



COUNTY COUNCIL OF BEAUFORT COUNTY
FINANCE DEPARTMENT
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December 8, 2015

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October 2015 Parks and Leisure Services Financials Narrative and Analysis

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PALS General Fund Expenditures are currently at 37% of budget as of October 2015, which is the 4th month of the fiscal year.

PALS General Fund Revenues are currently at 31% of budget as of October 2015.

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PALS impact fees are restricted to the area in which they are generated. The Bluffton PALS impact fees fund has the largest fund balance since this area has experienced significant growth over the years, but there are plans to spend these funds in the near future.

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Respectively submitted by,

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"Professionally we serve; Personally we care!"

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, 2015

	Original Annual Budget	Revised Annual Budget	Year to Date Budget	Actual	Annual Variance Positive (Negative)	Annual Percent of Budget	Year to Date Variance Positive (Negative)
Revenues							
Special Events	500	500	167	7,140	6,640	1428%	6,973
After School	66,000	66,000	22,000	-	(66,000)	0%	(22,000)
Cheerleading	3,891	3,891	1,297	1,240	(2,651)	32%	(57)
Property Rentals	30,560	30,560	10,187	7,912	(22,648)	26%	(2,275)
Youth Soccer	124,316	124,316	41,439	42,450	(81,866)	34%	1,011
Youth Baseball	22,485	22,485	7,495	420	(22,065)	2%	(7,075)
Youth Football	24,606	24,606	8,202	14,345	(10,261)	58%	6,143
Youth Basketball	45,495	45,495	15,165	47,858	2,363	105%	32,693
Youth Softball	5,970	5,970	1,990	-	(5,970)	0%	(1,990)
Athletic Fees- Sponsorships	10,000	10,000	3,333	3,450	(6,550)	35%	117
Youth Flag Football	5,100	5,100	1,700	5,115	15	100%	3,415
Adult Softball	12,815	12,815	4,272	11,000	(1,815)	86%	6,728
Adult Basketball	1,070	1,070	357	-	(1,070)	0%	(357)
Summer Camp Fees	155,000	155,000	51,667	-	(155,000)	0%	(51,667)
Intercession Fees	6,000	6,000	2,000	-	(6,000)	0%	(2,000)
Pool Admissions	25,000	25,000	8,333	18,334	(6,666)	73%	10,001
Aquatic Rentals	8,500	8,500	2,833	6,056	(2,444)	71%	3,223
Swimming Lessons Fees	6,000	6,000	2,000	6,510	510	109%	4,510
Miscellaneous	-	-	-	1,085	1,085	100%	1,085
Center Admissions	1,100	1,100	367	929	(171)	84%	562
Credit Card Convenience Fees	-	-	-	2,310	2,310	100%	2,310
Discounts and Refunds	-	-	-	(4,825)	(4,825)	-100%	(4,825)
Total Revenues	554,408	554,408	184,804	171,329	(383,079)	31%	(13,475)

