

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY LIBRARIES- GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Period Ended April 30, 2014

	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	2,667	3,161	(39)	99%	494
Fines	50,000	41,667	71,254	21,254	143%	29,587
Total Revenues	53,200	44,333	74,415	21,215	140%	30,082
Library Administration						
Personnel	574,670	478,892	431,880	142,790	75%	47,012
Purchased Services	98,301	81,918	73,308	24,993	75%	8,610
Supplies	17,775	14,813	20,965	(3,190)	118%	(6,153)
Total Library Administration Expenditures	690,746	575,622	526,153	164,593	76%	49,469
Beaufort Branch						
Personnel	387,125	322,604	340,393	46,732	88%	(17,789)
Purchased Services	88,115	73,429	78,680	9,435	89%	(5,251)
Supplies	7,765	6,471	8,092	(327)	104%	(1,621)
Total Beaufort Branch Expenditures	483,005	402,504	427,165	55,840	88%	(24,661)
Bluffton Branch						
Personnel	459,885	383,238	339,699	120,186	74%	43,539
Purchased Services	82,314	68,595	71,614	10,700	87%	(3,019)
Supplies	10,925	9,104	10,631	294	97%	(1,527)
Total Bluffton Branch Expenditures	553,124	460,937	421,944	131,180	76%	38,993
Hilton Head Branch						
Personnel	386,759	322,299	395,551	(8,792)	102%	(73,252)
Purchased Services	84,666	70,555	80,914	3,752	96%	(10,359)
Supplies	12,080	10,067	12,414	(334)	103%	(2,347)
Total Hilton Head Branch Expenditures	483,505	402,921	488,879	(5,374)	101%	(85,958)
Lobeco Branch						
Personnel	115,465	96,221	85,606	29,859	74%	10,615
Purchased Services	16,973	14,144	15,258	1,715	90%	(1,114)
Supplies	4,341	3,618	4,170	171	96%	(553)
Total Loceco Branch Expenditures	136,779	113,983	105,034	31,745	77%	8,949
St. Helena Branch						
Personnel	479,348	399,457	347,559	131,789	73%	51,898
Purchased Services	67,063	55,886	74,351	(7,288)	111%	(18,465)
Supplies	9,843	8,203	9,703	140	99%	(1,501)
Total St. Helena Branch Expenditures	556,254	463,545	431,613	124,641	78%	31,932
Library Technical Services						
Personnel	284,518	237,098	209,294	75,224	74%	27,804
Purchased Services	21,076	17,563	21,272	(196)	101%	(3,709)
Supplies	40,708	33,923	22,282	18,426	55%	11,641
Total Library Technical Services Expenditures	346,302	288,585	252,848	93,454	73%	35,737
Library SC Room						
Personnel	90,861	75,718	76,149	14,712	84%	(432)
Purchased Services	5,280	4,400	4,205	1,075	80%	195
Supplies	3,930	3,275	3,986	(56)	101%	(711)
Total Library SC Room Expenditures	100,071	83,393	84,340	15,731	84%	(948)
Library Personnel Benefits						
Personnel	459,876	383,230	424,498	35,378	92%	(41,268)
Total Library Personnel Benefits	459,876	383,230	424,498	35,378	92%	(41,268)
Total Expenditures	3,809,662	3,174,718	3,162,474	647,188	83%	12,244
Net Expenditures	(3,756,462)	(3,130,385)	(3,088,059)	668,403	82%	42,326

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
LIBRARY SPECIAL REVENUE FUNDS
April 30, 2014

