

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, 2014

	<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	185,656	185,656	150,708	(34,948)
Interest	-	-	1,836	1,836
Service charges	22,000	22,000	33,600	11,600
Other revenues	357,720	357,720	507,410	149,690
Total revenues	668,876	668,876	797,054	128,178
Expenditures:				
Current:				
Public safety	1,101,903	1,299,632	590,289	709,343
Judicial	28,992	28,992	28,992	-
Total expenditures	1,130,895	1,328,624	619,281	709,343
Excess (deficiency) of revenues over (under) expenditures	(462,019)	(659,748)	177,773	837,521
Other financing sources (uses):				
Transfers in	92,724	95,954	82,870	(13,084)
Transfers out	3,865	-	-	-
Proceeds from sale of capital assets	-	-	3,257	3,257
Total other financing sources (uses)	96,589	95,954	86,127	(9,827)
Net change in fund balance	(365,430)	(563,794)	263,900	827,694
Fund balance at beginning of year	2,510,090	2,510,090	2,510,090	-
Fund balance at end of year	\$ 2,144,660	\$ 1,946,296	\$ 2,773,990	\$ 827,694

See notes to financial statements.