



COUNTY COUNCIL OF BEAUFORT COUNTY
FINANCE DEPARTMENT
Post Office Drawer 1228
Beaufort, South Carolina 29901-1228

Alicia Holland, CPA
Chief Financial Officer
843.255.2296
aholland@bcgov.net

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Alan R. Eisenman, CPA
Financial Supervisor
843.255.2295
aeisenman@bcgov.net

September 2014 Parks and Leisure Services Financials Narrative and Analysis

Janet Andrews
Accounting Supervisor
843.255.2290
jandrews@bcgov.net

The PALS's General Fund is on track with the fiscal year 2015 budget. Expenditures are currently at 29% of budget, which is higher than the expected 25% of the third month of the fiscal year. It should be noted that PALS has some expenditures that are not evenly used over the fiscal year. The Summer Program is one such example in which most of the funds are spent in July and August.

Crystine Hendrick
Accounts Payable
A thru K
843.255.2293
cryshe@bcgov.net

Similar to expenditures, PALS revenues occur more on a seasonal basis. With fall sports registration occurring in July and August, the PALS general fund revenues have reached 31% of budget in September.

Frances Collins
Accounts Payable
L thru Z
843.255.2294
fcollins@bcgov.net

There has not been much significant activity with the PALS's special revenue funds since most of these are tied to grants and have to be spent according to their restrictions or purpose.

Melissa (Missy) Easler
Fiscal Tech
843.255.4010
melissae@bcgov.net

PALS impact fees are restricted to the area in which they are generated. The Bluffton PALS impact fee 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.

