

**COUNTY OF CHARLESTON, SOUTH CAROLINA**  
**FIRE DISTRICTS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-**  
**BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2019**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<b>Revenues:</b>				
Property taxes	\$ 2,849,200	\$ 2,851,026	\$ 2,772,622	\$ (78,404)
Intergovernmental	143,464	143,464	240,514	97,050
Interest	-	-	37,999	37,999
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total revenues</b>	<b>2,992,664</b>	<b>2,994,490</b>	<b>3,051,135</b>	<b>56,645</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditures:</b>				
<b>Current:</b>				
Public safety	2,842,293	4,843,321	2,605,286	2,238,035
Debt service	205,350	205,350	204,350	1,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditures</b>	<b>3,047,643</b>	<b>5,048,671</b>	<b>2,809,636</b>	<b>2,239,035</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Excess of revenues under expenditures</b>	<b>(54,979)</b>	<b>(2,054,181)</b>	<b>241,499</b>	<b>2,295,680</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Other financing sources (uses)</b>				
Transfers in	-	431,000	431,000	-
Transfers out	(298,000)	(298,000)	(298,000)	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total other financing sources (uses)</b>	<b>(298,000)</b>	<b>133,000</b>	<b>133,000</b>	<b>-</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net change in fund balance</b>	<b>(352,979)</b>	<b>(1,921,181)</b>	<b>374,499</b>	<b>2,295,680</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balance at beginning of year</b>	<b>2,997,408</b>	<b>2,997,408</b>	<b>2,997,408</b>	<b>-</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balance at end of year</b>	<b>\$ 2,644,429</b>	<b>\$ 1,076,227</b>	<b>\$ 3,371,907</b>	<b>\$ 2,295,680</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

See notes to financial statements.