

**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 June 30, 2013

|                              | Original<br>Budget | Revised<br>Budget | Actual         | Variance<br>Positive<br>(Negative) | Percent<br>of<br>Budget |
|------------------------------|--------------------|-------------------|----------------|------------------------------------|-------------------------|
| <b>Revenues</b>              |                    |                   |                |                                    |                         |
| Special Events               | 39,500             | 34,500            | 5,259          | (29,241)                           | 15%                     |
| Aerobics                     | 1,100              | 150               | 150            | -                                  | 100%                    |
| Arts                         | 4,000              | -                 | -              | -                                  | 0%                      |
| After School                 | 54,000             | 54,000            | 70,975         | 16,975                             | 131%                    |
| Late Fees                    | 15,000             | 17,000            | 20,258         | 3,258                              | 119%                    |
| Cheerleading                 | 4,500              | 6,000             | 6,200          | 200                                | 103%                    |
| Property Rentals             | 23,000             | 25,900            | 43,706         | 17,806                             | 169%                    |
| Youth Soccer- South          | 85,000             | 85,000            | 92,190         | 7,190                              | 108%                    |
| Youth Soccer- North          | 50,000             | 50,000            | 46,345         | (3,655)                            | 93%                     |
| Youth Baseball               | 35,000             | 35,000            | 34,855         | (145)                              | 100%                    |
| Youth Football               | 19,000             | 22,250            | 32,210         | 9,960                              | 145%                    |
| 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            | 22,430         | 7,430                              | 150%                    |
| Youth Flag Football          | 5,000              | 5,000             | 2,300          | (2,700)                            | 46%                     |
| Adult Softball               | 27,500             | 27,500            | 32,790         | 5,290                              | 119%                    |
| Adult Basketball             | -                  | 2,575             | 6,430          | 3,855                              | 250%                    |
| Summer Camp Fees             | 150,000            | 150,000           | 172,099        | 22,099                             | 115%                    |
| Intercession Fees            | 10,500             | 10,500            | 6,805          | (3,695)                            | 65%                     |
| Pool Admissions              | 35,000             | 19,400            | 43,510         | 24,110                             | 224%                    |
| Aquatic Rentals              | -                  | 4,900             | 14,019         | 9,119                              | 286%                    |
| Aquatic Contract Programs    | -                  | 4,000             | 5,012          | 1,012                              | 125%                    |
| Swimming Lessons Fees        | -                  | 4,425             | 17,622         | 13,197                             | 398%                    |
| Miscellaneous                | 4,500              | 750               | 2,168          | 1,418                              | 289%                    |
| Video Reimbursements         | -                  | 750               | 805            | 55                                 | 107%                    |
| T-Shirt Sales                | -                  | 3,000             | 5,065          | 2,065                              | 169%                    |
| Center Admissions            | 1,200              | 1,200             | 1,776          | 576                                | 148%                    |
| Instructor Fees              | -                  | -                 | 705            | 705                                | 100%                    |
| Credit Card Convenience Fees | -                  | -                 | 4,164          | 4,164                              | 100%                    |
| Discounts and Refunds        | -                  | -                 | (53,526)       | (53,526)                           | -100%                   |
| <b>Total Revenues</b>        | <u>639,800</u>     | <u>639,800</u>    | <u>691,526</u> | <u>51,726</u>                      | <u>108%</u>             |

