

**BERKELEY COUNTY, SOUTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**SPECIAL REVENUE FUNDS**  
**April 30, 2014 and 2013**

	<b>Current Annual Budget</b>	<b>Actual 4/30/14</b>	<b>Percent collected or spent</b>	<b>Actual 4/30/13</b>	<b>Increase (decrease) from prior fiscal year</b>	<b>% increase (decrease) from prior fiscal year</b>
<b>Library (County &amp; local supported operations and programs only, does not include grants)</b>						
<b>REVENUE</b>						
Fines, forfeitures and fees	\$ 90,000	70,438	78.26%	\$ 76,327	\$ (5,889)	-7.72%
Miscellaneous revenues	-	3,428	0.00%	3,191	237	7.43%
Donations	-	108	0.00%	12	96	0.00%
Operating transfer from general fund	<u>2,843,146</u>	<u>2,109,597</u>	74.20%	<u>1,995,141</u>	<u>114,456</u>	5.74%
Total revenue	<u>2,933,146</u>	<u>2,183,571</u>	74.44%	<u>2,074,671</u>	<u>108,900</u>	5.25%
<b>EXPENDITURES</b>						
Administrative						
Personnel	755,194	599,256	79.35%	512,713	86,543	16.88%
Operating	286,181	247,369	86.44%	245,335	2,034	0.83%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt service	-	-	0.00%	-	-	0.00%
Moncks Corner						
Personnel	560,538	415,583	74.14%	412,961	2,622	0.63%
Operating	42,999	32,305	75.13%	31,095	1,210	3.89%
Goose Creek						
Personnel	449,242	314,778	70.07%	302,709	12,069	3.99%
Operating	62,997	45,357	72.00%	43,377	1,979	4.56%
Hanahan						
Personnel	211,111	106,516	50.45%	101,804	4,712	4.63%
Operating	52,642	42,119	80.01%	43,708	(1,589)	-3.64%
Sangaree						
Personnel	173,350	120,743	69.65%	132,550	(11,807)	-8.91%
Operating	36,954	27,503	74.43%	25,863	1,640	6.34%
St. Stephen						
Personnel	85,086	69,036	81.14%	66,748	2,288	3.43%
Operating	28,548	24,223	84.85%	23,500	724	3.08%
Daniel Island						
Personnel	150,043	111,944	74.61%	109,920	2,023	1.84%
Operating	<u>38,261</u>	<u>26,839</u>	70.15%	<u>28,767</u>	<u>(1,928)</u>	-6.70%
Total expenditures	<u>2,933,146</u>	<u>2,183,571</u>	74.44%	<u>2,081,050</u>	<u>102,521</u>	4.93%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>(0)</u>		<u>(6,379)</u>	<u>6,379</u>	-100.00%

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						continued
<b>Emergency Preparedness</b>						
<b>REVENUE</b>						
Miscellaneous revenues	-	-	0.00%	-	-	0.00%
Federal grants	-	-	0.00%	-	-	0.00%
State grants	-	-	0.00%	-	-	0.00%
Insurance proceeds	-	-	0.00%	-	-	0.00%
Operating transfer from general fund	318,964	250,009	78.38%	230,826	19,183	8.31%
Total revenue	<u>318,964</u>	<u>250,009</u>	78.38%	<u>230,826</u>	<u>19,183</u>	8.31%
<b>EXPENDITURES</b>						
Personnel	225,714	201,979	89.48%	178,576	23,402	13.11%
Operating	93,250	48,030	51.51%	46,249	1,782	3.85%
Debt service	-	-	0.00%	-	-	0.00%
Total expenditures	<u>318,964</u>	<u>250,009</u>	78.38%	<u>224,825</u>	<u>25,184</u>	11.20%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>-</u>		<u>6,001</u>	<u>(6,001)</u>	-100.00%
<b>Geographic Information Systems</b>						
<b>REVENUE</b>						
Map sales	7,980	12,036	150.83%	7,264	4,772	65.69%
Carryover from prior fiscal year	-	-	0.00%	-	-	
Consortium revenue	134,760	133,410	99.00%	133,666	(256)	-0.19%
Operating transfer from General Fund	291,213	235,875	81.00%	229,550	6,325	2.76%
Total revenue	<u>433,953</u>	<u>381,321</u>		<u>370,480</u>	<u>10,841</u>	2.93%
<b>EXPENDITURES</b>						
Personnel	388,661	315,173	81.09%	305,842	9,330	3.05%
Operating	37,312	29,961	80.30%	44,482	(14,521)	-32.65%
Capital Outlay	-	-	0.00%	21,483	(21,483)	
Total expenditures	<u>425,973</u>	<u>345,133</u>	81.02%	<u>371,807</u>	<u>(26,674)</u>	-7.17%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>7,980</u>	<u>36,188</u>	453.49%	<u>(1,327)</u>	<u>37,515</u>	-2827.56%
						continued

