

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, 2015

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	FINAL BUDGET POSITIVE (NEGATIVE)
Revenues:				
Property taxes	\$ 2,748,200	\$ 2,749,869	\$ 2,704,007	\$ (45,862)
Intergovernmental	116,430	116,430	151,344	34,914
Interest	-	1,742	1,742	-
Other revenues	-	2,500,000	1,260	(2,498,740)
Total revenues	<u>2,864,630</u>	<u>5,368,041</u>	<u>2,858,353</u>	<u>(2,509,688)</u>
Expenditures:				
Current:				
Public safety	2,570,936	5,689,275	3,108,234	2,581,041
Total expenditures	<u>2,570,936</u>	<u>5,689,275</u>	<u>3,108,234</u>	<u>2,581,041</u>
Deficiency of revenues under expenditures	<u>293,694</u>	<u>(321,234)</u>	<u>(249,881)</u>	<u>71,353</u>
Other financing sources (uses):				
Transfers in	-	65,451	144,608	79,157
Transfers out	(273,942)	(144,609)	(144,608)	1
Total other financing sources (uses)	<u>(273,942)</u>	<u>(79,158)</u>	<u>-</u>	<u>79,158</u>
Net change in fund balance	19,752	(400,392)	(249,881)	150,511
Fund balance at beginning of year	<u>676,959</u>	<u>676,959</u>	<u>676,959</u>	<u>-</u>
Fund balance at end of year	<u>\$ 696,711</u>	<u>\$ 276,567</u>	<u>\$ 427,078</u>	<u>\$ 150,511</u>

See notes to financial statements.