	<u>Library Grants</u>	<u>Gilder Lehrman Civil War Grant</u>	<u>Del Webb Library Agreement</u>	<u>Public Library Foundation Grant</u>	<u>Steedman Library Trust</u>	<u>Friends of HHI Library Grant</u>	<u>Library Trust</u>
<u>ASSETS</u>							
Equity in Pooled Cash and Investments	\$ 19,670	\$ 550	\$ 198,325	\$ 11	\$ 336	426	\$ 19,585
Accounts Receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>19,670</u>	<u>550</u>	<u>198,325</u>	<u>11</u>	<u>336</u>	<u>426</u>	<u>19,585</u>
<u>LIABILITIES AND FUND EQUITY</u>							
Liabilities							
Accounts Payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE</u>							
Reserved for Encumbrances	-	-	-	-	-	-	-
Reserved for Special Revenue Funds	<u>19,670</u>	<u>550</u>	<u>198,325</u>	<u>11</u>	<u>336</u>	<u>426</u>	<u>19,585</u>
	<u>19,670</u>	<u>550</u>	<u>198,325</u>	<u>11</u>	<u>336</u>	<u>426</u>	<u>19,585</u>
Total Liabilities and Fund Balance	<u>\$ 19,670</u>	<u>\$ 550</u>	<u>\$ 198,325</u>	<u>\$ 11</u>	<u>\$ 336</u>	<u>\$ 426</u>	<u>\$ 19,585</u>

Beaufort Library Special Trust	Hilton Head Library Special Trust	Library Special Trust	LSTA Summer Reading Grant	LTAI Civil War Grant	Friends of Bluffton Library Grant	LSTA Creation Place Grant	Gilder Lehrman Created Equal Grant	Library State Aid	Total
\$ 29,611	\$ 28,326	\$ 206,902	\$ -	-	-	-	-	18,467	522,209
-	-	-	-	-	-	-	-	-	-
<u>29,611</u>	<u>28,326</u>	<u>206,902</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,467</u>	<u>522,209</u>
120	-	-	11	-	-	235	-	18,466	18,832
<u>120</u>	<u>-</u>	<u>-</u>	<u>11</u>	<u>-</u>	<u>-</u>	<u>235</u>	<u>-</u>	<u>18,466</u>	<u>18,832</u>
-	-	-	-	-	-	-	-	-	-
<u>29,491</u>	<u>28,326</u>	<u>206,902</u>	<u>(11)</u>	<u>-</u>	<u>-</u>	<u>(235)</u>	<u>-</u>	<u>1</u>	<u>503,377</u>
<u>29,491</u>	<u>28,326</u>	<u>206,902</u>	<u>(11)</u>	<u>-</u>	<u>-</u>	<u>(235)</u>	<u>-</u>	<u>1</u>	<u>503,377</u>
\$ 29,611	\$ 28,326	\$ 206,902	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,467	\$ 522,209

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended April 30, 2014

	Library Grants			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	0%
Total Revenues	-	-	-	0%
Expenditures				
Supplies	-	-	-	0%
Total Expenditures	-	-	-	0%
Excess of Revenues Over (Under) Expenditures	-	-	-	0%
Net Change in Fund Balance	-	-	-	0%
Fund Balance at Beginning of Year	19,670	19,670	-	100%
Fund Balance at End of Year	\$ 19,670	\$ 19,670	\$ -	100%

	Gilder Lehrman Institute Civil War Grant			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	\$ -	\$ -	0%
Total Revenues	-	-	-	0%
Expenditures				
Supplies	-	950	(950)	100%
Total Expenditures	-	950	(950)	100%
Excess of Revenues Over (Under) Expenditures	-	(950)	(950)	0%
Fund Balance at Beginning of Year	1,500	1,500	-	0%
Fund Balance at End of Year	\$ 1,500	\$ 550	\$ (950)	0%

	Del Webb Library Agreement			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	\$ 1,863	\$ 1,863	100%
Total Revenues	-	1,863	1,863	100%
Expenditures				
Capital	-	-	-	0%
Total Expenditures	-	-	-	0%
Excess of Revenues Over (Under) Expenditures	-	1,863	1,863	100%
Net Change in Fund Balance	-	1,863	1,863	100%
Fund Balance at Beginning of Year	196,462	196,462	-	0%
Fund Balance at End of Year	\$ 196,462	\$ 198,325	\$ 1,863	101%