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<b>Victim's Assistance</b>						
<b>REVENUE</b>						
Fines, forfeitures and fees	269,777	141,657	52.51%	135,206	6,451	4.77%
Insurance Proceeds	-	3,363		-	3,363	
Total revenue	<u>269,777</u>	<u>145,020</u>	53.76%	<u>135,206</u>	<u>6,451</u>	4.77%
<b>EXPENDITURES</b>						
Victim's Assistance						
Personnel	239,373	187,519	78.34%	176,744	10,775	6.10%
Operating	30,404	12,049	39.63%	8,751	3,299	37.70%
Total expenditures	<u>269,777</u>	<u>199,569</u>	73.98%	<u>185,495</u>	<u>14,074</u>	7.59%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>(54,549)</u>		<u>(50,288)</u>	<u>(7,623)</u>	15.16%
 <b>Economic Development Local Funds</b>						
<b>REVENUE</b>						
Fee in lieu of taxes	1,250,000	1,355,543	108.44%	1,242,948	112,595	9.06%
Miscellaneous revenue	20,000	11,045	55.22%	10,782	262	2.43%
Carryover from Prior Fiscal Year	1,525,497	-		-	-	0.00%
Total revenue	<u>2,795,497</u>	<u>1,366,587</u>	48.89%	<u>1,253,730</u>	<u>112,857</u>	9.00%
<b>EXPENDITURES</b>						
Personnel	149,676	121,622	81.26%	117,864	3,758	3.19%
Operating	454,550	199,103	43.80%	109,019	90,084	82.63%
Debt Service	-	-	0.00%	-	-	
Capital Outlay	-	-	0.00%	-	-	
Operating transfer to Airport Improvement Fund	-	-	0.00%	-	-	
Operating transfer to General Fund	1,961,893	184,806	9.42%	273,706	(88,900)	-32.48%
Total expenditures	<u>2,566,119</u>	<u>505,531</u>	19.70%	<u>500,589</u>	<u>4,942</u>	0.99%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>229,378</u>	<u>861,056</u>	375.39%	<u>753,141</u>	<u>107,915</u>	14.33%

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<b>State Accommodations</b>						continued
<b>REVENUE</b>						
State accommodations tax	90,000	39,568	43.96%	43,046	(3,478)	-8.08%
Total revenue	90,000	39,568		43,046	(3,478)	0.00%
<b>EXPENDITURES</b>						
Expense to Chamber	61,750	13,840	22.41%	-	13,840	0.00%
Operating transfer to General Fund	28,250	25,728	91.07%	-	25,728	0.00%
Total expenditures	90,000	39,568		-	39,568	0.00%
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>-</b>		<b>43,046</b>	<b>(43,046)</b>	<b>-100.00%</b>
<b>County Accommodations</b>						
<b>REVENUE</b>						
County accommodations tax	395,000	356,811	90.33%	270,593	86,217	31.86%
Total revenue	395,000	356,811	90.33%	270,593	86,217	31.86%
<b>EXPENDITURES</b>						
Expense to Chamber	161,015	191,417	118.88%	143,153	48,264	33.71%
Operating expenses	-	7	0.00%	-	7	0.00%
Operating transfer to General Fund	233,985	47,854	20.45%	35,788	12,066	33.72%
Total expenditures	395,000	239,278	60.58%	178,941	60,337	33.72%
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>117,532</b>		<b>91,652</b>	<b>25,880</b>	<b>28.24%</b>

