

**UNAUDITED AND PRELIMINARY**  
**BEAUFORT COUNTY LIBRARIES- GENERAL FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL**  
For the Period Ended June 30, 2013

	Annual Budget	Actual	Annual Variance Positive (Negative)	Annual Percent of Budget
<b>Revenues</b>				
Copy Fees	3,750	4,098	348	109%
Fines	87,500	97,392	9,892	111%
State Aid	<u>162,233</u>	<u>162,233</u>	<u>-</u>	<u>100%</u>
<b>Total Revenues</b>	<u>253,483</u>	<u>263,723</u>	<u>10,240</u>	<u>104%</u>
<b>Library Administration</b>				
Personnel	515,442	551,044	(35,602)	107%
Purchased Services	98,171	99,879	(1,708)	102%
Supplies	<u>69,031</u>	<u>51,330</u>	<u>17,701</u>	<u>74%</u>
<b>Total Library Administration Expenditures</b>	<u>682,644</u>	<u>702,253</u>	<u>(19,609)</u>	<u>103%</u>
<b>Beaufort Branch</b>				
Personnel	442,881	366,414	76,467	83%
Purchased Services	79,630	77,877	1,753	98%
Supplies	<u>11,129</u>	<u>10,784</u>	<u>345</u>	<u>97%</u>
<b>Total Beaufort Branch Expenditures</b>	<u>533,640</u>	<u>455,075</u>	<u>78,565</u>	<u>85%</u>
<b>Bluffton Branch</b>				
Personnel	419,818	395,802	24,016	94%
Purchased Services	85,694	70,866	14,828	83%
Supplies	<u>7,450</u>	<u>7,548</u>	<u>(98)</u>	<u>101%</u>
<b>Total Bluffton Branch Expenditures</b>	<u>512,962</u>	<u>474,216</u>	<u>38,746</u>	<u>92%</u>

<b>Hilton Head Branch</b>				
Personnel	454,315	404,324	49,991	89%
Purchased Services	88,680	78,557	10,123	89%
Supplies	17,435	16,643	792	95%
<b>Total Hilton Head Branch Expenditures</b>	<u>560,430</u>	<u>499,524</u>	<u>60,906</u>	<u>89%</u>
<b>Lobeco Branch</b>				
Personnel	110,080	108,063	2,017	98%
Purchased Services	17,564	9,891	7,673	56%
Supplies	5,818	5,742	76	99%
<b>Total Loceco Branch Expenditures</b>	<u>133,462</u>	<u>123,696</u>	<u>9,766</u>	<u>93%</u>
<b>St. Helena Branch</b>				
Personnel	449,128	332,894	116,234	74%
Purchased Services	72,319	48,679	23,640	67%
Supplies	8,477	9,025	(548)	106%
<b>Total St. Helena Branch Expenditures</b>	<u>529,924</u>	<u>390,598</u>	<u>139,326</u>	<u>74%</u>
<b>Library Technical Services</b>				
Personnel	253,005	239,238	13,767	95%
Purchased Services	22,820	20,403	2,417	89%
Supplies	205,900	207,487	(1,587)	101%
<b>Total Library Technical Services Expenditures</b>	<u>481,725</u>	<u>467,128</u>	<u>14,597</u>	<u>97%</u>
<b>Library SC Room</b>				
Personnel	87,566	88,994	(1,428)	102%
Purchased Services	5,734	4,818	916	84%
Supplies	5,927	4,688	1,239	79%
<b>Total Library SC Room Expenditures</b>	<u>99,227</u>	<u>98,500</u>	<u>727</u>	<u>99%</u>
<b>Library Personnel Benefits</b>				
Personnel	477,889	481,002	(3,113)	101%
<b>Total Library Personnel Benefits</b>	<u>477,889</u>	<u>481,002</u>	<u>(3,113)</u>	<u>101%</u>
<b>Total Expenditures</b>	<u>4,011,903</u>	<u>3,691,992</u>	<u>319,911</u>	<u>92%</u>
<b>Net Expenditures</b>	<u>(3,758,420)</u>	<u>(3,428,269)</u>	<u>330,151</u>	<u>91%</u>

