UNAUDITED AND PRELIMINARY

BEAUFORT COUNTY LIBRARIES- GENERAL FUND

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

For the Period Ended May 31, 2012

	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Copy Fees	5,000	4,037	(963)	81%
Fines	74,000	86,776	12,776	117%
Picture Sales	10	10	-	100%
State Aid	118,901	118,902	1	100%
Total Revenues	197,911	209,725	11,814	106%
Library Administration				
Personnel	529,442	466,746	62,696	88%
Purchased Services	102,086	76,979	25,107	75%
Supplies	35,563	30,787	4,776	87%
Total Library Administration Expenditures	667,091	574,512	92,579	86%
Beaufort Branch				
Personnel	424,723	379,554	45,169	89%
Purchased Services	72,440	66,981	5,459	92%
Supplies	13,284	9,387	3,897	71%
Total Beaufort Branch Expenditures	510,447	455,922	54,525	89%
Bluffton Branch				
Personnel	395,633	328,543	67,090	83%
Purchased Services	95,871	65,381	30,490	68%
Supplies	10,163	7,683	2,480	76%
Total Bluffton Branch Expenditures	501,667	401,607	100,060	80%

Hilton Head Branch				
Personnel	455,513	390,814	64,699	86%
Purchased Services	94,813	74,681	20,132	79%
Supplies	19,382	18,382	1,000	95%
Total Hilton Head Branch Expenditures	569,708	483,877	85,831	85%
Lobeco Branch				
Personnel	109,088	100,125	8,963	92%
Purchased Services	11,507	7,579	3,928	66%
Supplies	5,992	5,338	654	89%
Total Loceco Branch Expenditures	126,587	113,042	13,545	89%
St. Helena Branch				
Personnel	87,039	80,524	6,515	93%
Purchased Services	3,180	1,522	1,658	48%
Supplies	1,800	1,478	322	82%
Total St. Helena Branch Expenditures	92,019	83,524	8,495	91%
Library Technical Services				
Personnel	246,339	224,749	21,590	91%
Purchased Services	23,905	22,127	1,778	93%
Supplies	307,725	162,820	144,905	53%
Total Library Technical Services Expenditures	577,969	409,696	168,273	71%
Library SC Room				
Personnel	86,778	79,672	7,106	92%
Purchased Services	5,279	3,090	2,189	59%
Supplies	6,021	5,606	415	93%
Total Library SC Room Expenditures	98,078	88,368	9,710	90%
Total Expenditures	3,143,566	2,610,548	533,018	83%
Net Expenditures	(2,945,655)	(2,400,823)	544,832	82%

UNAUDITED AND PRELIMINARY

BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
LIBRARY SPECIAL REVENUE FUNDS
May 31, 2012

	Library Grants	Library Trust	Library Special Trust	Total
ASSETS				
Equity in Pooled Cash and Investments	$ 61,679	$ 21,877	$ 283,375	$ 366,931
Prepayments	-	-	805	805
Total Assets	61,679	21,877	284,180	367,736
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	2,846	-	240	3,086
Total Liabilities	2,846	-	240	3,086
FUND BALANCE				
Reserved for Special Revenue Funds	58,833	21,877	283,940	364,650
	58,833	21,877	283,940	364,650
Total Liabilities and Fund Balance	$ 61,679	$ 21,877	$ 284,180	$ 367,736

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 May 31, 2012

	Library Grants			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Intergovernmental	$ 40,000	$ 22,757	$ (17,243)	57%
Miscellaneous	15,000	28,792	13,792	192%
Total Revenues	55,000	51,549	(3,451)	94%
Expenditures				
Supplies	44,000	11,825	32,175	27%
Capital	11,000	-	11,000	0%
Total Expenditures	55,000	11,825	43,175	22%
Net Change in Fund Balance	-	39,724	39,724	0%
Fund Balance at Beginning of Year	19,109	19,109	-	100%
Fund Balance at End of Year	$ 19,109	$ 58,833	$ 39,724	308%

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 May 31, 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 May 31, 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	12,738	12,262	51%
Total Expenditures	25,000	12,738	12,262	51%
Excess of Revenues Over (Under) Expenditures	(24,880)	(12,738)	12,142	51%
Fund Balance at Beginning of Year	296,678	296,678	-	100%
Fund Balance at End of Year	$ 271,798	$ 283,940	$ 12,142	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 May 31, 2012

	Total			
	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Intergovernmental	40,000	22,757	(17,243)	57%
Interest	120	-	(120)	0%
Miscellaneous	16,010	29,847	13,837	186%
Total Revenues	56,130	52,604	(3,526)	94%
Expenditures				
Supplies	69,000	24,563	44,437	36%
Capital	11,000	-	11,000	0%
Other	10,000	1,010	8,990	10%
Total Expenditures	90,000	25,573	64,427	28%
Excess of Revenues Over (Under) Expenditures	(33,870)	27,031	60,901	-80%
Fund Balance at Beginning of Year	337,619	337,619	-	100%
Fund Balance at End of Year	$ 303,749	$ 364,650	$ 60,901	120%

UNAUDITED AND PRELIMINARY
Beaufort County
Library Impact Fees
May 31, 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	21,492	132,792	12,719	34,286	5,530	206,819
	21,492	132,792	12,719	34,286	5,530	206,819
Expenditures						
Purchased Services						
Library Materials						
AT&T	(178)	(178)	-	-	(116)	(472)
Archaic Productions	(25)	(25)	-	-	(25)	(75)
Baker & Taylor Company	(4,750)	(6,937)	-	-	(17,184)	(28,871)
Brodart, Inc.	(351)	-	-	-	-	(351)
EBSCO	-	(6,392)	-	(899)	-	(7,291)
Facts on File	(56)	-	-	-	-	(56)
Recorded Books	(3,838)	(177)	-	-	-	(4,015)
Howell Gibson Hughes PA	-	-	-	(6,526)	-	(6,526)
Ingram Library Services	(31,751)	(17,744)	-	-	(6,550)	(56,046)
Island Packet	-	(141)	-	-	-	(141)
Landmark Audiobooks	(7,445)	-	-	-	-	(7,445)
McNaughton Book Services	(5,265)	(10,443)	-	-	(1,797)	(17,505)
Midwest Tape	(9,021)	(3,303)	-	-	(379)	(12,702)
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	-	-	-	-	-	-
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)
	(63,539)	(382,738)	-	(12,675)	(27,780)	(486,732)
Total Revenues	21,492	132,792	12,719	34,286	5,530	206,819
Total Expenditures	(63,539)	(382,738)	-	(12,675)	(27,780)	(486,732)
Net Revenues (Expenditures)	(42,047)	(249,946)	12,719	21,611	(22,250)	(279,913)
Encumbered Fund Balance	30,426	81,482	-	180,241	8,560	300,709
Unencumbered Fund Balance	14,519	397,546	576,565	723,513	56,291	1,768,434
Ending Fund Balance	44,945	479,028	576,565	903,754	64,851	2,069,144