



COUNTY COUNCIL OF BEAUFORT COUNTY
FINANCE DEPARTMENT
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September 22, 2014

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July 2014 Parks and Leisure Services Financials Narrative and Analysis

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The PALS's General Fund is on track with the new fiscal year 2015 budget. Expenditures are currently at 15% of budget, which is higher than the expect 8% of the first month of the fiscal year. It should be noted that PALS has some expenditures that are not evenly used over the fiscal year. The Summer Program is one such example in which most of the funds are spent in June and July.

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Similar to expenditures, PALS revenues occur more on a seasonal basis. With fall sports registration occurring in July/August, the PALS general fund revenues have reached 21% of budget in July.

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There has not been much significant activity with the PALS's special revenue funds since most of these are tied to grants and have to be spent according to their restrictions or purpose. The Summer Nutrition Program numbers should be more finalized by the September financials since this represents the conclusion of the 2014 program.

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PALS impact fees are restricted to the area in which they are generated. The Bluffton PALS impact fees fund has the largest fund balance since this area has experienced significant growth over the years, but there are plans to spend these funds in the near future.

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Respectively submitted by,

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"Professionally we serve; Personally we care!"

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 July 31, 2014

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	500	500	-	(500)	0%
After School	66,000	66,000	6,760	(59,240)	10%
Late Fees	-	-	4,475	4,475	100%
Cheerleading	3,891	3,891	3,600	(291)	93%
Property Rentals	30,560	30,560	7,125	(23,435)	23%
Youth Soccer- South	85,965	85,965	37,455	(48,510)	44%
Youth Soccer- North	38,351	38,351	13,420	(24,931)	35%
Youth Baseball	22,485	22,485	3,360	(19,125)	15%
Youth Football	24,606	24,606	19,100	(5,506)	78%
Youth Basketball	47,495	47,495	-	(47,495)	0%
Youth Softball	5,970	5,970	-	(5,970)	0%
Athletic Fees- Sponsorships	10,000	10,000	1,475	(8,525)	15%
Youth Flag Football	5,100	5,100	2,900	(2,200)	57%
Adult Softball	12,815	12,815	2,200	(10,615)	17%
Adult Basketball	1,070.00	1,070	-	(1,070)	0%
Summer Camp Fees	155,000	155,000	250	(154,750)	0%
Intercession Fees	6,000	6,000	1,470	(4,530)	25%
Pool Admissions	25,000	25,000	9,457	(15,543)	38%
Aquatic Rentals	8,500	8,500	1,246	(7,254)	15%
Swimming Lessons Fees	6,000	6,000	4,145	(1,855)	69%
Tennis	-	-	420	420	100%
Miscellaneous	-	-	30	30	100%
Donations	-	-	25	25	100%
T-Shirt Sales	-	-	215	215	100%
Center Admissions	1,100	1,100	130	(970)	12%
Credit Card Convenience Fees	-	-	880	880	100%
Discounts and Refunds	-	-	(3,417)	(3,417)	-100%
Total Revenues	<u>556,408</u>	<u>556,408</u>	<u>116,721</u>	<u>(439,687)</u>	<u>21%</u>

