



COUNTY COUNCIL OF BEAUFORT COUNTY
FINANCE DEPARTMENT
Post Office Drawer 1228
Beaufort, South Carolina 29901-1228

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February 17, 2015

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December 2014 Rural and Critical Lands Program Financials Narrative and Analysis

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The Rural and Critical Lands Program currently has \$12.47 million in funds as of December 31, 2014. This amount is comprised of \$11.11 million in unrestricted funds and \$1.36 million in restricted funds, which have donor specific restrictions on how these funds can be used.

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The \$25 million bond, which was issued in May 2013 as a result of Beaufort County voters approving the referendum in November 2012, has been used for various property acquisitions, infrastructure development, passive parks, and administrative costs throughout the County.

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These financials also do not include the recent voter approved \$20 million bond referendum in November 2014. The Finance Department expects to receive these funds in Spring 2015, but the County's bond counsel will set the official timeline for this process.

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Respectively submitted,

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"Professionally we serve; Personally we care!"

Beaufort County
Rural and Critical Lands Program (Referendum-Voted) Detail
FY 2015 as of December 31, 2014 (Unaudited and Preliminary)

Date	Action/Purchase	Vendor	Unrestricted/ Restricted	District	Fee Simple/ Conservation Easement	Income to Date			Spent to Date			Balance
						Referendum	Interest/Grant	Admin Costs	Passive Parks	Property Acquisitions	Infrastructure Development	
May-13	Bonds Issued	N/A	UR	ALL		25,000,000						26,015,004
May-13	Interest Earned	N/A	UR	ALL			1,461					26,016,465
May-13	Bindon Plantation	Howell Gibson and Hughes	UR	1				400				26,016,065
May-13	BC Shooting Range	Howell Gibson and Hughes	UR	5				1,441				26,014,624
May-13	Pinckney Point	Howell Gibson and Hughes	UR	5				19,836				25,994,788
May-13	Fort Frederick	Howell Gibson and Hughes	UR	4				1,368				25,993,420
May-13	Miscellaneous	Howell Gibson and Hughes	UR	ALL				363				25,993,057
May-13	Mitchellville Tract	Howell Gibson and Hughes	UR	10				100				25,992,957
May-13	Pulaski Tract	Howell Gibson and Hughes	UR	1				375				25,992,582
May-13	Pinckney Point	Equity Resource Partners III, LLC	UR	5	FS					6,950,000		19,042,582
May-13	Fort Frederick	Dewey Littleton as PR of the Estate of Marilyn Littleton	UR	4	FS					75,000		18,967,582
May-13	Crystal Lake	Andrews & Burgess Inc.	RD	RSTR					9,483			18,958,099
May-13	Crystal Lake	Gasque & Associates	RD	RSTR					150			18,957,949
May-13	Crystal Lake	Accurate Reproductions	RD	RSTR					57			18,957,892
May-13	Crystal Lake	Accurate Reproductions	RD	RSTR					35			18,957,857
May-13	Factory Creek	JOCO Construction	RD	RSTR					500			18,957,357
June-13	Garvey Hall Tract	Howell Gibson and Hughes	UR	6				139				18,957,218
June-13	Bindon Plantation	Howell Gibson and Hughes	UR	1				151				18,957,067
June-13	Pulaski Tract	Howell Gibson and Hughes	UR	1				190				18,956,877
June-13	Pinckney Point	Howell Gibson and Hughes	UR	5				403				18,956,474
June-13	Fort Frederick	Howell Gibson and Hughes	UR	4				646				18,955,828
June-13	Miscellaneous	Howell Gibson and Hughes	UR	ALL				105				18,955,723
June-13	Rowe Tract 9B	Howell Gibson and Hughes	UR	6				77				18,955,646
June-13	Restricted Interest Earned	N/A	RD	RSTR			1,620					18,957,266
June-13	Interest Earned	N/A	UR	ALL			2,048					18,959,314
June-13	Oktatie South - Buckwalter	Carolina Engineering Consultants, Inc.	RD	RSTR							18,509	18,940,805
June-13	Crystal Lake	Lowe's Companies, Inc.	RD	RSTR					6			18,940,799
June-13	Crystal Lake	O'Quinn Marine Construction, Inc.	RD	RSTR					75,620			18,865,179
June-13	Crystal Lake	Andrews & Burgess Inc.	RD	RSTR					6,025			18,859,154
