

BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For the Year Ended June 30, 2010

	Balance July 1, 2009	Additions	Deductions	Balance June 30, 2010
<u>Broad Creek Public Service District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 152,911	\$ 1,839,667	\$ 1,913,774	\$ 78,804
Due to Agency:				
Operations	\$ 139,826	\$ 1,535,129	\$ 1,608,262	\$ 66,693
Water/Sewer	2,700	44,026	45,000	1,726
Debt Service	10,313	260,512	260,512	10,313
Capital Projects	72	-	-	72
	<u>\$ 152,911</u>	<u>\$ 1,839,667</u>	<u>\$ 1,913,774</u>	<u>\$ 78,804</u>
<u>Fripp Island Public Service District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 737,682	\$ 1,388,801	\$ 1,037,163	\$ 1,089,320
Due to Agency:				
Erosion Control	\$ 67,074	\$ 23,984	\$ -	\$ 91,058
Water/Sewer	24,795	369,870	130,000	264,665
Debt Service	241,338	421,850	402,371	260,817
Fire Department 1% Funds	98,208	27,975	5,840	120,343
Fire Operations	306,267	545,122	498,952	352,437
	<u>\$ 737,682</u>	<u>\$ 1,388,801</u>	<u>\$ 1,037,163</u>	<u>\$ 1,089,320</u>
<u>Forest Beach Public Service District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ -	\$ 264,230	\$ 264,230	\$ -
Due to Agency:				
Operations	\$ -	\$ 96	\$ 96	\$ -
Fire Department 1% Funds	-	257,486	257,486	-
Fire Operations	-	5,913	5,913	-
Fire Debt Service	-	735	735	-
	<u>\$ -</u>	<u>\$ 264,230</u>	<u>\$ 264,230</u>	<u>\$ -</u>

BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS - CONTINUED
For the Year Ended June 30, 2010

	Balance July 1, 2009	Additions	Deductions	Balance June 30, 2010
<u>Hilton Head #1 Public Service District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 783,353	\$ 4,799,883	\$ 4,842,059	\$ 741,177
Due to Agency:				
Operations	\$ 28,273	\$ 1,029,154	\$ 959,000	\$ 98,427
Water/Sewer	8,544	539,324	477,000	70,868
Debt Service	496,751	970,401	946,653	520,499
Capital Projects	237,140	1,767,260	2,004,400	-
Assessment A	9,734	349,716	335,000	24,450
Assessment B	267	27,568	20,000	7,835
Assessment C	2,644	85,658	70,000	18,302
Assessment D	-	30,802	30,006	796
	<u>\$ 783,353</u>	<u>\$ 4,799,883</u>	<u>\$ 4,842,059</u>	<u>\$ 741,177</u>
<u>South Beach Public Service District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 181,196	\$ 147,530	\$ 305,300	\$ 23,426
Due to Agency:				
Water/Sewer	\$ 165,159	\$ 132,816	\$ 292,367	\$ 5,608
Debt Service	16,037	1,781	-	17,818
Fire Operations	-	12,207	12,207	-
Fire Debt Service	-	726	726	-
	<u>\$ 181,196</u>	<u>\$ 147,530</u>	<u>\$ 305,300</u>	<u>\$ 23,426</u>
<u>Bluffton Fire District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 5,226,447	\$ 10,078,885	\$ 9,138,747	\$ 6,166,585
Due to Agency:				
Operations	\$ 2,804,263	\$ 9,450,516	\$ 8,324,651	\$ 3,930,128
Debt Service	545,099	177,067	176,651	545,515
Capital Projects	2	-	-	2
Fire Department 1% Fund	44,495	304,690	10,000	339,185
Impact Fees	1,832,588	146,612	627,445	1,351,755
	<u>\$ 5,226,447</u>	<u>\$ 10,078,885</u>	<u>\$ 9,138,747</u>	<u>\$ 6,166,585</u>

BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS - CONTINUED
For the Year Ended June 30, 2010

