

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

	Annual Budget	Actual	Annual Variance Positive (Negative)	Annual Percent of Budget
Revenues				
Copy Fees	3,200	1,603	(1,597)	50%
Fines	50,000	39,171	(10,829)	78%
State Aid	<u>162,233</u>	<u>128,696</u>	<u>(33,537)</u>	<u>79%</u>
Total Revenues	<u>215,433</u>	<u>169,470</u>	<u>(45,963)</u>	<u>79%</u>
Library Administration				
Personnel	583,170	230,864	352,306	40%
Purchased Services	102,001	42,117	59,884	41%
Supplies	<u>24,375</u>	<u>11,295</u>	<u>13,080</u>	<u>46%</u>
Total Library Administration Expenditures	<u>709,546</u>	<u>284,276</u>	<u>425,270</u>	<u>40%</u>
Beaufort Branch				
Personnel	387,125	169,574	217,551	44%
Purchased Services	90,200	25,947	64,253	29%
Supplies	<u>12,500</u>	<u>5,608</u>	<u>6,892</u>	<u>45%</u>
Total Beaufort Branch Expenditures	<u>489,825</u>	<u>201,129</u>	<u>288,696</u>	<u>41%</u>
Bluffton Branch				
Personnel	467,885	176,404	291,481	38%
Purchased Services	89,709	23,935	65,774	27%
Supplies	<u>12,600</u>	<u>7,541</u>	<u>5,059</u>	<u>60%</u>
Total Bluffton Branch Expenditures	<u>570,194</u>	<u>207,880</u>	<u>362,314</u>	<u>36%</u>

Hilton Head Branch				
Personnel	386,759	187,373	199,386	48%
Purchased Services	89,910	30,540	59,370	34%
Supplies	15,900	8,829	7,071	56%
Total Hilton Head Branch Expenditures	<u>492,569</u>	<u>226,742</u>	<u>265,827</u>	<u>46%</u>
Lobeco Branch				
Personnel	115,465	37,972	77,493	33%
Purchased Services	19,409	1,005	18,404	5%
Supplies	4,600	2,558	2,042	56%
Total Loceco Branch Expenditures	<u>139,474</u>	<u>41,535</u>	<u>97,939</u>	<u>30%</u>
St. Helena Branch				
Personnel	487,848	183,086	304,762	38%
Purchased Services	69,899	32,009	37,890	46%
Supplies	13,900	7,071	6,829	51%
Total St. Helena Branch Expenditures	<u>571,647</u>	<u>222,166</u>	<u>349,481</u>	<u>39%</u>
Library Technical Services				
Personnel	284,518	109,247	175,271	38%
Purchased Services	22,210	18,598	3,612	84%
Supplies	130,400	118,927	11,473	91%
Total Library Technical Services Expenditures	<u>437,128</u>	<u>246,772</u>	<u>190,356</u>	<u>56%</u>
Library SC Room				
Personnel	90,861	38,407	52,454	42%
Purchased Services	5,650	2,814	2,836	50%
Supplies	5,125	1,223	3,902	24%
Total Library SC Room Expenditures	<u>101,636</u>	<u>42,444</u>	<u>59,192</u>	<u>42%</u>
Library Personnel Benefits				
Personnel	459,876	191,615	268,261	42%
Total Library Personnel Benefits	<u>459,876</u>	<u>191,615</u>	<u>268,261</u>	<u>42%</u>
Total Expenditures	<u>3,971,895</u>	<u>1,664,559</u>	<u>2,307,336</u>	<u>42%</u>
Net Expenditures	<u>(3,756,462)</u>	<u>(1,495,089)</u>	<u>2,261,373</u>	<u>40%</u>

