

**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, 2021**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<b>Revenues:</b>				
Property taxes	\$ 2,856,300	\$ 2,856,300	\$ 3,000,321	\$ 144,021
Intergovernmental	161,268	161,268	219,360	58,092
Interest	-	-	470	470
Other revenues	-	-	79	79
<b>Total revenues</b>	<b>3,017,568</b>	<b>3,017,568</b>	<b>3,220,230</b>	<b>202,662</b>
<b>Expenditures:</b>				
Current:				
Public safety	3,195,984	3,332,470	2,921,573	410,897
Debt service	323,642	323,642	323,642	-
<b>Total expenditures</b>	<b>3,519,626</b>	<b>3,656,112</b>	<b>3,245,215</b>	<b>410,897</b>
<b>Excess (deficiency) of revenues (under) over expenditures</b>	<b>(502,058)</b>	<b>(638,544)</b>	<b>(24,985)</b>	<b>613,559</b>
<b>Other financing sources (uses)</b>				
Transfers in	70,986	71,732	92,145	(20,413)
Transfers out	-	(92,145)	(92,145)	-
<b>Total other financing sources (uses)</b>	<b>70,986</b>	<b>(20,413)</b>	<b>-</b>	<b>(20,413)</b>
<b>Net change in fund balance</b>	<b>(431,072)</b>	<b>(658,957)</b>	<b>(24,985)</b>	<b>633,972</b>
<b>Fund balance at beginning of year</b>	<b>1,594,908</b>	<b>1,594,908</b>	<b>1,594,908</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ 1,163,836</b>	<b>\$ 935,951</b>	<b>\$ 1,569,923</b>	<b>\$ 633,972</b>

See independent auditor's report.