

**UNAUDITED**  
**BEAUFORT COUNTY, SOUTH CAROLINA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS - ALCOHOL AND DRUG PROGRAMS**  
**December 31, 2010**

	<u>Central Administration</u>	<u>Safety Action Program</u>	<u>School Intervention Program</u>	<u>Community Based Treatment Program</u>	<u>Preventive Education Program</u>	<u>Intensive Outpatient Program</u>	<u>Drug Court</u>	<u>Total</u>
<b><u>ASSETS</u></b>								
Equity in Pooled Cash and Investments	\$ 46,673	\$ 6,635	\$ -	\$ -	\$ -	\$ -	\$ 98,552	\$ 151,860
Receivables, Net	-	-	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<u>46,673</u>	<u>6,635</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,552</u>	<u>151,860</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>								
<b>Liabilities</b>								
Accounts Payable	\$ 1,583	\$ -	\$ 15,241	\$ 30,729	\$ 38,664	\$ 63,980	\$ 2,851	\$ 153,048
Accrued Payroll	<u>4,814</u>	<u>4,006</u>	<u>1,541</u>	<u>9,338</u>	<u>5,122</u>	<u>4,178</u>	<u>-</u>	<u>28,999</u>
<b>Total Liabilities</b>	<u>6,397</u>	<u>4,006</u>	<u>16,782</u>	<u>40,067</u>	<u>43,786</u>	<u>68,158</u>	<u>2,851</u>	<u>182,047</u>
<b><u>FUND BALANCE</u></b>								
Reserved for Special Revenue Funds	<u>40,276</u>	<u>2,629</u>	<u>(16,782)</u>	<u>(40,067)</u>	<u>(43,786)</u>	<u>(68,158)</u>	<u>95,701</u>	<u>(30,187)</u>
	<u>40,276</u>	<u>2,629</u>	<u>(16,782)</u>	<u>(40,067)</u>	<u>(43,786)</u>	<u>(68,158)</u>	<u>95,701</u>	<u>(30,187)</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 46,673</u>	<u>\$ 6,635</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 98,552</u>	<u>\$ 151,860</u>

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 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, 2010 And Ending December 31, 2010

	Central Administration		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Personnel	2,248	83,293	(81,045)
Purchased Services	122,970	53,229	69,741
Supplies	15,250	5,484	9,766
Capital	(140,468)	-	(140,468)
Total Expenditures	<u>-</u>	<u>142,006</u>	<u>(142,006)</u>
Excess of Revenues Over (Under) Expenditures	-	(142,006)	(142,006)
Other Financing Sources (Uses)			
Transfers In	-	182,282	182,282
Total Other Financing Sources (Uses)	<u>-</u>	<u>182,282</u>	<u>182,282</u>
Net Change in Fund Balance	-	40,276	40,276
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 40,276</u>	<u>\$ 40,276</u>

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**For the Period Beginning July 1, 2010 And Ending December 31, 2010**

	Safety Action Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 116,478	\$ 20,383	\$ (96,095)
Charge for Services- Alcohol and Drug Fees	<u>125,000</u>	<u>69,024</u>	<u>(55,976)</u>
Total Revenues	<u>241,478</u>	<u>89,407</u>	<u>(152,071)</u>
Expenditures			
Personnel	176,573	75,269	101,304
Purchased Services	40,725	8,337	32,388
Supplies	30,000	3,172	26,828
Capital	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total Expenditures	<u>272,298</u>	<u>86,778</u>	<u>185,520</u>
Excess of Revenues Over (Under) Expenditures	(30,820)	2,629	33,449
Other Financing Sources (Uses)			
Transfers In	30,820	-	(30,820)
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>30,820</u>	<u>-</u>	<u>(30,820)</u>
Net Change in Fund Balance	-	2,629	2,629
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 2,629</u>	<u>\$ 2,629</u>

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	School Intervention Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 78,169	\$ 13,175	\$ (64,994)
Charge for Services	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>
Total Revenues	<u>80,669</u>	<u>13,175</u>	<u>(67,494)</u>
Expenditures			
Personnel	63,269	26,936	36,333
Purchased Services	8,800	3,000	5,800
Supplies	300	21	279
Capital	<u>8,300</u>	<u>-</u>	<u>8,300</u>
Total Expenditures	<u>80,669</u>	<u>29,957</u>	<u>50,712</u>
Excess of Revenues Over (Under) Expenditures	-	(16,782)	(16,782)
Other Financing Sources (Uses)			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	(16,782)	(16,782)
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ (16,782)</u>	<u>\$ (16,782)</u>

