

Beaufort County Stormwater Management Utility Board (SWMU Board) Meeting Minutes

January 27, 2016 at 2:00 p.m. in Executive Conference Room 170, 100 Ribaut Rd., Beaufort, SC

Board Members

Present

Don Smith
Allyn Schneider
William Bruggeman
Larry Meisner
Patrick Mitchell

Absent

Marc Feinberg
James Fargher

Ex-Officio Members

Present

Andy Kinghorn
Scott Liggett
Jeremy Ritchie

Absent

Van Willis

Beaufort County Staff

Eric Larson
David Wilhelm
Carolyn Wallace
Danny Polk
Kevin Pitts
Robert O' Quinn
Patricia Wilson
Alicia Holland
Joshua Gruber

Visitors

Tony Maglione, Applied Technology & Mgt.
Lamar Taylor, City of Beaufort
Reed Armstrong, Coastal Conservation League
Neil Desai, City of Beaufort
Jill Bolin, Academy Estates
Richard Bolin, Academy Estates
Bill Weiss, Low County Institute
Patricia Dowling, Academy Estates
Steve Borgianini, USCB
Denise Parsick, Bft. Soil and Water Conservation Dist.
Al Stokes, Waddell Mariculture Center, SCDNR
Alice Howard, Beaufort County Council
Joe Courtney, Academy Estates
Marco Orlando, Academy Estates
Alan Warren, USCB
Al Segar, SCNDR
Susan Orlando, Academy Estates
Renée Murtagh, Academy Estates
Paul Moore, Ward Edwards Engineering

1. Meeting called to order – Don Smith

A. Agenda – The Agenda was approved and later amended to move the Financial Report (Item 4I) before Utility Update (Item 4A).

B. December 16, 2015 Minutes - Approved.

2. Introductions – Completed.

3. **Public Comment(s)** – Mr. Richard Bolin representing Academy Estates asked if he could address the board about Factory Creek Watershed Site Phase I. The board agreed to add this to Unfinished Business after Factory Creek Watershed Site Phase II.

4. **Reports** – Mr. Eric Larson, Mr. David Wilhelm, and Mrs. Rebecca Baker provided a written report which is included in the posted agenda and can be accessed at:

<http://www.bcgov.net/departments/Administrative/beaufort-county-council/boards-and-commissions/council-appointed/board-list/stormwater-management-utility-board/agendas/2016/012716.pdf>

I. Financial Report – Alicia Holland ([Backup](#))

Fiscal Year 2015 Actuals – Mrs. Alicia Holland handed out a draft copy of Fiscal Year 2015 Financial Report from an excerpt out of the County’s Comprehensive Annual Financial Report. Mrs. Holland discussed GASB 68 (Governmental Accounting Standards Board Number 68). Mrs. Holland stated that this is a new accounting pronouncement required to be implemented in FY15 and has a substantial effect on the net position of the Stormwater Utility, which is one of the County’s proprietary funds. Mrs. Holland pointed out on page 206 that the **Net Position, beginning, as originally reported** began on June 30th the end of FY14. The next line item is **change in accounting principle for pensions**. Ms. Holland noted that the nearly 1.9 million dollar reduction shown is not a cash transaction, but the reporting of a pension liability placed on the financial statements. Mrs. Holland also said that the next Stormwater meeting would include an up to date financial report on Fiscal Year 2016.

A. Utility Update – Eric Larson

Utility Rate Study – Mr. Eric Larson referred to an email which was included in the posted agenda. Mr. Larson’s email points out that the Auditor’s office has moved up the dead line for mailing out tax notices. He included a timeline for the County and the Municipalities to use as a guideline for submitting necessary documents prior to the July 1st deadline for the tax run. Mr. Larson stated that the County’s portion of the rate study is complete, but some of the Municipalities still need to provide the necessary data to the consultant in order to provide a final report. The Municipalities will have to decide if changes will be made to their billing structure as a result of the rate study. The County’s governmental agreements may be affected by the decisions of each Municipality. Mr. Scott Liggett expressed a concern for the Municipalities and their governing bodies to be able to accomplish the necessary tasks to meet the County’s deadlines. Mr. Larson responded that the Municipalities’ staff needs to express the urgency of taking action to their elected officials, even if the action is to do nothing at this time. Fiscal Year 2017 budget forecasts are affected by the decision of each Municipality.