**UNAUDITED AND PRELIMINARY**  
**BEAUFORT COUNTY, SOUTH CAROLINA**  
**COMBINING BALANCE SHEET**  
**LIBRARY SPECIAL REVENUE FUNDS**  
 June 30, 2013

	<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>State Lottery Funds Grant</u>
<b><u>ASSETS</u></b>						
Equity in Pooled Cash and Investments	\$ 19,669	\$ 1,500	\$ 196,264	\$ 11	\$ 335	\$ -
Total Assets	<u>19,669</u>	<u>1,500</u>	<u>196,264</u>	<u>11</u>	<u>335</u>	<u>-</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>						
<b><u>Liabilities</u></b>						
Accounts Payable	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>FUND BALANCE</u></b>						
Reserved for Encumbrances	-	-	-	-	-	-
Reserved for Special Revenue Funds	19,669	1,500	196,264	11	335	-
	<u>19,669</u>	<u>1,500</u>	<u>196,264</u>	<u>11</u>	<u>335</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 19,669</u>	<u>\$ 1,500</u>	<u>\$ 196,264</u>	<u>\$ 11</u>	<u>\$ 335</u>	<u>\$ -</u>

<u>LSTA One County Grant</u>	<u>LSTA Homework Center Grant</u>	<u>Friends of HHI Library Grant</u>	<u>Friends of Beaufort Library Grant</u>	<u>Library Trust</u>	<u>Beaufort Library Special Trust</u>	<u>Hilton Head Library Special Trust</u>	<u>Library Special Trust</u>	<u>Total</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,642</u>	<u>\$ 30,403</u>	<u>\$ 34,895</u>	<u>\$ 206,693</u>	<u>511,412</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,642</u>	<u>30,403</u>	<u>34,895</u>	<u>206,693</u>	<u>511,412</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,642</u>	<u>30,403</u>	<u>34,895</u>	<u>206,693</u>	<u>511,412</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,642</u>	<u>30,403</u>	<u>34,895</u>	<u>206,693</u>	<u>511,412</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,642</u>	<u>\$ 30,403</u>	<u>\$ 34,895</u>	<u>\$ 206,693</u>	<u>\$ 511,412</u>

**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 June 30, 2013**

	Library Grants			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Expenditures				
Supplies	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Excess of Revenues Over (Under) Expenditures	-	-	-	0%
Other Financing Sources (Uses)				
Transfers out	(3,022)	(3,021)	1	100%
Total Other Financing Sources (Uses)	<u>(3,022)</u>	<u>(3,021)</u>	<u>1</u>	<u>100%</u>
Net Change in Fund Balance	(3,022)	(3,021)	1	100%
Fund Balance at Beginning of Year	<u>22,690</u>	<u>22,690</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 19,668</u>	<u>\$ 19,669</u>	<u>\$ 1</u>	<u>100%</u>

**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 June 30, 2013**

	<u>Gilder Lehrman Institute Civil War Grant</u>			Percent of Budget
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	
Revenues				
Miscellaneous	\$ 1,000	\$ 1,500	\$ 500.0	150%
Total Revenues	<u>1,000</u>	<u>1,500</u>	<u>500</u>	<u>150%</u>
Expenditures				
Supplies	1,000	-	1,000	0%
Total Expenditures	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>0%</u>
Excess of Revenues Over (Under) Expenditures	-	1,500	1,500	<u>0%</u>
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>0%</u>

