

**CHARLESTON COUNTY, SOUTH CAROLINA  
INDIVIDUAL FUND SCHEDULES OF REVENUES  
EXPENDITURES AND CHANGES IN FUND  
BALANCES – BUDGET  
(GAAP BASIS) AND ACTUAL**



**COUNTY OF CHARLESTON, SOUTH CAROLINA**  
**ACCOMMODATIONS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-**  
**BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2014**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<b>Revenues:</b>				
Intergovernmental	\$ 92,000	\$ 92,000	\$ 62,216	\$ (29,784)
Service charges	12,750,000	12,929,200	13,425,525	496,325
Interest	5,000	5,000	3,010	(1,990)
<b>Total revenues</b>	<b>12,847,000</b>	<b>13,026,200</b>	<b>13,490,751</b>	<b>464,551</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Culture and recreation	13,274,893	13,654,093	13,351,309	302,784
<b>Total expenditures</b>	<b>13,274,893</b>	<b>13,654,093</b>	<b>13,351,309</b>	<b>302,784</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(427,893)</b>	<b>(627,893)</b>	<b>139,442</b>	<b>767,335</b>
<b>Other financing uses:</b>				
Transfers out	(28,350)	(28,350)	(26,875)	1,475
<b>Net change in fund balance</b>	<b>(456,243)</b>	<b>(656,243)</b>	<b>112,567</b>	<b>768,810</b>
<b>Fund balance at beginning of year</b>	<b>1,022,612</b>	<b>1,022,612</b>	<b>1,022,612</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ 566,369</b>	<b>\$ 366,369</b>	<b>\$ 1,135,179</b>	<b>\$ 768,810</b>

See notes to financial statements.