	Balance July 1, 2009	Additions	Deductions	Balance June 30, 2010
<u>Burton Fire District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 1,705,212	\$ 4,588,780	\$ 4,478,431	\$ 1,815,561
Due to Agency:				
Operations	\$ 868,615	\$ 4,118,606	\$ 3,768,285	\$ 1,218,936
Debt Service	319,543	402,259	406,312	315,490
Fire Department 1% Fund	131,884	41,224	8,834	164,274
Impact Fees	385,170	26,691	295,000	116,861
	<u>\$ 1,705,212</u>	<u>\$ 4,588,780</u>	<u>\$ 4,478,431</u>	<u>\$ 1,815,561</u>
<u>Daufuskie Island Fire District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 17,878	\$ 962,541	\$ 934,281	\$ 46,138
Due to Agency:				
Operations	\$ -	\$ 883,511	\$ 883,511	\$ -
Debt Service	7,975	60,446	38,000	30,421
Fire Department 1% Fund	527	14,078	12,770	1,835
Impact Fees	9,376	4,506	-	13,882
	<u>\$ 17,878</u>	<u>\$ 962,541</u>	<u>\$ 934,281</u>	<u>\$ 46,138</u>
<u>Ladys Island/St Helena Island Fire District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 864,484	\$ 4,698,443	\$ 4,614,938	\$ 947,989
Due to Agency:				
Operations	\$ 315,254	\$ 4,366,164	\$ 4,270,692	\$ 410,726
Debt Service	25,158	216,453	189,999	51,612
Fire Department 1% Fund	177,593	79,218	52,420	204,391
Impact Fees	346,479	36,608	101,827	281,260
	<u>\$ 864,484</u>	<u>\$ 4,698,443</u>	<u>\$ 4,614,938</u>	<u>\$ 947,989</u>

BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS - CONTINUED
For the Year Ended June 30, 2010

	Balance July 1, 2009	Additions	Deductions	Balance June 30, 2010
<u>Sheldon Fire District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 167,683	\$ 1,118,044	\$ 1,095,192	\$ 190,535
Due to Agency:				
Operations	\$ 91,779	\$ 1,031,681	\$ 1,011,000	\$ 112,460
Debt Service	16,825	68,756	66,772	18,809
Fire Department 1% Fund	31,948	15,023	17,420	29,551
Impact Fees	27,131	2,584	-	29,715
	<u>\$ 167,683</u>	<u>\$ 1,118,044</u>	<u>\$ 1,095,192</u>	<u>\$ 190,535</u>
<u>City of Beaufort</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 40,788	\$ 6,778,337	\$ 6,773,041	\$ 46,084
Due to Agency:				
Municipal	\$ 40,788	\$ 6,385,428	\$ 6,380,132	\$ 46,084
Stormwater Fees	-	343,375	343,375	-
Fire Department 1% Fund	-	49,534	49,534	-
	<u>\$ 40,788</u>	<u>\$ 6,778,337</u>	<u>\$ 6,773,041</u>	<u>\$ 46,084</u>
<u>Town of Port Royal</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 1,621	\$ 2,466,031	\$ 2,451,563	\$ 16,089
Due to Agency:				
Municipal	\$ 1,621	\$ 2,300,071	\$ 2,285,603	\$ 16,089
Stormwater Fees	-	154,026	154,026	-
Fire Department 1% Fund	-	11,934	11,934	-
	<u>\$ 1,621</u>	<u>\$ 2,466,031</u>	<u>\$ 2,451,563</u>	<u>\$ 16,089</u>
<u>Town of Bluffton</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 107,423	\$ 6,375,220	\$ 6,417,539	\$ 65,104
Due to Agency:				
Municipal	\$ 107,423	\$ 5,360,325	\$ 5,402,644	\$ 65,104
Stormwater Fees	-	1,014,895	1,014,895	-
	<u>\$ 107,423</u>	<u>\$ 6,375,220</u>	<u>\$ 6,417,539</u>	<u>\$ 65,104</u>

BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS - CONTINUED
For the Year Ended June 30, 2010