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<b>Stormwater</b>						continued
<b>REVENUE</b>						
Plan review fee	64,000	55,435	86.62%	47,790	7,645	16.00%
Inspection fee	11,000	7,250	0.00%	7,750	(500)	-6.45%
Stormwater Fees	-	-	0.00%	-	-	0.00%
Operating transfer from General Fund	-	-	0.00%	-	-	0.00%
Total revenue	<u>75,000</u>	<u>62,685</u>	83.58%	<u>55,540</u>	<u>7,145</u>	12.86%
<b>EXPENDITURES</b>						
Personnel expenses	160,000	100,453	62.78%	133,387	(32,934)	-24.69%
Operating expenses	370,870	37,650	10.15%	48,625	(10,975)	-22.57%
Capital expenses	<u>20,372</u>	-	0.00%	-	-	
Total expenditures	551,242	138,103		<u>182,012</u>	<u>(10,975)</u>	12.86%
<b>Excess (deficiency) of revenues over expenditures</b>	<u><b>(476,242)</b></u>	<u><b>(75,418)</b></u>		<u><b>(126,472)</b></u>	<u><b>18,120</b></u>	-14.33%
<b>EMS Equipment</b>						
<b>REVENUE</b>						
State grants	12,365	16,006	129.44%	-	16,006	0.00%
Operating transfer from General Fund	<u>800</u>	-	0.00%	-	-	0.00%
Total revenue	13,165	16,006		-	16,006	0.00%
<b>EXPENDITURES</b>						
Operating expenses	-	3,697	0.00%	14,628	(10,931)	0.00%
Capital Outlay	<u>13,165</u>	-	0.00%	-	-	
Total expenditures	13,165	3,697		<u>14,628</u>	<u>(10,931)</u>	0.00%
<b>Excess (deficiency) of revenues over expenditures</b>	<u><b>-</b></u>	<u><b>12,308</b></u>		<u><b>(14,628)</b></u>	<u><b>26,936</b></u>	
(Note: only the match was budgeted)						

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<b>National Forest Funds</b>						continued
<b>REVENUE</b>						
Carryover from prior fiscal year	13,647	-	0.00%	-	-	0.00%
Federal grants	350,000	339,967	97.13%	350,641	(10,674)	0.00%
Total revenue	<u>363,647</u>	<u>339,967</u>		<u>350,641</u>	<u>(10,674)</u>	0.00%
<b>EXPENDITURES</b>						
Operating transfer to general fund	350,000	-	0.00%	350,641	(350,641)	0.00%
Operating expenses	13,647	6,824	50.00%	6,823	1	0.01%
Total expenditures	<u>363,647</u>	<u>6,824</u>		<u>357,464</u>	<u>(350,640)</u>	0.00%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>333,143</u>		<u>(6,823)</u>	<u>339,966</u>	-4982.90%
<b>Special County Fire District</b>						continued
<b>REVENUE</b>						
Fire fees	3,303,000	3,245,994	98.27%	3,222,565	23,430	0.00%
Total revenue	<u>3,303,000</u>	<u>3,245,994</u>		<u>3,222,565</u>	<u>23,430</u>	0.00%
<b>EXPENDITURES</b>						
Fire Protection Services	3,303,000	2,616,467	79.21%	2,916,177	(299,710)	0.00%
Total expenditures	<u>3,303,000</u>	<u>2,616,467</u>		<u>2,916,177</u>	<u>(299,710)</u>	0.00%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>629,527</u>		<u>306,388</u>	<u>323,140</u>	0.00%
<b>Pooled Fire Fees (new vacant lot fee began 2013-2014)</b>						
<b>REVENUE</b>						
Fire fees	176,450	377,487	213.93%	243,113	134,373	55.27%
Carryover from prior years	14,400	-		-	-	0.00%
Total revenue	<u>190,850</u>	<u>377,487</u>		<u>243,113</u>	<u>134,373</u>	55.27%
<b>EXPENDITURES</b>						
Fire Protection Services	176,450	142,637	80.84%	157,832	(15,195)	-9.63%
Pooled Fire Reserve	14,400	14,400	100.00%	49,800	(35,400)	0.00%
Total expenditures	<u>190,850</u>	<u>157,037</u>		<u>207,632</u>	<u>(50,595)</u>	-24.37%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>220,449</u>		<u>35,481</u>	<u>184,968</u>	521.31%

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<b>Impact Fees</b>						
<b>REVENUE</b>						
Impact fees	-	1,472,504	0.00%	1,171,784	300,720	25.66%
Interest income	-	438	0.00%	896	(458)	-51.13%
Total revenue	-	1,472,942		1,172,680	300,262	25.60%
<b>EXPENDITURES</b>						
Operating Transfer Out	-	232,374	0.00%	39,973	192,401	481.33%
Operating Expenditures	-	560		-	560	0.00%
Total expenditures	-	232,934		39,973	192,961	482.73%
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ -</b>	<b>\$ 1,240,008</b>		<b>\$ 1,132,707</b>	<b>\$ 107,301</b>	<b>9.47%</b>

Special Revenue Funds for which information is not presented

- Legal Dept Forfeiture Proceeds
- PARD Grant
- Special Tax Districts-Sangaree, Pimlico, Tall Pines, Devon Forest
- Pass-Through Accounts - Economic Development, COG planning grant & Regional Disaster Planning
- Homeland Security grant
- C Funds
- Special Revenue funds related to Elected Officials
- Magistrate Misc. Grant
- Airport Improvement Projects
- Library - Designated Funds, Lottery Funds, Library Grants, State Aid and ARRA funds