

**UNAUDITED**  
 BEAUFORT COUNTY, SOUTH CAROLINA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
 December 31, 2011

	Central Adminis- tration	Employed Services Program	Supervised Management Program	Service Coordination Program	Family Support Program	Gift Store Program	Port Royal Residence Program	Early Intervention Program	Summer Services Program
<b><u>ASSETS</u></b>									
Equity in Pooled Cash and Investments	\$ 70,094	\$ 94,096	\$ 33,287	\$ -	\$ 7,708	\$ 1,346	\$ 14,623	\$ 24,803	\$ 6,292
Total Assets	<u>70,094</u>	<u>94,096</u>	<u>33,287</u>	<u>-</u>	<u>7,708</u>	<u>1,346</u>	<u>14,623</u>	<u>24,803</u>	<u>6,292</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>									
Liabilities									
Accounts Payable	\$ 9,607	\$ 24,901	\$ 79	\$ 11,080	\$ -	\$ -	\$ 6,625	\$ 545	\$ -
Accrued Payroll	7,183	13,234	981	5,180	-	-	19,913	4,576	-
Due to Others	<u>43,634</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>60,424</u>	<u>38,135</u>	<u>1,060</u>	<u>16,260</u>	<u>-</u>	<u>-</u>	<u>26,538</u>	<u>5,121</u>	<u>-</u>
<b><u>FUND BALANCE</u></b>									
Reserved for Encumbrances	2,283	-	-	-	-	-	-	-	-
Reserved for Special Revenue Funds	<u>7,387</u>	<u>55,961</u>	<u>32,227</u>	<u>(16,260)</u>	<u>7,708</u>	<u>1,346</u>	<u>(11,915)</u>	<u>19,682</u>	<u>6,292</u>
	<u>9,670</u>	<u>55,961</u>	<u>32,227</u>	<u>(16,260)</u>	<u>7,708</u>	<u>1,346</u>	<u>(11,915)</u>	<u>19,682</u>	<u>6,292</u>
Total Liabilities and Fund Balance	\$ <u>70,094</u>	\$ <u>94,096</u>	\$ <u>33,287</u>	\$ <u>-</u>	\$ <u>7,708</u>	\$ <u>1,346</u>	\$ <u>14,623</u>	\$ <u>24,803</u>	\$ <u>6,292</u>

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 December 31, 2011

	Community Training Program	Enhanced Services Program	Respite Program	Rehabilitation Program	CTH 1 Program	CTH 1 D Program	Breakers Program	Waiver Respite Providers	Community Support Waiver	Total
<b><u>ASSETS</u></b>										
Equity in Pooled Cash and Investments	\$ -	\$ 6,819	\$ 7,423	\$ 25,618	\$ 4,222	\$ 6,193	\$ -	\$ 1,370	\$ -	\$ 303,894
Total Assets	-	6,819	7,423	25,618	4,222	6,193	-	1,370	-	303,894
<b><u>LIABILITIES AND FUND BALANCE</u></b>										
Liabilities										
Accounts Payable	\$ 76,246	\$ 1,533	\$ 586	\$ -	\$ 1,499	\$ 871	\$ -	\$ -	\$ 1,442	\$ 135,014
Accrued Payroll	20,437	137	52	-	75	-	-	528	50	72,346
Due to Others	-	-	-	-	-	-	-	-	-	43,634
Total Liabilities	96,683	1,670	638	-	1,574	871	-	528	1,492	250,994
<b><u>FUND BALANCE</u></b>										
Reserved for Encumbrances	400	-	-	-	-	-	-	-	-	2,683
Reserved for Special Revenue Funds	(97,083)	5,149	6,785	25,618	2,648	5,322	-	842	(1,492)	50,217
	(96,683)	5,149	6,785	25,618	2,648	5,322	-	842	(1,492)	52,900
Total Liabilities and Fund Balance	\$ -	\$ 6,819	\$ 7,423	\$ 25,618	\$ 4,222	\$ 6,193	\$ -	\$ 1,370	\$ -	\$ 303,894

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BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

