

**PRELIMINARY AND UNAUDITED**  
**BEAUFORT COUNTY, SOUTH CAROLINA**  
**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL**  
**SOLID WASTE AND RECYCLING**  
For the Period Ending December 31, 2013

	Budget	Actual	Variance Positive (Negative)	Percent of Budget
<b>Revenues</b>				
Sale of Recyclables	\$ 75,000	\$ 104,801	\$ 29,801	140%
Waste Disposal Fees	5,000	4,000	(1,000)	80%
<b>Total Revenues</b>	<u>80,000</u>	<u>108,801</u>	<u>28,801</u>	<u>136%</u>
<b>Expenditures</b>				
Solid Waste / Recycling Administration				
Personnel	693,537	315,612	377,925	46%
Purchased Services	4,056,447	1,781,844	2,274,603	44%
Supplies	102,700	39,031	63,669	38%
Capital	854,208	854,208	-	100%
	<u>5,706,892</u>	<u>2,990,695</u>	<u>2,716,197</u>	<u>52%</u>
Solid Waste / Recycling Hilton Head				
Personnel	93,012	49,966	43,046	54%
Purchased Services	7,200	3,896	3,304	54%
Supplies	3,900	2,405	1,495	62%
	<u>104,112</u>	<u>56,267</u>	<u>47,845</u>	<u>54%</u>
Solid Waste / Recycling Bluffton				
Personnel	155,407	75,327	80,080	48%
Purchased Services	9,500	6,464	3,036	68%
Supplies	5,400	3,187	2,213	59%
	<u>170,307</u>	<u>84,978</u>	<u>85,329</u>	<u>50%</u>
Solid Waste / Recycling Unincorporated Port Royal				
Personnel	108,514	48,487	60,027	45%
Purchased Services	8,200	3,468	4,732	42%
Supplies	5,400	2,643	2,757	49%
	<u>122,114</u>	<u>54,598</u>	<u>67,516</u>	<u>45%</u>
Solid Waste / Recycling Daufuskie				
Purchased Services	4,300	-	4,300	0%
Supplies	2,900	-	2,900	0%
	<u>7,200</u>	<u>-</u>	<u>7,200</u>	<u>0%</u>
Solid Waste / Recycling St. Helena				
Personnel	155,020	79,043	75,977	51%
Purchased Services	14,200	4,594	9,606	32%
Supplies	7,200	2,585	4,615	36%
	<u>176,420</u>	<u>86,222</u>	<u>90,198</u>	<u>49%</u>
Solid Waste / Recycling Sheldon				
Personnel	108,514	58,722	49,792	54%
Purchased Services	10,000	5,405	4,595	54%
Supplies	5,700	1,049	4,651	18%
	<u>124,214</u>	<u>65,176</u>	<u>59,038</u>	<u>52%</u>
<b>Total Expenditures</b>	<u>6,411,259</u>	<u>3,337,936</u>	<u>3,073,323</u>	<u>52%</u>
<b>Net Expenditures</b>	<u>\$ (6,331,259)</u>	<u>\$ (3,229,135)</u>	<u>\$ (3,102,124)</u>	<u>51%</u>

**PRELIMINARY AND UNAUDITED**  
**BEAUFORT COUNTY, SOUTH CAROLINA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING**  
**December 31, 2013**

	Oil Collection Grant	Solid Waste/ Recycling Grant	Tire Recycling Grant	Waste Management Recycling Grant	Total
<b><u>ASSETS</u></b>					
Equity in Pooled Cash and Investments	\$ -	\$ 8,046	\$ 43,424	\$ 41,072	\$ 92,542
Receivables, Net	<u>19,172</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,172</u>
Total Assets	<u>19,172</u>	<u>8,046</u>	<u>43,424</u>	<u>41,072</u>	<u>111,714</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>					
Liabilities					
Accounts Payable	\$ 19,089	\$ 3,088	\$ -	\$ -	\$ 22,177
Total Liabilities	<u>19,089</u>	<u>3,088</u>	<u>-</u>	<u>-</u>	<u>22,177</u>
<b><u>FUND BALANCE</u></b>					
Reserved for Encumbrances	175	3,650	7,924	-	11,749
Reserved for Special Revenue Funds	<u>(92)</u>	<u>1,308</u>	<u>35,500</u>	<u>41,072</u>	<u>77,788</u>
	<u>83</u>	<u>4,958</u>	<u>43,424</u>	<u>41,072</u>	<u>89,537</u>
Total Liabilities and Fund Balance	<u>\$ 19,172</u>	<u>\$ 8,046</u>	<u>\$ 43,424</u>	<u>\$ 41,072</u>	<u>\$ 111,714</u>

**PRELIMINARY AND UNAUDITED**  
 BEAUFORT COUNTY, SOUTH CAROLINA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING  
 For the Period Ending December 31, 2013

	Oil Collection Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 33,139	\$ 19,697	\$ (13,442)
Total Revenues	33,139	19,697	(13,442)
Expenditures			
Purchased Services	6,450	778	5,672
Supplies	6,689	647	6,042
Capital	20,000	18,975	1,025
Total Expenditures	33,139	20,400	12,739
Net Change in Fund Balance	-	(703)	(703)
Fund Balance at Beginning of Year	786	786	-
Fund Balance at End of Year	\$ 786	\$ 83	\$ (703)

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING**  
**For the Period Ending December 31, 2013**

	Solid Waste/ Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 28,056	\$ 2,000	\$ (26,056)
Total Revenues	28,056	2,000	(26,056)
Expenditures			
Purchased Services	23,056	-	23,056
Supplies	5,000	6,617	(1,617)
Total Expenditures	28,056	6,617	21,439
Net Change in Fund Balance	-	(4,617)	(4,617)
Fund Balance at Beginning of Year	9,575	9,575	-
Fund Balance at End of Year	\$ 9,575	\$ 4,958	\$ (4,617)

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING**  
**For the Period Ending December 31, 2013**

	Tire Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 58,750	\$ 16,423	\$ (42,327)
Total Revenues	<u>58,750</u>	<u>16,423</u>	<u>(42,327)</u>
Expenditures			
Purchased Services	58,750	10,295	48,455
Total Expenditures	<u>58,750</u>	<u>10,295</u>	<u>48,455</u>
Net Change in Fund Balance	-	6,128	6,128
Fund Balance at Beginning of Year	<u>37,296</u>	<u>37,296</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 37,296</u>	<u>\$ 43,424</u>	<u>\$ 6,128</u>

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 BEAUFORT COUNTY, SOUTH CAROLINA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING  
 For the Period Ending December 31, 2013

	Waste Management Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Purchased Services	-	1,168	(1,168)
Total Expenditures	-	1,168	(1,168)
Net Change in Fund Balance	-	(1,168)	(1,168)
Fund Balance at Beginning of Year	42,240	42,240	-
Fund Balance at End of Year	\$ 42,240	\$ 41,072	\$ (1,168)

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING**  
**For the Period Ending December 31, 2013**

	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ 119,945	\$ 38,120	\$ (81,825)
Total Revenues	<u>119,945</u>	<u>38,120</u>	<u>(81,825)</u>
Expenditures			
Personnel	-	-	-
Purchased Services	88,256	12,241	76,015
Supplies	11,689	7,264	4,425
Capital	20,000	18,975	1,025
Total Expenditures	<u>119,945</u>	<u>38,480</u>	<u>81,465</u>
Net Change in Fund Balance	-	(360)	(360)
Fund Balance at Beginning of Year	<u>89,897</u>	<u>89,897</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 89,897</u>	<u>\$ 89,537</u>	<u>\$ (360)</u>