

COUNTY OF CHARLESTON, SOUTH CAROLINA
SHERIFF SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
For the Year Ended June 30, 2016

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Intergovernmental	\$ 103,500	\$ 103,500	\$ 103,500	\$ -
Fines and forfeitures	168,152	168,152	375,615	207,463
Interest	-	-	7,350	7,350
Service charges	38,200	38,200	33,100	(5,100)
Other revenues	364,542	364,542	522,436	157,894
Total revenues	<u>674,394</u>	<u>674,394</u>	<u>1,042,001</u>	<u>367,607</u>
Expenditures:				
Current:				
Public safety	1,138,485	1,376,997	971,415	405,582
Judicial	18,512	18,512	18,512	-
Total expenditures	<u>1,156,997</u>	<u>1,395,509</u>	<u>989,927</u>	<u>405,582</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(482,603)</u>	<u>(721,115)</u>	<u>52,074</u>	<u>773,189</u>
Other financing sources (uses):				
Transfers in	79,745	79,745	75,849	(3,896)
Transfers out	-	(109,582)	(109,582)	-
Total other financing sources (uses)	<u>79,745</u>	<u>(29,837)</u>	<u>(33,733)</u>	<u>(3,896)</u>
Net change in fund balance	<u>(402,858)</u>	<u>(750,952)</u>	<u>18,341</u>	<u>769,293</u>
Fund balance at beginning of year	<u>2,980,651</u>	<u>2,980,651</u>	<u>2,980,651</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,577,793</u>	<u>\$ 2,229,699</u>	<u>\$ 2,998,992</u>	<u>\$ 769,293</u>

See notes to financial statements.