

**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 July 31, 2013

	Budget	Actual	Variance Positive (Negative)	Percent of Budget
<b>Revenues</b>				
Sale of Recyclables	\$ 75,000	\$ 445	\$ (74,555)	1%
Waste Disposal Fees	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>	<u>0%</u>
<b>Total Revenues</b>	<u>80,000</u>	<u>445</u>	<u>(79,555)</u>	<u>1%</u>
<b>Expenditures</b>				
Solid Waste / Recycling Administration				
Personnel	693,537	55,008	638,529	8%
Purchased Services	4,056,447	14,983	4,041,464	0%
Supplies	102,700	1,991	100,709	2%
Capital	<u>-</u>	<u>854,208</u>	<u>(854,208)</u>	<u>100%</u>
	<u>4,852,684</u>	<u>926,190</u>	<u>3,926,494</u>	<u>19%</u>
Solid Waste / Recycling Hilton Head				
Personnel	93,012	8,681	84,331	9%
Purchased Services	7,200	420	6,780	6%
Supplies	<u>3,900</u>	<u>597</u>	<u>3,303</u>	<u>15%</u>
	<u>104,112</u>	<u>9,698</u>	<u>94,414</u>	<u>9%</u>
Solid Waste / Recycling Bluffton				
Personnel	155,407	12,180	143,227	8%
Purchased Services	9,500	350	9,150	4%
Supplies	<u>5,400</u>	<u>316</u>	<u>5,084</u>	<u>6%</u>
	<u>170,307</u>	<u>12,846</u>	<u>157,461</u>	<u>8%</u>
Solid Waste / Recycling Unincorporated Port Royal				
Personnel	108,514	9,187	99,327	8%
Purchased Services	8,200	1,506	6,694	18%
Supplies	<u>5,400</u>	<u>239</u>	<u>5,161</u>	<u>4%</u>
	<u>122,114</u>	<u>10,932</u>	<u>111,182</u>	<u>9%</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	12,997	142,023	8%
Purchased Services	14,200	463	13,737	3%
Supplies	<u>7,200</u>	<u>126</u>	<u>7,074</u>	<u>2%</u>
	<u>176,420</u>	<u>13,586</u>	<u>162,834</u>	<u>8%</u>
Solid Waste / Recycling Sheldon				
Personnel	108,514	10,017	98,497	9%
Purchased Services	10,000	306	9,694	3%
Supplies	<u>5,700</u>	<u>143</u>	<u>5,557</u>	<u>3%</u>
	<u>124,214</u>	<u>10,466</u>	<u>113,748</u>	<u>8%</u>
<b>Total Expenditures</b>	<u>5,557,051</u>	<u>983,718</u>	<u>4,573,333</u>	<u>18%</u>
<b>Net Expenditures</b>	<u>\$ (5,477,051)</u>	<u>\$ (983,273)</u>	<u>\$ (4,493,778)</u>	<u>18%</u>

**PRELIMINARY AND UNAUDITED**  
**BEAUFORT COUNTY, SOUTH CAROLINA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING**  
July 31, 2013

	Oil Collection Grant	Solid Waste/ Recycling Grant	Energy Grant	Tire Recycling Grant	Waste Management Recycling Grant	Total
<b><u>ASSETS</u></b>						
Equity in Pooled Cash and Investments	\$ 786	\$ 9,575	\$ -	\$ 18,813	\$ 42,240	\$ 71,414
Receivables, Net	-	-	-	17,342	-	17,342
Total Assets	<u>786</u>	<u>9,575</u>	<u>-</u>	<u>36,155</u>	<u>42,240</u>	<u>88,756</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>						
Liabilities						
Accounts Payable	\$ -	\$ 903	\$ -	\$ -	\$ -	\$ 903
Total Liabilities	<u>-</u>	<u>903</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>903</u>
<b><u>FUND BALANCE</u></b>						
Reserved for Encumbrances	700	-	-	-	-	700
Reserved for Special Revenue Funds	<u>86</u>	<u>8,672</u>	<u>-</u>	<u>36,155</u>	<u>42,240</u>	<u>87,153</u>
	<u>786</u>	<u>8,672</u>	<u>-</u>	<u>36,155</u>	<u>42,240</u>	<u>87,853</u>
Total Liabilities and Fund Balance	<u>\$ 786</u>	<u>\$ 9,575</u>	<u>\$ -</u>	<u>\$ 36,155</u>	<u>\$ 42,240</u>	<u>\$ 88,756</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 July 31, 2013**

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

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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 July 31, 2013

	Solid Waste/ Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Supplies	-	903	(903)
Total Expenditures	-	903	(903)
Net Change in Fund Balance	-	(903)	(903)
Fund Balance at Beginning of Year	9,575	9,575	-
Fund Balance at End of Year	\$ 9,575	\$ 8,672	\$ (903)

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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 July 31, 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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 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 July 31, 2013

	Tire Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Purchased Services	-	1,124	(1,124)
Total Expenditures	-	1,124	(1,124)
Net Change in Fund Balance	-	(1,124)	(1,124)
Fund Balance at Beginning of Year	37,279	37,279	-
Fund Balance at End of Year	\$ 37,279	\$ 36,155	\$ (1,124)

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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 July 31, 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 July 31, 2013**

	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Miscellaneous	-	-	-
Total Revenues	-	-	-
Expenditures			
Personnel	-	-	-
Purchased Services	-	1,124	(1,124)
Supplies	-	903	(903)
Capital	-	-	-
Total Expenditures	-	2,027	(2,027)
Excess of Revenues Over (Under) Expenditures	-	(2,027)	(2,027)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	(2,027)	(2,027)
Fund Balance at Beginning of Year	89,880	89,880	-
Fund Balance at End of Year	\$ 89,880	\$ 87,853	\$ (2,027)