| <b>Expenditures</b>       | <u>Original<br/>Budget</u> | <u>Revised<br/>Budget</u> | <u>Actual</u>      | <u>Variance<br/>Positive<br/>(Negative)</u> | <u>Percent<br/>of<br/>Budget</u> |
|---------------------------|----------------------------|---------------------------|--------------------|---|----------------------------------|
| Central Administration    |                            |                           |                    |   |                                  |
| Personnel                 | 270,900                    | 270,900                   | 188,240            | 82,660                                      | 69%                              |
| Purchased Services        | 81,550                     | 85,291                    | 102,266            | (16,975)                                    | 120%                             |
| Supplies                  | 10,100                     | 12,982                    | 20,899             | (7,917)                                     | 161%                             |
| Capital                   | -                          | -                         | 10,782             | (10,782)                                    | 100%                             |
|                           | <u>362,550</u>             | <u>369,173</u>            | <u>322,187</u>     | <u>46,986</u>                               | <u>87%</u>                       |
| Summer Program            |                            |                           |                    |   |                                  |
| Personnel                 | 109,000                    | 109,000                   | 191,303            | (82,303)                                    | 176%                             |
| Purchased Services        | -                          | 120                       | 864                | (744)                                       | 720%                             |
| Supplies                  | 5,500                      | 8,762                     | 10,187             | (1,425)                                     | 116%                             |
|                           | <u>114,500</u>             | <u>117,882</u>            | <u>202,354</u>     | <u>(84,472)</u>                             | <u>172%</u>                      |
| Aquatics Program          |                            |                           |                    |   |                                  |
| Personnel                 | 750,541                    | 720,541                   | 700,900            | 19,641                                      | 97%                              |
| Purchased Services        | 235,641                    | 311,501                   | 294,523            | 16,978                                      | 95%                              |
| Supplies                  | 21,200                     | 21,200                    | 23,671             | (2,471)                                     | 112%                             |
| Capital                   | 80,000                     | -                         | -                  | -   | 0%                               |
| Direct Subsidies          | 60,000                     | 60,000                    | 60,000             | -   | 100%                             |
|                           | <u>1,147,382</u>           | <u>1,113,242</u>          | <u>1,079,094</u>   | <u>34,148</u>                               | <u>97%</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                    | 64,104             | 12,800                                      | 83%                              |
| Supplies                  | 45,300                     | 64,893                    | 58,264             | 6,629                                       | 90%                              |
|                           | <u>122,000</u>             | <u>141,797</u>            | <u>122,368</u>     | <u>19,429</u>                               | <u>86%</u>                       |
| Athletic Programs         |                            |                           |                    |   |                                  |
| Personnel                 | 339,787                    | 277,246                   | 232,199            | 45,047                                      | 84%                              |
| Purchased Services        | 447,062                    | 452,758                   | 404,378            | 48,380                                      | 89%                              |
| Supplies                  | 125,800                    | 75,791                    | 56,799             | 18,992                                      | 75%                              |
|                           | <u>912,649</u>             | <u>805,795</u>            | <u>693,376</u>     | <u>112,419</u>                              | <u>86%</u>                       |
| Recreation Centers        |                            |                           |                    |   |                                  |
| Personnel                 | 294,172                    | 294,172                   | 274,174            | 19,998                                      | 93%                              |
| Purchased Services        | 226,100                    | 220,196                   | 232,997            | (12,801)                                    | 106%                             |
| Supplies                  | 24,000                     | 25,025                    | 23,870             | 1,155                                       | 95%                              |
| Capital                   | 4,000                      | 120,571                   | 139,159            | (18,588)                                    | 115%                             |
|                           | <u>548,272</u>             | <u>659,964</u>            | <u>670,200</u>     | <u>(10,236)</u>                             | <u>102%</u>                      |
| <b>Total Expenditures</b> | <u>3,287,353</u>           | <u>3,287,853</u>          | <u>3,169,579</u>   | <u>118,274</u>                              | <u>96%</u>                       |
| <b>Net Expenditures</b>   | <u>(2,647,553)</u>         | <u>(2,648,053)</u>        | <u>(2,478,053)</u> | <u>(170,000)</u>                            | <u>94%</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 June 30, 2012

