

BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For the Year Ended June 30, 2008

	Balance July 1, 2007	Additions	Deductions	Balance June 30, 2008
<u>Broad Creek Public Service District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 352,110	\$ 8,443,087	\$ 2,371,275	\$ 6,423,922
Due to Agency:				
Operations	\$ 351,373	\$ 1,429,716	\$ 1,764,787	\$ 16,302
Water/Sewer	737	43,270	40,000	4,007
Debt Service	-	524,788	524,788	-
Capital Projects	-	6,445,313	41,700	6,403,613
	<u>\$ 352,110</u>	<u>\$ 8,443,087</u>	<u>\$ 2,371,275</u>	<u>\$ 6,423,922</u>
<u>Fripp Island Public Service District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 971,746	\$ 1,358,783	\$ 1,677,966	\$ 652,563
Due to Agency:				
Erosion Control	\$ 112,238	\$ 32	\$ 78,340	\$ 33,930
Water/Sewer	145,186	367,707	365,498	147,395
Debt Service	433,348	500,754	788,885	145,217
Fire Department 1% Funds	59,406	27,658	13,583	73,481
Fire Operations	221,568	462,632	431,660	252,540
	<u>\$ 971,746</u>	<u>\$ 1,358,783</u>	<u>\$ 1,677,966</u>	<u>\$ 652,563</u>
<u>Forest Beach Public Service District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 244	\$ 277,176	\$ 277,420	\$ -
Due to Agency:				
Operations	\$ 244	\$ -	\$ 244	\$ -
Fire Department 1% Funds	-	270,528	270,528	-
Fire Operations	-	5,913	5,913	-
Fire Debt Service	-	735	735	-
	<u>\$ 244</u>	<u>\$ 277,176</u>	<u>\$ 277,420</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, 2008

	Balance July 1, 2007	Additions	Deductions	Balance June 30, 2008
<u>Hilton Head #1 Public Service District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 129,609	\$ 9,872,613	\$ 5,155,708	\$ 4,846,514
Due to Agency:				
Operations	\$ 50,094	\$ 897,477	\$ 880,000	\$ 67,571
Water/Sewer	13,677	543,634	530,000	27,311
Debt Service	65,838	468,472	122,578	411,732
Capital Projects	-	7,476,980	3,155,130	4,321,850
Assessment A	-	370,639	360,000	10,639
Assessment B	-	33,289	30,000	3,289
Assessment C	-	82,122	78,000	4,122
	<u>\$ 129,609</u>	<u>\$ 9,872,613</u>	<u>\$ 5,155,708</u>	<u>\$ 4,846,514</u>
<u>South Beach Public Service District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 12,473	\$ 199,331	\$ 193,714	\$ 18,090
Due to Agency:				
Water/Sewer	\$ -	\$ 184,704	\$ 180,869	\$ 3,835
Debt Service	12,473	1,782	-	14,255
Fire Operations	-	12,229	12,229	-
Fire Debt Service	-	616	616	-
	<u>\$ 12,473</u>	<u>\$ 199,331</u>	<u>\$ 193,714</u>	<u>\$ 18,090</u>
<u>Bluffton Fire District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 4,099,087	\$ 9,915,994	\$ 8,879,822	\$ 5,135,259
Due to Agency:				
Operations	\$ 1,433,537	\$ 8,538,242	\$ 8,131,576	\$ 1,840,203
Debt Service	511,414	358,030	337,014	532,430
Capital Projects	1,691	-	1,691	-
Fire Department 1% Fund	8,884	248,877	8,025	249,736
Impact Fees	2,143,561	770,845	401,516	2,512,890
	<u>\$ 4,099,087</u>	<u>\$ 9,915,994</u>	<u>\$ 8,879,822</u>	<u>\$ 5,135,259</u>

BEAUFORT COUNTY, SOUTH CAROLINA
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ALL AGENCY FUNDS - CONTINUED
For the Year Ended June 30, 2008

