

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 May 31, 2013

	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Sale of Recyclables	\$ 235,000	\$ 164,112	\$ (70,888)	70%
Waste Disposal Fees	65,000	5,013	(59,987)	8%
Total Revenues	<u>300,000</u>	<u>169,125</u>	<u>(130,875)</u>	<u>56%</u>
Expenditures				
Solid Waste / Recycling Administration				
Personnel	649,775	568,141	81,634	87%
Purchased Services	3,584,532	3,353,126	231,406	94%
Supplies	99,056	88,032	11,024	89%
Capital	-	34,728	(34,728)	100%
	<u>4,333,363</u>	<u>4,044,027</u>	<u>289,336</u>	<u>93%</u>
Solid Waste / Recycling Hilton Head				
Personnel	89,994	83,018	6,976	92%
Purchased Services	6,700	8,046	(1,346)	120%
Supplies	3,900	2,587	1,313	66%
	<u>100,594</u>	<u>93,651</u>	<u>6,943</u>	<u>93%</u>
Solid Waste / Recycling Bluffton				
Personnel	154,231	128,433	25,798	83%
Purchased Services	8,100	10,396	(2,296)	128%
Supplies	5,400	3,385	2,015	63%
Capital	3,000	-	3,000	0%
	<u>170,731</u>	<u>142,214</u>	<u>28,517</u>	<u>83%</u>
Solid Waste / Recycling Unincorporated Port Royal				
Personnel	135,518	107,987	27,531	80%
Purchased Services	8,200	7,945	255	97%
Supplies	4,800	3,269	1,531	68%
	<u>148,518</u>	<u>119,201</u>	<u>29,317</u>	<u>80%</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	136,383	27,695	83%
Purchased Services	11,000	10,221	779	93%
Supplies	8,000	4,204	3,796	53%
	<u>183,078</u>	<u>150,808</u>	<u>32,270</u>	<u>82%</u>
Solid Waste / Recycling Sheldon				
Personnel	91,388	94,890	(3,502)	104%
Purchased Services	10,500	8,409	2,091	80%
Supplies	5,700	4,547	1,153	80%
	<u>107,588</u>	<u>107,846</u>	<u>(258)</u>	<u>100%</u>
Total Expenditures	<u>5,051,072</u>	<u>4,657,747</u>	<u>393,325</u>	<u>92%</u>
Net Expenditures	<u>\$ (4,751,072)</u>	<u>\$ (4,488,622)</u>	<u>\$ (262,450)</u>	<u>94%</u>

PRELIMINARY AND UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING
May 31, 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	\$ 2,896	\$ 10,624	\$ -	\$ 24,752	\$ 42,241	\$ 80,513
Receivables, Net	-	-	-	-	-	-
Total Assets	<u>2,896</u>	<u>10,624</u>	<u>-</u>	<u>24,752</u>	<u>42,241</u>	<u>80,513</u>
<u>LIABILITIES AND FUND EQUITY</u>						
Liabilities						
Accounts Payable	\$ 1,835	\$ 1,049	\$ -	\$ -	\$ -	\$ 2,884
Total Liabilities	<u>1,835</u>	<u>1,049</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,884</u>
<u>FUND BALANCE</u>						
Reserved for Encumbrances	-	-	-	-	-	-
Reserved for Special Revenue Funds	<u>1,061</u>	<u>9,575</u>	<u>-</u>	<u>24,752</u>	<u>42,241</u>	<u>77,629</u>
	<u>1,061</u>	<u>9,575</u>	<u>-</u>	<u>24,752</u>	<u>42,241</u>	<u>77,629</u>
Total Liabilities and Fund Balance	<u>\$ 2,896</u>	<u>\$ 10,624</u>	<u>\$ -</u>	<u>\$ 24,752</u>	<u>\$ 42,241</u>	<u>\$ 80,513</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 May 31, 2013

	Oil Collection Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 10,000	\$ 4,938	\$ (5,062)
Total Revenues	<u>10,000</u>	<u>4,938</u>	<u>(5,062)</u>
Expenditures			
Purchased Services	2,000	5,863	(3,863)
Supplies	-	2,521	(2,521)
Capital	<u>8,000</u>	<u>-</u>	<u>8,000</u>
Total Expenditures	<u>10,000</u>	<u>8,384</u>	<u>1,616</u>
Net Change in Fund Balance	-	(3,446)	(3,446)
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>\$ 1,061</u>	<u>\$ (3,446)</u>

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NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING
For the Period Ending May 31, 2013

	Solid Waste/ Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 14,000	\$ 18,017	\$ 4,017
Total Revenues	<u>14,000</u>	<u>18,017</u>	<u>4,017</u>
Expenditures			
Supplies	14,000	14,169	(169)
Total Expenditures	<u>14,000</u>	<u>14,169</u>	<u>(169)</u>
Net Change in Fund Balance	-	3,848	3,848
Fund Balance at Beginning of Year	<u>5,727</u>	<u>5,727</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 5,727</u>	<u>\$ 9,575</u>	<u>\$ 3,848</u>

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NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING
For the Period Ending May 31, 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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For the Period Ending May 31, 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	35,480	18,020
Total Expenditures	53,500	35,480	18,020
Net Change in Fund Balance	-	5,239	5,239
Fund Balance at Beginning of Year	19,513	19,513	-
Fund Balance at End of Year	\$ 19,513	\$ 24,752	\$ 5,239

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For the Period Ending May 31, 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	12,000	-	12,000
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 May 31, 2013

	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ 90,523	\$ 75,560	\$ (14,963)
Miscellaneous	12,000	12,015	15
Total Revenues	<u>102,523</u>	<u>87,575</u>	<u>(14,948)</u>
Expenditures			
Personnel	10,386	9,693	693
Purchased Services	67,500	41,343	26,157
Supplies	16,637	19,327	(2,690)
Capital	8,000	-	8,000
Total Expenditures	<u>102,523</u>	<u>70,363</u>	<u>32,160</u>
Excess of Revenues Over (Under) Expenditures	-	17,212	17,212
Other Financing Sources (Uses)			
Transfers In	-	444	444
Total Other Financing Sources (Uses)	<u>-</u>	<u>444</u>	<u>444</u>
Net Change in Fund Balance	-	17,656	17,656
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>\$ 77,629</u>	<u>\$ 17,656</u>