

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, 2011

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	-	17,050	17,116	66	100%
Aerobics	-	1,450	1,431	(19)	99%
Arts	-	9,500	9,755	255	103%
After School	30,000	75,000	75,629	629	101%
Late Fees	-	15,250	15,212	(38)	100%
Cheerleading	5,900	5,000	5,179	179	104%
Karate	-	11,000	11,460	460	104%
Property Rentals	20,000	32,000	32,499	499	102%
Youth Soccer- South	-	72,500	72,051	(449)	99%
Youth Soccer- North	130,000	52,500	54,018	1,518	103%
Youth Baseball	25,000	31,750	31,795	45	100%
Youth Football	35,000	25,000	24,959	(41)	100%
Youth Basketball	45,000	45,250	45,264	14	100%
Youth Softball	5,000	2,500	2,558	58	102%
Athletic Fees	-	19,500	19,743	243	101%
Youth Flag Football	-	9,000	9,353	353	104%
Adult Softball	43,500	50,000	51,233	1,233	102%
Adult Soccer	5,000	-	-	-	0%
Summer Camp Fees	65,000	127,750	127,772	22	100%
Intercession Fees	-	11,400	11,391	(9)	100%
Pool Admissions	45,000	42,500	44,513	2,013	105%
Aquatic Aerobics	2,000	1,500	1,616	116	108%
Aquatic Rentals	5,000	11,000	11,352	352	103%
Aquatic Contract Programs	4,000	12,000	12,045	45	100%
Swimming Lessons Fees	11,000	16,500	16,508	8	100%
Miscellaneous	1,500	3,500	3,562	62	102%
Donations	-	700	711	11	102%
Video Reimbursements	-	1,425	1,449	24	102%
T-Shirt Sales	-	3,900	3,937	37	101%
Discounts	-	(62,500)	(62,283)	217	100%
Total Revenues	<u>477,900</u>	<u>643,925</u>	<u>651,828</u>	<u>7,903</u>	<u>101%</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	292,309	281,859	264,494	17,365	94%
Purchased Services	62,000	81,581	83,580	(1,999)	102%
Supplies	13,300	12,343	13,801	(1,458)	112%
	<u>367,609</u>	<u>375,783</u>	<u>361,875</u>	<u>13,908</u>	<u>96%</u>
Summer Program					
Personnel	107,500	124,888	153,309	(28,421)	123%
Purchased Services	1,000	893	393	500	44%
Supplies	7,200	6,807	4,960	1,847	73%
	<u>115,700</u>	<u>132,588</u>	<u>158,662</u>	<u>(26,074)</u>	<u>120%</u>
Aquatics Program					
Personnel	749,270	728,188	722,207	5,981	99%
Purchased Services	230,590	197,429	206,925	(9,496)	105%
Supplies	25,500	28,612	26,149	2,463	91%
Capital	60,000	85,664	85,664	-	100%
	<u>1,065,360</u>	<u>1,039,893</u>	<u>1,040,945</u>	<u>(1,052)</u>	<u>100%</u>
Hilton Head Programs					
Supplies	-	-	(20)	20	100%
Capital	80,000	80,000	80,000	-	100%
	<u>80,000</u>	<u>80,000</u>	<u>79,980</u>	<u>20</u>	<u>100%</u>
Bluffton Programs					
Personnel	304,849	190,227	189,289	938	100%
Purchased Services	498,385	583,778	586,608	(2,830)	100%
Supplies	23,600	15,827	15,748	79	100%
Capital	-	-	-	-	0%
	<u>826,834</u>	<u>789,832</u>	<u>791,645</u>	<u>(1,813)</u>	<u>100%</u>
Athletic Programs					
Personnel	251,803	126,435	122,862	3,573	97%
Purchased Services	299,764	277,754	247,986	29,768	89%
Supplies	63,940	26,134	23,057	3,077	88%
	<u>615,507</u>	<u>430,323</u>	<u>393,905</u>	<u>36,418</u>	<u>92%</u>
Recreation Centers					
Personnel	598,336	388,652	369,673	18,979	95%
Purchased Services	269,700	221,661	215,615	6,046	97%
Supplies	10,000	21,993	24,724	(2,731)	112%
	<u>878,036</u>	<u>632,306</u>	<u>610,012</u>	<u>22,294</u>	<u>96%</u>
Total Expenditures	<u>3,949,046</u>	<u>3,480,725</u>	<u>3,437,023</u>	<u>43,702</u>	<u>99%</u>
Net Expenditures	<u>(3,471,146)</u>	<u>(2,836,800)</u>	<u>(2,785,195)</u>	<u>(51,605)</u>	<u>98%</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, 2010

