

BERKELEY COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Cypress Gardens
as of September 30, 2014 and 2013

	Current Annual Budget	Actual 9/30/14	Actual 9/30/13	Increase (decrease) prior fiscal year	Increase (decrease) prior fiscal
REVENUE					
Property Taxes	\$ 724,300	\$ 21,115	\$ 28,316	\$ (7,201)	\$ -25.43%
Interest income	-	(2,196)	(2,235)	39	-1.74%
Capital Contributions	-	-	-	-	0.00%
Miscellaneous income	-	625	2,654	(2,029)	-76.45%
Donations	2,250	224	151	73	48.34%
Donations-Swamp Fox Play	-	-	-	-	0.00%
Insurance proceeds	-	-	-	-	0.00%
Admissions	280,000	73,657	90,179	(16,522)	-18.32%
Gift shop sales	85,000	21,520	25,374	(3,854)	-15.19%
Educations programs	55,000	3,528	5,139	(1,611)	-31.35%
Facility rentals	100,000	23,090	21,786	1,304	5.99%
Commission income	250	29	76	(47)	-61.84%
Grants	-	-	-	-	0.00%
Property Sales/Trade Ins	-	-	-	-	0.00%
Cypress Garden grants	-	-	-	-	0.00%
State grant	-	-	-	-	0.00%
Operating Transfers In from General Fund (see note below)	801,339	-	-	-	0.00%
Operating Transfers In from County Accommodations	25,000	24,300	-	24,300	0.00%
Total Revenue	2,073,139	165,892	171,440	(5,548)	
EXPENDITURES					
Personnel	882,799	166,019	160,056	5,963	3.73%
Operating					
Advertising	75,000	41,925	4,348	37,577	864.24%
Diesel fuel	800	-	-	-	0.00%
Gasoline & oil	3,500	820	565	255	45.13%
Tires	750	37	-	37	0.00%
Auto & construction equip repairs and maintenance	2,000	834	654	180	27.52%

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Rents & leases	1,080	188	135	53	0.00%
Maintenance & service contracts	11,700	1,145	1,578	(433)	-27.44%
Repairs & maintenance	22,550	2,698	7,518	(4,820)	-64.11%
Construction services	-	-	-	-	0.00%
Cement & Masonry Materials	-	-	-	-	0.00%
Aggregates	250	-	-	-	0.00%
Radio supplies & repairs	300	76	92	(16)	-17.39%
Radios	810	-	-	-	0.00%
Utilities	72,000	10,888	10,680	208	1.95%
Communications	4,200	632	693	(61)	-8.80%
Water & sewer	4,600	475	840	(365)	-43.45%
Office furniture/office equipment	-	-	79	(79)	-100.00%
Office supplies	2,500	521	548	(27)	-4.93%
Other operating supplies	8,300	1,425	2,043	(618)	-30.25%
Printing & binding	4,000	-	-	-	0.00%
Print Shop	600	116	51	65	127.45%
Postage	240	45	22	23	104.55%
Membership & dues	1,200	348	-	348	0.00%
Travel reimbursement	1,200	233	-	233	0.00%
Computer software	200	-	-	-	0.00%
Insurance & bonds	340	-	-	-	0.00%
Floriculture supplies	18,173	-	344	(344)	-100.00%
Insects	6,000	1,183	822	361	43.92%
Animals & other live displays	10,000	2,351	1,490	861	57.79%
Animal care	-	-	-	-	0.00%
Cleaning & sanitation supplies	15,000	2,252	2,614	(362)	-13.85%
Garbage service contract	5,250	1,771	1,072	699	65.21%
Signs	3,600	1,078	508	570	112.20%
	2,900	168	259	(91)	-35.14%

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Tools	2,000	347	107	240	224.30%
Small equipment	-	-	-	-	0.00%
Computer equipment	-	-	-	-	0.00%
Employee training	500	487	50	437	874.00%
Uniforms & clothing	6,500	1,156	1,230	(74)	-6.02%
Professional services auditing	3,000	-	-	-	0.00%
Professional services consulting	1,560	-	-	-	0.00%
Special events	13,600	766	1,242	(476)	-38.33%
Inventory Adjustments	-	-	-	-	0.00%
Special contracts	-	-	-	-	0.00%
Concessions resale	48,000	8,977	11,065	(2,088)	-18.87%
Sales & admissions tax	18,000	3,535	3,922	(387)	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	252,496	214,627	37,869	17.64%
Excess (deficiency) of revenues over expenditures	\$ 814,767	(86,604)	(43,187)	(43,417)	100.53%

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.