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	<u>Community Based Treatment Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 390,116	\$ 131,701	\$ (258,415)
Charge for Services- Alcohol and Drug Fees	70,000	25,700	(44,300)
Charge for Services- Medicaid Payments and Match	<u>47,516</u>	<u>5,756</u>	<u>(41,760)</u>
Total Revenues	<u>507,632</u>	<u>163,157</u>	<u>(344,475)</u>
Expenditures			
Personnel	461,542	188,583	272,959
Purchased Services	30,400	15,319	15,081
Supplies	1,300	391	909
Capital	<u>54,919</u>	<u>-</u>	<u>54,919</u>
Total Expenditures	<u>548,161</u>	<u>204,293</u>	<u>343,868</u>
Excess of Revenues Over (Under) Expenditures	(40,529)	(41,136)	(607)
Other Financing Sources (Uses)			
Transfers In	40,529	-	(40,529)
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>40,529</u>	<u>-</u>	<u>(40,529)</u>
Net Change in Fund Balance	-	(41,136)	(41,136)
Fund Balance at Beginning of Year	<u>1,069</u>	<u>1,069</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 1,069</u>	<u>\$ (40,067)</u>	<u>\$ (41,136)</u>

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	Preventative Education Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 141,181	\$ 54,016	\$ (87,165)
Miscellaneous	-	1,625	1,625
Total Revenues	<u>141,181</u>	<u>55,641</u>	<u>(85,540)</u>
Expenditures			
Personnel	212,576	89,715	122,861
Purchased Services	29,050	8,861	20,189
Supplies	2,200	851	1,349
Capital	27,885	-	27,885
Total Expenditures	<u>271,711</u>	<u>99,427</u>	<u>172,284</u>
Excess of Revenues Over (Under) Expenditures	(130,530)	(43,786)	86,744
Other Financing Sources (Uses)			
Transfers In	130,530	-	(130,530)
Total Other Financing Sources (Uses)	<u>130,530</u>	<u>-</u>	<u>(130,530)</u>
Net Change in Fund Balance	-	(43,786)	(43,786)
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ (43,786)</u>	<u>\$ (43,786)</u>

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	Intensive Outpatient Program		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 41,015	\$ 9,242	\$ (31,773)
Total Revenues	41,015	9,242	(31,773)
Expenditures			
Personnel	171,835	76,267	95,568
Purchased Services	5,900	1,058	4,842
Supplies	1,600	75	1,525
Capital	24,364	-	24,364
Total Expenditures	203,699	77,400	126,299
Excess of Revenues Over (Under) Expenditures	(162,684)	(68,158)	94,526
Other Financing Sources (Uses)			
Transfers In	162,684	-	(162,684)
Total Other Financing Sources (Uses)	162,684	-	(162,684)
Net Change in Fund Balance	-	(68,158)	(68,158)
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ (68,158)	\$ (68,158)

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	Drug Court		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ 100,000	\$ 100,000	\$ -
Charge for Services	-	-	-
Miscellaneous	-	-	-
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Expenditures			
Personnel	-	-	-
Purchased Services	40,000	1,414	38,586
Supplies	60,000	2,885	57,115
Capital	-	-	-
Total Expenditures	<u>100,000</u>	<u>4,299</u>	<u>95,701</u>
Excess of Revenues Over (Under) Expenditures	-	95,701	95,701
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	95,701	95,701
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 95,701</u>	<u>\$ 95,701</u>

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	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ 866,959	\$ 328,517	\$ (538,442)
Charge for Services- Alcohol and Drug Fees	197,500	94,724	(102,776)
Charge for Services- Medicaid Payments and Match	47,516	5,756	(41,760)
Miscellaneous	-	1,625	1,625
Total Revenues	<u>1,111,975</u>	<u>430,622</u>	<u>(681,353)</u>
Expenditures			
Personnel	1,088,043	540,063	547,980
Purchased Services	277,845	91,218	186,627
Supplies	110,650	12,879	97,771
Capital	-	-	-
Other	-	-	-
Total Expenditures	<u>1,476,538</u>	<u>644,160</u>	<u>832,378</u>
Excess of Revenues Over (Under) Expenditures	(364,563)	(213,538)	151,025
Other Financing Sources (Uses)			
Transfers In	364,563	182,282	(182,281)
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>364,563</u>	<u>182,282</u>	<u>(182,281)</u>
Net Change in Fund Balance	-	(31,256)	(31,256)
Fund Balance at Beginning of Year	<u>1,069</u>	<u>1,069</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 1,069</u>	<u>\$ (30,187)</u>	<u>\$ (31,256)</u>