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	48,000	200	5,933	5,733	2967%
Aerobics	6,000	400	450	50	113%
Arts	2,000	2,000	2,464	464	123%
After School	30,000	40,000	45,128	5,128	113%
Seniors	-	500	550	50	100%
Late Fees	-	3,700	6,146	2,446	100%
Cheerleading	5,900	3,900	4,529	629	116%
Karate	-	3,000	5,915	2,915	100%
Property Rentals	18,500	33,500	44,160	10,660	132%
Youth Soccer- South	-	30,000	32,591	2,591	100%
Youth Soccer- North	115,000	84,704	84,704	-	100%
Youth Baseball	25,000	29,786	29,787	1	100%
Youth Football	32,500	32,500	35,704	3,204	110%
Youth Basketball	30,000	36,000	39,307	3,307	109%
Youth Softball	5,000	5,000	5,905	905	118%
Youth Flag Football	-	-	330	330	100%
Adult Softball	43,500	33,500	44,150	10,650	132%
Adult Soccer	-	4,500	4,900	400	100%
Summer Camp Fees	51,200	126,200	126,221	21	100%
Intercession Fees	-	-	175	175	100%
Pool Admissions	29,000	29,000	45,109	16,109	156%
Aquatic Aerobics	-	2,500	3,019	519	100%
Aquatic Rentals	-	7,200	9,964	2,764	100%
Aquatic Contract Programs	-	4,500	7,615	3,115	100%
Swimming Lessons Fees	11,000	11,000	12,914	1,914	117%
Miscellaneous	10,000	3,904	3,904	-	100%
Video Reimbursements	-	170	260	90	153%
T-Shirt Sales	-	-	620	620	100%
Discounts	-	(33,600)	(32,441)	1,159	100%
Total Revenues	<u>462,600</u>	<u>494,064</u>	<u>570,013</u>	<u>75,949</u>	<u>115%</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	268,254	270,367	324,654	(54,287)	120%
Purchased Services	81,377	70,714	72,121	(1,407)	102%
Supplies	<u>12,300</u>	<u>17,214</u>	<u>11,090</u>	<u>6,124</u>	<u>64%</u>
	<u>361,931</u>	<u>358,295</u>	<u>407,865</u>	<u>(49,570)</u>	<u>114%</u>
Summer Program					
Personnel	204,072	204,072	132,752	71,320	65%
Purchased Services	800	800	7,527	(6,727)	941%
Supplies	<u>7,300</u>	<u>7,300</u>	<u>3,000</u>	<u>4,300</u>	<u>41%</u>
	<u>212,172</u>	<u>212,172</u>	<u>143,279</u>	<u>68,893</u>	<u>68%</u>
Aquatics Program					
Personnel	769,426	769,426	821,045	(51,619)	107%
Purchased Services	215,155	255,801	264,479	(8,678)	103%
Supplies	29,000	26,990	31,836	(4,846)	118%
Capital	<u>95,000</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>100%</u>
	<u>1,108,581</u>	<u>1,112,217</u>	<u>1,177,360</u>	<u>(65,143)</u>	<u>106%</u>
Hilton Head Programs					
Purchased Services	-	-	-	-	100%
Supplies	-	-	-	-	100%
Capital	<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					
Personnel	346,505	280,375	249,167	31,208	89%
Purchased Services	507,110	538,293	574,116	(35,823)	107%
Supplies	18,446	80,132	76,954	3,178	96%
Capital	-	<u>34,092</u>	-	<u>34,092</u>	<u>0%</u>
	<u>872,061</u>	<u>932,892</u>	<u>900,237</u>	<u>32,655</u>	<u>96%</u>
Athletic Programs					
Personnel	291,475	247,591	174,454	73,137	70%
Purchased Services	333,578	259,432	253,339	6,093	98%
Supplies	38,940	81,410	68,364	13,046	84%
Capital	-	<u>25,360</u>	<u>26,911</u>	<u>(1,551)</u>	<u>106%</u>
	<u>663,993</u>	<u>613,793</u>	<u>523,068</u>	<u>90,725</u>	<u>85%</u>
Recreation Centers					
Personnel	741,579	741,579	565,622	175,957	76%
Purchased Services	288,486	287,868	265,240	22,628	92%
Supplies	26,500	26,050	23,888	2,162	92%
Capital	-	<u>1,068</u>	-	<u>1,068</u>	<u>100%</u>
	<u>1,056,565</u>	<u>1,056,565</u>	<u>854,750</u>	<u>201,815</u>	<u>81%</u>
Total Expenditures	<u>4,355,303</u>	<u>4,365,934</u>	<u>4,086,559</u>	<u>279,375</u>	<u>94%</u>
Net Expenditures	<u>(3,892,703)</u>	<u>(3,871,870)</u>	<u>(3,516,546)</u>	<u>(355,324)</u>	<u>91%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES
June 30, 2011

