UNAUDITED AND PRELIMINARY

BEAUFORT COUNTY LIBRARIES- GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Period Ended June 30, 2012

	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Copy Fees	5,000	4,338	(662)	87%
Fines	74,000	95,585	21,585	129%
Picture Sales	10	10	-	100%
State Aid	118,901	118,902	1	100%
Total Revenues	197,911	218,835	20,924	111%
Library Administration				
Personnel	529,442	511,756	17,686	97%
Purchased Services	102,086	82,046	20,040	80%
Supplies	35,563	31,885	3,678	90%
Total Library Administration Expenditures	667,091	625,687	41,404	94%
Beaufort Branch				
Personnel	424,723	414,617	10,106	98%
Purchased Services	72,378	73,730	(1,352)	102%
Supplies	13,284	10,384	2,900	78%
Total Beaufort Branch Expenditures	510,385	498,731	11,654	98%
Bluffton Branch				
Personnel	395,633	354,185	41,448	90%
Purchased Services	95,702	72,363	23,339	76%
Supplies	10,332	9,385	947	91%
Total Bluffton Branch Expenditures	501,667	435,933	65,734	87%

Hilton Head Branch				
Personnel	455,513	424,112	31,401	93%
Purchased Services	94,385	81,450	12,935	86%
Supplies	19,810	19,364	446	98%
Total Hilton Head Branch Expenditures	569,708	524,926	44,782	92%
Lobeco Branch				
Personnel	109,088	108,930	158	100%
Purchased Services	11,507	9,445	2,062	82%
Supplies	6,054	6,023	31	99%
Total Loceco Branch Expenditures	126,649	124,398	2,251	98%
St. Helena Branch				
Personnel	87,039	87,540	(501)	101%
Purchased Services	2,958	2,378	580	80%
Supplies	2,022	1,880	142	93%
Total St. Helena Branch Expenditures	92,019	91,798	221	100%
Library Technical Services				
Personnel	246,339	244,198	2,141	99%
Purchased Services	23,884	22,458	1,426	94%
Supplies	307,746	209,825	97,921	68%
Total Library Technical Services Expenditures	577,969	476,481	101,488	82%
Library SC Room				
Personnel	86,778	86,676	102	100%
Purchased Services	5,144	3,286	1,858	64%
Supplies	6,156	5,606	550	91%
Total Library SC Room Expenditures	98,078	95,568	2,510	97%
Total Expenditures	3,143,566	2,873,522	270,044	91%
Net Expenditures	(2,945,655)	(2,654,687)	290,968	90%

UNAUDITED AND PRELIMINARY

BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
LIBRARY SPECIAL REVENUE FUNDS
June 30, 2012

	Library Grants	Library Trust	Library Special Trust	Total
ASSETS				
Equity in Pooled Cash and Investments	$ 53,467	$ 21,877	$ 282,332	$ 357,676
Prepayments	-	-	805	805
Total Assets	53,467	21,877	283,137	358,481
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	27,494	-	-	27,494
Total Liabilities	27,494	-	-	27,494
FUND BALANCE				
Reserved for Special Revenue Funds	25,973	21,877	283,137	330,987
	25,973	21,877	283,137	330,987
Total Liabilities and Fund Balance	$ 53,467	$ 21,877	$ 283,137	$ 358,481

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, 2012

	Library Grants			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Intergovernmental	$ 40,000	$ 24,807	$ (15,193)	62%
Miscellaneous	15,000	29,614	14,614	197%
Total Revenues	55,000	54,421	(579)	99%
Expenditures				
Supplies	44,000	47,557	(3,557)	108%
Capital	11,000	-	11,000	0%
Total Expenditures	55,000	47,557	7,443	86%
Net Change in Fund Balance	-	6,864	6,864	0%
Fund Balance at Beginning of Year	19,109	19,109	-	100%
Fund Balance at End of Year	$ 19,109	$ 25,973	$ 6,864	136%

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, 2012

	Library Trust			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Miscellaneous	$ 1,010	$ 1,055	$ 45	104%
Total Revenues	1,010	1,055	45	104%
Expenditures				
Other	10,000	1,010	8,990	10%
Total Expenditures	10,000	1,010	8,990	10%
Net Change in Fund Balance	(8,990)	45	9,035	-1%
Fund Balance at Beginning of Year	21,832	21,832	-	100%
Fund Balance at End of Year	$ 12,842	$ 21,877	$ 9,035	170%

