

**BERKELEY COUNTY, SOUTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**SPECIAL REVENUE 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>
<b>Library (County &amp; local supported operations and programs only, does not include grants)</b>						
<b>REVENUE</b>						
Fines, forfeitures and fees	\$ 90,000	55,105	61.23%	\$ 60,500	\$ (5,395)	-8.92%
Miscellaneous revenues	-	2,711	0.00%	2,523	188	7.46%
Donations	-	65	0.00%	12	53	0.00%
Operating transfer from general fund	<u>2,843,146</u>	<u>1,614,060</u>	56.77%	<u>1,614,967</u>	<u>(908)</u>	-0.06%
Total revenue	2,933,146	1,671,940	57.00%	1,678,003	(6,062)	-0.36%
<b>EXPENDITURES</b>						
Administrative						
Personnel	755,194	441,607	58.48%	406,630	34,977	8.60%
Operating	286,181	201,707	70.48%	207,401	(5,694)	-2.75%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt service	-	-	0.00%	-	-	0.00%
Moncks Corner						
Personnel	560,538	321,080	57.28%	332,968	(11,888)	-3.57%
Operating	42,999	26,639	61.95%	25,084	1,555	6.20%
Goose Creek						
Personnel	449,242	239,571	53.33%	241,960	(2,389)	-0.99%
Operating	62,997	36,080	57.27%	35,695	385	1.08%
Hanahan						
Personnel	211,111	80,402	38.09%	81,681	(1,279)	-1.57%
Operating	52,642	36,318	68.99%	36,217	102	0.28%
Sangaree						
Personnel	173,350	91,263	52.65%	105,643	(14,380)	-13.61%
Operating	36,954	21,898	59.26%	21,715	183	0.84%
St. Stephen						
Personnel	85,086	52,537	61.75%	53,492	(955)	-1.79%
Operating	28,548	20,662	72.38%	20,175	488	2.42%
Daniel Island						
Personnel	150,043	80,239	53.48%	86,634	(6,395)	-7.38%
Operating	<u>38,261</u>	<u>21,937</u>	57.34%	<u>23,465</u>	<u>(1,528)</u>	-6.51%
Total expenditures	2,933,146	1,671,940	57.00%	1,678,759	(6,819)	-0.41%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>0</u>		<u>(756)</u>	<u>756</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	177,712	55.72%	171,390	6,322	3.69%
Total revenue	<u>318,964</u>	<u>177,712</u>	55.72%	<u>171,390</u>	<u>6,322</u>	3.69%
<b>EXPENDITURES</b>						
Personnel	225,714	150,902	66.86%	146,385	4,517	3.09%
Operating	93,250	26,810	28.75%	25,052	1,758	7.02%
Debt service	-	-	0.00%	-	-	0.00%
Total expenditures	<u>318,964</u>	<u>177,712</u>	55.72%	<u>171,437</u>	<u>6,275</u>	3.66%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>-</u>		<u>(47)</u>	<u>47</u>	-100.00%
<b>Geographic Information Systems</b>						
<b>REVENUE</b>						
Map sales	7,980	9,617	120.51%	5,088	4,529	89.01%
Carryover from prior fiscal year	-	-	0.00%	-	-	
Consortium revenue	134,760	30,728	22.80%	83,334	(52,606)	0.00%
Operating transfer from General Fund	291,213	182,319	62.61%	186,898	(4,578)	-2.45%
Total revenue	<u>433,953</u>	<u>222,664</u>		<u>275,320</u>	<u>(52,655)</u>	-19.13%
<b>EXPENDITURES</b>						
Personnel	388,661	239,094	61.52%	245,224	(6,129)	-2.50%
Operating	37,312	29,304	78.54%	43,003	(13,699)	-31.86%
Capital Outlay	-	-	0.00%	21,483	(21,483)	0.00%
Total expenditures	<u>425,973</u>	<u>268,398</u>	63.01%	<u>309,710</u>	<u>(41,311)</u>	-13.34%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>7,980</u>	<u>(45,734)</u>	-573.11%	<u>(34,390)</u>	<u>(11,344)</u>	32.99%

