

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

	Current Annual Budget	Actual 8/31/14	Actual 8/31/13	Increase (decrease) prior fiscal year	Increase (decrease) prior fiscal
<b>REVENUE</b>					
Property Taxes	\$ 724,300	\$ 13,591	\$ 14,961	\$ (1,370)	\$ -9.16%
Interest income	-	(1,622)	1,510	(3,132)	-207.42%
Capital Contributions	-	-	-	-	0.00%
Miscellaneous income	-	595	2,554	(1,959)	-76.70%
Donations	2,250	224	63	161	255.56%
Donations-Swamp Fox Play	-	-	-	-	0.00%
Insurance proceeds	-	-	-	-	0.00%
Admissions	280,000	56,254	64,062	(7,808)	-12.19%
Gift shop sales	85,000	16,772	17,609	(837)	-4.75%
Educations programs	55,000	2,981	1,977	1,004	50.78%
Facility rentals	100,000	17,188	13,928	3,260	23.41%
Commission income	250	29	-	29	0.00%
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	-	-	-	-
Operating Transfers In from County Accommodations	25,000	-	-	-	0.00%
<b>Total Revenue</b>	<b>2,073,139</b>	<b>106,012</b>	<b>116,664</b>	<b>(10,652)</b>	
<b>EXPENDITURES</b>					
Personnel	882,799	98,733	95,641	3,092	3.23%
Operating					
Advertising	75,000	15,291	4,348	10,943	251.68%
Diesel fuel	800	-	-	-	0.00%
Gasoline & oil	3,500	489	402	87	21.64%
Tires	750	37	-	37	0.00%
Auto & construction equip repairs and maintenance	2,000	657	599	58	9.68%

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Rents & leases	1,080	57	57	-	0.00%
Maintenance & service contracts	11,700	794	882	(88)	-9.98%
Repairs & maintenance	22,550	1,986	3,567	(1,581)	-44.32%
Construction services	-	-	-	-	0.00%
Cement & Masonry Materials	-	-	-	-	0.00%
Aggregates	250	-	-	-	0.00%
Radio supplies & repairs	300	76	-	76	0.00%
Radios	810	-	-	-	0.00%
Utilities	72,000	10,866	5,648	5,218	0.00%
Communications	4,200	621	678	(57)	-8.41%
Water & sewer	4,600	-	358	(358)	0.00%
Office furniture/office equipment	-	-	79	(79)	-100.00%
Office supplies	2,500	387	547	(160)	-29.25%
Other operating supplies	8,300	279	1,103	(824)	-74.71%
Printing & binding	4,000	-	-	-	0.00%
Print Shop	600	57	48	9	18.75%
Postage	240	37	13	24	184.62%
Membership & dues	1,200	-	-	-	0.00%
Travel reimbursement	1,200	13	-	13	0.00%
Swamp fox play	-	-	-	-	0.00%
Books & periodicals	200	-	-	-	0.00%
Computer software	340	-	-	-	0.00%
Insurance & bonds	18,173	-	344	(344)	-100.00%
Floriculture supplies	6,000	595	370	225	60.81%
Insects	10,000	1,735	470	1,265	269.15%
Animals & other live displays	-	-	-	-	0.00%
Animal care	15,000	1,250	2,140	(890)	-41.59%
Cleaning & sanitation supplies	5,250	593	104	489	470.19%
Garbage service contract	3,600	721	508	213	41.93%
Signs	2,900	168	-	168	0.00%

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Tools	2,000	285	-	285	0.00%
Small equipment	-	-	-	-	0.00%
Computer equipment	-	-	-	-	0.00%
Employee training	500	37	50	(13)	0.00%
Uniforms & clothing	6,500	904	1,230	(326)	-26.50%
Professional services auditing	3,000	-	-	-	0.00%
Professional services consulting	1,560	-	-	-	0.00%
Special events	13,600	350	707	(357)	-50.50%
Inventory Adjustments	-	-	-	-	0.00%
Special contracts	-	-	-	-	0.00%
Concessions resale	48,000	5,503	6,825	(1,322)	-19.37%
Sales & admissions tax	18,000	1,845	2,170	(325)	0.00%
Other operating expense	1,570	-	-	-	0.00%
Property tax and fees	1,800	-	-	-	0.00%
Depreciation	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt service	-	-	-	-	0.00%
Total expenditures	1,258,372	144,366	128,888	15,478	12.01%
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ 814,767</b>	<b>(38,354)</b>	<b>(12,224)</b>	<b>(26,130)</b>	<b>213.76%</b>

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.