Lori Sexton
Fiscal Tech
843.255.2801
loris@bcgov.net

Respectively submitted by,

Alan Eisenman, CPA

Michael Dunn
Fiscal Tech
843.255.2951
mdunn@bcgov.net

102 Industrial Village Road, Building 2, Beaufort, SC 29906

"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 September 30, 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	21,775	(44,225)	33%
Late Fees	-	-	6,650	6,650	100%
Cheerleading	3,891	3,891	3,985	94	102%
Property Rentals	30,560	30,560	14,025	(16,535)	46%
Youth Soccer- South	85,965	85,965	38,885	(47,080)	45%
Youth Soccer- North	38,351	38,351	14,455	(23,896)	38%
Youth Baseball	22,485	22,485	3,620	(18,865)	16%
Youth Football	24,606	24,606	20,725	(3,881)	84%
Youth Basketball	47,495	47,495	3,110	(44,385)	7%
Youth Softball	5,970	5,970	-	(5,970)	0%
Athletic Fees- Sponsorships	10,000	10,000	6,122	(3,878)	61%
Youth Flag Football	5,100	5,100	3,065	(2,035)	60%
Adult Softball	12,815	12,815	14,575	1,760	114%
Adult Basketball	1,070.00	1,070	-	(1,070)	0%
Summer Camp Fees	155,000	155,000	250	(154,750)	0%
Intercession Fees	6,000	6,000	1,830	(4,170)	31%
Pool Admissions	25,000	25,000	15,051	(9,949)	60%
Aquatic Rentals	8,500	8,500	3,134	(5,366)	37%
Swimming Lessons Fees	6,000	6,000	6,060	60	101%
Tennis	-	-	3,240	3,240	100%
Miscellaneous	-	-	516	516	100%
Donations	-	-	25	25	100%
T-Shirt Sales	-	-	260	260	100%
Center Admissions	1,100	1,100	271	(829)	25%
Credit Card Convenience Fees	-	-	1,196	1,196	100%
Discounts and Refunds	-	-	(7,606)	(7,606)	-100%
Total Revenues	<u>556,408</u>	<u>556,408</u>	<u>175,219</u>	<u>(381,189)</u>	<u>31%</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	64,006	128,404	33%
Purchased Services	150,100	150,100	45,367	104,733	30%
Supplies	13,560	13,560	2,206	11,354	16%
	<u>356,070</u>	<u>356,070</u>	<u>111,579</u>	<u>244,491</u>	<u>31%</u>
Summer Program					
Personnel	144,631	144,631	147,771	(3,140)	102%
Purchased Services	-	-	866	(866)	100%
Supplies	11,200	11,200	4,370	6,830	39%
	<u>155,831</u>	<u>155,831</u>	<u>153,007</u>	<u>2,824</u>	<u>98%</u>
Aquatics Program					
Personnel	741,338	741,338	207,312	534,026	28%
Purchased Services	242,750	242,750	43,372	199,378	18%
Supplies	18,700	18,700	7,679	11,021	41%
	<u>1,002,788</u>	<u>1,002,788</u>	<u>258,363</u>	<u>744,425</u>	<u>26%</u>
Hilton Head Programs					
Direct Subsidies	140,000	140,000	20,000	120,000	14%
	<u>140,000</u>	<u>140,000</u>	<u>20,000</u>	<u>120,000</u>	<u>14%</u>
Bluffton Programs					
Purchased Services	82,000	82,000	5,791	76,209	7%
Supplies	74,400	74,400	18,782	55,618	25%
	<u>156,400</u>	<u>156,400</u>	<u>24,573</u>	<u>131,827</u>	<u>16%</u>
Athletic Programs					
Personnel	286,180	286,180	48,676	237,504	17%
Purchased Services	458,975	458,975	165,243	293,732	36%
Supplies	69,900	69,900	10,903	58,997	16%
	<u>815,055</u>	<u>815,055</u>	<u>224,822</u>	<u>590,233</u>	<u>28%</u>
Recreation Centers					
Personnel	271,477	271,477	51,452	220,025	19%
Purchased Services	196,270	196,270	87,820	108,450	45%
Supplies	24,401	24,401	1,773	22,628	7%
	<u>492,148</u>	<u>492,148</u>	<u>141,045</u>	<u>351,103</u>	<u>29%</u>
PALS Personnel Benefits					
Personnel	429,492	429,492	107,373	322,119	25%
Total Expenditures	<u>3,547,784</u>	<u>3,547,784</u>	<u>1,040,762</u>	<u>2,507,022</u>	<u>29%</u>
Net Expenditures	<u>(2,991,376)</u>	<u>(2,991,376)</u>	<u>(865,543)</u>	<u>(2,125,833)</u>	<u>29%</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 September 30, 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	20,345	(33,655)	38%
Late Fees	17,000	17,000	2,420	(14,580)	14%
Cheerleading	5,250	5,250	3,941	(1,309)	75%
Property Rentals	31,000	31,000	6,992	(24,008)	23%
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	3,260	(46,740)	7%
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	9,690	(15,310)	39%
Adult Basketball	2,500	2,500	985	(1,515)	39%
Summer Camp Fees	120,000	120,000	1,060	(118,940)	1%
Intercession Fees	10,500	10,500	543	(9,957)	5%
Pool Admissions	25,500	25,500	13,778	(11,722)	54%
Aquatic Rentals	9,000	9,000	3,366	(5,634)	37%
Aquatic Contract Programs	4,000	4,000	-	(4,000)	0%
Swimming Lessons Fees	9,000	9,000	4,450	(4,550)	49%
Miscellaneous	-	-	1,790	1,790	100%
Center Admissions	1,200	1,200	348	(852)	29%
Credit Card Convenience Fees	-	-	1,202	1,202	100%
Discounts and Refunds	-	-	(6,409)	(6,409)	-100%
Total Revenues	<u>574,150</u>	<u>574,150</u>	<u>157,031</u>	<u>(417,119)</u>	<u>27%</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	41,212	149,617	22%
Purchased Services	98,396	98,396	38,902	59,494	40%
Supplies	10,960	10,960	4,455	6,505	41%
Capital	-	-	16,782	(16,782)	100%
	<u>300,185</u>	<u>300,185</u>	<u>101,351</u>	<u>198,834</u>	<u>34%</u>
Summer Program					
Personnel	97,000	97,000	129,977	(32,977)	134%
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	206,597	571,979	27%
Purchased Services	231,431	231,431	51,065	180,366	22%
Supplies	19,000	19,000	10,250	8,750	54%
Direct Subsidies	60,000	135,000	75,000	60,000	56%
	<u>1,089,007</u>	<u>1,164,007</u>	<u>342,912</u>	<u>821,095</u>	<u>29%</u>
Hilton Head Programs					
Direct Subsidies	80,000	80,000	20,000	60,000	25%
	<u>80,000</u>	<u>80,000</u>	<u>20,000</u>	<u>60,000</u>	<u>25%</u>
Bluffton Programs					
Purchased Services	74,000	74,000	7,137	66,863	10%
Supplies	72,010	72,010	17,483	54,527	24%
	<u>146,010</u>	<u>146,010</u>	<u>24,620</u>	<u>121,390</u>	<u>17%</u>
Athletic Programs					
Personnel	427,940	427,940	73,489	354,451	17%
Purchased Services	526,130	526,130	105,413	420,717	20%
Supplies	70,800	70,800	14,839	55,961	21%
	<u>1,024,870</u>	<u>1,024,870</u>	<u>193,741</u>	<u>831,129</u>	<u>19%</u>
Recreation Centers					
Personnel	272,621	272,621	56,115	216,506	21%
Purchased Services	220,704	220,704	82,135	138,569	37%
Supplies	21,700	21,700	11,707	9,993	54%
	<u>515,025</u>	<u>515,025</u>	<u>149,957</u>	<u>365,068</u>	<u>29%</u>
PALS Personnel Benefits					
Personnel	251,641	251,641	62,910	188,731	25%
Total Expenditures	<u>3,514,238</u>	<u>3,589,238</u>	<u>1,027,172</u>	<u>2,373,335</u>	<u>29%</u>
Net Expenditures	<u>(2,940,088)</u>	<u>(3,015,088)</u>	<u>(870,141)</u>	<u>(1,956,216)</u>	<u>29%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES
September 30, 2014

