

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
PARKS AND LEISURE SERVICES
For the Period Ending October 31, 2013

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	2,500	2,500	500	(2,000)	20%
After School	54,000	54,000	31,705	(22,295)	59%
Late Fees	17,000	17,000	6,500	(10,500)	38%
Cheerleading	5,250	5,250	3,891	(1,359)	74%
Property Rentals	31,000	31,000	11,666	(19,334)	38%
Youth Soccer- South	85,000	85,000	38,080	(46,920)	45%
Youth Soccer- North	45,000	45,000	19,616	(25,384)	44%
Youth Baseball	35,000	35,000	1,335	(33,665)	4%
Youth Football	24,700	24,700	21,476	(3,224)	87%
Youth Basketball	50,000	50,000	45,225	(4,775)	90%
Youth Softball	1,000	1,000	-	(1,000)	0%
Athletic Fees- Sponsorships	15,000	15,000	4,968	(10,032)	33%
Youth Flag Football	2,000	2,000	3,295	1,295	165%
Adult Softball	25,000	25,000	12,265	(12,735)	49%
Adult Basketball	2,500.00	2,500	985	(1,515)	39%
Summer Camp Fees	120,000	120,000	1,060	(118,940)	1%
Intercession Fees	10,500	10,500	608	(9,892)	6%
Pool Admissions	25,500	25,500	16,674	(8,826)	65%
Aquatic Rentals	9,000	9,000	4,166	(4,834)	46%
Aquatic Contract Programs	4,000	4,000	-	(4,000)	0%
Swimming Lessons Fees	9,000	9,000	4,825	(4,175)	54%
Miscellaneous	-	-	1,917	1,917	100%
Donations	-	-	5	5	100%
Video Reimbursements	-	-	15	15	100%
T-Shirt Sales	-	-	15	15	100%
Center Admissions	1,200	1,200	381	(819)	32%
Credit Card Convenience Fees	-	-	1,849	1,849	100%
Discounts and Refunds	-	-	(7,865)	(7,865)	-100%
Total Revenues	<u>574,150</u>	<u>574,150</u>	<u>225,157</u>	<u>(348,993)</u>	<u>39%</u>

Expenditures	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Percent of Budget</u>
Central Administration					
Personnel	190,829	190,829	56,630	134,199	30%
Purchased Services	98,396	98,396	47,686	50,710	48%
Supplies	10,960	10,960	5,345	5,615	49%
Capital	-	-	15,883	(15,883)	100%
	<u>300,185</u>	<u>300,185</u>	<u>125,544</u>	<u>174,641</u>	<u>42%</u>
Summer Program					
Personnel	97,000	97,000	129,977	(32,977)	134%
Purchased Services	-	-	1,622	(1,622)	100%
Supplies	10,500	10,500	82	10,418	1%
	<u>107,500</u>	<u>107,500</u>	<u>131,681</u>	<u>(24,181)</u>	<u>122%</u>
Aquatics Program					
Personnel	778,576	778,576	271,355	507,221	35%
Purchased Services	231,431	231,431	67,899	163,532	29%
Supplies	19,000	19,000	10,887	8,113	57%
Direct Subsidies	60,000	60,000	60,000	-	100%
	<u>1,089,007</u>	<u>1,089,007</u>	<u>410,141</u>	<u>678,866</u>	<u>38%</u>
Hilton Head Programs					
Direct Subsidies	80,000	80,000	40,000	40,000	50%
	<u>80,000</u>	<u>80,000</u>	<u>40,000</u>	<u>40,000</u>	<u>50%</u>
Bluffton Programs					
Purchased Services	74,000	74,000	21,798	52,202	29%
Supplies	72,010	72,010	16,412	55,598	23%
	<u>146,010</u>	<u>146,010</u>	<u>38,210</u>	<u>107,800</u>	<u>26%</u>
Athletic Programs					
Personnel	427,940	427,940	101,910	326,030	24%
Purchased Services	526,130	526,130	165,564	360,566	31%
Supplies	70,800	70,800	14,019	56,781	20%
	<u>1,024,870</u>	<u>1,024,870</u>	<u>281,493</u>	<u>743,377</u>	<u>27%</u>
Recreation Centers					
Personnel	272,621	272,621	84,991	187,630	31%
Purchased Services	220,704	220,704	100,818	119,886	46%
Supplies	21,700	21,700	7,744	13,956	36%
	<u>515,025</u>	<u>515,025</u>	<u>193,553</u>	<u>321,472</u>	<u>38%</u>
Total Expenditures	<u>3,262,597</u>	<u>3,262,597</u>	<u>1,220,622</u>	<u>2,041,975</u>	<u>37%</u>
Net Expenditures	<u>(2,688,447)</u>	<u>(2,688,447)</u>	<u>(995,465)</u>	<u>(1,692,982)</u>	<u>37%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
PARKS AND LEISURE SERVICES
For the Period Ending October 31, 2012

