

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 April 30, 2013

	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Sale of Recyclables	\$ 235,000	\$ 115,009	\$ (119,991)	49%
Waste Disposal Fees	65,000	4,863	(60,137)	7%
Total Revenues	<u>300,000</u>	<u>119,872</u>	<u>(180,128)</u>	<u>40%</u>
Expenditures				
Solid Waste / Recycling Administration				
Personnel	649,775	515,763	134,012	79%
Purchased Services	3,584,532	3,009,396	575,136	84%
Supplies	99,056	78,064	20,992	79%
Capital	-	26,228	(26,228)	100%
	<u>4,333,363</u>	<u>3,629,451</u>	<u>703,912</u>	<u>84%</u>
Solid Waste / Recycling Hilton Head				
Personnel	89,994	75,224	14,770	84%
Purchased Services	6,700	7,366	(666)	110%
Supplies	3,900	2,499	1,401	64%
	<u>100,594</u>	<u>85,089</u>	<u>15,505</u>	<u>85%</u>
Solid Waste / Recycling Bluffton				
Personnel	154,231	114,751	39,480	74%
Purchased Services	8,100	9,621	(1,521)	119%
Supplies	5,400	3,134	2,266	58%
Capital	3,000	-	3,000	0%
	<u>170,731</u>	<u>127,506</u>	<u>43,225</u>	<u>75%</u>
Solid Waste / Recycling Unincorporated Port Royal				
Personnel	135,518	98,637	36,881	73%
Purchased Services	8,200	7,238	962	88%
Supplies	4,800	2,579	2,221	54%
	<u>148,518</u>	<u>108,454</u>	<u>40,064</u>	<u>73%</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	164,078	123,332	40,746	75%
Purchased Services	11,000	9,198	1,802	84%
Supplies	8,000	3,198	4,802	40%
	<u>183,078</u>	<u>135,728</u>	<u>47,350</u>	<u>74%</u>
Solid Waste / Recycling Sheldon				
Personnel	91,388	86,439	4,949	95%
Purchased Services	10,500	7,093	3,407	68%
Supplies	5,700	4,460	1,240	78%
	<u>107,588</u>	<u>97,992</u>	<u>9,596</u>	<u>91%</u>
Total Expenditures	<u>5,051,072</u>	<u>4,184,220</u>	<u>866,852</u>	<u>83%</u>
Net Expenditures	<u>\$ (4,751,072)</u>	<u>\$ (4,064,348)</u>	<u>\$ (686,724)</u>	<u>86%</u>

PRELIMINARY AND UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING
April 30, 2013

	Oil Collection Grant	Solid Waste/ Recycling Grant	Energy Grant	Tire Recycling Grant	Waste Management Recycling Grant	Total
<u>ASSETS</u>						
Equity in Pooled Cash and Investments	\$ -	\$ 9,574	\$ -	\$ 16,786	\$ 42,241	\$ 68,601
Receivables, Net	-	-	-	14,165	-	14,165
Total Assets	-	9,574	-	30,951	42,241	82,766
<u>LIABILITIES AND FUND EQUITY</u>						
Liabilities						
Accounts Payable	\$ 1,884	\$ -	\$ -	\$ 2,974	\$ -	\$ 4,858
Total Liabilities	1,884	-	-	2,974	-	4,858
<u>FUND BALANCE</u>						
Reserved for Encumbrances	-	2,750	-	6,320	-	9,070
Reserved for Special Revenue Funds	(1,884)	6,824	-	21,657	42,241	68,838
	(1,884)	9,574	-	27,977	42,241	77,908
Total Liabilities and Fund Balance	\$ -	\$ 9,574	\$ -	\$ 30,951	\$ 42,241	\$ 82,766

