

**BERKELEY COUNTY, SOUTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**ENTERPRISE FUNDS**  
**as of January 31, 2014 and 2013**

	<u>Current Annual Budget</u>	<u>Actual 1/31/2014</u>	<u>Percent collected or spent</u>	<u>Actual 1/31/2013</u>	<u>Increase (decrease) from prior fiscal year</u>	<u>% increase (decrease) from prior fiscal year</u>
<b>Cypress Gardens</b>						
<b>REVENUE</b>						
Property Taxes	\$ 535,000	\$ 493,909	0.00%	\$ 593,389	\$ (99,480)	-16.76%
Interest Income	-	(4,437)	0.00%	(3,898)	(539)	13.83%
Capital Contributions	-	-	0.00%	-	-	0.00%
Miscellaneous revenues	-	24,946	0.00%	26,174	(1,228)	-4.69%
Insurance proceeds	-	-	0.00%	3,761	(3,761)	-100.00%
Donations	-	1,682	0.00%	525	1,157	220.29%
Charges for sales and services	515,000	245,195	47.61%	234,759	10,436	4.45%
Commission Income	350	134	38.29%	176	(42)	-23.97%
Property Sales/Trade Ins	-	-	0.00%	607	(607)	-100.00%
Federal grants	-	-	0.00%	-	-	0.00%
State grants	-	-	0.00%	-	-	0.00%
Operating Transfers In from County Accommodations	154,985	-		-	-	
Total revenue	<u>1,205,335</u>	<u>761,428</u>	63.17%	<u>855,493</u>	<u>(94,065)</u>	-11.00%
<b>EXPENDITURES</b>						
Personnel	825,914	387,145	46.87%	403,155	(16,010)	-3.97%
Operating	379,421	148,434	39.12%	140,657	7,778	5.53%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt service	-	-	0.00%	-	-	0.00%
Total expenditures	<u>1,205,335</u>	<u>535,579</u>	44.43%	<u>543,812</u>	<u>(8,232)</u>	-1.51%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>225,849</u>		<u>311,681</u>	<u>(85,833)</u>	-27.54%

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						continued
<b>Address Information</b>						
<b>REVENUE</b>						
Carryover from prior fiscal year	161,695	-	0.00%	-	-	0.00%
Insurance proceeds	-	-	0.00%	-	-	0.00%
Charges for sales and services	441,000	179,075	40.61%	125,608	53,467	42.57%
State Revenue	-	-	0.00%	117,069	(117,069)	-100.00%
Proceeds from capital lease	-	-	0.00%	-	-	
Total revenue	<u>602,695</u>	<u>179,075</u>	29.71%	<u>242,677</u>	<u>53,467</u>	22.03%
<b>EXPENDITURES</b>						
Address Information						
Personnel	154,651	76,654	49.57%	84,533	(7,879)	-9.32%
Operating	448,044	168,183	37.54%	210,591	(42,408)	-20.14%
Capital outlay	-	-	0.00%	-	-	0.00%
Debt service	-	-	0.00%	-	-	0.00%
Total expenditures	<u>602,695</u>	<u>244,837</u>	40.62%	<u>295,124</u>	<u>(50,287)</u>	-17.04%
<b>Excess (deficiency) of revenue over expenditures</b>	<u>\$ -</u>	<u>\$ (65,762)</u>		<u>\$ (52,446)</u>	<u>\$ 103,754</u>	-197.83%