

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY LIBRARIES- GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Period Ended January 31, 2014

	Annual Budget	Year to Date Budget	Actual	Annual Variance Positive (Negative)	Annual Percent of Budget	Year to Date Variance Positive (Negative)
Revenues						
Copy Fees	3,200	1,867	2,206	(994)	69%	339
Fines	50,000	29,167	53,703	3,703	107%	24,536
State Aid	202,233	117,969	165,744	(36,489)	82%	47,775
Total Revenues	<u>255,433</u>	<u>149,003</u>	<u>221,653</u>	<u>(33,780)</u>	<u>87%</u>	<u>72,650</u>
Library Administration						
Personnel	583,170	340,183	314,629	268,541	54%	25,554
Purchased Services	102,001	59,501	53,441	48,560	52%	6,060
Supplies	24,375	14,219	14,725	9,650	60%	(506)
Total Library Administration Expenditures	<u>709,546</u>	<u>413,902</u>	<u>382,795</u>	<u>326,751</u>	<u>54%</u>	<u>31,107</u>
Beaufort Branch						
Personnel	387,125	225,823	230,782	156,343	60%	(4,959)
Purchased Services	90,200	52,617	61,598	28,602	68%	(8,981)
Supplies	12,500	7,292	6,517	5,983	52%	775
Total Beaufort Branch Expenditures	<u>489,825</u>	<u>285,731</u>	<u>298,897</u>	<u>190,928</u>	<u>61%</u>	<u>(13,166)</u>
Bluffton Branch						
Personnel	467,885	272,933	245,031	222,854	52%	27,902
Purchased Services	89,709	52,330	54,456	35,253	61%	(2,126)
Supplies	12,600	7,350	8,334	4,266	66%	(984)
Total Bluffton Branch Expenditures	<u>570,194</u>	<u>332,613</u>	<u>307,821</u>	<u>262,373</u>	<u>54%</u>	<u>24,792</u>
Hilton Head Branch						
Personnel	386,759	225,609	270,713	116,046	70%	(45,104)
Purchased Services	89,910	52,448	64,078	25,832	71%	(11,631)
Supplies	15,900	9,275	10,189	5,711	64%	(914)
Total Hilton Head Branch Expenditures	<u>492,569</u>	<u>287,332</u>	<u>344,980</u>	<u>147,589</u>	<u>70%</u>	<u>(57,648)</u>
Lobeco Branch						
Personnel	115,465	67,355	57,536	57,929	50%	9,819
Purchased Services	19,409	11,322	13,022	6,387	67%	(1,700)
Supplies	4,600	2,683	4,090	510	89%	(1,407)
Total Loceco Branch Expenditures	<u>139,474</u>	<u>81,360</u>	<u>74,648</u>	<u>64,826</u>	<u>54%</u>	<u>6,712</u>
St. Helena Branch						
Personnel	487,848	284,578	254,397	233,451	52%	30,181
Purchased Services	69,899	40,774	43,089	26,810	62%	(2,315)
Supplies	13,900	8,108	8,391	5,509	60%	(283)
Total St. Helena Branch Expenditures	<u>571,647</u>	<u>333,461</u>	<u>305,877</u>	<u>265,770</u>	<u>54%</u>	<u>27,584</u>
Library Technical Services						
Personnel	284,518	165,969	154,243	130,275	54%	11,726
Purchased Services	22,210	12,956	19,515	2,695	88%	(6,559)
Supplies	170,400	99,400	164,993	5,407	97%	(65,593)
Total Library Technical Services Expenditures	<u>477,128</u>	<u>278,325</u>	<u>338,751</u>	<u>138,377</u>	<u>71%</u>	<u>(60,426)</u>
Library SC Room						
Personnel	90,861	53,002	54,133	36,728	60%	(1,131)
Purchased Services	5,650	3,296	3,574	2,076	63%	(278)
Supplies	5,125	2,990	1,440	3,685	28%	1,550
Total Library SC Room Expenditures	<u>101,636</u>	<u>59,288</u>	<u>59,147</u>	<u>42,489</u>	<u>58%</u>	<u>141</u>
Library Personnel Benefits						
Personnel	459,876	268,261	295,931	163,945	64%	(27,670)
Total Library Personnel Benefits	<u>459,876</u>	<u>268,261</u>	<u>295,931</u>	<u>163,945</u>	<u>64%</u>	<u>(27,670)</u>
Total Expenditures	<u>4,011,895</u>	<u>2,340,272</u>	<u>2,408,847</u>	<u>1,603,048</u>	<u>60%</u>	<u>(68,575)</u>
Net Expenditures	<u>(3,756,462)</u>	<u>(2,191,270)</u>	<u>(2,187,194)</u>	<u>1,569,268</u>	<u>58%</u>	<u>141,225</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
LIBRARY SPECIAL REVENUE FUNDS
January 31, 2014

