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January 2015 Parks and Leisure Services Financials Narrative and Analysis

The PALS's General Fund is on track with the fiscal year 2015 budget. Expenditures are currently at 58% of budget, which is right in line with the expected 58% of the seventh month of the fiscal year. It should be noted that PALS has some expenditures that are not evenly used over the fiscal year. The Summer Program is one such example in which most of the funds are spent in July and August.

Similar to expenditures, PALS revenues occur more on a seasonal basis. PALS general fund revenues have reached 58% of budget as of January 31, 2015.

There has not been much significant activity with the PALS's special revenue funds since they have to be spent according to their restriction or purpose.

PALS impact fees are restricted to the area in which they are generated. The Bluffton PALS impact fees fund has the largest fund balance since this area has experienced significant growth over the years, but there are plans to spend these funds in the near future. It should be noted that the St. Helena PALS impact fees have been fully encumbered with purchase orders associated with work on Wesley Felix Park.

Respectively submitted by,

Alan R. Eisenman, CPA

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, 2015

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	500	500	-	(500)	0%
After School	66,000	66,000	60,785	(5,215)	92%
Late Fees	-	-	6,725	6,725	100%
Cheerleading	3,891	3,891	3,940	49	101%
Property Rentals	30,560	30,560	26,139	(4,421)	86%
Youth Soccer	124,316	124,316	71,245	(53,071)	57%
Youth Baseball	22,485	22,485	9,085	(13,400)	40%
Youth Football	24,606	24,606	20,590	(4,016)	84%
Youth Basketball	47,495	47,495	48,995	1,500	103%
Youth Softball	5,970	5,970	725	(5,245)	12%
Athletic Fees- Sponsorships	10,000	10,000	6,105	(3,895)	61%
Youth Flag Football	5,100	5,100	4,605	(495)	90%
Youth Lacrosse	-	-	1,280	1,280	100%
Adult Softball	12,815	12,815	15,400	2,585	120%
Adult Basketball	1,070.00	1,070	-	(1,070)	0%
Summer Camp Fees	155,000	155,000	5,813	(149,187)	4%
Intercession Fees	6,000	6,000	4,060	(1,940)	68%
Pool Admissions	25,000	25,000	25,868	868	103%
Aquatic Rentals	8,500	8,500	6,056	(2,444)	71%
Swimming Lessons Fees	6,000	6,000	8,375	2,375	140%
Tennis	-	-	3,900	3,900	100%
Miscellaneous	-	-	1,446	1,446	100%
Donations	-	-	25	25	100%
T-Shirt Sales	-	-	275	275	100%
Center Admissions	1,100	1,100	667	(433)	61%
Credit Card Convenience Fees	-	-	2,767	2,767	100%
Discounts and Refunds	-	-	(12,382)	(12,382)	-100%
Total Revenues	<u>556,408</u>	<u>556,408</u>	<u>322,489</u>	<u>(233,919)</u>	<u>58%</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	192,410	192,410	150,252	42,158	78%
Purchased Services	150,100	150,100	85,392	64,708	57%
Supplies	13,560	13,560	10,879	2,681	80%
	<u>356,070</u>	<u>356,070</u>	<u>246,523</u>	<u>109,547</u>	<u>69%</u>
Summer Program					
Personnel	144,631	144,631	147,771	(3,140)	102%
Purchased Services	-	-	866	(866)	100%
Supplies	11,200	11,200	5,718	5,482	51%
	<u>155,831</u>	<u>155,831</u>	<u>154,355</u>	<u>1,476</u>	<u>99%</u>
Aquatics Program					
Personnel	741,338	741,338	419,667	321,671	57%
Purchased Services	242,750	242,750	114,673	128,077	47%
Supplies	18,700	18,700	13,585	5,115	73%
	<u>1,002,788</u>	<u>1,002,788</u>	<u>547,925</u>	<u>454,863</u>	<u>55%</u>
Hilton Head Programs					
Direct Subsidies	140,000	140,000	120,000	20,000	86%
	<u>140,000</u>	<u>140,000</u>	<u>120,000</u>	<u>20,000</u>	<u>86%</u>
Bluffton Programs					
Purchased Services	82,000	82,000	39,494	42,506	48%
Supplies	74,400	74,400	32,813	41,587	44%
	<u>156,400</u>	<u>156,400</u>	<u>72,307</u>	<u>84,093</u>	<u>46%</u>
Athletic Programs					
Personnel	286,180	286,180	111,011	175,169	39%
Purchased Services	458,975	458,975	262,176	196,799	57%
Supplies	69,900	69,900	13,667	56,233	20%
	<u>815,055</u>	<u>815,055</u>	<u>386,854</u>	<u>428,201</u>	<u>47%</u>
Recreation Centers					
Personnel	271,477	271,477	136,800	134,677	50%
Purchased Services	196,270	196,270	148,568	47,702	76%
Supplies	24,401	24,401	8,555	15,846	35%
	<u>492,148</u>	<u>492,148</u>	<u>300,233</u>	<u>191,915</u>	<u>61%</u>
PALS Personnel Benefits					
Personnel	429,492	429,492	244,130	185,362	57%
Total Expenditures	<u>3,547,784</u>	<u>3,547,784</u>	<u>2,072,327</u>	<u>1,475,457</u>	<u>58%</u>
Net Expenditures	<u>(2,991,376)</u>	<u>(2,991,376)</u>	<u>(1,749,838)</u>	<u>(1,241,538)</u>	<u>58%</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, 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	130,000	130,000	58,296	(71,704)	45%
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%
Youth Lacrosse	-	-	55	55	100%
Athletic Fees- Sponsorships	15,000	15,000	8,448	(6,552)	56%
Youth Flag Football	2,000	2,000	3,395	1,395	170%
Adult Softball	25,000	25,000	12,815	(12,185)	51%
Adult Basketball	2,500	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%
Center Admissions	1,200	1,200	884	(316)	74%
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%
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	125,641	105,790	54%
Supplies	19,000	19,000	16,283	2,717	86%
Direct Subsidies	60,000	135,000	135,000	-	100%
	<u>1,089,007</u>	<u>1,164,007</u>	<u>723,147</u>	<u>440,860</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	215,544	310,586	41%
Supplies	70,800	70,800	20,224	50,576	29%
	<u>1,024,870</u>	<u>1,024,870</u>	<u>405,968</u>	<u>618,902</u>	<u>40%</u>
Recreation Centers					
Personnel	272,621	272,621	154,727	117,894	57%
Purchased Services	220,704	220,704	155,296	65,408	70%
Supplies	21,700	21,700	18,829	2,871	87%
	<u>515,025</u>	<u>515,025</u>	<u>328,852</u>	<u>186,173</u>	<u>64%</u>
PALS Personnel Benefits					
Personnel	251,641	251,641	146,791	104,850	58%
Total Expenditures	<u>3,514,238</u>	<u>3,589,238</u>	<u>2,067,209</u>	<u>1,417,179</u>	<u>58%</u>
Net Expenditures	<u>(2,940,088)</u>	<u>(3,015,088)</u>	<u>(1,779,815)</u>	<u>(1,130,423)</u>	<u>59%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES
January 31, 2015

