

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY LIBRARIES- GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Period Ended November 30, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Percent of Budget</u>
Revenues				
Copy Fees	3,750	1,760	(1,990)	47%
Fines	87,500	37,908	(49,592)	43%
State Aid	<u>125,000</u>	<u>81,117</u>	<u>(43,883)</u>	<u>65%</u>
Total Revenues	<u>216,250</u>	<u>120,785</u>	<u>(95,465)</u>	<u>56%</u>
 Library Administration				
Personnel	515,442	236,494	278,948	46%
Purchased Services	95,024	46,069	48,955	48%
Supplies	<u>22,145</u>	<u>4,914</u>	<u>17,231</u>	<u>22%</u>
Total Library Administration Expenditures	<u>632,611</u>	<u>287,477</u>	<u>345,134</u>	<u>45%</u>
 Beaufort Branch				
Personnel	442,881	169,519	273,362	38%
Purchased Services	88,044	35,693	52,351	41%
Supplies	<u>12,501</u>	<u>2,883</u>	<u>9,618</u>	<u>23%</u>
Total Beaufort Branch Expenditures	<u>543,426</u>	<u>208,095</u>	<u>335,331</u>	<u>38%</u>
 Bluffton Branch				
Personnel	419,818	154,913	264,905	37%
Purchased Services	96,344	31,597	64,747	33%
Supplies	<u>6,790</u>	<u>2,540</u>	<u>4,250</u>	<u>37%</u>
Total Bluffton Branch Expenditures	<u>522,952</u>	<u>189,050</u>	<u>333,902</u>	<u>36%</u>

Hilton Head Branch

Personnel	454,315	170,316	283,999	37%
Purchased Services	98,640	34,160	64,480	35%
Supplies	17,465	3,431	14,034	20%
Total Hilton Head Branch Expenditures	<u>570,420</u>	<u>207,907</u>	<u>362,513</u>	<u>36%</u>

Lobeco Branch

Personnel	110,080	47,330	62,750	43%
Purchased Services	18,015	4,680	13,335	26%
Supplies	5,367	2,453	2,914	46%
Total Loceco Branch Expenditures	<u>133,462</u>	<u>54,463</u>	<u>78,999</u>	<u>41%</u>

St. Helena Branch

Personnel	449,128	102,013	347,115	23%
Purchased Services	91,999	1,537	90,462	2%
Supplies	8,200	1,989	6,211	24%
Total St. Helena Branch Expenditures	<u>549,327</u>	<u>105,539</u>	<u>443,788</u>	<u>19%</u>

Library Technical Services

Personnel	253,005	105,870	147,135	42%
Purchased Services	23,320	17,788	5,532	76%
Supplies	205,900	79,726	126,174	39%
Total Library Technical Services Expenditures	<u>482,225</u>	<u>203,384</u>	<u>278,841</u>	<u>42%</u>

Library SC Room

Personnel	87,566	37,652	49,914	43%
Purchased Services	5,650	3,115	2,535	55%
Supplies	6,375	594	5,781	9%
Total Library SC Room Expenditures	<u>99,591</u>	<u>41,361</u>	<u>58,230</u>	<u>42%</u>

Total Expenditures**Net Expenditures**

	<u>3,534,014</u>	<u>1,297,276</u>	<u>2,236,738</u>	<u>37%</u>
	<u>(3,317,764)</u>	<u>(1,176,491)</u>	<u>2,141,273</u>	<u>35%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
LIBRARY SPECIAL REVENUE FUNDS
November 30, 2012

	<u>Library Grants</u>	<u>Library Trust</u>	<u>Library Special Trust</u>	<u>Total</u>
<u>ASSETS</u>				
Equity in Pooled Cash and Investments	\$ 41,681	\$ 21,519	\$ 281,606	\$ 344,806
Total Assets	<u>41,681</u>	<u>21,519</u>	<u>281,606</u>	<u>344,806</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities				
Accounts Payable	-	-	1,022	1,022
Total Liabilities	<u>-</u>	<u>-</u>	<u>1,022</u>	<u>1,022</u>
<u>FUND BALANCE</u>				
Reserved for Special Revenue Funds	41,681	21,519	280,584	343,784
	<u>41,681</u>	<u>21,519</u>	<u>280,584</u>	<u>343,784</u>
Total Liabilities and Fund Balance	<u>\$ 41,681</u>	<u>\$ 21,519</u>	<u>\$ 281,606</u>	<u>\$ 344,806</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 November 30, 2012

