

UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
SOLID WASTE AND RECYCLING
For the Period Ending December 31, 2010

	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Sale of Recyclables	300,000	158,063	(141,937)	53%
Waste Disposal Fees	7,500	3,850	(3,650)	51%
Total Revenues	<u>307,500</u>	<u>161,913</u>	<u>(145,587)</u>	<u>53%</u>
Expenditures				
Solid Waste / Recycling Administration				
Personnel	636,354	318,177	318,177	50%
Purchased Services	4,399,248	1,879,814	2,519,434	43%
Supplies	72,794	40,422	32,372	56%
Capital	59,754	29,091	30,663	49%
	<u>5,168,150</u>	<u>2,267,504</u>	<u>2,900,646</u>	<u>44%</u>
Solid Waste / Recycling Hilton Head				
Personnel	100,083	49,838	50,245	50%
Purchased Services	7,386	2,588	4,798	35%
Supplies	3,900	2,086	1,814	53%
Capital	2,000	-	2,000	0%
	<u>113,369</u>	<u>54,512</u>	<u>58,857</u>	<u>48%</u>
Solid Waste / Recycling Bluffton				
Personnel	128,428	64,215	64,213	50%
Purchased Services	8,500	3,000	5,500	35%
Supplies	5,400	1,557	3,843	29%
Capital	2,400	-	2,400	0%
	<u>144,728</u>	<u>68,772</u>	<u>75,956</u>	<u>48%</u>
Solid Waste / Recycling Burton				
Personnel	154,891	77,445	77,446	50%
Purchased Services	10,645	2,377	8,268	22%
Supplies	4,600	2,418	2,183	53%
Capital	2,400	-	2,400	0%
	<u>172,536</u>	<u>82,239</u>	<u>90,297</u>	<u>48%</u>
Solid Waste / Recycling Daufuskie				
Personnel	-	-	-	0%
Purchased Services	5,800	203	5,597	4%
Supplies	2,900	-	2,900	0%
Capital	-	-	-	0%
	<u>8,700</u>	<u>203</u>	<u>8,497</u>	<u>2%</u>
Solid Waste / Recycling St. Helena				
Personnel	122,433	61,217	61,216	50%
Purchased Services	12,936	3,702	9,234	29%
Supplies	6,550	3,044	3,506	46%
Capital	2,700	-	2,700	0%
	<u>144,619</u>	<u>67,963</u>	<u>76,656</u>	<u>47%</u>
Solid Waste / Recycling Sheldon				
Personnel	90,793	45,398	45,395	50%
Purchased Services	14,236	1,879	12,357	13%
Supplies	5,200	1,197	4,003	23%
Capital	40,500	-	40,500	0%
	<u>150,729</u>	<u>48,473</u>	<u>102,256</u>	<u>32%</u>
Total Expenditures	<u>5,902,831</u>	<u>2,589,667</u>	<u>3,313,164</u>	<u>44%</u>
Net Expenditures	<u>(5,595,331)</u>	<u>(2,427,754)</u>	<u>(3,167,577)</u>	<u>43%</u>

UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING
 December 31, 2010

	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	\$ 2,413	\$ -	\$ 363	\$ 357,864	\$ 20,109	\$ 380,749
Receivables, Net	-	-	1,353	-	-	1,353
Due from Other Governments	-	-	-	-	-	-
Total Assets	<u>2,413</u>	<u>-</u>	<u>1,716</u>	<u>357,864</u>	<u>20,109</u>	<u>382,102</u>
<u>LIABILITIES AND FUND EQUITY</u>						
Liabilities						
Accounts Payable	\$ -	\$ 1,291	\$ 813	\$ 24,343	\$ 267	\$ 26,714
Accrued Payroll	-	-	903	-	-	903
Total Liabilities	<u>-</u>	<u>1,291</u>	<u>1,716</u>	<u>24,343</u>	<u>267</u>	<u>27,617</u>
<u>FUND BALANCE</u>						
Reserved for Encumbrances	-	-	-	331,408	-	331,408
Reserved for Special Revenue Funds	2,413	(1,291)	-	2,113	19,842	23,077
	<u>2,413</u>	<u>(1,291)</u>	<u>-</u>	<u>333,521</u>	<u>19,842</u>	<u>354,485</u>
Total Liabilities and Fund Balance	<u>\$ 2,413</u>	<u>\$ -</u>	<u>\$ 1,716</u>	<u>\$ 357,864</u>	<u>\$ 20,109</u>	<u>\$ 382,102</u>