**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 June 30, 2013**

	<u>Del Webb Library Agreement</u>			Percent of Budget
	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)	
Revenues				
Miscellaneous	\$ 405	\$ 473	\$ 68	117%
Interest	<u>400</u>	<u>-</u>	<u>(400)</u>	<u>0%</u>
Total Revenues	<u>805</u>	<u>473</u>	<u>(332)</u>	<u>59%</u>
Expenditures				
Supplies	125,791	-	125,791	0%
Capital	<u>70,000</u>	<u>-</u>	<u>70,000</u>	<u>0%</u>
Total Expenditures	<u>195,791</u>	<u>-</u>	<u>195,791</u>	<u>0%</u>
Excess of Revenues Over (Under) Expenditures	(194,986)	473	195,459	0%
Other Financing Sources (Uses)				
Transfers In	<u>195,791</u>	<u>195,791</u>	<u>-</u>	<u>100%</u>
Total Other Financing Sources (Uses)	<u>195,791</u>	<u>195,791</u>	<u>-</u>	<u>100%</u>
Net Change in Fund Balance	805	196,264	195,459	<u>24381%</u>
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Fund Balance at End of Year	<u>\$ 805</u>	<u>\$ 196,264</u>	<u>\$ 195,459</u>	<u>24381%</u>

**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 June 30, 2013**

	<u>Public Library Foundation Grant</u>			Percent of Budget
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	
Revenues				
Miscellaneous	\$ -	\$ -	\$ -	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Expenditures				
Supplies	822	810	12	99%
Total Expenditures	<u>822</u>	<u>810</u>	<u>12</u>	<u>99%</u>
Excess of Revenues Over (Under) Expenditures	(822)	(810)	12	99%
Other Financing Sources (Uses)				
Transfers In	822	821	(1)	100%
Total Other Financing Sources (Uses)	<u>822</u>	<u>821</u>	<u>(1)</u>	<u>100%</u>
Net Change in Fund Balance	-	11	11	100%
Fund Balance at Beginning of Year	-	-	-	0%
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ 11</u>	<u>100%</u>



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**BEAUFORT COUNTY, SOUTH CAROLINA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**LIBRARY SPECIAL REVENUE FUNDS**  
For the Period Ended June 30, 2013

	Steedman Library Trust			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Miscellaneous	\$ 1,421	\$ 1,421	\$ -	100%
Total Revenues	<u>1,421</u>	<u>1,421</u>	<u>-</u>	<u>100%</u>
Expenditures				
Supplies	1,421	1,086	335	100%
Total Expenditures	<u>1,421</u>	<u>1,086</u>	<u>335</u>	<u>100%</u>
Excess of Revenues Over (Under) Expenditures	-	335	335	100%
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 335</u>	<u>\$ 335</u>	<u>100%</u>

**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 June 30, 2013

	State Lottery Funds Grant			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Intergovernmental	\$ 22,162	\$ 22,163	\$ 1	100%
Total Revenues	<u>22,162</u>	<u>22,163</u>	<u>1</u>	<u>100%</u>
Expenditures				
Supplies	22,162	22,163	(1)	100%
Total Expenditures	<u>22,162</u>	<u>22,163</u>	<u>(1)</u>	<u>100%</u>
Excess of Revenues Over (Under) Expenditures	-	-	-	100%
Fund Balance at Beginning of Year	-	-	-	0%
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>100%</u>

**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 June 30, 2013

	<u>LSTA One County Grant</u>			Percent of Budget
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	
Revenues				
Intergovernmental	\$ 11,091	\$ 11,091	\$ -	0%
Total Revenues	<u>11,091</u>	<u>11,091</u>	<u>-</u>	<u>0%</u>
Expenditures				
Purchased Services	10,089	10,087	2	100%
Supplies	<u>1,002</u>	<u>1,004</u>	<u>(2)</u>	<u>100%</u>
Total Expenditures	<u>11,091</u>	<u>11,091</u>	<u>-</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>100%</u>

**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 June 30, 2013**

	LSTA Homework Center Grant			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Intergovernmental	\$ 2,500	\$ 2,500	\$ -	100%
Total Revenues	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>100%</u>
Expenditures				
Purchased Services	2,500	2,500	-	100%
Total Expenditures	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>100%</u>
Excess of Revenues Over (Under) Expenditures	-	-	-	0%
Fund Balance at Beginning of Year	-	-	-	0%
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>100%</u>

