

**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, 2024**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<b>Revenues:</b>				
Fines and forfeitures	\$ 20,000	\$ 20,000	\$ 134,886	\$ 114,886
Interest	3,000	3,000	48,546	45,546
Service charges	30,900	30,900	26,600	(4,300)
Other revenues	<u>900,000</u>	<u>900,000</u>	<u>869,491</u>	<u>(30,509)</u>
<b>Total revenues</b>	<u>953,900</u>	<u>953,900</u>	<u>1,079,523</u>	<u>125,623</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Public safety	<u>1,600,906</u>	<u>1,626,626</u>	<u>825,666</u>	<u>800,960</u>
<b>Total expenditures</b>	<u>1,600,906</u>	<u>1,626,626</u>	<u>825,666</u>	<u>800,960</u>
Deficiency of revenues under expenditures	<u>(647,006)</u>	<u>(672,726)</u>	<u>253,857</u>	<u>926,583</u>
<b>Other financing sources (uses):</b>				
Transfers out	-	(30,496)	(30,496)	-
Proceeds from sale of fixed assets	<u>-</u>	<u>-</u>	<u>95,419</u>	<u>95,419</u>
<b>Total other financing (uses)</b>	<u>-</u>	<u>(30,496)</u>	<u>64,923</u>	<u>95,419</u>
<b>Net change in fund balance</b>	<u>(647,006)</u>	<u>(703,222)</u>	<u>318,780</u>	<u>1,022,002</u>
<b>Fund balance at beginning of year</b>	<u>2,680,567</u>	<u>2,680,567</u>	<u>2,680,567</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 2,033,561</u>	<u>\$ 1,977,345</u>	<u>\$ 2,999,347</u>	<u>\$ 1,022,002</u>

See independent auditor's report.