	PALS Capital Program	PALS Impact Fees	Summer Nutrition Program Grants	Special Events	Total
<u>ASSETS</u>					
Equity in Pooled Cash and Investments	\$ 71,779	\$ 3,142,967	\$ 11,561	\$ 73,731	\$ 3,300,038
Receivables, Net	-	74,042	-	-	74,042
Total Assets	<u>71,779</u>	<u>3,217,009</u>	<u>11,561</u>	<u>73,731</u>	<u>3,374,080</u>
<u>LIABILITIES AND FUND EQUITY</u>					
Liabilities					
Accounts Payable	\$ -	\$ 16,945	\$ 18	\$ 785	\$ 17,748
Accrued Payroll	-	-	197	-	197
Total Liabilities	<u>-</u>	<u>16,945</u>	<u>215</u>	<u>785</u>	<u>17,945</u>
<u>FUND BALANCE</u>					
Reserved for Encumbrances	-	34,372	-	-	34,372.00
Reserved for Special Revenue Funds	71,779	3,165,692	11,346	72,946	3,321,763
	<u>71,779</u>	<u>3,200,064</u>	<u>11,346</u>	<u>72,946</u>	<u>3,356,135</u>
Total Liabilities and Fund Balance	<u>\$ 71,779</u>	<u>\$ 3,217,009</u>	<u>\$ 11,561</u>	<u>\$ 73,731</u>	<u>\$ 3,374,080</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 September 30, 2014

	PALS Capital Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services- \$5 Fee	\$ -	\$ 7,090	\$ 7,090
Total Revenues	-	7,090	7,090
Expenditures			
Other	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	7,090	7,090
Fund Balance at Beginning of Year	64,689	64,689	-
Fund Balance at End of Year	\$ 64,689	\$ 71,779	\$ 7,090

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 September 30, 2014

	PALS Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 650,000	\$ 67,157	\$ (582,843)
Interest	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
Total Revenues	<u>\$ 652,000</u>	<u>\$ 67,157</u>	<u>\$ (584,843)</u>
Expenditures			
Purchased Services	30,874	30,874	-
Capital	<u>471,500</u>	<u>-</u>	<u>471,500</u>
Total Expenditures	<u>\$ 502,374</u>	<u>\$ 30,874</u>	<u>\$ 471,500</u>
Excess of Revenues Over (Under) Expenditures	\$ 149,626	\$ 36,283	\$ (113,343)
Fund Balance at Beginning of Year	<u>\$ 3,163,781</u>	<u>\$ 3,163,781</u>	<u>\$ -</u>
Fund Balance at End of Year	<u>\$ 3,313,407</u>	<u>\$ 3,200,064</u>	<u>\$ (113,343)</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 September 30, 2014