For the Period Ended December 31, 2011

	Central Administration			
	Budget	Actual	Budget to Actual \$ Variance	Budget to Actual % Variance
Revenues				
Intergovernmental	\$ 1,500	\$ -	\$ (1,500)	0%
Total Revenues	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>	<u>0%</u>
Expenditures				
Personnel	456,707	238,853	217,854	52%
Purchased Services	151,321	58,786	92,535	39%
Supplies	<u>38,400</u>	<u>15,155</u>	<u>23,245</u>	<u>39%</u>
Total Expenditures	<u>646,428</u>	<u>312,794</u>	<u>333,634</u>	<u>48%</u>
Excess of Revenues Over (Under) Expenditures	(644,928)	(312,794)	332,134	49%
Other Financing Sources (Uses)				
Transfers In	<u>644,928</u>	<u>322,464</u>	<u>(322,464)</u>	<u>50%</u>
Total Other Financing Sources (Uses)	<u>644,928</u>	<u>322,464</u>	<u>(322,464)</u>	<u>50%</u>
Net Change in Fund Balance	-	9,670	9,670	100%
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>		
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 9,670</u>	<u>\$ 9,670</u>	<u>100%</u>

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BEAUFORT COUNTY, SOUTH CAROLINA

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NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

For the Period Ended December 31, 2011

	Employed Services Program			
	Budget	Actual	Budget to Actual \$ Variance	Budget to Actual % Variance
Revenues				
Intergovernmental	\$ 1,043,494	\$ 516,880	\$ (526,614)	50%
Charge for Services	<u>35,000</u>	<u>20,683</u>	<u>(14,317)</u>	<u>-41%</u>
Total Revenues	<u>1,078,494</u>	<u>537,563</u>	<u>(540,931)</u>	<u>50%</u>
Expenditures				
Personnel	983,800	464,527	519,273	47%
Purchased Services	326,884	174,632	152,252	53%
Supplies	<u>81,850</u>	<u>35,967</u>	<u>45,883</u>	<u>44%</u>
Total Expenditures	<u>1,392,534</u>	<u>675,126</u>	<u>717,408</u>	<u>48%</u>
Excess of Revenues Over (Under) Expenditures	(314,040)	(137,563)	176,477	44%
Other Financing Sources (Uses)				
Transfers In	<u>263,677</u>	<u>143,160</u>	<u>(120,517)</u>	<u>54%</u>
Total Other Financing Sources (Uses)	<u>263,677</u>	<u>143,160</u>	<u>(120,517)</u>	<u>54%</u>
Net Change in Fund Balance	(50,363)	5,597	55,960	-11%
Fund Balance at Beginning of Year	<u>50,364</u>	<u>50,364</u>		
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 55,961</u>	<u>\$ 55,960</u>	<u>5596100%</u>

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BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

For the Period Ended December 31, 2011

	Supervised Management Program			
	Budget	Actual	Budget to Actual \$ Variance	Budget to Actual % Variance
Revenues				
Intergovernmental	\$ 58,278	\$ 34,952	\$ (23,326)	60%
Total Revenues	<u>58,278</u>	<u>34,952</u>	<u>(23,326)</u>	<u>60%</u>
Expenditures				
Personnel	53,548	26,835	26,713	50%
Purchased Services	2,600	220	2,380	8%
Supplies	<u>2,130</u>	<u>179</u>	<u>1,951</u>	<u>8%</u>
Total Expenditures	<u>58,278</u>	<u>27,234</u>	<u>31,044</u>	<u>47%</u>
Excess of Revenues Over (Under) Expenditures	-	7,718	7,718	100%
Fund Balance at Beginning of Year	<u>24,509</u>	<u>24,509</u>		
Fund Balance at End of Year	<u>\$ 24,509</u>	<u>\$ 32,227</u>	<u>\$ -</u>	<u>131%</u>

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NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

