

BEAUFORT COUNTY, SOUTH CAROLINA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 For the Year Ended June 30, 2009

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<u>Broad Creek Public Service District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 6,423,922	\$ 1,741,122	\$ 8,012,133	\$ 152,911
Due to Agency:				
Operations	\$ 16,302	\$ 1,443,284	\$ 1,319,760	\$ 139,826
Water/Sewer	4,007	42,693	44,000	2,700
Debt Service	-	255,073	244,760	10,313
Capital Projects	6,403,613	72	6,403,613	72
	<u>\$ 6,423,922</u>	<u>\$ 1,741,122</u>	<u>\$ 8,012,133</u>	<u>\$ 152,911</u>
<u>Fripp Island Public Service District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 652,563	\$ 1,423,292	\$ 1,338,173	\$ 737,682
Due to Agency:				
Erosion Control	\$ 33,930	\$ 33,144	\$ -	\$ 67,074
Water/Sewer	147,395	362,400	485,000	24,795
Debt Service	145,217	498,492	402,371	241,338
Fire Department 1% Funds	73,481	32,417	7,690	98,208
Fire Operations	252,540	496,839	443,112	306,267
	<u>\$ 652,563</u>	<u>\$ 1,423,292</u>	<u>\$ 1,338,173</u>	<u>\$ 737,682</u>
<u>Forest Beach Public Service District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 244	\$ 286,466	\$ 286,710	\$ -
Due to Agency:				
Operations	\$ 244	\$ 6,656	\$ 6,900	\$ -
Fire Department 1% Funds	-	273,161	273,161	-
Fire Operations	-	5,913	5,913	-
Fire Debt Service	-	736	736	-
	<u>\$ 244</u>	<u>\$ 286,466</u>	<u>\$ 286,710</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, 2009

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<u>Hilton Head #1 Public Service District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 4,846,514	\$ 2,773,206	\$ 6,836,367	\$ 783,353
Due to Agency:				
Operations	\$ 67,571	\$ 924,702	\$ 964,000	\$ 28,273
Water/Sewer	27,311	531,233	550,000	8,544
Debt Service	411,732	817,747	732,728	496,751
Capital Projects	4,321,850	28,929	4,113,639	237,140
Assessment A	10,639	359,095	360,000	9,734
Assessment B	3,289	29,978	33,000	267
Assessment C	4,122	81,522	83,000	2,644
	<u>\$ 4,846,514</u>	<u>\$ 2,773,206</u>	<u>\$ 6,836,367</u>	<u>\$ 783,353</u>
 <u>South Beach Public Service District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 18,090	\$ 176,039	\$ 12,933	\$ 181,196
Due to Agency:				
Water/Sewer	\$ 3,835	\$ 161,324	\$ -	\$ 165,159
Debt Service	14,255	1,782	-	16,037
Fire Operations	-	12,207	12,207	-
Fire Debt Service	-	726	726	-
	<u>\$ 18,090</u>	<u>\$ 176,039</u>	<u>\$ 12,933</u>	<u>\$ 181,196</u>
 <u>Bluffton Fire District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 5,135,259	\$ 10,357,799	\$ 10,266,611	\$ 5,226,447
Due to Agency:				
Operations	\$ 1,840,203	\$ 9,665,298	\$ 8,701,238	\$ 2,804,263
Debt Service	532,430	189,320	176,651	545,099
Capital Projects	-	2	-	2
Fire Department 1% Fund	249,736	325,757	530,998	44,495
Impact Fees	2,512,890	177,422	857,724	1,832,588
	<u>\$ 5,135,259</u>	<u>\$ 10,357,799</u>	<u>\$ 10,266,611</u>	<u>\$ 5,226,447</u>

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ALL AGENCY FUNDS - CONTINUED  
For the Year Ended June 30, 2009