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

	Library Grants	Gilder Lehrman Civil War Grant	Del Webb Library Agreement	Public Library Foundation Grant	Steedman Library Trust	State Lottery Funds Grant	LSTA One County Grant	LSTA Homework Center Grant	Friends of HHI Library Grant	Friends of Beaufort Library Grant
ASSETS										
Equity in Pooled Cash and Investments	\$ 19,670	\$ 550	\$ 197,582	\$ 11	\$ 336	\$ -	\$ -	\$ -	426	\$ -
Total Assets	<u>19,670</u>	<u>550</u>	<u>197,582</u>	<u>11</u>	<u>336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>426</u>	<u>-</u>
LIABILITIES AND FUND EQUITY										
Liabilities										
Accounts Payable	-	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE										
Reserved for Encumbrances	-	-	-	-	-	-	-	-	-	-
Reserved for Special Revenue Funds	19,670	550	197,582	11	336	-	-	-	426	-
	<u>19,670</u>	<u>550</u>	<u>197,582</u>	<u>11</u>	<u>336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>426</u>	<u>-</u>
Total Liabilities and Fund Balance	\$ <u>19,670</u>	\$ <u>550</u>	\$ <u>197,582</u>	\$ <u>11</u>	\$ <u>336</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>426</u>	\$ <u>-</u>

Library Trust	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 Lehman Created Equal Grant	Total
\$ 21,670	\$ 30,297	\$ 32,591	\$ 206,902	\$ -	127	5	-	1,200	511,367
<u>21,670</u>	<u>30,297</u>	<u>32,591</u>	<u>206,902</u>	<u>-</u>	<u>127</u>	<u>5</u>	<u>-</u>	<u>1,200</u>	<u>511,367</u>
-	-	-	-	11	-	-	16,603	-	16,614
-	-	-	-	<u>11</u>	<u>-</u>	<u>-</u>	<u>16,603</u>	<u>-</u>	<u>16,614</u>
-	-	-	-	-	-	-	1,110	-	1,110
21,670	30,297	32,591	206,902	(11)	127	5	(17,713)	1,200	493,643
<u>21,670</u>	<u>30,297</u>	<u>32,591</u>	<u>206,902</u>	<u>(11)</u>	<u>127</u>	<u>5</u>	<u>(16,603)</u>	<u>1,200</u>	<u>494,753</u>
\$ 21,670	\$ 30,297	\$ 32,591	\$ 206,902	\$ -	\$ 127	\$ 5	\$ -	\$ 1,200	\$ 511,367

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, 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%
Net Change in Fund Balance	-	-	-	0%
Fund Balance at Beginning of Year	<u>19,670</u>	<u>19,670</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 19,670</u>	<u>\$ 19,670</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 November 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	\$ -	\$ -	\$ -	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Expenditures				
Supplies	-	950	(950)	100%
Total Expenditures	<u>-</u>	<u>950</u>	<u>(950)</u>	<u>100%</u>
Excess of Revenues Over (Under) Expenditures	-	(950)	(950)	0%
Fund Balance at Beginning of Year	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>0%</u>
Fund Balance at End of Year	<u>\$ 1,500</u>	<u>\$ 550</u>	<u>\$ (950)</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 November 30, 2013

	<u>Del Webb Library Agreement</u>			Percent of Budget
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	
Revenues				
Miscellaneous	<u>\$ -</u>	<u>\$ 1,120</u>	<u>\$ 1,120</u>	<u>100%</u>
Total Revenues	<u>-</u>	<u>1,120</u>	<u>1,120</u>	<u>100%</u>
Expenditures				
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Excess of Revenues Over (Under) Expenditures	-	1,120	1,120	100%
Net Change in Fund Balance	-	1,120	1,120	100%
Fund Balance at Beginning of Year	<u>196,462</u>	<u>196,462</u>	<u>-</u>	<u>0%</u>
Fund Balance at End of Year	<u>\$ 196,462</u>	<u>\$ 197,582</u>	<u>\$ 1,120</u>	<u>101%</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, 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	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Excess of Revenues Over (Under) Expenditures	-	-	-	0%
Net Change in Fund Balance	-	-	-	<u>100%</u>
Fund Balance at Beginning of Year	<u>11</u>	<u>11</u>	<u>-</u>	<u>0%</u>
Fund Balance at End of Year	<u>\$ 11</u>	<u>\$ 11</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 November 30, 2013

