

BERKELEY COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS
August 31, 2014 and 2013

	Current Annual Budget	Actual 08/31/14	Percent collected or spent	Actual 08/31/13	Increase (decrease) from prior fiscal year	% increase (decrease) from prior fiscal year
Library (County & local supported operations and programs only, does not include grants)						
REVENUE						
Fines, forfeitures and fees	\$ 90,000	\$ 14,198	15.78%	\$ 15,783	\$ (1,585)	-10.04%
Miscellaneous revenues	-	590	0.00%	622	(32)	-5.14%
Donations	-	-	0.00%	17	(17)	0.00%
Operating transfer from general fund	<u>3,014,713</u>	<u>383,969</u>	12.74%	<u>331,945</u>	<u>52,024</u>	15.67%
Total revenue	<u>3,104,713</u>	<u>398,757</u>	12.84%	<u>348,367</u>	<u>50,390</u>	14.46%
EXPENDITURES						
Administrative						
Personnel	930,356	95,680	10.28%	78,945	16,735	21.20%
Operating	329,056	56,242	17.09%	77,794	(21,552)	-27.70%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt service	-	-	0.00%	-	-	0.00%
Moncks Corner						
Personnel	479,532	58,708	12.24%	61,550	(2,842)	-4.62%
Operating	42,475	12,889	30.34%	3,701	9,188	248.26%
Goose Creek						
Personnel	436,204	50,039	11.47%	43,289	6,750	15.59%
Operating	94,293	14,166	15.02%	3,769	10,397	275.86%
Hanahan						
Personnel	176,681	20,130	11.39%	15,006	5,124	34.15%
Operating	37,411	8,706	23.27%	8,620	86	1.00%
Sangaree						
Personnel	158,579	20,764	13.09%	17,363	3,401	19.59%
Operating	47,047	11,235	23.88%	3,038	8,197	269.82%
St. Stephen						
Personnel	129,106	10,263	7.95%	9,890	373	3.77%
Operating	28,051	10,644	37.95%	4,832	5,812	120.28%
Daniel Island						
Personnel	170,119	19,616	11.53%	17,395	2,221	12.77%
Operating	<u>45,803</u>	<u>9,276</u>	20.25%	<u>3,175</u>	<u>6,101</u>	192.16%
Total expenditures	<u>3,104,713</u>	<u>398,358</u>	12.83%	<u>348,367</u>	<u>49,991</u>	14.35%
Excess (deficiency) of revenues over expenditures	\$ -	\$ <u>399</u>		\$ -	\$ <u>399</u>	#DIV/0! continued

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SPECIAL REVENUE FUNDS
August 31, 2014 and 2013

	Current Annual Budget	Actual 08/31/14	Percent collected or spent	Actual 08/31/13	Increase (decrease) from prior fiscal year	% increase (decrease) from prior fiscal year
Emergency Preparedness						
REVENUE						
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	<u>376,562</u>	<u>35,027</u>	9.30%	<u>33,114</u>	<u>1,913</u>	5.78%
Total revenue	<u>376,562</u>	<u>35,027</u>	9.30%	<u>33,114</u>	<u>1,913</u>	5.78%
EXPENDITURES						
Personnel	274,251	31,223	11.38%	29,234	1,989	6.80%
Operating	102,311	3,804	3.72%	2,206	1,598	72.44%
Debt service	-	-	0.00%	-	-	0.00%
Total expenditures	<u>376,562</u>	<u>35,027</u>	9.30%	<u>31,440</u>	<u>3,587</u>	11.41%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>		<u>1,674</u>	<u>(1,674)</u>	-100.00%
Geographic Information Systems						
REVENUE						
Map sales	12,000	1,818	0.00%	1,920	(102)	-5.31%
Carryover from prior fiscal year	6,378	-	0.00%	-	-	
Consortium revenue	134,039	-	0.00%	-	-	
Operating transfer from General Fund	<u>300,164</u>	<u>42,490</u>	14.16%	<u>41,016</u>	<u>1,474</u>	3.59%
Total revenue	<u>452,581</u>	<u>44,308</u>		<u>42,936</u>	<u>1,372</u>	3.20%
EXPENDITURES						
Personnel	403,711	46,327	11.48%	44,856	1,471	3.28%
Operating	35,870	20,142	56.15%	19,074	1,068	5.60%
Capital Outlay	13,000	-	0.00%	-	-	
Total expenditures	<u>452,581</u>	<u>66,469</u>	14.69%	<u>63,930</u>	<u>2,539</u>	3.97%
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ (22,161)</u>		<u>\$ (20,994)</u>	<u>\$ (1,167)</u>	5.56%

