UNAUDITED AND PRELIMINARY

BEAUFORT COUNTY, SOUTH CAROLINA

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

PARKS AND LEISURE SERVICES

For the Period Ending June 30, 2012

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	9,000	32,500	32,034	(466)	99%
Aerobics	1,100	-	-	-	0%
Arts	4,000	-	-	-	0%
After School	70,000	62,000	70,655	8,655	114%
Late Fees	15,000	17,000	16,997	(3)	100%
Cheerleading	4,000	4,500	6,055	1,555	135%
Karate	10,000	-	-	-	0%
Property Rentals	22,000	30,250	44,400	14,150	147%
Youth Soccer- South	70,000	83,000	85,441	2,441	103%
Youth Soccer- North	55,000	55,000	47,860	(7,140)	87%
Youth Baseball	35,000	38,000	37,835	(165)	100%
Youth Football	22,500	15,000	19,400	4,400	129%
Youth Basketball	50,000	50,000	48,650	(1,350)	97%
Youth Softball	3,500	8,500	8,240	(260)	97%
Athletic Fees- Sponsorships	15,000	14,300	18,000	3,700	126%
Youth Flag Football	4,500	9,100	10,300	1,200	113%
Adult Softball	42,500	33,000	31,405	(1,595)	95%
Adult Basketball	-	-	1,200	1,200	0%
Summer Camp Fees	150,000	150,000	157,660	7,660	105%
Intercession Fees	11,000	11,000	12,433	1,433	113%
Pool Admissions	35,000	35,000	43,868	8,868	125%
Aquatic Aerobics	2,000	2,200	2,121	(79)	96%
Aquatic Rentals	10,000	9,100	12,224	3,124	134%
Aquatic Contract Programs	10,000	9,500	12,733	3,233	134%
Swimming Lessons Fees	10,000	20,000	23,565	3,565	118%
Miscellaneous	3,000	3,000	4,033	1,033	134%
Donations	500	100	36	(64)	36%
Video Reimbursements	600	600	323	(277)	54%
T-Shirt Sales	3,000	8,500	6,551	(1,949)	77%
Center Admissions	-	1,600	1,880	280	118%
Instructor Fees	-	12,450	15,418	2,968	124%
Credit Card Convenience Fees	-	900	1,257	357	140%
Discounts and Refunds	(20,000)	(20,000)	(58,741)	(38,741)	294%
Total Revenues	648,200	696,100	713,833	17,733	103%

Expenditures	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Central Administration					
Personnel	177,428	177,428	173,322	4,106	98%
Purchased Services	80,200	99,212	70,290	28,922	71%
Supplies	7,000	13,887	14,048	(161)	101%
	264,628	290,527	257,660	32,867	89%
Summer Program					
Personnel	109,950	109,950	131,006	(21,056)	119%
Purchased Services	-	745	745	-	100%
Supplies	10,500	9,940	6,210	3,730	62%
	120,450	120,635	137,961	(17,326)	114%
Aquatics Program					
Personnel	604,654	604,654	653,406	(48,752)	108%
Purchased Services	233,490	236,497	228,179	8,318	96%
Supplies	25,900	31,761	28,267	3,494	89%
Direct Subsidies	60,000	60,000	60,000	-	100%
	924,044	932,912	969,852	(36,940)	104%
Hilton Head Programs					
Direct Subsidies	80,000	80,000	80,000	-	100%
	80,000	80,000	80,132	(132)	100%
Bluffton Programs					
Personnel	-	-	-	-	0%
Purchased Services	104,000	90,307	79,444	10,863	88%
Supplies	41,500	43,368	38,387	4,981	89%
	145,500	133,675	117,831	15,844	88%
Athletic Programs					
Personnel	417,716	417,716	218,651	199,065	52%
Purchased Services	427,036	419,949	461,853	(41,904)	110%
Supplies	72,740	90,217	76,371	13,846	85%
	917,492	927,882	756,875	171,007	82%
Recreation Centers					
Personnel	410,784	410,784	321,916	88,868	78%
Purchased Services	284,800	253,468	236,096	17,372	93%
Supplies	22,000	19,815	29,742	(9,927)	150%
	717,584	684,067	587,754	96,313	86%
Total Expenditures	3,169,698	3,169,698	2,908,065	261,633	92%
Net Expenditures	(2,521,498)	(2,473,598)	(2,194,232)	(279,366)	89%

