

COUNTY COUNCIL OF BEAUFORT COUNTY  
ADMINISTRATION BUILDING  
BEAUFORT COUNTY GOVERNMENT ROBERT SMALLS COMPLEX  
100 RIBAUT ROAD  
POST OFFICE DRAWER 1228  
BEAUFORT, SOUTH CAROLINA 29901-1228  
TELEPHONE: (843) 255-2000  
FAX: (843) 255-9401  
www.bcgov.net

D. PAUL SOMMERVILLE  
CHAIRMAN

GERALD W. STEWART  
VICE CHAIRMAN

COUNCIL MEMBERS

CYNTHIA M. BENSCH  
RICK CAPORALE  
GERALD DAWSON  
BRIAN E. FLEWELLING  
STEVEN G. FOBES  
ALICE G. HOWARD  
WILLIAM L. MCBRIDE  
STEWART H. RODMAN  
ROBERTS "TABOR" VAUX

GARY T. KUBIC  
COUNTY ADMINISTRATOR

JOSHUA A. GRUBER  
DEPUTY COUNTY ADMINISTRATOR  
SPECIAL COUNSEL

THOMAS J. KEAVENY, II  
COUNTY ATTORNEY

SUZANNE M. RAINEY  
CLERK TO COUNCIL

AGENDA  
COUNTY COUNCIL OF BEAUFORT COUNTY  
Monday, February 29, 2016  
6:00 p.m.  
Council Chambers, Administration Building  
Beaufort County Government Robert Smalls Complex  
100 Ribaut Road, Beaufort

Citizens may participate telephonically in the public comments and public hearings segments from the Hilton Head Island Branch Library as well as Mary Field School, Daufuskie Island.

1. CALL TO ORDER - 6:00 P.M.
2. REGULAR SESSION
3. PLEDGE OF ALLEGIANCE
4. INVOCATION – Councilman Brian Flewelling
5. ADMINISTRATIVE CONSENT AGENDA
  - A. Approval of Minutes – January 25, 2016 [caucus](#), January 25, 2016 [regular](#) session, February 12, 2016 [special](#) session
  - B. Committee Reports (next meeting)
    1. Community Services (March 28 at 3:00 p.m., HHI Branch Library)
      - a. Minutes – January 25, 2016 ([backup](#))
    2. Executive (March 14 at 3:00 p.m., ECR)
      - a. Minutes – February 8, 2016 ([backup](#))
    3. Finance (March 21 at 2:00 p.m., ECR)
      - a. Minutes – January 19, 2016 ([backup](#))
    4. Governmental (March 7 at 4:00 p.m., ECR)
      - a. Minutes – January 11, 2016 ([backup](#))
    5. Natural Resources (March 7 at 2:00 p.m., ECR)
      - a. Minutes – February 1, 2016 ([backup](#))
      - b. Minutes – December 7, 2015 ([backup](#))
    6. Public Facilities (March 21 at 4:00 p.m., ECR)
      - a. Minutes – February 15, 2016 ([backup](#))
  - C. Appointments to Boards and Commissions ([backup](#))



6. PUBLIC COMMENT – Speaker sign-up encouraged no later than 5:45 p.m. day of the meeting.

7. CONSENT AGENDA

- A. AN ORDINANCE TO AMEND BEAUFORT COUNTY ORDINANCE 2015/15, FY 2015-2016 BEAUFORT COUNTY BUDGET TO AUTHORIZE GENERAL FUND TRANSFERS IN THE AMOUNT OF \$695,000 (CRIMINAL JUSTICE SYSTEM: SOLICITOR'S OFFICE PERSONNEL \$185,000, PUBLIC DEFENDER PERSONNEL \$185,000, AND CLERK OF COURT JURY SERVICE \$50,000; AUDITOR'S OFFICE: PERSONNEL \$135,000 AND OPERATIONS AND MAINTENANCE \$139,590 ([backup](#))
1. Consideration of second reading to occur February 29, 2016
  2. Public hearing announcement Monday, March 14, 2016 beginning at 6:30 p.m. in Council Chambers of the Administration Building, Beaufort County Government Robert Smalls Complex, 100 Ribaut Road, Beaufort
  3. First reading approval occurred occur January 25, 2016 / Vote 10:0
  4. Finance Committee discussion and recommendation to approve on first reading occurred January 19, 2016 / Vote 5:0
- B. AN ORDINANCE TO APPROPRIATE FUNDS NOT TO EXCEED \$250,000 FROM THE 3% LOCAL ACCOMMODATIONS TAX FUNDS TO THE COUNTY GENERAL FUND FOR CONSTRUCTION OF THE SPANISH MOSS TRAIL – PHASE 7 ([backup](#))
1. Consideration of second reading to occur February 29, 2016
  2. Public hearing announcement Monday, March 14, 2016 beginning at 6:30 p.m. in Council Chambers of the Administration Building, Beaufort County Government Robert Smalls Complex, 100 Ribaut Road, Beaufort
  3. First reading approval occurred occur January 25, 2016 / Vote 10:0
  4. Finance Committee discussion and recommendation to approve on first reading occurred January 19, 2016 / Vote 5:0
- C. AN ORDINANCE TO APPROPRIATE FUNDS NOT TO EXCEED \$40,000 FROM THE 2% HOSPITALITY TAX FUND FOR ENGINEERING/ARCHITECTURAL SERVICES FOR RESTROOMS ON DAUFUSKIE ISLAND ([backup](#))
1. Consideration of second reading to occur February 29, 2016
  2. Public hearing announcement Monday, March 14, 2016 beginning at 6:30 p.m. in Council Chambers of the Administration Building, Beaufort County Government Robert Smalls Complex, 100 Ribaut Road, Beaufort
  3. Finance Committee discussion and recommendation to approve on first reading occurred January 19, 2016 / Vote 5:0
  4. Public Facilities Committee discussion and recommendation to award contract occurred January 19, 2016 / Vote 4:0
- D. DIRT ROAD PAVING CONTRACT 47 / TROTTERS LOOP AND JOHNSON LANDING ROAD, LADY'S ISLAND ([backup](#))
1. Contract award: BES Engineering Services, Beaufort, South Carolina
  2. Contract amount: \$1,316,212
  3. Funding source: Motorized Vehicle Fee Funds
  4. Public Facilities Committee discussion and recommendation to award the contract occurred February 15, 2016 / Vote 6:0

E. CONTRACT AWARD / DESIGN SERVICES FEE INCREASE FOR COUNTY ANIMAL SERVICES AND CONTROL FACILITY ([backup](#))

1. Contract award: Glick Boehm & Associates, Charleston, South Carolina
2. Contract amount: \$141,000
3. Funding source: Account #40090011-54600, New Animal Shelter CIP
4. Public Facilities Committee discussion and recommendation to increase the design services fee occurred February 15, 2016 / Vote 6:0

F. EXCHANGE OF RIGHT-OF-WAY PROSPECT ROAD, DAUFUSKIE ISLAND, FOR PORTIONS OF PAPPY'S LANDING ROAD AND BEACH ROAD ([backup](#))

1. Public Facilities Committee discussion and recommendation to remove Prospect Road from the maintenance inventory and accept the right-of-way donation for Pappy's Landing and Beach Road / February 15, 2016 / Vote 4:1:1

G. ACCEPTANCE OF KATO LANE RIGHT-OF-WAY, PORT ROYAL ISLAND ([backup](#))

1. Public Facilities Committee discussion and recommendation to accept Kato Lane right of way as a County maintained road / February 15, 2016 / Vote 5:1

8. NEW BUSINESS

A. Presentation / FY 2015 Comprehensive Annual Financial Report (CAFR) ([backup](#))

Mrs. Bonnie Cox, Partner, Cherry Bekaert, LLP, Certified Public Accountants  
Mrs. Jessica Cawley, Senior Manager, Cherry Bekaert LLP, Certified Public Accountants

B. Presentation / Collections Report

Mrs. Maria Walls, County Treasurer

9. PUBLIC HEARINGS – 6:30 P.M.

A. AN ORDINANCE TO APPROVE A FIRST AMENDMENT TO THE DEVELOPMENT AGREEMENT BETWEEN T&D LAND HOLDINGS, LLC, A SOUTH CAROLINA LIMITED LIABILITY COMPANY (THE "OWNER"), BURTON DEVELOPMENT, LLC, A SOUTH CAROLINA LIMITED LIABILITY COMPANY (THE "DEVELOPER") AND THE GOVERNMENTAL AUTHORITY OF BEAUFORT COUNTY, SOUTH CAROLINA, A SOUTH CAROLINA MUNICIPAL CORPORATION ("BEAUFORT COUNTY") ([backup](#))

1. Consideration of third and final reading to occur February 29, 2016
2. Second reading approval occurred January 25, 2016 / Vote 10:0
3. First reading approval occurred January 11, 2016 / Vote 10:0
4. Natural Resources Committee discussion occurred December 7, 2015

**B. SOUTHERN BEAUFORT COUNTY MAP AMENDMENT/REZONING REQUEST FOR R600-013-000-0061-0000 (20+/- ACRE PORTION, FORMERLY KNOWN AS OKATIE MARSH PLANNED UNIT DEVELOPMENT, ON S.C. HIGHWAY 170 BETWEEN HEFFALUMP AND PRITCHER POINT ROADS) FROM T1 (NATURAL PRESERVE) TO T2R (RURAL) ([backup](#))**

1. Consideration of third and final reading to occur February 29, 2016
2. Second reading approved occurred January 25, 2016 / Vote 10:0
3. First reading approval occurred January 11, 2016 / Vote 10:0
4. Natural Resources Committee discussion occurred January 4, 2016 / Vote 6:0
5. Planning Commission discussion and recommendation to approve occurred December 7, 2015 / Vote 6:0

**10. MATTERS ARISING OUT OF EXECUTIVE SESSION**

**11. PUBLIC COMMENT - Speaker sign-up encouraged.**

**12. ADJOURNMENT**



Official Proceedings  
County Council of Beaufort County  
January 25, 2016

The electronic and print media duly notified in  
accordance with the State Freedom of Information Act.

A caucus of the County Council of Beaufort County was held Monday, January 25, 2016 beginning at 5:00 p.m. in the Executive Conference Room of the Administration Building, Beaufort County Government Robert Smalls Complex, 100 Ribaut Road, Beaufort, South Carolina.

**ATTENDANCE**

Chairman D. Paul Sommerville, Vice Chairman Gerald Stewart and Councilmen Cynthia Bensch, Rick Caporale, Gerald Dawson, Brian Flewelling, Steven Fobes, Alice Howard, William McBride and Stewart Rodman. Roberts "Tabor" Vaux absent.

**CALL FOR EXECUTIVE SESSION**

It was moved by Mr. Flewelling, seconded by Mr. Rodman, that Council go immediately into executive session for the purpose of receiving legal advice relating to the proposed sale of property pursuant to the Beaufort County Rural and Critical Lands Program as well as discussing matters relating to the proposed location, expansion or the provision of service, encouraging location or expansion of industries or other businesses in Beaufort County. The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT – Mr. Vaux. The motion passed.

**EXECUTIVE SESSION**

**RECONVENE OF CAUCUS**

**RECEIPT OF COUNTY ADMINISTRATOR'S TWO-WEEK PROGRESS REPORT**

Mr. Gary Kubic, County Administrator, presented his Two-Week Progress Report, which summarized his activities from January 11, 2016 through January 22, 2016.

**RECEIPT OF DEPUTY COUNTY ADMINISTRATOR / SPECIAL COUNSEL'S TWO-WEEK PROGRESS REPORT**

Mr. Joshua Gruber, Deputy County Administrator / Special Counsel, presented his Two-Week Progress Report, which summarized his activities from January 11, 2016 through January 22, 2016.

**ADJOURNMENT**

Council adjourned at 6:00 p.m.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: \_\_\_\_\_  
D. Paul Sommerville, Chairman

ATTEST:

\_\_\_\_\_  
Suzanne M. Rainey, Clerk to Council

Ratified

DRAFT

Official Proceedings  
County Council of Beaufort County  
January 25, 2016

The electronic and print media duly notified in  
accordance with the State Freedom of Information Act.

The regular session of the County Council of Beaufort County was held Monday, January 25, 2016 beginning at 6:00 p.m. in Council Chambers of the Administration Building, Beaufort County Government Robert Smalls Complex, 100 Ribaut Road, Beaufort, South Carolina.

**ATTENDANCE**

Chairman D. Paul Sommerville, Vice Chairman Gerald Stewart and Council members Cynthia Bensch, Rick Caporale, Gerald Dawson, Brian Flewelling, Steven Fobes, Alice Howard, William McBride and Stewart Rodman. Roberts "Tabor" Vaux absent.