June-13	Bond Analysis	S&P	UR	ALL				8,698				18,850,456
July-13	Pulaski Tract	Beaufort Surveying Inc.	UR	1				1,900				18,848,556
July-13	Pulaski Tract	Howell Gibson and Hughes	UR	1				2,170				18,846,386
July-13	Miscellaneous	Howell Gibson and Hughes	UR	ALL				1,830				18,844,556
August-13	Fort Frederick	Howell Gibson and Hughes	UR	4				525				18,844,031
August-13	Pulaski Tract	Howell Gibson and Hughes	UR	1				869				18,843,162
August-13	Miscellaneous	Howell Gibson and Hughes	UR	ALL				405				18,842,757
August-13	Crystal Lake	O'Quinn Marine Construction, Inc.	RD	RSTR					18,800			18,823,957
August-13	Crystal Lake	Gasque & Associates	RD	RSTR					100			18,823,857
September-13	Crystal Lake	Accurate Reproductions	RD	RSTR					10			18,823,847
September-13	Crystal Lake	SC DHEC	RD	RSTR					335			18,823,512
September-13	Pinckney Point	Howell Gibson and Hughes	UR	5				550				18,822,962
September-13	Pulaski Tract	Howell Gibson and Hughes	UR	1				135				18,822,827
September-13	Miscellaneous	Howell Gibson and Hughes	UR	ALL				167				18,822,660
September-13	Miscellaneous	BB&T Service Charges	UR	ALL				115				18,822,545
September-13	Oktatie South - Buckwalter	Lowcountry Council of Governments	RD	RSTR				230				18,822,315
September-13	Oktatie South - Buckwalter	SC DHEC	RD	RSTR				150				18,822,165
October-13	Fort Freemont Property	Master Steel LLC	RD	RSTR					750			18,821,415
October-13	Crystal Lake	Whitaker Laboratory, Inc.	RD	RSTR					1,750			18,819,665
October-13	Crystal Lake	O'Quinn Marine Construction, Inc.	RD	RSTR					57,962			18,761,703
October-13	Crystal Lake	Barlett Tree Experts	RD	RSTR					4,860			18,756,843
October-13	Fort Freemont Property	Graybar Fence Company	RD	RSTR					450			18,756,393
November-13	Shooting Range	Howell Gibson and Hughes	UR	5				1,785				18,754,608
November-13	Pulaski Tract	Howell Gibson and Hughes	UR	1				375				18,754,233
November-13	Miscellaneous	Howell Gibson and Hughes	UR	ALL				1,140				18,753,093
November-13	Miscellaneous	BB&T Service Charge	UR	ALL				29				18,753,064
November-13	Crystal Lake	O'Quinn Marine Construction, Inc.	RD	RSTR					7,578			18,745,486
November-13	Crystal Lake	Andrews & Burgess Inc.	RD	RSTR					11,900			18,733,586
November-13	Crystal Lake	Andrews & Burgess Inc.	RD	RSTR					6,144			18,727,442
November-13	Crystal Lake	Gasque & Associates	RD	RSTR					500			18,726,942
November-13	Pulaski Tract	Howell Gibson and Hughes	UR	1				610				18,726,332
November-13	Crystal Lake	Lowe's Companies, Inc.	RD	RSTR					8			18,726,324
November-13	Crystal Lake	Andrews & Burgess Inc.	RD	RSTR					6,467			18,719,857
December-13	Pepper Hall Plantation	The Pflug Law Firm, LLC	UR	6				1,125				18,718,732
December-13	Pepper Hall Plantation	SCS Engineers	UR	6							3,300	18,715,432
December-13	Charles W. King	Howell Gibson and Hughes	UR	3				120				18,715,312
December-13	Pulaski Tract	Howell Gibson and Hughes	UR	1				4,486				18,710,826
December-13	Shooting Range	Howell Gibson and Hughes	UR	5				120				18,710,706
December-13	Christian Trask Legacy Trust	Howell Gibson and Hughes	UR	3				180				18,710,526
December-13	Pulaski Tract	Howell Gibson and Hughes	UR	1				120				18,710,406
December-13	Pepper Hall Plantation	Howell Gibson and Hughes	UR	6				12,753				18,697,653
December-13	Bindon Plantation	Howell Gibson and Hughes	UR	1				75				18,697,578
December-13	Miscellaneous	Howell Gibson and Hughes	UR	ALL				105				18,697,473
December-13	Miscellaneous	BB&T Service Charge	UR	ALL				29				18,697,444
December-13	Pulaski Tract	Donald Pulaski	UR	1	CE					56,500		18,640,944
December-13	Pulaski Tract	Debbie Pulaski	UR	1	CE					46,500		18,594,444
December-13	Pepper Hall Plantation	Robert Graves	UR	6	FS					4,000,000		14,594,444
December-13	Pepper Hall Plantation	Title Abstract 4 U	UR	6				4,650				14,589,794
December-13	New Riverside / Bluffton	Andrews & Burgess Inc.	RD	RSTR							8,067	14,581,727
January-14	New Riverside / Bluffton	Andrews & Burgess Inc.	RD	RSTR							3,244	14,578,483
January-14	New Riverside / Bluffton	Andrews & Burgess Inc.	RD	RSTR							2,494	14,575,989