Credit Manual Update – Mr. Larson reported that staff has negotiated a scope of services with ATM (Applied Technology and Management) for an update to the credit manual to reflect needed changes as a result of the rate structure change. The proposal has been signed and a Notice to Proceed has been issued with an anticipated completion date of April 1, 2016. Mr. Don Smith asked if major changes were expected. Mr. Larson replied that most of the changes will provide a credit for open marsh, salt marsh, and lands that are completely or partially under water.

Stormwater Infrastructure Inspection Technician – Mr. Danny Polk

Mr. Danny Polk introduced Robbie O’ Quinn as the new Stormwater Infrastructure Inspection Technician. His main responsibilities will include inventorying the stormwater infrastructure assets and help with water quality monitoring. Robbie worked for SCDNR and was born and raised in Beaufort.

B. Monitoring Update – Eric Larson

USCB and County MOU for the Lab Services – Staff is in the final stage of the draft which needs to be reviewed by Administration for approval before it can be presented to the board. A final draft is scheduled to be presented to the Board at the March meeting.

Lab Update – Mr. Larson included a letter from Dr. Alan Warren to County Administrator Gary Kubic on a comprehensive update of the Lab status.

C. Stormwater Implementation Committee (SWIC) Report – Eric Larson

SWIC Meeting January 20, 2016 – Mr. Larson reported that the focus of the meeting was on public education and outreach. More information will be provided by Mrs. Rebecca Baker during the MS4 report. The next SWIC meeting will be February 10th. Meeting minutes are included on the posted agenda.

D. Stormwater Related Projects – Eric Larson

Turtle Lane Paving on Lady's Island (Stormwater Add-On) (\$8,940 Budget) – Mr. Larson stated that the stormwater construction is complete but an adjacent property owner is claiming impact. The Utility has engaged Andrews Engineering to provide field work to determine if the road being paved and stormwater improvements are associated with the property owner's complaint.

Okatie West / SC 170 Widening Retrofit Land Purchase – Mr. Larson said that the Utility is under contract with Ward Edwards Engineering. The kick off meeting was last month and the first reporting period for the 319 Grant ended December 31st. The first quarter report is being prepared with zero percent progress, but the design work is in the process and the first public meeting is being scheduled per grant compliance.

E. Professional Contracts Report – Eric Larson

Stormwater Management Plan (Master Plan) Update – Mr. Larson reported the contract with Applied Technology and Management (ATM) was approved recently and that a kick off meeting with the SWIC members is scheduled for February 4, 2016.

F. Regional Coordination - Eric Larson

Battery Creek Pond Funded by an EPA 319 Grant (\$132,609 Budget – County Portion) – Mr. Larson and Mr. Neil Desai (City of Beaufort) informed the board that the project went out for bid Monday, January 25, 2016 and bids are due February 19, 2016.

Pine Ridge Retrofit Project – Mr. Jeremy Ritchie stated that the project is very close to beginning and once it is started it will move very quickly.

City of Beaufort and SCDOT Partnership Projects – Mr. Larson clarified to the board that Ward Edwards Engineering is providing the design, the County is supplying equipment and labor, SCDOT is providing funding for material, and the city is providing project management and design fees. The county is supporting this project because of County-owned property and BMPs in the project area. Mr. David Wilhelm is managing the County's portion of the project.