**PLEDGE OF ALLEGIANCE**

The Chairman led those present in the Pledge of Allegiance.

**INVOCATION**

Councilman Gerald Dawson gave the Invocation.

**MOMENT OF SILENCE**

The Chairman called for a moment of silence in remembrance of Jason Dempsey, who passed away Friday, January 22, 2016, due to a single-vehicle accident. Jason was a valued member of the County's Stormwater Management Utility team.

**FAREWELL / ZACHERY MURDAUGH**

The Chairman bid farewell to Mr. Zachery Murdaugh, Hilton Head Island/Beaufort County Reporter with *The Island Packet/The Beaufort Gazette*, who has accepted a position with the Sarasota Herald-Tribune, Florida. Mr. Murdaugh has been fair and professional in everything he has written about Council. He has done a good job in keeping the citizens of Beaufort County informed about our miscreant activities, we appreciate his service while here, and we wish him well.

## **PROCLAMATION**

The Chairman announced The Friends of Hunting Island received the prestigious President's Award by the National Association of State Park Directors for their exemplary support of a state park from more than 6,628 state parks nationally. Ms. Denise Parsick and the Friends of Hunting Island accepted the proclamation.

The Chairman passed the gavel to the Vice Chairman in order to receive the Administrative Consent Agenda.

## **ADMINISTRATIVE CONSENT AGENDA**

### **Review of the Proceedings of the Caucus held January 11, 2016**

This item comes before Council under the Administrative Consent Agenda.

It was moved by Mr. Flewelling, seconded by Mr. Caporale, that Council approve the minutes of the caucus held January 11, 2016. The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT - Mr. Vaux. The motion passed.

### **Review of the Proceedings of the Regular Session held January 11, 2016**

This item comes before Council under the Administrative Consent Agenda.

It was moved by Mr. Flewelling, seconded by Mr. Caporale, that Council approve the minutes of the regular session held January 11, 2016. The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT - Mr. Vaux. The motion passed.

## **Committee Reports**

### **Community Services Committee**

#### **Alcohol and Drug Abuse Board**

Mr. McBride, as Chairman of the Community Services Committee, nominated Sarah Hitchcock for reappointment to serve as a member of the Alcohol and Drug Abuse Board.

### **Beaufort Memorial Hospital Board**

Mr. McBride, as Chairman of the Community Services Committee, nominated David House for reappointment to serve as a member of the Beaufort Memorial Hospital Board.

Mr. McBride, as Chairman of the Community Services Committee, nominated David Tedder for reappointment to serve as a member of the Beaufort Memorial Hospital Board.

### **Children's Foster Care Review Board**

Mr. McBride, as Chairman of the Community Services Committee, nominated Joyce Hall for reappointment to serve as a member of the Children's Foster Care Review Board.

Mr. McBride, as Chairman of the Community Services Committee, nominated Jimmy Mackey for appointment to serve as a member of the Children's Foster Care Review Board.

### **County Transportation Committee**

Mr. McBride, as Chairman of the Community Services Committee, nominated Steve Miller, representing Council District 3, for appointment to serve as a member of the County Transportation Committee.

### **Library Board**

Mr. McBride, as Chairman of the Community Services Committee, nominated Peggy Martin, representing Council District 5, for reappointment to serve as a member of the Library Board.

### **Solid Waste and Recycling Board**

Mr. McBride, as Chairman of the Community Services Committee, nominated LaShonda Scott, representing Solid Waste District #5 – Sheldon, for reappointment to serve as a member of the Solid Waste and Recycling Board.

### **Finance Committee**

### **Airports Board**

Mr. Stewart, as Chairman of the Finance Committee, nominated Mr. Richard Sells, who is the Town of Hilton Head Island appointee, and Mr. Gregory Viventi, representing qualifications, for reappointment to serve as members of the Airports Board.

## **Natural Resources Committee**

### **Design Review Board**

Donald Starkey

The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT - Mr. Vaux. Mr. Donald Starkey, representing at-large, garnered the eight votes required to reappoint to serve as a member of the Design Review Board.

Bill Allison

The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT - Mr. Vaux. Mr. Bill Allison, representing architect/landscape architect/building design/civil engineer, garnered the eight votes required to reappoint to serve as a member of the Design Review Board.

### **Planning Commission**

Diane Chmelik

The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT - Mr. Vaux. Mrs. Diane Chmelik, representing southern Beaufort County, garnered the ten votes required to reappoint to serve as a member of the Planning Commission.

### **Stormwater Management Utility Board**

Laurence Meisner

The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT - Mr. Vaux. Mr. Laurence Meisner, representing Stormwater District #6 (unincorporated Port Royal Island), garnered the eight votes required to reappoint to serve as a member of the Stormwater Management Utility Board.

Patrick Mitchell

The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT - Mr. Vaux. Mr. Patrick Mitchell, representing Stormwater District #7 (unincorporated Lady's Island), garnered the eight votes required to reappoint to serve as a member of the Stormwater Management Utility Board.

The Vice Chairman passed the gavel back to the Chairman in order to continue the meeting.

### **PUBLIC COMMENT**

The Chairman recognized Mrs. Evva Anderson, a resident of Pritchardville, who asked Council to vote no on a commercial rezoning of 35+ acres in Prichardville, known as Huggins/Hollow and Fox Path Lane. We wish to stay as a residential community. She objects, and, her community objects, to having heavy commercial plopped in the middle of their residential neighborhood. There is no sewer currently on Gibbet Road. What is the waste plan?

Mr. Dean Moss, Executive Director, Friends of Spanish Moss Trail, thanked Council for considering the appropriation of \$250,000 toward the construction of the next phase (Phase 7) of the Spanish Moss Trail, which will go from Roseida Road to Clarendon Road.

Rev. Jack Ladson, a resident of St. Helena Island, speaking on behalf of the United Community Group of 1,500 taxpayers, are going to appear before Council soon to protest against paying taxes and getting no result. He appeared before Council eight months ago about the inability to drive down certain roads and the stopped-up ditches along U.S. Highway 21 from Frogmore Plantation to Coffin Point. In order to get down Ladson Road, he has to shuffle dirt onto his truck and then fill the holes in the road. We need some help.

### **CONSENT AGENDA**

**SOUTHERN BEAUFORT COUNTY MAP AMENDMENT/REZONING REQUEST FOR R600-013-000-0061-0000 (20+/- ACRE PORTION, FORMERLY KNOWN AS OKATIE MARSH PLANNED UNIT DEVELOPMENT, ON S.C. HIGHWAY 170 BETWEEN HEFFALUMP AND PRITCHER POINT ROADS) FROM T1 (NATURAL PRESERVE) TO T2R (RURAL)**

This item comes before Council under the Consent Agenda. Discussion occurred at the January 4, 2016 meeting of the Natural Resources Committee.

It was moved by Mr. Flewelling, seconded by Mr. McBride, that Council approve on second reading a Southern Beaufort County Map amendment/rezoning request for R600-013-000-0061-0000 (20+/- acre portion, formerly known as Okatie Marsh Planned Unit Development, on S.C. Highway 170 between Heffalump and Pritcher Point Roads) from T1 (Natural Preserve) to T2R (Rural). The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT - Mr. Vaux. The motion passed.

The Chairman announced a public hearing on Monday, February 29, 2016 beginning at 6:30 p.m. in Council Chambers of the Administration Building, Beaufort County Government Robert Smalls Complex, 100 Ribaut Road, Beaufort, South Carolina.

## **CONTRACT AWARD / BLUFFTON TOWNSHIP FIRE DISTRICT BURN ANNEX AND TRAINING TOWER**

This item comes before Council under the Consent Agenda. Discussion occurred at the January 19, 2016 meeting of the Finance Committee.

It was moved by Mr. Flewelling, seconded by Mr. McBride, that Council award a contract to JReed Constructors, Baton Rouge, Louisiana, in the amount of \$709,000 for construction of a burn annex and training tower facility for Bluffton Township Fire District. This project is one of three capital improvement projects that the fire district had approved by County Council. Ordinance 2015/3 was approved to set a debt millage to the residents of the fire district at the rate of 1.22 mills to repay the bonds that were sold to fund all three projects. These funds are held within the County General Ledger account 73040011-57800. Bluffton Township Fire District will make warrant requests, when invoices are due, to this account for vendor payments. The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT - Mr. Vaux. The motion passed.

## **AN ORDINANCE TO AMEND BEAUFORT COUNTY ORDINANCE 2015/15, FY 2015-2016 BEAUFORT COUNTY BUDGET TO AUTHORIZE GENERAL FUND TRANSFERS IN THE AMOUNT OF \$695,000 (CRIMINAL JUSTICE SYSTEM: SOLICITOR'S OFFICE PERSONNEL \$185,000, PUBLIC DEFENDER PERSONNEL \$185,000, AND CLERK OF COURT JURY SERVICE \$50,000; AUDITOR'S OFFICE: PERSONNEL \$135,000 AND OPERATIONS AND MAINTENANCE \$139,590**

This item comes before Council under the Consent Agenda. Discussion occurred at the January 19, 2016 meeting of the Finance Committee.

It was moved by Mr. Flewelling, seconded by Mr. McBride, that Council approve on first reading an ordinance to amend Beaufort County Ordinance 2015/15, FY 2015-2016 Beaufort County budget to authorize general fund transfers in the amount of \$695,000 (Criminal Justice System: Solicitor's Office personnel \$185,000, Public Defender personnel \$185,000, and Clerk of Court jury service \$50,000; Auditor's Office: personnel \$135,000 and operations and maintenance \$139,590. The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT - Mr. Vaux. The motion passed.



**AN ORDINANCE TO APPROPRIATE FUNDS NOT TO EXCEED \$250,000 FROM THE 3% LOCAL ACCOMMODATIONS TAX FUNDS TO THE COUNTY GENERAL FUND FOR CONSTRUCTION OF THE SPANISH MOSS TRAIL – PHASE 7**

This item comes before Council under the Consent Agenda. Discussion occurred at the January 19, 2016 meeting of the Finance Committee.

It was moved by Mr. Flewelling, seconded by Mr. McBride, that Council approve on first reading an ordinance to appropriate funds not to exceed \$250,000 from the 3% Local Accommodations Tax funds to the County General Fund for construction of the Spanish Moss Trail – Phase 7. The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT - Mr. Vaux. The motion passed.

**AN ORDINANCE TO APPROPRIATE FUNDS NOT TO EXCEED \$40,000 FROM THE 2% HOSPITALITY TAX FUND FOR ENGINEERING/ARCHITECTURAL SERVICES FOR RESTROOMS ON DAUFUSKIE ISLAND**

This item comes before Council under the Consent Agenda. Discussion occurred at the January 19, 2016 meeting of the Finance Committee.

It was moved by Mr. Flewelling, seconded by Mr. McBride, that Council approve on first reading an ordinance to appropriate funds not to exceed \$40,000 from 2% Hospitality Tax fund for engineering/architectural services for restrooms on Daufuskie Island. The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT - Mr. Vaux. The motion passed.

**926M CATERPILLAR WHEEL LOADER FROM STATE CONTRACT FOR PUBLIC WORKS DEPARTMENT**

This item comes before Council under the Consent Agenda. Discussion occurred at the January 19, 2016 meeting of the Public Facilities Committee.

It was moved by Mr. Flewelling, seconded by Mr. McBride, that Council award a contract to Blanchard Cat, Inc., Columbia, South Carolina, in the amount of \$174,952 for the purchase of a 926M Caterpillar Wheel Loader from state contract for the Public Works Department. The source of funding is account 10001320-54200 - Public Works, Roads/Drainage, Specialized Capital Equipment. The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT - Mr. Vaux. The motion passed.

**TRAFFIC SIGN OPERATIONS TRUCK FOR TRANSPORTATION ENGINEERING DEPARTMENT**

This item comes before Council under the Consent Agenda. Discussion occurred at the January 19, 2016 meeting of the Public Facilities Committee.

It was moved by Mr. Flewelling, seconded by Mr. McBride, that Council award a contract to STAMM Manufacturing, Fort Pierce, Florida, in the amount of \$121,000 for the purchase of a Traffic Sign Operations Truck for the Transportation Engineering Department. The source of funding is 2016 Vehicle Purchases account 10001241-54000 utilizing \$100,000, SCDOT Maintenance account 10001242-51991 utilizing \$18,000, and SCDOT Operations account 10001242-51995 utilizing \$3,410. The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT - Mr. Vaux. The motion passed.

**CONSTRUCTION OF THREE TURNING LANES ON S.C. HIGHWAY 170**

This item comes before Council under the Consent Agenda. Discussion occurred at the January 19, 2016 meeting of the Public Facilities Committee.

