>483</u>	<u>1,767,778</u>	<u>(282)</u>	<u>20,304</u>	<u>820,318</u>	<u>2,608,600</u>