

**UNAUDITED**  
 BEAUFORT COUNTY, SOUTH CAROLINA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
 March 31, 2012

|                                       | Central<br>Adminis-<br>tration | Employed<br>Services<br>Program | Supervised<br>Management<br>Program | Service<br>Coordination<br>Program | Family<br>Support<br>Program | Gift<br>Store<br>Program | Port Royal<br>Residence<br>Program | Early<br>Intervention<br>Program | Summer<br>Services<br>Program |
|---------------------------------------|--------------------------------|---------------------------------|-------------------------------------|------------------------------------|------------------------------|--------------------------|------------------------------------|----------------------------------|-------------------------------|
| <u>ASSETS</u>                         |                                |                                 |                                     |                                    |                              |                          |                                    |                                  |                               |
| Equity in Pooled Cash and Investments | \$ 285,926                     | \$ 130,492                      | \$ 40,034                           | \$ 15,289                          | \$ 7,708                     | \$ 1,373                 | \$ 8,722                           | \$ 51,597                        | \$ 6,530                      |
| Prepaid Expenses                      | <u>279</u>                     | <u>-</u>                        | <u>-</u>                            | <u>-</u>                           | <u>-</u>                     | <u>-</u>                 | <u>684</u>                         | <u>-</u>                         | <u>-</u>                      |
| Total Assets                          | <u>286,205</u>                 | <u>130,492</u>                  | <u>40,034</u>                       | <u>15,289</u>                      | <u>7,708</u>                 | <u>1,373</u>             | <u>9,406</u>                       | <u>51,597</u>                    | <u>6,530</u>                  |
| <u>LIABILITIES AND FUND BALANCE</u>   |                                |                                 |                                     |                                    |                              |                          |                                    |                                  |                               |
| Liabilities                           |                                |                                 |                                     |                                    |                              |                          |                                    |                                  |                               |
| Accounts Payable                      | \$ 14,415                      | \$ 44,545                       | \$ 78                               | \$ 62                              | \$ -                         | \$ -                     | \$ 10,175                          | \$ 1,245                         | \$ -                          |
| Accrued Payroll                       | 17,665                         | 34,533                          | 2,605                               | 13,732                             | -                            | 7                        | 45,107                             | 13,692                           | -                             |
| Due to Others                         | <u>39,318</u>                  | <u>-</u>                        | <u>-</u>                            | <u>-</u>                           | <u>-</u>                     | <u>-</u>                 | <u>-</u>                           | <u>-</u>                         | <u>-</u>                      |
| Total Liabilities                     | <u>71,398</u>                  | <u>79,078</u>                   | <u>2,683</u>                        | <u>13,794</u>                      | <u>-</u>                     | <u>7</u>                 | <u>55,282</u>                      | <u>14,937</u>                    | <u>-</u>                      |
| <u>FUND BALANCE</u>                   |                                |                                 |                                     |                                    |                              |                          |                                    |                                  |                               |
| Reserved for Encumbrances             | 16,774                         | -                               | -                                   | -                                  | -                            | -                        | -                                  | -                                | -                             |
| Reserved for Special Revenue Funds    | <u>198,033</u>                 | <u>51,414</u>                   | <u>37,351</u>                       | <u>1,495</u>                       | <u>7,708</u>                 | <u>1,366</u>             | <u>(45,876)</u>                    | <u>36,660</u>                    | <u>6,530</u>                  |
|                                       | <u>214,807</u>                 | <u>51,414</u>                   | <u>37,351</u>                       | <u>1,495</u>                       | <u>7,708</u>                 | <u>1,366</u>             | <u>(45,876)</u>                    | <u>36,660</u>                    | <u>6,530</u>                  |
| Total Liabilities and Fund Balance    | <u>\$ 286,205</u>              | <u>\$ 130,492</u>               | <u>\$ 40,034</u>                    | <u>\$ 15,289</u>                   | <u>\$ 7,708</u>              | <u>\$ 1,373</u>          | <u>\$ 9,406</u>                    | <u>\$ 51,597</u>                 | <u>\$ 6,530</u>               |