	Public Library Foundation Grant			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	\$ -	\$ -	0%
Total Revenues	-	-	-	0%
Expenditures				
Supplies	-	-	-	0%
Total Expenditures	-	-	-	0%
Excess of Revenues Over (Under) Expenditures	-	-	-	0%
Net Change in Fund Balance	-	-	-	100%
Fund Balance at Beginning of Year	11	11	-	0%
Fund Balance at End of Year	\$ 11	\$ 11	\$ -	100%

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended April 30, 2014

Steedman Library Trust				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	\$ -	\$ -	0%
Total Revenues	-	-	-	0%
Expenditures				
Supplies	-	-	-	0%
Total Expenditures	-	-	-	0%
Excess of Revenues Over (Under) Expenditures	-	-	-	0%
Fund Balance at Beginning of Year	336	336	-	0%
Fund Balance at End of Year	\$ 336	\$ 336	\$ -	100%

Friends of HHI Library Grant				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	\$ 14,301	\$ 14,301	100%
Total Revenues	-	14,301	14,301	100%
Expenditures				
Supplies	-	13,875	(13,875)	100%
Total Expenditures	-	13,875	(13,875)	100%
Excess of Revenues Over (Under) Expenditures	-	426	426	100%
Net Change in Fund Balance	-	426	426	0%
Fund Balance at Beginning of Year	-	-	-	0%
Fund Balance at End of Year	\$ -	\$ 426	\$ 426	100%

Library Trust				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	\$ 700	\$ 700	100%
Total Revenues	-	700	700	100%
Expenditures				
Other	-	2,758	(2,758)	100%
Total Expenditures	-	2,758	(2,758)	100%
Net Change in Fund Balance	-	(2,058)	(2,058)	100%
Fund Balance at Beginning of Year	21,643	21,643	-	100%
Fund Balance at End of Year	\$ 21,643	\$ 19,585	\$ (2,058)	90%

Beaufort Library Special Trust				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Interest	\$ -	\$ -	\$ -	0%
Total Revenues	-	-	-	0%
Expenditures				
Supplies	-	912	(912)	100%
Total Expenditures	-	912	(912)	100%
Excess of Revenues Over (Under) Expenditures	-	(912)	(912)	-100%
Fund Balance at Beginning of Year	30,403	30,403	-	100%
Fund Balance at End of Year	\$ 30,403	\$ 29,491	\$ (912)	97%

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended April 30, 2014

Hilton Head Library Special Trust				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Interest	\$ -	\$ -	\$ -	0%
Total Revenues	-	-	-	0%
Expenditures				
Supplies	-	6,569	(6,569)	100%
Total Expenditures	-	6,569	(6,569)	100%
Excess of Revenues Over (Under) Expenditures	-	(6,569)	(6,569)	-100%
Fund Balance at Beginning of Year	34,895	34,895	-	100%
Fund Balance at End of Year	\$ 34,895	\$ 28,326	\$ (6,569)	81%

Library Special Trust				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Interest	\$ -	\$ -	\$ -	0%
Total Revenues	-	-	-	0%
Expenditures				
Capital	-	-	-	0%
Total Expenditures	-	-	-	0%
Excess of Revenues Over (Under) Expenditures	-	-	-	0%
Fund Balance at Beginning of Year	206,902	206,902	-	100%
Fund Balance at End of Year	\$ 206,902	\$ 206,902	\$ -	100%

LSTA Summer Reading Grant				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	516	\$ 516	100%
Total Revenues	-	516	516	100%
Expenditures				
Purchased Services	-	495	(495)	100%
Supplies	-	32	(32)	100%
Total Expenditures	-	527	(527.00)	100%
Excess of Revenues Over (Under) Expenditures	-	(11)	(11)	-100%
Fund Balance at Beginning of Year	-	-	-	0%
Fund Balance at End of Year	\$ -	\$ (11)	\$ (11)	-100%

LTAI Civil War Grant				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	500	\$ 500	100%
Total Revenues	-	500	500	100%
Expenditures				
Purchased Services	-	500	(500)	100%
Total Expenditures	-	500	(500)	100%
Excess of Revenues Over (Under) Expenditures	-	-	-	100%
Fund Balance at Beginning of Year	-	-	-	0%
Fund Balance at End of Year	\$ -	\$ -	\$ -	100%

