

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>	
Revenues:				
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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>2,992,664</u>	<u>2,994,490</u>	<u>3,051,135</u>	<u>56,645</u>
Expenditures:				
Current:				
Public safety	2,842,293	4,843,321	2,605,286	2,238,035
Debt service	205,350	205,350	204,350	1,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>3,047,643</u>	<u>5,048,671</u>	<u>2,809,636</u>	<u>2,239,035</u>
Excess of revenues under expenditures	<u>(54,979)</u>	<u>(2,054,181)</u>	<u>241,499</u>	<u>2,295,680</u>
Other financing sources (uses)				
Transfers in	-	431,000	431,000	-
Transfers out	(298,000)	(298,000)	(298,000)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total other financing sources (uses)	(298,000)	133,000	133,000	-
Net change in fund balance	(352,979)	(1,921,181)	374,499	2,295,680
Fund balance at beginning of year	<u>2,997,408</u>	<u>2,997,408</u>	<u>2,997,408</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 2,644,429</u></u>	<u><u>\$ 1,076,227</u></u>	<u><u>\$ 3,371,907</u></u>	<u><u>\$ 2,295,680</u></u>

See notes to financial statements.