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 NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
 March 31, 2012

|  | Community<br>Training<br>Program | Enhanced<br>Services<br>Program | Respite<br>Program | Rehabilitation<br>Program | CTH 1<br>Program | CTH 1 D<br>Program | Breakers<br>Program | Waiver<br>Respite<br>Providers | Community<br>Support<br>Waiver | Total             |
|--|----------------------------------|---------------------------------|--------------------|---------------------------|------------------|--------------------|---------------------|--------------------------------|--------------------------------|-------------------|
| <b><u>ASSETS</u></b>                       |                                  |                                 |                    |                           |                  |                    |                     |                                |                                |                   |
| Equity in Pooled Cash and Investments      | \$ -                             | \$ -                            | \$ 12,972          | \$ 25,618                 | \$ 6,445         | \$ 725             | \$ 29,871           | \$ 1,761                       | \$ -                           | \$ 625,063        |
| Prepaid Expenses                           | <u>573</u>                       | <u>-</u>                        | <u>-</u>           | <u>-</u>                  | <u>-</u>         | <u>-</u>           | <u>-</u>            | <u>-</u>                       | <u>-</u>                       | <u>1,536</u>      |
| Total Assets                               | <u>573</u>                       | <u>-</u>                        | <u>12,972</u>      | <u>25,618</u>             | <u>6,445</u>     | <u>725</u>         | <u>29,871</u>       | <u>1,761</u>                   | <u>-</u>                       | <u>626,599</u>    |
| <b><u>LIABILITIES AND FUND BALANCE</u></b> |                                  |                                 |                    |                           |                  |                    |                     |                                |                                |                   |
| Liabilities                                |                                  |                                 |                    |                           |                  |                    |                     |                                |                                |                   |
| Accounts Payable                           | \$ 62,912                        | \$ 16,556                       | \$ 764             | \$ -                      | \$ -             | \$ -               | \$ 1,360            | \$ -                           | \$ 1,424                       | \$ 153,536        |
| Accrued Payroll                            | 49,432                           | -                               | 130                | -                         | 306              | -                  | 1,985               | 1,058                          | 130                            | 180,382           |
| Due to Others                              | <u>-</u>                         | <u>-</u>                        | <u>-</u>           | <u>-</u>                  | <u>-</u>         | <u>-</u>           | <u>-</u>            | <u>-</u>                       | <u>-</u>                       | <u>39,318</u>     |
| Total Liabilities                          | <u>112,344</u>                   | <u>16,556</u>                   | <u>894</u>         | <u>-</u>                  | <u>306</u>       | <u>-</u>           | <u>3,345</u>        | <u>1,058</u>                   | <u>1,554</u>                   | <u>373,236</u>    |
| <b><u>FUND BALANCE</u></b>                 |                                  |                                 |                    |                           |                  |                    |                     |                                |                                |                   |
| Reserved for Encumbrances                  | 400                              | -                               | -                  | -                         | -                | -                  | -                   | -                              | -                              | 17,174            |
| Reserved for Special Revenue Funds         | <u>(112,171)</u>                 | <u>(16,556)</u>                 | <u>12,078</u>      | <u>25,618</u>             | <u>6,139</u>     | <u>725</u>         | <u>26,526</u>       | <u>703</u>                     | <u>(1,554)</u>                 | <u>236,189</u>    |
|  | <u>(111,771)</u>                 | <u>(16,556)</u>                 | <u>12,078</u>      | <u>25,618</u>             | <u>6,139</u>     | <u>725</u>         | <u>26,526</u>       | <u>703</u>                     | <u>(1,554)</u>                 | <u>253,363</u>    |
| Total Liabilities and Fund Balance         | <u>\$ 573</u>                    | <u>\$ -</u>                     | <u>\$ 12,972</u>   | <u>\$ 25,618</u>          | <u>\$ 6,445</u>  | <u>\$ 725</u>      | <u>\$ 29,871</u>    | <u>\$ 1,761</u>                | <u>\$ -</u>                    | <u>\$ 626,599</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 March 31, 2012

|  | Central Administration |                   |                                    |                                   |
|--|------------------------|-------------------|------------------------------------|-----------------------------------|
|  | Budget                 | Actual            | Budget to<br>Actual<br>\$ Variance | Budget to<br>Actual<br>% Variance |
| Revenues                                     |                        |                   |                                    |                                   |
| Intergovernmental                            | \$ 1,500               | \$ 1,500          | \$ -                               | 100%                              |
| Miscellaneous                                | -                      | 355               | 355                                | 100%                              |
| Total Revenues                               | <u>1,500</u>           | <u>1,855</u>      | <u>355</u>                         | <u>124%</u>                       |
| Expenditures                                 |                        |                   |                                    |                                   |
| Personnel                                    | 456,707                | 351,244           | 105,463                            | 77%                               |
| Purchased Services                           | 132,672                | 74,539            | 58,133                             | 56%                               |
| Supplies                                     | 38,400                 | 22,316            | 16,084                             | 58%                               |
| Capital                                      | 17,361                 | -                 | 17,361                             | 0%                                |
| Total Expenditures                           | <u>645,140</u>         | <u>448,099</u>    | <u>197,041</u>                     | <u>69%</u>                        |
| Excess of Revenues Over (Under) Expenditures | (643,640)              | (446,244)         | 197,396                            | 69%                               |
| Other Financing Sources (Uses)               |                        |                   |                                    |                                   |
| Transfers In                                 | 644,928                | 662,339           | 17,411                             | 103%                              |
| Transfers Out                                | (1,288)                | (1,288)           | -                                  | 100%                              |
| Total Other Financing Sources (Uses)         | <u>643,640</u>         | <u>661,051</u>    | <u>17,411</u>                      | <u>103%</u>                       |
| Net Change in Fund Balance                   | -                      | 214,807           | 214,807                            | 100%                              |
| Fund Balance at Beginning of Year            | -                      | -                 |                                    |                                   |
| Fund Balance at End of Year                  | <u>\$ -</u>            | <u>\$ 214,807</u> | <u>\$ 214,807</u>                  | <u>100%</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 March 31, 2012

