

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY LIBRARIES- GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Period Ended June 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Percent of Budget</u>
Revenues				
Copy Fees	4,750	5,429	679	114%
Fines	116,000	125,415	9,415	108%
Picture Sales	70	80	10	114%
State Aid	116,511	116,511	-	100%
Total Revenues	<u>237,331</u>	<u>247,435</u>	<u>10,104</u>	<u>104%</u>
Library Administration				
Personnel	523,500	515,631	7,869	98%
Purchased Services	101,055	95,596	5,459	95%
Supplies	28,847	27,987	860	97%
Total Library Administration Expenditures	<u>653,402</u>	<u>639,214</u>	<u>14,188</u>	<u>98%</u>
Beaufort Branch				
Personnel	386,914	385,995	919	100%
Purchased Services	84,012	85,708	(1,696)	102%
Supplies	17,780	17,826	(46)	100%
Capital Purchases	19,835	19,835	-	100%
Total Beaufort Branch Expenditures	<u>508,541</u>	<u>509,364</u>	<u>(823)</u>	<u>100%</u>
Bluffton Branch				
Personnel	469,834	443,066	26,768	94%
Purchased Services	104,061	104,372	(311)	100%
Supplies	11,557	10,350	1,207	90%
Total Bluffton Branch Expenditures	<u>585,452</u>	<u>557,788</u>	<u>27,664</u>	<u>95%</u>

Hilton Head Branch

Personnel	509,153	495,396	13,757	97%
Purchased Services	103,245	104,807	(1,562)	102%
Supplies	14,075	12,849	1,226	91%
Total Hilton Head Branch Expenditures	<u>626,473</u>	<u>613,052</u>	<u>13,421</u>	<u>98%</u>

Lobeco Branch

Personnel	98,379	100,199	(1,820)	102%
Purchased Services	9,396	8,314	1,082	88%
Supplies	4,440	3,126	1,314	70%
Total Loceco Branch Expenditures	<u>112,215</u>	<u>111,639</u>	<u>576</u>	<u>99%</u>

St. Helena Branch

Personnel	88,509	86,798	1,711	98%
Purchased Services	2,875	2,576	299	90%
Supplies	3,418	3,165	253	93%
Total St. Helena Branch Expenditures	<u>94,802</u>	<u>92,539</u>	<u>2,263</u>	<u>98%</u>

Library Technical Services

Personnel	255,194	248,596	6,598	97%
Purchased Services	22,056	20,803	1,253	94%
Supplies	137,489	126,138	11,351	92%
Total Library Technical Services Expenditures	<u>414,739</u>	<u>395,537</u>	<u>19,202</u>	<u>95%</u>

Library SC Room

Personnel	86,713	85,252	1,461	98%
Purchased Services	5,832	5,130	702	88%
Supplies	5,609	5,508	101	98%
Total Library SC Room Expenditures	<u>98,154</u>	<u>95,890</u>	<u>2,264</u>	<u>98%</u>

Total Expenditures**Net Expenditures**

	<u>3,093,778</u>	<u>3,015,023</u>	<u>78,755</u>	<u>97%</u>
	<u>(2,856,447)</u>	<u>(2,767,588)</u>	<u>88,859</u>	<u>97%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
LIBRARY SPECIAL REVENUE FUNDS
June 30, 2011

	Library Grants	Library Trust	Library Special Trust	Total
<u>ASSETS</u>				
Equity in Pooled Cash and Investments	\$ 19,598	\$ 21,832	\$ 297,301	\$ 338,731
Total Assets	19,598	21,832	297,301	338,731
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities				
Accounts Payable	\$ 489	\$ -	\$ 1,151	\$ 1,640
Total Liabilities	489	-	1,151	1,640
<u>FUND BALANCE</u>				
Reserved for Special Revenue Funds	19,109	21,832	296,150	337,091
	19,109	21,832	296,150	337,091
Total Liabilities and Fund Balance	\$ 19,598	\$ 21,832	\$ 297,301	\$ 338,731

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended June 30, 2011

	Library Grants			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Intergovernmental	\$ 53,850	\$ 50,349	\$ (3,501)	93%
Miscellaneous	<u>37,717.00</u>	<u>37,717</u>	<u>-</u>	<u>100%</u>
Total Revenues	<u>91,567</u>	<u>88,066</u>	<u>(3,501)</u>	<u>96%</u>
Expenditures				
Supplies	47,517	29,514	18,003	62%
Capital	<u>44,050</u>	<u>58,552</u>	<u>(14,502)</u>	<u>100%</u>
Total Expenditures	<u>91,567</u>	<u>88,066</u>	<u>3,501</u>	<u>96%</u>
Net Change in Fund Balance	-	-	-	100%
Fund Balance at Beginning of Year	<u>19,109</u>	<u>19,109</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 19,109</u>	<u>\$ 19,109</u>	<u>\$ -</u>	<u>100%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended June 30, 2011

	Library Trust		Variance Positive (Negative)	Percent of Budget
	Budget	Actual		
Revenues				
Miscellaneous	\$ 1,500	\$ 970	\$ (530)	65%
Total Revenues	1,500	970	(530)	65%
Expenditures				
Other	11,000	2,182	8,818	20%
Total Expenditures	11,000	2,182	8,818	20%
Net Change in Fund Balance	(9,500)	(1,212)	8,288	100%
Fund Balance at Beginning of Year	23,044	23,044	-	100%
Fund Balance at End of Year	\$ 13,544	\$ 21,832	\$ 8,288	161%