	Original Annual Budget	Revised Annual Budget	Year to Date Budget	Actual	Variance Positive (Negative)	Percent of Budget	Year to Date Variance Positive (Negative)
Expenditures							
Central Administration							
Personnel	230,516	230,516	76,839	81,515	149,001	35%	(4,676)
Purchased Services	95,650	95,650	31,883	47,005	48,645	49%	(15,122)
Supplies	8,050	8,050	2,683	8,108	(58)	101%	(5,425)
	<u>334,216</u>	<u>334,216</u>	<u>111,405</u>	<u>136,628</u>	<u>197,588</u>	<u>41%</u>	<u>(25,223)</u>
Summer Program							
Personnel	120,000	120,000	40,000	1,692	118,308	1%	38,308
Purchased Services	11,000	11,000	3,667	54,177	(43,177)	493%	(50,510)
Supplies	200	200	67	-	200	0%	67
	<u>131,200</u>	<u>131,200</u>	<u>43,734</u>	<u>55,869</u>	<u>75,331</u>	<u>43%</u>	<u>(12,135)</u>
Aquatics Program							
Personnel	723,762	723,762	241,254	242,982	480,780	34%	(1,728)
Purchased Services	229,200	229,200	76,400	62,662	166,538	27%	13,738
Supplies	19,200	19,200	6,400	9,534	9,666	50%	(3,134)
	<u>972,162</u>	<u>972,162</u>	<u>324,054</u>	<u>315,178</u>	<u>656,984</u>	<u>32%</u>	<u>8,876</u>
Hilton Head Programs							
Purchased Services	122,210	122,210	40,737	29,227	92,983	100%	11,510
Direct Subsidies	140,000	140,000	46,667	100,000	40,000	71%	(53,333)
	<u>262,210</u>	<u>262,210</u>	<u>87,404</u>	<u>129,227</u>	<u>132,983</u>	<u>49%</u>	<u>(41,823)</u>
Bluffton Programs							
Personnel	239,718	239,718	79,906	41,798	197,920	17%	38,108
Purchased Services	282,866	282,866	94,289	136,955	145,911	48%	(42,666)
Supplies	84,150	84,150	28,050	21,748	62,402	26%	6,302
	<u>606,734</u>	<u>606,734</u>	<u>202,245</u>	<u>200,501</u>	<u>406,233</u>	<u>33%</u>	<u>1,744</u>
Athletic Programs							
Personnel	135,535	135,535	45,178	37,566	97,969	28%	7,612
Purchased Services	267,130	267,130	89,043	129,517	137,613	48%	(40,474)
Supplies	54,090	54,090	18,030	16,062	38,028	30%	1,968
	<u>456,755</u>	<u>456,755</u>	<u>152,251</u>	<u>183,145</u>	<u>273,610</u>	<u>40%</u>	<u>(30,894)</u>
Recreation Centers							
Personnel	249,739	184,739	61,580	43,897	140,842	24%	17,683
Purchased Services	169,360	234,360	78,120	95,158	139,202	41%	(17,038)
Supplies	6,650	6,650	2,217	4,516	2,134	68%	(2,299)
Capital	-	-	-	18,256	(18,256)	100%	(18,256)
	<u>425,749</u>	<u>425,749</u>	<u>141,917</u>	<u>161,827</u>	<u>263,922</u>	<u>38%</u>	<u>(19,910)</u>
PALS Personnel Benefits							
Personnel	438,103	438,103	146,034	146,034	292,069	33%	-
Total Expenditures	<u>3,627,129</u>	<u>3,627,129</u>	<u>1,209,044</u>	<u>1,328,409</u>	<u>2,298,720</u>	<u>37%</u>	<u>(119,365)</u>
Net Expenditures	<u>(3,072,721)</u>	<u>(3,072,721)</u>	<u>(1,024,240)</u>	<u>(1,157,080)</u>	<u>(1,915,641)</u>	<u>38%</u>	<u>105,890</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, 2014

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	500	500	-	(500)	0%
After School	66,000	66,000	32,170	(33,830)	49%
Late Fees	-	-	11,475	11,475	100%
Cheerleading	3,891	3,891	3,940	49	101%
Property Rentals	30,560	30,560	16,985	(13,575)	56%
Youth Soccer	124,316	124,316	53,130	(71,186)	43%
Youth Baseball	22,485	22,485	3,600	(18,885)	16%
Youth Football	24,606	24,606	20,590	(4,016)	84%
Youth Basketball	47,495	47,495	46,845	(650)	99%
Youth Softball	5,970	5,970	-	(5,970)	0%
Athletic Fees- Sponsorships	10,000	10,000	6,108	(3,892)	61%
Youth Flag Football	5,100	5,100	3,050	(2,050)	60%
Adult Softball	12,815	12,815	14,575	1,760	114%
Adult Basketball	1,070	1,070	-	(1,070)	0%
Summer Camp Fees	155,000	155,000	250	(154,750)	0%
Intercession Fees	6,000	6,000	1,875	(4,125)	31%
Pool Admissions	25,000	25,000	18,250	(6,750)	73%
Aquatic Rentals	8,500	8,500	3,768	(4,732)	44%
Swimming Lessons Fees	6,000	6,000	6,295	295	105%
Tennis	-	-	3,180	3,180	100%
Miscellaneous	-	-	799	799	100%
Donations	-	-	25	25	100%
T-Shirt Sales	-	-	260	260	100%
Center Admissions	1,100	1,100	336	(764)	31%
Credit Card Convenience Fees	-	-	1,892	1,892	100%
Discounts and Refunds	-	-	(9,217)	(9,217)	-100%
Total Revenues	<u>556,408</u>	<u>556,408</u>	<u>240,181</u>	<u>(316,227)</u>	<u>43%</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	192,410	192,410	86,449	105,961	45%
Purchased Services	150,100	150,100	56,786	93,314	38%
Supplies	13,560	13,560	3,748	9,812	28%
	<u>356,070</u>	<u>356,070</u>	<u>146,983</u>	<u>209,087</u>	<u>41%</u>
Summer Program					
Personnel	144,631	144,631	147,771	(3,140)	102%
Purchased Services	-	-	866	(866)	100%
Supplies	11,200	11,200	5,718	5,482	51%
	<u>155,831</u>	<u>155,831</u>	<u>154,355</u>	<u>1,476</u>	<u>99%</u>
Aquatics Program					
Personnel	741,338	741,338	265,669	475,669	36%
Purchased Services	242,750	242,750	57,129	185,621	24%
Supplies	18,700	18,700	9,859	8,841	53%
	<u>1,002,788</u>	<u>1,002,788</u>	<u>332,657</u>	<u>670,131</u>	<u>33%</u>
Hilton Head Programs					
Direct Subsidies	140,000	140,000	100,000	40,000	71%
	<u>140,000</u>	<u>140,000</u>	<u>100,000</u>	<u>40,000</u>	<u>71%</u>
Bluffton Programs					
Purchased Services	82,000	82,000	24,594	57,406	30%
Supplies	74,400	74,400	19,718	54,682	27%
	<u>156,400</u>	<u>156,400</u>	<u>44,312</u>	<u>112,088</u>	<u>28%</u>
Athletic Programs					
Personnel	286,180	286,180	67,120	219,060	23%
Purchased Services	458,975	458,975	165,108	293,867	36%
Supplies	69,900	69,900	12,395	57,505	18%
	<u>815,055</u>	<u>815,055</u>	<u>244,623</u>	<u>570,432</u>	<u>30%</u>
Recreation Centers					
Personnel	271,477	271,477	73,131	198,346	27%
Purchased Services	196,270	196,270	102,054	94,216	52%
Supplies	24,401	24,401	6,743	17,658	28%
	<u>492,148</u>	<u>492,148</u>	<u>181,928</u>	<u>310,220</u>	<u>37%</u>
PALS Personnel Benefits					
Personnel	429,492	429,492	143,164	286,328	33%
Total Expenditures	<u>3,547,784</u>	<u>3,547,784</u>	<u>1,348,022</u>	<u>1,913,434</u>	<u>38%</u>
Net Expenditures	<u>(2,991,376)</u>	<u>(2,991,376)</u>	<u>(1,107,841)</u>	<u>(1,597,207)</u>	<u>37%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES
October 31, 2015

