

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

	<u>Current Annual Budget</u>	<u>Actual 3/31/2014</u>	<u>Percent collected or spent</u>	<u>Actual 3/31/2013</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	\$ 509,995	0.00%	\$ 645,891	\$ (135,896)	-21.04%
Interest Income	-	(5,292)	0.00%	(4,681)	(611)	13.05%
Capital Contributions	-	-	0.00%	-	-	0.00%
Miscellaneous revenues	-	25,056	0.00%	26,179	(1,123)	-4.29%
Insurance proceeds	-	-	0.00%	3,761	(3,761)	-100.00%
Donations	-	1,890	0.00%	590	1,300	220.34%
Charges for sales and services	515,000	333,267	64.71%	323,006	10,261	3.18%
Commission Income	350	144	41.14%	156	(12)	-7.69%
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>865,060</u>	71.77%	<u>997,209</u>	<u>(132,149)</u>	-13.25%
<b>EXPENDITURES</b>						
Personnel	825,914	508,698	61.59%	520,269	(11,571)	-2.22%
Operating	379,421	203,990	53.76%	197,703	6,287	3.18%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt service	-	-	0.00%	-	-	0.00%
Total expenditures	<u>1,205,335</u>	<u>712,688</u>	59.13%	<u>717,972</u>	<u>(5,284)</u>	-0.74%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>152,372</u>		<u>279,237</u>	<u>(126,865)</u>	-45.43%

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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	297,393	67.44%	222,960	74,433	33.38%
State Revenue	-	-	0.00%	117,069	(117,069)	-100.00%
Proceeds from capital lease	-	-	0.00%	-	-	
Total revenue	<u>602,695</u>	<u>297,393</u>	49.34%	<u>340,029</u>	<u>74,433</u>	21.89%
<b>EXPENDITURES</b>						
Address Information						
Personnel	154,651	101,706	65.76%	108,925	(7,219)	-6.63%
Operating	448,044	244,528	54.58%	258,028	(13,500)	-5.23%
Capital outlay	-	-	0.00%	-	-	0.00%
Debt service	-	-	0.00%	-	-	0.00%
Total expenditures	<u>602,695</u>	<u>346,234</u>	57.45%	<u>366,953</u>	<u>(20,719)</u>	-5.65%
<b>Excess (deficiency) of revenue over expenditures</b>	<u>\$ -</u>	<u>\$ (48,841)</u>		<u>\$ (26,924)</u>	<u>\$ 95,152</u>	-353.41%