

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 April 30, 2013

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	39,500	34,500	3,430	(31,070)	10%
Aerobics	1,100	150	150	-	100%
Arts	4,000	-	-	-	0%
After School	54,000	54,000	64,420	10,420	119%
Late Fees	15,000	17,000	19,033	2,033	112%
Cheerleading	4,500	6,000	5,500	(500)	92%
Property Rentals	23,000	25,900	30,961	5,061	120%
Youth Soccer- South	85,000	85,000	87,495	2,495	103%
Youth Soccer- North	50,000	50,000	45,200	(4,800)	90%
Youth Baseball	35,000	35,000	34,560	(440)	99%
Youth Football	19,000	22,250	29,340	7,090	132%
Youth Basketball	52,500	52,500	54,700	2,200	104%
Youth Softball	8,500	8,500	500	(8,000)	6%
Athletic Fees- Sponsorships	15,000	15,000	20,930	5,930	140%
Youth Flag Football	5,000	5,000	2,000	(3,000)	40%
Adult Softball	27,500	27,500	26,190	(1,310)	95%
Adult Basketball	-	2,575	2,120	(455)	82%
Summer Camp Fees	150,000	150,000	115,418	(34,582)	77%
Intercession Fees	10,500	10,500	6,805	(3,695)	65%
Pool Admissions	35,000	19,400	33,346	13,946	172%
Aquatic Rentals	-	4,900	11,028	6,128	225%
Aquatic Contract Programs	-	4,000	5,012	1,012	125%
Swimming Lessons Fees	-	4,425	13,842	9,417	313%
Miscellaneous	4,500	750	1,833	1,083	244%
Video Reimbursements	-	750	750	-	100%
T-Shirt Sales	-	3,000	4,740	1,740	158%
Center Admissions	1,200	1,200	1,476	276	123%
Instructor Fees	-	-	705	705	100%
Credit Card Convenience Fees	-	-	3,680	3,680	100%
Discounts and Refunds	-	-	(37,192)	(37,192)	-100%
Total Revenues	<u>639,800</u>	<u>639,800</u>	<u>587,972</u>	<u>(51,828)</u>	<u>92%</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	162,237	108,663	60%
Purchased Services	81,550	85,291	92,211	(6,920)	108%
Supplies	10,100	12,982	14,211	(1,229)	109%
	<u>362,550</u>	<u>369,173</u>	<u>268,659</u>	<u>100,514</u>	<u>73%</u>
Summer Program					
Personnel	109,000	109,000	132,476	(23,476)	122%
Purchased Services	-	120	-	120	100%
Supplies	5,500	8,762	3,084	5,678	35%
	<u>114,500</u>	<u>117,882</u>	<u>135,560</u>	<u>(17,678)</u>	<u>115%</u>
Aquatics Program					
Personnel	750,541	750,541	568,218	182,323	76%
Purchased Services	235,641	311,501	223,704	87,797	72%
Supplies	21,200	21,200	18,452	2,748	87%
Capital	80,000	-	-	-	0%
Direct Subsidies	60,000	60,000	60,000	-	100%
	<u>1,147,382</u>	<u>1,143,242</u>	<u>870,374</u>	<u>272,868</u>	<u>76%</u>
Hilton Head Programs					
Direct Subsidies	80,000	80,000	80,000	-	100%
	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>	<u>100%</u>
Bluffton Programs					
Purchased Services	76,700	76,904	38,607	38,297	50%
Supplies	45,300	64,893	56,357	8,536	87%
	<u>122,000</u>	<u>141,797</u>	<u>94,964</u>	<u>46,833</u>	<u>67%</u>
Athletic Programs					
Personnel	339,787	339,787	185,444	154,343	55%
Purchased Services	447,062	452,758	339,912	112,846	75%
Supplies	125,800	75,791	53,349	22,442	70%
	<u>912,649</u>	<u>868,336</u>	<u>578,705</u>	<u>289,631</u>	<u>67%</u>
Recreation Centers					
Personnel	294,172	294,172	238,644	55,528	81%
Purchased Services	226,100	220,196	218,305	1,891	99%
Supplies	24,000	25,025	17,171	7,854	69%
Capital	4,000	28,030	24,030	4,000	86%
	<u>548,272</u>	<u>567,423</u>	<u>498,150</u>	<u>69,273</u>	<u>88%</u>
Total Expenditures	<u>3,287,353</u>	<u>3,287,853</u>	<u>2,526,412</u>	<u>761,441</u>	<u>77%</u>
Net Expenditures	<u>(2,647,553)</u>	<u>(2,648,053)</u>	<u>(1,938,440)</u>	<u>(709,613)</u>	<u>73%</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 April 30, 2012

