

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

See independent auditor's report.