|  | Employed Services Program |                  |                                    |                                   |
|--|---------------------------|------------------|------------------------------------|-----------------------------------|
|  | Budget                    | Actual           | Budget to<br>Actual<br>\$ Variance | Budget to<br>Actual<br>% Variance |
| Revenues                                     |                           |                  |                                    |                                   |
| Intergovernmental                            | \$ 1,043,494              | \$ 826,219       | \$ (217,275)                       | 79%                               |
| Charge for Services                          | <u>35,000</u>             | <u>37,060</u>    | <u>2,060</u>                       | <u>6%</u>                         |
| Total Revenues                               | <u>1,078,494</u>          | <u>863,279</u>   | <u>(215,215)</u>                   | <u>80%</u>                        |
| Expenditures                                 |                           |                  |                                    |                                   |
| Personnel                                    | 983,800                   | 694,188          | 289,612                            | 71%                               |
| Purchased Services                           | 328,089                   | 256,416          | 71,673                             | 78%                               |
| Supplies                                     | <u>81,350</u>             | <u>55,490</u>    | <u>25,860</u>                      | <u>68%</u>                        |
| Total Expenditures                           | <u>1,393,239</u>          | <u>1,006,094</u> | <u>387,145</u>                     | <u>72%</u>                        |
| Excess of Revenues Over (Under) Expenditures | (314,745)                 | (142,815)        | 171,930                            | 45%                               |
| Other Financing Sources (Uses)               |                           |                  |                                    |                                   |
| Transfers In                                 | <u>264,382</u>            | <u>143,865</u>   | <u>(120,517)</u>                   | <u>54%</u>                        |
| Total Other Financing Sources (Uses)         | <u>264,382</u>            | <u>143,865</u>   | <u>(120,517)</u>                   | <u>54%</u>                        |
| Net Change in Fund Balance                   | (50,363)                  | 1,050            | 51,413                             | -2%                               |
| Fund Balance at Beginning of Year            | <u>50,364</u>             | <u>50,364</u>    |                                    |                                   |
| Fund Balance at End of Year                  | <u>\$ 1</u>               | <u>\$ 51,414</u> | <u>\$ 51,413</u>                   | <u>5141400%</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 March 31, 2012

|  | Supervised Management Program |                  |                                    |                                   |
|--|-------------------------------|------------------|------------------------------------|-----------------------------------|
|  | Budget                        | Actual           | Budget to<br>Actual<br>\$ Variance | Budget to<br>Actual<br>% Variance |
| Revenues                                     |                               |                  |                                    |                                   |
| Intergovernmental                            | \$ 58,278                     | \$ 54,039        | \$ (4,239)                         | 93%                               |
| Total Revenues                               | <u>58,278</u>                 | <u>54,039</u>    | <u>(4,239)</u>                     | <u>93%</u>                        |
| Expenditures                                 |                               |                  |                                    |                                   |
| Personnel                                    | 53,548                        | 40,192           | 13,356                             | 75%                               |
| Purchased Services                           | 2,678                         | 795              | 1,883                              | 30%                               |
| Supplies                                     | <u>2,130</u>                  | <u>288</u>       | <u>1,842</u>                       | <u>14%</u>                        |
| Total Expenditures                           | <u>58,356</u>                 | <u>41,275</u>    | <u>17,081</u>                      | <u>71%</u>                        |
| Excess of Revenues Over (Under) Expenditures | (78)                          | 12,764           | 12,842                             | 100%                              |
| Other Financing Sources (Uses)               |                               |                  |                                    |                                   |
| Transfers In                                 | <u>78</u>                     | <u>78</u>        | <u>-</u>                           | <u>100%</u>                       |
| Total Other Financing Sources (Uses)         | <u>78</u>                     | <u>78</u>        | <u>-</u>                           | <u>100%</u>                       |
| Net Change in Fund Balance                   | -                             | 12,842           | 12,842                             | 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>\$ 37,351</u> | <u>\$ 12,842</u>                   | <u>152%</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 March 31, 2012