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	9,000	32,500	32,034	(466)	99%
Aerobics	1,100	2,200	1,644	(556)	75%
Arts	4,000	-	-	-	0%
After School	70,000	62,000	59,055	(2,945)	95%
Late Fees	15,000	17,000	16,775	(225)	99%
Cheerleading	4,000	4,500	4,555	55	101%
Karate	10,000	-	-	-	0%
Property Rentals	22,000	30,250	32,474	2,224	107%
Youth Soccer- South	73,500	83,000	78,456	(4,544)	95%
Youth Soccer- North	55,000	55,000	45,880	(9,120)	83%
Youth Baseball	35,000	38,000	35,915	(2,085)	95%
Youth Football	27,000	18,100	17,730	(370)	98%
Youth Basketball	50,000	50,000	48,650	(1,350)	97%
Youth Softball	-	8,500	8,240	(260)	97%
Athletic Fees- Sponsorships	15,000	14,300	15,900	1,600	111%
Youth Flag Football	-	6,000	6,050	50	101%
Adult Softball	42,500	33,000	25,550	(7,450)	77%
Summer Camp Fees	150,000	150,000	85,901	(64,099)	57%
Intercession Fees	11,000	11,000	10,873	(127)	99%
Pool Admissions	35,000	35,000	33,624	(1,376)	96%
Aquatic Aerobics	2,000	-	-	-	0%
Aquatic Rentals	10,000	9,100	10,246	1,146	113%
Aquatic Contract Programs	10,000	9,500	10,578	1,078	111%
Swimming Lessons Fees	10,000	20,000	17,700	(2,300)	89%
Miscellaneous	3,000	3,750	3,256	(494)	87%
Donations	500	100	36	(64)	36%
Video Reimbursements	600	600	245	(355)	41%
T-Shirt Sales	3,000	8,500	5,728	(2,772)	67%
Center Admissions	-	1,600	1,594	(6)	100%
Instructor Fees	-	12,450	12,114	(336)	97%
Credit Card Convenience Fees	-	900	926	26	103%
Discounts and Refunds	(20,000)	(20,000)	(33,109)	(13,109)	166%
Total Revenues	<u>648,200</u>	<u>696,850</u>	<u>588,620</u>	<u>(108,230)</u>	<u>84%</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	177,428	177,428	141,679	35,749	80%
Purchased Services	80,200	100,200	58,702	41,498	59%
Supplies	<u>7,000</u>	<u>7,000</u>	<u>10,464</u>	<u>(3,464)</u>	<u>149%</u>
	<u>264,628</u>	<u>284,628</u>	<u>210,845</u>	<u>73,783</u>	<u>74%</u>
Summer Program					
Personnel	109,950	109,950	94,256	15,694	86%
Purchased Services	-	79	79	-	100%
Supplies	<u>10,500</u>	<u>10,421</u>	<u>265</u>	<u>10,156</u>	<u>3%</u>
	<u>120,450</u>	<u>120,450</u>	<u>94,600</u>	<u>25,850</u>	<u>79%</u>
Aquatics Program					
Personnel	604,654	604,654	533,404	71,250	88%
Purchased Services	233,490	233,490	191,727	41,763	82%
Supplies	25,900	25,900	20,069	5,831	77%
Direct Subsidies	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>100%</u>
	<u>924,044</u>	<u>924,044</u>	<u>805,200</u>	<u>118,844</u>	<u>87%</u>
Hilton Head Programs					
Direct Subsidies	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>	<u>100%</u>
	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>	<u>100%</u>
Bluffton Programs					
Purchased Services	104,000	104,000	54,280	49,720	52%
Supplies	<u>41,500</u>	<u>41,500</u>	<u>25,693</u>	<u>15,807</u>	<u>62%</u>
	<u>145,500</u>	<u>145,500</u>	<u>79,973</u>	<u>65,527</u>	<u>55%</u>
Athletic Programs					
Personnel	417,716	417,716	183,860	233,856	44%
Purchased Services	427,036	381,542	372,329	9,213	98%
Supplies	<u>72,740</u>	<u>82,161</u>	<u>51,115</u>	<u>31,046</u>	<u>62%</u>
	<u>917,492</u>	<u>881,419</u>	<u>607,304</u>	<u>274,115</u>	<u>69%</u>
Recreation Centers					
Personnel	410,784	410,784	268,630	142,154	65%
Purchased Services	284,800	301,688	198,426	103,262	66%
Supplies	22,000	21,185	25,170	(3,985)	119%
	<u>717,584</u>	<u>733,657</u>	<u>492,226</u>	<u>241,431</u>	<u>67%</u>
Total Expenditures	<u>3,169,698</u>	<u>3,169,698</u>	<u>2,370,148</u>	<u>799,550</u>	<u>75%</u>
Net Expenditures	<u>(2,521,498)</u>	<u>(2,472,848)</u>	<u>(1,781,528)</u>	<u>(691,320)</u>	<u>72%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES
 April 30, 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	\$ 52,050	\$ 2,414,512	\$ -	\$ 8,659	\$ -	\$ 47,242	\$ 2,522,463
Total Assets	<u>52,050</u>	<u>2,414,512</u>	<u>-</u>	<u>8,659</u>	<u>-</u>	<u>47,242</u>	<u>2,522,463</u>
LIABILITIES AND FUND EQUITY							
Liabilities							
Accounts Payable	\$ -	\$ 190,923	\$ -	\$ 354	\$ -	\$ 1,613	\$ 192,890
Accrued Payroll	-	-	-	969	-	-	969
Total Liabilities	<u>-</u>	<u>190,923</u>	<u>-</u>	<u>1,323</u>	<u>-</u>	<u>1,613</u>	<u>193,859</u>
FUND BALANCE							
Reserved for Special Revenue Funds	<u>52,050</u>	<u>2,223,589</u>	<u>-</u>	<u>7,336</u>	<u>-</u>	<u>45,629</u>	<u>2,328,604</u>
	<u>52,050</u>	<u>2,223,589</u>	<u>-</u>	<u>7,336</u>	<u>-</u>	<u>45,629</u>	<u>2,328,604</u>
Total Liabilities and Fund Balance	<u>\$ 52,050</u>	<u>\$ 2,414,512</u>	<u>\$ -</u>	<u>\$ 8,659</u>	<u>\$ -</u>	<u>\$ 47,242</u>	<u>\$ 2,522,463</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 April 30, 2013