	<u>Library Grants</u>	<u>Gilder Lehrman Civil War Grant</u>	<u>Del Webb Library Agreement</u>	<u>Public Library Foundation Grant</u>	<u>Steedman Library Trust</u>	<u>Friends of HHI Library Grant</u>	<u>Library Trust</u>
<u>ASSETS</u>							
Equity in Pooled Cash and Investments	\$ 19,670	\$ 550	\$ 197,785	\$ 11	\$ 336	426	\$ 21,720
Total Assets	<u>19,670</u>	<u>550</u>	<u>197,785</u>	<u>11</u>	<u>336</u>	<u>426</u>	<u>21,720</u>
<u>LIABILITIES AND FUND EQUITY</u>							
Liabilities							
Accounts Payable	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE</u>							
Reserved for Encumbrances	-	-	-	-	-	-	-
Reserved for Special Revenue Funds	<u>19,670</u>	<u>550</u>	<u>197,785</u>	<u>11</u>	<u>336</u>	<u>426</u>	<u>21,720</u>
	<u>19,670</u>	<u>550</u>	<u>197,785</u>	<u>11</u>	<u>336</u>	<u>426</u>	<u>21,720</u>
Total Liabilities and Fund Balance	<u>\$ 19,670</u>	<u>\$ 550</u>	<u>\$ 197,785</u>	<u>\$ 11</u>	<u>\$ 336</u>	<u>\$ 426</u>	<u>\$ 21,720</u>

<u>Beaufort Library Special Trust</u>	<u>Hilton Head Library Special Trust</u>	<u>Library Special Trust</u>	<u>LSTA Summer Reading Grant</u>	<u>LTAI Civil War Grant</u>	<u>Friends of Bluffton Library Grant</u>	<u>LSTA Creation Place Grant</u>	<u>Gilder Lehrman Created Equal Grant</u>	<u>Total</u>
\$ 30,297	\$ 32,039	\$ 206,902	\$ -	-	5	-	1,200	510,941
<u>30,297</u>	<u>32,039</u>	<u>206,902</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>-</u>	<u>1,200</u>	<u>510,941</u>
-	146	-	11	-	-	17,709	-	17,866
<u>-</u>	<u>146</u>	<u>-</u>	<u>11</u>	<u>-</u>	<u>-</u>	<u>17,709</u>	<u>-</u>	<u>17,866</u>
-	-	-	-	-	-	0	-	-
<u>30,297</u>	<u>31,893</u>	<u>206,902</u>	<u>(11)</u>	<u>-</u>	<u>5</u>	<u>(17,709)</u>	<u>1,200</u>	<u>493,075</u>
<u>30,297</u>	<u>31,893</u>	<u>206,902</u>	<u>(11)</u>	<u>-</u>	<u>5</u>	<u>(17,709)</u>	<u>1,200</u>	<u>493,075</u>
\$ 30,297	\$ 32,039	\$ 206,902	\$ -	\$ -	\$ 5	\$ -	\$ 1,200	\$ 510,941

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 January 31, 2014

	Library Grants			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Expenditures				
Supplies	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Excess of Revenues Over (Under) Expenditures	-	-	-	0%
Net Change in Fund Balance	-	-	-	0%
Fund Balance at Beginning of Year	<u>19,670</u>	<u>19,670</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 19,670</u>	<u>\$ 19,670</u>	<u>\$ -</u>	<u>100%</u>

	Gilder Lehrman Institute Civil War Grant			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	\$ -	\$ -	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Expenditures				
Supplies	-	950	(950)	100%
Total Expenditures	<u>-</u>	<u>950</u>	<u>(950)</u>	<u>100%</u>
Excess of Revenues Over (Under) Expenditures	-	(950)	(950)	0%
Fund Balance at Beginning of Year	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>0%</u>
Fund Balance at End of Year	<u>\$ 1,500</u>	<u>\$ 550</u>	<u>\$ (950)</u>	<u>0%</u>