Plantation Business Park Drainage Assessment – Mr. Larson stated that the project has been delayed due to weather conditions impeding camera operations. Mr. Donald Smith asked what firm was providing consulting services. Mr. Larson replied that Ward Edwards Engineering was providing the infrastructure evaluation of the private development prior to the County assuming maintenance responsibilities. Mr. Danny Polk updated the board that the camera work is complete and Ward Edwards Engineering is evaluating the results. A

report should be available for the February meeting. Mr. Larry Meisner questioned if the County assuming private development infrastructure maintenance was common practice. Mr. Larson replied it was not common practice, but documentation from the development supports the original intent of the County assuming maintenance.

G. Municipal Separate Storm Sewer System (MS4 Update) – Rebecca Baker

Public Education - Mrs. Rebecca Baker referred to her Public Education/Outreach calendar which is included in the posted agenda. The Stormwater Implementation Committee (SWIC) and Beaufort Soil and Water Conservation District (BSWCD) are gearing up for upcoming educational events.

Public Outreach and Involvement - Mrs. Baker displayed map locations for 50 stormdrain markers to be placed at each municipality. She also informed the board that public service announcements will be used to inform citizens of upcoming events and other educational opportunities. Digital and Vinyl Billboards will be used to inform and educate the public.

USCB Lab – Mrs. Baker said that sampling will transition to a fee based charge.

Best Management Practices (BMP) Manual - Mrs. Baker will be working with ATM to update the BMP Manual and she will include the board on decisions as the manual progresses.

Staff Plan Review – Mrs. Baker reminded the board that DHEC put out a statement in 2008 that if the owner of the permit is the same owner, then the permit can be extended and a new permit does not have to be issued. Mrs. Baker added that Sommersett Phase II, Walmart, and Oyster Bluff had plans approved. Mr. Smith questioned, “When the County issues a Stormwater Permit does it expire?” Mrs. Baker and Mr. Larson stated that the County falls under the state law and the permit can be extended, however, in December 2016, that law reverts back to prior permit requirements.

H. Maintenance Projects Report – Mr. David Wilhelm

Mr. David Wilhelm pointed out St. Paul’s Church Road/Josephine Drive, Old Salem Road-Driveway, Old Salem Road-Roadside and Thomas Sumter Street and Gator Lane as the four major projects included in his report. All projects are included in the posted agenda. Mr. Larry Meisner asked if the County was performing work on Joe Frasier Road. Mr. Wilhelm believes the County is performing work on Joe Frasier Road, but he is not sure of the specific location.

5. Unfinished Business –

- A.** Factory Creek Watershed Site Phase I – Mr. Larson reminded the board that the 2006 Master Plan identified Factory Creek Watershed in the Rock Springs Creek sub watershed as a need for a 16 percent bacteria reduction. A 2011 Retrofit Study of the existing watershed report identified a possible site based on location and size with an estimated cost of \$1.7 Million. That project is on the 10 year capital plan awaiting action. In late 2015, a developer for Academy Park LLC approached the County about using a remaining tract of land for a stormwater retention pond. The board approved a feasibility study which determined that the Academy Park LLC Site (Factory Creek Watershed Site Phase I) was a viable site for 5.6 percent of needed bacteria reduction. The Stormwater Management Utility Board recommended pursuing this project to the Natural Resources Committee (NRC). The NRC will be reviewing this project Monday, February 1, 2016.
- B.** Factory Creek Watershed Site Phase II – Mr. Larson updated the board about the second Factory Creek Watershed Site known as Phase II. The board approved feasibility study found that a current 1 acre pond could be expanded to 4.3 acres approximately 3 to 7 feet deep

resulting in a 6.8 percent bacteria reduction. Mr. Larson added that this site is located in wetland area and would require OCRM (Ocean and Coastal Resource Management) permits. Mr. Larson concluded by saying both the sites combined total approximately 12.4 percent of the needed 16 percent bacteria reduction and the County would need additional sites for the remaining percent. Mr. Larson added that the property owner might be able to acquire the parcel adjacent to his parcel which would increase the pond 50 percent and bring the bacteria reduction close to the needed 16 percent. Mr. Larson fielded questions from board members by saying the two project agreements are similar with the developer/owner paying for construction, the County assisting with design costs, and assuming maintenance of pond sites. Mr. Larson also responded that the developer/owner of both sites have expressed a sense of urgency in beginning project construction due to a commitment of materials for an unrelated development.