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<u>Burton Fire District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 1,328,383	\$ 4,215,518	\$ 3,838,689	\$ 1,705,212
Due to Agency:				
Operations	\$ 527,714	\$ 3,807,730	\$ 3,466,829	\$ 868,615
Debt Service	341,839	340,947	363,243	319,543
Fire Department 1% Fund	95,224	45,277	8,617	131,884
Impact Fees	363,606	21,564	-	385,170
	<u>\$ 1,328,383</u>	<u>\$ 4,215,518</u>	<u>\$ 3,838,689</u>	<u>\$ 1,705,212</u>
<u>Daufuskie Island Fire District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 11,155	\$ 924,103	\$ 917,380	\$ 17,878
Due to Agency:				
Operations	\$ -	\$ 844,497	\$ 844,497	\$ -
Debt Service	2,045	59,592	53,662	7,975
Fire Department 1% Fund	5,089	14,659	19,221	527
Impact Fees	4,021	5,355	-	9,376
	<u>\$ 11,155</u>	<u>\$ 924,103</u>	<u>\$ 917,380</u>	<u>\$ 17,878</u>
<u>Ladys Island/St Helena Island Fire District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 803,841	\$ 4,533,204	\$ 4,472,561	\$ 864,484
Due to Agency:				
Operations	\$ 269,740	\$ 4,168,182	\$ 4,122,668	\$ 315,254
Debt Service	6,680	219,402	200,924	25,158
Fire Department 1% Fund	122,372	89,951	34,730	177,593
Impact Fees	405,049	55,669	114,239	346,479
	<u>\$ 803,841</u>	<u>\$ 4,533,204</u>	<u>\$ 4,472,561</u>	<u>\$ 864,484</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS - CONTINUED  
For the Year Ended June 30, 2009

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<u>Sheldon Fire District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 119,302	\$ 1,120,725	\$ 1,072,344	\$ 167,683
Due to Agency:				
Operations	\$ 59,350	\$ 1,029,810	\$ 997,381	\$ 91,779
Debt Service	14,941	68,656	66,772	16,825
Fire Department 1% Fund	23,716	16,423	8,191	31,948
Impact Fees	21,295	5,836	-	27,131
	<u>\$ 119,302</u>	<u>\$ 1,120,725</u>	<u>\$ 1,072,344</u>	<u>\$ 167,683</u>
<u>City of Beaufort</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ -	\$ 5,392,094	\$ 5,351,306	\$ 40,788
Due to Agency:				
Municipal	\$ -	\$ 5,017,107	\$ 4,976,319	\$ 40,788
Stormwater Fees	-	317,571	317,571	-
Fire Department 1% Fund	-	57,416	57,416	-
	<u>\$ -</u>	<u>\$ 5,392,094</u>	<u>\$ 5,351,306</u>	<u>\$ 40,788</u>
<u>Town of Port Royal</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ -	\$ 2,022,517	\$ 2,020,896	\$ 1,621
Due to Agency:				
Municipal	\$ -	\$ 1,876,058	\$ 1,874,437	\$ 1,621
Stormwater Fees	-	132,446	132,446	-
Fire Department 1% Fund	-	14,013	14,013	-
	<u>\$ -</u>	<u>\$ 2,022,517</u>	<u>\$ 2,020,896</u>	<u>\$ 1,621</u>
<u>Town of Bluffton</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ -	\$ 5,626,339	\$ 5,518,916	\$ 107,423
Due to Agency:				
Municipal	\$ -	\$ 4,718,535	\$ 4,611,112	\$ 107,423
Stormwater Fees	-	907,804	907,804	-
	<u>\$ -</u>	<u>\$ 5,626,339</u>	<u>\$ 5,518,916</u>	<u>\$ 107,423</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS - CONTINUED  
For the Year Ended June 30, 2009

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<u>Town of Yemassee</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 81	\$ 19,978	\$ 19,889	\$ 170
Due to Agency:				
Municipal	\$ 81	\$ 19,818	\$ 19,729	\$ 170
Fire Department 1% Fund	-	160	160	-
	<u>\$ 81</u>	<u>\$ 19,978</u>	<u>\$ 19,889</u>	<u>\$ 170</u>
<u>Town of Hilton Head</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 6,275	\$ 22,767,677	\$ 22,573,411	\$ 200,541
Due to Agency:				
Municipal	\$ -	\$ 20,864,765	\$ 20,671,749	\$ 193,016
Stormwater Fees	-	1,528,428	1,528,428	-
Fire Operations	-	19,791	19,791	-
Fire Debt Service	6,275	1,250	-	7,525
Fire Department 1% Fund	-	353,443	353,443	-
	<u>\$ 6,275</u>	<u>\$ 22,767,677</u>	<u>\$ 22,573,411</u>	<u>\$ 200,541</u>
<u>Beaufort-Jasper Academy for Career Excellence</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 521,792	\$ 4,530,259	\$ 4,386,332	\$ 665,719
Due to Agency:				
General	\$ 264,703	\$ 3,891,942	\$ 3,770,352	\$ 386,293
Special Revenue Funds	257,089	510,139	487,802	279,426
Education Improvement Act	-	128,178	128,178	-
	<u>\$ 521,792</u>	<u>\$ 4,530,259</u>	<u>\$ 4,386,332</u>	<u>\$ 665,719</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS - CONTINUED  
For the Year Ended June 30, 2009