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						continued
<b>Victim's Assistance</b>						
<b>REVENUE</b>						
Fines, forfeitures and fees	269,777	102,016	37.81%	98,350	3,666	3.73%
Total revenue	<u>269,777</u>	<u>102,016</u>	37.81%	<u>98,350</u>	<u>3,666</u>	3.73%
<b>EXPENDITURES</b>						
Victim's Assistance						
Personnel	239,373	142,829	59.67%	141,039	1,790	1.27%
Operating	30,404	8,946	29.42%	4,980	3,966	79.63%
Total expenditures	<u>269,777</u>	<u>151,775</u>	56.26%	<u>146,019</u>	<u>5,756</u>	3.94%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>(49,759)</u>		<u>(47,669)</u>	<u>(2,090)</u>	4.38%
 <b>Economic Development Local Funds</b>						
<b>REVENUE</b>						
Fee in lieu of taxes	1,250,000	1,307,707	104.62%	1,254,143	53,564	4.27%
Miscellaneous revenue	20,000	11,045	55.23%	10,782	263	2.44%
Carryover from Prior Fiscal Year	1,525,497	-		-	-	0.00%
Total revenue	<u>2,795,497</u>	<u>1,318,752</u>	47.17%	<u>1,264,925</u>	<u>53,827</u>	4.26%
<b>EXPENDITURES</b>						
Personnel	149,676	92,014	61.48%	94,345	(2,331)	-2.47%
Operating	346,550	188,838	54.49%	100,017	88,821	88.81%
Debt Service	-	-	0.00%	-	-	
Capital Outlay	-	-	0.00%	-	-	
Operating transfer to Airport Improvement Fund	-	-	0.00%	-	-	
Operating transfer to General Fund	1,961,893	177,696	9.06%	176,451	1,245	0.71%
Total expenditures	<u>2,458,119</u>	<u>458,548</u>	18.65%	<u>370,812</u>	<u>87,736</u>	23.66%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>337,378</u>	<u>860,204</u>	254.97%	<u>894,113</u>	<u>(33,909)</u>	-3.79%

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<b>State Accommodations</b>						continued
<b>REVENUE</b>						
State accommodations tax	90,000	39,568	43.96%	28,536	11,032	38.66%
Total revenue	90,000	39,568		28,536	11,032	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>	<u>-</u>	<u>-</u>		<u>28,536</u>	<u>(28,536)</u>	-100.00%
 <b>County Accommodations</b>						
<b>REVENUE</b>						
County accommodations tax	395,000	268,022	67.85%	201,452	66,570	33.05%
Total revenue	395,000	268,022	67.85%	201,452	66,570	33.05%
<b>EXPENDITURES</b>						
Expense to Chamber	161,015	97,550	60.58%	143,153	(45,603)	
Operating expenses	-	7	0.00%	-	7	
Operating transfer to General Fund	233,985	24,387	10.42%	35,788	(11,401)	
Total expenditures	395,000	121,944	30.87%	178,941	(56,997)	
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>146,078</u>		<u>22,511</u>	<u>123,567</u>	548.92%

