

UNAUDITED
 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	8,587	7	100%
Aerobics	-	1,430	1,431	1	100%
Arts	-	7,275	7,276	1	100%
After School	30,000	66,645	66,649	4	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	-	16,440	15,400	(1,040)	94%
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	11,321	1	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%
Discounts	-	(47,600)	(47,451)	149	100%
Total Revenues	<u>477,900</u>	<u>563,275</u>	<u>551,312</u>	<u>(11,963)</u>	<u>98%</u>

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	69,044	13,611	84%
Supplies	13,300	11,269	11,450	(181)	102%
	<u>367,609</u>	<u>375,783</u>	<u>313,949</u>	<u>61,834</u>	<u>84%</u>
Summer Program					
Personnel	107,500	124,888	102,967	21,922	82%
Purchased Services	1,000	893	393	500	44%
Supplies	7,200	6,807	1,358	5,449	20%
	<u>115,700</u>	<u>132,588</u>	<u>104,718</u>	<u>27,870</u>	<u>79%</u>
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	60,000	85,664	85,664	0	100%
	<u>1,065,360</u>	<u>1,043,815</u>	<u>872,980</u>	<u>170,835</u>	<u>84%</u>
Hilton Head Programs					
Supplies	-	-	168	(168)	100%
Capital	80,000	80,000	60,000	20,000	75%
	<u>80,000</u>	<u>80,000</u>	<u>60,168</u>	<u>19,832</u>	<u>75%</u>
Bluffton Programs					
Personnel	304,849	190,227	158,961	31,266	84%
Purchased Services	498,385	527,339	499,104	28,235	95%
Supplies	23,600	12,756	14,435	(1,679)	113%
Capital	-	2,192	2,192	-	100%
	<u>826,834</u>	<u>732,514</u>	<u>674,692</u>	<u>57,822</u>	<u>92%</u>
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%
	<u>615,507</u>	<u>424,446</u>	<u>373,699</u>	<u>50,747</u>	<u>88%</u>
Recreation Centers					
Personnel	598,336	388,652	321,966	66,686	83%
Purchased Services	269,700	249,310	190,825	58,485	77%
Supplies	10,000	15,193	21,265	(6,072)	140%
	<u>878,036</u>	<u>653,155</u>	<u>534,056</u>	<u>119,099</u>	<u>82%</u>
Total Expenditures	<u>3,949,046</u>	<u>3,442,301</u>	<u>2,934,262</u>	<u>508,039</u>	<u>85%</u>
Net Expenditures	<u>(3,471,146)</u>	<u>(2,879,026)</u>	<u>(2,382,950)</u>	<u>(496,076)</u>	<u>83%</u>

UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
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PARKS AND LEISURE SERVICES
For the Period Ending April 30, 2010

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	48,000	1,000	4,616	3,616	462%
Aerobics	6,000	6,000	450	(5,550)	8%
Arts	2,000	2,000	1,330	(670)	67%
After School	30,000	30,000	39,140	9,140	130%
Seniors	-	500	550	50	100%
Late Fees	-	3,700	6,020	2,320	100%
Cheerleading	5,900	5,900	4,089	(1,811)	69%
Karate	-	3,000	4,375	1,375	100%
Property Rentals	18,500	23,500	37,445	13,945	159%
Youth Soccer- South	-	30,000	31,106	1,106	100%
Youth Soccer- North	115,000	85,000	83,461	(1,539)	98%
Youth Baseball	25,000	30,000	29,624	(376)	99%
Youth Football	32,500	32,500	34,399	1,899	106%
Youth Basketball	30,000	36,000	39,307	3,307	109%
Youth Softball	5,000	5,000	6,850	1,850	137%
Adult Softball	43,500	23,500	38,125	14,625	162%
Adult Soccer	-	4,500	4,900	400	100%
Summer Camp Fees	51,200	51,200	50,684	(516)	99%
Pool Admissions	29,000	29,000	34,203	5,203	118%
Aquatic Aerobics	-	2,500	2,790	290	100%
Aquatic Rentals	-	7,200	8,564	1,364	100%
Aquatic Contract Programs	-	4,500	6,334	1,834	100%
Swimming Lessons Fees	11,000	11,000	8,549	(2,451)	78%
Miscellaneous	10,000	10,000	3,814	(6,186)	38%
Video Reimbursements	-	170	260	90	153%
T-Shirt Sales	-	-	290	290	100%
Discounts	-	(2,000)	(11,085)	(9,085)	100%
Total Revenues	<u>462,600</u>	<u>435,670</u>	<u>470,200</u>	<u>34,530</u>	<u>108%</u>