	Steedman Library Trust			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Miscellaneous	\$ -	\$ -	\$ -	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%
Fund Balance at Beginning of Year	<u>336</u>	<u>336</u>	<u>-</u>	<u>0%</u>
Fund Balance at End of Year	<u>\$ 336</u>	<u>\$ 336</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 November 30, 2013

	State Lottery Funds Grant			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%
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 November 30, 2013

	LSTA One County Grant			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	0%
Total Revenues	-	-	-	0%
Expenditures				
Purchased Services	-	-	-	#DIV/0!
Supplies	-	-	-	100%
Total Expenditures	-	-	-	100%
Excess of Revenues Over (Under) Expenditures	-	-	-	0%
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 November 30, 2013

	LSTA Homework Center Grant			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Expenditures				
Purchased Services	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</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 November 30, 2013

	Friends of HHI Library Grant			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Miscellaneous	\$ -	\$ 14,301	\$ 14,301	100%
Total Revenues	<u>-</u>	<u>14,301</u>	<u>14,301</u>	<u>100%</u>
Expenditures				
Supplies	-	13,875	(13,875)	100%
Total Expenditures	<u>-</u>	<u>13,875</u>	<u>(13,875)</u>	<u>100%</u>
Excess of Revenues Over (Under) Expenditures	-	426	426	100%
Net Change in Fund Balance	-	426	426	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>\$ 426</u>	<u>\$ 426</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 November 30, 2013

	Friends of Beaufort Library 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	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</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 November 30, 2013

	Library Trust		Variance Positive (Negative)	Percent of Budget
	Budget	Actual		
Revenues				
Miscellaneous	\$ -	\$ 600	\$ 600	100%
Total Revenues	<u>-</u>	<u>600</u>	<u>600</u>	<u>100%</u>
Expenditures				
Other	-	573	(573)	100%
Total Expenditures	<u>-</u>	<u>573</u>	<u>(573)</u>	<u>100%</u>
Net Change in Fund Balance	-	27	27	100%
Fund Balance at Beginning of Year	<u>21,643</u>	<u>21,643</u>	-	100%
Fund Balance at End of Year	<u>\$ 21,643</u>	<u>\$ 21,670</u>	<u>\$ 27</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 November 30, 2013

	Beaufort Library Special Trust			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Interest	\$ -	\$ -	\$ -	0%
Total Revenues	-	-	-	0%
Expenditures				
Supplies	-	106	(106)	100%
Total Expenditures	-	106	(106)	100%
Excess of Revenues Over (Under) Expenditures	-	(106)	(106)	-100%
Fund Balance at Beginning of Year	30,403	30,403	-	100%
Fund Balance at End of Year	\$ 30,403	\$ 30,297	\$ (106)	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 November 30, 2013

	Hilton Head Library Special Trust			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Interest	\$ -	\$ -	\$ -	0%
Total Revenues	-	-	-	0%
Expenditures				
Supplies	-	2,304	(2,304)	100%
Total Expenditures	-	2,304	(2,304)	100%
Excess of Revenues Over (Under) Expenditures	-	(2,304)	(2,304)	-100%
Fund Balance at Beginning of Year	34,895	34,895	-	100%
Fund Balance at End of Year	\$ 34,895	\$ 32,591	\$ (2,304)	93%

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, 2013

	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				
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Excess of Revenues Over (Under) Expenditures	-	-	-	0%
Fund Balance at Beginning of Year	<u>206,902</u>	<u>206,902</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 206,902</u>	<u>\$ 206,902</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 November 30, 2013

	<u>LSTA Summer Reading Grant</u>			Percent of Budget
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	
Revenues				
Miscellaneous	\$ -	516	\$ 516	100%
Total Revenues	<u>-</u>	<u>516</u>	<u>516</u>	<u>100%</u>
Expenditures				
Purchased Services	-	495	(495)	100%
Supplies	-	32	(32)	100%
Total Expenditures	<u>-</u>	<u>527</u>	<u>(527.00)</u>	<u>100%</u>
Excess of Revenues Over (Under) Expenditures	-	(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 November 30, 2013

