

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 February 28, 2014

	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Sale of Recyclables	\$ 75,000	\$ 117,050	\$ 42,050	156%
Waste Disposal Fees	5,000	4,650	(350)	93%
Total Revenues	<u>80,000</u>	<u>121,700</u>	<u>41,700</u>	<u>152%</u>
Expenditures				
Solid Waste / Recycling Administration				
Personnel	693,537	414,585	278,952	60%
Purchased Services	4,056,447	2,352,471	1,703,976	58%
Supplies	102,700	65,938	36,762	64%
Capital	854,208	854,208	-	100%
	<u>5,706,892</u>	<u>3,687,202</u>	<u>2,019,690</u>	<u>65%</u>
Solid Waste / Recycling Hilton Head				
Personnel	93,012	64,509	28,503	69%
Purchased Services	7,200	5,628	1,572	78%
Supplies	3,900	2,562	1,338	66%
	<u>104,112</u>	<u>72,699</u>	<u>31,413</u>	<u>70%</u>
Solid Waste / Recycling Bluffton				
Personnel	155,407	99,781	55,626	64%
Purchased Services	9,500	8,564	936	90%
Supplies	5,400	3,603	1,797	67%
	<u>170,307</u>	<u>111,948</u>	<u>58,359</u>	<u>66%</u>
Solid Waste / Recycling Unincorporated Port Royal				
Personnel	108,514	66,191	42,323	61%
Purchased Services	8,200	4,741	3,459	58%
Supplies	5,400	3,081	2,319	57%
	<u>122,114</u>	<u>74,013</u>	<u>48,101</u>	<u>61%</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	104,586	50,434	67%
Purchased Services	14,200	6,553	7,647	46%
Supplies	7,200	4,664	2,536	65%
	<u>176,420</u>	<u>115,803</u>	<u>60,617</u>	<u>66%</u>
Solid Waste / Recycling Sheldon				
Personnel	108,514	75,719	32,795	70%
Purchased Services	10,000	7,344	2,656	73%
Supplies	5,700	1,237	4,463	22%
	<u>124,214</u>	<u>84,300</u>	<u>39,914</u>	<u>68%</u>
Total Expenditures	<u>6,411,259</u>	<u>4,145,965</u>	<u>2,265,294</u>	<u>65%</u>
Net Expenditures	<u>\$ (6,331,259)</u>	<u>\$ (4,024,265)</u>	<u>\$ (2,306,994)</u>	<u>64%</u>

PRELIMINARY AND UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING
February 28, 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	\$ 82	\$ 31,749	\$ 53,813	\$ 40,516	\$ 126,160
Receivables, Net	-	-	-	-	-
Total Assets	<u>82</u>	<u>31,749</u>	<u>53,813</u>	<u>40,516</u>	<u>126,160</u>
<u>LIABILITIES AND FUND EQUITY</u>					
Liabilities					
Accounts Payable	\$ 1,649	\$ 686	\$ -	\$ -	\$ 2,335
Total Liabilities	<u>1,649</u>	<u>686</u>	<u>-</u>	<u>-</u>	<u>2,335</u>
<u>FUND BALANCE</u>					
Reserved for Encumbrances	3,526	3,100	7,018	-	13,644
Reserved for Special Revenue Funds	<u>(5,093)</u>	<u>27,963</u>	<u>46,795</u>	<u>40,516</u>	<u>110,181</u>
	<u>(1,567)</u>	<u>31,063</u>	<u>53,813</u>	<u>40,516</u>	<u>123,825</u>
Total Liabilities and Fund Balance	<u>\$ 82</u>	<u>\$ 31,749</u>	<u>\$ 53,813</u>	<u>\$ 40,516</u>	<u>\$ 126,160</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 February 28, 2014

	Oil Collection Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 33,139	\$ 19,697	\$ (13,442)
Total Revenues	33,139	19,697	(13,442)
Expenditures			
Purchased Services	6,450	846	5,604
Supplies	6,689	2,229	4,460
Capital	20,000	18,975	1,025
Total Expenditures	33,139	22,050	11,089
Net Change in Fund Balance	-	(2,353)	(2,353)
Fund Balance at Beginning of Year	786	786	-
Fund Balance at End of Year	\$ 786	\$ (1,567)	\$ (2,353)

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 February 28, 2014

	Solid Waste/ Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 28,056	\$ 30,094	\$ 2,038
Total Revenues	28,056	30,094	2,038
Expenditures			
Purchased Services	23,056	-	23,056
Supplies	5,000	8,606	(3,606)
Total Expenditures	28,056	8,606	19,450
Net Change in Fund Balance	-	21,488	21,488
Fund Balance at Beginning of Year	9,575	9,575	-
Fund Balance at End of Year	\$ 9,575	\$ 31,063	\$ 21,488

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 February 28, 2014

	Tire Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 58,750	\$ 32,344	\$ (26,406)
Total Revenues	<u>58,750</u>	<u>32,344</u>	<u>(26,406)</u>
Expenditures			
Purchased Services	58,750	13,303	45,447
Total Expenditures	<u>58,750</u>	<u>13,303</u>	<u>45,447</u>
Net Change in Fund Balance	-	19,041	19,041
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>\$ 53,813</u>	<u>\$ 19,041</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 February 28, 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	-	556	(556)
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 February 28, 2014

	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ 119,945	\$ 82,135	\$ (37,810)
Total Revenues	<u>131,945</u>	<u>82,135</u>	<u>(49,810)</u>
Expenditures			
Personnel	-	-	-
Purchased Services	142,496	15,317	127,179
Supplies	11,689	11,391	298
Capital	<u>20,000</u>	<u>18,975</u>	<u>1,025</u>
Total Expenditures	<u>174,185</u>	<u>45,683</u>	<u>128,502</u>
Net Change in Fund Balance	(42,240)	36,452	78,692
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>\$ 123,825</u>	<u>\$ 78,692</u>