|  | Service Coordination Program |                 |                                    |                                   |
|--|------------------------------|-----------------|------------------------------------|-----------------------------------|
|  | Budget                       | Actual          | Budget to<br>Actual<br>\$ Variance | Budget to<br>Actual<br>% Variance |
| Revenues                                     |                              |                 |                                    |                                   |
| Intergovernmental                            | \$ 348,683                   | \$ 261,117      | \$ (87,566)                        | 75%                               |
| Total Revenues                               | <u>348,683</u>               | <u>261,117</u>  | <u>(87,566)</u>                    | <u>75%</u>                        |
| Expenditures                                 |                              |                 |                                    |                                   |
| Personnel                                    | 344,898                      | 258,596         | 86,302                             | 75%                               |
| Purchased Services                           | 2,915                        | 1,093           | 1,822                              | 37%                               |
| Supplies                                     | <u>1,557</u>                 | <u>620</u>      | <u>937</u>                         | <u>40%</u>                        |
| Total Expenditures                           | <u>349,370</u>               | <u>260,309</u>  | <u>89,061</u>                      | <u>75%</u>                        |
| Excess of Revenues Over (Under) Expenditures | (687)                        | 808             | 1,495                              | -118%                             |
| Other Financing Sources (Uses)               |                              |                 |                                    |                                   |
| Transfers In                                 | <u>425</u>                   | <u>425</u>      | <u>-</u>                           | <u>100%</u>                       |
| Total Other Financing Sources (Uses)         | <u>425</u>                   | <u>425</u>      | <u>-</u>                           | <u>100%</u>                       |
| Net Change in Fund Balance                   | (262)                        | 1,233           | 1,495                              | -471%                             |
| Fund Balance at Beginning of Year            | <u>262</u>                   | <u>262</u>      |                                    |                                   |
| Fund Balance at End of Year                  | <u>\$ -</u>                  | <u>\$ 1,495</u> | <u>\$ 1,495</u>                    | <u>100%</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 March 31, 2012

|  | Family Support Program |                 |                                    |                                   |
|--|------------------------|-----------------|------------------------------------|-----------------------------------|
|  | Budget                 | Actual          | Budget to<br>Actual<br>\$ Variance | Budget to<br>Actual<br>% 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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COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

For the Period Ended March 31, 2012

|  | Gift Store Program |                 |                                    |                                   |
|--|--------------------|-----------------|------------------------------------|-----------------------------------|
|  | Budget             | Actual          | Budget to<br>Actual<br>\$ Variance | Budget to<br>Actual<br>% Variance |
| Revenues                                     |                    |                 |                                    |                                   |
| Miscellaneous                                | \$ 50              | \$ 64           | \$ 14                              | 128%                              |
| Total Revenues                               | <u>50</u>          | <u>64</u>       | <u>14</u>                          | <u>128%</u>                       |
| Expenditures                                 |                    |                 |                                    |                                   |
| Supplies                                     | <u>50</u>          | <u>6</u>        | <u>44</u>                          | <u>12%</u>                        |
| Total Expenditures                           | <u>50</u>          | <u>6</u>        | <u>44</u>                          | <u>12%</u>                        |
| Excess of Revenues Over (Under) Expenditures | -                  | 58              | 58                                 | 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>\$ 1,366</u> | <u>\$ -</u>                        | <u>104%</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 March 31, 2012

|  | Port Royal Residence Program |                    |                                    |                                   |
|--|------------------------------|--------------------|------------------------------------|-----------------------------------|
|  | Budget                       | Actual             | Budget to<br>Actual<br>\$ Variance | Budget to<br>Actual<br>% Variance |
| Revenues                                     |                              |                    |                                    |                                   |
| Intergovernmental                            | \$ 874,481                   | \$ 682,594         | \$ (191,887)                       | 78%                               |
| Charge for Services                          | <u>100,000</u>               | <u>77,195</u>      | <u>(22,805)</u>                    | <u>77%</u>                        |
| Total Revenues                               | <u>974,481</u>               | <u>759,789</u>     | <u>(214,692)</u>                   | <u>78%</u>                        |
| Expenditures                                 |                              |                    |                                    |                                   |
| Personnel                                    | 1,158,039                    | 902,792            | 255,247                            | 78%                               |
| Purchased Services                           | 78,800                       | 45,850             | 32,950                             | 58%                               |
| Supplies                                     | <u>89,230</u>                | <u>47,370</u>      | <u>41,860</u>                      | <u>53%</u>                        |
| Total Expenditures                           | <u>1,326,069</u>             | <u>996,012</u>     | <u>330,057</u>                     | <u>75%</u>                        |
| Excess of Revenues Over (Under) Expenditures | (351,588)                    | (236,223)          | 115,365                            | 67%                               |
| Other Financing Sources (Uses)               |                              |                    |                                    |                                   |
| Transfers In                                 | 322,480                      | 161,240            | (161,240)                          | 50%                               |
| Transfers Out                                | <u>(210)</u>                 | <u>(210)</u>       | <u>-</u>                           | <u>100%</u>                       |
| Total Other Financing Sources (Uses)         | <u>322,270</u>               | <u>161,030</u>     | <u>(161,240)</u>                   | <u>50%</u>                        |
| Net Change in Fund Balance                   | (29,318)                     | (75,193)           | (45,875)                           | 256%                              |
| Fund Balance at Beginning of Year            | <u>29,317</u>                | <u>29,317</u>      |                                    |                                   |
| Fund Balance at End of Year                  | <u>\$ (1)</u>                | <u>\$ (45,876)</u> | <u>\$ (45,875)</u>                 | <u>4587600%</u>                   |

