

**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, 2015

| | <u>BUDGETED AMOUNTS</u> | | | VARIANCE WITH |
|--|-------------------------|-------------------|---------------------|--|
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL</u> | FINAL BUDGET POSITIVE (NEGATIVE) |
| Revenues: | | | | |
| Intergovernmental | \$ 75,000 | \$ 75,000 | \$ 23,148 | \$ (51,852) |
| Service charges | 14,750,000 | 14,800,000 | 14,750,760 | (49,240) |
| Interest | 5,000 | 5,000 | 7,917 | 2,917 |
| Other revenues | - | 157,567 | 1,167,157 | 1,009,590 |
| | <u>14,830,000</u> | <u>15,037,567</u> | <u>15,948,982</u> | <u>911,415</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Culture and recreation | 15,146,864 | 15,354,431 | 14,987,972 | 366,459 |
| | <u>15,146,864</u> | <u>15,354,431</u> | <u>14,987,972</u> | <u>366,459</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(316,864)</u> | <u>(316,864)</u> | <u>961,010</u> | <u>1,277,874</u> |
| Other financing uses: | | | | |
| Transfers out | (27,500) | (27,500) | (23,322) | 4,178 |
| Net change in fund balance | <u>(344,364)</u> | <u>(344,364)</u> | <u>937,688</u> | <u>1,282,052</u> |
| Fund balance at beginning of year | <u>1,135,179</u> | <u>1,135,179</u> | <u>1,135,179</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 790,815</u> | <u>\$ 790,815</u> | <u>\$ 2,072,867</u> | <u>\$ 1,282,052</u> |

See notes to financial statements.