

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY LIBRARIES- GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Period Ended May 31, 2013

	Annual Budget	Year to Date Budget	Actual	Annual Variance Positive (Negative)	Annual Percent of Budget	Year to Date Variance Positive (Negative)
Revenues						
Copy Fees	3,750	3,438	3,842	92	102%	405
Fines	87,500	80,208	88,108	608	101%	7,900
State Aid	162,233	148,714	162,233	-	100%	13,519
Total Revenues	<u>253,483</u>	<u>232,359</u>	<u>254,183</u>	<u>700</u>	<u>100%</u>	<u>21,824</u>
Library Administration						
Personnel	515,442	472,489	509,104	6,338	99%	(36,616)
Purchased Services	98,171	89,990	92,746	5,425	94%	(2,756)
Supplies	69,031	63,278	20,533	48,498	30%	42,745
Total Library Administration Expenditures	<u>682,644</u>	<u>625,757</u>	<u>622,383</u>	<u>60,261</u>	<u>91%</u>	<u>3,374</u>
Beaufort Branch						
Personnel	442,881	405,974	335,451	107,430	76%	70,523
Purchased Services	78,380	71,848	71,184	7,196	91%	664
Supplies	12,379	11,347	10,475	1,904	85%	872
Total Beaufort Branch Expenditures	<u>533,640</u>	<u>489,170</u>	<u>417,110</u>	<u>116,530</u>	<u>78%</u>	<u>72,060</u>
Bluffton Branch						
Personnel	419,818	384,833	366,815	53,003	87%	18,018
Purchased Services	85,694	78,553	62,583	23,111	73%	15,970
Supplies	7,450	6,829	7,224	226	97%	(395)
Total Bluffton Branch Expenditures	<u>512,962</u>	<u>470,215</u>	<u>436,622</u>	<u>76,340</u>	<u>85%</u>	<u>33,593</u>

Hilton Head Branch

Personnel	454,315	416,455	372,667	81,648	82%	43,788
Purchased Services	88,680	81,290	69,653	19,027	79%	11,637
Supplies	17,435	15,982	16,377	1,058	94%	(395)
Total Hilton Head Branch Expenditures	<u>560,430</u>	<u>513,728</u>	<u>458,697</u>	<u>101,733</u>	<u>82%</u>	<u>55,031</u>

Lobeco Branch

Personnel	110,080	100,907	99,326	10,754	90%	1,581
Purchased Services	17,564	16,100	8,206	9,358	47%	7,894
Supplies	5,818	5,333	5,632	186	97%	(299)
Total Loceco Branch Expenditures	<u>133,462</u>	<u>122,340</u>	<u>113,164</u>	<u>20,298</u>	<u>85%</u>	<u>9,176</u>

St. Helena Branch

Personnel	449,128	411,701	299,554	149,574	67%	112,147
Purchased Services	72,319	66,292	33,126	39,193	46%	33,166
Supplies	8,477	7,771	8,975	(498)	106%	(1,204)
Total St. Helena Branch Expenditures	<u>529,924</u>	<u>485,764</u>	<u>341,655</u>	<u>188,269</u>	<u>64%</u>	<u>144,109</u>

Library Technical Services

Personnel	253,005	231,921	219,947	33,058	87%	11,974
Purchased Services	22,820	20,918	19,700	3,120	86%	1,218
Supplies	205,900	188,742	196,732	9,168	96%	(7,990)
Total Library Technical Services Expenditures	<u>481,725</u>	<u>441,581</u>	<u>436,379</u>	<u>45,346</u>	<u>91%</u>	<u>5,202</u>

Library SC Room

Personnel	87,566	80,269	82,142	5,424	94%	(1,873)
Purchased Services	5,734	5,256	4,941	793	86%	315
Supplies	5,927	5,433	4,688	1,239	79%	745
Total Library SC Room Expenditures	<u>99,227</u>	<u>90,958</u>	<u>91,771</u>	<u>7,456</u>	<u>92%</u>	<u>(813)</u>

Library Personnel Benefits

Personnel	477,889	438,065	440,183	37,706	92%	(2,118)
Total Library Personnel Benefits	<u>477,889</u>	<u>438,065</u>	<u>440,183</u>	<u>37,706</u>	<u>92%</u>	<u>(2,118)</u>