Expenditures	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Central Administration					
Personnel	268,254	270,367	272,930	(2,563)	101%
Purchased Services	81,377	78,044	57,596	20,448	74%
Supplies	12,300	13,520	13,231	289	98%
	<u>361,931</u>	<u>361,931</u>	<u>343,757</u>	<u>18,174</u>	<u>95%</u>
Summer Program					
Personnel	204,072	204,072	95,504	108,568	47%
Purchased Services	800	800	100	700	13%
Supplies	7,300	7,300	1,406	5,894	19%
	<u>212,172</u>	<u>212,172</u>	<u>97,010</u>	<u>115,162</u>	<u>46%</u>
Aquatics Program					
Personnel	769,426	769,426	686,144	83,282	89%
Purchased Services	215,155	255,356	214,431	40,925	84%
Supplies	29,000	23,799	23,450	349	99%
Capital	95,000	60,000	60,000	-	100%
	<u>1,108,581</u>	<u>1,108,581</u>	<u>984,025</u>	<u>124,556</u>	<u>89%</u>
Hilton Head Programs					
Purchased Services	-	-	-	-	100%
Supplies	-	-	-	-	100%
Capital	80,000	80,000	80,000	-	100%
	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>	<u>100%</u>
Bluffton Programs					
Personnel	346,505	280,375	213,770	66,605	76%
Purchased Services	507,110	489,465	458,857	30,608	94%
Supplies	18,446	72,493	68,258	4,235	94%
Capital	-	34,092	34,092	-	100%
	<u>872,061</u>	<u>876,425</u>	<u>774,977</u>	<u>101,448</u>	<u>88%</u>
Athletic Programs					
Personnel	291,475	269,925	152,568	117,357	57%
Purchased Services	333,578	309,594	196,421	113,173	63%
Supplies	38,940	75,571	59,107	16,464	78%
Capital	-	15,170	-	15,170	0%
	<u>663,993</u>	<u>670,260</u>	<u>408,096</u>	<u>262,164</u>	<u>61%</u>
Recreation Centers					
Personnel	741,579	741,579	485,524	256,055	65%
Purchased Services	288,486	287,868	234,433	53,435	81%
Supplies	26,500	26,050	19,475	6,575	75%
Capital	-	1,068	1,068	-	100%
	<u>1,056,565</u>	<u>1,056,565</u>	<u>740,500</u>	<u>316,065</u>	<u>70%</u>
Total Expenditures	<u>4,355,303</u>	<u>4,365,934</u>	<u>3,428,365</u>	<u>937,569</u>	<u>79%</u>
Net Expenditures	<u>(3,892,703)</u>	<u>(3,930,264)</u>	<u>(2,958,165)</u>	<u>(972,099)</u>	<u>75%</u>

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

	PALS Capital Program	PALS Impact Fees	State PARD Grants	Summer Nutrition Program Grants	Total
<u>ASSETS</u>					
Equity in Pooled Cash and Investments	\$ 68,295	\$ 2,883,106	\$ -	\$ 19,355	\$ 2,970,756
Receivables, Net	-	-	-	-	-
Total Assets	<u>68,295</u>	<u>2,883,106</u>	<u>-</u>	<u>19,355</u>	<u>2,970,756</u>
<u>LIABILITIES AND FUND EQUITY</u>					
Liabilities					
Accounts Payable	\$ -	\$ 12,118	\$ -	\$ -	\$ 12,118
Accrued Payroll	-	-	-	808	808
Total Liabilities	<u>-</u>	<u>12,118</u>	<u>-</u>	<u>808</u>	<u>12,926</u>
<u>FUND BALANCE</u>					
Reserved for Special Revenue Funds	<u>68,295</u>	<u>2,870,988</u>	<u>-</u>	<u>18,547</u>	<u>2,957,830</u>
	<u>68,295</u>	<u>2,870,988</u>	<u>-</u>	<u>18,547</u>	<u>2,957,830</u>
Total Liabilities and Fund Balance	<u>\$ 68,295</u>	<u>\$ 2,883,106</u>	<u>\$ -</u>	<u>\$ 19,355</u>	<u>\$ 2,970,756</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 April 30, 2011

