

UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - ALCOHOL AND DRUG PROGRAMS
May 31, 2011

	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	\$ 46,652	\$ 23,135	\$ -	\$ -	\$ -	\$ -	\$ 82,947	\$ 152,734
Total Assets	<u>46,652</u>	<u>23,135</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,947</u>	<u>152,734</u>
LIABILITIES AND FUND EQUITY								
Liabilities								
Accounts Payable	\$ -	\$ 965	\$ 25,967	\$ 13,791	\$ 60,990	\$ 111,610	\$ 1,377	\$ 214,700
Accrued Payroll	<u>738</u>	<u>3,363</u>	<u>1,310</u>	<u>6,892</u>	<u>4,273</u>	<u>3,435</u>	<u>-</u>	<u>20,011</u>
Total Liabilities	<u>738</u>	<u>4,328</u>	<u>27,277</u>	<u>20,683</u>	<u>65,263</u>	<u>115,045</u>	<u>1,377</u>	<u>234,711</u>
FUND BALANCE								
Reserved for Special Revenue Funds	<u>45,914</u>	<u>18,807</u>	<u>(27,277)</u>	<u>(20,683)</u>	<u>(65,263)</u>	<u>(115,045)</u>	<u>81,570</u>	<u>(81,977)</u>
	<u>45,914</u>	<u>18,807</u>	<u>(27,277)</u>	<u>(20,683)</u>	<u>(65,263)</u>	<u>(115,045)</u>	<u>81,570</u>	<u>(81,977)</u>
Total Liabilities and Fund Balance	<u>\$ 46,652</u>	<u>\$ 23,135</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,947</u>	<u>\$ 152,734</u>

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, 2010 And Ending May 31, 2011

	Central Administration		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Personnel	2,248	148,968	(146,720)
Purchased Services	122,970	98,227	24,743
Supplies	15,250	10,694	4,556
Capital	(140,468)	-	(140,468)
Total Expenditures	<u>-</u>	<u>257,889</u>	<u>(257,889)</u>
Excess of Revenues Over (Under) Expenditures	-	(257,889)	(257,889)
Other Financing Sources (Uses)			
Transfers In	-	303,803	303,803
Total Other Financing Sources (Uses)	<u>-</u>	<u>303,803</u>	<u>303,803</u>
Net Change in Fund Balance	-	45,914	45,914
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 45,914</u>	<u>\$ 45,914</u>

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	<u>Safety Action Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 116,478	\$ 49,158	\$ (67,320)
Charge for Services- Alcohol and Drug Fees	125,000	128,718	3,718
Total Revenues	<u>241,478</u>	<u>177,876</u>	<u>(63,602)</u>
Expenditures			
Personnel	176,573	136,156	40,417
Purchased Services	40,725	15,786	24,939
Supplies	30,000	7,127	22,873
Capital	25,000	-	25,000
Total Expenditures	<u>272,298</u>	<u>159,069</u>	<u>113,229</u>
Excess of Revenues Over (Under) Expenditures	(30,820)	18,807	49,627
Other Financing Sources (Uses)			
Transfers In	30,820	-	(30,820)
Total Other Financing Sources (Uses)	<u>30,820</u>	<u>-</u>	<u>(30,820)</u>
Net Change in Fund Balance	-	18,807	18,807
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 18,807</u>	<u>\$ 18,807</u>

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	<u>School Intervention Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 78,169	\$ 28,232	\$ (49,937)
Charge for Services	2,500	-	(2,500)
Total Revenues	<u>80,669</u>	<u>28,232</u>	<u>(52,437)</u>
Expenditures			
Personnel	63,269	49,351	13,918
Purchased Services	8,800	6,137	2,663
Supplies	300	21	279
Capital	<u>8,300</u>	<u>-</u>	<u>8,300</u>
Total Expenditures	<u>80,669</u>	<u>55,509</u>	<u>25,160</u>
Excess of Revenues Over (Under) Expenditures	-	(27,277)	(27,277)
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ (27,277)</u>	<u>\$ (27,277)</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	\$ 265,284	\$ (124,832)
Charge for Services- Alcohol and Drug Fees	70,000	56,331	(13,669)
Charge for Services- Medicaid Payments and Match	47,516	13,528	(33,988)
Total Revenues	<u>507,632</u>	<u>335,143</u>	<u>(172,489)</u>
Expenditures			
Personnel	461,542	327,908	133,634
Purchased Services	30,400	28,490	1,910
Supplies	1,300	497	803
Capital	54,919	-	54,919
Total Expenditures	<u>548,161</u>	<u>356,895</u>	<u>191,266</u>
Excess of Revenues Over (Under) Expenditures	(40,529)	(21,752)	18,777
Other Financing Sources (Uses)			
Transfers In	40,529	-	(40,529)
Total Other Financing Sources (Uses)	<u>40,529</u>	<u>-</u>	<u>(40,529)</u>
Net Change in Fund Balance	-	(21,752)	(21,752)
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>\$ (20,683)</u>	<u>\$ (21,752)</u>