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						Referendum	Interest/Grant	Admin Costs	Passive Parks	Property Acquisitions	Infrastructure Development	
January-14	New Riverside / Bluffton	Andrews & Burgess Inc.	RD	RSTR		-	-	-	-	-	2,481	14,573,508
January-14	Pepper Hall Plantation	The Pflug Law Firm, LLC	UR	6		-	-	1,552	-	-	-	14,571,956
January-14	Shooting Range	Howell Gibson and Hughes	UR	5		-	-	150	-	-	-	14,571,806
January-14	Pulaski Tract	Howell Gibson and Hughes	UR	1		-	-	2,596	-	-	-	14,569,209
January-14	Christian Trask Legacy Trust	Howell Gibson and Hughes	UR	3		-	-	2,640	-	-	-	14,566,569
January-14	Pepper Hall Plantation	Howell Gibson and Hughes	UR	6		-	-	763	-	-	-	14,565,807
January-14	Miscellaneous	Howell Gibson and Hughes	UR	ALL		-	-	105	-	-	-	14,565,702
January-14	Beach City Road Tract/ Wallstar	Howell Gibson and Hughes	UR	10		-	-	135	-	-	-	14,565,567
January-14	Miscellaneous	BB&T Service Charge	UR	ALL		-	-	54	-	-	-	14,565,513
January-14	Crystal Lake	BJWSA	RD	RSTR		-	-	-	840	-	-	14,564,673
January-14	Crystal Lake	Lowcountry Council of Governments	RD	RSTR		-	-	-	230	-	-	14,564,443
February-14	Pulaski Tract	Howell Gibson and Hughes	UR	1		-	-	361	-	-	-	14,564,083
February-14	Christian Trask Legacy Trust	Howell Gibson and Hughes	UR	3		-	-	2,543	-	-	-	14,561,540
February-14	Miscellaneous	Howell Gibson and Hughes	UR	ALL		-	-	720	-	-	-	14,560,820
February-14	Charles W. King	Howell Gibson and Hughes	UR	3		-	-	195	-	-	-	14,560,625
February-14	Dopson Property	Howell Gibson and Hughes	UR	1		-	-	2,424	-	-	-	14,558,201
February-14	Pepper Hall Plantation	The Pflug Law Firm, LLC	UR	6		-	-	924	-	-	-	14,557,277
February-14	Miscellaneous	BB&T Service Charge	UR	ALL		-	-	29	-	-	-	14,557,248
February-14	Christian Trask Legacy Trust	Title Search 4U	UR	3		-	-	-	-	-	3,000	14,554,248
February-14	Crystal Lake	SC DHEC	RD	RSTR		-	-	-	-	-	-	14,554,173
March-14	Christian Trask Legacy Trust	Howell Gibson and Hughes	UR	3		-	-	2,372	75	-	-	14,551,801
March-14	Miscellaneous	Howell Gibson and Hughes	UR	ALL		-	-	612	-	-	-	14,551,189
March-14	Dopson Property	Howell Gibson and Hughes	UR	1		-	-	1,332	-	-	-	14,549,857
March-14	Pulaski Tract- Refund- Navy's survey portion	Howell Gibson and Hughes	UR	1		-	-	(950)	-	-	-	14,550,807
March-14	Miscellaneous	BB&T Service Charge	UR	ALL		-	-	35	-	-	-	14,550,772
April-14	Miscellaneous	BB&T Service Charge	UR	ALL		-	-	35	-	-	-	14,550,737
April-14	Dopson Property	Howell Gibson and Hughes	UR	1		-	-	900	-	-	-	14,549,837
April-14	Charles W. King	Howell Gibson and Hughes	UR	3		-	-	1,512	-	-	-	14,548,326
April-14	Pulaski Tract	Howell Gibson and Hughes	UR	1		-	-	334	-	-	-	14,547,992
April-14	Pepper Hall Plantation	Howell Gibson and Hughes	UR	6		-	-	206	-	-	-	14,547,786
April-14	Bond Analysis	S&P	UR	ALL		-	-	(8,698)	-	-	-	14,556,484
April-14	Shooting Range	Jones, Simpson, & Newton, PA	RD	RSTR		-	-	1,583	-	-	-	14,554,901
May-14	Miscellaneous	BB&T Service Charge	UR	ALL		-	-	35	-	-	-	14,554,866
May-14	Crystal Lake Grant	N/A	RD	RSTR		-	4,860	-	-	-	-	14,559,726
May-14	Crystal Lake	Accurate Reproductions	RD	RSTR		-	-	16	-	-	-	14,559,710
June-14	Dopson Property	Howell Gibson and Hughes	UR	1		-	-	465	-	-	-	14,559,245
June-14	Christian Trask Legacy Trust	Howell Gibson and Hughes	UR	3		-	-	120	-	-	-	14,559,125
June-14	Harvey Partnership	Howell Gibson and Hughes	UR	1		-	-	120	-	-	-	14,559,005