It was moved by Mr. Flewelling, seconded by Mr. McBride, that Council award a contract to Lane Construction Corporation, Beaufort, South Carolina, in the amount of \$384,887.65. The source of funding is S.C. Highway 170 Widening Sales Tax Project with an available budget remaining of \$500,000. The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT - Mr. Vaux. The motion passed.

**CONDEMNATION REQUEST FOR COUNTY DIRT ROADS WITHOUT RIGHT OF WAY – ALBERTHA FIELDS CIRCLE, BIG ESTATE, SHELDON**

This item comes before Council under the Consent Agenda. Discussion occurred at the January 25, 2016 meeting of the Community Services Committee.

It was moved by Mr. Flewelling, seconded by Mr. McBride, that Council approve the condemnation of the four remaining right-of-way parcels needed on Albertha Fields Circle, Big Estate, Sheldon in order to improve the dirt road in a future dirt road paving contract. The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT - Mr. Vaux. The motion passed.

## **REALLOCATION OF 2015 CIP OBLIGATION BOND FUNDS FROM PERRYCLEAR BRIDGE CONSTRUCTION TO HVAC REPLACEMENTS**

This item comes before Council under the Consent Agenda. Discussion occurred at the January 25, 2016 meeting of the Community Services Committee.

It was moved by Mr. Flewelling, seconded by Mr. McBride, that Council approve the application of \$92,477 in 2015 General Obligation Bond funds from the completed Perryclear Bridge replacement to the nine HVAC replacement of 2015 General Obligation Bond funds. This action will increase the current HVAC replacement-funding budget from \$2,111,500 to \$2,203,977. The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT - Mr. Vaux. The motion passed.

## **COMMUNITY DEVELOPMENT BLOCK GRANT 2016 NEEDS ASSESSMENT PRIORITY RANKINGS**

This item comes before Council under the Consent Agenda. Discussion occurred at the January 25, 2016 meeting of the Community Services Committee.

It was moved by Mr. Flewelling, seconded by Mr. McBride, that Council approve the Community Development Block Grant 2016 Needs Assessment priority rankings as follows: (i) Neighborhood improvement Projects (multiple activities) in low-to-moderate income areas or others as identified: Crystal Lake and Salem Road; (ii) Public Infrastructure and Facilities Projects, which may include water/sewer improvements or upgrades and sanitary sewer extensions, in low-to-moderate areas or others as identified: Grober Hill Retrofit, Salt Creek South Retrofit, Shanklin Road Retrofit, Battery Creek, and May River; and (iii) Infrastructure Projects to support new and/or existing businesses. The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT - Mr. Vaux. The motion passed.

## **PUBLIC HEARINGS**

**SOUTHERN BEAUFORT COUNTY ZONING MAP AMENDMENT FOR FIVE PARCELS FROM T3-EDGE (R600 036 000 0001 0000, R600 036 000 001D 0000, R600 036 000 001F 0000, R600 036 000 001H 0000 AND R600 036 000 0364 0000) AND ONE PARCEL (R600 036 000 0439 0000) FROM MAY RIVER COMMUNITY PRESERVATION DISTRICT--ALL SIX PARCELS REZONED TO T2-R (RURAL)**

The Chairman opened a public hearing beginning at 6:30 p.m. for the purpose of receiving public comment regarding a Southern Beaufort County Zoning Map amendment for five parcels from T3-Edge (R600 036 000 0001 0000, R600 036 000 001D 0000, R600 036 000 001F 0000, R600 036 000 001H 0000 and R600 036 000 0364 0000) and one parcel (R600 036 000 0439 0000) from May River Community Preservation District--all six parcels rezoned to T2-R (Rural).

After calling once for public comment, the Chairman recognized Mrs. Evva Anderson, a resident of Pritchardville, who stated the vegetation around the site is not 300 yards from Gibbet Road, but rather a few hundred feet. The community is concerned with litter, stress on the road, and wants to be involved in the process of determining the future use of this property. If the owner would call her, she would share her ideas about how he can make something work that will still make him a lot of money and they can develop a campground somewhere where it will not be in someone's backyard.

Ms. Michelle Mancini, a resident of Pritchardville, is opposed to this upzoning, disguised as a downzoning, for more reasons than can be explained in three minutes. She was unable to attend the Planning Commission hearing, but started to become familiar with the County land planning process. At each step of the way, she observed manipulations, misrepresentations, and persuasion, by deception, by the applicant, the county planning staff, and some members of county council. The community, as a whole, does not support this rezoning.

Mr. Joe Hall, speaking on behalf of those who live in the Prichardville area, stated the question tonight is, "What is the public benefit of this piece of zoning"? He asked a member of Council to make a motion to deny the rezoning change. What is the public benefit? What is the legal aspect of spot zoning in this instance?

Mr. Ed Krebs, a resident of Huggins Lake Subdivision, encouraged Council to maintain the Preservation District and questioned the owner's use of the property.

Mrs. Deanna Hubbard, the applicant for the proposed rezoning of six parcels, totaling 35-acres along Huggins Hollow Lane, east of Gibbet Road, Prichardville, urged Council to vote for the recommendations of the Planning Commission and the Natural Resources Committee and approve this rezoning request so her family can make this property a better place.

Ms. Pat Unsicker, a resident of Pritchardville, asked Council to deny the rezoning.

Ms. Babs Utley, a 33-year resident of Prichardville, spoke in favor of the rezoning. People should have the ability to do what they wish with their land as much as possible. Regarding the placement of the sign, it was backwards because one side of the sign had come out of the sleeve and the wind had blown it backward. The county did not post the sign backward; the wind blew the sign backward.

After calling three times for public comment and receiving none, the Chairman declared the hearing closed at 7:06 p.m.

**Main motion:** It was moved by Mr. Flewelling, as Chairman of the Natural Resources Committee (no second required), that Council approve on third and final reading a Southern Beaufort County Zoning Map amendment for five parcels from T3-Edge (R600 036 000 0001 0000, R600 036 000 001D 0000, R600 036 000 001F 0000, R600 036 000 001H 0000 and R600 036 000 0364 0000) and one parcel (R600 036 000 0439 0000) from May River Community Preservation District--all six parcels rezoned to T2-R (Rural).

**Motion to amend by substitution:** It was moved by Mr. Caporale, seconded by Mr. Rodman, that Council send this issue back to the Planning Commission for reconsideration. The vote: YEAS – Mrs. Bensch and Mr. Fobes. NAYS – Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mrs. Howard, Mr. McBride, Mr. Sommerville and Mr. Stewart. ABSTAIN – Mr. Rodman. ABSENT – Mr. Vaux. The motion failed.

**Vote on the main motion:** Council approve on third and final reading a Southern Beaufort County Zoning Map amendment for five parcels from T3-Edge (R600 036 000 0001 0000, R600 036 000 001D 0000, R600 036 000 001F 0000, R600 036 000 001H 0000 and R600 036 000 0364 0000) and one parcel (R600 036 000 0439 0000) from May River Community Preservation District--all six parcels rezoned to T2-R (Rural). YEAS – Mr. Dawson, Mr. Flewelling, Mrs. Howard, Mr. McBride, Mr. Sommerville and Mr. Stewart. NAYS – Mrs. Bensch, Mr. Caporale, Mr. Fobes and Mr. Rodman. ABSENT - Mr. Vaux. The motion passed.

**PORT ROYAL ISLAND ZONING MAP AMENDMENT FOR R100-027-000-0013 AND R100-027-000-013A-0000 (36-ACRE PORTION OF TWO PARCELS) FROM C3-NMU (NEIGHBORHOOD MIXED USE) TO T4-NEIGHBORHOOD CENTER (NC) WITH THE REMAINING 70-ACRE PORTION OF THE PROPERTY TO REMAIN WITH THE BASE ZONING CLASSIFICATION OF C3-NMU**

The Chairman opened a public hearing beginning at 7:44 p.m. for the purpose of receiving public comment regarding a Port Royal Island Zoning Map amendment for R100-027-000-0013 and R100-027-000-013A-0000 (36-acre portion of two parcels) from C3-NMU (Neighborhood Mixed Use) to T4-Neighborhood Center (NC) with the remaining 70-acre portion of the property to remain with the base zoning classification of C3-NMU. After calling three times for public comment and receiving none, the Chairman declared the hearing closed at 7:45 p.m.

For the record, Mrs. Howard remarked that this rezoning has been fully coordinated with MCAS-Beaufort personnel.

It was moved by Mr. Flewelling, as Chairman of the Natural Resources Committee (no second required), that Council approve on third and final reading a Port Royal Island Zoning Map amendment for R100-027-000-0013 and R100-027-000-013A-0000 (36-acre portion of two parcels) from C3-NMU (Neighborhood Mixed Use) to T4-Neighborhood Center (NC) with the remaining 70-acre portion of the property to remain with the base zoning classification of C3-NMU. The vote: YEAS – Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. NAYS – Mrs. Bensch. ABSENT - Mr. Vaux. The motion passed.



**AN ORDINANCE TO APPROVE A FIRST AMENDMENT TO THE DEVELOPMENT AGREEMENT BETWEEN T&D LAND HOLDINGS, LLC, A SOUTH CAROLINA LIMITED LIABILITY COMPANY (THE “OWNER”), BURTON DEVELOPMENT, LLC, A SOUTH CAROLINA LIMITED LIABILITY COMPANY (THE “DEVELOPER”) AND THE GOVERNMENTAL AUTHORITY OF BEAUFORT COUNTY, SOUTH CAROLINA, A SOUTH CAROLINA MUNICIPAL CORPORATION (“BEAUFORT COUNTY”)**

The Chairman opened the first of two required public hearings beginning at 7:46 p.m. for the purpose of receiving public comment regarding an ordinance to approve a first amendment to the Development Agreement between T&D Land Holdings, LLC, a South Carolina Limited Liability Company (the “Owner”), Burton Development, LLC, a South Carolina Limited Liability Company (the “Developer”) and the governmental authority of Beaufort County, South Carolina, a South Carolina Municipal Corporation (“Beaufort County”). After calling three times for public comment and receiving none, the Chairman declared the hearing closed at 7:47 p.m.

It was moved by Mr. Flewelling, as Chairman of the Natural Resources Committee (no second required), that Council approve on second reading an ordinance to approve a first amendment to the Development Agreement between T&D Land Holdings, LLC, a South Carolina Limited Liability Company (the “Owner”), Burton Development, LLC, a South Carolina Limited Liability Company (the “Developer”) and the governmental authority of Beaufort County, South Carolina, a South Carolina Municipal Corporation (“Beaufort County”). The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT - Mr. Vaux. The motion passed.

**AUTHORIZING THE ISSUANCE AND SALE OF GENERAL OBLIGATION ADVANCED REFUNDING BONDS, SERIES 2016A, OR SUCH OTHER APPROPRIATE SERIES DESIGNATION, OF BEAUFORT COUNTY, SOUTH CAROLINA, IN THE PRINCIPAL AMOUNT OF NOT EXCEEDING \$21,000,000; FIXING THE FORM AND DETAILS OF THE BONDS; AUTHORIZING THE COUNTY ADMINISTRATOR OR HIS LAWFULLY-AUTHORIZED DESIGNEE TO DETERMINE CERTAIN MATTERS RELATING TO THE BONDS; PROVIDING FOR THE PAYMENT OF THE BONDS AND THE DISPOSITION OF THE PROCEEDS THEREOF; AND OTHER MATTERS RELATING THERETO (REFUNDING OF SERIES 2007 BONDS) (RESULTING IN A POTENTIAL COST DIFFERENCE)**

The Chairman opened a public hearing beginning at 7:48 p.m. for the purpose of receiving public comment regarding an ordinance to authorize the issuance and sale of General Obligation Advanced Refunding Bonds, Series 2016A, or such other appropriate series designation, of Beaufort County, South Carolina, in the principal amount of not exceeding \$21,000,000; fixing the form and details of the bonds; authorizing the County Administrator or his lawfully-authorized designee to determine certain matters relating to the bonds; providing for the payment of the bonds and the disposition of the proceeds thereof; and other matters relating thereto (refunding of Series 2007 Bonds resulting in a potential cost difference). After calling three

times for public comment and receiving none, the Chairman declared the hearing closed at 7:49 p.m.

It was moved by Mr. Stewart, as Chairman of the Finance Committee (no second required), that Council approve on third and final reading an ordinance to authorize the issuance and sale of General Obligation Advanced Refunding Bonds, Series 2016A, or such other appropriate series designation, of Beaufort County, South Carolina, in the principal amount of not exceeding \$21,000,000; fixing the form and details of the bonds; authorizing the County Administrator or his lawfully-authorized designee to determine certain matters relating to the bonds; providing for the payment of the bonds and the disposition of the proceeds thereof; and other matters relating thereto (refunding of Series 2007 Bonds resulting in a potential cost difference). The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Sommerville and Mr. Stewart. ABSENT - Mr. Vaux. The motion passed.

