

BERKELEY COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ENTERPRISE FUNDS
as of February 28, 2014 and 2013

	<u>Current Annual Budget</u>	<u>Actual 2/28/2014</u>	<u>Percent collected or spent</u>	<u>Actual 2/28/2013</u>	<u>Increase (decrease) from prior fiscal year</u>	<u>% increase (decrease) from prior fiscal year</u>
Cypress Gardens						
REVENUE						
Property Taxes	\$ 535,000	\$ 483,248	0.00%	\$ 632,167	\$ (148,919)	-23.56%
Interest Income	-	(4,815)	0.00%	(4,273)	(542)	12.68%
Capital Contributions	-	-	0.00%	-	-	0.00%
Miscellaneous revenues	-	24,996	0.00%	26,222	(1,226)	-4.68%
Insurance proceeds	-	-	0.00%	3,761	(3,761)	-100.00%
Donations	-	1,778	0.00%	578	1,200	207.78%
Charges for sales and services	515,000	273,793	53.16%	263,624	10,169	3.86%
Commission Income	350	144	41.14%	129	15	11.95%
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>779,143</u>	64.64%	<u>924,514</u>	<u>(145,371)</u>	-15.72%
EXPENDITURES						
Personnel	825,914	445,982	54.00%	460,085	(14,103)	-3.07%
Operating	379,421	171,495	45.20%	163,763	7,733	4.72%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt service	-	-	0.00%	-	-	0.00%
Total expenditures	<u>1,205,335</u>	<u>617,478</u>	51.23%	<u>623,847</u>	<u>(6,370)</u>	-1.02%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>161,665</u>		<u>300,667</u>	<u>(139,001)</u>	-46.23%

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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	222,110	50.37%	147,947	74,163	50.13%
State Revenue	-	-	0.00%	117,069	(117,069)	-100.00%
Proceeds from capital lease	-	-	0.00%	-	-	
Total revenue	<u>602,695</u>	<u>222,110</u>	36.85%	<u>265,016</u>	<u>74,163</u>	27.98%
EXPENDITURES						
Address Information						
Personnel	154,651	89,061	57.59%	96,451	(7,390)	-7.66%
Operating	448,044	205,612	45.89%	236,815	(31,203)	-13.18%
Capital outlay	-	-	0.00%	-	-	0.00%
Debt service	-	-	0.00%	-	-	0.00%
Total expenditures	<u>602,695</u>	<u>294,673</u>	48.89%	<u>333,266</u>	<u>(38,593)</u>	-11.58%
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ (72,563)</u>		<u>\$ (68,250)</u>	<u>\$ 112,757</u>	-165.21%

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