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	39,500	39,500	500	(39,000)	1%
Aerobics	1,100	1,100	150	(950)	14%
Arts	4,000	4,000.00	-	(4,000)	0%
After School	54,000	54,000	24,680	(29,320)	46%
Late Fees	15,000	15,000	11,208	(3,792)	75%
Cheerleading	4,500	4,500	5,500	1,000	122%
Property Rentals	23,000	23,000	9,473	(13,527)	41%
Youth Soccer- South	85,000	85,000	31,130	(53,870)	37%
Youth Soccer- North	50,000	50,000	18,315	(31,685)	37%
Youth Baseball	35,000	35,000	2,640	(32,360)	8%
Youth Football	19,000	19,000	22,530	3,530	119%
Youth Basketball	52,500	52,500	52,775	275	101%
Youth Softball	8,500	8,500	-	(8,500)	0%
Athletic Fees- Sponsorships	15,000	15,000	8,100	(6,900)	54%
Youth Flag Football	5,000.00	5,000	2,000	(3,000)	40%
Adult Softball	27,500	27,500	13,290	(14,210)	48%
Summer Camp Fees	150,000	150,000	951	(149,049)	1%
Intercession Fees	10,500	10,500	2,975	(7,525)	28%
Pool Admissions	35,000	35,000	18,406	(16,594)	53%
Aquatic Rentals	-	-	2,892	2,892	100%
Aquatic Contract Programs	-	-	3,965	3,965	100%
Swimming Lessons Fees	-	-	4,237	4,237	100%
Miscellaneous	4,500	4,500	649	(3,851)	14%
Video Reimbursements	-	-	720	720	100%
T-Shirt Sales	-	-	1,720	1,720	100%
Center Admissions	1,200	1,200	297	(903)	25%
Credit Card Convenience Fees	-	-	1,470	1,470	100%
Discounts and Refunds	-	-	(5,853)	(5,853)	-100%
Total Revenues	<u>639,800</u>	<u>639,800</u>	<u>236,440</u>	<u>(403,360)</u>	<u>37%</u>

Expenditures	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Percent of Budget</u>
Central Administration					
Personnel	270,900	270,900	65,820	205,080	24%
Purchased Services	81,550	82,050	50,218	31,832	61%
Supplies	10,100	10,100	6,105	3,995	60%
	<u>362,550</u>	<u>363,050</u>	<u>122,143</u>	<u>240,907</u>	<u>34%</u>
Summer Program					
Personnel	109,000	109,000	132,476	(23,476)	122%
Supplies	5,500	5,500	3,061	2,439	56%
	<u>114,500</u>	<u>114,500</u>	<u>135,537</u>	<u>(21,037)</u>	<u>118%</u>
Aquatics Program					
Personnel	750,541	750,541	241,926	508,615	32%
Purchased Services	235,641	235,641	61,530	174,111	26%
Supplies	21,200	21,200	6,600	14,600	31%
Capital	80,000	80,000	-	80,000	0%
Direct Subsidies	60,000	60,000	60,000	-	100%
	<u>1,147,382</u>	<u>1,147,382</u>	<u>370,056</u>	<u>777,326</u>	<u>32%</u>
Hilton Head Programs					
Direct Subsidies	80,000	80,000	40,000	40,000	50%
	<u>80,000</u>	<u>80,000</u>	<u>40,000</u>	<u>40,000</u>	<u>50%</u>
Bluffton Programs					
Purchased Services	76,700	76,700	19,536	57,164	25%
Supplies	45,300	45,300	15,303	29,997	34%
	<u>122,000</u>	<u>122,000</u>	<u>34,839</u>	<u>87,161</u>	<u>29%</u>
Athletic Programs					
Personnel	339,787	339,787	75,087	264,700	22%
Purchased Services	447,062	447,062	146,011	301,051	33%
Supplies	125,800	125,800	19,593	106,207	16%
	<u>912,649</u>	<u>912,649</u>	<u>240,691</u>	<u>671,958</u>	<u>26%</u>
Recreation Centers					
Personnel	294,172	294,172	100,140	194,032	34%
Purchased Services	226,100	226,100	91,231	134,869	40%
Supplies	24,000	24,000	9,001	14,999	38%
Capital	4,000	4,000	-	4,000	0%
	<u>548,272</u>	<u>548,272</u>	<u>200,372</u>	<u>347,900</u>	<u>37%</u>
Total Expenditures	<u>3,287,353</u>	<u>3,287,853</u>	<u>1,143,638</u>	<u>2,144,215</u>	<u>35%</u>
Net Expenditures	<u>(2,647,553)</u>	<u>(2,648,053)</u>	<u>(907,198)</u>	<u>(1,740,855)</u>	<u>34%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES
October 31, 2013

