

**UNAUDITED**  
**BEAUFORT COUNTY, SOUTH CAROLINA**  
**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL**  
**PARKS AND LEISURE SERVICES**  
For the Period Ending December 31, 2010

	Budget	Actual	Variance Positive (Negative)	Percent of Budget
<b>Revenues</b>				
Special Events	4,600	5,270	670	115%
Aerobics	1,100	1,171	71	106%
Arts	3,000	3,198	198	107%
After School	30,000	41,021	11,021	137%
Late Fees	6,700	11,954	5,254	178%
Cheerleading	4,500	3,639	(861)	81%
Karate	5,000	5,265	265	105%
Property Rentals	20,000	12,650	(7,350)	63%
Youth Soccer- South	23,000	23,471	471	102%
Youth Soccer- North	73,000	24,028	(48,972)	33%
Youth Baseball	25,000	80	(24,920)	0%
Youth Football	21,000	21,509	509	102%
Youth Basketball	45,000	45,105	105	100%
Youth Softball	5,000	-	(5,000)	0%
Athletic Fees	7,000	7,900	900	113%
Youth Flag Football	4,000	4,813	813	120%
Adult Softball	43,500	34,158	(9,342)	79%
Summer Camp Fees	100,000	35	(99,965)	0%
Intercession Fees	8,000	8,681	681	109%
Pool Admissions	45,000	20,658	(24,342)	46%
Aquatic Aerobics	2,000	804	(1,196)	40%
Aquatic Rentals	10,000	6,922	(3,078)	69%
Aquatic Contract Programs	4,000	5,776	1,776	144%
Swimming Lessons Fees	11,000	5,510	(5,490)	50%
Interest	-	70	70	100%
Miscellaneous	2,800	2,821	21	101%
Donations	700	711	11	102%
Video Sales	500	599	99	120%
T-Shirt Sales	2,500	2,597	97	104%
Discounts	(30,000)	(15,092)	14,908	50%
<b>Total Revenues</b>	<u>477,900</u>	<u>285,324</u>	<u>(192,576)</u>	<u>60%</u>
<b>Expenditures</b>				
Central Administration				
Personnel	302,633	151,317	151,316	50%
Purchased Services	63,139	43,556	19,583	69%
Supplies	12,161	7,274	4,887	60%
	<u>377,933</u>	<u>202,147</u>	<u>175,786</u>	<u>53%</u>
Summer Program				
Personnel	107,500	102,967	4,533	96%
Purchased Services	1,000	393	607	39%
Supplies	7,200	1,358	5,842	19%
	<u>115,700</u>	<u>104,718</u>	<u>10,982</u>	<u>91%</u>
Aquatics Program				
Personnel	761,514	380,757	380,757	50%
Purchased Services	204,824	85,929	118,895	42%
Supplies	25,602	15,646	9,956	61%
Capital	85,664	85,664	0	100%
	<u>1,077,604</u>	<u>567,995</u>	<u>509,609</u>	<u>53%</u>
Hilton Head Programs				
Capital	80,000	40,000	40,000	50%
	<u>80,000</u>	<u>40,000</u>	<u>40,000</u>	<u>50%</u>
Bluffton Programs				
Personnel	177,631	88,816	88,815	50%
Purchased Services	498,662	301,978	196,684	61%
Supplies	21,123	10,967	10,156	52%
Capital	2,200	2,192	8	100%
	<u>699,616</u>	<u>403,953</u>	<u>295,663</u>	<u>58%</u>
Athletic Programs				
Personnel	124,113	62,056	62,057	50%
Purchased Services	292,199	140,586	151,613	48%
Supplies	71,505	11,138	60,367	16%
	<u>487,817</u>	<u>213,780</u>	<u>274,037</u>	<u>44%</u>
Recreation Centers				
Personnel	420,136	210,067	210,069	50%
Purchased Services	267,323	110,020	157,303	41%
Supplies	12,377	7,169	5,208	58%
	<u>699,836</u>	<u>327,256</u>	<u>372,580</u>	<u>47%</u>
<b>Total Expenditures</b>	<u>3,538,506</u>	<u>1,859,849</u>	<u>1,678,657</u>	<u>53%</u>
<b>Net Expenditures</b>	<u>(3,060,606)</u>	<u>(1,574,525)</u>	<u>(1,486,081)</u>	<u>51%</u>

**UNAUDITED**  
 BEAUFORT COUNTY, SOUTH CAROLINA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES  
 December 31, 2010

	PALS Capital Program	PALS Impact Fees	State PARD Grants	Summer Nutrition Program Grants	Total
<b><u>ASSETS</u></b>					
Equity in Pooled Cash and Investments	\$ 60,347	\$ 2,773,103	\$ -	\$ 24,226	\$ 2,857,676
Receivables, Net	-	-	60,772	-	60,772
Due from Other Governments	-	-	-	-	-
<b>Total Assets</b>	<b><u>60,347</u></b>	<b><u>2,773,103</u></b>	<b><u>60,772</u></b>	<b><u>24,226</u></b>	<b><u>2,918,448</u></b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>					
<b>Liabilities</b>					
Accounts Payable	\$ 3,773	\$ -	\$ 60,772	\$ -	\$ 64,545
Accrued Payroll	-	-	-	-	-
<b>Total Liabilities</b>	<b><u>3,773</u></b>	<b><u>-</u></b>	<b><u>60,772</u></b>	<b><u>-</u></b>	<b><u>64,545</u></b>
<b><u>FUND BALANCE</u></b>					
Reserved for Special Revenue Funds	<u>56,574</u>	<u>2,773,103</u>	<u>-</u>	<u>24,226</u>	<u>2,853,903</u>
	<u>56,574</u>	<u>2,773,103</u>	<u>-</u>	<u>24,226</u>	<u>2,853,903</u>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 60,347</u></b>	<b><u>\$ 2,773,103</u></b>	<b><u>\$ 60,772</u></b>	<b><u>\$ 24,226</u></b>	<b><u>\$ 2,918,448</u></b>