	<u>PALS Capital Program</u>	<u>PALS Impact Fees</u>	<u>Summer Nutrition Program Grants</u>	<u>Special Events</u>	<u>Total</u>
<u>ASSETS</u>					
Equity in Pooled Cash and Investments	\$ 79,394	\$ 3,202,834	\$ 7,039	\$ 118,022	\$ 3,407,289
Receivables, Net	-	-	-	-	-
Total Assets	<u>79,394</u>	<u>3,202,834</u>	<u>7,039</u>	<u>118,022</u>	<u>3,407,289</u>
<u>LIABILITIES AND FUND EQUITY</u>					
Liabilities					
Accounts Payable	\$ -	\$ 4,987	\$ -	\$ -	\$ 4,987
Accrued Payroll	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>4,987</u>	<u>-</u>	<u>-</u>	<u>4,987</u>
<u>FUND BALANCE</u>					
Reserved for Encumbrances	-	1,459,324	-	-	1,459,324
Reserved for Special Revenue Funds	<u>79,394</u>	<u>1,738,523</u>	<u>7,039</u>	<u>118,022</u>	<u>1,942,978</u>
	<u>79,394</u>	<u>3,197,847</u>	<u>7,039</u>	<u>118,022</u>	<u>3,402,302</u>
Total Liabilities and Fund Balance	<u>\$ 79,394</u>	<u>\$ 3,202,834</u>	<u>\$ 7,039</u>	<u>\$ 118,022</u>	<u>\$ 3,407,289</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, 2015

	PALS Capital Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services- \$5 Fee	\$ -	\$ 14,705	\$ 14,705
Total Revenues	-	14,705	14,705
Expenditures			
Other	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	14,705	14,705
Fund Balance at Beginning of Year	64,689	64,689	-
Fund Balance at End of Year	\$ 64,689	\$ 79,394	\$ 14,705

