

BERKELEY COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Cypress Gardens
as of April 30, 2014 and 2013

| | Current Annual Budget | Actual 4/30/2014 | Actual 4/30/2013 | Increase (decrease) prior fiscal year | Percent Increase (decrease) prior fiscal |
|---|-----------------------------|---------------------|---------------------|---|---|
| REVENUE | | | | | |
| Property Taxes | \$ 535,000 | \$ 522,079 | \$ 676,877 | \$ (154,798) | -22.87% |
| Interest income | - | 6,331 | (5,497) | 11,828 | -215.17% |
| Capital Contributions | - | - | - | - | 0.00% |
| Miscellaneous income | - | 25,056 | 26,179 | (1,123) | -4.29% |
| Donations | - | 2,009 | 616 | 1,393 | 226.14% |
| Donations-Swamp Fox Play | - | - | - | - | 0.00% |
| Insurance proceeds | - | - | 3,761 | (3,761) | -100.00% |
| Admissions | 280,000 | 228,236 | 216,048 | 12,188 | 5.64% |
| Gift shop sales | 85,000 | 65,525 | 65,648 | (123) | -0.19% |
| Educations programs | 55,000 | 39,989 | 43,745 | (3,756) | -8.59% |
| Facility rentals | 95,000 | 79,107 | 78,554 | 553 | 0.70% |
| Commission income | 350 | 178 | 195 | (17) | -8.72% |
| Grants | - | - | 1,700 | (1,700) | 0.00% |
| Property Sales/Trade Ins | - | - | 607 | (607) | -100.00% |
| Cypress Garden grants | - | - | - | - | 0.00% |
| State grant | - | - | - | - | 0.00% |
| Operating Transfers In from County Accommodations | 154,985 | - | - | - | 0.00% |
| Total revenue | 1,205,335 | 968,510 | 1,108,433 | (139,923) | -12.62% |
| EXPENDITURES | | | | | |
| Personnel | 825,914 | 653,233 | 576,869 | 76,364 | 13.24% |
| Operating | | | | | |
| Advertising | 50,000 | 22,130 | 7,078 | 15,052 | 212.66% |
| Diesel fuel | 900 | - | 151 | (151) | -100.00% |
| Gasoline & oil | 4,000 | 2,105 | 2,300 | (195) | -8.48% |
| Tires | 2,090 | 12 | 378 | (366) | -96.86% |
| Auto & construction equip repairs and maintenance | 2,500 | 1,192 | 1,947 | (755) | -38.78% |
| Rents & leases | 1,152 | 619 | 1,103 | (484) | -43.88% |
| Maintenance & service contracts | 11,187 | 6,896 | 7,495 | (599) | -7.99% |

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| Repairs & maintenance | 40,000 | 17,099 | 8,585 | 8,514 | 99.17% |
| Construction services | - | - | 3,126 | (3,126) | -100.00% |
| Cement & Masonry Materials | - | - | - | - | 0.00% |
| Aggregates | 250 | - | - | - | 0.00% |
| Radio supplies & repairs | 300 | 92 | - | 92 | 0.00% |
| Radios | 750 | 540 | 729 | (189) | 0.00% |
| Utilities | 67,000 | 55,518 | 48,068 | 7,450 | 15.50% |
| Communications | 4,080 | 3,222 | 3,816 | (594) | -15.57% |
| Water & sewer | 6,900 | 3,271 | 3,669 | (398) | -10.85% |
| Office furniture/office equipment | 580 | 79 | 1,657 | (1,578) | -95.23% |
| Office supplies | 2,500 | 2,248 | 1,593 | 655 | 41.12% |
| Other operating supplies | 12,500 | 7,141 | 6,881 | 260 | 3.78% |
| Printing & binding | 6,400 | - | 3,267 | (3,267) | 0.00% |
| Print Shop | 400 | 434 | 557 | (123) | -22.08% |
| Postage | 240 | 192 | 237 | (45) | -18.99% |
| Membership & dues | 1,432 | 934 | 1,130 | (196) | -17.35% |
| Travel reimbursement | 1,800 | 555 | 595 | (40) | 0.00% |
| Swamp fox play | - | - | - | - | 0.00% |
| Books & periodicals | 200 | - | 72 | (72) | -100.00% |
| Computer software | 2,700 | - | 661 | (661) | -100.00% |
| Insurance & bonds | 20,000 | 17,799 | 17,114 | 685 | 4.00% |
| Floriculture supplies | 7,850 | 1,830 | 3,618 | (1,788) | -49.42% |
| Insects | 12,340 | 4,378 | 6,272 | (1,894) | -30.20% |
| Animals & other live displays | - | - | - | - | 0.00% |
| Animal care | 14,000 | 7,138 | 12,519 | (5,381) | -42.98% |
| Cleaning & sanitation supplies | 5,250 | 2,289 | 3,094 | (805) | -26.02% |
| Garbage service contract | 3,360 | 2,506 | 2,320 | 186 | 8.02% |
| Signs | 3,100 | 1,113 | 16 | 1,096 | 0.00% |
| Tools | 1,675 | 590 | 2,031 | (1,441) | -70.95% |
| Small equipment | - | 3,000 | 2,157 | 843 | 39.11% |
| Computer equipment | - | - | 1,287 | (1,287) | -100.00% |

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| Employee training | 1,500 | 135 | 180 | (45) | 0.00% |
| Uniforms & clothing | 6,855 | 3,100 | 2,971 | 129 | 4.34% |
| Professional services auditing | 3,000 | 3,000 | 3,000 | - | 0.00% |
| Professional services consulting | 1,560 | - | - | - | 0.00% |
| Special events | 14,700 | 13,419 | 12,578 | 841 | 6.69% |
| Special contracts | - | - | - | - | 0.00% |
| Concessions resale | 43,000 | 27,729 | 30,202 | (2,473) | -8.19% |
| Sales & admissions tax | 18,000 | 11,393 | 10,691 | 702 | 6.57% |
| Other operating expense | 1,570 | 61 | 861 | (800) | -92.92% |
| Property tax and fees | 1,800 | 1,793 | 1,793 | - | 0.00% |
| Capital Outlay | - | - | - | - | 0.00% |
| Debt service | - | - | - | - | 0.00% |
| Total expenditures | 1,205,335 | 878,784 | 794,666 | 84,118 | 10.59% |
| Excess (deficiency) of revenues over expenditures | \$ - | 89,726 | 313,767 | (224,041) | -71.40% |