

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

	<u>Current Annual Budget</u>	<u>Actual 4/30/2014</u>	<u>Percent collected or spent</u>	<u>Actual 4/30/2013</u>	<u>Increase (decrease) from prior fiscal year</u>	<u>% increase (decrease) from prior fiscal year</u>
Cypress Gardens						
REVENUE						
Property Taxes	\$ 535,000	\$ 522,079	0.00%	\$ 676,877	\$ (154,798)	-22.87%
Interest Income	-	6,331	0.00%	(5,497)	11,828	-215.17%
Capital Contributions	-	-	0.00%	-	-	0.00%
Miscellaneous revenues	-	25,056	0.00%	26,179	(1,123)	-4.29%
Insurance proceeds	-	-	0.00%	3,761	(3,761)	-100.00%
Donations	-	2,009	0.00%	616	1,393	226.14%
Charges for sales and services	515,000	412,857	80.17%	403,995	8,862	2.19%
Commission Income	350	178	50.86%	195	(17)	-8.72%
Property Sales/Trade Ins	-	-	0.00%	607	(607)	-100.00%
Federal grants	-	-	0.00%	1,700	(1,700)	0.00%
State grants	-	-	0.00%	-	-	0.00%
Operating Transfers In from County Accommodations	154,985	-		-	-	
Total revenue	<u>1,205,335</u>	<u>968,510</u>	80.35%	<u>1,108,433</u>	<u>(139,923)</u>	-12.62%
EXPENDITURES						
Personnel	825,914	653,233	79.09%	576,869	76,364	13.24%
Operating	379,421	225,551	59.45%	217,797	7,754	3.56%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt service	-	-	0.00%	-	-	0.00%
Total expenditures	<u>1,205,335</u>	<u>878,784</u>	72.91%	<u>794,666</u>	<u>84,118</u>	10.59%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>89,726</u>		<u>313,767</u>	<u>(224,041)</u>	-71.40%

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						continued
Address Information						
REVENUE						
Carryover from prior fiscal year	161,695	-	0.00%	-	-	0.00%
Insurance proceeds	-	-	0.00%	-	-	0.00%
Charges for sales and services	441,000	330,400	74.92%	259,132	71,268	27.50%
State Revenue	-	-	0.00%	117,069	(117,069)	-100.00%
Proceeds from capital lease	-	-	0.00%	-	-	
Total revenue	<u>602,695</u>	<u>330,400</u>	54.82%	<u>376,201</u>	<u>71,268</u>	18.94%
EXPENDITURES						
Address Information						
Personnel	154,651	118,466	76.60%	120,842	(2,376)	-1.97%
Operating	448,044	269,950	60.25%	301,882	(31,932)	-10.58%
Capital outlay	-	-	0.00%	-	-	0.00%
Debt service	-	-	0.00%	-	-	0.00%
Total expenditures	<u>602,695</u>	<u>388,416</u>	64.45%	<u>422,724</u>	<u>(34,308)</u>	-8.12%
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ (58,016)</u>		<u>\$ (46,523)</u>	<u>\$ 105,576</u>	-226.93%