

BEAUFORT COUNTY, SOUTH CAROLINA  
 COMPUTATION OF DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
 JUNE 30, 2009

	Gross Debt Outstanding	Percentage Applicable to Beaufort County	Amount Applicable to Beaufort County
Beaufort County School District	\$ 287,335,000	100%	\$ 287,335,000
Town of Bluffton	13,837,994	100%	13,837,994
Town of Hilton Head	59,705,000	100%	59,705,000
Town of Port Royal	1,387,643	100%	1,387,643
City of Beaufort	19,510,467	100%	19,510,467
Broad Creek Public Service District	6,435,000	100%	6,435,000
Fripp Island Public Service District	5,282,433	100%	5,282,433
Hilton Head No. 1 Public Service District	10,361,000	100%	10,361,000
Bluffton Fire District	1,130,237	100%	1,130,237
Burton Fire District	2,305,622	100%	2,305,622
Lady's Island/St. Helena Island Fire District	1,517,676	100%	1,517,676
Sheldon Fire District	469,051	100%	469,051
Subtotal of Overlapping Debt	409,277,123		409,277,123
Beaufort County Direct Debt			268,635,000
Total of Direct and Overlapping Debt			<u>\$ 677,912,123</u>

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