

**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 June 30, 2013

	Budget	Actual	Variance Positive (Negative)	Percent of Budget
<b>Revenues</b>				
Sale of Recyclables	\$ 235,000	\$ 168,910	\$ (66,090)	72%
Waste Disposal Fees	65,000	5,213	(59,787)	8%
<b>Total Revenues</b>	<u>300,000</u>	<u>174,123</u>	<u>(125,877)</u>	<u>58%</u>
<b>Expenditures</b>				
Solid Waste / Recycling Administration				
Personnel	649,775	612,163	37,612	94%
Purchased Services	3,584,532	3,699,655	(115,123)	103%
Supplies	99,056	94,584	4,472	95%
Capital	-	34,728	(34,728)	100%
	<u>4,333,363</u>	<u>4,441,130</u>	<u>(107,767)</u>	<u>102%</u>
Solid Waste / Recycling Hilton Head				
Personnel	89,994	89,984	10	100%
Purchased Services	6,700	8,467	(1,767)	126%
Supplies	3,900	2,657	1,243	68%
	<u>100,594</u>	<u>101,108</u>	<u>(514)</u>	<u>101%</u>
Solid Waste / Recycling Bluffton				
Personnel	154,231	139,536	14,695	90%
Purchased Services	8,100	11,477	(3,377)	142%
Supplies	5,400	3,609	1,791	67%
Capital	3,000	-	3,000	0%
	<u>170,731</u>	<u>154,622</u>	<u>16,109</u>	<u>91%</u>
Solid Waste / Recycling Unincorporated Port Royal				
Personnel	135,518	115,602	19,916	85%
Purchased Services	8,200	8,289	(89)	101%
Supplies	4,800	3,924	876	82%
	<u>148,518</u>	<u>127,815</u>	<u>20,703</u>	<u>86%</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	147,886	16,192	90%
Purchased Services	11,000	11,709	(709)	106%
Supplies	8,000	4,333	3,667	54%
	<u>183,078</u>	<u>163,928</u>	<u>19,150</u>	<u>90%</u>
Solid Waste / Recycling Sheldon				
Personnel	91,388	102,725	(11,337)	112%
Purchased Services	10,500	9,048	1,452	86%
Supplies	5,700	4,617	1,083	81%
	<u>107,588</u>	<u>116,390</u>	<u>(8,802)</u>	<u>108%</u>
<b>Total Expenditures</b>	<u>5,051,072</u>	<u>5,104,993</u>	<u>(53,921)</u>	<u>101%</u>
<b>Net Expenditures</b>	<u>\$ (4,751,072)</u>	<u>\$ (4,930,870)</u>	<u>\$ 179,798</u>	<u>104%</u>

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

	Oil Collection Grant	Solid Waste/ Recycling Grant	Energy Grant	Tire Recycling Grant	Waste Management Recycling Grant	Total
<b>ASSETS</b>						
Equity in Pooled Cash and Investments	\$ 1,061	\$ 9,575	\$ -	\$ 20,709	\$ 42,241	\$ 73,586
Total Assets	<u>1,061</u>	<u>9,575</u>	<u>-</u>	<u>20,709</u>	<u>42,241</u>	<u>73,586</u>
<b>LIABILITIES AND FUND EQUITY</b>						
Liabilities						
Accounts Payable	\$ -	\$ -	\$ -	\$ 772	\$ -	\$ 772
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>772</u>	<u>-</u>	<u>772</u>
<b>FUND BALANCE</b>						
Reserved for Encumbrances	-	2,750	-	2,607	-	5,357
Reserved for Special Revenue Funds	<u>1,061</u>	<u>6,825</u>	<u>-</u>	<u>17,330</u>	<u>42,241</u>	<u>67,457</u>
	<u>1,061</u>	<u>9,575</u>	<u>-</u>	<u>19,937</u>	<u>42,241</u>	<u>72,814</u>
Total Liabilities and Fund Balance	<u>\$ 1,061</u>	<u>\$ 9,575</u>	<u>\$ -</u>	<u>\$ 20,709</u>	<u>\$ 42,241</u>	<u>\$ 73,586</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 June 30, 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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**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING**  
**For the Period Ending June 30, 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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**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING**  
**For the Period Ending June 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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**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING**  
**For the Period Ending June 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	40,295	13,205
Total Expenditures	53,500	40,295	13,205
Net Change in Fund Balance	-	424	424
Fund Balance at Beginning of Year	19,513	19,513	-
Fund Balance at End of Year	\$ 19,513	\$ 19,937	\$ 424

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

	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ 90,523	\$ 75,560	\$ (14,963)
Miscellaneous	<u>12,000</u>	<u>12,015</u>	<u>15</u>
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	46,158	21,342
Supplies	16,637	19,327	(2,690)
Capital	<u>8,000</u>	<u>-</u>	<u>8,000</u>
Total Expenditures	<u>102,523</u>	<u>75,178</u>	<u>27,345</u>
Excess of Revenues Over (Under) Expenditures	-	12,397	12,397
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	-	12,841	12,841
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>\$ 72,814</u>	<u>\$ 12,841</u>