	Balance July 1, 2009	Additions	Deductions	Balance June 30, 2010
<u>Town of Hardeeville</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ -	\$ 60	\$ -	\$ 60
Due to Agency:				
Municipal	\$ -	\$ 60	\$ -	\$ 60
	<u>\$ -</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ 60</u>
<u>Town of Yemassee</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 170	\$ 21,182	\$ 17,904	\$ 3,448
Due to Agency:				
Municipal	\$ 170	\$ 21,049	\$ 17,771	\$ 3,448
Fire Department 1% Fund	-	133	133	-
	<u>\$ 170</u>	<u>\$ 21,182</u>	<u>\$ 17,904</u>	<u>\$ 3,448</u>
<u>Town of Hilton Head</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 200,541	\$ 26,197,036	\$ 26,231,892	\$ 165,685
Due to Agency:				
Municipal	\$ 193,016	\$ 23,306,612	\$ 23,342,717	\$ 156,911
Stormwater Fees	-	2,554,829	2,554,829	-
Fire Operations	-	19,777	19,777	-
Fire Debt Service	7,525	1,249	-	8,774
Fire Department 1% Fund	-	314,569	314,569	-
	<u>\$ 200,541</u>	<u>\$ 26,197,036</u>	<u>\$ 26,231,892</u>	<u>\$ 165,685</u>
<u>Beaufort-Jasper Academy for Career Excellence</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 665,719	\$ 4,849,036	\$ 4,393,049	\$ 1,121,706
Due to Agency:				
General	\$ 386,293	\$ 4,036,280	\$ 3,496,216	\$ 926,357
Special Revenue Funds	279,426	750,335	834,412	195,349
Education Improvement Act	-	62,421	62,421	-
	<u>\$ 665,719</u>	<u>\$ 4,849,036</u>	<u>\$ 4,393,049</u>	<u>\$ 1,121,706</u>

BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS - CONTINUED
For the Year Ended June 30, 2010

	Balance July 1, 2009	Additions	Deductions	Balance June 30, 2010
<u>Beaufort County School District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 71,857,008	\$ 376,177,917	\$ 399,932,755	\$ 48,102,170
Due to Agency:				
General	\$ 37,799,295	\$ 180,883,743	\$ 189,916,698	\$ 28,766,340
Special Revenue Funds	675	15,986,144	15,981,819	5,000
Debt Service	9,233,877	45,513,516	46,300,746	8,446,647
Capital Projects	2,194,528	183,796	193,636	2,184,688
School Lunch Program	549,909	7,231,181	6,514,363	1,266,727
School 8% Projects	4,515,776	47,950,500	52,424,159	42,117
Education Improvement Act	6,641,498	13,165,453	13,263,621	6,543,330
8% BANS	1,775,499	1,279	1,742,757	34,021
Facilities 2008	4,806,467	41,573,391	46,379,171	687
Facilities 2007	4,338,931	12,084,578	15,629,682	793,827
Facilities 2005	553	11,604,336	11,586,103	18,786
	<u>\$ 71,857,008</u>	<u>\$ 376,177,917</u>	<u>\$ 399,932,755</u>	<u>\$ 48,102,170</u>
<u>Special Assessments</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 136,787	\$ 102,259	\$ 60,661	\$ 178,385
Due to Agency:				
Burlington Estates	\$ 17,966	\$ 910	\$ -	\$ 18,876
Burlington Land	13,162	667	-	13,829
Cedarcrest	2,127	31,060	31,000	2,187
Kings Grant II	15,299	1,378	-	16,677
O'Neal Place	10,751	609	-	11,360
Pleasant Farm	330	19,230	19,230	330
Robin Wood	14,490	802	-	15,292
Seabrook	40,044	37,243	-	77,287
Woodland Estates	12,372	491	-	12,863
Brown's Island	10,246	9,869	10,431	9,684
	<u>\$ 136,787</u>	<u>\$ 102,259</u>	<u>\$ 60,661</u>	<u>\$ 178,385</u>

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ALL AGENCY FUNDS - CONTINUED
For the Year Ended June 30, 2010

	<u>Balance</u> <u>July 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2010</u>
<u>Departmentally Held Funds</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 8,231,614	\$ 58,148,592	\$ 50,805,319	\$ 15,574,887
Due to Agency:				
Clerk of Court	\$ -	\$ 7,988,290	\$ -	\$ 7,988,290
Master in Equity - Foreclosures	474,200	23,064,871	22,647,007	892,064
Register of Deeds - Bonds	1,099,002	175,107	748,407	525,702
Treasurer - JPC Escrow	247,061	44,474	40,909	250,626
Treasurer - Bankruptcy Escrow	170,668	31,281	30,609	171,340
Treasurer - Surplus Tax Escrow	6,240,683	26,844,569	27,338,387	5,746,865
	<u>\$ 8,231,614</u>	<u>\$ 58,148,592</u>	<u>\$ 50,805,319</u>	<u>\$ 15,574,887</u>
Total - All Agency Funds				
Assets:				
Equity in Pooled Cash and Investments	\$ 91,078,517	\$ 511,002,474	\$ 525,707,838	\$ 76,373,153
Due to Agency:				
General	\$ 91,078,517	\$ 511,002,474	\$ 525,707,838	\$ 76,373,153