	PALS Capital Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services- \$5 Fee	\$ 20,332	\$ 26,142	\$ 5,810
Total Revenues	<u>20,332</u>	<u>26,142</u>	<u>5,810</u>
Expenditures			
Supplies	13,496	3,773	9,723
Capital	<u>6,836</u>	<u>-</u>	<u>6,836</u>
Total Expenditures	<u>20,332</u>	<u>3,773</u>	<u>16,559</u>
Excess of Revenues Over (Under) Expenditures	-	22,369	22,369
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	-	22,369	22,369
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>\$ 68,295</u>	<u>\$ 22,369</u>

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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, 2011

	PALS Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 338,500	\$ 282,155	\$ (56,345)
Interest	<u>3,385</u>	<u>-</u>	<u>(3,385)</u>
Total Revenues	<u>341,885</u>	<u>282,155</u>	<u>(59,730)</u>
Expenditures			
Capital	<u>797,509</u>	<u>61,197</u>	<u>736,312</u>
Total Expenditures	<u>797,509</u>	<u>61,197</u>	<u>736,312</u>
Excess of Revenues Over (Under) Expenditures	(455,624)	220,958	676,582
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)	220,958	676,582
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>\$ 2,870,988</u>	<u>\$ 676,582</u>

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 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES
 For the Period Ending April 30, 2011

	State PARD Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 61,557	\$ 61,558	\$ 1
Total Revenues	61,557	61,558	1
Expenditures			
Capital	64,558	64,557	1
Total Expenditures	64,558	64,557	1
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)	3,001	2,999	(2)
Net Change in Fund Balance	-	-	-
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ -	\$ -

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 April 30, 2011

	Summer Nutrition Program Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 269,450	\$ 220,898	\$ (48,552)
Total Revenues	269,450	220,898	(48,552)
Expenditures			
Personnel	69,850	37,791	32,059
Purchased Services	198,500	164,137	34,363
Supplies	1,100	423	677
Total Expenditures	269,450	202,351	67,099
Excess of Revenues Over (Under) Expenditures	-	18,547	18,547
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	18,547	18,547
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ 18,547	\$ 18,547

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 April 30, 2011

	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Licenses and Permits	\$ 338,500	\$ 282,155	\$ (56,345)
Charge for Services	20,332	26,142	5,810
Intergovernmental	331,007	282,456	(48,551)
Interest	<u>3,385</u>	<u>-</u>	<u>(3,385)</u>
Total Revenues	<u>693,224</u>	<u>590,753</u>	<u>(102,471)</u>
Expenditures			
Cultural and Recreation			
Personnel	69,850	37,791	32,059
Purchased Services	198,500	164,137	34,363
Supplies	14,596	4,196	10,400
Capital	<u>862,067</u>	<u>125,754</u>	<u>736,313</u>
Total Expenditures	<u>1,145,013</u>	<u>331,878</u>	<u>813,135</u>
Excess of Revenues Over (Under) Expenditures	(451,789)	258,875	710,664
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)	261,874	710,662
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>\$ 2,957,830</u>	<u>\$ 710,662</u>

Beaufort County
PALS Impact Fees
April 30, 2011 - Unaudited

	Daufuskie	Bluffton	Port Royal	Ladys Island	St. Helena	Total
Beginning Fund Balance	483	1,039,861	179,478	644,142	786,066	2,650,030
Revenues						
Licenses and Permits	-	252,551	1,904	13,905	13,795	282,155
Interest	-	-	-	-	-	-
	-	252,551	1,904	13,905	13,795	282,155
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	-	(30,225)	-	-	-	(30,225)
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	-	-	-	(12,118)	-	(12,118)
Gasque & Associates	-	(3,600)	-	-	-	(3,600)
Bobcat of Savannah	-	(401)	-	-	-	(401)
	-	(43,972)	-	(17,225)	-	(61,197)
Total Revenues	-	252,551	1,904	13,905	13,795	282,155
Total Expenditures	-	(43,972)	-	(17,225)	-	(61,197)
Net Revenues (Expenditures)	-	208,579	1,904	(3,320)	13,795	220,958
Ending Fund Balance	483	1,248,440	181,382	640,822	799,861	2,870,988