

Unaudited
 BEAUFORT COUNTY LIBRARIES- GENERAL FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
 For the Period Ended November 30, 2010

	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Copy Fees	4,000	2,047	(1,953)	100%
Fines	110,000	52,039	(57,961)	47%
Picture Sales	-	-	-	0%
Total Revenues	114,000	54,086	(59,914)	47%
Library Administration				
Personnel	516,290	216,328	299,962	42%
Purchased Services	126,879	36,832	90,047	29%
Supplies	32,700	14,107	18,593	43%
Total Library Administration Expenditures	675,869	267,267	408,602	40%
Beaufort Branch				
Personnel	374,105	157,144	216,961	42%
Purchased Services	70,685	34,425	36,260	49%
Supplies	16,297	10,683	5,614	66%
Capital Purchases	19,835	19,835	-	100%
Total Beaufort Branch Expenditures	480,922	222,087	258,835	46%
Bluffton Branch				
Personnel	523,699	202,333	321,366	39%
Purchased Services	103,516	48,257	55,259	47%
Supplies	25,445	12,164	13,281	48%
Total Bluffton Branch Expenditures	652,660	262,754	389,906	40%
Hilton Head Branch				
Personnel	524,264	214,835	309,429	41%
Purchased Services	96,307	44,864	51,443	47%
Supplies	27,750	8,768	18,982	32%
Total Hilton Head Branch Expenditures	648,321	268,467	379,854	41%
Lobeco Branch				
Personnel	122,976	49,594	73,382	40%
Purchased Services	15,474	3,515	11,959	23%
Supplies	8,855	3,364	5,491	38%
Total Loceco Branch Expenditures	147,305	56,473	90,832	38%
St. Helena Branch				
Personnel	86,656	36,433	50,223	42%
Purchased Services	10,041	1,264	8,777	13%
Supplies	2,950	1,624	1,326	55%
Total St. Helena Branch Expenditures	99,647	39,321	60,326	39%
Library Technical Services				
Personnel	284,906	111,054	173,852	39%
Purchased Services	26,870	17,988	8,882	67%
Supplies	429,800	153,292	276,508	36%
Total Library Technical Services Expenditures	741,576	282,334	459,242	38%
Library SC Room				
Personnel	87,696	36,207	51,489	41%
Purchased Services	8,795	3,338	5,457	38%
Supplies	6,500	938	5,562	14%
Total Library SC Room Expenditures	102,991	40,483	62,508	39%
Total Expenditures	3,549,291	1,439,186	2,110,105	41%
Net Expenditures	(3,435,291)	(1,385,100)	(2,170,019)	40%

UNAUDITED
 BEAUFORT COUNTY, SOUTH CAROLINA
 COMBINING BALANCE SHEET
 LIBRARY SPECIAL REVENUE FUNDS
 November 30, 2010

	<u>Library Grants</u>	<u>Library Trust</u>	<u>Library Special Trust</u>	<u>Total</u>
<u>ASSETS</u>				
Equity in Pooled Cash and Investments	\$ 51,202	\$ 21,901	\$ 306,551	\$ 379,654
Total Assets	<u>51,202</u>	<u>21,901</u>	<u>306,551</u>	<u>379,654</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities				
Accounts Payable	\$ 3,763	\$ -	\$ 1,149	\$ 4,912
Total Liabilities	<u>3,763</u>	<u>-</u>	<u>1,149</u>	<u>4,912</u>
<u>FUND BALANCE</u>				
Reserved for Special Revenue Funds	<u>47,439</u>	<u>21,901</u>	<u>305,402</u>	<u>374,742</u>
	<u>47,439</u>	<u>21,901</u>	<u>305,402</u>	<u>374,742</u>
Total Liabilities and Fund Balance	<u>\$ 51,202</u>	<u>\$ 21,901</u>	<u>\$ 306,551</u>	<u>\$ 379,654</u>

UNAUDITED
 BEAUFORT COUNTY, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 LIBRARY SPECIAL REVENUE FUNDS
 For the Period Ended November 30, 2010

	Library Grants			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Intergovernmental	\$ 28,500	\$ 50,350	\$ 21,850	177%
Miscellaneous	-	37,717	37,717	100%
Total Revenues	28,500	88,067	59,567	309%
Expenditures				
Supplies	28,500	19,079	9,421	67%
Capital	-	40,658	(40,658)	100%
Total Expenditures	28,500	59,737	(31,237)	210%
Excess of Revenues Over (Under) Expenditures	-	28,330	28,330	100%
Other Financing Sources (Uses)				
Transfers In	-	-	-	0%
Total Other Financing Sources (Uses)	-	-	-	0%
Net Change in Fund Balance	-	28,330	28,330	100%
Fund Balance at Beginning of Year	19,109	19,109	-	100%
Fund Balance at End of Year	\$ 19,109	\$ 47,439	\$ 28,330	248%

UNAUDITED
 BEAUFORT COUNTY, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 LIBRARY SPECIAL REVENUE FUNDS
 For the Period Ended November 30, 2010