June-14	Harvey Partnership	Howell Gibson and Hughes	UR	1		-	-	1,575	-	-	-	14,557,430
June-14	Miscellaneous	Howell Gibson and Hughes	UR	ALL		-	-	615	-	-	-	14,556,815
June-14	Shooting Range	Howell Gibson and Hughes	UR	5		-	-	255	-	-	-	14,556,560
June-14	Dopson Property	Howell Gibson and Hughes	UR	1		-	-	165	-	-	-	14,556,395
June-14	Crystal Lake	Andrews & Burgess Inc.	UR	2		-	-	-	10,725	-	-	14,545,669
June-14	Miscellaneous	BB&T Service Charge	UR	ALL		-	-	35	-	-	-	14,545,634
June-14	Interest Earned- FY 14	N/A	UR	ALL		-	18,821	-	-	-	-	14,564,455
June-14	Interest Earned- FY 14	N/A	RD	ALL		-	1,271	-	-	-	-	14,565,727
July-14	Pinckney Colony Road	Howell Gibson and Hughes	UR	6		-	-	4,110	-	-	-	14,561,617
July-14	Dopson Property	Howell Gibson and Hughes	UR	1		-	-	195	-	-	-	14,561,422
July-14	Charles W. King	Howell Gibson and Hughes	UR	3		-	-	805	-	-	-	14,560,617
July-14	Harvey Partnership	Howell Gibson and Hughes	UR	1		-	-	85	-	-	-	14,560,533
July-14	Duncan Farms	Andrews & Burgess Inc.	UR	5		-	-	-	11,112	-	-	14,549,421
August-14	Pinckney Colony Road	Howell Gibson and Hughes	UR	6		-	-	412	-	-	-	14,549,009
August-14	Dopson Property	Howell Gibson and Hughes	UR	1		-	-	876	-	-	-	14,548,132
August-14	Charles W. King	Howell Gibson and Hughes	UR	3		-	-	375	-	-	-	14,547,757
August-14	Campbell	Howell Gibson and Hughes	UR	1		-	-	2,452	-	-	-	14,545,305
August-14	Harvey Partnership	Howell Gibson and Hughes	UR	1		-	-	1,240	-	-	-	14,544,065
August-14	Crystal Lake	Accurate Reproductions	UR	2		-	-	-	18	-	-	14,544,047
August-14	Crystal Lake	Accurate Reproductions	UR	2		-	-	-	928	-	-	14,543,120
August-14	Crystal Lake	Accurate Reproductions	UR	2		-	-	-	69	-	-	14,543,051
August-14	Crystal Lake	Island Packet	UR	2		-	-	-	140	-	-	14,542,911
August-14	Duncan Farms	Andrews & Burgess Inc.	UR	5		-	-	-	13,844	-	-	14,529,067
September-14	Campbell	Howell Gibson and Hughes	UR	1		-	-	3,810	-	-	-	14,525,257
September-14	Harvey Partnership	Howell Gibson and Hughes	UR	1		-	-	5,083	-	-	-	14,520,174
September-14	Campbell Purchase	Estate of Elizabeth Ward Campbell	UR	1		-	-	-	-	895,000	-	13,625,174
September-14	Harvey Purchase	Harvey Partnership, LP	UR	1		-	-	-	-	397,500	-	13,227,674
September-14	Crystal Lake	Compass South, Inc.	UR	2		-	-	-	1,800	-	-	13,225,874
September-14	Crystal Lake	Bid Documents Refund	UR	2		-	-	(100)	-	-	-	13,225,974
October-14	Dopson Property	Howell Gibson and Hughes	UR	1		-	-	5,075	-	-	-	13,220,899
October-14	Shooting Range	Howell Gibson and Hughes	UR	5		-	-	420	-	-	-	13,220,479
October-14	Half-Moon Island	Howell Gibson and Hughes	UR	1		-	-	210	-	-	-	13,220,269
October-14	Pinckney Colony Road	Howell Gibson and Hughes	UR	6		-	-	7,063	-	-	-	13,213,206
October-14	Harvey Purchase	Howell Gibson and Hughes	UR	1		-	-	1,921	-	-	-	13,211,285
October-14	Miscellaneous	Howell Gibson and Hughes	UR	ALL		-	-	645	-	-	-	13,210,640
October-14	New Leaf LLC	Howell Gibson and Hughes	UR	6		-	-	780	-	-	-	13,209,860
October-14	4P Property- Lemon Island	Howell Gibson and Hughes	UR	6		-	-	3,085	-	-	-	13,206,775
October-14	Charles W. King	Howell Gibson and Hughes	UR	3		-	-	776	-	-	-	13,205,999
October-14	Christian Trask Legacy Trust	Howell Gibson and Hughes	UR	3		-	-	120	-	-	-	13,205,879
October-14	Dopson Property	Minter Dopson	UR	1		-	-	-	-	250,000	-	12,955,879
October-14	Crystal Lake	Howell Gibson and Hughes	UR	3		-	-	-	2,625	-	-	12,953,254
October-14	Crystal Lake	Accurate Reproductions	UR	3		-	-	-	78	-	-	12,953,175