**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 December 31, 2010

	PALS Capital Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services	\$ 20,000	\$ 14,421	\$ (5,579)
Total Revenues	<u>20,000</u>	<u>14,421</u>	<u>(5,579)</u>
Expenditures			
Supplies	<u>20,000</u>	<u>3,773</u>	<u>16,227</u>
Total Expenditures	<u>20,000</u>	<u>3,773</u>	<u>16,227</u>
Excess of Revenues Over (Under) Expenditures	-	10,648	10,648
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	-	10,648	10,648
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>\$ 56,574</u>	<u>\$ 10,648</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 December 31, 2010

	PALS Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 338,500	\$ 127,259	\$ (211,241)
Interest	<u>3,385</u>	<u>-</u>	<u>(3,385)</u>
Total Revenues	<u>341,885</u>	<u>127,259</u>	<u>(214,626)</u>
Expenditures			
Capital	<u>697,509</u>	<u>4,186</u>	<u>693,323</u>
Total Expenditures	<u>697,509</u>	<u>4,186</u>	<u>693,323</u>
Excess of Revenues Over (Under) Expenditures	(355,624)	123,073	478,697
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	(355,624)	123,073	478,697
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>\$ 2,294,406</u>	<u>\$ 2,773,103</u>	<u>\$ 478,697</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 December 31, 2010

	State PARD Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 3,000	\$ 72,253	\$ 69,253
Total Revenues	<u>3,000</u>	<u>72,253</u>	<u>69,253</u>
Expenditures			
Capital	3,000	60,770	(57,770)
Total Expenditures	<u>3,000</u>	<u>60,770</u>	<u>(57,770)</u>
Excess of Revenues Over (Under) Expenditures	-	11,483	11,483
Other Financing Sources (Uses)			
Transfers Out	-	(11,483)	(11,483)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(11,483)</u>	<u>(11,483)</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 December 31, 2010

	Summer Nutrition Program Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 269,450	\$ 220,898	\$ (48,552)
Total Revenues	<u>269,450</u>	<u>220,898</u>	<u>(48,552)</u>
Expenditures			
Personnel	69,850	32,747	37,103
Purchased Services	198,500	163,925	34,575
Supplies	<u>1,100</u>	<u>-</u>	<u>1,100</u>
Total Expenditures	<u>269,450</u>	<u>196,672</u>	<u>72,778</u>
Excess of Revenues Over (Under) Expenditures	-	24,226	24,226
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	-	24,226	24,226
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 24,226</u>	<u>\$ 24,226</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 December 31, 2010

	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Licenses and Permits	\$ 338,500	\$ 127,259	\$ (211,241)
Charge for Services	20,000	14,421	(5,579)
Intergovernmental	272,450	293,151	20,701
Interest	<u>3,385</u>	<u>-</u>	<u>(3,385)</u>
Total Revenues	<u>634,335</u>	<u>434,831</u>	<u>(199,504)</u>
Expenditures			
Cultural and Recreation			
Personnel	69,850	32,747	37,103
Purchased Services	198,500	163,925	34,575
Supplies	21,100	3,773	17,327
Capital	<u>700,509</u>	<u>64,956</u>	<u>635,553</u>
Total Expenditures	<u>989,959</u>	<u>265,401</u>	<u>724,558</u>
Excess of Revenues Over (Under) Expenditures	(355,624)	169,430	525,054
Other Financing Sources (Uses)			
Transfers In	-	(11,483)	(11,483)
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(11,483)</u>	<u>(11,483)</u>
Net Change in Fund Balance	(355,624)	157,947	513,571
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>\$ 2,340,332</u>	<u>\$ 2,853,903</u>	<u>\$ 513,571</u>

**Beaufort County**  
**PALS Impact Fees**  
**December 31, 2010 - Unaudited**

	<b>Daufuskie</b>	<b>Bluffton</b>	<b>Port Royal</b>	<b>Ladys Island</b>	<b>St. Helena</b>	<b>Total</b>
<b>Beginning Fund Balance</b>	483	1,039,861	179,478	644,142	786,066	2,650,030
<b>Revenues</b>						
Licenses and Permits	-	112,473	1,179	6,012	7,595	127,259
Interest						-
	-	112,473	1,179	6,012	7,595	127,259
<b>Expenditures</b>						
<b>Capital</b>						
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	-	(980)	-	-	-	(980)
Bobcat of Savannah	-	(401)	-	-	-	(401)
	-	(4,186)	-	-	-	(4,186)
Total Revenues	-	112,473	1,179	6,012	7,595	127,259
Total Expenditures	-	(4,186)	-	-	-	(4,186)
Net Revenues (Expenditures)	-	108,287	1,179	6,012	7,595	123,073
<b>Ending Fund Balance</b>	483	1,148,148	180,657	650,154	793,661	2,773,103

**FY 2011 Vendor Totals**

New South Construction	-	(1,977)	-	-	-	(1,977)
Sun Belt Rentals	-	(118)	-	-	-	(118)
JDL Lesco	-	(625)	-	-	-	(625)
Lowe's	-	(85)	-	-	-	(85)
Thomas & Hutton	-	(980)	-	-	-	(980)
Bobcat of Savannah	-	(401)	-	-	-	(401)
	-	(4,186)	-	-	-	(4,186)