	PALS Capital Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services- \$5 Fee	\$ 18,000	\$ 22,098	\$ 4,098
Total Revenues	18,000	22,098	4,098
Expenditures			
Other	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	18,000	22,098	4,098
Fund Balance at Beginning of Year	29,952	29,952	-
Fund Balance at End of Year	\$ 47,952	\$ 52,050	\$ 4,098

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 April 30, 2013

	PALS Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 461,750	\$ 396,435	\$ (65,315)
Interest	4,250	-	(4,250)
Total Revenues	\$ 466,000	\$ 396,435	\$ (69,565)
Expenditures			
Purchased Services	900	900	-
Capital	246,200	216,159	30,041
Total Expenditures	\$ 247,100	\$ 217,059	\$ 30,041
Excess of Revenues Over (Under) Expenditures	\$ 218,900	\$ 179,376	\$ (39,524)
Fund Balance at Beginning of Year	\$ 2,044,213	\$ 2,044,213	-
Fund Balance at End of Year	\$ 2,263,113	\$ 2,223,589	\$ (39,524)

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 April 30, 2013

	State PARD Grants		Variance Positive (Negative)
	Budget	Actual	
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 April 30, 2013

	Summer Nutrition Program Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 380,000	\$ 365,020	\$ (14,980)
Total Revenues	380,000	365,020	(14,980)
Expenditures			
Personnel	61,745	54,395	7,350
Purchased Services	317,755	318,299	(544)
Supplies	500	703	(203)
Total Expenditures	380,000	373,397	6,603
Excess of Revenues Over (Under) Expenditures	-	(8,377)	(8,377)
Fund Balance at Beginning of Year	15,713	15,713	-
Fund Balance at End of Year	\$ 15,713	\$ 7,336	\$ (8,377)