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						Referendum	Interest/Grant	Admin Costs	Passive Parks	Property Acquisitions	Infrastructure Development	
November-14	Crystal Lake	Title Search 4U	UR	3					1,400			12,951,775
November-14	Crystal Lake	Howell Gibson and Hughes	UR	3					2,904			12,948,871
November-14	Crystal Lake	USPS	UR	3					39			12,948,832
November-14	Harvey Purchase	Howell Gibson and Hughes	UR	1				601				12,948,231
November-14	4P Property- Lemon Island	Howell Gibson and Hughes	UR	6				2,309				12,945,922
November-14	Charles W. King	Howell Gibson and Hughes	UR	3				2,333				12,943,589
November-14	Christian Trask Legacy Trust	Howell Gibson and Hughes	UR	3				1,695				12,941,894
November-14	Dopson Property	Howell Gibson and Hughes	UR	1				1,072				12,940,823
November-14	Pinckney Colony Road	Howell Gibson and Hughes	UR	6				3,237				12,937,586
November-14	New Leaf LLC	Howell Gibson and Hughes	UR	6				1,180				12,936,406
November-14	4P Property- Lemon Island	4P Property Holdings, LLC	UR	6						189,000		12,747,406
November-14	Fort Freemont Property	Carolina Engineering Consultants, Inc.	UR	3					4,475			12,742,931
November-14	Crystal Lake	Andrews & Burgess Inc.	UR	2					900			12,742,031
November-14	Miscellaneous	BB&T Service Charge- FY15	UR	ALL				254				12,741,777
December-14	New Leaf LLC	Howell Gibson and Hughes	UR	6				3,845				12,737,932
December-14	Charles W. King	Howell Gibson and Hughes	UR	3				1,555				12,736,376
December-14	Christian Trask Legacy Trust	Howell Gibson and Hughes	UR	3				1,949				12,734,428
December-14	Shooting Range	Howell Gibson and Hughes	UR	5				432				12,733,996
December-14	Pinckney Colony Road	Howell Gibson and Hughes	UR	6				470				12,733,526
December-14	Miscellaneous	Howell Gibson and Hughes	UR	ALL				135				12,733,391
December-14	Christian Trask Legacy Trust Property Purchase	Christian Whitmire Trask	UR	3						148,034		12,585,356
December-14	King Property Purchase	Charles King	UR	3						61,666		12,523,690
December-14	Crystal Lake/Bruce Wyles	Howell Gibson and Hughes	UR	2					1,217			12,522,474
December-14	Duncan Farms	Andrews & Burgess Inc.	UR	5					18,762			12,503,712
December-14	Duncan Farms	Andrews & Burgess Inc.	UR	5					6,150			12,497,562
December-14	Fort Freemont Property- Grant Writing	Deborah S. Johnson	UR	3					1,500			12,496,062
December-14	Crystal Lake	Andrews & Burgess Inc.	UR	2					20,090			12,475,972
December-14	Crystal Lake	Andrews & Burgess Inc.	UR	2					8,625			12,467,347
December-14	Fort Freemont Property	Gasque & Associates	RD	RSTR					350			12,466,997
December-14	Fort Freemont Property	Michael Griffith, Architect	RD	RSTR					5,000			12,461,997
December-14	Interest Earned- FY 15	N/A	UR	ALL								12,472,565