For the Period Ended December 31, 2011

	Service Coordination Program			
	Budget	Actual	Budget to Actual \$ Variance	Budget to Actual % Variance
Revenues				
Intergovernmental	\$ 348,683	\$ 156,779	\$ (191,904)	45%
Total Revenues	<u>348,683</u>	<u>156,779</u>	<u>(191,904)</u>	<u>45%</u>
Expenditures				
Personnel	344,898	172,681	172,217	50%
Purchased Services	2,700	498	2,202	18%
Supplies	<u>1,557</u>	<u>332</u>	<u>1,225</u>	<u>21%</u>
Total Expenditures	<u>349,155</u>	<u>173,511</u>	<u>175,644</u>	<u>50%</u>
Excess of Revenues Over (Under) Expenditures	(472)	(16,732)	(16,260)	3545%
Other Financing Sources (Uses)				
Transfers In	<u>210</u>	<u>210</u>	-	100%
Total Other Financing Sources (Uses)	<u>210</u>	<u>210</u>	-	100%
Net Change in Fund Balance	(262)	(16,522)	(16,260)	6306%
Fund Balance at Beginning of Year	<u>262</u>	<u>262</u>		
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ (16,260)</u>	<u>\$ (16,260)</u>	<u>100%</u>

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NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

For the Period Ended December 31, 2011

	Family Support Program			
	Budget	Actual	Budget to Actual \$ Variance	Budget to Actual % Variance
Revenues				
Intergovernmental	\$ 4,000	\$ 4,000	\$ -	100%
Miscellaneous	<u>773</u>	<u>-</u>	<u>(773)</u>	<u>0%</u>
Total Revenues	<u>4,773</u>	<u>4,000</u>	<u>(773)</u>	<u>84%</u>
Expenditures				
Purchased Services	<u>4,773</u>	<u>1,219</u>	<u>3,554</u>	<u>26%</u>
Total Expenditures	<u>4,773</u>	<u>1,219</u>	<u>3,554</u>	<u>26%</u>
Excess of Revenues Over (Under) Expenditures	-	2,781	2,781	100%
Other Financing Sources (Uses)				
Transfers Out	<u>(2,000)</u>	<u>(2,000)</u>	<u>-</u>	<u>100%</u>
Total Other Financing Sources (Uses)	<u>(2,000)</u>	<u>(2,000)</u>	<u>-</u>	<u>100%</u>
Net Change in Fund Balance	(2,000)	781	2,781	-39%
Fund Balance at Beginning of Year	<u>6,927</u>	<u>6,927</u>		
Fund Balance at End of Year	<u>\$ 4,927</u>	<u>\$ 7,708</u>	<u>\$ 2,781</u>	<u>156%</u>

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NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

For the Period Ended December 31, 2011

	Gift Store Program			
	Budget	Actual	Budget to Actual \$ Variance	Budget to Actual % Variance
Revenues				
Miscellaneous	\$ 50	\$ 42	\$ (8)	84%
Total Revenues	<u>50</u>	<u>42</u>	<u>(8)</u>	<u>84%</u>
Expenditures				
Supplies	<u>50</u>	<u>4</u>	<u>46</u>	<u>8%</u>
Total Expenditures	<u>50</u>	<u>4</u>	<u>46</u>	<u>8%</u>
Excess of Revenues Over (Under) Expenditures	-	38	38	100%
Fund Balance at Beginning of Year	<u>1,308</u>	<u>1,308</u>		
Fund Balance at End of Year	<u>\$ 1,308</u>	<u>\$ 1,346</u>	<u>\$ -</u>	<u>103%</u>



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NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

For the Period Ended December 31, 2011

	Port Royal Residence Program			
	Budget	Actual	Budget to Actual \$ Variance	Budget to Actual % Variance
Revenues				
Intergovernmental	\$ 863,000	\$ 430,360	\$ (432,640)	50%
Charge for Services	100,000	50,100	(49,900)	50%
Total Revenues	963,000	480,460	(482,540)	50%
Expenditures				
Personnel	1,146,558	621,469	525,089	54%
Purchased Services	78,800	34,062	44,738	43%
Supplies	89,230	27,191	62,039	30%
Total Expenditures	1,314,588	682,722	631,866	52%
Excess of Revenues Over (Under) Expenditures	(351,588)	(202,262)	149,326	58%
Other Financing Sources (Uses)				
Transfers In	322,480	161,240	(161,240)	50%
Transfers Out	(210)	(210)	-	100%
Total Other Financing Sources (Uses)	322,270	161,030	(161,240)	50%
Net Change in Fund Balance	(29,318)	(41,232)	(11,914)	141%
Fund Balance at Beginning of Year	29,317	29,317		
Fund Balance at End of Year	\$ (1)	\$ (11,915)	\$ (11,914)	1191500%

