

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY LIBRARIES- GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Period Ended March 31, 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	2,400	3,161	(39)	99%	761
Fines	50,000	37,500	71,254	21,254	143%	33,754
Total Revenues	<u>53,200</u>	<u>39,900</u>	<u>74,415</u>	<u>21,215</u>	<u>140%</u>	<u>34,515</u>
Library Administration						
Personnel	583,170	437,378	390,953	192,217	67%	46,425
Purchased Services	98,301	73,726	63,888	34,413	65%	9,838
Supplies	17,775	13,331	19,060	(1,285)	107%	(5,729)
Total Library Administration Expenditures	<u>699,246</u>	<u>524,435</u>	<u>473,901</u>	<u>225,345</u>	<u>68%</u>	<u>50,534</u>
Beaufort Branch						
Personnel	387,125	290,344	299,472	87,653	77%	(9,128)
Purchased Services	88,115	66,086	73,383	14,732	83%	(7,297)
Supplies	7,765	5,824	7,545	220	97%	(1,721)
Total Beaufort Branch Expenditures	<u>483,005</u>	<u>362,254</u>	<u>380,400</u>	<u>102,605</u>	<u>79%</u>	<u>(18,146)</u>
Bluffton Branch						
Personnel	467,885	350,914	304,292	163,593	65%	46,622
Purchased Services	82,314	61,736	66,776	15,538	81%	(5,041)
Supplies	10,925	8,194	10,575	350	97%	(2,381)
Total Bluffton Branch Expenditures	<u>561,124</u>	<u>420,843</u>	<u>381,643</u>	<u>179,481</u>	<u>68%</u>	<u>39,200</u>
Hilton Head Branch						
Personnel	386,759	290,069	347,838	38,921	90%	(57,769)
Purchased Services	84,666	63,500	75,459	9,207	89%	(11,960)
Supplies	12,080	9,060	11,621	459	96%	(2,561)
Total Hilton Head Branch Expenditures	<u>483,505</u>	<u>362,629</u>	<u>434,918</u>	<u>48,587</u>	<u>90%</u>	<u>(72,289)</u>
Lobeco Branch						
Personnel	115,465	86,599	75,804	39,661	66%	10,795
Purchased Services	16,973	12,730	14,685	2,288	87%	(1,955)
Supplies	4,341	3,256	4,158	183	96%	(902)
Total Loceco Branch Expenditures	<u>136,779</u>	<u>102,584</u>	<u>94,647</u>	<u>42,132</u>	<u>69%</u>	<u>7,937</u>
St. Helena Branch						
Personnel	487,848	365,886	315,373	172,475	65%	50,513
Purchased Services	67,063	50,297	69,444	(2,381)	104%	(19,147)
Supplies	9,843	7,382	9,672	171	98%	(2,290)
Total St. Helena Branch Expenditures	<u>564,754</u>	<u>423,566</u>	<u>394,489</u>	<u>170,265</u>	<u>70%</u>	<u>29,077</u>
Library Technical Services						
Personnel	284,518	213,389	190,070	94,448	67%	23,319
Purchased Services	21,076	15,807	21,215	(139)	101%	(5,408)
Supplies	15,708	11,781	5,402	10,306	34%	6,379
Total Library Technical Services Expenditures	<u>321,302</u>	<u>240,977</u>	<u>216,687</u>	<u>104,615</u>	<u>67%</u>	<u>24,290</u>
Library SC Room						
Personnel	90,861	68,146	68,461	22,400	75%	(315)
Purchased Services	5,280	3,960	3,975	1,305	75%	(15)
Supplies	3,930	2,948	3,986	(56)	101%	(1,039)
Total Library SC Room Expenditures	<u>100,071</u>	<u>75,053</u>	<u>76,422</u>	<u>23,649</u>	<u>76%</u>	<u>(1,369)</u>
Library Personnel Benefits						
Personnel	459,876	344,907	386,175	73,701	84%	(41,268)
Total Library Personnel Benefits	<u>459,876</u>	<u>344,907</u>	<u>386,175</u>	<u>73,701</u>	<u>84%</u>	<u>(41,268)</u>
Total Expenditures	<u>3,809,662</u>	<u>2,857,247</u>	<u>2,839,282</u>	<u>970,380</u>	<u>75%</u>	<u>17,965</u>
Net Expenditures	<u>(3,756,462)</u>	<u>(2,817,347)</u>	<u>(2,764,867)</u>	<u>991,595</u>	<u>74%</u>	<u>16,551</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
LIBRARY SPECIAL REVENUE FUNDS
 March 31, 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	\$ 198,122	\$ 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>198,122</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>198,122</u>	<u>11</u>	<u>336</u>	<u>426</u>	<u>19,585</u>
	<u>19,670</u>	<u>550</u>	<u>198,122</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>\$ 198,122</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
\$ 30,298	\$ 29,947	\$ 206,902	\$ -	-	-	-	-	-	505,847
-	-	-	-	-	-	-	-	37,048	37,048
<u>30,298</u>	<u>29,947</u>	<u>206,902</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,048</u>	<u>542,895</u>
687	793	-	11	-	-	235	-	18,581	20,307
<u>687</u>	<u>793</u>	<u>-</u>	<u>11</u>	<u>-</u>	<u>-</u>	<u>235</u>	<u>-</u>	<u>18,581</u>	<u>20,307</u>
-	-	-	-	-	-	-	-	-	-
29,611	29,154	206,902	(11)	-	-	(235)	-	18,467	522,588
<u>29,611</u>	<u>29,154</u>	<u>206,902</u>	<u>(11)</u>	<u>-</u>	<u>-</u>	<u>(235)</u>	<u>-</u>	<u>18,467</u>	<u>522,588</u>
\$ 30,298	\$ 29,947	\$ 206,902	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,048	\$ 542,895