	LTAI Civil War Grant			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Miscellaneous	\$ -	500	\$ 500	100%
Total Revenues	-	500	500	100%
Expenditures				
Purchased Services	-	373	(373)	100%
Total Expenditures	-	373	(373)	100%
Excess of Revenues Over (Under) Expenditures	-	127	127	100%
Fund Balance at Beginning of Year	-	-	-	0%
Fund Balance at End of Year	\$ -	\$ 127	\$ 127	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 November 30, 2013

	Friends of Bluffton Library Grant			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Miscellaneous	\$ -	8,389	\$ 8,389	100%
Total Revenues	<u>-</u>	<u>8,389</u>	<u>8,389</u>	<u>100%</u>
Expenditures				
Supplies	-	8,384	(8,384)	100%
Total Expenditures	<u>-</u>	<u>8,384</u>	<u>(8,384.00)</u>	<u>100%</u>
Excess of Revenues Over (Under) Expenditures	-	5	5	100%
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 5</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 November 30, 2013

	<u>LSTA Creation Place Grant</u>			Percent of Budget
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	
Revenues				
Miscellaneous	25,000	-	\$ (25,000)	0%
Total Revenues	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>	<u>0%</u>
Expenditures				
Purchased Services	7,400	1,369	6,031	19%
Supplies	17,600	15,234	2,366	87%
Total Expenditures	<u>25,000</u>	<u>16,603</u>	<u>8,397</u>	<u>66%</u>
Excess of Revenues Over (Under) Expenditures	-	(16,603)	(16,603)	-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>\$ (16,603)</u>	<u>\$ (16,603)</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 November 30, 2013

	<u>Gilder Lehrman Created Equal Grant</u>			Percent of Budget
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	
Revenues				
Miscellaneous	\$ -	1,200	\$ 1,200	100%
Total Revenues	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>100%</u>
Expenditures				
Supplies	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Excess of Revenues Over (Under) Expenditures	-	1,200	1,200	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>\$ 1,200</u>	<u>\$ 1,200</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 November 30, 2013

	Total		Variance Positive (Negative)	Percent of Budget
	Budget	Actual		
Revenues				
Miscellaneous	25,000	26,626	1,626	107%
Total Revenues	<u>25,000</u>	<u>26,626</u>	<u>1,626</u>	<u>107%</u>
Expenditures				
Supplies	17,600	41,348	(23,748)	235%
Purchased Services	7,400	1,774	5,626	24%
Other	-	573	(573)	100%
Total Expenditures	<u>25,000</u>	<u>43,695</u>	<u>(18,695)</u>	<u>175%</u>
Excess of Revenues Over (Under) Expenditures	-	(17,069)	(17,069)	-100%
Net Change in Fund Balance	-	(17,069)	(17,069)	-100%
Fund Balance at Beginning of Year	<u>511,822</u>	<u>511,822</u>	-	<u>100%</u>
Fund Balance at End of Year	<u>\$ 511,822</u>	<u>\$ 494,753</u>	<u>\$ (17,069)</u>	<u>97%</u>

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

	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	30,369	18,840	5,530	17,143	1,106	72,988
Transfers from 2006 Bonds Fund	-	-	-	-	-	-
	30,369	18,840	5,530	17,143	1,106	72,988
Expenditures						
Purchased Services						
Library Materials						
R.W. Chambers, Architect	(4,700)	-	-	-	-	(4,700)
Capital Outlay						
Specialized Capital Equipment						
SCDOR	-	-	-	-	-	-
Transfer to Bluffton County TIF Fund	-	-	-	-	-	-
Transfer to 2006 Bonds Fund	-	-	-	-	-	-
	(4,700)	-	-	-	-	(4,700)
Total Revenues	30,369	18,840	5,530	17,143	1,106	72,988
Total Expenditures	(4,700)	-	-	-	-	(4,700)
Net Revenues (Expenditures)	25,669	18,840	5,530	17,143	1,106	68,288
Encumbered Fund Balance	99,000	-	-	48,278	-	147,278
Unencumbered Fund Balance	319	363,760	603,087	177,340	44,896	1,189,402
Ending Fund Balance	99,319	363,760	603,087	225,618	44,896	1,336,680