UNAUDITED AND PRELIMINARY

BEAUFORT COUNTY, SOUTH CAROLINA

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

PARKS AND LEISURE SERVICES

For the Period Ending June 30, 2011

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	-	17,050	17,116	66	100%
Aerobics	-	1,450	1,431	(19)	99%
Arts	-	9,500	9,755	255	103%
After School	30,000	75,000	75,629	629	101%
Late Fees	-	15,250	15,212	(38)	100%
Cheerleading	5,900	5,000	5,179	179	104%
Karate	-	11,000	11,460	460	104%
Property Rentals	20,000	32,000	32,499	499	102%
Youth Soccer- South	-	72,500	72,051	(449)	99%
Youth Soccer- North	130,000	52,500	54,018	1,518	103%
Youth Baseball	25,000	31,750	31,795	45	100%
Youth Football	35,000	25,000	24,959	(41)	100%
Youth Basketball	45,000	45,250	45,264	14	100%
Youth Softball	5,000	2,500	2,558	58	102%
Athletic Fees- Sponsorships	-	19,500	19,743	243	100%
Youth Flag Football	-	9,000	9,353	353	104%
Adult Softball	43,500	50,000	51,233	1,233	102%
Adult Soccer	5,000	-	-	-	0%
Summer Camp Fees	65,000	127,750	127,772	22	100%
Intercession Fees	-	11,400	11,391	(9)	100%
Pool Admissions	45,000	42,500	44,513	2,013	105%
Aquatic Aerobics	2,000	1,500	1,616	116	108%
Aquatic Rentals	5,000	11,000	11,352	352	103%
Aquatic Contract Programs	4,000	12,000	12,045	45	100%
Swimming Lessons Fees	11,000	16,500	16,508	8	100%
Miscellaneous	1,500	3,500	3,562	62	102%
Donations	-	700	711	11	102%
Video Reimbursements	-	1,425	1,449	24	102%
T-Shirt Sales	-	3,900	3,937	37	101%
Credit Card Convenience Fees	-	150	116	(34)	77%
Discounts	-	(62,500)	(62,283)	217	100%
Total Revenues	477,900	644,075	651,944	7,869	101%

Expenditures	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Central Administration					
Personnel	292,309	281,859	264,494	17,365	94%
Purchased Services	62,000	81,581	83,377	(1,796)	102%
Supplies	13,300	12,343	13,185	(842)	107%
	367,609	375,783	361,056	14,727	96%
Summer Program					
Personnel	107,500	124,888	153,309	(28,421)	123%
Purchased Services	1,000	893	311	582	35%
Supplies	7,200	6,807	4,621	2,186	68%
	115,700	132,588	158,241	(25,653)	119%
Aquatics Program					
Personnel	749,270	728,188	722,207	5,981	99%
Purchased Services	230,590	197,429	207,041	(9,612)	105%
Supplies	25,500	28,612	30,754	(2,142)	107%
Capital	-	25,664	21,869	3,795	100%
Direct Subsidies	60,000	60,000	60,000	-	100%
	1,065,360	1,039,893	1,041,871	(1,978)	100%
Hilton Head Programs					
Purchased Services	-	-	(20)	20	100%
Direct Subsidies	80,000	80,000	80,000	-	100%
	80,000	80,000	79,980	20	100%
Bluffton Programs					
Personnel	304,849	190,227	189,289	938	100%
Purchased Services	498,385	583,778	587,268	(3,490)	101%
Supplies	23,600	15,827	15,748	79	100%
Capital	-	-	-	-	0%
	826,834	789,832	792,305	(2,473)	100%
Athletic Programs					
Personnel	251,803	126,435	122,862	3,573	97%
Purchased Services	299,764	277,754	250,478	27,276	90%
Supplies	63,940	26,134	23,057	3,077	88%
	615,507	430,323	396,397	33,926	92%
Recreation Centers					
Personnel	598,336	388,652	369,673	18,979	95%
Purchased Services	269,700	221,661	217,382	4,279	98%
Supplies	10,000	21,993	24,724	(2,731)	112%
	878,036	632,306	611,779	20,527	97%
Total Expenditures	3,949,046	3,480,725	3,441,629	39,096	99%
Net Expenditures	(3,471,146)	(2,836,650)	(2,789,685)	(46,965)	98%