	PALS Capital Program	PALS Impact Fees	State PARD Grants	Summer Nutrition Program Grants	YMCA Donation	Total
<u>ASSETS</u>						
Equity in Pooled Cash and Investments	\$ 1,019	\$ 2,769,637	\$ -	\$ 53,550	\$ 1,018	\$ 2,825,224
Receivables, Net	-	29,196	-	61,790	-	90,986
Total Assets	1,019	2,798,833	-	115,340	1,018	2,916,210
<u>LIABILITIES AND FUND EQUITY</u>						
Liabilities						
Accounts Payable	\$ -	\$ 325	\$ -	\$ 89,307	\$ -	\$ 89,632
Accrued Payroll	-	-	-	5,718	-	5,718
Total Liabilities	-	325	-	95,025	-	95,350
<u>FUND BALANCE</u>						
Reserved for Special Revenue Funds	1,019	2,798,508	-	20,315	1,018	2,820,860
	1,019	2,798,508	-	20,315	1,018	2,820,860
Total Liabilities and Fund Balance	\$ 1,019	\$ 2,798,833	\$ -	\$ 115,340	\$ 1,018	\$ 2,916,210

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, 2011

	PALS Capital Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services- \$5 Fee	\$ 20,332	\$ 27,367	\$ 7,035
Total Revenues	<u>20,332</u>	<u>27,367</u>	<u>7,035</u>
Expenditures			
Supplies	13,496	64,970	(51,474)
Capital	<u>6,836</u>	<u>7,304</u>	<u>(468)</u>
Total Expenditures	<u>20,332</u>	<u>72,274</u>	<u>(51,942)</u>
Excess of Revenues Over (Under) Expenditures	-	(44,907)	(44,907)
Other Financing Sources (Uses)			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	(44,907)	(44,907)
Fund Balance at Beginning of Year	<u>45,926</u>	<u>45,926</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 45,926</u>	<u>\$ 1,019</u>	<u>\$ (44,907)</u>

UNAUDITED
 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, 2011

	PALS Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 338,500	\$ 426,391	\$ 87,891
Interest	<u>3,385</u>	<u>-</u>	<u>(3,385)</u>
Total Revenues	<u>341,885</u>	<u>426,391</u>	<u>84,506</u>
Expenditures			
Capital	<u>797,509</u>	<u>277,913</u>	<u>519,596</u>
Total Expenditures	<u>797,509</u>	<u>277,913</u>	<u>519,596</u>
Excess of Revenues Over (Under) Expenditures	(455,624)	148,478	604,102
Other Financing Sources (Uses)			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(455,624)	148,478	604,102
Fund Balance at Beginning of Year	<u>2,650,030</u>	<u>2,650,030</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 2,194,406</u>	<u>\$ 2,798,508</u>	<u>\$ 604,102</u>