|                              | Original<br>Budget | Revised<br>Budget | Actual         | Variance<br>Positive<br>(Negative) | Percent<br>of<br>Budget |
|------------------------------|--------------------|-------------------|----------------|------------------------------------|-------------------------|
| <b>Revenues</b>              |                    |                   |                |                                    |                         |
| Special Events               | 9,000              | 32,500            | 32,034         | (466)                              | 99%                     |
| Aerobics                     | 1,100              | 2,200             | 2,121          | (79)                               | 96%                     |
| Arts                         | 4,000              | -                 | -              | -                                  | 0%                      |
| After School                 | 70,000             | 62,000            | 70,655         | 8,655                              | 114%                    |
| Late Fees                    | 15,000             | 17,000            | 16,997         | (3)                                | 100%                    |
| Cheerleading                 | 4,000              | 4,500             | 6,055          | 1,555                              | 135%                    |
| Karate                       | 10,000             | -                 | -              | -                                  | 0%                      |
| Property Rentals             | 22,000             | 30,250            | 44,400         | 14,150                             | 147%                    |
| Youth Soccer- South          | 73,500             | 83,000            | 85,441         | 2,441                              | 103%                    |
| Youth Soccer- North          | 55,000             | 55,000            | 47,860         | (7,140)                            | 87%                     |
| Youth Baseball               | 35,000             | 38,000            | 37,835         | (165)                              | 100%                    |
| Youth Football               | 27,000             | 18,100            | 23,250         | 5,150                              | 128%                    |
| 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            | 18,000         | 3,700                              | 126%                    |
| Youth Flag Football          | -                  | 6,000             | 6,450          | 450                                | 108%                    |
| Adult Softball               | 42,500             | 33,000            | 31,405         | (1,595)                            | 95%                     |
| Summer Camp Fees             | 150,000            | 150,000           | 157,660        | 7,660                              | 105%                    |
| Intercession Fees            | 11,000             | 11,000            | 12,433         | 1,433                              | 113%                    |
| Pool Admissions              | 35,000             | 35,000            | 43,868         | 8,868                              | 125%                    |
| Aquatic Aerobics             | 2,000              | -                 | -              | -                                  | 0%                      |
| Aquatic Rentals              | 10,000             | 9,100             | 12,224         | 3,124                              | 134%                    |
| Aquatic Contract Programs    | 10,000             | 9,500             | 12,733         | 3,233                              | 134%                    |
| Swimming Lessons Fees        | 10,000             | 20,000            | 23,565         | 3,565                              | 118%                    |
| Miscellaneous                | 3,000              | 3,750             | 4,033          | 283                                | 108%                    |
| Donations                    | 500                | 100               | 36             | (64)                               | 36%                     |
| Video Reimbursements         | 600                | 600               | 323            | (277)                              | 54%                     |
| T-Shirt Sales                | 3,000              | 8,500             | 6,551          | (1,949)                            | 77%                     |
| Center Admissions            | -                  | 1,600             | 1,880          | 280                                | 118%                    |
| Instructor Fees              | -                  | 12,450            | 15,418         | 2,968                              | 124%                    |
| Credit Card Convenience Fees | -                  | 900               | 1,257          | 357                                | 140%                    |
| Discounts and Refunds        | (20,000)           | (20,000)          | (58,741)       | (38,741)                           | 294%                    |
| <b>Total Revenues</b>        | <u>648,200</u>     | <u>696,850</u>    | <u>713,833</u> | <u>16,983</u>                      | <u>102%</u>             |

