

**UNAUDITED**  
**BEAUFORT COUNTY, SOUTH CAROLINA**  
**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL**  
**SOLID WASTE AND RECYCLING**  
For the Period Ending April 30, 2012

	Budget	Actual	Variance Positive (Negative)	Percent of Budget
<b>Revenues</b>				
Sale of Recyclables	\$ 300,000	\$ 186,979	\$ (113,021)	62%
Waste Disposal Fees	78,500	78,762	262	100%
<b>Total Revenues</b>	<u>378,500</u>	<u>265,741</u>	<u>(112,759)</u>	<u>70%</u>
<b>Expenditures</b>				
Solid Waste / Recycling Administration				
Personnel	649,259	461,248	188,011	71%
Purchased Services	3,930,919	2,870,495	1,060,424	73%
Supplies	96,445	91,193	5,252	95%
Capital	58,303	7,716	50,587	13%
	<u>4,734,926</u>	<u>3,430,652</u>	<u>1,304,274</u>	<u>72%</u>
Solid Waste / Recycling Hilton Head				
Personnel	90,593	76,792	13,801	85%
Purchased Services	6,700	6,154	546	92%
Supplies	3,400	2,127	1,273	63%
	<u>100,693</u>	<u>85,073</u>	<u>15,620</u>	<u>84%</u>
Solid Waste / Recycling Bluffton				
Personnel	134,890	114,054	20,836	85%
Purchased Services	8,928	5,977	2,951	67%
Supplies	3,900	2,851	1,049	73%
	<u>147,718</u>	<u>122,882</u>	<u>24,836</u>	<u>83%</u>
Solid Waste / Recycling Unincorporated Port Royal				
Personnel	164,421	108,074	56,347	66%
Purchased Services	10,000	5,612	4,388	56%
Supplies	4,100	3,565	535	87%
	<u>178,521</u>	<u>117,251</u>	<u>61,270</u>	<u>66%</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	110,698	38,957	74%
Purchased Services	11,000	7,331	3,669	67%
Supplies	6,200	3,645	2,555	59%
	<u>166,855</u>	<u>121,674</u>	<u>45,181</u>	<u>73%</u>
Solid Waste / Recycling Sheldon				
Personnel	90,593	75,506	15,087	83%
Purchased Services	9,300	7,271	2,029	78%
Supplies	5,300	2,515	2,785	47%
	<u>105,193</u>	<u>85,292</u>	<u>19,901</u>	<u>81%</u>
<b>Total Expenditures</b>	<u>5,483,262</u>	<u>3,962,824</u>	<u>1,520,438</u>	<u>72%</u>
<b>Net Expenditures</b>	<u>\$ (5,104,762)</u>	<u>\$ (3,697,083)</u>	<u>\$ (1,407,679)</u>	<u>72%</u>

**UNAUDITED**  
 BEAUFORT COUNTY, SOUTH CAROLINA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING  
 April 30, 2012

	Oil Collection Grant	Solid Waste/ Recycling Grant	Energy Grant	Tire Recycling Grant	Waste Management Recycling Grant	Total
<b>ASSETS</b>						
Equity in Pooled Cash and Investments	\$ 3,556	\$ 8,719	\$ -	\$ -	\$ 30,016	\$ 42,291
Receivables, Net	905	-	11,796	-	-	12,701
Prepaid Expenses	-	-	-	-	170	170
Total Assets	<u>4,461</u>	<u>8,719</u>	<u>11,796</u>	<u>-</u>	<u>30,186</u>	<u>55,162</u>
<b>LIABILITIES AND FUND EQUITY</b>						
Liabilities						
Accounts Payable	\$ 8,518	\$ 3,353	\$ 11,120	\$ 3,748	\$ 12	\$ 26,751
Accrued Payroll	-	-	676	-	-	676
Total Liabilities	<u>8,518</u>	<u>3,353</u>	<u>11,796</u>	<u>3,748</u>	<u>12</u>	<u>27,427</u>
<b>FUND BALANCE</b>						
Reserved for Encumbrances	443	-	6,138	5,816	-	12,397
Reserved for Special Revenue Funds	<u>(4,500)</u>	<u>5,366</u>	<u>(6,138)</u>	<u>(9,564)</u>	<u>30,174</u>	<u>15,338</u>
	<u>(4,057)</u>	<u>5,366</u>	<u>-</u>	<u>(3,748)</u>	<u>30,174</u>	<u>27,735</u>
Total Liabilities and Fund Balance	<u>\$ 4,461</u>	<u>\$ 8,719</u>	<u>\$ 11,796</u>	<u>\$ -</u>	<u>\$ 30,186</u>	<u>\$ 55,162</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 April 30, 2012

	Oil Collection Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 17,900	\$ 5,523	\$ (12,377)
Total Revenues	<u>17,900</u>	<u>5,523</u>	<u>(12,377)</u>
Expenditures			
Purchased Services	6,700	1,159	5,541
Supplies	2,000	-	2,000
Capital	9,200	8,421	779
Total Expenditures	<u>17,900</u>	<u>9,580</u>	<u>8,320</u>
Net Change in Fund Balance	-	(4,057)	(4,057)
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ (4,057)</u>	<u>\$ (4,057)</u>

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 For the Period Ending April 30, 2012

	Solid Waste/ Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 10,900	\$ 15,173	\$ 4,273
Total Revenues	<u>10,900</u>	<u>15,173</u>	<u>4,273</u>
Expenditures			
Purchased Services	4,600	5,054	(454)
Supplies	<u>12,463</u>	<u>10,917</u>	<u>1,546</u>
Total Expenditures	<u>17,063</u>	<u>15,971</u>	<u>1,092</u>
Net Change in Fund Balance	(6,163)	(798)	5,365
Fund Balance at Beginning of Year	<u>6,164</u>	<u>6,164</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 5,366</u>	<u>\$ 5,365</u>

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 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
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 For the Period Ending April 30, 2012

	Energy Grant		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ 274,892	\$ 254,818	\$ (20,074)
Total Revenues	<u>274,892</u>	<u>254,818</u>	<u>(20,074)</u>
Expenditures			
Personnel	39,392	32,406	6,986
Purchased Services	500	-	500
Supplies	10,600	2,393	8,207
Capital	<u>224,400</u>	<u>220,019</u>	<u>4,381</u>
Total Expenditures	<u>274,892</u>	<u>254,818</u>	<u>20,074</u>
Net Change in Fund Balance	-	-	-
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	Tire Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 53,750	\$ 32,355	\$ (21,395)
Total Revenues	<u>53,750</u>	<u>32,355</u>	<u>(21,395)</u>
Expenditures			
Purchased Services	53,750	36,103	17,647
Total Expenditures	<u>53,750</u>	<u>36,103</u>	<u>17,647</u>
Net Change in Fund Balance	-	(3,748)	(3,748)
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ (3,748)</u>	<u>\$ (3,748)</u>

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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	\$ 307,869	\$ (49,573)
Miscellaneous	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Total Revenues	<u>369,442</u>	<u>319,869</u>	<u>(49,573)</u>
Expenditures			
Personnel	39,392	32,406	6,986
Purchased Services	70,550	42,316	28,234
Supplies	32,063	13,310	18,753
Capital	<u>233,600</u>	<u>228,440</u>	<u>5,160</u>
Total Expenditures	<u>375,605</u>	<u>316,472</u>	<u>59,133</u>
Net Change in Fund Balance	(6,163)	3,397	9,560
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>\$ 27,735</u>	<u>\$ 9,560</u>