	Library Grants			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Intergovernmental	\$ 25,000	\$ 35,754	\$ 10,754	143%
Miscellaneous	30,000	471	(29,529)	2%
Total Revenues	55,000	36,225	(18,775)	66%
Expenditures				
Supplies	55,000	17,234	37,766	31%
Total Expenditures	55,000	17,234	37,766	31%
Net Change in Fund Balance	-	18,991	18,991	100%
Fund Balance at Beginning of Year	22,690	22,690	-	100%
Fund Balance at End of Year	\$ 22,690	\$ 41,681	\$ 18,991	184%

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 November 30, 2012

	Library Trust		Variance Positive (Negative)	Percent of Budget
	Budget	Actual		
Revenues				
Miscellaneous	\$ 2,000	\$ 500	\$ (1,500)	25%
Total Revenues	2,000	500	(1,500)	25%
Expenditures				
Other	2,000	858	1,142	43%
Total Expenditures	2,000	858	1,142	43%
Net Change in Fund Balance	-	(358)	(358)	-100%
Fund Balance at Beginning of Year	21,877	21,877	-	100%
Fund Balance at End of Year	\$ 21,877	\$ 21,519	\$ (358)	98%

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 November 30, 2012

	Library Special Trust			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Interest	\$ 400	\$ -	\$ (400)	0%
Total Revenues	400	-	(400)	0%
Expenditures				
Supplies	18,693	2,931	15,762	16%
Total Expenditures	18,693	2,931	15,762	16%
Excess of Revenues Over (Under) Expenditures	(18,293)	(2,931)	15,362	16%
Fund Balance at Beginning of Year	283,515	283,515	-	100%
Fund Balance at End of Year	\$ 265,222	\$ 280,584	\$ 15,362	106%

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 November 30, 2012

	Total		Variance Positive (Negative)	Percent of Budget
	Budget	Actual		
Revenues				
Intergovernmental	25,000	35,754	10,754	143%
Interest	400	-	(400)	0%
Miscellaneous	32,000	971	(31,029)	3%
Total Revenues	<u>57,400</u>	<u>36,725</u>	<u>(20,675)</u>	<u>64%</u>
Expenditures				
Supplies	73,693	20,165	53,528	27%
Other	2,000	858	1,142	43%
Total Expenditures	<u>75,693</u>	<u>21,023</u>	<u>54,670</u>	<u>28%</u>
Excess of Revenues Over (Under) Expenditures	(18,293)	15,702	33,995	-86%
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>\$ 309,789</u>	<u>\$ 343,784</u>	<u>\$ 33,995</u>	<u>111%</u>

UNAUDITED AND PRELIMINARY
Beaufort County
Library Impact Fees
November 30, 2012

	Fund 921	Fund 923	Fund 925	Fund 926	Fund 928	Total
	HH/Daufuskie	Bluffton	Port Royal Island	Ladys Island/ St. Helena	Sheldon	
Beginning Fund Balance	50,399	476,860	579,267	911,470	65,649	2,083,645
Revenues						
Licenses and Permits	13,611	30,249	6,083	20,461	3,318	73,722
	13,611	30,249	6,083	20,461	3,318	73,722
Expenditures						
Purchased Services						
Library Materials						
Baker & Taylor Company	-	(5,690)	-	-	(12,541)	(18,231)
Brodart, Inc.	-	-	-	-	(4,900)	(4,900)
EBSCO	-	(250)	-	-	-	(250)
Recorded Books	-	(21)	-	-	-	(21)
Howell Gibson Hughes PA	-	-	-	(3,091)	-	(3,091)
Ingram Library Services	-	(1,285)	-	-	(143)	(1,429)
Island Packet	-	(170)	-	-	-	(170)
McNaughton Book Services	-	(6,042)	-	-	(711)	(6,752)
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	-	(1,347)	-	-	-	(1,347)
SCDOR	(134)	(28,712)	-	(3,091)	(23,425)	(55,362)
Total Revenues	13,611	30,249	6,083	20,461	3,318	73,722
Total Expenditures	(134)	(28,712)	-	(3,091)	(23,425)	(55,362)
Net Revenues (Expenditures)	13,477	1,537	6,083	17,370	(20,107)	18,360
Encumbered Fund Balance	30,426	30,795	-	326,354	8,560	396,135
Unencumbered Fund Balance	33,450	447,602	585,350	602,486	36,982	1,705,870
Ending Fund Balance	63,876	478,397	585,350	928,840	45,542	2,102,005