	Summer Nutrition Program Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 400,000	\$ 250,277	\$ (149,723)
Total Revenues	<u>400,000</u>	<u>250,277</u>	<u>(149,723)</u>
Expenditures			
Personnel	77,058	32,442	44,616
Purchased Services	<u>321,742</u>	<u>228,423</u>	<u>93,319</u>
Total Expenditures	<u>400,000</u>	<u>261,013</u>	<u>138,987</u>
Excess of Revenues Over (Under) Expenditures	-	(10,736)	(10,736)
Fund Balance at Beginning of Year	<u>22,082</u>	<u>22,082</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 22,082</u>	<u>\$ 11,346</u>	<u>\$ (10,736)</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 September 30, 2014

	Special Events		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Charge for Services	\$ -	\$ 34,566	\$ 34,566
Total Revenues	<u>-</u>	<u>34,566</u>	<u>34,566</u>
Purchased Services	-	10,858	10,858
Supplies	-	6,803	6,803
Total Expenditures	<u>-</u>	<u>17,661</u>	<u>17,661</u>
Excess of Revenues Over (Under) Expenditures	-	16,905	52,227
Fund Balance at Beginning of Year	<u>56,041</u>	<u>56,041</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 56,041</u>	<u>\$ 72,946</u>	<u>\$ 52,227</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 September 30, 2014

	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Licenses and Permits	\$ 650,000	\$ 67,157	\$ (582,843)
Charge for Services	-	41,656	41,656
Intergovernmental	400,000	250,277	(149,723)
Interest	2,000	-	(2,000)
Total Revenues	<u>1,052,000</u>	<u>359,090</u>	<u>(692,910)</u>
Expenditures			
Cultural and Recreation			
Personnel	77,058	32,442	44,616
Purchased Services	321,742	270,155	51,587
Supplies	1,200	6,951	(5,751)
Capital	471,500	-	471,500
Total Expenditures	<u>871,500</u>	<u>309,548</u>	<u>561,952</u>
Net Change in Fund Balance	180,500	49,542	(130,958)
Fund Balance at Beginning of Year	<u>3,306,593</u>	<u>3,306,593</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 3,487,093</u>	<u>\$ 3,356,135</u>	<u>\$ (130,958)</u>

**Beaufort County
PALS Impact Fees
For period ending September 30, 2014 - 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	2,309,011	4,433	29,503	820,351	3,163,781
Revenues						
Licenses and Permits	-	51,245	1,215	7,293	7,404	67,157
Interest	-	-	-	-	-	-
	-	51,245	1,215	7,293	7,404	67,157
Expenditures						
Capital						
Beaufort Engineering Services	-	-	-	-	(1,350)	(1,350)
SC DHEC	-	-	-	-	(150)	(150)
Accurate Reproductions	-	-	-	-	(7)	(7)
Postage	-	-	-	-	(40)	(40)
Whitaker Laboratory	-	-	-	-	(1,341)	(1,341)
JOCO Construction	-	-	-	-	(12,700)	(12,700)
Graybar Fence Company	-	-	-	-	(1,540)	(1,540)
Pinckney Well Drilling and Water	-	-	-	-	(13,655)	(13,655)
Signs Now	-	-	-	-	(90)	(90)
	-	-	-	-	(30,874)	(30,874)
Total Revenues	-	51,245	1,215	7,293	7,404	67,157
Total Expenditures	-	-	-	-	(30,874)	(30,874)
Net Revenues (Expenditures)	-	51,245	1,215	7,293	(23,470)	36,283
Encumbered Portion of Fund Balance	-	28,300	1,750	-	4,322	34,372
Unencumbered Portion of Fund Balance	483	2,331,956	3,898	36,796	792,559	3,165,692
Ending Fund Balance	<u>483</u>	<u>2,360,256</u>	<u>5,648</u>	<u>36,796</u>	<u>796,881</u>	<u>3,200,064</u>