

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, 2014

| | Budget | Actual | Variance Positive (Negative) | Percent of Budget |
|---|-----------------------|-----------------------|------------------------------------|-------------------------|
| Revenues | | | | |
| Sale of Recyclables | \$ 75,000 | \$ 162,027 | \$ 87,027 | 216% |
| Waste Disposal Fees | 5,000 | 8,950 | 3,950 | 179% |
| Total Revenues | <u>80,000</u> | <u>170,977</u> | <u>90,977</u> | <u>214%</u> |
| Expenditures | | | | |
| Solid Waste / Recycling Administration | | | | |
| Personnel | 693,537 | 513,242 | 180,295 | 74% |
| Purchased Services | 4,055,447 | 3,049,507 | 1,005,940 | 75% |
| Supplies | 102,700 | 84,552 | 18,148 | 82% |
| Capital | 854,208 | 854,208 | - | 100% |
| | <u>5,705,892</u> | <u>4,501,509</u> | <u>1,204,383</u> | <u>79%</u> |
| Solid Waste / Recycling Hilton Head | | | | |
| Personnel | 93,012 | 79,826 | 13,186 | 86% |
| Purchased Services | 7,200 | 6,520 | 680 | 91% |
| Supplies | 3,900 | 2,701 | 1,199 | 69% |
| | <u>104,112</u> | <u>89,047</u> | <u>15,065</u> | <u>86%</u> |
| Solid Waste / Recycling Bluffton | | | | |
| Personnel | 155,407 | 127,635 | 27,772 | 82% |
| Purchased Services | 9,500 | 10,016 | (516) | 105% |
| Supplies | 5,400 | 4,353 | 1,047 | 81% |
| | <u>170,307</u> | <u>142,004</u> | <u>28,303</u> | <u>83%</u> |
| Solid Waste / Recycling Unincorporated Port Royal | | | | |
| Personnel | 108,514 | 83,874 | 24,640 | 77% |
| Purchased Services | 8,200 | 5,603 | 2,597 | 68% |
| Supplies | 5,400 | 3,584 | 1,816 | 66% |
| | <u>122,114</u> | <u>93,061</u> | <u>29,053</u> | <u>76%</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 | 129,284 | 25,736 | 83% |
| Purchased Services | 15,200 | 8,770 | 6,430 | 58% |
| Supplies | 7,200 | 4,969 | 2,231 | 69% |
| | <u>177,420</u> | <u>143,023</u> | <u>34,397</u> | <u>81%</u> |
| Solid Waste / Recycling Sheldon | | | | |
| Personnel | 108,514 | 92,693 | 15,821 | 85% |
| Purchased Services | 10,000 | 9,045 | 955 | 90% |
| Supplies | 5,700 | 3,885 | 1,815 | 68% |
| | <u>124,214</u> | <u>105,623</u> | <u>18,591</u> | <u>85%</u> |
| Total Expenditures | <u>6,411,259</u> | <u>5,074,267</u> | <u>1,336,992</u> | <u>79%</u> |
| Net Expenditures | <u>\$ (6,331,259)</u> | <u>\$ (4,903,290)</u> | <u>\$ (1,427,969)</u> | <u>77%</u> |

PRELIMINARY AND UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING
April 30, 2014

| | Oil Collection Grant | Solid Waste/ Recycling Grant | Tire Recycling Grant | Waste Management Recycling Grant | Total |
|---------------------------------------|----------------------------|---------------------------------------|----------------------------|---|------------|
| <u>ASSETS</u> | | | | | |
| Equity in Pooled Cash and Investments | \$ - | \$ 36,751 | \$ 50,583 | \$ 40,516 | \$ 127,850 |
| Receivables, Net | 3,311 | - | 11,678 | - | 14,989 |
| Total Assets | 3,311 | 36,751 | 62,261 | 40,516 | 142,839 |
| <u>LIABILITIES AND FUND EQUITY</u> | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$ 3,331 | \$ 2,345 | \$ - | \$ - | \$ 5,676 |
| Total Liabilities | 3,331 | 2,345 | - | - | 5,676 |
| <u>FUND BALANCE</u> | | | | | |
| Reserved for Encumbrances | 2,747 | 1,900 | 4,398 | - | 9,045 |
| Reserved for Special Revenue Funds | (2,767) | 32,506 | 57,863 | 40,516 | 128,118 |
| | (20) | 34,406 | 62,261 | 40,516 | 137,163 |
| Total Liabilities and Fund Balance | \$ 3,311 | \$ 36,751 | \$ 62,261 | \$ 40,516 | \$ 142,839 |

