

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, 2013

	<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	97,450	121,059	316,002	194,943
Interest	-	-	2,494	2,494
Service charges	-	-	21,400	21,400
Other revenues	359,172	359,172	376,448	17,276
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Total revenues	560,122	583,731	819,844	236,113
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Expenditures:				
Current:				
Public safety	1,107,768	1,181,851	600,721	581,130
Judicial	83,168	83,168	79,825	3,343
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Total expenditures	1,190,936	1,265,019	680,546	584,473
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Excess (deficiency) of revenues over (under) expenditures	(630,814)	(681,288)	139,298	820,586
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Other financing sources (uses):				
Transfers in	97,359	100,589	92,935	(7,654)
Transfers out	-	(41,405)	(41,405)	-
Proceeds from sale of capital assets	-	-	5,735	5,735
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Total other financing sources (uses)	97,359	59,184	57,265	(1,919)
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Net change in fund balance	(533,455)	(622,104)	196,563	818,667
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Fund balance at beginning of year	2,313,527	2,313,527	2,313,527	-
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Fund balance at end of year	\$ 1,780,072	\$ 1,691,423	\$ 2,510,090	\$ 818,667
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See notes to financial statements.