UNAUDITED AND PRELIMINARY

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES

June 30, 2012

	PALS Capital Program	PALS Impact Fees	State PARD Grants	Summer Nutrition Program Grants	YMCA Donations	Special Events	Total
ASSETS							
Equity in Pooled Cash and Investments	$ 29,951	$ 1,932,827	$ -	$ 6,053	$ 500	$ 26,801	$ 1,996,132
Receivables, Net	-	68,958	-	149,028	-	-	217,986
Total Assets	29,951	2,001,785	-	155,081	500	26,801	2,214,118
LIABILITIES AND FUND EQUITY							
Liabilities							
Accounts Payable	$ -	$ -	$ -	$ 129,892	$ 113	$ 2,277	$ 132,282
Accrued Payroll	-	-	-	9,476	-	51	9,527
Total Liabilities	-	-	-	139,368	113	2,328	141,809
FUND BALANCE							
Reserved for Special Revenue Funds	29,951	2,001,785	-	15,713	387	24,473	2,072,309
	29,951	2,001,785	-	15,713	387	24,473	2,072,309
Total Liabilities and Fund Balance	$ 29,951	$ 2,001,785	$ -	$ 155,081	$ 500	$ 26,801	$ 2,214,118

UNAUDITED AND PRELIMINARY

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 June 30, 2012

	PALS Capital Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services- $5 Fee	$ 16,500	$ 28,933	$ 12,433
Total Revenues	16,500	28,933	12,433
Expenditures			
Other	16,500	-	16,500
Total Expenditures	16,500	-	16,500
Excess of Revenues Over (Under) Expenditures	-	28,933	28,933
Fund Balance at Beginning of Year	1,018	1,018	-
Fund Balance at End of Year	$ 1,018	$ 29,951	$ 28,933

UNAUDITED AND PRELIMINARY

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 June 30, 2012

	PALS Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	$ 382,500	$ 454,006	$ 71,506
Interest	200	-	(200)
Total Revenues	$ 382,700	$ 454,006	$ 71,306
Expenditures			
Purchased Services	$ 2,300	$ 2,300	$ -
Capital	1,275,626	1,256,038	19,588
Total Expenditures	$ 1,277,926	$ 1,258,338	$ 19,588
Excess of Revenues Over (Under) Expenditures	$ (895,226)	$ (804,332)	$ 90,894
Fund Balance at Beginning of Year	$ 2,806,117	$ 2,806,117	$ -
Fund Balance at End of Year	$ 1,910,891	$ 2,001,785	$ 90,894

UNAUDITED AND PRELIMINARY

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 June 30, 2012

	State PARD Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ -	$ -	$ -
Total Revenues	-	-	-
Expenditures			
Capital	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	$ -	$ -	$ -

UNAUDITED AND PRELIMINARY

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 June 30, 2012

	Summer Nutrition Program Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ 380,629	$ 380,629	$ -
Total Revenues	380,629	380,629	-
Expenditures			
Personnel	33,850	61,734	(27,884)
Purchased Services	197,350	321,675	(124,325)
Supplies	400	1,542	(1,142)
Total Expenditures	231,600	384,951	(153,351)
Excess of Revenues Over (Under) Expenditures	149,029	(4,322)	(153,351)
Fund Balance at Beginning of Year	20,035	20,035	-
Fund Balance at End of Year	$ 169,064	$ 15,713	$ (153,351)

UNAUDITED AND PRELIMINARY

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 June 30, 2012

	YMCA Donations		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Miscellaneous	$ -	$ 500	$ 500
Total Revenues	-	500	500
Expenditures			
Supplies	-	113	113
Total Expenditures	-	113	113
Net Change in Fund Balance	-	387	387
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	$ -	$ 387	$ 387