Expenditures	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Percent of Budget</u>
Central Administration					
Personnel	192,410	192,410	22,506	169,904	12%
Purchased Services	150,100	150,100	17,200	132,900	11%
Supplies	13,560	13,560	1,047	12,513	8%
	<u>356,070</u>	<u>356,070</u>	<u>40,753</u>	<u>315,317</u>	<u>11%</u>
Summer Program					
Personnel	144,631	144,631	114,161	30,470	79%
Purchased Services	-	-	1,071	(1,071)	100%
Supplies	11,200	11,200	4,370	6,830	39%
	<u>155,831</u>	<u>155,831</u>	<u>119,602</u>	<u>36,229</u>	<u>77%</u>
Aquatics Program					
Personnel	741,338	741,338	91,206	650,132	12%
Purchased Services	242,750	242,750	16,652	226,098	7%
Supplies	18,700	18,700	3,114	15,586	17%
	<u>1,002,788</u>	<u>1,002,788</u>	<u>110,972</u>	<u>891,816</u>	<u>11%</u>
Hilton Head Programs					
Direct Subsidies	140,000	140,000	20,000	120,000	14%
	<u>140,000</u>	<u>140,000</u>	<u>20,000</u>	<u>120,000</u>	<u>14%</u>
Bluffton Programs					
Purchased Services	82,000	82,000	2,783	79,217	3%
Supplies	74,400	74,400	-	74,400	0%
	<u>156,400</u>	<u>156,400</u>	<u>2,783</u>	<u>153,617</u>	<u>2%</u>
Athletic Programs					
Personnel	286,180	286,180	19,178	267,002	7%
Purchased Services	458,975	458,975	93,890	365,085	20%
Supplies	69,900	69,900	1,318	68,582	2%
	<u>815,055</u>	<u>815,055</u>	<u>114,386</u>	<u>700,669</u>	<u>14%</u>
Recreation Centers					
Personnel	271,477	271,477	15,951	255,526	6%
Purchased Services	196,270	196,270	55,027	141,243	28%
Supplies	24,401	24,401	1,731	22,670	7%
	<u>492,148</u>	<u>492,148</u>	<u>72,709</u>	<u>419,439</u>	<u>15%</u>
PALS Personnel Benefits					
Personnel	429,492	429,492	35,791	393,701	8%
Total Expenditures	<u>3,547,784</u>	<u>3,547,784</u>	<u>516,996</u>	<u>3,030,788</u>	<u>15%</u>
Net Expenditures	<u>(2,991,376)</u>	<u>(2,991,376)</u>	<u>(400,275)</u>	<u>(2,591,101)</u>	<u>13%</u>

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 July 31, 2013

	Original Budget	Revised Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues					
Special Events	2,500	2,500	500	(2,000)	20%
After School	54,000	54,000	4,485	(49,515)	8%
Late Fees	17,000	17,000	590	(16,410)	3%
Cheerleading	5,250	5,250	2,791	(2,459)	53%
Property Rentals	31,000	31,000	2,295	(28,705)	7%
Youth Soccer- South	85,000	85,000	28,400	(56,600)	33%
Youth Soccer- North	45,000	45,000	14,801	(30,199)	33%
Youth Baseball	35,000	35,000	1,595	(33,405)	5%
Youth Football	24,700	24,700	16,861	(7,839)	68%
Youth Basketball	50,000	50,000	70	(49,930)	0%
Youth Softball	1,000	1,000	-	(1,000)	0%
Athletic Fees- Sponsorships	15,000	15,000	1,800	(13,200)	12%
Youth Flag Football	2,000	2,000	2,600	600	130%
Adult Softball	25,000	25,000	165	(24,835)	1%
Adult Basketball	2,500.00	2,500	625	(1,875)	25%
Summer Camp Fees	120,000	120,000	1,060	(118,940)	1%
Intercession Fees	10,500	10,500	403	(10,097)	4%
Pool Admissions	25,500	25,500	7,474	(18,026)	29%
Aquatic Rentals	9,000.00	9,000	3,150	(5,850)	35%
Aquatic Contract Programs	4,000.00	4,000	0	(4,000)	0%
Swimming Lessons Fees	9,000.00	9,000	2,975	(6,025)	33%
Miscellaneous	-	-	1,581	1,581	100%
Center Admissions	1,200	1,200	143	(1,057)	12%
Credit Card Convenience Fees	-	-	684	684	100%
Discounts and Refunds	-	-	(3,203)	(3,203)	-100%
Total Revenues	<u>574,150</u>	<u>574,150</u>	<u>91,845</u>	<u>(482,305)</u>	<u>16%</u>