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, 2012

	Library Special Trust			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Interest	$ 120	$ -	$ (120)	0%
Total Revenues	120	-	(120)	0%
Expenditures				
Supplies	25,000	13,541	11,459	54%
Total Expenditures	25,000	13,541	11,459	54%
Excess of Revenues Over (Under) Expenditures	(24,880)	(13,541)	11,339	54%
Fund Balance at Beginning of Year	296,678	296,678	-	100%
Fund Balance at End of Year	$ 271,798	$ 283,137	$ 11,339	104%

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, 2012

	Total			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Intergovernmental	40,000	24,807	(15,193)	62%
Interest	120	-	(120)	0%
Miscellaneous	16,010	30,669	14,659	192%
Total Revenues	56,130	55,476	(654)	99%
Expenditures				
Supplies	69,000	61,098	7,902	89%
Capital	11,000	-	11,000	0%
Other	10,000	1,010	8,990	10%
Total Expenditures	90,000	62,108	27,892	69%
Excess of Revenues Over (Under) Expenditures	(33,870)	(6,632)	27,238	20%
Fund Balance at Beginning of Year	337,619	337,619	-	100%
Fund Balance at End of Year	$ 303,749	$ 330,987	$ 27,238	109%

UNAUDITED AND PRELIMINARY
Beaufort County
Library Impact Fees
June 30, 2012

	Fund 921	Fund 923	Fund 925	Fund 926	Fund 928	
	HH/Daufuskie	Bluffton	Port Royal Island	Ladys Island/ St. Helena	Sheldon	Total
Beginning Fund Balance	86,992	728,974	563,846	882,143	87,101	2,349,056
Revenues						
Licenses and Permits	29,085	163,484	14,378	40,369	6,636	253,952
	29,085	163,484	14,378	40,369	6,636	253,952
Expenditures						
Purchased Services						
Library Materials						
AT&T	(178)	(178)	-	-	(116)	(472)
Archaic Productions	(25)	(25)	-	-	(25)	(75)
Baker & Taylor Company	(4,866)	(7,113)	-	-	(17,184)	(29,163)
Brodart, Inc.	(351)	-	-	-	-	(351)
EBSCO	-	(6,392)	-	(899)	-	(7,291)
Facts on File	(56)	-	-	-	-	(56)
Recorded Books	(5,136)	(1,388)	-	-	-	(6,524)
Howell Gibson Hughes PA	-	-	-	(6,526)	-	(6,526)
Ingram Library Services	(31,753)	(17,467)	-	-	(6,550)	(55,771)
Island Packet	-	(141)	-	-	-	(141)
Landmark Audiobooks	(7,445)	-	-	-	-	(7,445)
McNaughton Book Services	(5,265)	(10,443)	-	-	(2,238)	(17,946)
Midwest Tape	(9,869)	(3,607)	-	-	(379)	(13,854)
NADA Appraisal Guides	(78)	-	-	-	-	(78)
Savannah Morning News	-	(179)	-	-	-	(179)
Title Search 4U	-	-	-	(5,250)	-	(5,250)
Value Line Publishing	-	(898)	-	-	-	(898)
Thomson West	(681)	(562)	-	-	-	(1,242)
Tutt Library	(100)	-	-	-	-	(100)
Timberland Regional Library	-	(21)	-	-	-	(21)
Capital Outlay						
Specialized Capital Equipment						
Change for Self Check Out Machines	-	-	-	-	-	-
Stage Front Presentation	-	(7,911)	-	-	-	(7,911)
Drapery Control System	-	(23,127)	-	-	-	(23,127)
Dean Electric, Inc.	-	(6,575)	-	-	-	(6,575)
Troxell Communications	-	(586)	-	-	-	(586)
Southern Carpet Wholesale	-	(6,097)	-	-	-	(6,097)
Digitek Systems	-	(19,637)	-	-	-	(19,637)
Integrated Technologies	-	(4,982)	-	-	-	(4,982)
Patterson Construction	-	(11,817)	-	-	(1,728)	(13,545)
Transfer to Debt Service	-	(299,302)	-	-	-	(299,302)
	(65,803)	(428,448)	-	(12,675)	(28,221)	(535,146)
Total Revenues	29,085	163,484	14,378	40,369	6,636	253,952
Total Expenditures	(65,803)	(428,448)	-	(12,675)	(28,221)	(535,146)
Net Revenues (Expenditures)	(36,718)	(264,964)	14,378	27,694	(21,585)	(281,194)
Encumbered Fund Balance	30,426	81,482	-	180,241	8,560	300,709
Unencumbered Fund Balance	19,848	382,529	578,224	729,596	56,956	1,767,153
Ending Fund Balance	50,274	464,010	578,224	909,837	65,516	2,067,862