	Balance July 1, 2007	Additions	Deductions	Balance June 30, 2008
<u>Burton Fire District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 1,306,946	\$ 3,849,273	\$ 3,827,836	\$ 1,328,383
Due to Agency:				
Operations	\$ 586,582	\$ 3,391,632	\$ 3,450,500	\$ 527,714
Debt Service	336,027	373,856	368,044	341,839
Fire Department 1% Fund	66,286	38,230	9,292	95,224
Impact Fees	318,051	45,555	-	363,606
	<u>\$ 1,306,946</u>	<u>\$ 3,849,273</u>	<u>\$ 3,827,836</u>	<u>\$ 1,328,383</u>
<u>Daufuskie Island Fire District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 134,349	\$ 945,621	\$ 1,068,815	\$ 11,155
Due to Agency:				
Operations	\$ -	\$ 837,942	\$ 837,942	\$ -
Debt Service	-	69,124	67,079	2,045
Fire Department 1% Fund	17,066	12,277	24,254	5,089
Impact Fees	117,283	26,278	139,540	4,021
	<u>\$ 134,349</u>	<u>\$ 945,621</u>	<u>\$ 1,068,815</u>	<u>\$ 11,155</u>
<u>Ladys Island/St Helena Island Fire District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 845,191	\$ 4,170,237	\$ 4,211,587	\$ 803,841
Due to Agency:				
Operations	\$ 288,806	\$ 3,787,456	\$ 3,806,522	\$ 269,740
Debt Service	5,855	207,771	206,946	6,680
Fire Department 1% Fund	89,906	77,914	45,448	122,372
Impact Fees	460,624	97,096	152,671	405,049
	<u>\$ 845,191</u>	<u>\$ 4,170,237</u>	<u>\$ 4,211,587</u>	<u>\$ 803,841</u>

BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS - CONTINUED
For the Year Ended June 30, 2008

	Balance July 1, 2007	Additions	Deductions	Balance June 30, 2008
<u>Sheldon Fire District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 73,913	\$ 1,053,102	\$ 1,007,713	\$ 119,302
Due to Agency:				
Operations	\$ 25,033	\$ 966,847	\$ 932,530	\$ 59,350
Debt Service	16,072	65,641	66,772	14,941
Fire Department 1% Fund	17,920	14,207	8,411	23,716
Impact Fees	14,888	6,407	-	21,295
	<u>\$ 73,913</u>	<u>\$ 1,053,102</u>	<u>\$ 1,007,713</u>	<u>\$ 119,302</u>
<u>City of Beaufort</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ -	\$ 5,266,029	\$ 5,266,029	\$ -
Due to Agency:				
Municipal	\$ -	\$ 4,907,306	\$ 4,907,306	\$ -
Stormwater Fees	-	309,121	309,121	-
Fire Department 1% Fund	-	49,602	49,602	-
	<u>\$ -</u>	<u>\$ 5,266,029</u>	<u>\$ 5,266,029</u>	<u>\$ -</u>
<u>Town of Port Royal</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ -	\$ 2,742,705	\$ 2,742,705	\$ -
Due to Agency:				
Municipal	\$ -	\$ 2,618,673	\$ 2,618,673	\$ -
Stormwater Fees	-	111,594	111,594	-
Fire Department 1% Fund	-	12,438	12,438	-
	<u>\$ -</u>	<u>\$ 2,742,705</u>	<u>\$ 2,742,705</u>	<u>\$ -</u>
<u>Town of Bluffton</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 64,532	\$ 4,399,854	\$ 4,464,386	\$ -
Due to Agency:				
Municipal	\$ 64,532	\$ 4,003,013	\$ 4,067,545	\$ -
Stormwater Fees	-	396,841	396,841	-
	<u>\$ 64,532</u>	<u>\$ 4,399,854</u>	<u>\$ 4,464,386</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, 2008

	Balance July 1, 2007	Additions	Deductions	Balance June 30, 2008
<u>Town of Yemassee</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 364	\$ 15,835	\$ 16,118	\$ 81
Due to Agency:				
Municipal	\$ 364	\$ 15,703	\$ 15,986	\$ 81
Fire Department 1% Fund	-	132	132	-
	<u>\$ 364</u>	<u>\$ 15,835</u>	<u>\$ 16,118</u>	<u>\$ 81</u>
<u>Town of Hilton Head</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 5,020	\$ 22,841,701	\$ 22,840,446	\$ 6,275
Due to Agency:				
Municipal	\$ -	\$ 20,981,008	\$ 20,981,008	\$ -
Stormwater Fees	-	1,516,224	1,516,224	-
Fire Operations	-	19,857	19,857	-
Fire Debt Service	5,020	1,255	-	6,275
Fire Department 1% Fund	-	323,357	323,357	-
	<u>\$ 5,020</u>	<u>\$ 22,841,701</u>	<u>\$ 22,840,446</u>	<u>\$ 6,275</u>
<u>Beaufort-Jasper Academy for Career Excellence</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 431,031	\$ 4,287,395	\$ 4,196,634	\$ 521,792
Due to Agency:				
General	\$ 245,460	\$ 3,742,751	\$ 3,723,508	\$ 264,703
Special Revenue Funds	185,571	508,913	437,395	257,089
Capital Projects	-	-	-	-
Education Improvement Act	-	35,731	35,731	-
	<u>\$ 431,031</u>	<u>\$ 4,287,395</u>	<u>\$ 4,196,634</u>	<u>\$ 521,792</u>

BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS - CONTINUED
For the Year Ended June 30, 2008

	Balance July 1, 2007	Additions	Deductions	Balance June 30, 2008
<u>Beaufort County School District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 92,399,830	\$ 280,193,166	\$ 311,547,382	\$ 61,045,614
Due to Agency:				
General	\$ 19,215,952	\$ 178,582,611	\$ 186,337,089	\$ 11,461,474
Special Revenue Funds	-	14,816,617	14,816,243	374
Debt Service	6,487,918	41,004,683	39,347,512	8,145,089
Capital Projects	1,916,867	11,774,270	618,080	13,073,057
School Lunch Program	1,042,104	4,604,154	4,470,688	1,175,570
School 8% Projects	5,663,284	4,917,051	(4,650,959)	15,231,294
Education Improvement Act	6,690,557	13,497,701	13,896,736	6,291,522
8% BANS	19,270,804	727,134	18,931,705	1,066,233
Facilities 2000	2,072,711	-	2,072,711	-
Facilities 2005	30,039,633	1,227,580	31,266,692	521
Facilities 2007	-	9,041,365	4,440,885	4,600,480
	<u>\$ 92,399,830</u>	<u>\$ 280,193,166</u>	<u>\$ 311,547,382</u>	<u>\$ 61,045,614</u>
<u>Special Assessments</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 167,480	\$ 95,934	\$ 147,002	\$ 116,412
Due to Agency:				
Burlington Estates	\$ 15,850	\$ 1,053	\$ -	\$ 16,903
Burlington Land	11,590	771	-	12,361
Cedarcrest	35,144	34,177	65,000	4,321
Kings Grant II	12,436	1,449	-	13,885
O'Neal Place	9,542	614	-	10,156
Pleasant Farm	309	18,948	18,927	330
Robin Wood	12,771	856	-	13,627
Seabrook	58,699	37,464	63,075	33,088
Woodland Estates	11,139	602	-	11,741
	<u>\$ 167,480</u>	<u>\$ 95,934</u>	<u>\$ 147,002</u>	<u>\$ 116,412</u>
<u>Indigent Health Care</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ -	\$ 2,398,613	\$ 2,398,613	\$ -
Due to Agency:				
General	\$ -	\$ 2,398,613	\$ 2,398,613	\$ -

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COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS - CONTINUED
For the Year Ended June 30, 2008

	Balance July 1, 2007	Additions	Deductions	Balance June 30, 2008
<u>Continuing Education</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ -	\$ 4,861,661	\$ 4,861,661	\$ -
Due to Agency:				
General	\$ -	\$ 4,861,661	\$ 4,861,661	\$ -
<u>Departmentally Held Funds</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 10,479,902	\$ 17,955,509	\$ 18,288,602	\$ 10,146,809
Due to Agency:				
Clerk of Court	\$ 4,008,028	\$ 1,026,337	\$ 533,616	\$ 4,500,749
Master in Equity - Foreclosures	545,010	4,902,626	4,708,025	739,611
Register of Deeds - Bonds	1,120,134	-	636,346	483,788
Treasurer - JPC Escrow	500,624	27,774	230,331	298,067
Treasurer - Bankruptcy Escrow	157,581	20,409	16,065	161,925
Treasurer - Surplus Tax Escrow	4,148,525	11,978,363	12,164,219	3,962,669
	<u>\$ 10,479,902</u>	<u>\$ 17,955,509</u>	<u>\$ 18,288,602</u>	<u>\$ 10,146,809</u>
Total - All Agency Funds				
Assets:				
Equity in Pooled Cash and Investments	\$ 111,473,827	\$ 385,143,619	\$ 405,441,434	\$ 91,176,012
Due to Agency:				
General	\$ 111,473,827	\$ 385,143,619	\$ 405,441,434	\$ 91,176,012