- C. Academy Estates Response to Factory Creek Watershed Site Phase I –Mr. Richard Bolin passed around pictures for the board to view and Mrs. Jill Bolin displayed a map to accompany Mr. Bolin’s alternative solution for the needed 16 percent bacteria reduction for Rock Springs Creek Watershed. Mr. Bolin proposed doing away with multiple retention pond facilities and put one big retention pond facility closer to the lower end of the Rock Springs Creek Watershed. Mr. Bolin also suggested filling in the ditch that runs through Academy Estates because he feels the purpose of the ditch was an emergency fix for a one time flooding problem that may occur every 40 or 50 years. Mr. Bolin suggests laying a drain pipe with inlets to drain into the river. Mr. Bolin commented that the ditch is an eye sore and a safety hazard and would save the County maintenance costs. Mr. Bolin feels that by covering the ditch, the natural watershed flow will be restored and can be filtered through the wetlands into his proposed facility closer to the lower end of the Rock Springs Creek Watershed. Mr. Bolin also addressed what he considered to be deficiencies in the proposed Factory Creek Watershed Site Phase I contract. Mr. Bolin suggests performing an alternate feasibility study to include his proposed facility for a 50 year time frame and compare the costs to previous studies. Mr. Joe Courtney from Academy Estates added that the entire Academy Estates neighborhood is opposed to the proposed pond and development. Ms. Patricia Dowling pointed out that a kindergarten is located near the proposed pond and the pond would be a safety hazard for the students. She added that the Morgan River is fragile and diverting water away would be beneficial. She is also concerned that sawdust from downed trees could add to water contamination. At Mr. Bolin’s request to view ponds that divert into ditches, Mr. Larson suggested one pond at New River in Bluffton and two ponds off highway 278 as examples. Mr. Patrick Mitchell questioned if the property owners would still be against the pond construction if the development still proceeded and Mr. Bolin stated the owners would still oppose the pond. Mr. Donald Smith questioned if other sites had been pursued for the project. Ms. Patricia Dowling suggested a pond off of Big Ben Lane. Mr. Eric Larson explained that this project was scheduled for FY 2018 so land had not been pursued. This project was moved up due to land being offered that would save the County acquisition costs.

6. New Business –

- A. Special Report – Kevin Pitts, Bill Weiss, Al Stokes, and Stephen Borgianini - Discussion of monitoring needs to measure impacts to local marine organisms.
Mr. Kevin Pitts introduced Stephen Borgianini with the University of South Carolina at Beaufort, Mr. Bill Weiss with Low Country Institute, and Mr. Al Stokes with Waddell

Mariculture Center part of SCDNR. All presentations were included in the posted agenda. These gentlemen gave presentations on how salinity fluctuation can affect embryonic development of marine organisms.

7. Public Comment(s) – None.

8. Executive Session -

Discussion of Negotiations Incident to Proposed Contractual Arrangements and Proposed Purchase of Factory Creek Watershed Site Phase II

- A. Mr. Don Smith recused himself due to a conflict of interest. Mr. Allyn Schneider took over as board chairman for the remainder of the meeting.

9. Actions As A Result of Executive Session

- A. As a result of the feasibility study, a motion was made and passed unanimously (4:0) to recommend Beaufort County Administrator to move forward with the discussion and negotiations incident to proposed contractual arrangements to proposed purchase of Factory Creek Watershed Site Phase II based on the developer being able to pass all regulatory requirements prior to construction beginning.