| <b>Expenditures</b>       | <u>Original<br/>Budget</u> | <u>Revised<br/>Budget</u> | <u>Actual</u>      | <u>Variance<br/>Positive<br/>(Negative)</u> | <u>Percent<br/>of<br/>Budget</u> |
|---------------------------|----------------------------|---------------------------|--------------------|---|----------------------------------|
| Central Administration    |                            |                           |                    |   |                                  |
| Personnel                 | 177,428                    | 177,428                   | 173,322            | 4,106                                       | 98%                              |
| Purchased Services        | 80,200                     | 99,212                    | 70,605             | 28,607                                      | 71%                              |
| Supplies                  | <u>7,000</u>               | <u>13,887</u>             | <u>14,048</u>      | <u>(161)</u>                                | <u>101%</u>                      |
|                           | <u>264,628</u>             | <u>290,527</u>            | <u>257,975</u>     | <u>32,552</u>                               | <u>89%</u>                       |
| Summer Program            |                            |                           |                    |   |                                  |
| Personnel                 | 109,950                    | 109,950                   | 131,006            | (21,056)                                    | 119%                             |
| Purchased Services        | -                          | 745                       | 745                | -   | 100%                             |
| Supplies                  | <u>10,500</u>              | <u>9,940</u>              | <u>6,210</u>       | <u>3,730</u>                                | <u>62%</u>                       |
|                           | <u>120,450</u>             | <u>120,635</u>            | <u>137,961</u>     | <u>(17,326)</u>                             | <u>114%</u>                      |
| Aquatics Program          |                            |                           |                    |   |                                  |
| Personnel                 | 604,654                    | 604,654                   | 653,406            | (48,752)                                    | 108%                             |
| Purchased Services        | 233,490                    | 236,497                   | 228,179            | 8,318                                       | 96%                              |
| Supplies                  | 25,900                     | 31,761                    | 28,267             | 3,494                                       | 89%                              |
| Direct Subsidies          | <u>60,000</u>              | <u>60,000</u>             | <u>60,000</u>      | <u>-</u>                                    | <u>100%</u>                      |
|                           | <u>924,044</u>             | <u>932,912</u>            | <u>969,852</u>     | <u>(36,940)</u>                             | <u>104%</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                    | 90,307                    | 79,456             | 10,851                                      | 88%                              |
| Supplies                  | <u>41,500</u>              | <u>43,368</u>             | <u>38,387</u>      | <u>4,981</u>                                | <u>89%</u>                       |
|                           | <u>145,500</u>             | <u>133,675</u>            | <u>117,843</u>     | <u>15,832</u>                               | <u>88%</u>                       |
| Athletic Programs         |                            |                           |                    |   |                                  |
| Personnel                 | 417,716                    | 417,716                   | 218,651            | 199,065                                     | 52%                              |
| Purchased Services        | 427,036                    | 419,949                   | 463,076            | (43,127)                                    | 110%                             |
| Supplies                  | <u>72,740</u>              | <u>90,217</u>             | <u>76,371</u>      | <u>13,846</u>                               | <u>85%</u>                       |
|                           | <u>917,492</u>             | <u>927,882</u>            | <u>758,098</u>     | <u>169,784</u>                              | <u>82%</u>                       |
| Recreation Centers        |                            |                           |                    |   |                                  |
| Personnel                 | 410,784                    | 410,784                   | 321,916            | 88,868                                      | 78%                              |
| Purchased Services        | 284,800                    | 253,468                   | 237,642            | 15,826                                      | 94%                              |
| Supplies                  | <u>22,000</u>              | <u>19,815</u>             | <u>29,742</u>      | <u>(9,927)</u>                              | <u>150%</u>                      |
|                           | <u>717,584</u>             | <u>684,067</u>            | <u>589,300</u>     | <u>94,767</u>                               | <u>86%</u>                       |
| <b>Total Expenditures</b> | <u>3,169,698</u>           | <u>3,169,698</u>          | <u>2,911,029</u>   | <u>258,669</u>                              | <u>92%</u>                       |
| <b>Net Expenditures</b>   | <u>(2,521,498)</u>         | <u>(2,472,848)</u>        | <u>(2,197,196)</u> | <u>(275,652)</u>                            | <u>89%</u>                       |

**UNAUDITED AND PRELIMINARY**  
**BEAUFORT COUNTY, SOUTH CAROLINA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES**  
June 30, 2013

