

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

| | Current Annual Budget | Actual 7/31/14 | Actual 7/31/13 | Increase (decrease) prior fiscal year | Increase (decrease) prior fiscal |
|--|-----------------------------|-------------------|-------------------|---|--|
| REVENUE | | | | | |
| Property Taxes | \$ 724,300 | \$ 5,951 | \$ 7,397 | \$ (1,445) | -19.54% |
| Interest income | - | (755) | (700) | (55) | 7.88% |
| Capital Contributions | - | - | - | - | 0.00% |
| Miscellaneous income | - | 595 | 2,554 | (1,959) | -76.70% |
| Donations | 2,250 | 55 | 1 | 54 | 4300.00% |
| Donations-Swamp Fox Play | - | - | - | - | 0.00% |
| Insurance proceeds | - | - | - | - | 0.00% |
| Admissions | 280,000 | 30,358 | 35,192 | (4,834) | -13.74% |
| Gift shop sales | 85,000 | 8,397 | 9,712 | (1,315) | -13.54% |
| Educations programs | 55,000 | 2,252 | 1,514 | 738 | 48.75% |
| Facility rentals | 100,000 | 9,382 | 7,025 | 2,357 | 33.56% |
| Commission income | 250 | 118 | - | 118 | 0.00% |
| Grants | - | - | - | - | 0.00% |
| Property Sales/Trade Ins | - | - | - | - | 0.00% |
| Cypress Garden grants | - | - | - | - | 0.00% |
| State grant | - | - | - | - | 0.00% |
| Operating Transfer In from General Fund (see note below) | 801,339 | - | - | - | 0.00% |
| Operating Transfer In from County Accommodations | 25,000 | - | - | - | 0.00% |
| Total revenue | 2,073,139 | 56,353 | 62,695 | (6,342) | -10.12% |
| EXPENDITURES | | | | | |
| Personnel | 882,799 | 33,903 | 31,926 | 1,978 | 6.20% |
| Operating | | | | | |
| Advertising | 75,000 | 15,291 | 3,348 | 11,943 | 356.73% |
| Diesel fuel | 800 | - | - | - | 0.00% |
| Gasoline & oil | 3,500 | 169 | 180 | (11) | -6.12% |
| Tires | 750 | - | - | - | 0.00% |
| Auto & construction equip repairs and maintenance | 2,000 | - | 385 | (385) | -100.00% |
| Rents & leases | 1,080 | - | - | - | 0.00% |
| Maintenance & service contracts | 11,700 | 300 | 737 | (437) | -59.30% |
| Repairs & maintenance | 22,550 | 672 | 377 | 295 | 78.21% |
| Construction services | - | - | - | - | 0.00% |

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| Cement & Masonry Materials | - | - | - | - | 0.00% |
| Aggregates | 250 | - | - | - | 0.00% |
| Radio supplies & repairs | 300 | - | - | - | 0.00% |
| Radios | 810 | - | - | - | 0.00% |
| Utilities | 72,000 | - | - | - | 0.00% |
| Communications | 4,200 | - | 332 | (332) | -100.00% |
| Water & sewer | 4,600 | - | - | - | 0.00% |
| Office furniture/office equipment | - | - | 79 | (79) | -100.00% |
| Office supplies | 2,500 | 199 | 393 | (194) | -49.33% |
| Other operating supplies | 8,300 | 49 | 778 | (729) | -93.73% |
| Printing & binding | 4,000 | - | - | - | 0.00% |
| Print Shop | 600 | 57 | 41 | 16 | 37.97% |
| Postage | 240 | 13 | 6 | 8 | 136.94% |
| Membership & dues | 1,200 | - | - | - | 0.00% |
| Travel reimbursement | 1,200 | - | - | - | 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 | 384 | 124 | 260 | 208.72% |
| Insects | 10,000 | 1,079 | 471 | 608 | 129.28% |
| Animals & other live displays | - | - | - | - | 0.00% |
| Animal care | 15,000 | 211 | 1,413 | (1,203) | -85.10% |
| Cleaning & sanitation supplies | 5,250 | 190 | 69 | 121 | 173.99% |
| Garbage service contract | 3,600 | 721 | 254 | 467 | 183.80% |
| Signs | 2,900 | - | - | - | 0.00% |
| Tools | 2,000 | - | - | - | 0.00% |
| Small equipment | - | - | - | - | 0.00% |
| Computer equipment | - | - | - | - | 0.00% |
| Employee training | 500 | - | - | - | 0.00% |
| Uniforms & clothing | 6,500 | 369 | 1,078 | (709) | -65.80% |
| Professional services auditing | 3,000 | - | - | - | 0.00% |
| Professional services consulting | 1,560 | - | - | - | 0.00% |
| Special events | 13,600 | 21 | 103 | (82) | -79.61% |

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| Inventory Adjustments | - | - | - | - | 0.00% |
| Special contracts | - | - | - | - | 0.00% |
| Concessions resale | 48,000 | 2,777 | 2,543 | 233 | 9.18% |
| Sales & admissions tax | 18,000 | - | - | - | 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 | 56,404 | 44,981 | 11,424 | 25.40% |
| Excess (deficiency) of revenues over expenditures | \$ 814,767 | (51) | 17,715 | (17,766) | -100.29% |

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.