#### **MATTERS ARISING OUT OF EXECUTIVE SESSION**

It was moved by Mr. Stewart, seconded by Mr. Flewelling, that Council authorize the County Administrator to negotiate the proposed sale of property, within the rural and critical lands inventory, upon such terms as identified by the Rural and Critical Lands Board. The vote: YEAS – Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Sommerville and Mr. Stewart. NAYS – Mrs. Bensch, Mr. Caporale and Mr. Rodman. ABSENT - Mr. Vaux. The motion passed.

#### **PUBLIC COMMENT**

There were no requests to speak during public comment.

#### **ADJOURNMENT**

Council adjourned at 7:49 p.m.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: \_\_\_\_\_  
D. Paul Sommerville, Chairman

ATTEST: \_\_\_\_\_  
Suzanne M. Rainey, Clerk to Council

Ratified:

Official Proceedings  
County Council of Beaufort County  
February 12, 2016

The electronic and print media duly notified in  
accordance with the State Freedom of Information Act.

A special session of the County Council of Beaufort County was held Friday, February 12, 2016 beginning at 4:30 p.m. in large meeting room of the Bluffton Branch Library, 120 Palmetto Way, Bluffton, South Carolina.

**ATTENDANCE**

Chairman D. Paul Sommerville, Vice Chairman Gerald Stewart and Council members Cynthia Bensch, Rick Caporale, Gerald Dawson, Brian Flewelling, Steven Fobes, Alice Howard, William McBride, Stewart Rodman and Roberts "Tabor" Vaux absent.

**A RESOLUTION TO EXPRESS BEAUFORT COUNTY'S REQUEST THAT THE SOUTH CAROLINA GENERAL ASSEMBLY INCREASE THE ALLOCATION TO THE LOCAL GOVERNMENT FUND TO BOTH PROVIDE PROPERTY TAXPAYERS WITH THE RELIEF THEY HAVE BEEN PROMISED AND ALLOW COUNTY GOVERNMENT THE ABILITY TO PROVIDE THE STATE AND LOCAL GOVERNMENT SERVICES REQUIRED UNDER STATE LAW**

It was moved by Mr. McBride, seconded by Mr. Dawson, that Council adopt a resolution to express Beaufort County's request that the South Carolina General Assembly increase the allocation to the Local Government Fund to both provide property taxpayers with the relief they have been promised and allow County government the ability to provide the state and local government services required under state law. The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Rodman, Mr. Stewart, Mr. Sommerville and Mr. Vaux. The motion passed.

**ADJOURNMENT**

Council adjourned at 4:35 p.m.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: \_\_\_\_\_  
D. Paul Sommerville, Chairman

ATTEST: \_\_\_\_\_  
Suzanne M. Rainey, Clerk to Council

Ratified:



## COMMUNITY SERVICES COMMITTEE

January 25, 2016

The electronic and print media duly notified in accordance with the State Freedom of Information Act.

The Community Services Committee met Monday, January 25, 2016 beginning at 2:30 p.m. in the Executive Conference Room, Administration Building, Beaufort County Government Robert Smalls Complex, 100 Ribaut Road, Beaufort, South Carolina.

### ATTENDANCE

Committee Chairman William McBride, Vice Chairman Gerald Dawson and Committee members Rick Caporale and Steven Fobes. Members Alice Howard and Tabor Vaux absent. Non-committee members Cynthia Bensch, Stu Rodman and Paul Sommerville present. (Paul Sommerville, as County Council Chairman, serves as an *ex-officio* member of each standing committee of Council and is entitled to vote.)

County staff: Allison Coppage, Assistant County Attorney; Joshua Gruber, Deputy County Administrator/Special Counsel; Tom Keaveny, County Attorney; Gary Kubic, County Administrator; Eric Larson, Division Director – Engineering and Infrastructure; Fred Leyda, Director, Human Services Alliance; Monica Spells, Assistant County Administrator–Civic Engagement and Outreach; and Dave Thomas, Purchasing Director.

Media: Suzanne Larson, *Lowcountry Inside Track*.

Public: Ben Boswell, Human Services Alliance; Phil Cromer, Beaufort City Councilman; Angela Childers, Director, Beaufort Housing Authority; Barbara Johnson, Affordable Housing Manager; Deborah Johnson, Lowcountry Affordable Housing Coalition Facilitator; Michelle Knight, Lowcountry Council of Governments; Fred Leyda, Director, Human Services Alliance; and Frank Torino, Alliance Consulting Engineers.

Councilman McBride chaired the meeting.

### ACTION ITEMS

#### **1. Prioritization / 2016 Community Development Block Grant (CDBG) Needs**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Ms. Monica Spells, Assistant County Administrator – Civic Engagement and Outreach, introduced this item and provided an overview to the Committee. The Community Development Block Grant (CDBG) Program is designed to help local units of government

address social and environmental problems in low-to-moderate income neighborhoods. CDBG grants are available through the S.C. Department of Commerce and range from \$50,000 to \$750,000 and are due in April. Staff is not submitting any specific projects for approval today, but requesting the Committee to give its approval to the prioritization of categories of interest to Administration and the community for 2016. Thereafter, staff will work with the Lowcountry Council of Governments to further explore which potential projects are most likely to receive funding. The recommendations before the Committee were developed by staff representing Administration, Community Services, Environmental Engineering and Planning. The County currently has no open grants with the CDBG Program, therefore, could apply for up to three grants during the next 12 months. Grants require a 10% match, but that those dollars would not necessarily need to come from the County's general fund. The following is the recommendation of rankings for consideration and approval:

- Neighborhood improvement Projects (multiple activities) in low-to-moderate income (LMI) areas or others as identified:
  - Crystal Lake
  - Salem Road
- Public Infrastructure and Facilities Projects, which may include water/sewer improvements or upgrades and sanitary sewer extensions, in LMI areas or others as identified:
  - Grober Hill Retrofit
  - Salt Creek South Retrofit
  - Shanklin Road Retrofit
  - Battery Creek
  - May River
- Infrastructure Projects to support new and/or existing businesses

Ms. Michelle Knight, Director, Community and Economic Development Director, Lowcountry Council of Governments, answered questions from committee members relative to the inability to use CDBG funds on Daufuskie Island.

**Motion:** It was moved by Mr. Dawson, seconded by Mr. Fobes, that Committee approve and recommend Council approve the recommended prioritization of potential Community Development Block Grant Projects as follows: 1. Neighborhood improvement Projects (multiple activities) in low-to-moderate income (LMI) areas or others as identified: Crystal Lake and Salem Road; 2. Public Infrastructure and Facilities Projects, which may include water/sewer improvements or upgrades and sanitary sewer extensions, in LMI areas or others as identified: Grober Hill Retrofit, Salt Creek South Retrofit, Shanklin Road Retrofit, Battery Creek, and May River; 3. Infrastructure Projects to support new and/or existing businesses. The vote: YEAS – Mr. Caporale, Mr. Dawson, Mr. Fobes, and Mr. McBride. ABSENT – Mrs. Howard and Mr. Vaux. The motion passed.

**Recommendation:** Council approve the recommended prioritization of potential CDBG Projects as follows: 1. Neighborhood improvement Projects (multiple activities) in low-to-moderate income (LMI) areas or others as identified: Crystal Lake and Salem Road; 2. Public Infrastructure and Facilities Projects, which may include water/sewer improvements or upgrades and sanitary sewer extensions, in LMI areas or others as identified: Grober Hill Retrofit, Salt Creek South Retrofit, Shanklin Road Retrofit, Battery Creek, and May River; 3. Infrastructure Projects to support new and/or existing businesses.

**2. Condemnation Request for County Dirt Roads without Right of Way – Albertha Fields Circle, Big Estate, Sheldon**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Joshua Gruber, Deputy County Administrator / Special Counsel, reviewed this item with the Committee. Albertha Fields Circle is a 0.41 mile dirt road located off Booker T. Washington Circle in the Big Estate community. Public Works has maintained this road for over 20 years. Albertha Fields Circle was ranked 26<sup>th</sup> on the FY 2015/2015 – FY 2016/2017 Dirt Road Paving Program. In accordance with Section 106.2797 of the ZDSO and Policy Statement 17, the County must have a deeded 50 foot right of way before the road can be advertised for a dirt road paving contract. Beaufort County does not own the right-of-way, nor does it have an easement for Albertha Fields Circle. Staff has followed the current process to try and obtain deeds for right-of-way.

Staff effort to date to obtain right of way for Albertha Fields Circle includes obtaining a contractor to perform a field survey, researching ownership, preparing letters and deeds, and providing time for owner consideration and questions/discussions. The timeline associated with this process has been approximately six months. After sending two written requests, the Engineering Department has obtained five of the nine signed right of way deeds. Two of the property owners have not responded. Two other parcels are heirs' properties which will require condemnation in order to ensure a marketable title. Condemnation of these four remaining parcels will be necessary to complete the right-of-way effort for Albertha Fields Circle. All of the other resident owners of Albertha Fields Circle have provided full support for its improvements.

**Motion:** It was moved by Mr. Dawson, seconded by Mr. Fobes, that Committee approve and recommend Council approve the condemnation the four remaining right-of-way parcels needed on Albertha Fields Circle in order to improve the dirt road in a future dirt road paving contract. The vote: YEAS – Mr. Caporale, Mr. Dawson, Mr. Fobes and Mr. McBride. ABSENT – Mrs. Howard and Mr. Vaux. The motion passed.

**Recommendation:** Council approve the condemnation of the four remaining right-of-way parcels needed on Albertha Fields Circle in order to improve the dirt road in a future dirt road paving contract.

### **3. Reallocation 2015 CIP Obligation Bond Funds from Perryclear Bridge Construction to HVAC Replacements**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Joshua Gruber, Deputy County Administrator / Special Counsel, reviewed this item with the Committee. On June 23, 2014, County Council approved Ordinance 2014/16 authorizing the issuance and sale of 2015 General Obligation Bonds totaling \$17.1 million for various County capital projects. These projects included the replacement of the Perryclear Bridge at a funding cost of \$1 million and HVAC replacements at 9 County buildings at a cost of \$2,111,500.

The Perryclear Bridge replacement construction has been completed and accepted with a total expenditure of only \$907,523. In accordance with County policy on fund transfer approvals, it is requested that the remaining \$92,477 unused balance for Perryclear Bridge construction be applied to the HVAC replacement funding. The HVAC systems are presently in the design phase. It is anticipated that construction bids will be ready for advertising by the summer of 2016.

**Motion:** It was moved by Mr. Dawson, seconded by Mr. Fobes, that Committee approve and recommend Council approve the application of \$92,477 in 2015 General Obligation Bond Funds from the completed Perryclear Bridge replacement to the nine HVAC replacement of 2015 GO Bond funds. This action will increase the current HVAC replacement funding budget from \$2,111,500 to \$2,203,977. The vote: YEAS – Mr. Caporale, Mr. Dawson, Mr. Fobes and Mr. McBride. ABSENT – Mrs. Howard and Mr. Vaux. The motion passed.

**Recommendation:** Council approve the application of \$92,477 in 2015 General Obligation Bond Funds from the completed Perryclear Bridge replacement to the 9 HVAC replacements of 2015 General Obligation Bond funds. This action will increase the current HVAC replacement funding budget from \$2,111,500 to \$2,203,977.

### **4. Consideration of Reappointments and Appointments**

- Alcohol and Drug Abuse Board**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Motion:** It was moved by Mr. Dawson, seconded by Mr. Fobes, that Committee recommend to Council the nomination of Ms. Sarah Hitchcock for reappointment to serve as a member of the Alcohol and Drug Abuse Board. The vote: YEAS – Mr. Caporale, Mr. Dawson, Mr. Fobes and Mr. McBride. ABSENT – Mrs. Howard and Mr. Vaux. The motion passed.

**Recommendation:** Council nominate Ms. Sarah Hitchcock for reappointment to serve as a member of the Alcohol and Drug Abuse Board.

## **5. Consideration of Reappointments and Appointments**

### **• Beaufort Memorial Hospital Board**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Motion:** It was moved by Mr. Fobes, seconded by Mr. Caporale, that Committee recommend to Council the nomination of Mr. David House and Mr. David Tedder for reappointment to serve as members of the Beaufort Memorial Hospital Board. The vote: YEAS – Mr. Caporale, Mr. Dawson, Mr. Fobes and Mr. McBride. ABSENT – Mrs. Howard and Mr. Vaux. The motion passed.