	Del Webb Library Agreement			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	\$ 1,323	\$ 1,323	100%
Total Revenues	<u>-</u>	<u>1,323</u>	<u>1,323</u>	<u>100%</u>
Expenditures				
Capital	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Excess of Revenues Over (Under) Expenditures	-	1,323	1,323	100%
Net Change in Fund Balance	-	1,323	1,323	100%
Fund Balance at Beginning of Year	<u>196,462</u>	<u>196,462</u>	<u>-</u>	<u>0%</u>
Fund Balance at End of Year	<u>\$ 196,462</u>	<u>\$ 197,785</u>	<u>\$ 1,323</u>	<u>101%</u>

	Public Library Foundation Grant			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	\$ -	\$ -	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Expenditures				
Supplies	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Excess of Revenues Over (Under) Expenditures	-	-	-	0%
Net Change in Fund Balance	-	-	-	100%
Fund Balance at Beginning of Year	<u>11</u>	<u>11</u>	<u>-</u>	<u>0%</u>
Fund Balance at End of Year	<u>\$ 11</u>	<u>\$ 11</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 January 31, 2014

<u>Steedman Library Trust</u>				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	\$ -	\$ -	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Expenditures				
Supplies	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Excess of Revenues Over (Under) Expenditures	-	-	-	0%
Fund Balance at Beginning of Year	<u>336</u>	<u>336</u>	<u>-</u>	<u>0%</u>
Fund Balance at End of Year	<u>\$ 336</u>	<u>\$ 336</u>	<u>\$ -</u>	<u>100%</u>

<u>Friends of HHI Library Grant</u>				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	\$ 14,301	\$ 14,301	100%
Total Revenues	<u>-</u>	<u>14,301</u>	<u>14,301</u>	<u>100%</u>
Expenditures				
Supplies	-	13,875	(13,875)	100%
Total Expenditures	<u>-</u>	<u>13,875</u>	<u>(13,875)</u>	<u>100%</u>
Excess of Revenues Over (Under) Expenditures	-	426	426	100%
Net Change in Fund Balance	-	426	426	0%
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 426</u>	<u>\$ 426</u>	<u>100%</u>

<u>Library Trust</u>				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	\$ 650	\$ 650	100%
Total Revenues	<u>-</u>	<u>650</u>	<u>650</u>	<u>100%</u>
Expenditures				
Other	-	573	(573)	100%
Total Expenditures	<u>-</u>	<u>573</u>	<u>(573)</u>	<u>100%</u>
Net Change in Fund Balance	-	77	77	100%
Fund Balance at Beginning of Year	<u>21,643</u>	<u>21,643</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 21,643</u>	<u>\$ 21,720</u>	<u>\$ 77</u>	<u>100%</u>

<u>Beaufort Library Special Trust</u>				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Interest	\$ -	\$ -	\$ -	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Expenditures				
Supplies	-	106	(106)	100%
Total Expenditures	<u>-</u>	<u>106</u>	<u>(106)</u>	<u>100%</u>
Excess of Revenues Over (Under) Expenditures	-	(106)	(106)	-100%
Fund Balance at Beginning of Year	<u>30,403</u>	<u>30,403</u>	<u>-</u>	<u>100%</u>
Fund Balance at End of Year	<u>\$ 30,403</u>	<u>\$ 30,297</u>	<u>\$ (106)</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 January 31, 2014

Hilton Head Library Special Trust				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Interest	\$ -	\$ -	\$ -	0%
Total Revenues	-	-	-	0%
Expenditures				
Supplies	-	3,002	(3,002)	100%
Total Expenditures	-	3,002	(3,002)	100%
Excess of Revenues Over (Under) Expenditures	-	(3,002)	(3,002)	-100%
Fund Balance at Beginning of Year	34,895	34,895	-	100%
Fund Balance at End of Year	\$ 34,895	\$ 31,893	\$ (3,002)	91%

Library Special Trust				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Interest	\$ -	\$ -	\$ -	0%
Total Revenues	-	-	-	0%
Expenditures				
Capital	-	-	-	0%
Total Expenditures	-	-	-	0%
Excess of Revenues Over (Under) Expenditures	-	-	-	0%
Fund Balance at Beginning of Year	206,902	206,902	-	100%
Fund Balance at End of Year	\$ 206,902	\$ 206,902	\$ -	100%

