

**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, 2011

	Budget	Actual	Variance Positive (Negative)	Percent of Budget
<b>Revenues</b>				
Sale of Recyclables	\$ 300,000	\$ 99,438	\$ (200,562)	33%
Waste Disposal Fees	7,500	6,500	(1,000)	87%
<b>Total Revenues</b>	<u>307,500</u>	<u>105,938</u>	<u>(201,562)</u>	<u>34%</u>
<b>Expenditures</b>				
Solid Waste / Recycling Administration				
Personnel	649,259	276,299	372,960	43%
Purchased Services	4,004,750	1,766,347	2,238,403	44%
Supplies	90,445	52,625	37,820	58%
	<u>4,744,454</u>	<u>2,095,271</u>	<u>2,649,183</u>	<u>44%</u>
Solid Waste / Recycling Hilton Head				
Personnel	90,593	45,941	44,652	51%
Purchased Services	6,700	2,802	3,898	42%
Supplies	3,400	1,313	2,087	39%
	<u>100,693</u>	<u>50,056</u>	<u>50,637</u>	<u>50%</u>
Solid Waste / Recycling Bluffton				
Personnel	134,890	71,254	63,636	53%
Purchased Services	7,000	2,528	4,472	36%
Supplies	3,900	1,991	1,909	51%
	<u>145,790</u>	<u>75,773</u>	<u>70,017</u>	<u>52%</u>
Solid Waste / Recycling Unincorporated Port Royal				
Personnel	164,421	66,367	98,054	40%
Purchased Services	9,000	2,947	6,053	33%
Supplies	4,100	1,801	2,299	44%
	<u>177,521</u>	<u>71,115</u>	<u>106,406</u>	<u>40%</u>
Solid Waste / Recycling Daufuskie				
Personnel	41,156	-	41,156	0%
Purchased Services	5,300	-	5,300	0%
Supplies	2,900	-	2,900	0%
	<u>49,356</u>	<u>-</u>	<u>49,356</u>	<u>0%</u>
Solid Waste / Recycling St. Helena				
Personnel	149,655	62,358	87,297	42%
Purchased Services	8,500	3,757	4,743	44%
Supplies	5,300	2,360	2,940	45%
	<u>163,455</u>	<u>68,475</u>	<u>94,980</u>	<u>42%</u>
Solid Waste / Recycling Sheldon				
Personnel	90,593	45,905	44,688	51%
Purchased Services	7,000	4,294	2,706	61%
Supplies	4,400	1,944	2,456	44%
	<u>101,993</u>	<u>52,143</u>	<u>49,850</u>	<u>51%</u>
<b>Total Expenditures</b>	<u>5,483,262</u>	<u>2,412,833</u>	<u>3,070,429</u>	<u>44%</u>
<b>Net Expenditures</b>	<u>\$ (5,175,762)</u>	<u>\$ (2,306,895)</u>	<u>\$ (2,868,867)</u>	<u>45%</u>

**UNAUDITED**  
 BEAUFORT COUNTY, SOUTH CAROLINA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING  
 December 31, 2011

	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	\$ 4,408	\$ -	\$ -	\$ 752	\$ 30,174	\$ 35,334
Receivables, Net	-	-	85,930	-	-	85,930
Total Assets	<u>4,408</u>	<u>-</u>	<u>85,930</u>	<u>752</u>	<u>30,174</u>	<u>121,264</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>						
Liabilities						
Accounts Payable	\$ 112	\$ 1,525	\$ 85,408	\$ 894	\$ -	\$ 87,939
Accrued Payroll	-	-	522	-	-	522
Total Liabilities	<u>112</u>	<u>1,525</u>	<u>85,930</u>	<u>894</u>	<u>-</u>	<u>88,461</u>
<b><u>FUND BALANCE</u></b>						
Reserved for Encumbrances	540	-	35,248	15,118	-	50,906
Reserved for Special Revenue Funds	<u>3,756</u>	<u>(1,525)</u>	<u>(35,248)</u>	<u>(15,260)</u>	<u>30,174</u>	<u>(18,103)</u>
	<u>4,296</u>	<u>(1,525)</u>	<u>-</u>	<u>(142)</u>	<u>30,174</u>	<u>32,803</u>
Total Liabilities and Fund Balance	<u>\$ 4,408</u>	<u>\$ -</u>	<u>\$ 85,930</u>	<u>\$ 752</u>	<u>\$ 30,174</u>	<u>\$ 121,264</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, 2011

	Oil Collection Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 17,900	\$ 4,506	\$ (13,394)
Total Revenues	<u>17,900</u>	<u>4,506</u>	<u>(13,394)</u>
Expenditures			
Purchased Services	6,700	210	6,490
Supplies	2,000	-	2,000
Capital	<u>9,200</u>	<u>-</u>	<u>9,200</u>
Total Expenditures	<u>17,900</u>	<u>210</u>	<u>17,690</u>
Net Change in Fund Balance	-	4,296	4,296
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 4,296</u>	<u>\$ 4,296</u>

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 For the Period Ending December 31, 2011

	Solid Waste/ Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 10,900	\$ 2,240	\$ (8,660)
Total Revenues	10,900	2,240	(8,660)
Expenditures			
Purchased Services	4,600	4,547	53
Supplies	12,463	5,382	7,081
Total Expenditures	17,063	9,929	7,134
Excess of Revenues Over (Under) Expenditures	(6,163)	(7,689)	(1,526)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(6,163)	(7,689)	(1,526)
Fund Balance at Beginning of Year	6,164	6,164	-
Fund Balance at End of Year	\$ 1	\$ (1,525)	\$ (1,526)

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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 December 31, 2011

	Energy Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 274,892	\$ 216,922	\$ (57,970)
Total Revenues	274,892	216,922	(57,970)
Expenditures			
Personnel	39,392	19,662	19,730
Purchased Services	500	-	500
Supplies	10,600	2,392	8,208
Capital	224,400	194,868	29,532
Total Expenditures	274,892	216,922	57,970
Net Change in Fund Balance	-	-	-
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ -	\$ -

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 For the Period Ending December 31, 2011

	Tire Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 53,750	\$ 16,339	\$ (37,411)
Total Revenues	53,750	16,339	(37,411)
Expenditures			
Purchased Services	53,750	16,481	37,269
Total Expenditures	53,750	16,481	37,269
Net Change in Fund Balance	-	(142)	(142)
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ (142)	\$ (142)

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	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	5,000	-	5,000
Supplies	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Total Expenditures	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Net Change in Fund Balance	-	12,000	12,000
Fund Balance at Beginning of Year	<u>18,174</u>	<u>18,174</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 18,174</u>	<u>\$ 30,174</u>	<u>\$ 12,000</u>

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	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ 357,442	\$ 240,007	\$ (117,435)
Miscellaneous	12,000	12,000	-
Total Revenues	<u>369,442</u>	<u>252,007</u>	<u>(117,435)</u>
Expenditures			
Personnel	39,392	19,662	19,730
Purchased Services	70,550	21,238	49,312
Supplies	32,063	7,774	24,289
Capital	233,600	194,868	38,732
Total Expenditures	<u>375,605</u>	<u>243,542</u>	<u>132,063</u>
Excess of Revenues Over (Under) Expenditures	(6,163)	8,465	14,628
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(6,163)	8,465	14,628
Fund Balance at Beginning of Year	<u>24,338</u>	<u>24,338</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 18,175</u>	<u>\$ 32,803</u>	<u>\$ 14,628</u>