	PALS Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 650,000	\$ 136,417	\$ (513,583)
Interest	2,000	-	(2,000)
Total Revenues	\$ 652,000	\$ 136,417	\$ (515,583)
Expenditures			
Purchased Services	59,928	59,928	-
Capital	471,500	42,423	429,077
Total Expenditures	\$ 531,428	\$ 102,351	\$ 429,077
Excess of Revenues Over (Under) Expenditures	\$ 120,572	\$ 34,066	\$ (86,506)
Fund Balance at Beginning of Year	\$ 3,163,781	\$ 3,163,781	\$ -
Fund Balance at End of Year	\$ 3,284,353	\$ 3,197,847	\$ (86,506)

	Summer Nutrition Program Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 400,000	\$ 250,277	\$ (149,723)
Total Revenues	400,000	250,277	(149,723)
Expenditures			
Personnel	77,058	34,242	42,816
Purchased Services	321,742	230,930	90,812
Total Expenditures	400,000	265,320	134,680
Excess of Revenues Over (Under) Expenditures	-	(15,043)	(15,043)
Fund Balance at Beginning of Year	22,082	22,082	-
Fund Balance at End of Year	\$ 22,082	\$ 7,039	\$ (15,043)

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, 2015

	Special Events		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services	\$ -	\$ 85,739	\$ 85,739
Total Revenues	-	85,739	85,739
Expenditures			
Purchased Services	-	13,861	13,861
Supplies	-	9,897	9,897
Total Expenditures	-	23,758	23,758
Excess of Revenues Over (Under) Expenditures	-	61,981	109,497
Fund Balance at Beginning of Year	56,041	56,041	-
Fund Balance at End of Year	\$ 56,041	\$ 118,022	\$ 109,497

	Total		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 650,000	\$ 136,417	\$ (513,583)
Charge for Services	-	100,444	100,444
Intergovernmental	400,000	250,277	(149,723)
Interest	2,000	-	(2,000)
Total Revenues	1,052,000	487,138	(564,862)
Expenditures			
Cultural and Recreation			
Personnel	77,058	34,242	42,816
Purchased Services	321,742	304,719	17,023
Supplies	1,200	10,045	(8,845)
Capital	471,500	42,423	429,077
Total Expenditures	871,500	391,429	480,071
Net Change in Fund Balance	180,500	95,709	(84,791)
Fund Balance at Beginning of Year	3,306,593	3,306,593	-
Fund Balance at End of Year	\$ 3,487,093	\$ 3,402,302	\$ (84,791)

**Beaufort County
PALS Impact Fees
For period ending January 31, 2015 - Unaudited and Preliminary**

	Daufuskie	Bluffton	Port Royal	Ladys Island	St. Helena	Total
Beginning Fund Balance	483	2,309,011	4,433	29,503	820,351	3,163,781
Revenues						
Licenses and Permits	-	105,688	3,315	14,584	12,830	136,417
Interest	-	-	-	-	-	-
	-	105,688	3,315	14,584	12,830	136,417
Expenditures						
Purchased Services						
Island Packet	(133)	-	-	-	(138)	(271)
Accurate Reproductions	(569)	-	-	-	(929)	(1,497)
CDDC, LLC	-	-	-	-	(4,780)	(4,780)
Beaufort Engineering Services	-	-	-	-	(1,666)	(1,666)
JOCO Construction	-	-	-	-	(7,500)	(7,500)
Atlas Surveying Inc.	-	(13,500)	-	-	-	(13,500)
UPS	-	(45)	-	-	-	(45)
Capital						
Beaufort Engineering Services	-	-	-	-	(1,350)	(1,350)
Southern Tree Services, Inc.	-	-	-	-	(550)	(550)
Carolina Engineering Consultants	-	(4,364)	-	-	-	(4,364)
Mashburn Construction Co.	-	(36,199)	-	-	-	(36,199)
SC DHEC	-	(1,105)	-	-	(150)	(1,255)
Accurate Reproductions	-	-	-	-	(7)	(7)
Postage	-	-	-	-	(40)	(40)
Whitaker Laboratory	-	-	-	-	(1,341)	(1,341)
JOCO Construction	-	-	-	-	(12,700)	(12,700)
Graybar Fence Company	-	-	-	-	(1,540)	(1,540)
Pinckney Well Drilling and Water	-	-	-	-	(13,655)	(13,655)
Signs Now	-	-	-	-	(90)	(90)
	(702)	(55,213)	-	-	(46,437)	(102,351)
Total Revenues	-	105,688	3,315	14,584	12,830	136,417
Total Expenditures	(702)	(55,213)	-	-	(46,437)	(102,351)
Net Revenues (Expenditures)	(702)	50,475	3,315	14,584	(33,607)	34,066
Encumbered Portion of Fund Balance	-	657,993	1,750	-	799,581	1,459,324
Unencumbered Portion of Fund Balance	(219)	1,701,493	5,998	44,087	(12,837)	1,738,523
Ending Fund Balance	(219)	2,359,486	7,748	44,087	786,744	3,197,847