

BERKELEY COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Cypress Gardens
as of October 31, 2014 and 2013

	Current Annual Budget	Actual 10/31/2014	Actual 10/31/2013	Increase (decrease) prior fiscal year	Increase (decrease) prior fiscal
REVENUE					
Property Taxes	\$ 724,300	\$ 60,544	\$ 62,243	\$ (1,699)	\$ -2.73%
Interest income	-	(2,634)	(2,939)	305	-10.38%
Capital Contributions	-	-	-	-	0.00%
Miscellaneous income	-	8,464	11,261	(2,797)	-24.84%
Donations	2,250	266	289	(23)	-7.96%
Donations-Swamp Fox Play	-	-	-	-	0.00%
Insurance proceeds	-	-	-	-	0.00%
Admissions	280,000	100,882	112,555	(11,673)	-10.37%
Gift shop sales	85,000	28,285	30,670	(2,385)	-7.78%
Educations programs	55,000	9,543	10,745	(1,202)	-11.19%
Facility rentals	100,000	32,921	30,437	2,484	8.16%
Commission income	250	89	76	13	17.11%
Grants	-	-	-	-	0.00%
Property Sales/Trade Ins	-	-	-	-	0.00%
Cypress Garden grants	-	-	-	-	0.00%
State grant	-	-	-	-	0.00%
Operating Transfers In from General Fund (see note below)	801,339	-	-	-	0.00%
Operating Transfers In from County Accommodations	25,000	24,300	-	24,300	0.00%
Total Revenue	2,073,139	262,660	255,337	7,323	
EXPENDITURES					
Personnel	882,799	261,120	245,751	15,369	6.25%
Operating					
Advertising	75,000	51,965	6,955	45,010	647.16%
Diesel fuel	800	-	-	-	0.00%
Gasoline & oil	3,500	959	841	118	14.03%
Tires	750	91	-	91	0.00%
Auto & construction equip repairs and maintenance	2,000	964	833	131	15.73%

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Rents & leases	1,080	219	230	(11)	0.00%
Maintenance & service contracts	11,700	1,434	2,119	(685)	-32.33%
Repairs & maintenance	22,550	3,326	9,728	(6,402)	-65.81%
Construction services	-	-	-	-	0.00%
Cement & Masonry Materials	-	-	-	-	0.00%
Aggregates	250	-	-	-	0.00%
Radio supplies & repairs	300	76	92	(16)	-17.39%
Radios	810	-	-	-	0.00%
Utilities	72,000	16,817	15,473	1,344	8.69%
Communications	4,200	1,252	1,031	221	21.44%
Water & sewer	4,600	1,009	1,381	(372)	-26.94%
Office furniture/office equipment	-	-	79	(79)	-100.00%
Office supplies	2,500	1,402	742	660	88.95%
Other operating supplies	8,300	1,837	2,690	(853)	-31.71%
Printing & binding	4,000	-	-	-	0.00%
Print Shop	600	116	51	65	127.45%
Postage	240	82	37	45	121.62%
Membership & dues	1,200	348	348	-	0.00%
Travel reimbursement	1,200	299	-	299	0.00%
Books & periodicals	200	-	-	-	0.00%
Computer software	340	-	-	-	0.00%
Insurance & bonds	18,173	-	344	(344)	-100.00%
Floriculture supplies	6,000	1,748	1,127	621	55.10%
Insects	10,000	3,245	2,231	1,014	45.45%
Animals & other live displays	-	-	-	-	0.00%
Animal care	15,000	2,709	3,999	(1,290)	-32.26%
Cleaning & sanitation supplies	5,250	1,787	1,227	560	45.64%
Garbage service contract	3,600	1,794	1,314	480	36.53%
Signs	2,900	168	258	(90)	-34.88%

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Tools	2,000	890	140	750	535.71%
Small equipment	-	-	-	-	0.00%
Computer equipment	-	-	-	-	0.00%
Employee training	500	487	50	437	874.00%
Uniforms & clothing	6,500	1,414	1,792	(378)	-21.09%
Professional services auditing	3,000	-	3,000	(3,000)	0.00%
Professional services consulting	1,560	-	-	-	0.00%
Special events	13,600	2,888	4,330	(1,442)	-33.30%
Inventory Adjustments	-	-	-	-	0.00%
Special contracts	-	-	-	-	0.00%
Concessions resale	48,000	12,946	13,025	(79)	-0.61%
Sales & admissions tax	18,000	4,611	5,535	(924)	0.00%
Other operating expense	1,570	250	-	250	0.00%
Property tax and fees	1,800	-	-	-	0.00%
Depreciation	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt service	-	-	-	-	0.00%
Total expenditures	<u>1,258,372</u>	378,253	326,753	<u>51,500</u>	15.76%
Excess (deficiency) of revenues over expenditures	\$ <u>814,767</u>	(115,593)	(71,416)	<u>(44,177)</u>	61.86%

Note: The transfer of \$801,339 from the General Fund will not be reflected in the interim statement as these statements show only the annual operations of the Gardens.