	<u>PALS Capital Program</u>	<u>PALS Impact Fees</u>	<u>Summer Nutrition Program Grants</u>	<u>Special Events</u>	<u>Total</u>
<u>ASSETS</u>					
Equity in Pooled Cash and Investments	\$ 96,858	\$ 2,277,838	\$ 1,528	\$ 138,703	\$ 2,514,927
Receivables, Net	-	-	-	-	-
Total Assets	<u>96,858</u>	<u>2,277,838</u>	<u>1,528</u>	<u>138,703</u>	<u>2,514,927</u>
<u>LIABILITIES AND FUND EQUITY</u>					
Liabilities					
Accounts Payable	\$ -	\$ 16,072	\$ 403	\$ 951	\$ 17,426
Accrued Payroll	-	-	458	-	458
Total Liabilities	<u>-</u>	<u>16,072</u>	<u>861</u>	<u>951</u>	<u>17,884</u>
<u>FUND BALANCE</u>					
Reserved for Encumbrances	-	208,422	-	1,923	210,345
Reserved for Special Revenue Funds	96,858	2,053,344	667	135,829	2,286,698
	<u>96,858</u>	<u>2,261,766</u>	<u>667</u>	<u>137,752</u>	<u>2,497,043</u>
Total Liabilities and Fund Balance	<u>\$ 96,858</u>	<u>\$ 2,277,838</u>	<u>\$ 1,528</u>	<u>\$ 138,703</u>	<u>\$ 2,514,927</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, 2015

	PALS Capital Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services- \$5 Fee	\$ -	\$ 5,505	\$ 5,505
Total Revenues	<u>-</u>	<u>5,505</u>	<u>5,505</u>
Expenditures			
Other	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	5,505	5,505
Fund Balance at Beginning of Year	<u>91,353</u>	<u>91,353</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 91,353</u>	<u>\$ 96,858</u>	<u>\$ 5,505</u>

	PALS Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 650,000	\$ 125,266	\$ (524,734)
Interest	2,000	-	(2,000)
Total Revenues	<u>\$ 652,000</u>	<u>\$ 125,266</u>	<u>\$ (526,734)</u>
Expenditures			
Purchased Services	78,443	78,443	-
Capital	471,500	828,282	(356,782)
Total Expenditures	<u>\$ 549,943</u>	<u>\$ 906,725</u>	<u>\$ (356,782)</u>
Excess of Revenues Over (Under) Expenditures	\$ 102,057	\$ (781,459)	\$ (883,516)
Other Financing Sources (Uses)			
Transfers Out to Debt Service Funds	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ 102,057	\$ (781,459)	\$ (883,516)
Fund Balance at Beginning of Year	<u>\$ 3,043,225</u>	<u>\$ 3,043,225</u>	<u>\$ -</u>
Fund Balance at End of Year	<u>\$ 3,145,282</u>	<u>\$ 2,261,766</u>	<u>\$ (883,516)</u>