Total Expenditures

Total Expenditures	<u>4,011,903</u>	<u>3,677,578</u>	<u>3,357,964</u>	<u>653,939</u>	<u>84%</u>	<u>319,614</u>
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Net Expenditures

Net Expenditures	<u>(3,758,420)</u>	<u>(3,445,218)</u>	<u>(3,103,781)</u>	<u>654,639</u>	<u>83%</u>	<u>(297,790)</u>
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UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
LIBRARY SPECIAL REVENUE FUNDS
 May 31, 2013

	Library Grants	Gilder Lehrman Civil War Grant	Del Webb Library Agreement	Public Library Foundation Grant	Steedman Library Trust	State Lottery Funds Grant
<u>ASSETS</u>						
Equity in Pooled Cash and Investments	\$ 19,669	\$ 1,000	\$ 196,264	\$ 11	\$ 335	\$ -
Total Assets	<u>19,669</u>	<u>1,000</u>	<u>196,264</u>	<u>11</u>	<u>335</u>	<u>-</u>
<u>LIABILITIES AND FUND EQUITY</u>						
Liabilities						
Accounts Payable	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE</u>						
Reserved for Encumbrances	-	-	-	-	-	-
Reserved for Special Revenue Funds	19,669	1,000	196,264	11	335	-
	<u>19,669</u>	<u>1,000</u>	<u>196,264</u>	<u>11</u>	<u>335</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 19,669</u>	<u>\$ 1,000</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>
\$ -	\$ -	\$ -	\$ 5,724	\$ 22,173	\$ 30,403	\$ 37,094	\$ 206,693	519,366
<u>-</u>	<u>-</u>	<u>-</u>	<u>5,724</u>	<u>22,173</u>	<u>30,403</u>	<u>37,094</u>	<u>206,693</u>	<u>519,366</u>
-	-	-	-	-	-	1,925	-	1,925
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,925</u>	<u>-</u>	<u>1,925</u>
-	-	-	5,724	-	-	-	-	5,724
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,173</u>	<u>30,403</u>	<u>35,169</u>	<u>206,693</u>	<u>511,717</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>5,724</u>	<u>22,173</u>	<u>30,403</u>	<u>35,169</u>	<u>206,693</u>	<u>517,441</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,724</u>	<u>\$ 22,173</u>	<u>\$ 30,403</u>	<u>\$ 37,094</u>	<u>\$ 206,693</u>	<u>\$ 519,366</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 May 31, 2013

	Library Grants			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	0%
Total Revenues	-	-	-	0%
Expenditures				
Supplies	-	-	-	0%
Total Expenditures	-	-	-	0%
Excess of Revenues Over (Under) Expenditures	-	-	-	0%
Other Financing Sources (Uses)				
Transfers out	(3,022)	(3,021)	1	100%
Total Other Financing Sources (Uses)	(3,022)	(3,021)	1	100%
Net Change in Fund Balance	(3,022)	(3,021)	1	100%
Fund Balance at Beginning of Year	22,690	22,690	-	100%
Fund Balance at End of Year	\$ 19,668	\$ 19,669	\$ 1	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 May 31, 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	\$ 1,000	\$ -	100%
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>100%</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	-	1,000	1,000	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>\$ 1,000</u>	<u>\$ 1,000</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 May 31, 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	195,791	195,791	-	100%
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 May 31, 2013

	Public Library Foundation Grant			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ 11</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 May 31, 2013

	Steedman Library Trust			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Miscellaneous	\$ 1,421	\$ 1,421	\$ -	100%
Total Revenues	1,421	1,421	-	100%
Expenditures				
Supplies	1,421	1,086	335	100%
Total Expenditures	1,421	1,086	335	100%
Excess of Revenues Over (Under) Expenditures	-	335	335	100%
Fund Balance at Beginning of Year	-	-	-	0%
Fund Balance at End of Year	\$ -	\$ 335	\$ 335	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 May 31, 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 May 31, 2013

	LSTA One County Grant			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
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 May 31, 2013

	<u>LSTA Homework Center Grant</u>			Percent of Budget
	<u>Budget</u>	<u>Actual</u>	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 May 31, 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	<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 May 31, 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>	<u>100%</u>
Expenditures				
Supplies	-	1,048	(1,048)	100%
Total Expenditures	<u>-</u>	<u>1,048</u>	<u>(1,048)</u>	<u>100%</u>
Net Change in Fund Balance	-	5,724	5,724	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>\$ 5,724</u>	<u>\$ 5,724</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 May 31, 2013