* Reflects remaining balance and most recent \$25M referendum approved by taxpayers;
Prior information available upon request.

25,000,000	40,650	149,408	323,386	13,069,200	41,095
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Legend	
UR	Unrestricted
RR	Restricted Referendum
RD	Restricted Donation
FS	Fee Simple
CE	Conservation Easement

Total Amount Available at 12/31/14	12,472,565
Total Reconciled Unrestricted Bank Balance at 12/31/2014	11,110,908
Total Reconciled Restricted Bank Balance at 12/31/2014	1,361,658
Difference (Rounding)	(1)

District Location	District #	Income to Date	Admin Costs	Passive Parks	Spent to Date		Total Expenditures
					Property Acquisitions	Infrastructure Development	
	ALL	116,747,212	322,650	-	-	-	322,650
	RSTR	1,670,715	89,360	323,386	-	34,795	447,541
Sheldon/Dale/Lobeco	1	500,000	83,753	-	7,783,770	-	7,867,523
MCAS/Beaufort/Lady's Island/Fripp Island	2	469,125	22,702	-	4,880,000	-	4,902,702
Beaufort/Lady's Island/St. Helena Island/ Parris Island	3	419,000	33,272	-	13,016,450	3,000	13,052,722
Port Royal/Shell Point/Parris Island	4	-	18,244	-	1,092,500	-	1,110,744
Okatie/Burton/Shell Pt Sun City/Okatie/ Pinckney Colony	5	-	43,179	-	6,950,000	-	6,993,179
Bluffton-Buckwalter	6	1,600,000	145,189	-	40,372,716	3,300	40,521,205
Hilton Head/Bluffton	7	5,798,500	9,415	-	12,712,250	-	12,721,665
Bluffton/Pritchardville / Daufuskie Island	8	-	17,503	-	4,842,020	-	4,859,523
Hilton Head	9	-	174,646	-	20,521,855	-	20,696,501
Hilton Head	10	-	33,163	-	1,202,870	-	1,236,033
Hilton Head	11	-	-	-	-	-	-
		127,204,552	993,075	323,386	113,374,431	41,095	114,731,987