**Recommendation:** Council nominate Mr. David House and Mr. David Tedder for reappointment to serve as members of the Beaufort Memorial Hospital Board

## **6. Consideration of Reappointments and Appointments**

### **• Children's Foster Care Review Board**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Motion:** It was moved by Mr. Caporale, seconded by Mr. Dawson, that Committee recommend to Council the nomination of Ms. Joyce Hall for reappointment to serve as a member of the Children's Foster Care Review Board. The vote: YEAS – Mr. Caporale, Mr. Dawson, Mr. Fobes and Mr. McBride. ABSENT – Mrs. Howard and Mr. Vaux. The motion passed.

**Motion:** It was moved by Mr. Dawson, seconded by Mr. Caporale, that Committee recommend to Council the nomination of Mr. Jimmy Mackey for appointment to serve as a member of the Children's Foster Care Review Board. The vote: YEAS – Mr. Caporale, Mr. Dawson, Mr. Fobes and Mr. McBride. ABSENT – Mrs. Howard and Mr. Vaux. The motion passed.

**Recommendation:** Council nominate Ms. Joyce Hall for reappointment and Mr. Jimmy Mackey for appointment to serve as members of the Children's Foster Care Review Board.

## **7. Consideration of Reappointments and Appointments**

### **• County Transportation Committee**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Motion:** It was moved by Mr. Fobes, seconded by Mr. Caporale, that Committee recommend to Council the nomination of Mr. Steve Miller, representing District 3, for appointment to serve as a member of the County Transportation Committee. The vote: YEAS – Mr. Caporale, Mr. Dawson, Mr. Fobes and Mr. McBride. ABSENT – Mrs. Howard and Mr. Vaux. The motion passed.

**Recommendation:** Council nominate Mr. Steve Miller, representing District 3, for appointment to serve as a member of the County Transportation Committee.

## **8. Consideration of Reappointments and Appointments**

### **• Library Board**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Motion:** It was moved by Mr. Fobes, seconded by Mr. Caporale, that Committee recommend to County Council the nomination of Ms. Peggy Martin, representing Council District 5, for reappointment to serve as a member of the Library Board. The vote: YEAS – Mr. Caporale, Mr. Dawson, Mr. Fobes and Mr. McBride. ABSENT – Mrs. Howard and Mr. Vaux. The motion passed.

**Recommendation:** Council nominate Ms. Peggy Martin, representing Council District 5, for reappointment to serve as a member of the Library Board.

## **9. Consideration of Reappointments and Appointments**

### **• Solid Waste and Recycling Board**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Motion:** It was moved by Mr. Dawson, seconded by Mr. Fobes, that Committee recommend to Council the nomination of Ms. LaShonda Scott, representing Solid Waste District #5 – Sheldon, for reappointment to serve as a member of the Solid Waste and Recycling Board. The vote: YEAS – Mr. Caporale, Mr. Dawson, Mr. Fobes and Mr. McBride. ABSENT – Mrs. Howard and Mr. Vaux. The motion passed.

**Recommendation:** Council nominate Ms. LaShonda Scott, representing Solid Waste District #5 – Sheldon, for reappointment to serve as a member of the Solid Waste and Recycling Board.



## **INFORMATION ITEMS**

### **10. Presentation / Lowcountry Affordable Housing Coalition**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Fred Leyda, Director, Human Services Alliance, spoke before the Committee on how the issue of affordable housing is part of the Together for Beaufort initiative. He spoke of the underbanked individuals within the County, as well as a recent development of Osprey Point, a great affordable housing initiative.

Ms. Angela Childers, Director, Beaufort Housing Authority and Ms. Deborah Johnson, Lowcountry Affordable Housing Coalition Facilitator, provided the Committee with an overview of the needs for affordable housing in Beaufort County, as well as provided three case studies to provide a better understanding of such need. Various supporting documents were provided to include the following:

- “What is Affordable Housing?”
- “Household Income”
- “What is Workforce Housing?”
- Diagram of average annual wages by industry
- Excerpt of Affordable Housing, Section 8, of the Beaufort County Comprehensive Plan
- Spreadsheet on the needs identified by Lowcountry Affordable Housing Coalition, as of January 2016
- Handout demonstrating various affordable housing in the Mint Farms development

Mr. Gary Kubic, County Administrator, spoke on his views relative to affordable housing. In Beaufort County, salaries are low for professional individuals – teachers, nurses, etc. These individuals cannot come here right after graduation and expect to make a living, because they cannot afford to live in Beaufort County. If you want to take care of affordable housing quickly, you take a look at your compensation plans and adjust them to where they are commensurate with cost of living here in Beaufort County.

**Status:** Information only.

### **11. Construction Update / Perryclear Bridge Construction**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Joshua Gruber, Deputy County Administrator / Special Counsel, provided the Committee with an update on the Perryclear Bridge replacement. A contract was provided to United Infrastructure Group in the amount of \$907,000 for the design and build of a replacement bridge over Mulligan Creek to serve the Perryclear Community in the Grays Hill area, adjacent to MCAS Beaufort. The project has been completed. He provided the committee with visual images of the project.

**Status:** Information item.

## 12. Executive Session

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Motion:** It was moved by Mr. Dawson, seconded by Mr. Caporale, that Committee go immediately into executive session for discussion of employment of a person regulated by a public body. The vote: YEAS – Mr. Caporale, Mr. Dawson, Mr. McBride and Mr. Sommerville. Mr. Fobes temporarily left the room. ABSENT – Mrs. Howard and Mr. Vaux. The motion passed.

**Status:** Committee went into executive session for discussion of employment of a person regulated by a public body.



## EXECUTIVE COMMITTEE

February 8, 2016

The electronic and print media duly notified in accordance with the State Freedom of Information Act.

The Executive Committee met Monday, February 8, 2016 beginning at 2:00 p.m. in the Executive Conference Room of the Administration Building, Beaufort County Government Robert Smalls Complex, 100 Ribaut Road, Beaufort, South Carolina.

### ATTENDANCE

Chairman Jerry Stewart and members Gerald Dawson, Brian Flewelling, William McBride and Stu Rodman. Non-Committee members Cynthia Bensch, Rick Caporale, Steven Fobes and Alice Howard.

County staff: Jim Beckert, Auditor; Allison Coppage, Assistant County Attorney; Joshua Gruber, Deputy County Administrator/Special Counsel; Alicia Holland, Assistant County Administrator-Finance; Thomas Keaveny, County Attorney; and Gary Kubic, County Administrator.

Media: Joe Croley, *Lowcountry Inside Track*.

Councilman Jerry Stewart chaired the meeting.

### ACTION ITEMS

1. A resolution to express Beaufort County's request that the South Carolina General Assembly increase the allocation to the Local Government Fund to both provide property taxpayers with the relief they have been promised and allow County government the ability to provide the state and local government services required under state law

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Motion:** It was moved by Mr. McBride, seconded by Mr. Dawson, that Committee approve and recommend to Council the adoption of a resolution to express Beaufort County's request that the South Carolina General Assembly increase the allocation to the Local Government Fund to both provide property taxpayers with the relief they have been promised and allow County government the ability to provide the state and local government services required under state law. The vote: YEAS – Mr. Dawson, Mr. Flewelling, Mr. McBride, Mr. Rodman and Mr. Stewart. The motion passed.

**Recommendation:** Council adopt a resolution to express Beaufort County's request that the South Carolina General Assembly increase the allocation to the Local Government Fund to both provide property taxpayers with the relief they have been promised and allow County government the ability to provide the state and local government services required under state law.

## **INFORMATION ITEMS**

### **2. Presentation / FY 2015 Comprehensive Annual Financial Report (CAFR)**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mrs. Alicia Holland, Assistant County Administrator-Finance, presented this item to the Committee. The external auditors will give a full presentation to Council of the audit results on February 29, 2016. They will talk more about GASB 68 and 71 which are two Statements that we implemented during fiscal year 2015 that were both related to the pension liability and the reporting of expenditures.

GASB 68 and GASB 71 provides accounting and financial reporting pension guidance to employers whose employees belong to a pension plan(s) covered by these standards. Employers fall into one of the following categories for purposes of these standards: 1) single employers, 2) agent employers and 3) cost-sharing employers.

On Exhibit 1, Government Activities, the net pension liability created a restatement of our beginning net position of \$91.7 million. That is broken out between governmental funds and proprietary funds. In the Notes to the Finance Statements there are seven or eight pages that contain a lot of information about what portion of that is SC Retirement System and the Police Office Retirement System. There are two components – law enforcement officers versus civilian workers – they are different contribution rates and different amounts of liability. This is strictly reporting. It is not a funding. It does not affect our funding. We are still under the mandated contribution of approximately 11% for the S.C. Retirement System and 13% or 14% for the employer's cost of the Police Officer Retirement System.

When Council approved the termination of the retiree health benefits, at that time we had about a \$30.0 million liability; and, similarly, with pension, we had a \$92.0 million liability on our Financial Statements. Now that they have been terminated effective July 1, 2016 and are coming off the books, our liability decreased as of June 30, 2016 from \$30 million to \$1.4 million and on June 30, 2016 it will decrease to zero.

**Status:** The external auditors will give a full presentation to Council of the audit results on February 29, 2016.

### 3. Update / FY 2016 - 2017 Budget

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Josh Gruber, Deputy County Administrator/Special Counsel and Mrs. Alicia Holland, Assistant County Administrator-Finance, presented this item to the Committee.

Mrs. Holland highlighted the FY 2014-2015 ending fund balance of \$26,694,383 and the available debt capacity of \$37,835,000 (remaining under the 8% debt limit).

Effective December 31, 2015 we are on target to hit our FY 2015-2016 revenue budget projections of \$107,815,002.

Our FY 2016-2017 revenue budget projections estimate is \$109,615,002. If the local government fund is fully funded (which is not likely to occur), that will increase our intergovernmental revenues to \$2,402,140. We are projecting an ad valorem increase of \$1,300,000 year over year. The projected mil value is \$1,752,309. Debt millage estimates for our Rural and Critical Lands Program is 4.75 and County Debt 5.48 for a total of 10.23 or a 0.15 decrease year over year.

Mr. Josh Gruber highlighted the FY 2016 – 2017 budget considerations and associated expenditures. If we are looking at \$1.8 million to \$2.0 million in additional revenues next year, that needs to be considered in the context of what we are looking at insofar as some of our expenditures:

Health insurance premium increases – Our benefits advisor, Wells Fargo, is saying if everything remained the same with regards to our plans, premium contribution amounts, we are looking at a 9% increase going forward to next year, which is an approximate \$1.2 million in our health insurance increases if we did not pass any of that on as a higher percentage to the employees.

Wells Fargo has also provided information regarding an analysis they conducted if the County were to go to a self-insured plan, rather than a fully-insured plan through Blue Shield/Blue Cross. The numbers they are provided to us are significant enough that it warrants holding a separate workshop to discuss that issue also. As an example, the numbers they are saying we would see in savings from a tax and an administration fee standpoint only, we would stand to save about \$1.6 million.

Compensation analysis – The compensation analysis is underway. We have not yet received the results, but are hoping to have those prior to the budget adoption. We make some assumptions in that it has been 11 years since the last compensation analysis was performed, therefore, there is likely to be some level of deficiencies across the county. However, to what

extent we do not know. For discussion purposes, a three percent increase is between \$1.9 million and \$2.0 million.

Facility repairs/replacement – By converting facility repairs/replacement from debt expenses to general operational expenditures, we are hoping to have that funding already in the budget.

Departmental requests – As a result of whatever comes out of Council's annual strategic planning session discussions regarding the budget, and, as a function of developing the budget proposal, Mrs. Holland and Mr. Gruber will meet with each department head to review their existing budget, look at their budget performance (deficiency or overage), look at their needs going forward, etc. After evaluating the number of the potential issues and depending upon what ultimately is requested out of those discussions, we anticipate department requests between \$1.5 million and \$2.5 million.

Elected official requests – Council will be asked to take into consideration the elected official requests.

**Status:** Information only. No action required.

## FINANCE COMMITTEE

January 19, 2016

The electronic and print media duly notified in accordance with the State Freedom of Information Act.

The Finance Committee met Monday, January 19, 2016 beginning at 2:00 p.m. in the Executive Conference Room, Administration Building, Beaufort County Government Robert Smalls Complex, 100 Ribaut Road, Beaufort.

### ATTENDANCE

Chairman Jerry Stewart and members Cynthia Bensch, Brian Flewelling, William McBride and Stu Rodman. Committee Member Rick Caporale and Vice Chairman Steven Fobes absent. Non-committee members Gerald Dawson, Alice Howard and Paul Somerville present. (Paul Somerville, as County Council Chairman, serves as an *ex-officio* member of each standing committee of Council and is entitled to vote.)