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended April 30, 2014

Friends of Bluffton Library Grant				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	8,389	\$ 8,389	100%
Total Revenues	-	8,389	8,389	100%
Expenditures				
Supplies	-	8,389	(8,389)	100%
Total Expenditures	-	8,389	(8,389.00)	100%
Excess of Revenues Over (Under) Expenditures	-	-	-	100%
Fund Balance at Beginning of Year	-	-	-	100%
Fund Balance at End of Year	\$ -	\$ -	\$ -	100%

LSTA Creation Place Grant				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	25,000	17,709	\$ (7,291)	71%
Total Revenues	25,000	17,709	(7,291)	71%
Expenditures				
Purchased Services	7,400	1,367	6,033	18%
Supplies	17,600	16,577	1,023	94%
Total Expenditures	25,000	17,944	7,056	72%
Excess of Revenues Over (Under) Expenditures	-	(235)	(235)	-100%
Fund Balance at Beginning of Year	-	-	-	0%
Fund Balance at End of Year	\$ -	\$ (235)	\$ (235)	-100%

Gilder Lehrman Created Equal Grant				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	1,200	\$ 1,200	100%
Total Revenues	-	1,200	1,200	100%
Expenditures				
Purchased Services	-	1,200	(1,200)	0%
Supplies	-	-	-	0%
Total Expenditures	-	1,200	(1,200)	0%
Excess of Revenues Over (Under) Expenditures	-	-	-	100%
Fund Balance at Beginning of Year	-	-	-	0%
Fund Balance at End of Year	\$ -	\$ -	\$ -	100%

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	202,790	1	0%
Total Expenditures	202,791	202,790	1	0%
Excess of Revenues Over (Under) Expenditures	-	1	1	100%
Fund Balance at Beginning of Year	-	-	-	0%
Fund Balance at End of Year	\$ -	\$ 1	\$ 1	100%

Total				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ 25,000	\$ 45,178	\$ 20,178	181%
Intergovernmental	202,791	202,791	-	100%
Total Revenues	227,791	247,969	20,178	109%
Expenditures				
Supplies	220,391	250,557	(30,166)	114%
Purchased Services	7,400	3,099	4,301	42%
Other	-	2,758	(2,758)	100%
Total Expenditures	227,791	256,414	(28,623)	113%
Excess of Revenues Over (Under) Expenditures	-	(8,445)	(8,445)	-100%
Net Change in Fund Balance	-	(8,445)	(8,445)	-100%
Fund Balance at Beginning of Year	511,822	511,822	-	100%
Fund Balance at End of Year	\$ 511,822	\$ 503,377	\$ (8,445)	98%

UNAUDITED AND PRELIMINARY
Beaufort County
Library Impact Fees
For the Period Ending April 30, 2014

	HH/Daufuskie	Bluffton	Port Royal Island	Ladys Island/ St. Helena	Sheldon	Total
Beginning Fund Balance	73,650	344,920	597,557	208,475	43,790	1,268,392
Revenues						
Licenses and Permits	70,110	206,573	19,908	36,498	3,871	21,291
	70,110	206,573	19,908	36,498	3,871	21,291
Expenditures						
R.W. Chambers, Architect	(4,700)	-	-	-	-	(4,700)
Capital Outlay						
Bibliotheca	-	-	-	(194,394)	-	(194,394)
Transfer to Bluffton County TIF Fund	-	-	-	-	-	-
Transfer to 2006 Bonds Fund	-	-	-	(61,012)	-	(61,012)
	(4,700)	-	-	(255,406)	-	(148,987)
Total Revenues	70,110	206,573	19,908	36,498	3,871	336,960
Total Expenditures	(4,700)	-	-	(255,406)	-	(260,106)
Net Revenues (Expenditures)	65,410	206,573	19,908	(218,908)	3,871	76,854
Encumbered Fund Balance	99,000	-	-	-	-	-
Unencumbered Fund Balance	40,060	551,493	617,465	(10,433)	47,661	(6,086)
Ending Fund Balance	139,060	551,493	617,465	(10,433)	47,661	1,345,246