	Library Trust			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Miscellaneous	\$ 2,000	\$ 1,280	\$ (720)	64%
Total Revenues	2,000	1,280	(720)	64%
Expenditures				
Other	2,000	984	1,016	49%
Total Expenditures	2,000	984	1,016	49%
Net Change in Fund Balance	-	296	296	-100%
Fund Balance at Beginning of Year	21,877	21,877	-	100%
Fund Balance at End of Year	\$ 21,877	\$ 22,173	\$ 296	101%

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 May 31, 2013

	<u>Beaufort Library Special Trust</u>			Percent of Budget
	<u>Budget</u>	<u>Actual</u>	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 May 31, 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	12,000	6,698	5,302	56%
Total Expenditures	<u>12,000</u>	<u>6,698</u>	<u>5,302</u>	<u>56%</u>
Excess of Revenues Over (Under) Expenditures	(12,000)	(6,698)	5,302	56%
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>\$ 35,169</u>	<u>\$ 5,302</u>	<u>118%</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 May 31, 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 May 31, 2013

	Total		Variance Positive (Negative)	Percent of Budget
	Budget	Actual		
Revenues				
Intergovernmental	\$ 35,753	\$ 35,754	\$ 1	100%
Interest	800	-	(800)	0%
Miscellaneous	<u>5,297</u>	<u>11,417</u>	<u>6,120</u>	<u>216%</u>
Total Revenues	<u>41,850</u>	<u>47,171</u>	<u>5,321</u>	<u>113%</u>
Expenditures				
Supplies	167,869	40,031	127,838	24%
Purchased Services	12,589	12,587	2	100%
Capital	76,693	-	76,693	0%
Other	<u>2,000</u>	<u>984</u>	<u>1,016</u>	<u>49%</u>
Total Expenditures	<u>259,151</u>	<u>53,602</u>	<u>205,549</u>	<u>21%</u>
Excess of Revenues Over (Under) Expenditures	(217,301)	(6,431)	210,870	3%
Other Financing Sources (Uses)				
Transfers In	198,813	198,811	(2)	100%
Transfers Out	<u>(3,022)</u>	<u>(3,021)</u>	<u>1</u>	<u>100%</u>
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)	189,359	210,869	-880%
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>\$ 517,441</u>	<u>\$ 210,869</u>	<u>169%</u>

UNAUDITED AND PRELIMINARY
Beaufort County
Library Impact Fees
May 31, 2013

	HH/Daufuskie	Bluffton	Port Royal Island	Ladys Island/ St. Helena	Sheldon	Total
Beginning Fund Balance	50,399	476,860	579,267	911,470	65,649	2,083,645
Revenues						
Licenses and Permits	38,936	159,255	12,719	47,558	7,189	265,657
Transfers from 2006 Bonds Fund	-	-	-	273,525	-	273,525
	38,936	159,255	12,719	321,083	7,189	539,182
Expenditures						
Purchased Services						
Library Materials						
Baker & Taylor Company	-	(5,506)	-	-	(12,793)	(18,299)
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)
Capital Outlay						
Specialized Capital Equipment						
SCDOR	-	(1,347)	-	-	-	(1,347)
Transfer to Bluffton County TIF Fund	-	(328,942)	-	-	-	(328,942)
Transfer to 2006 Bonds Fund	-	-	-	(881,471)	-	(881,471)
	(27,909)	(385,613)	-	(1,030,732)	(29,598)	(1,473,852)
Total Revenues	38,936	159,255	12,719	321,083	7,189	539,182
Total Expenditures	(27,909)	(385,613)	-	(1,030,732)	(29,598)	(1,473,852)
Net Revenues (Expenditures)	11,027	(226,358)	12,719	(709,649)	(22,409)	(934,670)
Encumbered Fund Balance	2,652	2,652	-	49,071	2,652	57,027
Unencumbered Fund Balance	58,774	247,850	591,986	152,750	40,588	1,091,948
Ending Fund Balance	61,426	250,502	591,986	201,821	43,240	1,148,975