LSTA Summer Reading Grant				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	516	\$ 516	100%
Total Revenues	-	516	516	100%
Expenditures				
Purchased Services	-	495	(495)	100%
Supplies	-	32	(32)	100%
Total Expenditures	-	527	(527.00)	100%
Excess of Revenues Over (Under) Expenditures	-	(11)	(11)	-100%
Fund Balance at Beginning of Year	-	-	-	0%
Fund Balance at End of Year	\$ -	\$ (11)	\$ (11)	-100%

LTAI Civil War Grant				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	500	\$ 500	100%
Total Revenues	-	500	500	100%
Expenditures				
Purchased Services	-	500	(500)	100%
Total Expenditures	-	500	(500)	100%
Excess of Revenues Over (Under) Expenditures	-	-	-	100%
Fund Balance at Beginning of Year	-	-	-	0%
Fund Balance at End of Year	\$ -	\$ -	\$ -	100%

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 January 31, 2014

Friends of Bluffton Library Grant				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	8,389	\$ 8,389	100%
Total Revenues	-	8,389	8,389	100%
Expenditures				
Supplies	-	8,384	(8,384)	100%
Total Expenditures	-	8,384	(8,384.00)	100%
Excess of Revenues Over (Under) Expenditures	-	5	5	100%
Fund Balance at Beginning of Year	-	-	-	100%
Fund Balance at End of Year	\$ -	\$ 5	\$ 5	100%

LSTA Creation Place Grant				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	25,000	-	\$ (25,000)	0%
Total Revenues	25,000	-	(25,000)	0%
Expenditures				
Purchased Services	7,400	1,132	6,268	15%
Supplies	17,600	16,577	1,023	94%
Total Expenditures	25,000	17,709	7,291	71%
Excess of Revenues Over (Under) Expenditures	-	(17,709)	(17,709)	-100%
Fund Balance at Beginning of Year	-	-	-	0%
Fund Balance at End of Year	\$ -	\$ (17,709)	\$ (17,709)	-100%

Gilder Lehrman Created Equal Grant				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ -	1,200	\$ 1,200	100%
Total Revenues	-	1,200	1,200	100%
Expenditures				
Purchased Services	-	-	-	0%
Supplies	-	-	-	0%
Total Expenditures	-	-	-	0%
Excess of Revenues Over (Under) Expenditures	-	1,200	1,200	100%
Fund Balance at Beginning of Year	-	-	-	0%
Fund Balance at End of Year	\$ -	\$ 1,200	\$ 1,200	100%

Total				
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	\$ 25,000	\$ 26,879	\$ 1,879	108%
Total Revenues	25,000	26,879	1,879	108%
Expenditures				
Supplies	17,600	43,389	(25,789)	247%
Purchased Services	7,400	1,664	5,736	22%
Other	-	573	(573)	100%
Total Expenditures	25,000	45,626	(20,626)	183%
Excess of Revenues Over (Under) Expenditures	-	(18,747)	(18,747)	-100%
Net Change in Fund Balance	-	(18,747)	(18,747)	-100%
Fund Balance at Beginning of Year	511,822	511,822	-	100%
Fund Balance at End of Year	\$ 511,822	\$ 493,075	\$ (18,747)	96%

UNAUDITED AND PRELIMINARY
Beaufort County
Library Impact Fees
For the Period Ending January 31, 2014

	HH/Daufuskie	Bluffton	Port Royal Island	Ladys Island/ St. Helena	Sheldon	Total
Beginning Fund Balance	73,650	344,920	597,557	208,475	43,790	1,268,392
Revenues						
Licenses and Permits	45,748	63,816	9,954	23,779	2,212	13,871
	45,748	63,816	9,954	23,779	2,212	13,871
Expenditures						
Purchased Services						
R.W. Chambers, Architect	(4,700)	-	-	-	-	(4,700)
Capital Outlay						
Bibliotheca	-	-	-	(48,280)	-	(48,280)
	(4,700)	-	-	(48,280)	-	(28,164)
Total Revenues	45,748	63,816	9,954	23,779	2,212	145,509
Total Expenditures	(4,700)	-	-	(48,280)	-	(52,980)
Net Revenues (Expenditures)	41,048	63,816	9,954	(24,501)	2,212	92,529
Encumbered Fund Balance	99,000	-	-	-	-	-
Unencumbered Fund Balance	15,698	408,736	607,511	183,974	46,002	107,318
Ending Fund Balance	114,698	408,736	607,511	183,974	46,002	1,360,921