UNAUDITED AND PRELIMINARY

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 June 30, 2012

	Special Events		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services	$ -	$ 49,876	$ 49,876
Total Revenues	-	49,876	49,876
Personnel	-	626	(626)
Purchased Services	-	3,169	3,169
Supplies	-	21,608	21,608
Total Expenditures	-	25,403	24,151
Excess of Revenues Over (Under) Expenditures	-	24,473	74,027
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	24,473	74,027
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	$ -	$ 24,473	$ 74,027

UNAUDITED AND PRELIMINARY

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 June 30, 2012

	Total		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	$ 382,500	$ 454,006	$ 71,506
Charge for Services	16,500	78,809	62,309
Intergovernmental	380,629	380,629	-
Miscellaneous	-	500	500
Interest	200	-	(200)
Total Revenues	779,829	913,944	134,115
Expenditures			
Cultural and Recreation			
Personnel	33,850	62,360	(28,510)
Purchased Services	197,350	327,144	(129,794)
Supplies	400	23,263	(22,863)
Capital	1,275,626	1,256,038	19,588
Total Expenditures	1,507,226	1,668,805	(161,579)
Excess of Revenues Over (Under) Expenditures	(727,397)	(754,861)	(27,464)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(727,397)	(754,861)	(27,464)
Fund Balance at Beginning of Year	2,827,170	2,827,170	-
Fund Balance at End of Year	$ 2,099,773	$ 2,072,309	$ (27,464)

Beaufort County
PALS Impact Fees
June 30, 2012 - Unaudited and Preliminary

	Daufuskie	Bluffton	Port Royal	Ladys Island	St. Helena	Total
Beginning Fund Balance	483	1,384,749	182,925	432,811	805,148	2,806,116
Revenues						
Licenses and Permits	-	409,448	4,592	20,591	19,375	454,006
Interest	-	-	-	-	-	-
	-	409,448	4,592	20,591	19,375	454,006
Expenditures						
Capital						
Buckwalter Park & Skate Park						
New South Construction	-	-	-	-	-	-
John Deere Governmental Sales	-	(101,689)	-	-	-	(101,689)
JS Construction Services	-	(497,495)	-	-	-	(497,495)
Sun Belt Rentals	-	-	-	-	-	-
Beaufort Engineering Services	-	-	(150,401)	-	-	(150,401)
Beaufort County Building Codes	-	-	(7,025)	(3,398)	-	(10,423)
BJWSA	-	-	(22,033)	(900)	-	(22,933)
SCE&G	-	-	(4,993)	-	-	(4,993)
JDL Lesco	-	-	-	-	-	-
Lowe's	-	-	-	-	-	-
Thomas & Hutton	-	(13,244)	-	-	-	(13,244)
William Fielder, PE	-	(3,000)	-	-	-	(3,000)
Patterson Construction	-	-	-	-	-	-
Accurate Reproductions	-	(10)	(1,011)	-	-	(1,021)
Postage	-	-	-	(24)	-	(24)
Island Packet	-	-	-	-	-	-
Whitaker Laboratory	-	(3,893)	-	(2,633)	-	(6,526)
JOCO Construction	-	-	-	(446,588)	-	(446,588)
Gasque & Associates	-	-	-	-	-	-
Bobcat of Savannah	-	-	-	-	-	-
	-	(619,331)	(185,463)	(453,543)	-	(1,258,337)
Total Revenues	-	409,448	4,592	20,591	19,375	454,006
Total Expenditures	-	(619,331)	(185,463)	(453,543)	-	(1,258,337)
Net Revenues (Expenditures)	-	(209,883)	(180,871)	(432,952)	19,375	(804,331)
Encumbered Portion of Fund Balance	-	2,300	-	-	-	2,300
Unencumbered Portion of Fund Balance	483	1,172,566	2,054	(141)	824,523	1,999,485
Ending Fund Balance	483	1,174,866	2,054	(141)	824,523	2,001,785