**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 June 30, 2013**

	Friends of HHI Library Grant			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Miscellaneous	\$ 471	\$ 471	\$ -	100%
Total Revenues	<u>471</u>	<u>471</u>	<u>-</u>	<u>100%</u>
Expenditures				
Supplies	2,671	2,670	1	100%
Total Expenditures	<u>2,671</u>	<u>2,670</u>	<u>1</u>	<u>100%</u>
Excess of Revenues Over (Under) Expenditures	(2,200)	(2,199)	1	100%
Other Financing Sources (Uses)				
Transfers In	2,200	2,199	(1)	100%
Total Other Financing Sources (Uses)	<u>2,200</u>	<u>2,199</u>	<u>(1)</u>	<u>100%</u>
Net Change in Fund Balance	-	-	-	0%
Fund Balance at Beginning of Year	-	-	-	0%
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>100%</u>

**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 June 30, 2013

	Friends of Beaufort Library Grant			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Miscellaneous	\$ -	\$ 6,772	\$ 6,772	100%
Total Revenues	<u>-</u>	<u>6,772</u>	<u>6,772</u>	100%
Expenditures				
Supplies	-	6,772	(6,772)	100%
Total Expenditures	<u>-</u>	<u>6,772</u>	<u>(6,772)</u>	100%
Net Change in Fund Balance	-	-	-	0%
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	0%
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	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 June 30, 2013**

	Library Trust			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Miscellaneous	\$ 2,000	\$ 780	\$ (1,220)	39%
Total Revenues	<u>2,000</u>	<u>780</u>	<u>(1,220)</u>	<u>39%</u>
Expenditures				
Other	2,000	1,015	985	51%
Total Expenditures	<u>2,000</u>	<u>1,015</u>	<u>985</u>	<u>51%</u>
Net Change in Fund Balance	-	(235)	(235)	-100%
Fund Balance at Beginning of Year	<u>21,877</u>	<u>21,877</u>	-	100%
Fund Balance at End of Year	<u>\$ 21,877</u>	<u>\$ 21,642</u>	<u>\$ (235)</u>	<u>99%</u>

**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 June 30, 2013**

	Beaufort Library Special Trust			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Interest	\$ -	\$ -	\$ -	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Expenditures				
Supplies	1,000	4,552	(3,552)	455%
Capital	-	-	-	0%
Total Expenditures	<u>1,000</u>	<u>4,552</u>	<u>(3,552)</u>	<u>100%</u>
Excess of Revenues Over (Under) Expenditures	(1,000)	(4,552)	(3,552)	455%
Fund Balance at Beginning of Year	<u>34,955</u>	<u>34,955</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 33,955</u>	<u>\$ 30,403</u>	<u>\$ (3,552)</u>	<u>90%</u>



**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 June 30, 2013**

	Hilton Head Library Special Trust			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Interest	\$ -	\$ -	\$ -	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Expenditures				
Supplies	<u>12,000</u>	<u>6,972</u>	<u>5,028</u>	<u>58%</u>
Total Expenditures	<u>12,000</u>	<u>6,972</u>	<u>5,028</u>	<u>58%</u>
Excess of Revenues Over (Under) Expenditures	(12,000)	(6,972)	5,028	58%
Fund Balance at Beginning of Year	<u>41,867</u>	<u>41,867</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 29,867</u>	<u>\$ 34,895</u>	<u>\$ 5,028</u>	<u>117%</u>

**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 June 30, 2013**

	Library Special Trust			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Interest	\$ 400	\$ -	\$ (400)	0%
Total Revenues	400	-	(400)	0%
Expenditures				
Capital	6,693	-	6,693	0%
Total Expenditures	6,693	-	6,693	0%
Excess of Revenues Over (Under) Expenditures	(6,293)	-	6,293	0%
Fund Balance at Beginning of Year	206,693	206,693	-	100%
Fund Balance at End of Year	\$ 206,693	\$ 206,693	\$ -	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 June 30, 2013