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 December 31, 2010

	Oil Collection Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 6,000	\$ 298	\$ (5,702)
Total Revenues	6,000	298	(5,702)
Expenditures			
Public Works			
Purchased Services	6,000	298	5,702
Total Expenditures	6,000	298	5,702
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	2,413	2,413	-
Fund Balance at End of Year	\$ 2,413	\$ 2,413	\$ -

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 December 31, 2010

	Solid Waste/ Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 2,167	\$ 2,167
Miscellaneous	-	-	-
Total Revenues	<u>-</u>	<u>2,167</u>	<u>2,167</u>
Expenditures			
Supplies	500	11,012	(10,512)
Capital	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>5,500</u>	<u>11,012</u>	<u>(5,512)</u>
Excess of Revenues Over (Under) Expenditures	(5,500)	(8,845)	(3,345)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(5,500)	(8,845)	(3,345)
Fund Balance at Beginning of Year	<u>7,554</u>	<u>7,554</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 2,054</u>	<u>\$ (1,291)</u>	<u>\$ (3,345)</u>

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 December 31, 2010

	Energy Grant		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ 373,210	\$ 72,946	\$ (300,264)
Miscellaneous	4,603	-	(4,603)
Total Revenues	<u>377,813</u>	<u>72,946</u>	<u>(304,867)</u>
Expenditures			
Public Works			
Personnel	31,263	19,281	11,982
Purchased Services	2,200	97	2,103
Supplies	28,194	1,969	26,225
Capital	316,156	51,599	264,557
Total Expenditures	<u>377,813</u>	<u>72,946</u>	<u>304,867</u>
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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 December 31, 2010

	Tire Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 60,000	\$ 15,363	(44,637)
Total Revenues	<u>60,000</u>	<u>15,363</u>	<u>(44,637)</u>
Expenditures			
Public Works			
Purchased Services	28,348	15,417	12,931
Supplies	14,000	6,400	7,600
Capital	<u>507,439</u>	<u>167,440</u>	<u>339,999</u>
Total Expenditures	<u>549,787</u>	<u>189,257</u>	<u>360,530</u>
Excess of Revenues Over (Under) Expenditures	(489,787)	(173,894)	315,893
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(489,787)	(173,894)	315,893
Fund Balance at Beginning of Year	<u>507,415</u>	<u>507,415</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 17,628</u>	<u>\$ 333,521</u>	<u>\$ 315,893</u>

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 December 31, 2010

	Waste Management Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Miscellaneous	\$ 12,000	\$ 12,000	-
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Expenditures			
Purchased Services	12,000	4,158	7,842
Total Expenditures	<u>12,000</u>	<u>4,158</u>	<u>7,842</u>
Excess of Revenues Over (Under) Expenditures	-	7,842	7,842
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	7,842	7,842
Fund Balance at Beginning of Year	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 12,000</u>	<u>\$ 19,842</u>	<u>\$ 7,842</u>

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 December 31, 2010

	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	439,210	90,774	(348,436)
Miscellaneous	16,603	12,000	(4,603)
Total Revenues	<u>455,813</u>	<u>102,774</u>	<u>(353,039)</u>
Expenditures			
Public Works			
Personnel	31,263	19,281	11,982
Purchased Services	48,548	19,970	28,578
Supplies	42,694	19,381	23,313
Capital	828,595	219,039	609,556
Total Expenditures	<u>951,100</u>	<u>277,671</u>	<u>673,429</u>
Excess of Revenues Over (Under) Expenditures	(495,287)	(174,897)	320,390
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(495,287)	(174,897)	320,390
Fund Balance at Beginning of Year	<u>529,382</u>	<u>529,382</u>	-
Fund Balance at End of Year	<u>\$ 34,095</u>	<u>\$ 354,485</u>	<u>\$ 320,390</u>