County staff: Joshua Gruber, Deputy County Administrator/Special Counsel; Alicia Holland, Assistant County Administrator-Finance; Gene Hood, Public Defender; Tom Keaveny, County Attorney; Gary Kubic, County Administrator; Jerri Roseneau, Clerk of Court; Duffie Stone, Solicitor; and Dave Thomas, Purchasing Director.

Public: Andrew Beale, Executive Director, Santa Elena Foundation; Paul Boulware, Deputy Chief, Bluffton Township Fire District; Megan Meyer, Director of Development at Santa Elena Foundation; Terry Sheriff, Battalion Chief of Training, Bluffton Township Fire District; and John Thompson, Chief, Bluffton Township Fire District.

Media: Joe Croley, *Lowcountry Inside Track*.

Councilman Stewart chaired the meeting.

### ACTION ITEMS

#### **1. Consideration of Contract Award / Bluffton Township Fire District Burn Annex and Training Tower**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Purchasing Director David Thomas reviewed this item with the Committee. The Bluffton Township Fire District (District) is a full service fire department providing service to all areas of Southern Beaufort County with the exception of Hilton Head Island and Daufuskie Island. The District covers a geographical area of approximately 250 square miles with 8 strategically located fire stations. The District is a career fire department with 130 full time

personnel. The District responded to 5,188 emergency incidents in 2013. The District currently operates eight engine companies, one truck company, and one service/support unit. Three of the engine companies are staffed as Advance Life Support (ALS) engines. Emergency medical services are currently provided by Beaufort County's Emergency Medical Services (EMS) division, which is not affiliated with the District.

The District has identified in its strategic five-year master plan that it would need to construct its own training facility. The location for this facility will be on district-owned property, adjacent to Station #30 on Burnt Church Road. This was one part of a three major capital projects plan that County Council approved for the District in FY15. An \$8.0 million bond was appropriated for these three capital projects with the training facility being one of these projects. The budget for this project was capped at \$1.3 million. The District, working along with the Beaufort County Purchasing Department, created a Request for Proposal to evaluate fire training facility vendors, and to select one that would best suit the District. This process has been completed and the District is requesting final approval to move this project forward with the appropriate funding. The top ranked vendor was JReed Constructors, Baton Rouge, Louisiana with a negotiated price of \$709,000.

**Motion:** It was moved by Mr. Flewelling, seconded by Mr. Rodman, that Committee approve and recommend Council award a contract to JReed Constructors, Baton Rouge, Louisiana in the amount of \$709,000 for construction of a burn annex and training tower facility for Bluffton Township Fire District. This project is one of three capital improvement projects that the fire district had approved by County Council. Ordinance 2015/3 was approved to set a debt millage to the residents of the fire district at the rate of 1.22 mills to repay the bonds that were sold to fund all three projects. These funds are held within the County GL Account 73040011-57800. Bluffton Township Fire District will make warrant requests, when invoices are due, to this account for vendor payments. The vote: YEAS – Mrs. Bensch, Mr. Flewelling, Mr. Rodman and Mr. Stewart. ABSENT – Mr. Caporale, Mr. Fobes and Mr. McBride. The motion passed.

**Recommendation:** Council approve awarding a contract to JReed Constructors, Baton Rouge, Louisiana in the amount of \$709,000 for construction of a burn annex and training tower facility for Bluffton Township Fire District. This project is one of three capital improvement projects that the fire district had approved by County Council. Ordinance 2015/3 was approved to set a debt millage to the residents of the fire district at the rate of 1.22 mills to repay the bonds that were sold to fund all three projects. These funds are held within the County GL Account 73040011-57800. Bluffton Township Fire District will make warrant requests, when invoices are due, to this account for vendor payments.

**2. Discussion / General Fund Transfers \$300,000 and a Supplemental Appropriation \$395,000: A. Criminal Justice System: Solicitor's Office / Personnel / \$185,000; Public Defender / Personnel / \$185,000 and Clerk of Courts / Jury Service / \$50,000; B. Auditor's Office: Personnel / \$135,361 and Operations & Maintenance / 139,590**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Gary Kubic, County Administrator, reviewed this item with the Committee. Over the last three to four months, staff has been working with the criminal justice representatives in trying to determine the impact of the court activities on each of their offices. This agenda item is a result of those discussions. The other part of this request is from the Auditor's Office for personnel and also for upgrading the Auditor's Office. The idea of this transfer and supplemental appropriation, is not to tap into our general reserve, but, instead, will be taken out of the general fund as a result of dollars coming in higher than projected, as well as the transfer of \$300,000 being available as a result of the County's payroll analysis.

The criminal justice representatives detailed how the dollars would be used.

**Motion:** It was moved by Mr. Rodman, seconded by Mrs. Bensch, that Committee approve and recommend Council approve on first reading an ordinance to amend Beaufort County Ordinance 2015/15, FY 2015-2016 Beaufort County budget to authorize general fund transfers in the amount of \$695,000 (Criminal Justice System: Solicitor's Office personnel \$185,000, Public Defender personnel \$185,000, and Clerk of Court jury service \$50,000; Auditor's Office: personnel \$135,000 and operations and maintenance \$139,590. The vote: YEAS – Mrs. Bensch, Mr. Flewelling, Mr. McBride, Mr. Rodman and Mr. Stewart. ABSENT – Mr. Caporale and Mr. Fobes. The motion passed.

**Recommendation:** Council approve on first reading an ordinance to amend Beaufort County Ordinance 2015/15, FY 2015-2016 Beaufort County budget to authorize general fund transfers in the amount of \$695,000 (Criminal Justice System: Solicitor's Office personnel \$185,000, Public Defender personnel \$185,000, and Clerk of Court jury service \$50,000; Auditor's Office: personnel \$135,000 and operations and maintenance \$139,590.



**3. An Ordinance to Appropriate Funds Not to Exceed \$250,000 From the 3% Local Accommodations Tax Funds to the County General Fund for Construction of the Spanish Moss Trail – Phase 7**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** This Ordinance will allow for the transfer of \$250,000 from the 3% Local Accommodations Tax Fund to the General Fund for the purpose of constructing the Spanish Moss Trail, Phase 7. The Spanish Moss Trail is a bicycle and pedestrian trail, accessible by the public.

**Motion:** It was moved by Mr. Flewelling, seconded by Mr. Rodman, that Committee approve and recommend Council approve on first reading an ordinance to appropriate funds not to exceed \$250,000 from the 3% Local Accommodations Tax funds to the County General Fund for construction of the Spanish Moss Trail – Phase 7. The vote: YEAS – Mrs. Bensch, Mr. Flewelling, Mr. McBride, Mr. Rodman and Mr. Stewart. ABSENT – Mr. Caporale and Mr. Fobes. The motion passed.

**Recommendation:** Council approve on first reading an ordinance to appropriate funds not to exceed \$250,000 from the 3% Local Accommodations Tax funds to the County General Fund for construction of the Spanish Moss Trail – Phase 7.

**4. An Ordinance To Appropriate Funds Not To Exceed \$40,000 From The 2% Hospitality Tax Fund For Engineering/Architectural Services For Restrooms On Daufuskie Island**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** This Ordinance will allow for an appropriation, not to exceed \$40,000, from the 2% Hospitality Tax Fund to pay for engineering and architectural services associated with the design of restrooms on Daufuskie Island.

**Motion:** It was moved by Mr. Flewelling, seconded by Mr. Rodman, that Committee approve and recommend Council approve on first reading an ordinance to appropriate funds, not to exceed \$40,000, from the 2% Hospitality Tax Fund to pay for the engineering and architectural services associated with the design of restrooms on Daufuskie Island. The vote: YEAS – Mrs. Bensch, Mr. Flewelling, Mr. McBride, Mr. Rodman and Mr. Stewart. ABSENT – Mr. Caporale and Mr. Fobes. The motion passed.

**Recommendation:** Council approve on first reading an ordinance to appropriate funds, not to exceed \$40,000, from the 2% Hospitality Tax Fund to pay for the engineering and architectural services associated with the design of restrooms on Daufuskie Island.



## **5. Consideration of Reappointments and Appointments**

### **• Airports Board**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Motion:** It was moved by Mr. Rodman, seconded by Mr. Flewelling, that Committee approve and recommend Council nominate Richard Sells, Hilton Head Island Town Council appointee, and Gregory F. Viventi, representing qualifications, for reappointment to serve as members of the Airports Board. The vote: YEAS – Mrs. Bensch, Mr. Flewelling, Mr. McBride, Mr. Rodman and Mr. Stewart. ABSENT – Mr. Caporale and Mr. Fobes. The motion passed.

**Recommendation:** Council nominate Richard Sells, Hilton Head Island Town Council appointee, and Gregory F. Viventi, representing qualifications, for reappointment to serve as members of the Airports Board

## **INFORMATION ITEMS**

### **6. Discussion / Upcoming Budget Issues for Fiscal Year 2017**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Joshua Gruber, Deputy County Administrator/Special Counsel, provided the Committee an overview of budget issues for FY2016-2017. The presentation included an outline of the budget schedule, as well as the list of budgetary issues which is as follows:

#### **Budget Schedule**

- February 11-13: County Council Annual Retreat: Identification of County Council and Administrative budget priorities/limitations; budget framework and outline completed
- March 21: Finance Committee Meeting: First Presentation of Administrator's Budget Submission to Finance Committee
- April 18: Finance Committee Meeting: Discussion of budget amendments/alterations; Adoption of budget to be submitted to the full body of County Council
- May 9: First Reading of FY 2016-2017 Budget
- May 23: Second Reading of FY 2016-2017 Budget
- June 13: Third Reading of FY 2016-2017 Budget
- June 13: Public Hearing on FY 2016-2017 budget

Budget Issues

- Health Insurance Premium Increases: Estimated at \$2,000,000 if no cost increase is passed on to employees
- Recurring Funding for Facility Repairs/Renovations (HVAC, Roofs, Carpeting, etc.): Requested funding of \$1,000,000
- Implementation of Salary and Compensation Recommendations: Unknown dollar value at this time; has not been done since 2005; \$1,500,000 represents a 3% increase
- Elected Official Requests: Solicitor - \$185,000; Public Defender - \$185,000; Clerk of Court - \$50,000; Probate Court - \$150,000; Auditor - \$165,000; and Sheriff - \$?
- Departmental Requests: MIS, Detention Center, Assessor, Records Management, Animal Services, Library, Facilities/Grounds, and COSY

**Status:** Information only.

**7. Presentation / Santa Elena Foundation**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Ms. Megan Meyer, Director of Development at Santa Elena Foundation, provided the Committee with an update on the Santa Elena History Center (Center). The Center has had 704 visitors, 582 volunteer hours, and 12 programs between November 1, 2015 and January 18, 2016. From launch through January 2016, the Center has either received or have been committed to funding in the amount of \$1.3 million broken down as follows: 23% private funding, 22% government grants, 27% State of South Carolina and Marine Corps to USC, and 28% in-kinds to include the County-owned building. Ms. Meyer provided an overview of the measurements of success:

- > Number/Frequency of History Center Programs
- Execute Marketing Campaign
- Train and Encourage Fabulous Volunteers
- Open Museum Store – *el Almacén*
- Open Branch of HHI Heritage Library - Feb 2016
- Scholars Panel at Spanish Embassy – Feb 2016
- Archaeology Educational Experience
- Conference of Santa Elena Scholars at USC-B
- 450-year Commemoration – April 2016
- Open Inaugural Exhibit - April 2016
- Bring *El Galeon* to Port Royal – April / May 2016
- Archaeology Field School – Summer 2016

She provided a review of upcoming opportunities to include Archaeology Research to expand the Santa Elena story, Sponsorship to Museum Ship – El Galeon to Beaufort County and to continue to expand the exhibits at the Santa Elena History Center. An overview of

accommodation tax requests for each of the prospective opportunities was also provided. The three projects total \$100,000, and private funding in the amount of \$30,000. The Foundation will be requesting \$70,000 in accommodation tax funding for the County's commitment to all three opportunities.

**Status:** Information only.

**8. Consideration of Reappointments and Appointments**

- **Tax Equalization Board**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Status:** Due to the decrease in appeals, this item will be held in abeyance until the need arises.

DRAFT

## GOVERNMENTAL COMMITTEE

January 11, 2016

The electronic and print media duly notified in accordance with the State Freedom of Information Act.

The Governmental Committee met Monday, January 11, 2016 beginning at 2:00 p.m. in the Executive Conference Room of the Administration Building, Beaufort County Government Robert Smalls Complex, 100 Ribaut Road, Beaufort, South Carolina.