Expenditures	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Percent of Budget</u>
Central Administration					
Personnel	190,829	190,829	13,468	177,361	7%
Purchased Services	98,396	98,396	16,226	82,170	16%
Supplies	10,960	10,960	1,875	9,085	17%
	<u>300,185</u>	<u>300,185</u>	<u>31,569</u>	<u>268,616</u>	<u>11%</u>
Summer Program					
Personnel	97,000	97,000	96,720	280	100%
Supplies	10,500	10,500	82	10,418	1%
	<u>107,500</u>	<u>107,500</u>	<u>98,041</u>	<u>9,459</u>	<u>91%</u>
Aquatics Program					
Personnel	778,576	778,576	84,559	694,017	11%
Purchased Services	231,431	231,431	18,984	212,447	8%
Supplies	19,000	19,000	5,256	13,744	28%
Direct Subsidies	60,000	60,000	-	60,000	0%
	<u>1,089,007</u>	<u>1,089,007</u>	<u>108,799</u>	<u>980,208</u>	<u>10%</u>
Hilton Head Programs					
Direct Subsidies	80,000	80,000	20,000	60,000	25%
	<u>80,000</u>	<u>80,000</u>	<u>20,000</u>	<u>60,000</u>	<u>25%</u>
Bluffton Programs					
Purchased Services	74,000	74,000	1,426	72,574	2%
Supplies	72,010	72,010	(150)	72,160	0%
	<u>146,010</u>	<u>146,010</u>	<u>1,276</u>	<u>144,734</u>	<u>1%</u>
Athletic Programs					
Personnel	427,940	427,940	31,977	395,963	7%
Purchased Services	526,130	526,130	72,490	453,640	14%
Supplies	70,800	70,800	794	70,006	1%
	<u>1,024,870</u>	<u>1,024,870</u>	<u>105,261</u>	<u>919,609</u>	<u>10%</u>
Recreation Centers					
Personnel	272,621	272,621	15,316	257,305	6%
Purchased Services	220,704	220,704	35,307	185,397	16%
Supplies	21,700	21,700	7,235	14,465	33%
	<u>515,025</u>	<u>515,025</u>	<u>57,858</u>	<u>457,167</u>	<u>11%</u>
PALS Personnel Benefits					
Personnel	251,641	251,641	20,970	230,671	8%
Total Expenditures	<u>3,514,238</u>	<u>3,514,238</u>	<u>443,774</u>	<u>2,839,793</u>	<u>13%</u>
Net Expenditures	<u>(2,940,088)</u>	<u>(2,940,088)</u>	<u>(351,929)</u>	<u>(2,357,488)</u>	<u>12%</u>

UNAUDITED AND PRELIMINARY
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - PARKS AND LEISURE SERVICES
 July 31, 2014

	PALS Capital Program	PALS Impact Fees	Summer Nutrition Program Grants	Special Events	Total
ASSETS					
Equity in Pooled Cash and Investments	\$ 71,779	\$ 3,115,485	\$ 76,980	\$ 87,179	\$ 3,351,423
Receivables, Net	-	3,173	236,972	-	240,145
Total Assets	<u>71,779</u>	<u>3,118,658</u>	<u>313,952</u>	<u>87,179</u>	<u>3,591,568</u>
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 292,602	\$ 463	\$ 293,065
Accrued Payroll	-	-	3,439	-	3,439
Total Liabilities	<u>-</u>	<u>-</u>	<u>296,041</u>	<u>463</u>	<u>296,504</u>
FUND BALANCE					
Reserved for Encumbrances	-	11,203	-	-	11,203.00
Reserved for Special Revenue Funds	71,779	3,107,455	17,911	86,716	3,283,861
	<u>71,779</u>	<u>3,118,658</u>	<u>17,911</u>	<u>86,716</u>	<u>3,295,064</u>
Total Liabilities and Fund Balance	<u>\$ 71,779</u>	<u>\$ 3,118,658</u>	<u>\$ 313,952</u>	<u>\$ 87,179</u>	<u>\$ 3,591,568</u>

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 July 31, 2014

	PALS Capital Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Charge for Services- \$5 Fee	\$ -	\$ 7,090	\$ 7,090
Total Revenues	-	7,090	7,090
Expenditures			
Other	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	7,090	7,090
Fund Balance at Beginning of Year	64,689	64,689	-
Fund Balance at End of Year	\$ 64,689	\$ 71,779	\$ 7,090

