

UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
SOLID WASTE AND RECYCLING
For the Period Ending January 31, 2012

	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Sale of Recyclables	\$ 300,000	\$ 104,988	\$ (195,012)	35%
Waste Disposal Fees	7,500	6,500	(1,000)	87%
Total Revenues	<u>307,500</u>	<u>111,488</u>	<u>(196,012)</u>	<u>36%</u>
Expenditures				
Solid Waste / Recycling Administration				
Personnel	649,259	319,138	330,121	49%
Purchased Services	4,004,750	2,033,224	1,971,526	51%
Supplies	90,445	61,002	29,443	67%
	<u>4,744,454</u>	<u>2,413,364</u>	<u>2,331,090</u>	<u>51%</u>
Solid Waste / Recycling Hilton Head				
Personnel	90,593	53,804	36,789	59%
Purchased Services	6,700	3,216	3,484	48%
Supplies	3,400	1,688	1,712	50%
	<u>100,693</u>	<u>58,708</u>	<u>41,985</u>	<u>58%</u>
Solid Waste / Recycling Bluffton				
Personnel	134,890	82,088	52,802	61%
Purchased Services	7,000	3,095	3,905	44%
Supplies	3,900	2,128	1,772	55%
	<u>145,790</u>	<u>87,311</u>	<u>58,479</u>	<u>60%</u>
Solid Waste / Recycling Unincorporated Port Royal				
Personnel	164,421	77,471	86,950	47%
Purchased Services	9,000	4,401	4,599	49%
Supplies	4,100	2,000	2,100	49%
	<u>177,521</u>	<u>83,872</u>	<u>93,649</u>	<u>47%</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	73,948	75,707	49%
Purchased Services	8,500	4,851	3,649	57%
Supplies	5,300	3,026	2,274	57%
	<u>163,455</u>	<u>81,825</u>	<u>81,630</u>	<u>50%</u>
Solid Waste / Recycling Sheldon				
Personnel	90,593	53,409	37,184	59%
Purchased Services	7,000	5,343	1,657	76%
Supplies	4,400	2,057	2,343	47%
	<u>101,993</u>	<u>60,809</u>	<u>41,184</u>	<u>60%</u>
Total Expenditures	<u>5,483,262</u>	<u>2,785,889</u>	<u>2,697,373</u>	<u>51%</u>
Net Expenditures	<u>\$ (5,175,762)</u>	<u>\$ (2,674,401)</u>	<u>\$ (2,501,361)</u>	<u>52%</u>

UNAUDITED
 BEAUFORT COUNTY, SOUTH CAROLINA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING
 January 31, 2012

	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	\$ 4,296	\$ -	\$ -	\$ 14,516	\$ 30,174	\$ 48,986
Receivables, Net	<u>-</u>	<u>10,492</u>	<u>89,265</u>	<u>-</u>	<u>-</u>	<u>99,757</u>
Total Assets	<u>4,296</u>	<u>10,492</u>	<u>89,265</u>	<u>14,516</u>	<u>30,174</u>	<u>148,743</u>
<u>LIABILITIES AND FUND EQUITY</u>						
Liabilities						
Accounts Payable	\$ -	\$ 2,363	\$ 88,695	\$ -	\$ -	\$ 91,058
Accrued Payroll	<u>-</u>	<u>-</u>	<u>570</u>	<u>-</u>	<u>-</u>	<u>570</u>
Total Liabilities	<u>-</u>	<u>2,363</u>	<u>89,265</u>	<u>-</u>	<u>-</u>	<u>91,628</u>
<u>FUND BALANCE</u>						
Reserved for Encumbrances	540	-	35,248	15,118	-	50,906
Reserved for Special Revenue Funds	<u>3,756</u>	<u>8,129</u>	<u>(35,248)</u>	<u>(602)</u>	<u>30,174</u>	<u>6,209</u>
	<u>4,296</u>	<u>8,129</u>	<u>-</u>	<u>14,516</u>	<u>30,174</u>	<u>57,115</u>
Total Liabilities and Fund Balance	<u>\$ 4,296</u>	<u>\$ 10,492</u>	<u>\$ 89,265</u>	<u>\$ 14,516</u>	<u>\$ 30,174</u>	<u>\$ 148,743</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 January 31, 2012

	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 January 31, 2012

	Solid Waste/ Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 10,900	\$ 12,732	\$ 1,832
Total Revenues	10,900	12,732	1,832
Expenditures			
Purchased Services	4,600	4,547	53
Supplies	12,463	6,220	6,243
Total Expenditures	17,063	10,767	6,296
Net Change in Fund Balance	(6,163)	1,965	8,128
Fund Balance at Beginning of Year	6,164	6,164	-
Fund Balance at End of Year	\$ 1	\$ 8,129	\$ 8,128

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 NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING
 For the Period Ending January 31, 2012

	Energy Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 274,892	\$ 220,257	\$ (54,635)
Total Revenues	274,892	220,257	(54,635)
Expenditures			
Personnel	39,392	22,997	16,395
Purchased Services	500	-	500
Supplies	10,600	2,392	8,208
Capital	224,400	194,868	29,532
Total Expenditures	274,892	220,257	54,635
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 January 31, 2012

	Tire Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 53,750	\$ 31,605	\$ (22,145)
Total Revenues	53,750	31,605	(22,145)
Expenditures			
Purchased Services	53,750	17,089	36,661
Total Expenditures	53,750	17,089	36,661
Net Change in Fund Balance	-	14,516	14,516
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ 14,516	\$ 14,516

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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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 For the Period Ending January 31, 2012

	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ 357,442	\$ 269,100	\$ (88,342)
Miscellaneous	12,000	12,000	-
Total Revenues	<u>369,442</u>	<u>281,100</u>	<u>(88,342)</u>
Expenditures			
Personnel	39,392	22,997	16,395
Purchased Services	70,550	21,846	48,704
Supplies	32,063	8,612	23,451
Capital	233,600	194,868	38,732
Total Expenditures	<u>375,605</u>	<u>248,323</u>	<u>127,282</u>
Net Change in Fund Balance	(6,163)	32,777	38,940
Fund Balance at Beginning of Year	<u>24,338</u>	<u>24,338</u>	-
Fund Balance at End of Year	<u>\$ 18,175</u>	<u>\$ 57,115</u>	<u>\$ 38,940</u>