UNAUDITED
 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, 2011

	State PARD Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 61,557	\$ 61,558	\$ 1
Total Revenues	<u>61,557</u>	<u>61,558</u>	<u>1</u>
Expenditures			
Capital	64,558	64,557	1
Total Expenditures	<u>64,558</u>	<u>64,557</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures	(3,001)	(2,999)	2
Other Financing Sources (Uses)			
Transfers In	3,001	2,999	(2)
Total Other Financing Sources (Uses)	<u>3,001</u>	<u>2,999</u>	<u>(2)</u>
Net Change in Fund Balance	-	-	-
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UNAUDITED
 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, 2011

	Summer Nutrition Program Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 269,450	\$ 333,679	\$ 64,229
Total Revenues	269,450	333,679	64,229
Expenditures			
Personnel	69,850	58,111	11,739
Purchased Services	198,500	254,372	(55,872)
Supplies	1,100	881	219
Total Expenditures	269,450	313,364	(43,914)
Excess of Revenues Over (Under) Expenditures	-	20,315	20,315
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	20,315	20,315
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ 20,315	\$ 20,315

UNAUDITED
 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, 2011

	YMCA Donation		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Miscellaneous	\$ -	\$ 1,018	\$ 1,018
Total Revenues	<u>-</u>	<u>1,018</u>	<u>1,018</u>
Expenditures			
Other	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	1,018	1,018
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	1,018	1,018
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 1,018</u>	<u>\$ 1,018</u>

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, 2011

	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Licenses and Permits	\$ 338,500	\$ 426,391	\$ 87,891
Charge for Services	20,332	27,367	7,035
Intergovernmental	331,007	395,237	64,230
Miscellaneous	-	1,018	1,018
Interest	<u>3,385</u>	<u>-</u>	<u>(3,385)</u>
Total Revenues	<u>693,224</u>	<u>850,013</u>	<u>156,789</u>
Expenditures			
Cultural and Recreation			
Personnel	69,850	58,111	11,739
Purchased Services	198,500	254,372	(55,872)
Supplies	14,596	65,851	(51,255)
Capital	<u>862,067</u>	<u>349,774</u>	<u>512,293</u>
Total Expenditures	<u>1,145,013</u>	<u>728,108</u>	<u>416,905</u>
Excess of Revenues Over (Under) Expenditures	(451,789)	121,905	573,694
Other Financing Sources (Uses)			
Transfers In	3,001	2,999	(2)
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>3,001</u>	<u>2,999</u>	<u>(2)</u>
Net Change in Fund Balance	(448,788)	124,904	573,692
Fund Balance at Beginning of Year	<u>2,695,956</u>	<u>2,695,956</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 2,247,168</u>	<u>\$ 2,820,860</u>	<u>\$ 573,692</u>

Beaufort County
PALS Impact Fees
June 30, 2011 - 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	1,039,861	179,478	644,142	786,066	2,650,030
Revenues						
Licenses and Permits	-	390,925	2,950	15,621	16,895	426,391
Interest						-
	-	390,925	2,950	15,621	16,895	426,391
Expenditures						
Capital						
Buckwalter Park & Skate Park						
New South Construction	-	(1,977)	-	-	-	(1,977)
Sun Belt Rentals	-	(118)	-	-	-	(118)
JDL Lesco	-	(625)	-	-	-	(625)
Lowe's	-	(85)	-	-	-	(85)
Thomas & Hutton	-	(35,472)	-	-	-	(35,472)
William Fielder, PE	-	(3,500)	-	-	-	(3,500)
Patterson Construction	-	-	-	(5,107)	-	(5,107)
Accurate Reproductions	-	(1,116)	-	-	-	(1,116)
Island Packet	-	(110)	-	-	-	(110)
Whitaker Laboratory	-	(2,215)	-	-	-	(2,215)
JOCO Construction	-	-	-	(223,587)	-	(223,587)
Gasque & Associates	-	(3,600)	-	-	-	(3,600)
Bobcat of Savannah	-	(401)	-	-	-	(401)
	-	(49,219)	-	(228,694)	-	(277,913)
Total Revenues	-	390,925	2,950	15,621	16,895	426,391
Total Expenditures	-	(49,219)	-	(228,694)	-	(277,913)
Net Revenues (Expenditures)	-	341,706	2,950	(213,073)	16,895	148,478
Ending Fund Balance	483	1,381,567	182,428	431,069	802,961	2,798,508