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 April 30, 2013

	YMCA Donations		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Supplies	-	387	387
Total Expenditures	-	387	387
Excess of Revenues Over (Under) Expenditures	-	(387)	(387)
Fund Balance at Beginning of Year	387	387	-
Fund Balance at End of Year	\$ 387	\$ -	\$ (387)

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 April 30, 2013

	Special Events		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Charge for Services	\$ -	\$ 64,049	\$ 64,049
Total Revenues	-	64,049	64,049
Personnel	-	3,549	(3,549)
Purchased Services	-	9,960	9,960
Supplies	-	28,608	28,608
Total Expenditures	-	42,117	35,019
Excess of Revenues Over (Under) Expenditures	-	21,932	99,068
Fund Balance at Beginning of Year	23,697	23,697	-
Fund Balance at End of Year	\$ 23,697	\$ 45,629	\$ 99,068

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 April 30, 2013

	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Licenses and Permits	\$ 461,750	\$ 396,435	\$ (65,315)
Charge for Services	18,000	86,147	68,147
Intergovernmental	380,000	365,020	(14,980)
Interest	<u>4,250</u>	<u>-</u>	<u>(4,250)</u>
Total Revenues	<u>864,000</u>	<u>847,602</u>	<u>(16,398)</u>
Expenditures			
Cultural and Recreation			
Personnel	61,745	57,944	3,801
Purchased Services	317,755	329,159	(11,404)
Supplies	500	29,698	(29,198)
Capital	<u>246,200</u>	<u>216,159</u>	<u>30,041</u>
Total Expenditures	<u>626,200</u>	<u>632,960</u>	<u>(6,760)</u>
Excess of Revenues Over (Under) Expenditures	237,800	214,642	(23,158)
Other Financing Sources (Uses)			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	237,800	214,642	(23,158)
Fund Balance at Beginning of Year	<u>2,113,962</u>	<u>2,113,962</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 2,351,762</u>	<u>\$ 2,328,604</u>	<u>\$ (23,158)</u>

Beaufort County
PALS Impact Fees
April 30, 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	1,215,346	2,139	231	826,013	2,044,212
Revenues						
Licenses and Permits	-	353,901	2,502	24,105	15,929	396,437
Interest	-	-	-	-	-	-
	-	353,901	2,502	24,105	15,929	396,437
Expenditures						
Purchased Services						
Postage	-	(97)	-	-	-	(97)
Capital						
Spectrum	-	-	-	(2,700)	-	(2,700)
Nimmer Turf and Tree Farm	-	-	-	(12,450)	-	(12,450)
Carolina Engineering Consultants	-	-	-	(225)	-	(225)
Beaufort Planning Group	-	-	-	(1,074)	-	(1,074)
Barnwell Resources	-	-	-	(831)	-	(831)
West Electrical	-	(174,140)	-	-	-	(174,140)
Beaufort Design Build	-	(19,727)	-	-	-	(19,727)
Andrews & Burgess, Inc.	-	-	-	-	(900)	(900)
Lowe's	-	(32)	-	-	-	(32)
R.W. Chambers, Architect	-	-	(4,250)	-	-	(4,250)
Accurate Reproductions	-	(446)	-	(54)	-	(500)
Island Packet	-	(133)	-	-	-	(133)
	-	(194,576)	(4,250)	(17,334)	(900)	(217,060)
Total Revenues	-	353,901	2,502	24,105	15,929	396,437
Total Expenditures	-	(194,576)	(4,250)	(17,334)	(900)	(217,060)
Net Revenues (Expenditures)	-	159,325	(1,748)	6,771	15,029	179,377
Encumbered Portion of Fund Balance	483	12,639	4,250	-	28,450	45,822
Unencumbered Portion of Fund Balance	-	1,362,032	(3,859)	7,002	812,592	2,177,767
Ending Fund Balance	<u>483</u>	<u>1,374,671</u>	<u>391</u>	<u>7,002</u>	<u>841,042</u>	<u>2,223,589</u>