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NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

For the Period Ended December 31, 2011

	Early Intervention Program			
	Budget	Actual	Budget to Actual \$ Variance	Budget to Actual % Variance
Revenues				
Intergovernmental	\$ 364,360	\$ 179,616	\$ (184,744)	49%
Total Revenues	<u>364,360</u>	<u>179,616</u>	<u>(184,744)</u>	<u>49%</u>
Expenditures				
Personnel	349,520	156,906	192,614	45%
Purchased Services	10,790	2,231	8,559	21%
Supplies	<u>4,050</u>	<u>797</u>	<u>3,253</u>	<u>20%</u>
Total Expenditures	<u>364,360</u>	<u>159,934</u>	<u>204,426</u>	<u>44%</u>
Excess of Revenues Over (Under) Expenditures	-	19,682	19,682	100%
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>		
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 19,682</u>	<u>\$ -</u>	<u>100%</u>

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NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

For the Period Ended December 31, 2011

	Summer Services Program			
	Budget	Actual	Budget to Actual \$ Variance	Budget to Actual % Variance
Revenues				
Intergovernmental	\$ 10,000	\$ -	\$ (10,000)	0%
Charge for Services	500	-	(500)	0%
Miscellaneous	<u>500</u>	<u>500</u>	<u>-</u>	<u>100%</u>
Total Revenues	<u>11,000</u>	<u>500</u>	<u>(10,500)</u>	<u>5%</u>
Expenditures				
Personnel	6,000	5,666	334	94%
Purchased Services	4,000	2,180	1,820	55%
Supplies	<u>1,000</u>	<u>236</u>	<u>764</u>	<u>24%</u>
Total Expenditures	<u>11,000</u>	<u>8,082</u>	<u>2,918</u>	<u>73%</u>
Excess of Revenues Over (Under) Expenditures	-	(7,582)	(7,582)	100%
Fund Balance at Beginning of Year	<u>13,874</u>	<u>13,874</u>		
Fund Balance at End of Year	<u>\$ 13,874</u>	<u>\$ 6,292</u>	<u>\$ -</u>	<u>45%</u>

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COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

For the Period Ended December 31, 2011

	Community Training Program			
	Budget	Actual	Budget to Actual \$ Variance	Budget to Actual % Variance
Revenues				
Intergovernmental	\$ 1,197,801	\$ 508,738	\$ (689,063)	42%
Charge for Services	<u>129,700</u>	<u>70,572</u>	<u>(59,128)</u>	<u>54%</u>
Total Revenues	<u>1,327,501</u>	<u>579,310</u>	<u>(748,191)</u>	<u>44%</u>
Expenditures				
Personnel	1,272,642	642,905	629,737	51%
Purchased Services	84,259	43,080	41,179	51%
Supplies	<u>99,015</u>	<u>42,894</u>	<u>56,121</u>	<u>43%</u>
Total Expenditures	<u>1,455,916</u>	<u>728,879</u>	<u>727,037</u>	<u>50%</u>
Excess of Revenues Over (Under) Expenditures	(128,415)	(149,569)	(21,154)	116%
Other Financing Sources (Uses)				
Transfers In	171,575	96,046	(75,529)	56%
Transfers Out	<u>(43,160)</u>	<u>(43,160)</u>	<u>-</u>	<u>100%</u>
Total Other Financing Sources (Uses)	<u>128,415</u>	<u>52,886</u>	<u>(75,529)</u>	<u>41%</u>
Net Change in Fund Balance	-	(96,683)	(96,683)	100%
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>		
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ (96,683)</u>	<u>\$ (96,683)</u>	<u>100%</u>

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NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

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	Enhanced Services Program			
	Budget	Actual	Budget to Actual \$ Variance	Budget to Actual % Variance
Revenues				
Intergovernmental	\$ 171,972	\$ 91,075	\$ (80,897)	53%
Total Revenues	<u>171,972</u>	<u>91,075</u>	<u>(80,897)</u>	<u>53%</u>
Expenditures				
Personnel	-	995	(995)	100%
Purchased Services	<u>208,780</u>	<u>121,739</u>	<u>87,041</u>	<u>58%</u>
Total Expenditures	<u>208,780</u>	<u>122,734</u>	<u>86,046</u>	<u>59%</u>
Excess of Revenues Over (Under) Expenditures	(36,808)	(31,659)	5,149	86%
Fund Balance at Beginning of Year	<u>36,808</u>	<u>36,808</u>		
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 5,149</u>	<u>\$ -</u>	<u>100%</u>