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 March 31, 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	\$ -	\$ 1,660	\$ 1,660	100%
Total Revenues	-	1,660	1,660	100%
Expenditures				
Capital	-	-	-	0%
Total Expenditures	-	-	-	0%
Excess of Revenues Over (Under) Expenditures	-	1,660	1,660	100%
Net Change in Fund Balance	-	1,660	1,660	100%
Fund Balance at Beginning of Year	196,462	196,462	-	0%
Fund Balance at End of Year	\$ 196,462	\$ 198,122	\$ 1,660	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 March 31, 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	-	792	(792)	100%
Total Expenditures	-	792	(792)	100%
Excess of Revenues Over (Under) Expenditures	-	(792)	(792)	-100%
Fund Balance at Beginning of Year	30,403	30,403	-	100%
Fund Balance at End of Year	\$ 30,403	\$ 29,611	\$ (792)	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 March 31, 2014

Hilton Head Library Special Trust				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Interest	\$ -	\$ -	\$ -	0%
Total Revenues	-	-	-	0%
Expenditures				
Supplies	-	5,741	(5,741)	100%
Total Expenditures	-	5,741	(5,741)	100%
Excess of Revenues Over (Under) Expenditures	-	(5,741)	(5,741)	-100%
Fund Balance at Beginning of Year	34,895	34,895	-	100%
Fund Balance at End of Year	\$ 34,895	\$ 29,154	\$ (5,741)	84%

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 March 31, 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	184,324	18,467	0%
Total Expenditures	202,791	184,324	18,467	0%
Excess of Revenues Over (Under) Expenditures	-	18,467	18,467	100%
Fund Balance at Beginning of Year	-	-	-	0%
Fund Balance at End of Year	\$ -	\$ 18,467	\$ 18,467	100%

Total				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ 25,000	\$ 44,975	\$ 19,975	180%
Intergovernmental	202,791	202,791	-	100%
Total Revenues	227,791	247,766	19,975	109%
Expenditures				
Supplies	220,391	231,143	(10,752)	105%
Purchased Services	7,400	3,099	4,301	42%
Other	-	2,758	(2,758)	100%
Total Expenditures	227,791	237,000	(9,209)	104%
Excess of Revenues Over (Under) Expenditures	-	10,766	10,766	-100%
Net Change in Fund Balance	-	10,766	10,766	-100%
Fund Balance at Beginning of Year	511,822	511,822	-	100%
Fund Balance at End of Year	\$ 511,822	\$ 522,588	\$ 10,766	102%

UNAUDITED AND PRELIMINARY
Beaufort County
Library Impact Fees
For the Period Ending March 31, 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	63,160	200,490	17,696	32,075	2,765	18,710
	63,160	200,490	17,696	32,075	2,765	18,710
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	63,160	200,490	17,696	32,075	2,765	316,186
Total Expenditures	(4,700)	-	-	(255,406)	-	(260,106)
Net Revenues (Expenditures)	58,460	200,490	17,696	(223,331)	2,765	56,080
Encumbered Fund Balance	99,000	-	-	-	-	-
Unencumbered Fund Balance	33,110	545,410	615,253	(14,856)	46,555	(8,666)
Ending Fund Balance	132,110	545,410	615,253	(14,856)	46,555	1,324,472