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	-	-	-	0%
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	70,000	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	22,500	15,000	14,630	(370)	98%
Youth Basketball	50,000	50,000	48,650	(1,350)	97%
Youth Softball	3,500	8,500	8,240	(260)	97%
Athletic Fees- Sponsorships	15,000	14,300	15,900	1,600	111%
Youth Flag Football	4,500	9,100	9,150	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	2,200	1,644	(556)	75%
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	3,000	3,256	256	109%
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	648,200	696,100	588,620	(107,480)	85%

Expenditures	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Central Administration					
Personnel	177,428	177,428	141,679	35,749	80%
Purchased Services	80,200	100,200	58,701	41,499	59%
Supplies	7,000	7,000	10,464	(3,464)	149%
	264,628	284,628	210,844	73,784	74%
Summer Program					
Personnel	109,950	109,950	94,256	15,694	86%
Purchased Services	-	79	79	-	100%
Supplies	10,500	10,421	265	10,156	3%
	120,450	120,450	94,600	25,850	79%
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	60,000	60,000	60,000	-	100%
	924,044	924,044	805,200	118,844	87%
Hilton Head Programs					
Direct Subsidies	80,000	80,000	80,000	-	100%
	80,000	80,000	80,000	-	100%
Bluffton Programs					
Personnel	-	-	-	-	0%
Purchased Services	104,000	104,000	54,280	49,720	52%
Supplies	41,500	41,500	25,693	15,807	62%
	145,500	145,500	79,973	65,527	55%
Athletic Programs					
Personnel	417,716	417,716	183,860	233,856	44%
Purchased Services	427,036	381,542	372,329	9,213	98%
Supplies	72,740	82,161	51,115	31,046	62%
	917,492	881,419	607,304	274,115	69%
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%
	717,584	733,657	492,226	241,431	67%
Total Expenditures	3,169,698	3,169,698	2,370,147	799,551	75%
Net Expenditures	(2,521,498)	(2,473,598)	(1,781,527)	(692,071)	72%

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, 2011

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	-	8,580	8,586	6	100%
Aerobics	-	1,430	1,431	1	100%
Arts	-	7,275	7,276	1	100%
After School	30,000	66,645	66,684	39	100%
Late Fees	-	14,975	14,978	3	100%
Cheerleading	5,900	3,635	3,639	4	100%
Karate	-	9,245	9,245	-	100%
Property Rentals	20,000	22,495	22,495	-	100%
Youth Soccer- South	-	68,880	66,351	(2,529)	96%
Youth Soccer- North	130,000	51,295	49,765	(1,530)	97%
Youth Baseball	25,000	33,245	31,718	(1,527)	95%
Youth Football	35,000	21,505	21,509	4	100%
Youth Basketball	45,000	45,210	45,214	4	100%
Youth Softball	5,000	3,225	6,900	3,675	214%
Athletic Fees- Sponsorships	-	16,440	15,400	(1,040)	100%
Youth Flag Football	-	7,810	4,813	(2,997)	62%
Adult Softball	43,500	43,780	43,783	3	100%
Adult Soccer	5,000	-	-	-	0%
Summer Camp Fees	65,000	100,000	93,934	(6,066)	94%
Intercession Fees	-	11,320	11,286	(34)	100%
Pool Admissions	45,000	33,370	33,224	(146)	100%
Aquatic Aerobics	2,000	1,250	1,254	4	100%
Aquatic Rentals	5,000	9,220	9,222	2	100%
Aquatic Contract Programs	4,000	10,150	10,151	1	100%
Swimming Lessons Fees	11,000	11,540	11,543	3	100%
Miscellaneous	1,500	3,490	3,494	4	100%
Donations	-	710	711	1	100%
Video Reimbursements	-	600	599	(1)	100%
T-Shirt Sales	-	3,555	3,557	2	100%
Credit Card Convenience Fees	-	370	224	(146)	61%
Discounts	-	(47,600)	(47,451)	149	100%
Total Revenues	477,900	563,645	551,535	(12,110)	98%