continued

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Victim's Assistance						
REVENUE						
Fines, forfeitures and fees	\$ 199,000	\$ 27,127	13.63%	\$ 23,220	\$ 3,907	16.83%
Miscellaneous Revenue	-	-		(4,051)	4,051	-100.00%
Operating transfer in	<u>71,578</u>	<u>-</u>		<u>-</u>	<u>-</u>	
Total revenue	<u>270,578</u>	<u>27,127</u>	10.03%	<u>19,169</u>	<u>3,907</u>	20.38%
EXPENDITURES						
Victim's Assistance						
Personnel	249,619	29,938	11.99%	29,402	536	1.82%
Operating	<u>20,959</u>	<u>969</u>	4.62%	<u>1,680</u>	<u>(711)</u>	-42.32%
Total expenditures	<u>270,578</u>	<u>30,907</u>	11.42%	<u>31,082</u>	<u>(175)</u>	-0.56%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(3,780)</u>		<u>(11,913)</u>	<u>4,082</u>	-34.27%
 Economic Development Local Funds						
REVENUE						
Fee in lieu of taxes	1,250,000	-	0.00%	-	-	0.00%
Miscellaneous revenue	20,000	-	0.00%	-	-	0.00%
Carryover from Prior Fiscal Year	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	0.00%
Total revenue	<u>1,270,000</u>	<u>-</u>	0.00%	<u>-</u>	<u>-</u>	0.00%
EXPENDITURES						
Personnel	229,755	17,910	7.80%	17,240	670	3.89%
Operating	455,906	54,235	11.90%	53,098	1,137	2.14%
Debt Service	-	-	0.00%	-	-	
Capital Outlay	-	-	0.00%	-	-	
Operating transfer to Airport Improvement Fund	-	-	0.00%	-	-	
Operating transfer to General Fund	<u>398,705</u>	<u>-</u>	0.00%	<u>-</u>	<u>-</u>	0.00%
Total expenditures	<u>1,084,366</u>	<u>72,145</u>	6.65%	<u>70,338</u>	<u>1,807</u>	2.57%
Excess (deficiency) of revenues over expenditures	<u>\$ 185,634</u>	<u>\$ (72,145)</u>	-38.86%	<u>\$ (70,338)</u>	<u>\$ (1,807)</u>	2.57%

continued

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State Accommodations						
REVENUE						
State accommodations tax	\$ 80,000	\$ -	0.00%	\$ -	\$ -	#DIV/0!
Total revenue	<u>80,000</u>	<u>-</u>		<u>-</u>	<u>-</u>	0.00%
EXPENDITURES						
Expense to Chamber	52,250	-	0.00%	(948)	948	0.00%
Operating transfer to General Fund	<u>27,750</u>	<u>-</u>	0.00%	<u>(18,004)</u>	<u>18,004</u>	0.00%
Total expenditures	<u>80,000</u>	<u>-</u>		<u>(18,952)</u>	<u>18,952</u>	0.00%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>		<u>18,952</u>	<u>(18,952)</u>	0.00%
County Accommodations						
REVENUE						
County accommodations tax	<u>400,000</u>	<u>48,366</u>	12.09%	<u>41,505</u>	<u>6,861</u>	0.00%
Total revenue	<u>400,000</u>	<u>48,366</u>	12.09%	<u>41,505</u>	<u>6,861</u>	0.00%
EXPENDITURES						
Expense to Chamber	105,000	-	0.00%	-	-	#DIV/0!
Operating expenses	-	-	0.00%	6	(6)	0.00%
Operating transfer to General Fund	<u>295,000</u>	<u>-</u>	0.00%	<u>-</u>	<u>-</u>	#DIV/0!
Total expenditures	<u>400,000</u>	<u>-</u>	0.00%	<u>6</u>	<u>(6)</u>	-100.00%
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ 48,366</u>		<u>\$ 41,499</u>	<u>\$ 6,867</u>	16.55%
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Stormwater						
REVENUE						
Plan review fee	\$ 65,000	\$ 27,140	41.75%	\$ 13,990	\$ 13,150	94.00%
Inspection fee	30,000	3,970	0.00%	2,150	1,820	84.65%
Stormwater Fees	-	-	0.00%	-	-	0.00%
Operating transfer from General Fund	-	-	0.00%	-	-	0.00%
Total revenue	<u>95,000</u>	<u>31,110</u>	32.75%	<u>16,140</u>	<u>14,970</u>	92.75%
EXPENDITURES						
Personnel expenses	239,855	-	0.00%	31,431	(31,431)	-100.00%
Operating expenses	504,826	(53,234)	-10.55%	1,080	(54,314)	-5029.07%
Capital expenses	<u>20,372</u>	<u>-</u>	0.00%	<u>-</u>	<u>-</u>	
Total expenditures	765,053	(53,234)		32,511	(54,314)	92.75%
Excess (deficiency) of revenues over expenditures	<u>(670,053)</u>	<u>84,344</u>		<u>(16,371)</u>	<u>69,284</u>	-423.21%
EMS Equipment						
REVENUE						
State grants	-	-	0.00%	-	-	0.00%
Operating transfer from General Fund	<u>-</u>	<u>-</u>	0.00%	<u>-</u>	<u>-</u>	0.00%
Total revenue	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	0.00%
EXPENDITURES						
Operating expenses	-	-	0.00%	-	-	0.00%
Capital Outlay	<u>-</u>	<u>-</u>	0.00%	<u>-</u>	<u>-</u>	
Total expenditures	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	0.00%
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	
(Note: only the match was budgeted)						