10. Next Meeting Agenda – Included in posted agenda

- A. Passed to include *Discussion of Proposed Purchase of Factory Creek Watershed Site Phase I* as Item 5A, Unfinished Business.

11. Meeting Adjourned

BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
June 30, 2015

	Business-Type Activities - Enterprise Funds				Internal Service Fund
	Stormwater Utility	Lady's Island Airport	Hilton Head Airport	Totals	Garage
ASSETS					
Current Assets					
Cash and Cash Equivalents	\$ 2,515,285	\$ 250	\$ 200	\$ 2,515,735	\$ -
Receivables, Net	117,949	32,866	1,513,820	1,664,635	347,819
Inventories	73,741	73,784	-	147,525	-
Prepayments	22,259	7,296	26,233	55,788	1,434
Total Current Assets	<u>2,729,234</u>	<u>114,196</u>	<u>1,540,253</u>	<u>4,383,683</u>	<u>349,253</u>
Capital Assets	3,067,236	4,824,742	31,547,786	39,439,764	445,159
Accumulated Depreciation	<u>(2,165,132)</u>	<u>(938,874)</u>	<u>(8,770,432)</u>	<u>(11,874,438)</u>	<u>(359,120)</u>
	902,104	3,885,868	22,777,354	27,565,326	86,039
Total Assets	<u>3,631,338</u>	<u>4,000,064</u>	<u>24,317,607</u>	<u>31,949,009</u>	<u>435,292</u>
DEFERRED OUTFLOWS OF RESOURCES					
Contributions to pension plan	126,782	8,383	98,426	233,591	-
Pension experience differences	<u>53,749</u>	<u>4,197</u>	<u>30,485</u>	<u>88,431</u>	<u>-</u>
Total deferred outflows of resources	<u>180,531</u>	<u>12,580</u>	<u>128,911</u>	<u>322,022</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 3,811,869</u>	<u>\$ 4,012,644</u>	<u>\$ 24,446,518</u>	<u>\$ 32,271,031</u>	<u>\$ 435,292</u>
LIABILITIES					
Current Liabilities					
Account Payable	\$ 245,957	\$ 76,238	\$ 267,026	\$ 589,221	\$ 400,852
Accrued Payroll	42,506	2,838	21,761	67,105	-
Accrued Compensated Absences	10,170	625	5,705	16,501	-
Due to General Fund	-	385,738	4,980,727	5,366,465	-
Current Portion of Due to Debt Service Fund	<u>-</u>	<u>-</u>	<u>153,445</u>	<u>153,445</u>	<u>-</u>
Total Current Liabilities	<u>298,633</u>	<u>465,439</u>	<u>5,428,664</u>	<u>6,192,737</u>	<u>400,852</u>
Noncurrent Liabilities					
Accrued Compensated Absences	77,235	4,746	43,326	125,306	-
Net Other Postemployment Benefits Obligation	17,770	2,962	17,770	38,502	-
Net Pension Liability	1,897,384	148,170	1,126,714	3,172,268	-
Due to Debt Service Fund	<u>-</u>	<u>-</u>	<u>3,427,952</u>	<u>3,427,952</u>	<u>-</u>
Total Noncurrent Liabilities	<u>1,992,389</u>	<u>155,878</u>	<u>4,615,762</u>	<u>6,764,028</u>	<u>-</u>
Total Liabilities	<u>2,291,022</u>	<u>621,317</u>	<u>10,044,426</u>	<u>12,956,765</u>	<u>400,852</u>
DEFERRED INFLOWS OF RESOURCES					
Net pension change in projected investment earnings	159,919	12,488	122,402	294,809	-
Total deferred inflows of resources	<u>159,919</u>	<u>12,488</u>	<u>122,402</u>	<u>294,809</u>	<u>-</u>
NET POSITION					
Net investment in capital assets	902,104	3,885,868	22,777,354	27,565,326	86,039
Unrestricted (Deficit)	<u>458,824</u>	<u>(507,029)</u>	<u>(8,497,664)</u>	<u>(8,545,869)</u>	<u>(51,599)</u>
Total Net Position	<u>\$ 1,360,928</u>	<u>\$ 3,378,839</u>	<u>\$ 14,279,690</u>	<u>\$ 19,019,457</u>	<u>\$ 34,440</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 3,811,869</u>	<u>\$ 4,012,644</u>	<u>\$ 24,446,518</u>	<u>\$ 32,271,031</u>	<u>\$ 435,292</u>