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NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS

For the Period Ended March 31, 2012

|  | Early Intervention Program |                  |                                    |                                   |
|--|----------------------------|------------------|------------------------------------|-----------------------------------|
|  | Budget                     | Actual           | Budget to<br>Actual<br>\$ Variance | Budget to<br>Actual<br>% Variance |
| Revenues                                     |                            |                  |                                    |                                   |
| Intergovernmental                            | \$ 364,360                 | \$ 284,392       | \$ (79,968)                        | 78%                               |
| Total Revenues                               | <u>364,360</u>             | <u>284,392</u>   | <u>(79,968)</u>                    | <u>78%</u>                        |
| Expenditures                                 |                            |                  |                                    |                                   |
| Personnel                                    | 349,520                    | 241,272          | 108,248                            | 69%                               |
| Purchased Services                           | 11,012                     | 5,336            | 5,676                              | 48%                               |
| Supplies                                     | <u>4,050</u>               | <u>1,346</u>     | <u>2,704</u>                       | <u>33%</u>                        |
| Total Expenditures                           | <u>364,582</u>             | <u>247,954</u>   | <u>116,628</u>                     | <u>68%</u>                        |
| Excess of Revenues Over (Under) Expenditures | (222)                      | 36,438           | 36,660                             | 100%                              |
| Other Financing Sources (Uses)               |                            |                  |                                    |                                   |
| Transfers In                                 | <u>222</u>                 | <u>222</u>       | <u>-</u>                           | <u>100%</u>                       |
| Total Other Financing Sources (Uses)         | <u>222</u>                 | <u>222</u>       | <u>-</u>                           | <u>100%</u>                       |
| Net Change in Fund Balance                   | -                          | 36,660           | 36,660                             | 100%                              |
| Fund Balance at Beginning of Year            | <u>-</u>                   | <u>-</u>         |                                    |                                   |
| Fund Balance at End of Year                  | <u>\$ -</u>                | <u>\$ 36,660</u> | <u>\$ 36,660</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 March 31, 2012

|  | Summer Services Program |                 |                                    |                                   |
|--|-------------------------|-----------------|------------------------------------|-----------------------------------|
|  | Budget                  | Actual          | Budget to<br>Actual<br>\$ Variance | Budget to<br>Actual<br>% Variance |
| Revenues                                     |                         |                 |                                    |                                   |
| Intergovernmental                            | \$ 10,000               | \$ -            | \$ (10,000)                        | 0%                                |
| Charge for Services                          | 500                     | -               | (500)                              | 0%                                |
| Miscellaneous                                | <u>500</u>              | <u>850</u>      | <u>350</u>                         | <u>170%</u>                       |
| Total Revenues                               | <u>11,000</u>           | <u>850</u>      | <u>(10,150)</u>                    | <u>8%</u>                         |
| Expenditures                                 |                         |                 |                                    |                                   |
| Personnel                                    | 6,000                   | 5,778           | 222                                | 96%                               |
| 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>8,194</u>    | <u>2,806</u>                       | <u>74%</u>                        |
| Excess of Revenues Over (Under) Expenditures | -                       | (7,344)         | (7,344)                            | 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>\$ 6,530</u> | <u>\$ -</u>                        | <u>47%</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 March 31, 2012

