

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, 2007

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Property taxes	\$ 1,364,900	\$ 1,364,900	\$ 1,383,442	\$ 18,542
Intergovernmental	477,357	482,464	451,065	(31,399)
Other revenue	-	2,000	2,000	-
Total revenues	<u>1,842,257</u>	<u>1,849,364</u>	<u>1,836,507</u>	<u>(12,857)</u>
Expenditures:				
Current:				
Public safety	3,656,478	3,700,324	2,630,969	1,069,355
Total expenditures	<u>3,656,478</u>	<u>3,700,324</u>	<u>2,630,969</u>	<u>1,069,355</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,814,221)</u>	<u>(1,850,960)</u>	<u>(794,462)</u>	<u>1,056,498</u>
Other financing sources (uses):				
Capital lease proceeds	1,117,000	1,117,000	862,106	(254,894)
Transfers in	-	25,500	25,500	-
Proceeds from sale of capital assets	-	-	14,819	14,819
Total other financing sources (uses)	<u>1,117,000</u>	<u>1,142,500</u>	<u>902,425</u>	<u>(240,075)</u>
Net change in fund balance	(697,221)	(708,460)	107,963	816,423
Fund balance at beginning of year	<u>479,406</u>	<u>(183,610)</u>	<u>1,123,575</u>	<u>1,307,185</u>
Fund balance at end of year	<u>\$ (217,815)</u>	<u>\$ (892,070)</u>	<u>\$ 1,231,538</u>	<u>\$ 2,123,608</u>

See notes to financial statements.