continued

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National Forest Funds						
REVENUE						
Carryover from prior fiscal year	\$ 13,647	\$ -	0.00%	\$ -	\$ -	0.00%
Federal grants	350,000	-	0.00%	-	-	0.00%
Total revenue	<u>363,647</u>	<u>-</u>		<u>-</u>	<u>-</u>	0.00%
EXPENDITURES						
Operating transfer to general fund	350,000	-	0.00%	-	-	0.00%
Operating expenses	13,647	-	0.00%	-	-	0.00%
Total expenditures	<u>363,647</u>	<u>-</u>		<u>-</u>	<u>-</u>	0.00%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	0.00%
Special County Fire District						
REVENUE						
Fire fees	3,303,000	53,450	1.62%	55,205	(1,755)	0.00%
Total revenue	<u>3,303,000</u>	<u>53,450</u>		<u>55,205</u>	<u>(1,755)</u>	0.00%
EXPENDITURES						
Fire Protection Services	3,303,000	-	0.00%	-	-	0.00%
Total expenditures	<u>3,303,000</u>	<u>-</u>		<u>-</u>	<u>-</u>	0.00%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>53,450</u>		<u>55,205</u>	<u>(1,755)</u>	0.00%
Pooled Fire Fees (new vacant lot fee began 2013-2014)						
REVENUE						
Fire fees	176,450	6,386	3.62%	4,189	2,197	52.45%
Carryover from prior years	-	-		-	-	0.00%
Total revenue	<u>176,450</u>	<u>6,386</u>		<u>4,189</u>	<u>2,197</u>	52.45%
EXPENDITURES						
Fire Protection Services	176,450	29,134	16.51%	34,415	(5,281)	-15.35%
Pooled Fire Reserve	-	-	0.00%	-	-	0.00%
Total expenditures	<u>176,450</u>	<u>29,134</u>		<u>34,415</u>	<u>(5,281)</u>	-15.35%
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ (22,748)</u>		<u>\$ (30,226)</u>	<u>\$ 7,478</u>	-24.74%

continued

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Impact Fees						
REVENUE						
Impact fees	\$ -	\$ 245,864	0.00%	\$ 516,013	\$ (270,149)	-52.35%
Interest income	-	-	0.00%	215	(215)	-100.00%
Total revenue	-	245,864		516,228	(270,364)	-52.37%
EXPENDITURES						
Operating Transfer Out	-	-	0.00%	-	-	0.00%
Operating Expenditures	-	-		-	-	0.00%
Total expenditures	-	-		-	-	0.00%
Excess (deficiency) of revenues over expenditures	\$ -	\$ 245,864		\$ 516,228	\$ (270,364)	-52.37%

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