### ATTENDANCE

Chairman Stu Rodman, Vice Chairman Rick Caporale, and Committee members Cynthia Bensch, Gerald Dawson, Brian Flewelling, Alice Howard and Jerry Stewart. Non-Committee members Steve Fobes and Paul Sommerville present. (Paul Sommerville, as County Council Chairman, serves as an *ex-officio* member of each standing committee of Council and is entitled to vote.)

County Staff: Joshua Gruber, Deputy County Administrator/Special Counsel; Gary Kubic, County Administrator and Phil Foot, Assistant County Administrator-Public Safety.

Mayor: Sam Murray, Mayor, Town of Port Royal.

Public: Don Kirkman, Executive Director, Hilton Head Island Economic Development Corporation; Burnet Maybank, legal counsel, Nexsen Pruet; Bill Propkop, Manager, City of Beaufort; and Van Willis, Manager, Town of Port Royal.

Media: Joe Croley, *Lowcountry Inside Track* and Zach Murdaugh, *The Island Packet/The Beaufort Gazette*.

Mr. Rodman chaired the meeting.

### ACTION ITEM

- 1. Resolution Appointing Animal Service Officer Stephanie Brumley to Enforce Animal Ordinances**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Motion:** It was moved by Mr. Flewelling, seconded by Mrs. Howard, that Council adopt a resolution to commission Animal Service Officer Stephanie Brumley to enforce Beaufort County Animal Ordinances for Beaufort County pursuant to the authority granted in Section 4-9-145 of the Code of Laws of South Carolina, 1976, as amended. The vote: YEAS – Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mrs. Howard, Mr. Rodman and Mr. Stewart. The motion passed.

**Recommendation:** Council adopt a resolution to commission Animal Service Officer Stephanie Brumley to enforce Beaufort County Animal Ordinances for Beaufort County pursuant to the authority granted in Section 4-9-145 of the *Code of Laws of South Carolina*, 1976, as amended.

### **INFORMATION ITEMS**

#### **1. Continued Discussion / Economic Development Corporation**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

Mr. Rodman passed the gavel to Mr. Sommerville in order to make a motion.

**Discussion:** Mr. Rodman presented a motion and process to include the steps to affect a decision regarding participation in a specific alliance. “Beaufort County join an alliance contingent upon a minimum of eight members of County Council affirmatively nominating an alliance no later than February 13, 2016 as well as voting for the negotiated contract with that alliance.” If the motion passes, requiring a simple majority of the members of both the Governmental Committee and Council, today, January 11, 2016, members will advise Mr. Sommerville and Mr. Rodman of their nomination of a specific alliance. If no alliance receives eight nominations by February 13, 2016, the motion dies. If and when an alliance is nominated by eight members, negotiations with the selected alliance will be initiated, during which time Council and the Mayors will debate staffing, organizational structure, operating protocols, etc. The negotiated contract will be considered by Council and executed upon receiving the approval of eight members.

**Recommendation:** It was moved by Mr. Rodman, seconded by Mr. Caporale, that Beaufort County join an alliance contingent upon a minimum of eight members of County Council affirmatively nominating an alliance no later than February 13, 2016 and voting for the negotiated contract with that alliance. The vote: YEAS – Mrs. Bensch, Mr. Caporale and Mr. Rodman. NAYS – Mr. Dawson, Mr. Flewelling, Mrs. Howard, Mr. Sommerville and Mr. Stewart. The motion failed.

**Status:** Discussion to occur at Council’s annual strategic planning session.

**2. Presentation / Multi-County Industrial Park (MCIP)**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Burnet Maybank, III, legal counsel with Nexsen Pruet, briefed the members on property tax basics and incentives. His presentation included basic property taxes, fee in lieu of tax (FILOT) and multi-county industrial or Business Park (MCP) and special source revenue credit (SSRC).

**Status:** This item was presented for information. No action is required.

DRAFT

## NATURAL RESOURCES COMMITTEE

February 1, 2016

The electronic and print media duly notified in accordance with the State Freedom of Information Act.

The Natural Resources Committee met Monday, February 1, 2016 beginning at 2:00 p.m., in Council Chambers, Administration Building, Beaufort County Government Robert Smalls Complex, 100 Ribaut Road, Beaufort, South Carolina.

### ATTENDANCE

Committee Chairman Brian Flewelling, Vice Chairman Alice Howard and members Gerald Dawson, Steven Fobes, William McBride, and Jerry Stewart present. Committee member Tabor Vaux absent. Non-committee members Rick Caporale and Paul Sommerville present. (Paul Sommerville, as County Council Chairman, serves as an *ex-officio* member of each standing committee of Council and is entitled to vote.)

County Staff: Allison Coppage, Assistant County Attorney; Tony Criscitiello, Planning Director; Joshua Gruber, Deputy County Administrator/Special Counsel; Thomas Keaveny, County Attorney; Gary Kubic, County Administrator; Eric Larson, Division Director-Environmental Engineering; and Dan Morgan, Director, Mapping and Applications;

Media: Joe Croley, *Lowcountry Inside Track*.

Mr. Flewelling chaired the meeting.

### ACTION ITEMS

1. **Consideration of Reappointments and Appointments**
  - **Planning Commission**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Motion:** It was moved by Mrs. Howard, seconded by Mr. Fobes, that Natural Resources Committee nominate Ed Pappas, representing Southern Beaufort County, for appointment to serve as a member of the Planning Commission. The vote: YEAS – Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride and Mr. Sommerville. ABSENT – Mr. Stewart and Mr. Vaux. The motion passed.

**Recommendation:** Council nominate Ed Pappas, representing Southern Beaufort County, for appointment to serve as a member of the Planning Commission.



## **2. Consideration of Reappointments and Appointments**

- **Rural and Critical Lands Preservation Board**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Motion:** It was moved by Mr. Fobes, seconded by Mrs. Howard, that Natural Resources Committee nominate Dorothy Scanlin, representing District 7, for appointment to serve as a member of the Rural and Critical Lands Preservation Board. The vote: YEAS – Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride and Mr. Sommerville. ABSENT – Mr. Stewart and Mr. Vaux. The motion passed.

**Recommendation:** Council nominate Dorothy Scanlin, representing District 7, for appointment to serve as a member of the Rural and Critical Lands Preservation Board.

## **INFORMATION ITEMS**

### **3. Consideration of Recommendations / Recommendation to allow County Administrator to enter into Agreement with Academy Park, LLC for a Partnership to Develop a Regional Stormwater Facility in the Rock Springs Creek Watershed**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Eric Larson, Division Director-Environmental Engineering, reviewed this item with the Committee. The Planning Department's Staff Review Team gave approval to a proposed subdivision, Academy Park, on September 9, 2015. The project consists of a first phase of 25 lots fronting existing roads in the Lady's Island Community Preservation District. A group of neighborhood property owners appealed the decision of staff to the Planning Commission citing issues such as density and traffic. On December 7, 2015, the Planning Commission upheld the staff determination that the development was allowed by the current Community Development Code. The Developer's remaining tract has the potential of adding another 10 to 12 homes via an internal street network. However, the remainder of the site has another potential use, which is the focus of this proposal.

As part of the stormwater review for this first phase, it was noted the unique location of the site adjacent to a natural wetlands and a man-made ditch conveyance serving Sam's Point Road. County Stormwater staff and the Developer began discussing the opportunity to construct a regional stormwater facility that could serve his site in addition to the greater Rock Springs Creek sub-watershed. A project in this watershed was identified in the 2006 Beaufort County Stormwater Management Plan and further defined in the 2011 Retrofit Study with a cost of approximately \$1.7 million. In December 2015, the County completed a Feasibility Study to test the effectiveness of a stormwater basin in this location and the results were favorable.

The County and Developer are proposing a partnership in which the cost of design and construction is shared and the ownership is transferred to the County at the completion of the project. This mutually beneficial project provides stormwater needs for both parties at a significantly lower cost than if done separately. The draft agreement has been revised since the January 4, 2016 Natural Resources Committee meeting to reflect concerns raised by the committee members, county staff, and public comments.

Estimated cost to the County is \$60,911. This project will be funded from the Stormwater Capital Projects fund. While this project was slated for 2018, the Stormwater Utility Board recommended re-prioritizing this project due to the potential cost saving associated with this partnership.

Staff is recommending to Council to authorize County Administrator Gary Kubic to negotiate and sign an agreement with Academy Park LLC for a partnership to construct a regional stormwater facility in the Rock Springs Creek watershed.

A draft agreement, feasibility memo from Applied Technology and Management (ATM), and aerial map was provided to and reviewed with the Committee.

**Main motion:** It was moved by Mr. McBride, seconded by Mr. Stewart, that Natural Resources Committee authorize the County Administrator to enter into an Agreement with Academy Park, LLC for a partnership to develop a Regional Stormwater Facility in the Rock Springs Creek Watershed.

**Motion to amend by addition:** It was moved by Mr. Stewart, seconded by Mr. McBride, that Natural Resources Committee include in the motion, that following negotiations of final agreement post engineering and design, and that it come back before the Stormwater Management Utility Board and the Natural Resources Committee for final approval. The vote: YEAS – Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Sommerville and Mr. Stewart ABSENT – Mr. Vaux. The motion passed.

**Vote on the amended motion, now the main motion, and includes the motion to amend by addition:** The vote: YEAS – Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Sommerville and Mr. Stewart ABSENT – Mr. Vaux. The motion passed.

**Status:** Committee authorized the County Administrator to enter into an Agreement with Academy Park, LLC for a partnership to develop a Regional Stormwater Facility in the Rock Springs Creek Watershed. Following negotiations and post engineering and design, this item will come before the Stormwater Management Utility Board and the Natural Resources Committee for approval.

**4. Consideration of Recommendations / Recommendation to allow County Administrator to enter into Agreement with David Coleman, property owner, for a Partnership to Develop a Regional Stormwater Facility in the Rock Springs Creek Watershed**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Eric Larson, Division Director-Environmental Engineering, reviewed this item with the Committee. At the December 2015 meeting of the Stormwater Utility Board, the Board made recommendation to the Natural Resources Committee to allow County Administration to enter into an agreement with a Developer for a regional stormwater project in this watershed, specifically the Academy Park, LLC site. Another property owner within the watershed was made aware of this proposed project and requested consideration for a similar partnership on their property, which is the focus of this proposal.

The location of the site is adjacent to natural wetlands within the lower third of the watershed, potentially intercepting a large portion of the runoff within the watershed not captured by the Academy Park, LLC (Phase I) site. County Stormwater staff and the Developer began discussing the opportunity to construct a regional stormwater facility that could serve the lower two-thirds of the Rock Springs Creek sub-watershed. A project in this watershed was identified in the 2006 Beaufort County Stormwater Management Plan and further defined in the 2011 Retrofit Study with a cost of approximately \$1.7 million. In January 2016, the County completed a Feasibility Study to test the effectiveness of a stormwater basin in this location and the results were favorable.

The County and Developer are proposing a partnership in which the cost of design and construction is shared. Unlike Phase I, the ownership remains with the Developer at the completion of the project with the County being granted an easement and inspection/enforcement rights. The County and Developer will cost share the operations and maintenance. This mutually beneficial project provides stormwater needs for the County at a significantly lower cost than if done without this partnership.

Exact cost to the County is unknown at this time but estimated between \$50,000 and \$100,000. Exact costs will be defined prior to execution of the agreement. This project will be funded from the Stormwater Capital Projects fund. While this project was slated for 2018, the Stormwater Utility Board recommended re-prioritizing this project due to the potential cost saving associated with this partnership.

Staff is recommending to the Council to authorize County Administrator Gary Kubic to negotiate and sign an agreement with the David Coleman for a partnership to construct a regional stormwater facility in the Rock Springs Creek watershed.

A draft agreement, feasibility memo from Applied Technology and Management (ATM), and aerial map was provided to and reviewed with the Committee.

**Motion:** It was moved by Mr. Stewart, that Natural Resources Committee authorize the County Administrator to enter into an Agreement with David Coleman for a partnership to construct a regional stormwater facility in the Rock Springs Creek watershed. The motion failed for lack of a second.

**Motion:** It was moved by Mr. Stewart, that Natural Resources Committee authorize the County Administrator to enter into an Agreement with David Coleman for a partnership to construct a regional stormwater facility in the Rock Springs Creek watershed. Following negotiations of a final agreement post engineering and design, this item will go before the Stormwater Management Utility Board and the Natural Resources Committee for final approval. The vote: YEAS – Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Sommerville and Mr. Stewart ABSENT – Mr. Vaux. The motion passed.

**Status:** Committee approve the County Administrator to enter into an Agreement with David Coleman for a partnership to construct a regional stormwater facility in the Rock Springs Creek watershed. Following negotiations of a final agreement post engineering and design, this item will go before the Stormwater Management Utility Board and the Natural Resources Committee for final approval.

