BEAUFORT COUNTY, SOUTH CAROLINA COMPUTATION OF DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT JUNE 30, 2010

	Gross Debt Outstanding		Percentage Applicable to Beaufort County	Amount Applicable to Beaufort County	
Beaufort County School District	\$	407,140,000	100%	\$	407,140,000
Town of Bluffton		12,895,000	100%		12,895,000
Town of Hilton Head		71,850,000	100%		71,850,000
Town of Port Royal		1,698,961	100%		1,698,961
City of Beaufort		18,272,816	100%		18,272,816
Broad Creek Public Service District		8,330,163	100%		8,330,163
Fripp Island Public Service District		10,199,923	100%		10,199,923
Hilton Head No. 1 Public Service District		52,802,924	100%		52,802,924
Bluffton Fire District		521,373	100%		521,373
Burton Fire District		2,064,831	100%		2,064,831
Lady's Island/St. Helena Island Fire District		1,302,477	100%		1,302,477
Sheldon Fire District		535,419	100%		535,419
Subtotal of Overlapping Debt		587,613,887			587,613,887
Beaufort County Direct Debt					261,070,000
Total of Direct and Overlapping Debt				\$	848,683,887

Note: As all of this debt is within Beaufort County, the percentage of applicable debt to the County is 100%.