|   | PALS<br>Capital<br>Program | PALS<br>Impact<br>Fees | State<br>PARD<br>Grants | Summer<br>Nutrition<br>Program<br>Grants | YMCA<br>Donations | Special<br>Events | Total               |
|---|----------------------------|------------------------|-------------------------|--|-------------------|-------------------|---------------------|
| <b>ASSETS</b>                             |                            |                        |                         |  |                   |                   |                     |
| Equity in Pooled Cash and Investments     | \$ 52,995                  | \$ 2,339,188           | \$ -                    | \$ 77,738                                | \$ -              | \$ 53,683         | \$ 2,523,604        |
| Receivables, Net                          | -                          | 171,819                | 13,763                  | 67,433                                   | -                 | -                 | 253,015             |
| <b>Total Assets</b>                       | <b>52,995</b>              | <b>2,511,007</b>       | <b>13,763</b>           | <b>145,171</b>                           | <b>-</b>          | <b>53,683</b>     | <b>2,776,619</b>    |
| <b>LIABILITIES AND FUND EQUITY</b>        |                            |                        |                         |  |                   |                   |                     |
| <b>Liabilities</b>                        |                            |                        |                         |  |                   |                   |                     |
| Accounts Payable                          | \$ -                       | \$ 21,425              | \$ 13,763               | \$ 132,694                               | \$ -              | \$ 1,165          | \$ 169,047          |
| Accrued Payroll                           | -                          | -                      | -                       | 5,216                                    | -                 | -                 | 5,216               |
| <b>Total Liabilities</b>                  | <b>-</b>                   | <b>21,425</b>          | <b>13,763</b>           | <b>137,910</b>                           | <b>-</b>          | <b>1,165</b>      | <b>174,263</b>      |
| <b>FUND BALANCE</b>                       |                            |                        |                         |  |                   |                   |                     |
| Reserved for Encumbrances                 | -                          | 17,372                 | -                       | -  | -                 | -                 | 17,372.00           |
| Reserved for Special Revenue Funds        | 52,995                     | 2,472,210              | -                       | 7,261                                    | -                 | 52,518            | 2,584,984           |
|   | 52,995                     | 2,489,582              | -                       | 7,261                                    | -                 | 52,518            | 2,602,356           |
| <b>Total Liabilities and Fund Balance</b> | <b>\$ 52,995</b>           | <b>\$ 2,511,007</b>    | <b>\$ 13,763</b>        | <b>\$ 145,171</b>                        | <b>\$ -</b>       | <b>\$ 53,683</b>  | <b>\$ 2,776,619</b> |

**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 June 30, 2013

|  | PALS Capital Program |           |                                    |
|--|----------------------|-----------|------------------------------------|
|  | Budget               | Actual    | Variance<br>Positive<br>(Negative) |
| Revenues                                     |                      |           |                                    |
| Charge for Services- \$5 Fee                 | \$ 18,000            | \$ 23,043 | \$ 5,043                           |
| Total Revenues                               | 18,000               | 23,043    | 5,043                              |
| Expenditures                                 |                      |           |                                    |
| Other  | -                    | -         | -                                  |
| Total Expenditures                           | -                    | -         | -                                  |
| Excess of Revenues Over (Under) Expenditures | 18,000               | 23,043    | 5,043                              |
| Fund Balance at Beginning of Year            | 29,952               | 29,952    | -                                  |
| Fund Balance at End of Year                  | \$ 47,952            | \$ 52,995 | \$ 5,043                           |

**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 June 30, 2013

|  | PALS Impact Fees |              |                                    |
|--|------------------|--------------|------------------------------------|
|  | Budget           | Actual       | Variance<br>Positive<br>(Negative) |
| Revenues                                     |                  |              |                                    |
| Licenses and Permits                         | \$ 461,750       | \$ 688,105   | \$ 226,355                         |
| Interest                                     | 4,250            | -            | (4,250)                            |
| Total Revenues                               | \$ 466,000       | \$ 688,105   | \$ 222,105                         |
| Expenditures                                 |                  |              |                                    |
| Purchased Services                           | 29,700           | 29,700       | -                                  |
| Supplies                                     | \$ -             | \$ -         | \$ -                               |
| Capital                                      | 246,200          | 213,036      | 33,164                             |
| Total Expenditures                           | \$ 275,900       | \$ 242,736   | \$ 33,164                          |
| Excess of Revenues Over (Under) Expenditures | \$ 190,100       | \$ 445,369   | \$ 255,269                         |
| Fund Balance at Beginning of Year            | \$ 2,044,213     | \$ 2,044,213 | \$ -                               |
| Fund Balance at End of Year                  | \$ 2,234,313     | \$ 2,489,582 | \$ 255,269                         |