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 July 31, 2014

	PALS Impact Fees		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 20,000	\$ 29,070	\$ 9,070
Interest	500	-	(500)
Total Revenues	<u>\$ 20,500</u>	<u>\$ 29,070</u>	<u>\$ 8,570</u>
Expenditures			
Purchased Services	150	150	-
Capital	421,336	-	421,336
Total Expenditures	<u>\$ 421,486</u>	<u>\$ 150</u>	<u>\$ 421,336</u>
Excess of Revenues Over (Under) Expenditures	\$ (400,986)	\$ 28,920	\$ 429,906
Fund Balance at Beginning of Year	<u>\$ 3,089,738</u>	<u>\$ 3,089,738</u>	<u>\$ -</u>
Fund Balance at End of Year	<u>\$ 2,688,752</u>	<u>\$ 3,118,658</u>	<u>\$ 429,906</u>

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 July 31, 2014

	Summer Nutrition Program Grants		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 186,460	\$ 186,460
Total Revenues	-	186,460	186,460
Expenditures			
Personnel	77,058	20,340	56,718
Purchased Services	-	170,143	(170,143)
Total Expenditures	77,058	190,631	(113,573)
Excess of Revenues Over (Under) Expenditures	(77,058)	(4,171)	72,887
Fund Balance at Beginning of Year	22,082	22,082	-
Fund Balance at End of Year	\$ (54,976)	\$ 17,911	\$ 72,887

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 July 31, 2014

	Special Events		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Charge for Services	\$ -	\$ 33,483	\$ 33,483
Total Revenues	<u>-</u>	<u>33,483</u>	<u>33,483</u>
Purchased Services	-	1,170	1,170
Supplies	-	1,638	1,638
Total Expenditures	<u>-</u>	<u>2,808</u>	<u>2,808</u>
Excess of Revenues Over (Under) Expenditures	-	30,675	36,291
Fund Balance at Beginning of Year	<u>56,041</u>	<u>56,041</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 56,041</u>	<u>\$ 86,716</u>	<u>\$ 36,291</u>

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 July 31, 2014

	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Licenses and Permits	\$ 20,000	\$ 29,070	\$ 9,070
Charge for Services	-	40,573	40,573
Intergovernmental	-	186,460	186,460
Interest	500	-	(500)
Total Revenues	<u>20,500</u>	<u>256,103</u>	<u>235,603</u>
Expenditures			
Cultural and Recreation			
Personnel	77,058	20,340	56,718
Purchased Services	-	171,463	(171,463)
Supplies	-	1,786	(1,786)
Capital	421,336	-	421,336
Total Expenditures	<u>498,394</u>	<u>193,589</u>	<u>304,805</u>
Net Change in Fund Balance	(477,894)	62,514	540,408
Fund Balance at Beginning of Year	<u>3,232,550</u>	<u>3,232,550</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 2,754,656</u>	<u>\$ 3,295,064</u>	<u>\$ 540,408</u>

**Beaufort County
PALS Impact Fees
For period ending July 31, 2014 - Unaudited and Preliminary**

	<u>Daufuskie</u>	<u>Bluffton</u>	<u>Port Royal</u>	<u>Ladys Island</u>	<u>St. Helena</u>	<u>Total</u>
Beginning Fund Balance	483	2,234,968	4,433	29,503	820,351	3,089,738
Revenues						
Licenses and Permits	-	20,775	3,659	3,861	775	29,070
Interest	-	-	-	-	-	-
	-	20,775	3,659	3,861	775	29,070
Expenditures						
Capital						
SC DHEC	-	-	-	-	(150)	(150)
	-	-	-	-	(150)	(150)
Total Revenues	-	20,775	3,659	3,861	775	29,070
Total Expenditures	-	-	-	-	(150)	(150)
Net Revenues (Expenditures)	-	20,775	3,659	3,861	625	28,920
Encumbered Portion of Fund Balance	-	-	1,750	-	9,453	11,203
Unencumbered Portion of Fund Balance	483	2,255,743	6,342	33,364	811,523	3,107,455
Ending Fund Balance	<u>483</u>	<u>2,255,743</u>	<u>8,092</u>	<u>33,364</u>	<u>820,976</u>	<u>3,118,658</u>