Expenditures	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Central Administration					
Personnel	292,309	281,859	233,455	48,404	83%
Purchased Services	62,000	82,655	69,484	13,171	84%
Supplies	13,300	11,269	11,698	(429)	104%
	367,609	375,783	314,637	61,146	84%
Summer Program					
Personnel	107,500	124,888	102,967	21,921	82%
Purchased Services	1,000	893	311	582	35%
Supplies	7,200	6,807	1,160	5,647	17%
	115,700	132,588	104,438	28,150	79%
Aquatics Program					
Personnel	749,270	728,188	603,529	124,659	83%
Purchased Services	230,590	197,031	161,119	35,912	82%
Supplies	25,500	32,932	22,668	10,264	69%
Capital	-	25,664	25,664	-	100%
Direct Subsidies	60,000	60,000	60,000	-	100%
	1,065,360	1,043,815	872,980	170,835	84%
Hilton Head Programs					
Direct Subsidies	80,000	80,000	60,000	20,000	75%
	80,000	80,000	60,000	20,000	75%
Bluffton Programs					
Personnel	304,849	190,227	158,961	31,266	84%
Purchased Services	498,385	527,339	499,453	27,886	95%
Supplies	23,600	12,756	14,734	(1,978)	116%
Capital	-	2,192	2,192	-	100%
	826,834	732,514	675,340	57,174	92%
Athletic Programs					
Personnel	251,803	126,435	104,397	22,038	83%
Purchased Services	299,764	264,035	237,988	26,047	90%
Supplies	63,940	33,976	31,314	2,662	92%
	615,507	424,446	373,699	50,747	88%
Recreation Centers					
Personnel	598,336	388,652	321,966	66,686	83%
Purchased Services	269,700	249,310	191,189	58,121	77%
Supplies	10,000	15,193	21,320	(6,127)	140%
	878,036	653,155	534,475	118,680	82%
Total Expenditures	3,949,046	3,442,301	2,935,569	506,732	85%
Net Expenditures	(3,471,146)	(2,878,656)	(2,384,034)	(494,622)	83%

UNAUDITED AND PRELIMINARY

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES

April 30, 2012

	PALS Capital Program	PALS Impact Fees	State PARD Grants	Summer Nutrition Program Grants	Special Events	Total
ASSETS						
Equity in Pooled Cash and Investments	$ 28,317	$ 1,943,861	$ -	$ 30,798	$ 16,749	$ 2,019,725
Receivables, Net	-	-	-	-	-	-
Total Assets	28,317	1,943,861	-	30,798	16,749	2,019,725
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts Payable	$ -	$ 77,258	$ -	$ 2,580	$ 3,910	$ 83,748
Accrued Payroll	-	-	-	784	-	784
Total Liabilities	-	77,258	-	3,364	3,910	84,532
FUND BALANCE						
Reserved for Special Revenue Funds	28,317	1,866,603	-	27,434	12,839	1,935,193
	28,317	1,866,603	-	27,434	12,839	1,935,193
Total Liabilities and Fund Balance	$ 28,317	$ 1,943,861	$ -	$ 30,798	$ 16,749	$ 2,019,725

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, 2012

	PALS Capital Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services- $5 Fee	$ 16,500	$ 27,298	$ 10,798
Total Revenues	16,500	27,298	10,798
Expenditures			
Other	16,500	-	16,500
Total Expenditures	16,500	-	16,500
Excess of Revenues Over (Under) Expenditures	-	27,298	27,298
Fund Balance at Beginning of Year	1,019	1,019	-
Fund Balance at End of Year	$ 1,019	$ 28,317	$ 27,298

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, 2012

	PALS Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	$ 382,500	$ 318,824	$ (63,676)
Interest	200	-	(200)
Total Revenues	$ 382,700	$ 318,824	$ (63,876)
Expenditures			
Purchased Services	$ 2,300	$ 2,300	$ -
Capital	1,275,626	1,256,038	19,588
Total Expenditures	$ 1,277,926	$ 1,258,338	$ 19,588
Excess of Revenues Over (Under) Expenditures	$ (895,226)	$ (939,514)	$ (44,288)
Fund Balance at Beginning of Year	$ 2,806,117	$ 2,806,117	$ -
Fund Balance at End of Year	$ 1,910,891	$ 1,866,603	$ (44,288)