	PALS Capital Program	PALS Impact Fees	State PARD Grants	Summer Nutrition Program Grants	YMCA Donations	Special Events	Total
ASSETS							
Equity in Pooled Cash and Investments	\$ 61,748	\$ 2,502,680	\$ -	\$ 34,565	\$ -	\$ 59,266	\$ 2,658,259
Receivables, Net	-	-	-	-	-	-	-
Total Assets	61,748	2,502,680	-	34,565	-	59,266	2,658,259
LIABILITIES AND FUND EQUITY							
Liabilities							
Accounts Payable	\$ -	\$ 3,809	\$ -	\$ -	\$ -	\$ 2,443	\$ 6,252
Accrued Payroll	-	-	-	163	-	-	163
Total Liabilities	-	3,809	-	163	-	2,443	6,415
FUND BALANCE							
Reserved for Encumbrances	-	6,694	-	-	-	-	6,694.00
Reserved for Special Revenue Funds	61,748	2,492,177	-	34,402	-	56,823	2,645,150
	61,748	2,498,871	-	34,402	-	56,823	2,651,844
Total Liabilities and Fund Balance	\$ 61,748	\$ 2,502,680	\$ -	\$ 34,565	\$ -	\$ 59,266	\$ 2,658,259

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES
For the Period Ending October 31, 2013

	PALS Capital Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services- \$5 Fee	\$ -	\$ 8,709	\$ 8,709
Total Revenues	-	8,709	8,709
Expenditures			
Other	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	8,709	8,709
Fund Balance at Beginning of Year	53,039	53,039	-
Fund Balance at End of Year	\$ 53,039	\$ 61,748	\$ 8,709

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES
For the Period Ending October 31, 2013

	PALS Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 20,000	\$ 46,225	\$ 26,225
Interest	500	-	(500)
Total Revenues	<u>\$ 20,500</u>	<u>\$ 46,225</u>	<u>\$ 25,725</u>
Expenditures			
Purchased Services	18,008	18,008	-
Capital	421,336	10,822	410,514
Total Expenditures	<u>\$ 439,344</u>	<u>\$ 28,830</u>	<u>\$ 410,514</u>
Excess of Revenues Over (Under) Expenditures	\$ (418,844)	\$ 17,395	\$ 436,239
Fund Balance at Beginning of Year	<u>\$ 2,481,476</u>	<u>\$ 2,481,476</u>	<u>\$ -</u>
Fund Balance at End of Year	<u>\$ 2,062,632</u>	<u>\$ 2,498,871</u>	<u>\$ 436,239</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES
For the Period Ending October 31, 2013

	State PARD Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Total Revenues	-	-	\$ -
Expenditures			
Capital	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ -	\$ -

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES
For the Period Ending October 31, 2013