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 April 30, 2013

	Oil Collection Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 10,000	\$ 158	\$ (9,842)
Total Revenues	<u>10,000</u>	<u>158</u>	<u>(9,842)</u>
Expenditures			
Purchased Services	2,000	4,028	(2,028)
Supplies	-	2,521	(2,521)
Capital	<u>8,000</u>	<u>-</u>	<u>8,000</u>
Total Expenditures	<u>10,000</u>	<u>6,549</u>	<u>3,451</u>
Net Change in Fund Balance	-	(6,391)	(6,391)
Fund Balance at Beginning of Year	<u>4,507</u>	<u>4,507</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 4,507</u>	<u>\$ (1,884)</u>	<u>\$ (6,391)</u>

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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 April 30, 2013

	Solid Waste/ Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 14,000	\$ 16,967	\$ 2,967
Total Revenues	<u>14,000</u>	<u>16,967</u>	<u>2,967</u>
Expenditures			
Supplies	14,000	13,120	880
Total Expenditures	<u>14,000</u>	<u>13,120</u>	<u>880</u>
Net Change in Fund Balance	-	3,847	3,847
Fund Balance at Beginning of Year	<u>5,727</u>	<u>5,727</u>	-
Fund Balance at End of Year	<u>\$ 5,727</u>	<u>\$ 9,574</u>	<u>\$ 3,847</u>

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For the Period Ending April 30, 2013

	Energy Grant		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ 13,023	\$ 11,886	\$ (1,137)
Total Revenues	<u>13,023</u>	<u>11,886</u>	<u>(1,137)</u>
Expenditures			
Personnel	10,386	9,693	693
Supplies	<u>2,637</u>	<u>2,637</u>	<u>-</u>
Total Expenditures	<u>13,023</u>	<u>12,330</u>	<u>693</u>
Excess of Revenues Over (Under) Expenditures	-	(444)	(444)
Other Financing Sources (Uses)			
Transfers In	<u>-</u>	<u>444</u>	<u>444</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>444</u>	<u>444</u>
Net Change in Fund Balance	-	-	-
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING
For the Period Ending April 30, 2013

	Tire Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 53,500	\$ 40,719	\$ (12,781)
Total Revenues	53,500	40,719	(12,781)
Expenditures			
Purchased Services	53,500	32,255	21,245
Total Expenditures	53,500	32,255	21,245
Net Change in Fund Balance	-	8,464	8,464
Fund Balance at Beginning of Year	19,513	19,513	-
Fund Balance at End of Year	\$ 19,513	\$ 27,977	\$ 8,464

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For the Period Ending April 30, 2013

	Waste Management Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Miscellaneous	\$ 12,000	\$ 12,015	\$ 15
Total Revenues	<u>12,000</u>	<u>12,015</u>	<u>15</u>
Expenditures			
Purchased Services	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Total Expenditures	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Net Change in Fund Balance	-	12,015	12,015
Fund Balance at Beginning of Year	<u>30,226</u>	<u>30,226</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 30,226</u>	<u>\$ 42,241</u>	<u>\$ 12,015</u>

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For the Period Ending April 30, 2013

	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ 90,523	\$ 69,730	\$ (20,793)
Miscellaneous	<u>12,000</u>	<u>12,015</u>	<u>15</u>
Total Revenues	<u>102,523</u>	<u>81,745</u>	<u>(20,778)</u>
Expenditures			
Personnel	10,386	9,693	693
Purchased Services	67,500	36,283	31,217
Supplies	16,637	18,278	(1,641)
Capital	<u>8,000</u>	<u>-</u>	<u>8,000</u>
Total Expenditures	<u>102,523</u>	<u>64,254</u>	<u>38,269</u>
Excess of Revenues Over (Under) Expenditures	-	17,491	17,491
Other Financing Sources (Uses)			
Transfers In	<u>-</u>	<u>444</u>	<u>444</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>444</u>	<u>444</u>
Net Change in Fund Balance	-	17,935	17,935
Fund Balance at Beginning of Year	<u>59,973</u>	<u>59,973</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 59,973</u>	<u>\$ 77,908</u>	<u>\$ 17,935</u>