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, 2014

| | Oil Collection Grant | | |
|-----------------------------------|----------------------|----------------|------------------------------------|
| | Budget | Actual | Variance Positive (Negative) |
| Revenues | | | |
| Intergovernmental | \$ 33,139 | \$ 23,008 | \$ (10,131) |
| Total Revenues | <u>33,139</u> | <u>23,008</u> | <u>(10,131)</u> |
| Expenditures | | | |
| Purchased Services | 6,450 | 846 | 5,604 |
| Supplies | 6,689 | 3,993 | 2,696 |
| Capital | <u>20,000</u> | <u>18,975</u> | <u>1,025</u> |
| Total Expenditures | <u>33,139</u> | <u>23,814</u> | <u>9,325</u> |
| Net Change in Fund Balance | - | (806) | (806) |
| Fund Balance at Beginning of Year | <u>786</u> | <u>786</u> | <u>-</u> |
| Fund Balance at End of Year | <u>\$ 786</u> | <u>\$ (20)</u> | <u>\$ (806)</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 April 30, 2014

| | Solid Waste/ Recycling Grant | | |
|-----------------------------------|------------------------------|------------------|------------------------------------|
| | Budget | Actual | Variance Positive (Negative) |
| Revenues | | | |
| Intergovernmental | \$ 28,056 | \$ 39,873 | \$ 11,817 |
| Total Revenues | <u>28,056</u> | <u>39,873</u> | <u>11,817</u> |
| Expenditures | | | |
| Purchased Services | 23,056 | - | 23,056 |
| Supplies | <u>5,000</u> | <u>15,042</u> | <u>(10,042)</u> |
| Total Expenditures | <u>28,056</u> | <u>15,042</u> | <u>13,014</u> |
| Net Change in Fund Balance | - | 24,831 | 24,831 |
| Fund Balance at Beginning of Year | <u>9,575</u> | <u>9,575</u> | <u>-</u> |
| Fund Balance at End of Year | <u>\$ 9,575</u> | <u>\$ 34,406</u> | <u>\$ 24,831</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 April 30, 2014

| | Tire Recycling Grant | | |
|-----------------------------------|----------------------|------------------|------------------------------------|
| | Budget | Actual | Variance Positive (Negative) |
| Revenues | | | |
| Intergovernmental | \$ 58,750 | \$ 44,022 | \$ (14,728) |
| Total Revenues | <u>58,750</u> | <u>44,022</u> | <u>(14,728)</u> |
| Expenditures | | | |
| Purchased Services | <u>58,750</u> | <u>16,533</u> | <u>42,217</u> |
| Total Expenditures | <u>58,750</u> | <u>16,533</u> | <u>42,217</u> |
| Net Change in Fund Balance | - | 27,489 | 27,489 |
| Fund Balance at Beginning of Year | <u>34,772</u> | <u>34,772</u> | <u>-</u> |
| Fund Balance at End of Year | <u>\$ 34,772</u> | <u>\$ 62,261</u> | <u>\$ 27,489</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 April 30, 2014

| | Waste Management Recycling Grant | | |
|-----------------------------------|----------------------------------|------------------|------------------------------------|
| | Budget | Actual | Variance Positive (Negative) |
| Revenues | | | |
| Miscellaneous | \$ 12,000 | \$ - | \$ (12,000) |
| Total Revenues | <u>12,000</u> | <u>-</u> | <u>(12,000)</u> |
| Expenditures | | | |
| Purchased Services | 54,240 | 1,168 | 53,072 |
| Supplies | <u>-</u> | <u>556</u> | <u>(556)</u> |
| Total Expenditures | <u>54,240</u> | <u>1,724</u> | <u>52,516</u> |
| Net Change in Fund Balance | (42,240) | (1,724) | 40,516 |
| Fund Balance at Beginning of Year | <u>42,240</u> | <u>42,240</u> | <u>-</u> |
| Fund Balance at End of Year | <u>\$ -</u> | <u>\$ 40,516</u> | <u>\$ 40,516</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 April 30, 2014

| | Total | | Variance |
|-----------------------------------|------------------|-------------------|------------------------|
| | Budget | Actual | Positive (Negative) |
| Revenues | | | |
| Intergovernmental | \$ 119,945 | \$ 106,903 | \$ (13,042) |
| Total Revenues | <u>131,945</u> | <u>106,903</u> | <u>(25,042)</u> |
| Expenditures | | | |
| Personnel | - | - | - |
| Purchased Services | 142,496 | 18,547 | 123,949 |
| Supplies | 11,689 | 19,591 | (7,902) |
| Capital | <u>20,000</u> | <u>18,975</u> | <u>1,025</u> |
| Total Expenditures | <u>174,185</u> | <u>57,113</u> | <u>117,072</u> |
| Net Change in Fund Balance | (42,240) | 49,790 | 92,030 |
| Fund Balance at Beginning of Year | <u>87,373</u> | <u>87,373</u> | <u>-</u> |
| Fund Balance at End of Year | <u>\$ 45,133</u> | <u>\$ 137,163</u> | <u>\$ 92,030</u> |