|  | Community Training Program |                     |                                    |                                   |
|--|----------------------------|---------------------|------------------------------------|-----------------------------------|
|  | Budget                     | Actual              | Budget to<br>Actual<br>\$ Variance | Budget to<br>Actual<br>% Variance |
| Revenues                                     |                            |                     |                                    |                                   |
| Intergovernmental                            | \$ 1,197,801               | \$ 804,648          | \$ (393,153)                       | 67%                               |
| Charge for Services                          | <u>129,700</u>             | <u>108,699</u>      | <u>(21,001)</u>                    | <u>84%</u>                        |
| Total Revenues                               | <u>1,327,501</u>           | <u>913,347</u>      | <u>(414,154)</u>                   | <u>69%</u>                        |
| Expenditures                                 |                            |                     |                                    |                                   |
| Personnel                                    | 1,272,642                  | 954,686             | 317,956                            | 75%                               |
| Purchased Services                           | 84,809                     | 58,192              | 26,617                             | 69%                               |
| Supplies                                     | <u>98,465</u>              | <u>65,126</u>       | <u>33,339</u>                      | <u>66%</u>                        |
| Total Expenditures                           | <u>1,455,916</u>           | <u>1,078,004</u>    | <u>377,912</u>                     | <u>74%</u>                        |
| Excess of Revenues Over (Under) Expenditures | (128,415)                  | (164,657)           | (36,242)                           | 128%                              |
| 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                   | -                          | (111,771)           | (111,771)                          | 100%                              |
| Fund Balance at Beginning of Year            | <u>-</u>                   | <u>-</u>            |                                    |                                   |
| Fund Balance at End of Year                  | <u>\$ -</u>                | <u>\$ (111,771)</u> | <u>\$ (111,771)</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 March 31, 2012

|  | Enhanced Services Program |                    |                                    |                                   |
|--|---------------------------|--------------------|------------------------------------|-----------------------------------|
|  | Budget                    | Actual             | Budget to<br>Actual<br>\$ Variance | Budget to<br>Actual<br>% Variance |
| Revenues                                     |                           |                    |                                    |                                   |
| Intergovernmental                            | \$ 171,972                | \$ 140,190         | \$ (31,782)                        | 82%                               |
| Total Revenues                               | <u>171,972</u>            | <u>140,190</u>     | <u>(31,782)</u>                    | <u>82%</u>                        |
| Expenditures                                 |                           |                    |                                    |                                   |
| Personnel                                    | -                         | -                  | -                                  | 100%                              |
| Purchased Services                           | <u>208,780</u>            | <u>193,554</u>     | <u>15,226</u>                      | <u>93%</u>                        |
| Total Expenditures                           | <u>208,780</u>            | <u>193,554</u>     | <u>15,226</u>                      | <u>93%</u>                        |
| Excess of Revenues Over (Under) Expenditures | (36,808)                  | (53,364)           | (16,556)                           | 145%                              |
| Fund Balance at Beginning of Year            | <u>36,808</u>             | <u>36,808</u>      |                                    |                                   |
| Fund Balance at End of Year                  | <u>\$ -</u>               | <u>\$ (16,556)</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 March 31, 2012

|  | Respite Program |                  |                                    |                                   |
|--|-----------------|------------------|------------------------------------|-----------------------------------|
|  | Budget          | Actual           | Budget to<br>Actual<br>\$ Variance | Budget to<br>Actual<br>% Variance |
| Revenues                                     |                 |                  |                                    |                                   |
| Intergovernmental                            | \$ 23,076       | \$ 17,432        | \$ (5,644)                         | 76%                               |
| Total Revenues                               | <u>23,076</u>   | <u>17,432</u>    | <u>(5,644)</u>                     | <u>76%</u>                        |
| Expenditures                                 |                 |                  |                                    |                                   |
| Personnel                                    | 3,076           | 2,246            | 830                                | 73%                               |
| Purchased Services                           | <u>20,000</u>   | <u>6,473</u>     | <u>13,527</u>                      | <u>32%</u>                        |
| Total Expenditures                           | <u>23,076</u>   | <u>8,719</u>     | <u>14,357</u>                      | <u>38%</u>                        |
| Excess of Revenues Over (Under) Expenditures | -               | 8,713            | 8,713                              | 100%                              |
| Other Financing Sources (Uses)               |                 |                  |                                    |                                   |
| Transfers In                                 | <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           | 10,713           | 8,713                              | 536%                              |
| 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>\$ 12,078</u> | <u>\$ 8,713</u>                    | <u>359%</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 March 31, 2012

|  | Rehabilitation Program |           |                                    |                                   |
|--|------------------------|-----------|------------------------------------|-----------------------------------|
|  | Budget                 | Actual    | Budget to<br>Actual<br>\$ Variance | Budget to<br>Actual<br>% 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%                              |