**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 June 30, 2013

|  | State PARD Grants |           |                                    |
|--|-------------------|-----------|------------------------------------|
|  | Budget            | Actual    | Variance<br>Positive<br>(Negative) |
| Revenues                                     |                   |           |                                    |
| Intergovernmental                            | \$ -              | \$ 13,763 | \$ 13,763                          |
| Total Revenues                               | -                 | 13,763    | \$ 13,763                          |
| Expenditures                                 |                   |           |                                    |
| Capital                                      | -                 | 13,763    | (13,763)                           |
| Total Expenditures                           | -                 | 13,763    | (13,763)                           |
| 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 June 30, 2013

|  | Summer Nutrition Program Grants |            |                                    |
|--|---------------------------------|------------|------------------------------------|
|  | Budget                          | Actual     | Variance<br>Positive<br>(Negative) |
| Revenues                                     |                                 |            |                                    |
| Intergovernmental                            | \$ 380,000                      | \$ 517,918 | \$ 137,918                         |
| Total Revenues                               | 380,000                         | 517,918    | 137,918                            |
| Expenditures                                 |                                 |            |                                    |
| Personnel                                    | 61,745                          | 72,447     | (10,702)                           |
| Purchased Services                           | 317,755                         | 452,284    | (134,529)                          |
| Supplies                                     | 500                             | 1,639      | (1,139)                            |
| Total Expenditures                           | 380,000                         | 526,370    | (146,370)                          |
| Excess of Revenues Over (Under) Expenditures | -                               | (8,452)    | (8,452)                            |
| Fund Balance at Beginning of Year            | 15,713                          | 15,713     | -                                  |
| Fund Balance at End of Year                  | \$ 15,713                       | \$ 7,261   | \$ (8,452)                         |

**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 June 30, 2013

|  | YMCA Donations |             | Variance<br>Positive<br>(Negative) |
|--|----------------|-------------|------------------------------------|
|  | Budget         | Actual      |                                    |
| Revenues                                     |                |             |                                    |
| Miscellaneous                                | \$ -           | \$ -        | \$ -                               |
| Total Revenues                               | <u>-</u>       | <u>-</u>    | <u>-</u>                           |
| Expenditures                                 |                |             |                                    |
| Supplies                                     | -              | 387         | 387                                |
| Total Expenditures                           | <u>-</u>       | <u>387</u>  | <u>387</u>                         |
| Excess of Revenues Over (Under) Expenditures | -              | (387)       | (387)                              |
| Fund Balance at Beginning of Year            | <u>387</u>     | <u>387</u>  | <u>-</u>                           |
| Fund Balance at End of Year                  | <u>\$ 387</u>  | <u>\$ -</u> | <u>\$ (387)</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 June 30, 2013

|  | Special Events |           | Variance<br>Positive<br>(Negative) |
|--|----------------|-----------|------------------------------------|
|  | Budget         | Actual    |                                    |
| Revenues                                     |                |           |                                    |
| Charge for Services                          | \$ -           | \$ 74,353 | \$ 74,353                          |
| Total Revenues                               | -              | 74,353    | 74,353                             |
| Expenditures                                 |                |           |                                    |
| Personnel                                    | -              | 3,549     | (3,549)                            |
| Purchased Services                           | -              | 9,960     | 9,960                              |
| Supplies                                     | -              | 32,023    | 32,023                             |
| Total Expenditures                           | -              | 45,532    | 38,434                             |
| Excess of Revenues Over (Under) Expenditures | -              | 28,821    | 112,787                            |
| Fund Balance at Beginning of Year            | 23,697         | 23,697    | -                                  |
| Fund Balance at End of Year                  | \$ 23,697      | \$ 52,518 | \$ 112,787                         |

**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 June 30, 2013

|  | Total               |                     | Variance<br>Positive<br>(Negative) |
|--|---------------------|---------------------|------------------------------------|
|  | Budget              | Actual              |                                    |
| Revenues                                     |                     |                     |                                    |
| Licenses and Permits                         | \$ 461,750          | \$ 688,105          | \$ 226,355                         |
| Charge for Services                          | 18,000              | 97,396              | 79,396                             |
| Intergovernmental                            | 380,000             | 531,681             | 151,681                            |
| Interest                                     | 4,250               | -                   | (4,250)                            |
| Total Revenues                               | <u>864,000</u>      | <u>1,317,182</u>    | <u>453,182</u>                     |
| Expenditures                                 |                     |                     |                                    |
| Cultural and Recreation                      |                     |                     |                                    |
| Personnel                                    | 61,745              | 75,996              | (14,251)                           |
| Purchased Services                           | 317,755             | 491,944             | (174,189)                          |
| Supplies                                     | 500                 | 34,049              | (33,549)                           |
| Capital                                      | 246,200             | 226,799             | 19,401                             |
| Total Expenditures                           | <u>626,200</u>      | <u>828,788</u>      | <u>(202,588)</u>                   |
| Excess of Revenues Over (Under) Expenditures | 237,800             | 488,394             | 250,594                            |
| Other Financing Sources (Uses)               |                     |                     |                                    |
| Transfers In                                 | -                   | -                   | -                                  |
| Total Other Financing Sources (Uses)         | <u>-</u>            | <u>-</u>            | <u>-</u>                           |
| Net Change in Fund Balance                   | 237,800             | 488,394             | 250,594                            |
| 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>\$ 2,602,356</u> | <u>\$ 250,594</u>                  |