	Total		Variance Positive (Negative)	Percent of Budget
	Budget	Actual		
Revenues				
Intergovernmental	\$ 35,753	\$ 35,754	\$ 1	100%
Interest	800	-	(800)	0%
Miscellaneous	5,297	11,417	6,120	216%
Total Revenues	<u>41,850</u>	<u>47,171</u>	<u>5,321</u>	<u>113%</u>
Expenditures				
Supplies	167,869	46,029	121,840	27%
Purchased Services	12,589	12,587	2	100%
Capital	76,693	-	76,693	0%
Other	2,000	1,015	985	51%
Total Expenditures	<u>259,151</u>	<u>59,631</u>	<u>199,520</u>	<u>23%</u>
Excess of Revenues Over (Under) Expenditures	(217,301)	(12,460)	204,841	6%
Other Financing Sources (Uses)				
Transfers In	198,813	198,811	(2)	100%
Transfers Out	(3,022)	(3,021)	1	100%
Total Other Financing Sources (Uses)	<u>195,791</u>	<u>195,790</u>	<u>(1)</u>	<u>100%</u>
Net Change in Fund Balance	(21,510)	183,330	204,840	-852%
Fund Balance at Beginning of Year	<u>328,082</u>	<u>328,082</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 306,572</u>	<u>\$ 511,412</u>	<u>\$ 204,840</u>	<u>167%</u>

**UNAUDITED AND PRELIMINARY**  
**Beaufort County**  
**Library Impact Fees**  
**For the Period Ending June 30, 2013**

	HH/Daufuskie	Bluffton	Port Royal Island	Ladys Island/ St. Helena	Sheldon	Total
<b>Beginning Fund Balance</b>	50,399	476,860	579,267	911,470	65,649	2,083,645
<b>Revenues</b>						
Licenses and Permits	51,092	253,223	17,696	53,641	7,742	383,394
<b>Transfers from 2006 Bonds Fund</b>	-	-	-	273,525	-	273,525
	51,092	253,223	17,696	327,166	7,742	656,919
<b>Expenditures</b>						
<b>Purchased Services</b>						
Library Materials						
Baker & Taylor Company	-	(5,450)	-	-	(12,848)	(18,298)
Brodart, Inc.	-	-	-	-	(4,900)	(4,900)
Bibliotheca	(27,775)	(28,143)	-	(131,170)	(5,908)	(192,996)
EBSCO	-	(250)	-	-	-	(250)
Recorded Books	-	(21)	-	-	-	(21)
Howell Gibson Hughes PA	-	-	-	(3,091)	-	(3,091)
Ingram Library Services	-	(1,285)	-	-	(157)	(1,442)
Island Packet	-	(170)	-	-	-	(170)
McNaughton Book Services	-	(6,042)	-	-	(711)	(6,752)
McNair Law Firm	-	-	-	(15,000)	-	(15,000)
Midwest Tape	(134)	(42)	-	-	-	(177)
Morning Star	-	(805)	-	-	-	(805)
Penworthy Company	-	(6,969)	-	-	-	(6,969)
Value Line Publishing	-	(898)	-	-	-	(898)
TEI Landmark Audio	-	(5,130)	-	-	(5,130)	(10,260)
YP	-	(63)	-	-	-	(63)
<b>Capital Outlay</b>						
Specialized Capital Equipment						
SCDOR	-	(1,347)	-	-	-	(1,347)
<b>Transfer to Bluffton County TIF Fund</b>	-	(328,942)	-	-	-	(328,942)
<b>Transfer to 2006 Bonds Fund</b>	-	-	-	(881,471)	-	(881,471)
	(27,909)	(385,557)	-	(1,030,732)	(29,653)	(1,473,851)
Total Revenues	51,092	253,223	17,696	327,166	7,742	656,919
Total Expenditures	(27,909)	(385,557)	-	(1,030,732)	(29,653)	(1,473,851)
Net Revenues (Expenditures)	23,183	(132,334)	17,696	(703,566)	(21,911)	(816,932)
Encumbered Fund Balance	2,652	2,652	-	49,071	2,652	57,027
Unencumbered Fund Balance	70,930	341,874	596,963	158,833	41,086	1,209,686
<b>Ending Fund Balance</b>	73,582	344,526	596,963	207,904	43,738	1,266,713