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, 2012

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

UNAUDITED AND PRELIMINARY

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES

For the Period Ending April 30, 2012

	Summer Nutrition Program Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ 231,600	$ 231,601	$ 1
Total Revenues	231,600	231,601	1
Expenditures			
Personnel	33,850	37,077	(3,227)
Purchased Services	197,350	186,256	11,094
Supplies	400	869	(469)
Total Expenditures	231,600	224,202	7,398
Excess of Revenues Over (Under) Expenditures	-	7,399	7,399
Fund Balance at Beginning of Year	20,035	20,035	-
Fund Balance at End of Year	$ 20,035	$ 27,434	$ 7,399

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, 2012

	Special Events		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services	$ -	$ 31,001	$ 31,001
Total Revenues	-	31,001	31,001
Expenditures			
Purchased Services	-	3,018	3,018
Supplies	-	15,144	15,144
Total Expenditures	-	18,162	18,162
Excess of Revenues Over (Under) Expenditures	-	12,839	49,163
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	$ -	$ 12,839	$ 49,163

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, 2012

	Total		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	$ 382,500	$ 318,824	$ (63,676)
Charge for Services	16,500	58,299	41,799
Intergovernmental	231,600	231,601	1
Interest	200	-	(200)
Total Revenues	630,800	608,724	(22,076)
Expenditures			
Cultural and Recreation			
Personnel	33,850	37,077	(3,227)
Purchased Services	197,350	191,574	5,776
Supplies	400	16,013	(15,613)
Capital	1,275,626	1,256,038	19,588
Total Expenditures	1,507,226	1,500,702	6,524
Excess of Revenues Over (Under) Expenditures	(876,426)	(891,978)	(15,552)
Fund Balance at Beginning of Year	2,827,171	2,827,171	-
Fund Balance at End of Year	$ 1,950,745	$ 1,935,193	$ (15,552)

Beaufort County
PALS Impact Fees
April 30, 2012 - Unaudited and Preliminary

	Daufuskie	Bluffton	Port Royal	Ladys Island	St. Helena	Total
Beginning Fund Balance	484	1,384,749	182,925	432,811	805,148	2,806,117
Revenues						
Licenses and Permits	-	284,521	3,705	15,873	14,724	318,823
Interest	-	-	-	-	-	-
	-	284,521	3,705	15,873	14,724	318,823
Expenditures						
Capital						
Buckwalter Park & Skate Park						
New South Construction	-	-	-	-	-	-
John Deere Governmental Sales	-	(101,689)	-	-	-	(101,689)
JS Construction Services	-	(497,495)	-	-	-	(497,495)
Sun Belt Rentals	-	-	-	-	-	-
Beaufort Engineering Services	-	-	(150,401)	-	-	(150,401)
Beaufort County Building Codes	-	-	(7,025)	(3,398)	-	(10,423)
BJWSA	-	-	(22,033)	(900)	-	(22,933)
SCE&G	-	-	(4,993)	-	-	(4,993)
JDL Lesco	-	-	-	-	-	-
Lowe's	-	-	-	-	-	-
Thomas & Hutton	-	(13,244)	-	-	-	(13,244)
William Fielder, PE	-	(3,000)	-	-	-	(3,000)
Patterson Construction	-	-	-	-	-	-
Accurate Reproductions	-	(10)	(1,011)	-	-	(1,021)
Postage	-	-	-	(24)	-	(24)
Island Packet	-	-	-	-	-	-
Whitaker Laboratory	-	(3,893)	-	(2,633)	-	(6,526)
JOCO Construction	-	-	-	(446,588)	-	(446,588)
Gasque & Associates	-	-	-	-	-	-
Bobcat of Savannah	-	-	-	-	-	-
	-	(619,331)	(185,463)	(453,543)	-	(1,258,337)
Total Revenues	-	284,521	3,705	15,873	14,724	318,823
Total Expenditures	-	(619,331)	(185,463)	(453,543)	-	(1,258,337)
Net Revenues (Expenditures)	-	(334,810)	(181,758)	(437,670)	14,724	(939,514)
Encumbered Portion of Fund Balance	-	2,300	-	-	-	2,300
Unencumbered Portion of Fund Balance	484	1,047,639	1,167	(4,859)	819,872	1,864,303
Ending Fund Balance	484	1,049,939	1,167	(4,859)	819,872	1,866,603