**Beaufort County**  
**PALS Impact Fees**  
**For period ending June 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>     |
|--------------------------------------|------------------|------------------|-------------------|---------------------|-------------------|------------------|
| <b>Beginning Fund Balance</b>        | 483              | 1,215,346        | 2,139             | 231                 | 826,013           | 2,044,212        |
| <b>Revenues</b>                      |                  |                  |                   |                     |                   |                  |
| Licenses and Permits                 | -                | 633,245          | 4,516             | 30,540              | 19,806            | 688,107          |
| Interest                             | -                | -                | -                 | -                   | -                 | -                |
|                                      | -                | 633,245          | 4,516             | 30,540              | 19,806            | 688,107          |
| <b>Expenditures</b>                  |                  |                  |                   |                     |                   |                  |
| <b>Purchased Services</b>            |                  |                  |                   |                     |                   |                  |
| Postage                              | -                | (21)             | -                 | -                   | -                 | (21)             |
| <b>Capital</b>                       |                  |                  |                   |                     |                   |                  |
| Beaufort Engineering Services        | -                | -                | -                 | -                   | (7,454)           | (7,454)          |
| 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                      | -                | (174,216)        | -                 | -                   | -                 | (174,216)        |
| Clancy Wells Architects, Inc.        | -                | (15,811)         | -                 | -                   | -                 | (15,811)         |
| Beaufort Design Build                | -                | (5,964)          | -                 | -                   | -                 | (5,964)          |
| Andrews & Burgess, Inc.              | -                | -                | -                 | -                   | (900)             | (900)            |
| GEL Engineering                      | -                | -                | -                 | -                   | (1,200)           | (1,200)          |
| BSN Sports, Inc.                     | -                | -                | -                 | -                   | (10,600)          | (10,600)         |
| Lowe's                               | -                | (73)             | -                 | -                   | -                 | (73)             |
| R.W. Chambers, Architect             | -                | -                | (4,250)           | -                   | -                 | (4,250)          |
| Accurate Reproductions               | -                | (446)            | -                 | (54)                | -                 | (500)            |
| Island Packet                        | -                | (133)            | -                 | -                   | -                 | (133)            |
| Whitaker Laboratory                  | -                | -                | -                 | -                   | (635)             | (635)            |
| Gasque & Associates                  | -                | -                | -                 | -                   | (3,700)           | (3,700)          |
|                                      | -                | (196,664)        | (4,250)           | (17,334)            | (24,489)          | (242,737)        |
| Total Revenues                       | -                | 633,245          | 4,516             | 30,540              | 19,806            | 688,107          |
| Total Expenditures                   | -                | (196,664)        | (4,250)           | (17,334)            | (24,489)          | (242,737)        |
| Net Revenues (Expenditures)          | -                | 436,581          | 266               | 13,206              | (4,683)           | 445,370          |
| Encumbered Portion of Fund Balance   | 483              | 12,639           | 4,250             | -                   | -                 | 17,372           |
| Unencumbered Portion of Fund Balance | -                | 1,639,288        | (1,845)           | 13,437              | 821,330           | 2,472,210        |
| <b>Ending Fund Balance</b>           | <b>483</b>       | <b>1,651,927</b> | <b>2,405</b>      | <b>13,437</b>       | <b>821,330</b>    | <b>2,489,582</b> |