	Summer Nutrition Program Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 400,000	\$ 230,000	\$ (170,000)
Total Revenues	<u>400,000</u>	<u>230,000</u>	<u>(170,000)</u>
Expenditures			
Personnel	67,000	33,371	33,629
Purchased Services	321,742	196,415	125,327
Supplies	1,200	16	1,184
Total Expenditures	<u>389,942</u>	<u>229,802</u>	<u>160,140</u>
Excess of Revenues Over (Under) Expenditures	10,058	198	(9,860)
Fund Balance at Beginning of Year	<u>469</u>	<u>469</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 10,527</u>	<u>\$ 667</u>	<u>\$ (9,860)</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, 2015

	Special Events		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Charge for Services	\$ -	\$ 19,182	\$ 19,182
Total Revenues	<u>-</u>	<u>19,182</u>	<u>19,182</u>
Expenditures			
Purchased Services	-	1,911	1,911
Supplies	-	7,402	7,402
Total Expenditures	<u>-</u>	<u>9,313</u>	<u>9,313</u>
Excess of Revenues Over (Under) Expenditures	-	9,869	28,495
Fund Balance at Beginning of Year	<u>127,883</u>	<u>127,883</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 127,883</u>	<u>\$ 137,752</u>	<u>\$ 28,495</u>

	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Licenses and Permits	\$ 650,000	\$ 125,266	\$ (524,734)
Charge for Services	-	24,687	24,687
Intergovernmental	400,000	230,000	(170,000)
Interest	2,000	-	(2,000)
Total Revenues	<u>1,052,000</u>	<u>379,953</u>	<u>(672,047)</u>
Expenditures			
Cultural and Recreation			
Personnel	67,000	33,371	33,629
Purchased Services	321,742	276,769	44,973
Supplies	1,200	7,418	(6,218)
Capital	471,500	828,282	(356,782)
Total Expenditures	<u>861,442</u>	<u>1,145,840</u>	<u>(284,398)</u>
Excess of Revenues Over (Under) Expenditures	190,558	(765,887)	(956,445)
Other Financing Sources (Uses)			
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	190,558	(765,887)	(956,445)
Fund Balance at Beginning of Year	<u>3,262,930</u>	<u>3,262,930</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 3,453,488</u>	<u>\$ 2,497,043</u>	<u>\$ (956,445)</u>

Beaufort County
PALS Impact Fees
For period ending October 31, 2015 - Unaudited and Preliminary

	Bluffton	Port Royal	Ladys Island	St. Helena	Total
Beginning Fund Balance	2,642,317	10,204	64,695	326,009	3,043,225
Revenues					
Licenses and Permits	92,791	1,863	12,012	18,600	125,266
Interest	-	-	-	-	-
	<u>92,791</u>	<u>1,863</u>	<u>12,012</u>	<u>18,600</u>	<u>125,266</u>
Expenditures					
Purchased Services					
Accurate Reproductions	(270)	-	-	-	(270)
Atlas Surveying Inc.	(600)	-	-	-	(600)
Capital					
Mashburn Construction Co.	(485,399)	-	-	-	(485,399)
Town of Bluffton	(72,476)	-	-	-	(72,476)
Churchich Recreational & Design	-	-	-	(54,366)	(54,366)
Nevco Scoreboard Co.	-	-	-	(10,171)	(10,171)
MUSCO Sports Lighting, Inc.	-	-	-	(5,901)	(5,901)
JOCO Construction	-	-	-	(199,699)	(199,699)
Debt Payment					
Bluffton TIF Debt Service Interest Payment	(77,843)	-	-	-	(77,843)
	<u>(636,588)</u>	<u>-</u>	<u>-</u>	<u>(270,137)</u>	<u>(828,882)</u>
Total Revenues	92,791	1,863	12,012	18,600	125,266
Total Expenditures	(636,588)	-	-	(270,137)	(906,725)
Net Revenues (Expenditures)	(543,797)	1,863	12,012	(251,537)	(781,459)
Encumbered Portion of Fund Balance	129,146	1,750	-	77,526	208,422
Unencumbered Portion of Fund Balance	1,969,374	10,317	76,707	(3,054)	2,053,344
Ending Fund Balance	<u>2,098,520</u>	<u>12,067</u>	<u>76,707</u>	<u>74,472</u>	<u>2,261,766</u>