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<b>Stormwater</b>						continued
<b>REVENUE</b>						
Plan review fee	64,000	34,020	53.16%	30,660	3,360	10.96%
Inspection fee	11,000	5,200	0.00%	5,200	-	0.00%
Stormwater Fees	-	-	0.00%	-	-	0.00%
Operating transfer from General Fund	-	-	0.00%	-	-	0.00%
Total revenue	<u>75,000</u>	<u>39,220</u>	52.29%	<u>35,860</u>	<u>3,360</u>	9.37%
<b>EXPENDITURES</b>						
Personnel expenses	160,000	100,453	62.78%	104,214	(3,761)	-3.61%
Operating expenses	370,870	11,439	3.08%	39,782	(28,343)	-71.25%
Capital expenses	20,372	-	0.00%	-	-	
Total expenditures	<u>551,242</u>	<u>111,892</u>	20.30%	<u>143,996</u>	<u>(28,343)</u>	9.37%
<b>Excess (deficiency) of revenues over expenditures</b>	<u><b>(476,242)</b></u>	<u><b>(72,672)</b></u>	15.26%	<u><b>(108,136)</b></u>	<u><b>31,703</b></u>	-29.32%
 <b>EMS Equipment</b>						
<b>REVENUE</b>						
State grants	12,365	-	0.00%	-	-	0.00%
Operating transfer from General Fund	800	-	0.00%	-	-	0.00%
Total revenue	<u>13,165</u>	<u>-</u>		<u>-</u>	<u>-</u>	0.00%
<b>EXPENDITURES</b>						
Operating expenses	-	-	0.00%	-	-	0.00%
Capital Outlay	13,165	-		-	-	
Total expenditures	<u>13,165</u>	<u>-</u>		<u>-</u>	<u>-</u>	0.00%
<b>Excess (deficiency) of revenues over expenditures</b>	<u><b>-</b></u>	<u><b>-</b></u>		<u><b>-</b></u>	<u><b>-</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	-	0.00%	350,641	(350,641)	0.00%
Total revenue	<u>363,647</u>	<u>-</u>		<u>350,641</u>	<u>(350,641)</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>(6,824)</u>		<u>(6,823)</u>	<u>(1)</u>	0.01%
<b>Special County Fire District</b>						continued
<b>REVENUE</b>						
Fire fees	3,303,000	3,070,844	92.97%	3,037,155	33,689	1.11%
Total revenue	<u>3,303,000</u>	<u>3,070,844</u>		<u>3,037,155</u>	<u>33,689</u>	1.11%
<b>EXPENDITURES</b>						
Fire Protection Services	3,303,000	1,989,367	60.23%	2,836,677	(847,310)	-29.87%
Total expenditures	<u>3,303,000</u>	<u>1,989,367</u>		<u>2,836,677</u>	<u>(847,310)</u>	-29.87%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>1,081,477</u>		<u>200,478</u>	<u>880,999</u>	439.45%
<b>Pooled Fire Fees (new vacant lot fee began 2013-2014)</b>						
<b>REVENUE</b>						
Fire fees	176,450	364,865	206.78%	229,082	135,783	59.27%
Carryover from prior years	14,400	-		-	-	0.00%
Total revenue	<u>190,850</u>	<u>364,865</u>		<u>229,082</u>	<u>135,783</u>	59.27%
<b>EXPENDITURES</b>						
Fire Protection Services	176,450	123,044	69.73%	121,506	1,538	1.27%
Pooled Fire Reserve	14,400	-		49,800	-	0.00%
Total expenditures	<u>190,850</u>	<u>123,044</u>		<u>171,306</u>	<u>1,538</u>	0.90%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>241,821</u>		<u>57,776</u>	<u>134,245</u>	232.35%

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<b>Impact Fees</b>						
<b>REVENUE</b>						
Impact fees	-	1,224,281	0.00%	625,555	598,727	95.71%
Interest income	-	438	0.00%	707	(269)	-38.05%
Total revenue	-	<u>1,224,719</u>		<u>626,262</u>	<u>598,458</u>	95.56%
<b>EXPENDITURES</b>						
Operating Transfer Out	-	165,871	0.00%	39,973	125,898	314.96%
Operating Expenditures	-	560		-	560	
Total expenditures	-	<u>166,431</u>		<u>39,973</u>	<u>126,458</u>	316.36%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>\$ -</u>	<u>\$ 1,058,288</u>		<u>\$ 586,289</u>	<u>\$ 472,000</u>	80.51%

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