BEAUFORT COUNTY, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 NONMAJOR PROPRIETARY FUNDS
 For the Year Ended June 30, 2015

	Business-Type Activities - Enterprise Funds				Internal
	Stormwater	Lady's Island	Hilton Head	Totals	Service Fund
	Utility	Airport	Airport		Garage
Operating Revenues					
Garage Billings	\$ -	\$ -	\$ -	\$ -	\$ 2,050,842
Fuel and Oil Sales	-	407,747	-	407,747	2,180,875
Stormwater Utility Fees	3,125,606	-	-	3,125,606	-
Stormwater Utility Project Billings	106,893	-	-	106,893	-
Fixed Base Operator Revenue	-	-	315,923	315,923	-
Passenger Facility Charges	-	-	191,461	191,461	-
Operating Agreements/Commission Revenue	-	930	430,430	431,360	-
Concession Sales	-	4,096	-	4,096	-
Firefighting/Security Fees	-	-	281,731	281,731	-
Landing Fees	-	10,400	95,549	105,949	-
Parking/Taxi Fees	-	-	52,068	52,068	-
Rentals	-	-	189,646	189,646	-
Hangar Rentals	-	128,404	179,808	308,212	-
Other Charges	1,079	514	40,427	42,020	-
Total Operating Revenues	3,233,578	552,091	1,777,043	5,562,712	4,231,717
Operating Expenses					
Costs of Sales and Services	-	275,400	-	275,400	-
Personnel	1,050,413	91,061	703,714	1,845,188	(5,019)
Purchased Services	1,114,523	123,109	411,492	1,649,124	2,028,938
Supplies	311,976	6,582	57,624	376,182	2,181,511
Depreciation	189,901	60,470	549,338	799,709	20,934
Total Operating Expenses	2,666,813	556,622	1,722,168	4,945,603	4,226,364
Operating Income (Loss)	566,765	(4,531)	54,875	617,109	5,353
Non-Operating Revenues (Expenses)					
Operating grant - Transportation Security Administration	-	-	65,450	65,450	-
Non-Operating Grant Expenses	-	(112,021)	(2,388,426)	(2,500,447)	-
Interest Income	2,670	35	428	3,133	-
Interest Expense	-	-	(78,888)	(78,888)	-
Total Non-Operating Revenues (Expenses)	2,670	(111,986)	(2,401,436)	(2,510,752)	-
Income (Loss) before capital contributions	569,435	(116,517)	(2,346,561)	(1,893,643)	5,353
Capital Contributions					
Capital Grants - Federal Aviation Administration	-	-	1,285,908	1,285,908	-
Capital Grants - South Carolina Aeronautical Commission	-	14,116	176,168	190,284	-
Total Capital Contributions	-	14,116	1,462,076	1,476,192	-
Change in Net Position	569,435	(102,401)	(884,485)	(417,451)	5,353
Net Position, Beginning, as originally reported	2,661,628	3,627,282	16,289,172	22,578,082	29,087
Change in accounting principle for pensions - see Note 14	(1,870,135)	(146,042)	(1,124,997)	(3,141,174)	-
Net Position, Beginning, as restated	791,493	3,481,240	15,164,175	19,436,908	29,087
Net Position, Ending	\$ 1,360,928	\$ 3,378,839	\$ 14,279,690	\$ 19,019,457	\$ 34,440

BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
For the Year Ended June 30, 2015

	Business-Type Activities - Enterprise Funds				Internal
	Stormwater	Lady's Island	Hilton Head	Totals	Service Fund
	Utility	Airport	Airport		Garage
Cash Flows from Operating Activities:					
Cash Received from Customers and Users	\$ 3,276,548	\$ 569,020	\$ 1,482,069	\$ 5,327,637	\$ 4,148,775
Cash Paid to Employees	(1,905,881)	(124,830)	(1,042,687)	(3,073,398)	-
Cash Paid to Suppliers	(1,193,618)	(319,846)	3,102,892	1,589,428	(4,412,200)
Total Provided By (Used For) Operating Activities	177,049	124,344	3,542,274	3,843,667	(263,425)
Cash Flows from Noncapital Financing Activities:					
Operating Grant - TSA	-	-	65,450	65,450	-
Non-Operating Grant Expenses	-	(112,021)	(2,388,426)	(2,500,447)	-
Principal Payment on Note Payable	-	-	(129,229)	(129,229)	-
Interest Paid on Note Payable	-	-	(78,888)	(78,888)	-
Total Used For Noncapital Financing Activities	-	(112,021)	(2,531,093)	(2,643,114)	-
Cash Flows from Capital and Related					
Financing Activities:					
FAA Grants	-	-	1,285,908	1,285,908	-
SCAC Grants	-	14,116	176,168	190,284	-
Advance from Debt Service Fund	-	-	2,260,000	2,260,000	-
Purchase of Capital Assets	(285,517)	(26,474)	(4,733,685)	(5,045,676)	-
Total Provided By (Used For) Capital and Related Activities	(285,517)	(12,358)	(1,011,609)	(1,309,484)	-
Cash Flows from Investing Activities:					
Interest Earned	2,670	35	428	3,133	-
Net Increase (Decrease) in Cash and Cash Equivalents	(105,798)	-	-	(105,798)	(263,425)
Cash and Cash Equivalents, July 1, 2014	2,621,083	250	200	2,621,533	263,425
Cash and Cash Equivalents, June 30, 2015	\$ 2,515,285	\$ 250	\$ 200	\$ 2,515,735	\$ -

BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
For the Year Ended June 30, 2015

	Business-Type Activities - Enterprise Funds				Internal
	Stormwater Utility	Lady's Island Airport	Hilton Head Airport	Totals	Service Fund Garage
Reconciliation of Operating Income to Net Cash					
Flows Provided by (Used for) Operating Activities:					
Operating Loss	\$ 566,765	\$ (4,531)	\$ 54,875	\$ 617,109	\$ 5,353
Adjustments to Reconcile:					
Depreciation	189,901	60,470	549,338	799,709	20,934
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	42,970	16,929	(294,974)	(235,075)	(82,942)
(Increase) Decrease in Inventories	40,109	(6,550)	-	33,559	-
(Increase) Decrease in Other Current Assets	(1,586)	(181)	12,073	10,306	-
Increase (Decrease) in Accounts Payable	194,358	53,658	(212,232)	35,784	(201,751)
Increase (Decrease) in Due to General Fund	-	38,318	3,772,167	3,810,485	-
Increase (Decrease) in Accrued Payroll	(8,487)	(1,014)	(9,657)	(19,158)	-
Increase (Decrease) in Accrued Compensated Absences	13,604	515	3,877	17,996	-
Increase (Decrease) in Net Other Postemployment Benefits Obligation	(867,222)	(35,306)	(328,401)	(1,230,929)	(5,019)
Increase (Decrease) in pension deferred inflows/outflows and liability	6,637	2,036	(4,792)	3,881	-
	(579,617)	68,405	2,938,061	2,426,849	(289,712)
Net Cash Flow Provided by (Used for)					
Operating Activities	\$ 177,049	\$ 124,344	\$ 3,542,274	\$ 3,843,667	\$ (263,425)