**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 March 31, 2012

|  | CTH 1 Program |                 |                                    |                                   |
|--|---------------|-----------------|------------------------------------|-----------------------------------|
|  | Budget        | Actual          | Budget to<br>Actual<br>\$ Variance | Budget to<br>Actual<br>% Variance |
| Revenues                                     |               |                 |                                    |                                   |
| Intergovernmental                            | \$ 30,065     | \$ 23,615       | \$ (6,450)                         | 79%                               |
| Total Revenues                               | <u>30,065</u> | <u>23,615</u>   | <u>(6,450)</u>                     | <u>79%</u>                        |
| Expenditures                                 |               |                 |                                    |                                   |
| Personnel                                    | 15,046        | 5,787           | 9,259                              | 38%                               |
| Purchased Services                           | <u>17,719</u> | <u>14,390</u>   | <u>3,329</u>                       | <u>81%</u>                        |
| Total Expenditures                           | <u>32,765</u> | <u>20,177</u>   | <u>12,588</u>                      | <u>62%</u>                        |
| Excess of Revenues Over (Under) Expenditures | (2,700)       | 3,438           | 6,138                              | -127%                             |
| Fund Balance at Beginning of Year            | <u>2,701</u>  | <u>2,701</u>    |                                    |                                   |
| Fund Balance at End of Year                  | <u>\$ 1</u>   | <u>\$ 6,139</u> | <u>\$ -</u>                        | <u>100%</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 March 31, 2012

|  | CTH 1 D Program |               |                                    |                                   |
|--|-----------------|---------------|------------------------------------|-----------------------------------|
|  | Budget          | Actual        | Budget to<br>Actual<br>\$ Variance | Budget to<br>Actual<br>% Variance |
| Revenues                                     |                 |               |                                    |                                   |
| Intergovernmental                            | \$ 5,871        | \$ 6,596      | \$ 725                             | 112%                              |
| Total Revenues                               | <u>5,871</u>    | <u>6,596</u>  | <u>725</u>                         | <u>112%</u>                       |
| Expenditures                                 |                 |               |                                    |                                   |
| Purchased Services                           | <u>5,871</u>    | <u>5,871</u>  | <u>-</u>                           | <u>100%</u>                       |
| Total Expenditures                           | <u>5,871</u>    | <u>5,871</u>  | <u>-</u>                           | <u>100%</u>                       |
| Excess of Revenues Over (Under) Expenditures | -               | 725           | 725                                | 100%                              |
| Fund Balance at Beginning of Year            | <u>-</u>        | <u>-</u>      |                                    |                                   |
| Fund Balance at End of Year                  | <u>\$ -</u>     | <u>\$ 725</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 March 31, 2012

|  | Breakers Program |                  |                                 |                                |
|--|------------------|------------------|---------------------------------|--------------------------------|
|  | Budget           | Actual           | Budget to Actual<br>\$ Variance | Budget to Actual<br>% Variance |
| Revenues                                     |                  |                  |                                 |                                |
| Intergovernmental                            | \$ 36,500        | \$ 36,500        | \$ -                            | 100%                           |
| Total Revenues                               | <u>36,500</u>    | <u>36,500</u>    | <u>-</u>                        | <u>100%</u>                    |
| Expenditures                                 |                  |                  |                                 |                                |
| Personnel                                    | 26,160           | 4,933            | 21,227                          | 19%                            |
| Purchased Services                           | 3,980            | 745              | 3,235                           | 19%                            |
| Supplies                                     | <u>6,428</u>     | <u>4,364</u>     | <u>2,064</u>                    | <u>68%</u>                     |
| Total Expenditures                           | <u>36,568</u>    | <u>10,042</u>    | <u>26,526</u>                   | <u>27%</u>                     |
| Excess of Revenues Over (Under) Expenditures | (68)             | 26,458           | 26,526                          | 0%                             |
| Other Financing Sources (Uses)               |                  |                  |                                 |                                |
| Transfers In                                 | <u>68</u>        | <u>68</u>        | <u>-</u>                        | <u>100%</u>                    |
| Total Other Financing Sources (Uses)         | <u>68</u>        | <u>68</u>        | <u>-</u>                        | <u>100%</u>                    |
| Net Change in Fund Balance                   | -                | 26,526           | 26,526                          | 100%                           |
| Fund Balance at Beginning of Year            | <u>-</u>         | <u>-</u>         |                                 |                                |
| Fund Balance at End of Year                  | <u>\$ -</u>      | <u>\$ 26,526</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 March 31, 2012