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NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

For the Period Ended December 31, 2011

	Respite Program			
	Budget	Actual	Budget to Actual \$ Variance	Budget to Actual % Variance
Revenues				
Intergovernmental	\$ 23,076	\$ 9,536	\$ (13,540)	41%
Total Revenues	<u>23,076</u>	<u>9,536</u>	<u>(13,540)</u>	<u>41%</u>
Expenditures				
Personnel	3,076	1,516	1,560	49%
Purchased Services	<u>20,000</u>	<u>4,600</u>	<u>15,400</u>	<u>23%</u>
Total Expenditures	<u>23,076</u>	<u>6,116</u>	<u>16,960</u>	<u>27%</u>
Excess of Revenues Over (Under) Expenditures	-	3,420	3,420	100%
Other Financing Sources (Uses)				
Transfers In	<u>2,000</u>	<u>2,000</u>	-	100%
Total Other Financing Sources (Uses)	<u>2,000</u>	<u>2,000</u>	-	100%
Net Change in Fund Balance	2,000	5,420	3,420	271%
Fund Balance at Beginning of Year	<u>1,365</u>	<u>1,365</u>		
Fund Balance at End of Year	<u>\$ 3,365</u>	<u>\$ 6,785</u>	<u>\$ 3,420</u>	<u>202%</u>

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BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

For the Period Ended December 31, 2011

	Rehabilitation Program			
	Budget	Actual	Budget to Actual \$ Variance	Budget to Actual % Variance
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	0%
Total Revenues	-	-	-	0%
Expenditures				
Personnel	-	-	-	0%
Total Expenditures	-	-	-	0%
Excess of Revenues Over (Under) Expenditures	-	-	-	0%
Fund Balance at Beginning of Year	25,618	25,618		
Fund Balance at End of Year	\$ 25,618	\$ 25,618	\$ -	100%

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NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

For the Period Ended December 31, 2011

	CTH 1 Program			
	Budget	Actual	Budget to Actual \$ Variance	Budget to Actual % Variance
Revenues				
Intergovernmental	\$ 30,065	\$ 14,715	\$ (15,350)	49%
Total Revenues	<u>30,065</u>	<u>14,715</u>	<u>(15,350)</u>	<u>49%</u>
Expenditures				
Personnel	15,046	3,378	11,668	22%
Purchased Services	<u>17,719</u>	<u>11,390</u>	<u>6,329</u>	<u>64%</u>
Total Expenditures	<u>32,765</u>	<u>14,768</u>	<u>17,997</u>	<u>45%</u>
Excess of Revenues Over (Under) Expenditures	(2,700)	(53)	2,647	2%
Fund Balance at Beginning of Year	<u>2,701</u>	<u>2,701</u>		
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 2,648</u>	<u>\$ -</u>	<u>100%</u>



**UNAUDITED**

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

For the Period Ended December 31, 2011

	CTH 1 D Program			
	Budget	Actual	Budget to Actual \$ Variance	Budget to Actual % Variance
Revenues				
Intergovernmental	\$ 17,433	\$ 11,193	\$ (6,240)	64%
Total Revenues	<u>17,433</u>	<u>11,193</u>	<u>(6,240)</u>	<u>64%</u>
Expenditures				
Personnel	11,481	-	11,481	0%
Purchased Services	<u>5,952</u>	<u>5,871</u>	<u>81</u>	<u>99%</u>
Total Expenditures	<u>17,433</u>	<u>5,871</u>	<u>11,562</u>	<u>34%</u>
Excess of Revenues Over (Under) Expenditures	-	5,322	5,322	100%
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>		
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 5,322</u>	<u>\$ -</u>	<u>100%</u>

