

PRELIMINARY AND UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - ALCOHOL AND DRUG PROGRAMS
October 31, 2012

	Central Administration	Safety Action Program	School Intervention Program	Community Based Treatment Program	Preventive Education Program	Intensive Outpatient Program	Drug Court	Total
ASSETS								
Equity in Pooled Cash and Investments	\$ 48,906	\$ -	\$ 19,591	\$ -	\$ -	\$ -	\$ 36,910	\$ 105,407
Total Assets	<u>48,906</u>	<u>-</u>	<u>19,591</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,910</u>	<u>105,407</u>
LIABILITIES AND FUND EQUITY								
Liabilities								
Accounts Payable	1,860	3,904	630	21,258	4,307	25,473	240	57,672
Accrued Payroll	<u>3,852</u>	<u>3,954</u>	<u>1,349</u>	<u>9,026</u>	<u>4,031</u>	<u>4,139</u>	<u>-</u>	<u>26,351</u>
Total Liabilities	<u>5,712</u>	<u>7,858</u>	<u>1,979</u>	<u>30,284</u>	<u>8,338</u>	<u>29,612</u>	<u>240</u>	<u>84,023</u>
FUND BALANCE								
Reserved for Encumbrances	26,383	6,000	-	-	-	-	10,284	42,667
Reserved for Special Revenue Funds	<u>16,811</u>	<u>(13,858)</u>	<u>17,611</u>	<u>(30,284)</u>	<u>(8,338)</u>	<u>(29,612)</u>	<u>26,387</u>	<u>(21,283)</u>
	<u>43,194</u>	<u>(7,858)</u>	<u>17,611</u>	<u>(30,284)</u>	<u>(8,338)</u>	<u>(29,612)</u>	<u>36,671</u>	<u>21,384</u>
Total Liabilities and Fund Balance	<u>\$ 48,906</u>	<u>\$ -</u>	<u>\$ 19,590</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,911</u>	<u>\$ 105,407</u>

PRELIMINARY AND UNAUDITED
 BEAUFORT COUNTY, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS - ALCOHOL AND DRUG PROGRAMS
 For the Period Beginning July 1, 2012 And Ending October 31, 2012

	Central Administration		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Personnel	-	54,712	(54,712)
Purchased Services	-	14,667	(14,667)
Supplies	-	4,094	(4,094)
Total Expenditures	<u>-</u>	<u>73,473</u>	<u>(73,473)</u>
Excess of Revenues Over (Under) Expenditures	-	(73,473)	(73,473)
Other Financing Sources (Uses)			
Transfers In	-	116,667	116,667
Total Other Financing Sources (Uses)	<u>-</u>	<u>116,667</u>	<u>116,667</u>
Net Change in Fund Balance	-	43,194	43,194
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 43,194</u>	<u>\$ 43,194</u>

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	Safety Action Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 57,614	\$ 14,444	\$ (43,170)
Charge for Services- Alcohol and Drug Fees	<u>155,000</u>	<u>36,632</u>	<u>(118,368)</u>
Total Revenues	<u>212,614</u>	<u>51,076</u>	<u>(161,538)</u>
Expenditures			
Personnel	178,266	51,982	126,284
Purchased Services	37,981	6,423	31,558
Supplies	<u>7,200</u>	<u>529</u>	<u>6,671</u>
Total Expenditures	<u>223,447</u>	<u>58,934</u>	<u>164,513</u>
Excess of Revenues Over (Under) Expenditures	(10,833)	(7,858)	2,975
Other Financing Sources (Uses)			
Transfers In	<u>10,833</u>	<u>-</u>	<u>(10,833)</u>
Total Other Financing Sources (Uses)	<u>10,833</u>	<u>-</u>	<u>(10,833)</u>
Net Change in Fund Balance	-	(7,858)	(7,858)
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ (7,858)</u>	<u>\$ (7,858)</u>

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	School Intervention Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 55,000	\$ 20,564	\$ (34,436)
Total Revenues	55,000	20,564	(34,436)
Expenditures			
Personnel	61,510	12,606	48,904
Purchased Services	13,776	4,840	8,936
Supplies	714	-	714
Total Expenditures	76,000	17,446	58,554
Excess of Revenues Over (Under) Expenditures	(21,000)	3,118	24,118
Other Financing Sources (Uses)			
Transfers In	21,000	-	(21,000)
Total Other Financing Sources (Uses)	21,000	-	(21,000)
Net Change in Fund Balance	-	3,118	3,118
Fund Balance at Beginning of Year	14,493	14,493	-
Fund Balance at End of Year	\$ 14,493	\$ 17,611	\$ 3,118