	Summer Nutrition Program Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 277,826	\$ 277,826
Total Revenues	-	277,826	277,826
Expenditures			
Personnel	-	31,468	(31,468)
Purchased Services	-	234,072	(234,072)
Total Expenditures	-	265,540	(265,540)
Excess of Revenues Over (Under) Expenditures	-	12,286	12,286
Fund Balance at Beginning of Year	22,116	22,116	-
Fund Balance at End of Year	\$ 22,116	\$ 34,402	\$ 12,286

UNAUDITED AND PRELIMINARY
 BEAUFORT COUNTY, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES
 For the Period Ending October 31, 2013

	YMCA Donations		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ -	\$ -

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES
For the Period Ending October 31, 2013

	Special Events		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Charge for Services	\$ -	\$ 43,758	\$ 43,758
Total Revenues	<u>-</u>	<u>43,758</u>	<u>43,758</u>
Purchased Services	-	17,181	17,181
Supplies	-	17,227	17,227
Total Expenditures	<u>-</u>	<u>34,408</u>	<u>34,408</u>
Excess of Revenues Over (Under) Expenditures	-	9,350	78,166
Fund Balance at Beginning of Year	<u>47,473</u>	<u>47,473</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 47,473</u>	<u>\$ 56,823</u>	<u>\$ 78,166</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES
For the Period Ending October 31, 2013

	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Licenses and Permits	\$ 20,000	\$ 46,225	\$ 26,225
Charge for Services	-	52,467	52,467
Intergovernmental	-	277,826	277,826
Interest	500	-	(500)
Total Revenues	<u>20,500</u>	<u>376,518</u>	<u>356,018</u>
Expenditures			
Cultural and Recreation			
Personnel	-	31,468	(31,468)
Purchased Services	-	269,261	(269,261)
Supplies	-	17,227	(17,227)
Capital	421,336	10,822	410,514
Total Expenditures	<u>421,336</u>	<u>328,778</u>	<u>92,558</u>
Excess of Revenues Over (Under) Expenditures	(400,836)	47,740	448,576
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(400,836)	47,740	448,576
Fund Balance at Beginning of Year	<u>2,604,104</u>	<u>2,604,104</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 2,203,268</u>	<u>\$ 2,651,844</u>	<u>\$ 448,576</u>

**Beaufort County
PALS Impact Fees
For period ending October 31, 2013 - Unaudited and Preliminary**

	<u>Daufuskie</u>	<u>Bluffton</u>	<u>Port Royal</u>	<u>Ladys Island</u>	<u>St. Helena</u>	<u>Total</u>
Beginning Fund Balance	483	1,642,973	2,408	13,440	822,172	2,481,476
Revenues						
Licenses and Permits	-	31,905	647	3,861	9,812	46,225
Interest	-	-	-	-	-	-
	-	31,905	647	3,861	9,812	46,225
Expenditures						
Capital						
John Deere Landscapes	-	-	(407)	-	-	(407)
NSCS- Hardeeville	-	-	(636)	-	-	(636)
Beaufort Engineering Services	-	-	-	-	(16,728)	(16,728)
Beaufort Design Build	-	(5,273)	-	-	-	(5,273)
Easy Rentals Inc.	-	(568)	-	-	-	(568)
Atlas Surveying Inc.	-	(500)	-	-	-	(500)
Lowe's	-	(27)	-	-	-	(27)
R.W. Chambers, Architect	-	-	(2,500)	-	-	(2,500)
Accurate Reproductions	-	(503)	(399)	-	(139)	(1,041)
Lowcountry Concrete	-	-	(382)	-	-	(382)
Island Packet	-	(139)	(130)	-	-	(269)
Gasque & Associates	-	-	-	-	(500)	(500)
	-	(7,009)	(4,454)	-	(17,366)	(28,830)
Total Revenues	-	31,905	647	3,861	9,812	46,225
Total Expenditures	-	(7,009)	(4,454)	-	(17,366)	(28,830)
Net Revenues (Expenditures)	-	24,896	(3,807)	3,861	(7,554)	17,395
Encumbered Portion of Fund Balance	-	-	1,750	-	4,944	6,694
Unencumbered Portion of Fund Balance	483	1,667,869	(3,149)	17,301	809,674	2,492,177
Ending Fund Balance	<u>483</u>	<u>1,667,869</u>	<u>(1,399)</u>	<u>17,301</u>	<u>814,618</u>	<u>2,498,871</u>