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended June 30, 2011

	Library Special Trust			Percent of Budget
	Budget	Actual	Variance Positive (Negative)	
Revenues				
Interest	\$ 1,000	\$ -	\$ (1,000)	0%
Total Revenues	1,000	-	(1,000)	0%
Expenditures				
Supplies	10,000	15,825	(5,825)	158%
Total Expenditures	10,000	15,825	(5,825)	158%
Excess of Revenues Over (Under) Expenditures	(9,000)	(15,825)	(6,825)	176%
Other Financing Sources (Uses)				
Transfers Out	-	50,053	50,053	100%
Transfers In	-	(50,053)	(50,053)	100%
Total Other Financing Sources (Uses)	-	-	-	100%
Net Change in Fund Balance	(9,000)	(15,825)	(6,825)	100%
Fund Balance at Beginning of Year	311,975	311,975	-	100%
Fund Balance at End of Year	\$ 302,975	\$ 296,150	\$ (6,825)	98%

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
LIBRARY SPECIAL REVENUE FUNDS
For the Period Ended June 30, 2011

	Total		Variance Positive (Negative)	Percent of Budget
	Budget	Actual		
Revenues				
Intergovernmental	53,850	50,349	(3,501)	93%
Interest	1,000	-	(1,000)	0%
Miscellaneous	39,217	38,687	(530)	99%
Total Revenues	<u>94,067</u>	<u>89,036</u>	<u>(5,031)</u>	<u>95%</u>
Expenditures				
Supplies	57,517	45,339	12,178	79%
Capital	44,050	58,552	(14,502)	100%
Other	11,000	2,182	8,818	20%
Total Expenditures	<u>112,567</u>	<u>106,073</u>	<u>6,494</u>	<u>94%</u>
Excess of Revenues Over (Under) Expenditures	(18,500)	(17,037)	1,463	92%
Other Financing Sources (Uses)				
Transfers In	-	(50,053)	(50,053)	100%
Transfers Out	-	50,053	50,053	100%
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>100%</u>
Net Change in Fund Balance	(18,500)	(17,037)	1,463	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>\$ 335,628</u>	<u>\$ 337,091</u>	<u>\$ 1,463</u>	<u>100%</u>

UNAUDITED AND PRELIMINARY
Beaufort County
Library Impact Fees
June 30, 2011

	Fund 921	Fund 923	Fund 925	Fund 926	Fund 928	Total
	HH/Daufuskie	Bluffton	Port Royal Island	Ladys Island/ St. Helena	Sheldon	
Beginning Fund Balance	396,058	1,176,079	552,024	1,086,745	168,053	3,378,959
Revenues						
Licenses and Permits	22,225	161,101	10,286	31,300	6,195	231,107
	22,225	161,101	10,286	31,300	6,195	231,107
Expenditures						
Purchased Services						
Library Materials						
AT&T	(115)	-	-	-	-	(115)
Baker & Taylor Company	(3,798)	(461)	-	-	(85)	(4,344)
Brodart, Inc.	-	(35,507)	-	-	-	(35,507)
Beaufort Gazette	(138)	-	-	-	-	(138)
Island Packet	(138)	-	-	-	-	(138)
Carolina Legal Reference Series	(163)	-	-	-	-	(163)
EBSCO	(6,433)	-	-	-	-	(6,433)
Recorded Books	(2,369)	(78)	-	-	-	(2,447)
Howell Gibson Hughes PA	-	-	-	(16,629)	-	(16,629)
Ingram Library Services	(137,042)	(128,109)	-	-	(40,290)	(305,441)
Landmark Audiobooks	(120)	-	-	-	-	(120)
McNaughton Book Services	-	(5,448)	-	-	-	(5,448)
Midwest Tape	(4,251)	(1,034)	-	-	-	(5,285)
Morningstar	(925)	-	-	-	-	(925)
Savannah Morning News	(181)	-	-	-	-	(181)
Value Line Publishing	(898)	-	-	-	-	(898)
Penn Center	-	-	-	(80,000)	-	(80,000)
NADA	(165)	-	-	-	-	(165)
Thompson West	(540)	-	-	-	-	(540)
Esther Truesdale	(11)	-	-	-	-	(11)
Capital Outlay						
Specialized Capital Equipment						
Integrated Technologies	(164,534)	(166,528)	-	(141,621)	(46,287)	(518,970)
S.C. Department of Revenue	(34)	(63)	-	(34)	(34)	(165)
Satellites Unlimited	(1,099)	-	-	-	-	(1,099)
Graybar	(778)	(640)	-	-	(373)	(1,791)
Hewlett Packard	(2,042)	(2,042)	-	-	-	(4,084)
Patterson Construction	(5,853)	(2,449)	-	-	-	(8,302)
Beaufort Winlectric Co.	(92)	-	-	-	-	(92)
Woods Communication	-	(820)	-	-	-	(820)
Electriduct, Inc	-	(333)	-	-	-	(333)
Viking.com	-	(84)	-	-	-	(84)
Centurian Technologies	(501)	(499)	-	(500)	(500)	(2,000)
Transfer to Debt Service	-	(267,074)	-	-	-	(267,074)
	(332,220)	(611,169)	-	(238,784)	(87,569)	(1,269,742)
Total Revenues	22,225	161,101	10,286	31,300	6,195	231,107
Total Expenditures	(332,220)	(611,169)	-	(238,784)	(87,569)	(1,269,742)
Net Revenues (Expenditures)	(309,995)	(450,068)	10,286	(207,484)	(81,374)	(1,038,635)
Ending Fund Balance	86,063	726,011	562,310	879,261	86,679	2,340,324