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	Community Based Treatment Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 327,402	\$ 74,079	\$ (253,323)
Charge for Services- Alcohol and Drug Fees	37,499	17,442	(20,057)
Charge for Services- Medicaid Payments and Match	42,514	-	(42,514)
Total Revenues	407,415	91,521	(315,894)
Expenditures			
Personnel	457,518	121,766	335,752
Purchased Services	57,397	5,842	51,555
Supplies	1,000	-	1,000
Total Expenditures	515,915	127,608	388,307
Excess of Revenues Over (Under) Expenditures	(108,500)	(36,087)	72,413
Other Financing Sources (Uses)			
Transfers In	108,500	-	(108,500)
Total Other Financing Sources (Uses)	108,500	-	(108,500)
Net Change in Fund Balance	-	(36,087)	(36,087)
Fund Balance at Beginning of Year	5,803	5,803	-
Fund Balance at End of Year	\$ 5,803	\$ (30,284)	\$ (36,087)

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	Preventative Education Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 183,920	\$ 40,714	\$ (143,206)
Miscellaneous	-	1,018	1,018
Total Revenues	183,920	41,732	(142,188)
Expenditures			
Personnel	209,542	59,163	150,379
Purchased Services	42,178	2,513	39,665
Supplies	2,200	-	2,200
Total Expenditures	253,920	61,676	192,244
Excess of Revenues Over (Under) Expenditures	(70,000)	(19,944)	50,056
Other Financing Sources (Uses)			
Transfers In	70,000	-	(70,000)
Total Other Financing Sources (Uses)	70,000	-	(70,000)
Net Change in Fund Balance	-	(19,944)	(19,944)
Fund Balance at Beginning of Year	11,606	11,606	-
Fund Balance at End of Year	\$ 11,606	\$ (8,338)	\$ (19,944)

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	Intensive Outpatient Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 46,782	\$ 18,173	\$ (28,609)
Total Revenues	46,782	18,173	(28,609)
Expenditures			
Personnel	174,931	53,168	121,763
Purchased Services	10,318	393	9,925
Supplies	1,200	27	1,173
Total Expenditures	186,449	53,588	132,861
Excess of Revenues Over (Under) Expenditures	(139,667)	(35,415)	104,252
Other Financing Sources (Uses)			
Transfers In	139,667	-	(139,667)
Total Other Financing Sources (Uses)	139,667	-	(139,667)
Net Change in Fund Balance	-	(35,415)	(35,415)
Fund Balance at Beginning of Year	5,803	5,803	-
Fund Balance at End of Year	\$ 5,803	\$ (29,612)	\$ (35,415)

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	Drug Court		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Purchased Services	14,050	3,837	10,213
Supplies	<u>21,550</u>	<u>5,216</u>	<u>16,334</u>
Total Expenditures	<u>35,600</u>	<u>9,053</u>	<u>26,547</u>
Net Change in Fund Balance	(35,600)	(9,053)	26,547
Fund Balance at Beginning of Year	<u>45,724</u>	<u>45,724</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 10,124</u>	<u>\$ 36,671</u>	<u>\$ 26,547</u>

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	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ 670,718	\$ 167,974	\$ (502,744)
Charge for Services- Alcohol and Drug Fees	192,499	54,074	(138,425)
Charge for Services- Medicaid Payments and Match	42,514	-	(42,514)
Miscellaneous	-	1,018	1,018
Total Revenues	<u>905,731</u>	<u>223,066</u>	<u>(682,665)</u>
Expenditures			
Personnel	1,081,767	353,397	728,370
Purchased Services	175,700	38,515	137,185
Supplies	33,864	9,866	23,998
Total Expenditures	<u>1,291,331</u>	<u>401,778</u>	<u>889,553</u>
Excess of Revenues Over (Under) Expenditures	(385,600)	(178,712)	206,888
Other Financing Sources (Uses)			
Transfers In	350,000	116,667	(233,333)
Total Other Financing Sources (Uses)	<u>350,000</u>	<u>116,667</u>	<u>(233,333)</u>
Net Change in Fund Balance	(35,600)	(62,045)	(26,445)
Fund Balance at Beginning of Year	<u>83,429</u>	<u>83,429</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 47,829</u>	<u>\$ 21,384</u>	<u>\$ (26,445)</u>