

**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, 2017**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Property taxes	\$ 2,721,500	\$ 2,722,500	\$ 2,771,942	\$ 49,442
Intergovernmental	117,508	117,508	207,700	90,192
Other revenues	-	-	1,418	1,418
Total revenues	<u>2,839,008</u>	<u>2,840,008</u>	<u>2,981,060</u>	<u>141,052</u>
Expenditures:				
Current:				
Public safety	2,795,012	4,202,103	2,257,267	1,944,836
Debt service	205,900	206,900	207,650	(750)
Total expenditures	<u>3,000,912</u>	<u>4,409,003</u>	<u>2,464,917</u>	<u>1,944,086</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(161,904)</u>	<u>(1,568,995)</u>	<u>516,143</u>	<u>2,085,138</u>
Other financing sources (uses):				
Transfers in	2,192	388,271	390,619	2,348
Transfers out	-	(390,619)	(390,619)	-
Total other financing sources (uses)	<u>2,192</u>	<u>(2,348)</u>	<u>-</u>	<u>2,348</u>
Net change in fund balance	<u>(159,712)</u>	<u>(1,571,343)</u>	<u>516,143</u>	<u>2,087,486</u>
Fund balance at beginning of year	<u>2,735,790</u>	<u>2,735,790</u>	<u>2,735,790</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,576,078</u>	<u>\$ 1,164,447</u>	<u>\$ 3,251,933</u>	<u>\$ 2,087,486</u>

See notes to financial statements.