**UNAUDITED**

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

For the Period Ended December 31, 2011

	Breakers Program			
	Budget	Actual	Budget to Actual \$ Variance	Budget to Actual % Variance
Revenues				
Intergovernmental	\$ 36,500	\$ -	\$ (36,500)	0%
Total Revenues	<u>36,500</u>	<u>-</u>	<u>(36,500)</u>	<u>0%</u>
Expenditures				
Personnel	26,160	-	26,160	0%
Purchased Services	3,912	-	3,912	0%
Supplies	<u>6,428</u>	<u>-</u>	<u>6,428</u>	<u>0%</u>
Total Expenditures	<u>36,500</u>	<u>-</u>	<u>36,500</u>	<u>0%</u>
Excess of Revenues Over (Under) Expenditures	-	-	-	0%
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>		
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>

**UNAUDITED**

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

For the Period Ended December 31, 2011

	DSN Waiver Respite Providers			
	Budget	Actual	Budget to Actual \$ Variance	Budget to Actual % Variance
Revenues				
Intergovernmental	\$ 32,254	\$ 18,909	\$ (13,345)	59%
Total Revenues	<u>32,254</u>	<u>18,909</u>	<u>(13,345)</u>	<u>59%</u>
Expenditures				
Personnel	<u>37,035</u>	<u>22,848</u>	<u>14,187</u>	<u>62%</u>
Total Expenditures	<u>37,035</u>	<u>22,848</u>	<u>14,187</u>	<u>62%</u>
Excess of Revenues Over (Under) Expenditures	(4,781)	(3,939)	842	82%
Fund Balance at Beginning of Year	<u>4,781</u>	<u>4,781</u>		
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 842</u>	<u>\$ -</u>	<u>100%</u>

**UNAUDITED**

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

For the Period Ended December 31, 2011

	DSN Community Support Waiver			
	Budget	Actual	Budget to Actual \$ Variance	Budget to Actual % Variance
Revenues				
Intergovernmental	\$ 15,000	\$ 6,280	\$ (8,720)	42%
Total Revenues	<u>15,000</u>	<u>6,280</u>	<u>(8,720)</u>	<u>42%</u>
Expenditures				
Personnel	-	255	(255)	100%
Purchased Services	<u>15,000</u>	<u>7,517</u>	<u>7,483</u>	<u>50%</u>
Total Expenditures	<u>15,000</u>	<u>7,772</u>	<u>7,228</u>	<u>52%</u>
Excess of Revenues Over (Under) Expenditures	-	(1,492)	(1,492)	100%
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>		
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ (1,492)</u>	<u>\$ -</u>	<u>100%</u>

**UNAUDITED**

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

For the Period Ended December 31, 2011

	Total			
	Budget	Actual	Budget to Actual \$ Variance	Budget to Actual % Variance
Revenues				
Intergovernmental	\$ 4,217,416	\$ 1,983,033	\$ (2,234,383)	47%
Charge for Services	265,200	141,355	(123,845)	53%
Miscellaneous	<u>1,323</u>	<u>542</u>	<u>(781)</u>	<u>41%</u>
Total Revenues	<u>4,483,939</u>	<u>2,124,930</u>	<u>(2,359,009)</u>	<u>47%</u>
Expenditures				
Public Health				
Personnel	4,706,471	2,358,834	2,347,637	50%
Purchased Services	937,490	468,025	469,465	50%
Supplies	<u>323,710</u>	<u>122,755</u>	<u>200,955</u>	<u>38%</u>
Total Expenditures	<u>5,967,671</u>	<u>2,949,614</u>	<u>3,018,057</u>	<u>49%</u>
Excess of Revenues Over (Under) Expenditures	(1,483,732)	(824,684)	659,048	56%
Other Financing Sources (Uses)				
Transfers In	1,404,870	725,120	(679,750)	<u>52%</u>
Transfers Out	<u>(45,370)</u>	<u>(45,370)</u>	<u>-</u>	<u>100%</u>
Total Other Financing Sources (Uses)	<u>1,359,500</u>	<u>679,750</u>	<u>(679,750)</u>	<u>50%</u>
Net Change in Fund Balance	(124,232)	(144,934)	(20,702)	117%
Fund Balance at Beginning of Year	<u>197,834</u>	<u>197,834</u>		
Fund Balance at End of Year	<u>\$ 73,602</u>	<u>\$ 52,900</u>	<u>\$ (20,702)</u>	<u>72%</u>