|  | DSN Waiver Respite Providers |               |                                    |                                   |
|--|------------------------------|---------------|------------------------------------|-----------------------------------|
|  | Budget                       | Actual        | Budget to<br>Actual<br>\$ Variance | Budget to<br>Actual<br>% Variance |
| Revenues                                     |                              |               |                                    |                                   |
| Intergovernmental                            | \$ 32,254                    | \$ 28,457     | \$ (3,797)                         | 88%                               |
| Total Revenues                               | <u>32,254</u>                | <u>28,457</u> | <u>(3,797)</u>                     | <u>88%</u>                        |
| Expenditures                                 |                              |               |                                    |                                   |
| Personnel                                    | <u>37,035</u>                | <u>32,535</u> | <u>4,500</u>                       | <u>88%</u>                        |
| Total Expenditures                           | <u>37,035</u>                | <u>32,535</u> | <u>4,500</u>                       | <u>88%</u>                        |
| Excess of Revenues Over (Under) Expenditures | (4,781)                      | (4,078)       | 703                                | 85%                               |
| Fund Balance at Beginning of Year            | <u>4,781</u>                 | <u>4,781</u>  |                                    |                                   |
| Fund Balance at End of Year                  | \$ -                         | \$ 703        | \$ -                               | 100%                              |

**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 March 31, 2012

|  | DSN Community Support Waiver |                   |                                    |                                   |
|--|------------------------------|-------------------|------------------------------------|-----------------------------------|
|  | Budget                       | Actual            | Budget to<br>Actual<br>\$ Variance | Budget to<br>Actual<br>% Variance |
| Revenues                                     |                              |                   |                                    |                                   |
| Intergovernmental                            | \$ 15,000                    | \$ 10,720         | \$ (4,280)                         | 71%                               |
| Total Revenues                               | <u>15,000</u>                | <u>10,720</u>     | <u>(4,280)</u>                     | <u>71%</u>                        |
| Expenditures                                 |                              |                   |                                    |                                   |
| Personnel                                    | -                            | 910               | (910)                              | 100%                              |
| Purchased Services                           | <u>15,000</u>                | <u>11,364</u>     | <u>3,636</u>                       | <u>76%</u>                        |
| Total Expenditures                           | <u>15,000</u>                | <u>12,274</u>     | <u>2,726</u>                       | <u>82%</u>                        |
| Excess of Revenues Over (Under) Expenditures | -                            | (1,554)           | (1,554)                            | 100%                              |
| Fund Balance at Beginning of Year            | <u>-</u>                     | <u>-</u>          |                                    |                                   |
| Fund Balance at End of Year                  | <u>\$ -</u>                  | <u>\$ (1,554)</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 March 31, 2012

|  | Total            |                   |                                    |                                   |
|--|------------------|-------------------|------------------------------------|-----------------------------------|
|  | Budget           | Actual            | Budget to<br>Actual<br>\$ Variance | Budget to<br>Actual<br>% Variance |
| Revenues                                     |                  |                   |                                    |                                   |
| Intergovernmental                            | \$ 4,217,335     | \$ 3,182,019      | \$ (1,035,316)                     | 75%                               |
| Charge for Services                          | 265,200          | 222,954           | (42,246)                           | 84%                               |
| Miscellaneous                                | <u>1,323</u>     | <u>1,269</u>      | <u>(54)</u>                        | <u>96%</u>                        |
| Total Revenues                               | <u>4,483,858</u> | <u>3,406,242</u>  | <u>(1,077,616)</u>                 | <u>76%</u>                        |
| Expenditures                                 |                  |                   |                                    |                                   |
| Public Health                                |                  |                   |                                    |                                   |
| Personnel                                    | 4,706,471        | 3,495,159         | 1,211,312                          | 74%                               |
| Purchased Services                           | 921,098          | 678,017           | 243,081                            | 74%                               |
| Supplies                                     | 322,660          | 197,162           | 125,498                            | 61%                               |
| Capital                                      | <u>17,361</u>    | <u>-</u>          | <u>17,361</u>                      | <u>0%</u>                         |
| Total Expenditures                           | <u>5,967,590</u> | <u>4,370,338</u>  | <u>1,597,252</u>                   | <u>73%</u>                        |
| Excess of Revenues Over (Under) Expenditures | (1,483,732)      | (964,096)         | 519,636                            | 65%                               |
| Other Financing Sources (Uses)               |                  |                   |                                    |                                   |
| Transfers In                                 | 1,406,158        | 1,066,283         | (339,875)                          | 76%                               |
| Transfers Out                                | <u>(46,658)</u>  | <u>(46,658)</u>   | <u>-</u>                           | <u>100%</u>                       |
| Total Other Financing Sources (Uses)         | <u>1,359,500</u> | <u>1,019,625</u>  | <u>(339,875)</u>                   | <u>75%</u>                        |
| Net Change in Fund Balance                   | (124,232)        | 55,529            | 179,761                            | -45%                              |
| 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>\$ 253,363</u> | <u>\$ 179,761</u>                  | <u>344%</u>                       |