

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 September 30, 2013

	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Sale of Recyclables	\$ 75,000	\$ 49,026	\$ (25,974)	65%
Waste Disposal Fees	<u>5,000</u>	<u>3,800</u>	<u>(1,200)</u>	<u>76%</u>
Total Revenues	<u>80,000</u>	<u>52,826</u>	<u>(27,174)</u>	<u>66%</u>
Expenditures				
Solid Waste / Recycling Administration				
Personnel	693,537	160,513	533,024	23%
Purchased Services	4,056,447	953,757	3,102,690	24%
Supplies	102,700	19,312	83,388	19%
Capital	-	854,208	(854,208)	100%
	<u>4,852,684</u>	<u>1,987,790</u>	<u>2,864,894</u>	<u>41%</u>
Solid Waste / Recycling Hilton Head				
Personnel	93,012	25,865	67,147	28%
Purchased Services	7,200	1,266	5,934	18%
Supplies	<u>3,900</u>	<u>1,807</u>	<u>2,093</u>	<u>46%</u>
	<u>104,112</u>	<u>28,938</u>	<u>75,174</u>	<u>28%</u>
Solid Waste / Recycling Bluffton				
Personnel	155,407	35,852	119,555	23%
Purchased Services	9,500	2,270	7,230	24%
Supplies	<u>5,400</u>	<u>1,384</u>	<u>4,016</u>	<u>26%</u>
	<u>170,307</u>	<u>39,506</u>	<u>130,801</u>	<u>23%</u>
Solid Waste / Recycling Unincorporated Port Royal				
Personnel	108,514	25,756	82,758	24%
Purchased Services	8,200	1,780	6,420	22%
Supplies	<u>5,400</u>	<u>1,214</u>	<u>4,186</u>	<u>22%</u>
	<u>122,114</u>	<u>28,750</u>	<u>93,364</u>	<u>24%</u>
Solid Waste / Recycling Daufuskie				
Purchased Services	4,300	-	4,300	0%
Supplies	<u>2,900</u>	<u>-</u>	<u>2,900</u>	<u>0%</u>
	<u>7,200</u>	<u>-</u>	<u>7,200</u>	<u>0%</u>
Solid Waste / Recycling St. Helena				
Personnel	155,020	37,536	117,484	24%
Purchased Services	14,200	2,506	11,694	18%
Supplies	<u>7,200</u>	<u>1,392</u>	<u>5,808</u>	<u>19%</u>
	<u>176,420</u>	<u>41,434</u>	<u>134,986</u>	<u>23%</u>
Solid Waste / Recycling Sheldon				
Personnel	108,514	28,920	79,594	27%
Purchased Services	10,000	2,143	7,857	21%
Supplies	<u>5,700</u>	<u>755</u>	<u>4,945</u>	<u>13%</u>
	<u>124,214</u>	<u>31,818</u>	<u>92,396</u>	<u>26%</u>
Total Expenditures	<u>5,557,051</u>	<u>2,158,236</u>	<u>3,398,815</u>	<u>39%</u>
Net Expenditures	<u>\$ (5,477,051)</u>	<u>\$ (2,105,410)</u>	<u>\$ (3,371,641)</u>	<u>38%</u>

PRELIMINARY AND UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING
September 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	\$ 786	\$ 9,025	\$ -	\$ 33,034	\$ 42,240	\$ 85,085
Receivables, Net	-	-	-	-	-	-
Total Assets	<u>786</u>	<u>9,025</u>	<u>-</u>	<u>33,034</u>	<u>42,240</u>	<u>85,085</u>
<u>LIABILITIES AND FUND EQUITY</u>						
Liabilities						
Accounts Payable	\$ 525	\$ 1,297	\$ -	\$ -	\$ -	\$ 1,822
Total Liabilities	<u>525</u>	<u>1,297</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,822</u>
<u>FUND BALANCE</u>						
Reserved for Encumbrances	-	-	-	-	-	-
Reserved for Special Revenue Funds	<u>261</u>	<u>7,728</u>	<u>-</u>	<u>33,034</u>	<u>42,240</u>	<u>83,263</u>
	<u>261</u>	<u>7,728</u>	<u>-</u>	<u>33,034</u>	<u>42,240</u>	<u>83,263</u>
Total Liabilities and Fund Balance	<u>\$ 786</u>	<u>\$ 9,025</u>	<u>\$ -</u>	<u>\$ 33,034</u>	<u>\$ 42,240</u>	<u>\$ 85,085</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 September 30, 2013

	Oil Collection Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Purchased Services	-	75	(75)
Supplies	-	450	(450)
Capital	-	-	-
Total Expenditures	-	525	(525)
Net Change in Fund Balance	-	(525)	(525)
Fund Balance at Beginning of Year	786	786	-
Fund Balance at End of Year	\$ 786	\$ 261	\$ (525)

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 For the Period Ending September 30, 2013

	Solid Waste/ Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Supplies	-	1,847	(1,847)
Total Expenditures	-	1,847	(1,847)
Net Change in Fund Balance	-	(1,847)	(1,847)
Fund Balance at Beginning of Year	9,575	9,575	-
Fund Balance at End of Year	\$ 9,575	\$ 7,728	\$ (1,847)

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For the Period Ending September 30, 2013

	Energy Grant		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Personnel	-	-	-
Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ -	\$ -

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

	Tire Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 1,579	\$ 1,579
Total Revenues	-	1,579	1,579
Expenditures			
Purchased Services	-	5,841	(5,841)
Total Expenditures	-	5,841	(5,841)
Net Change in Fund Balance	-	(4,262)	(4,262)
Fund Balance at Beginning of Year	37,296	37,296	-
Fund Balance at End of Year	\$ 37,296	\$ 33,034	\$ (4,262)

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

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

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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 September 30, 2013

	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ -	\$ 1,579	\$ 1,579
Miscellaneous	-	-	-
Total Revenues	<u>-</u>	<u>1,579</u>	<u>1,579</u>
Expenditures			
Personnel	-	-	-
Purchased Services	-	5,916	(5,916)
Supplies	-	2,297	(2,297)
Capital	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>8,213</u>	<u>(8,213)</u>
Excess of Revenues Over (Under) Expenditures	-	(6,634)	(6,634)
Other Financing Sources (Uses)			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	(6,634)	(6,634)
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>\$ 83,263</u>	<u>\$ (6,634)</u>