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<u>Beaufort County School District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 61,045,614	\$ 372,587,463	\$ 361,776,069	\$ 71,857,008
Due to Agency:				
General	\$ 11,461,474	\$ 213,568,599	\$ 187,230,778	\$ 37,799,295
Special Revenue Funds	374	14,711,450	14,711,149	675
Debt Service	8,145,089	47,710,491	46,621,703	9,233,877
Capital Projects	13,073,057	171,149	11,049,678	2,194,528
School Lunch Program	1,175,570	4,617,845	5,243,506	549,909
School 8% Projects	15,231,294	82,615	10,798,133	4,515,776
Education Improvement Act	6,291,522	13,459,202	13,109,226	6,641,498
8% BANS	1,066,233	6,449,835	5,740,569	1,775,499
Facilities 2008	-	31,852,783	27,046,316	4,806,467
Facilities 2007	4,600,480	17,036,420	17,297,969	4,338,931
Facilities 2005	521	22,927,074	22,927,042	553
	<u>\$ 61,045,614</u>	<u>\$ 372,587,463</u>	<u>\$ 361,776,069</u>	<u>\$ 71,857,008</u>
<u>Special Assessments</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 116,412	\$ 105,570	\$ 85,195	\$ 136,787
Due to Agency:				
Burlington Estates	\$ 16,903	\$ 1,063	\$ -	\$ 17,966
Burlington Land	12,361	801	-	13,162
Cedarcrest	4,321	31,706	33,900	2,127
Kings Grant II	13,885	1,414	-	15,299
O'Neal Place	10,156	595	-	10,751
Pleasant Farm	330	20,220	20,220	330
Robin Wood	13,627	863	-	14,490
Seabrook	33,088	38,031	31,075	40,044
Woodland Estates	11,741	631	-	12,372
Brown's Island	-	10,246	-	10,246
	<u>\$ 116,412</u>	<u>\$ 105,570</u>	<u>\$ 85,195</u>	<u>\$ 136,787</u>
<u>Indigent Health Care</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ -	\$ 18,265	\$ 18,265	\$ -
Due to Agency:				
General	\$ -	\$ 18,265	\$ 18,265	\$ -

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ALL AGENCY FUNDS - CONTINUED  
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	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<u>Continuing Education</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ -	\$ 114,992	\$ 114,992	\$ -
Due to Agency:				
General	\$ -	\$ 114,992	\$ 114,992	\$ -
<u>Departmentally Held Funds</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 10,146,809	\$ 37,918,171	\$ 39,833,366	\$ 8,231,614
Due to Agency:				
Clerk of Court	\$ 4,500,749	\$ -	\$ 4,500,749	\$ -
Master in Equity - Foreclosures	739,611	17,600,206	17,865,617	474,200
Register of Deeds - Bonds	483,788	815,607	200,393	1,099,002
Treasurer - JPC Escrow	298,067	133,423	184,429	247,061
Treasurer - Bankruptcy Escrow	161,925	15,263	6,520	170,668
Treasurer - Surplus Tax Escrow	3,962,669	19,353,672	17,075,658	6,240,683
	<u>\$ 10,146,809</u>	<u>\$ 37,918,171</u>	<u>\$ 39,833,366</u>	<u>\$ 8,231,614</u>
Total - All Agency Funds				
Assets:				
Equity in Pooled Cash and Investments	\$ 91,176,256	\$ 478,654,799	\$ 478,752,538	\$ 91,078,517
Due to Agency:				
General	\$ 91,176,256	\$ 478,654,799	\$ 478,752,538	\$ 91,078,517