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	<u>Preventative Education Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 141,181	\$ 115,562	\$ (25,619)
Miscellaneous	-	1,985	1,985
Total Revenues	<u>141,181</u>	<u>117,547</u>	<u>(23,634)</u>
Expenditures			
Personnel	212,576	162,514	50,062
Purchased Services	29,050	19,399	9,651
Supplies	2,200	897	1,303
Capital	<u>27,885</u>	<u>-</u>	<u>27,885</u>
Total Expenditures	<u>271,711</u>	<u>182,810</u>	<u>88,901</u>
Excess of Revenues Over (Under) Expenditures	(130,530)	(65,263)	65,267
Other Financing Sources (Uses)			
Transfers In	<u>130,530</u>	<u>-</u>	<u>(130,530)</u>
Total Other Financing Sources (Uses)	<u>130,530</u>	<u>-</u>	<u>(130,530)</u>
Net Change in Fund Balance	-	(65,263)	(65,263)
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ (65,263)</u>	<u>\$ (65,263)</u>

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	<u>Intensive Outpatient Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 41,015	\$ 26,014	\$ (15,001)
Total Revenues	<u>41,015</u>	<u>26,014</u>	<u>(15,001)</u>
Expenditures			
Personnel	171,835	137,898	33,937
Purchased Services	5,900	2,445	3,455
Supplies	1,600	716	884
Capital	24,364	-	24,364
Total Expenditures	<u>203,699</u>	<u>141,059</u>	<u>62,640</u>
Excess of Revenues Over (Under) Expenditures	(162,684)	(115,045)	47,639
Other Financing Sources (Uses)			
Transfers In	162,684	-	(162,684)
Total Other Financing Sources (Uses)	<u>162,684</u>	<u>-</u>	<u>(162,684)</u>
Net Change in Fund Balance	-	(115,045)	(115,045)
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ (115,045)</u>	<u>\$ (115,045)</u>

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	Drug Court		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 100,000	\$ 100,000	\$ -
Total Revenues	100,000	100,000	-
Expenditures			
Purchased Services	40,000	12,222	27,778
Supplies	60,000	6,208	53,792
Total Expenditures	100,000	18,430	81,570
Excess of Revenues Over (Under) Expenditures	-	81,570	81,570
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ 81,570	\$ 81,570

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	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ 866,959	\$ 584,250	\$ (282,709)
Charge for Services- Alcohol and Drug Fees	197,500	185,049	(12,451)
Charge for Services- Medicaid Payments and Match	47,516	13,528	(33,988)
Miscellaneous	-	1,985	1,985
Total Revenues	<u>1,111,975</u>	<u>784,812</u>	<u>(327,163)</u>
Expenditures			
Personnel	1,088,043	962,795	125,248
Purchased Services	277,845	182,706	95,139
Supplies	110,650	26,160	84,490
Total Expenditures	<u>1,476,538</u>	<u>1,171,661</u>	<u>304,877</u>
Excess of Revenues Over (Under) Expenditures	(364,563)	(386,849)	(22,286)
Other Financing Sources (Uses)			
Transfers In	<u>364,563</u>	<u>303,803</u>	<u>(60,760)</u>
Total Other Financing Sources (Uses)	<u>364,563</u>	<u>303,803</u>	<u>(60,760)</u>
Net Change in Fund Balance	-	(83,046)	(83,046)
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>\$ (81,977)</u>	<u>\$ (83,046)</u>