	Library Trust		Variance Positive (Negative)	Percent of Budget
	Budget	Actual		
Revenues				
Miscellaneous	\$ 1,500	\$ 750	\$ (750)	50%
Total Revenues	<u>1,500</u>	<u>750</u>	<u>(750)</u>	<u>50%</u>
Expenditures				
Other	11,000	1,893	9,107	17%
Total Expenditures	<u>11,000</u>	<u>1,893</u>	<u>9,107</u>	<u>17%</u>
Excess of Revenues Over (Under) Expenditures	(9,500)	(1,143)	8,357	12%
Other Financing Sources (Uses)				
Transfers In	9,500	-	(9,500)	0%
Total Other Financing Sources (Uses)	<u>9,500</u>	<u>-</u>	<u>(9,500)</u>	<u>0%</u>
Net Change in Fund Balance	-	(1,143)	(1,143)	100%
Fund Balance at Beginning of Year	<u>23,044</u>	<u>23,044</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 23,044</u>	<u>\$ 21,901</u>	<u>\$ (1,143)</u>	<u>95%</u>

UNAUDITED
 BEAUFORT COUNTY, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 LIBRARY SPECIAL REVENUE FUNDS
 For the Period Ended November 30, 2010

	Library Special Trust			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Interest	\$ 1,000	\$ -	\$ (1,000)	0%
Total Revenues	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>	<u>0%</u>
Expenditures				
Supplies	10,000	6,573	3,427	66%
Total Expenditures	<u>10,000</u>	<u>6,573</u>	<u>3,427</u>	<u>66%</u>
Excess of Revenues Over (Under) Expenditures	(9,000)	(6,573)	2,427	73%
Other Financing Sources (Uses)				
Transfers Out	9,000	50,053	41,053	556%
Transfers In	<u>-</u>	<u>(50,053)</u>	<u>(50,053)</u>	<u>100%</u>
Total Other Financing Sources (Uses)	<u>9,000</u>	<u>-</u>	<u>(9,000)</u>	<u>0%</u>
Net Change in Fund Balance	-	(6,573)	(6,573)	100%
Fund Balance at Beginning of Year	<u>311,975</u>	<u>311,975</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 311,975</u>	<u>\$ 305,402</u>	<u>\$ (6,573)</u>	<u>98%</u>

UNAUDITED
 BEAUFORT COUNTY, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 LIBRARY SPECIAL REVENUE FUNDS
 For the Period Ended November 30, 2010

	Total		Variance Positive (Negative)	Percent of Budget
	Budget	Actual		
Revenues				
Intergovernmental	28,500	50,350	21,850	177%
Interest	1,000	-	(1,000)	0%
Miscellaneous	<u>1,500</u>	<u>38,467</u>	<u>36,967</u>	<u>2564%</u>
Total Revenues	<u>31,000</u>	<u>88,817</u>	<u>57,817</u>	<u>287%</u>
Expenditures				
Supplies	38,500	25,652	12,848	67%
Capital	-	40,658	(40,658)	100%
Other	<u>11,000</u>	<u>1,893</u>	<u>9,107</u>	<u>17%</u>
Total Expenditures	<u>49,500</u>	<u>68,203</u>	<u>(18,703)</u>	<u>138%</u>
Excess of Revenues Over (Under) Expenditures	(18,500)	20,614	39,114	-111%
Other Financing Sources (Uses)				
Transfers In	9,500	(50,053)	(59,553)	-527%
Transfers Out	<u>9,000</u>	<u>50,053</u>	<u>41,053</u>	<u>556%</u>
Total Other Financing Sources (Uses)	<u>18,500</u>	<u>-</u>	<u>(18,500)</u>	<u>0%</u>
Net Change in Fund Balance	-	20,614	20,614	100%
Fund Balance at Beginning of Year	<u>354,128</u>	<u>354,128</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 354,128</u>	<u>\$ 374,742</u>	<u>\$ 20,614</u>	<u>106%</u>

UNAUDITED
Beaufort County
Library Impact Fees
November 30, 2010

	Fund 921	Fund 923	Fund 925	Fund 926	Fund 928	
	HH/Daufuskie	Bluffton	Port Royal Island	Ladys Island/ St. Helena	Sheldon	Total
Beginning Fund Balance	396,059	1,176,079	552,024	1,086,745	168,053	3,378,960
Revenues						
Licenses and Permits	10,926	33,041	5,309	10,728	1,327	61,331
Interest						-
	10,926	33,041	5,309	10,728	1,327	61,331
Expenditures						
Purchased Services						
Library Materials						
Brodart, Inc.	-	(4,007)	-	-	-	(4,007)
Ingram Library Services	-	(7,953)	-	-	-	(7,953)
Midwest Tape	-	(96)	-	-	-	(96)
	-	(12,056)	-	-	-	(12,056)
Total Revenues	10,926	33,041	5,309	10,728	1,327	61,331
Total Expenditures	-	(12,056)	-	-	-	(12,056)
Net Revenues (Expenditures)	10,926	20,985	5,309	10,728	1,327	49,275
Ending Fund Balance	406,985	1,197,064	557,333	1,097,473	169,380	3,428,235

FY 2011 Vendor Totals

Brodart, Inc.	-	(4,007)	-	-	-	(4,007)
Ingram Library Services	-	(7,953)	-	-	-	(7,953)
Midwest Tape	-	(96)	-	-	-	(96)
	-	(12,056)	-	-	-	(12,056)