## **5. Public Comment**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Flewelling, Chairman, opened the floor to receive public comment.

Mr. Richard Bolin, a resident of Academy Estates provided the committee with a handout demonstrating the flawed design of the proposed Regional Stormwater Facility in the Rock Springs Creek Watershed. He spoke specifically of the flawed pipe design and requested the item be sent back to the Stormwater Management Utility Board.

Mrs. Jill Bolin, a resident of Academy Estates, spoke in opposition of the proposed Regional Stormwater Facility in the Rock Springs Creek Watershed. She reviewed various perceived contract flaws with the Committee.

Mr. Joe Courtney, a resident of Academy Estates, felt that with advertisement, the County could acquire a better location for a Regional Stormwater Facility.

Mr. William Martaught, a resident of Academy Estates feels proper procedures were not followed in regard to discussions of an agreement with Academy Park, LLC for the development for a Regional Stormwater Facility. He provided examples and chain of events.

Mr. Reed Armstrong, Coastal Conservation League, spoke in regard to the effectiveness the development of a Regional Stormwater Facility in the Rock Springs Creek Watershed, as proposed, would be in eliminating fecal chloroform pediments in Morgan River. He pointed out

the results of two ponds. Ponds in series seem to work better than a single pond. Also, long open ditches between the pond and receiving water, allow the water to be reloaded with bacteria. He does not feel the proposed system would have the intended affect in reducing bacteria.

Mr. Robert Sampler, Academy Park, LLC, spoke in favor of his project. This project offers a cost savings to the County. How many dollars would it take to purchase land for this facility in the future? He also reputed the comment regarding flawed design due to piping. Currently no design has been finalized.

**Status:** Public comment session only.

## **6. Discussion / Enhancement Notification Procedures**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Tony Criscitiello, Planning Director, reviewed this item with the Committee. Notification procedures are outlined in the Community Development Code He spoke about brining technology into the process through MUNIS.

Mr. Dan Morgan, Mapping and Applications Director, detailed to the Committee the use of MUNIS in the notification process, as well as another piece of software that is currently being tested.

**Status:** Information only.

## **7. Discussion / Termination of Oaks Development Agreement**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mrs. Allison Coppage, Assistant County Attorney, reviewed this item with the Committee. The Oaks Development Agreement was approved by County Council in 1999. Staff was approached about terminating this Development Agreement. Council can terminate a Development Agreement either through consent of the parties, or through identified defaults. In the letter, eight defaults have been identified.

**Motion:** It was moved by Mr. Dawson, seconded by Mr. Fobes, that Natural Resources Committee approve moving forward with the notification procedure of the termination of Oaks Development Agreement. Following the notification procedure, this termination will come before Council for action. The vote: YEAS – Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Sommerville and Mr. Stewart. ABSENT – Mr. Vaux. The motion passed.

**Status:** Committee approve moving forward with the notification procedure of the termination of Oaks Development Agreement.

## **8. Presentation / Summary of January 7, 2016 Meeting of the Planning Commission**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Tony Criscitiello, Planning Director, spoke briefly on the Planning Commission meeting of January 7, 2016 where the Bloody Point PUD was discussed. They are asking that the PUD be amended so that the golf course can be used in a different way. In the process, Commission members have toured Daufuskie Island and have a better understanding of approval of this PUD.

**Status:** Information only.

## **9. Consideration of Reappointments and Appointments**

- **Zoning Board of Appeals**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Status:** No action taken at this time.



## NATURAL RESOURCES COMMITTEE

**December 7, 2015**

The electronic and print media duly notified in accordance with the State Freedom of Information Act.

The Natural Resources Committee met Monday, December 7, 2015 beginning at 3:30 p.m., in the Executive Conference Room, Administration Building, Beaufort County Government Robert Smalls Complex, 100 Ribaut Road, Beaufort, South Carolina.

### **ATTENDANCE**

Committee Chairman Brian Flewelling, Vice Chairman Alice Howard and members Gerald Dawson, Steven Fobes, William McBride, Jerry Stewart and Tabor Vaux present. Non Committee Members Cynthia Bensch and Paul Sommerville also present. (Paul Sommerville, as County Council Chairman, serves as an *ex-officio* member of each standing committee of Council and is entitled to vote.)

County Staff: Allison Coppage, Assistant County Attorney; Tony Criscitiello, Planning Director; Thomas Keaveny, County Attorney; Joshua Gruber, Deputy County Administrator/Special Counsel; Eric Larson, Division Director, Environmental Engineering; Rob Merchant, Planner; and Dave Thomas, Purchasing Director.

Public: James Farger, Stormwater Management Utility Board; Scott Liggett, Stormwater Management Utility Board; Jason Mann, Marine Corps Air Station Beaufort; Laurence Meisner, Stormwater Management Utility Board; Walter Nester, legal counsel, McNair Law firm; Allyn Schneider, Stormwater Management Utility Board; Don Smith, Stormwater Board; and several residents of Pritchardville.

Media: Joe Croley, *Lowcountry Inside Tract*.

Mr. Flewelling chaired the meeting.

### **ACTION ITEMS**

- 1. Consideration of Contract Award / Engineering and Consulting Services for 2015 Beaufort County Stormwater Management Implementation Guide**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Eric Larson, Division Director-Environmental Engineering, reviewed this item with the Committee. Beaufort County Purchasing Department issued a Request for Qualifications (RFQs) for engineering and consulting services for the 2015 Beaufort County



Stormwater Management Implementation Guide project, and update to the 2006 Stormwater Management Plan. The proposal requested that the vendor consultant provide services to update the 2006 Stormwater Management Plan. An evaluation committee reviewed and evaluated all RFQs and interviewed all four vendors. Applied Technology & Management, Inc. (ATM) was selected and ranked the number one firm.

During the October 21, 2015 Stormwater Management Utility Board meeting, the Board voted unanimously to recommend the contract to ATM for the \$475,000 Management Plan Update. The term of the contract will be effective December 15, 2015 to June 30, 2017. Contract fees for the Stormwater project were negotiated with ATM. Funding will be from account 50250011-51160, Stormwater fees and cost share reimbursements are as follows: \$139,412.50 from the Town of Hilton Head Island, \$47,642.50 from the Town of Bluffton, \$34,057.50 from the City of Beaufort, and \$14,345.00 from the Town of Port Royal. The County's portion of the \$475,000 contract is \$239,542.50.

**Motion:** It was moved by Mrs. Howard, seconded by Mr. Vaux, that Natural Resources Committee approve and recommend Council award a contract to Applied Technology & Management, Inc. (ATM) in the amount of \$475,000 for Engineering and Consulting Services for the 2015 Beaufort County Stormwater Management Implementation Guide. Funding will be from Account 50250011-51160, Stormwater fees and cost share reimbursements are as follows: \$139,412.50 from the Town of Hilton Head Island, \$47,642.50 from the Town of Bluffton, \$34,057.50 from the City of Beaufort, and \$14,345.00 from the Town of Port Royal. The County's portion of the \$475,000 contract is \$239,542.50. The vote: YEAS – Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Stewart and Mr. Vaux. The motion passed.

**Recommendation:** Council approve a contract award in the amount of \$475,000 to Applied Technology & Management, Inc. (ATM), for Engineering and Consulting Services for the 2015 Beaufort County Stormwater Management Implementation Guide. Funding will be from Account 50250011-51160, Stormwater fees and cost share reimbursements are as follows: \$139,412.50 from the Town of Hilton Head Island, \$47,642.50 from the Town of Bluffton, \$34,057.50 from the City of Beaufort, and \$14,345.00 from the Town of Port Royal. The County's portion of the \$475,000 contract is \$239,542.50.

2. **Southern Beaufort County Zoning Map Amendment/Rezoning Request For Five (5) Parcels From T3-Edge (R600 036 000 0001 0000, R600 036 000 001D 0000, R600 036 000 001F 0000, R600 036 000 001H 0000, & R600 036 000 0364 0000) And One Parcel (R600 036 000 0439 0000) From May River Community Preservation District--All 6 Parcels Rezoned To T2-R (Rural); Applicant: Steve A. Huggins, Jr.; Agent: Deanna Hubbard**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Tony Criscitiello, Planning Director, reviewed this item with the Committee. This property consists of six parcels, five of which are zoned T3E (Edge) and one

zoned May River CP (MRCP). The property is currently used as a mobile home park consisting of approximately 15 units. The property also contains two single-family homes and two large man-made ponds. The applicant would like to rezone these parcels to T2R (Rural) so the property will not be developed in the future as a single family subdivision. After review of the guidelines set forth in Section 7.3.40 of the Community Development Code, staff recommends approval of the requested Zoning Map Amendment. The Planning Commission approved and recommended County Council approval at the meeting of November 2, 2015.

**Motion:** It was moved by Mr. Stewart, seconded by Mrs. Howard, that Natural Resources Committee approve and recommend Council approve on first reading a Southern Beaufort County Zoning Map amendment/rezoning request for five (5) parcels from T3-Edge (R600 036 000 0001 0000, R600 036 000 001D 0000, R600 036 000 001F 0000, R600 036 000 001H 0000, & R600 036 000 0364 0000) and one parcel (R600 036 000 0439 0000) from May River Community Preservation District--all 6 parcels rezoned to T2-R (Rural). The vote: YEAS – Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Stewart and Mr. Vaux. The motion passed.

**Recommendation:** Council approve on first reading a Southern Beaufort County Zoning Map amendment/rezoning request for five parcels from T3-Edge (R600 036 000 0001 0000, R600 036 000 001D 0000, R600 036 000 001F 0000, R600 036 000 001H 0000, & R600 036 000 0364 0000) and one parcel (R600 036 000 0439 0000) from May River Community Preservation District--all 6 parcels rezoned to T2-R (Rural).

### **INFORMATION ITEMS**

- 3. Port Royal Island Zoning Map Amendment/Rezoning Request For R100-027-000-0013 And R100-027-000-013A-0000 (36-Acre Portion Of Two (2) Parcels) From C3-Nmu (Neighborhood Mixed Use) to T4-Neighborhood Center (NC); Owner/Applicant: T&D Land Holdings, LLC; Agent: Patrick Kelly**

#### **Consideration of First Amendment to Development Agreement for Cherokee Farms**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufortgranicus.com/ViewPublisher.php?view\\_id=2](http://beaufortgranicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Rob Merchant, Long-Range Planner, reviewed this item with the Committee. The applicant is proposing to rezone approximately 36 acres of land located on Port Royal Island on the north side of Cherokee Farms Road across from Habersham from C3 Neighborhood Mixed-Use to T4 Neighborhood Center. The area proposed to be rezoned is part of two parcels of land totaling 105 acres that comprises Cherokee farms, a mixed-use walkable community that is intended to mirror Habersham, located directly to the south. Under the Zoning and Development Standards Ordinance (ZDSO), Cherokee Farms was zoned Suburban. This zoning designation allowed for the use of a Traditional Neighborhood Development which facilitates the creation of mixed-use walkable communities. Under the old ordinance, Cherokee Farms was approved for 306 dwelling units and 150,000 square feet of commercial. Under the

provisions of the ZDSO the Cherokee Farms TND utilized three sub-districts: (1) Neighborhood Center – a mixed-use hub that contains the commercial uses within the TND; (2) Neighborhood General – a mixture of moderate density housing types; and (3) Neighborhood Reserve – Passive open space on the outskirts of the community.

The Neighborhood Center sub-district allows for a number of retail, office and service uses, along with residential uses. The applicant is requesting to replace the area designated as Neighborhood Center and replace it with the T4NC Neighborhood Center zoning district from the Community Development Code. The T4NC district allows for a much more flexible uses which includes limited light industrial. The applicant is interested in incorporating artisan, fabricators, food processors and other light industrial uses within the mix of retail, service, office and residential in the hub of Cherokee Farms. Staff recommends that the 36 acres within Cherokee Farms be rezoned to T4NC Neighborhood Center. The Planning Commission approved and recommended approval at its meeting of November 2, 2015.

The Committee asked the County Attorney to speak on the topic and whether or not it could constitute a substantive change and would require going to the Development Agreement Subcommittee, plus if the conditions recommended by the Planning Commission are enforceable. Mr. Tom Keaveny responded that he has not looked at the document and is unable to answer either question.

Mr. Walter Nester, legal counsel with McNair Law firm, representing T&D Landing Holdings, provided the Committee with two handouts – draft development agreements which he reviewed with the Committee. He also responded to previous questions asked by the County's legal staff, in that the amendments to the Development Agreement could be made at the Committee level.

Mr. Jason Mann, Marine Corps Air Station Beaufort, provided the Committee with a handout regarding the Air Station's position on this requested rezoning, which included concern of the increased conflict with a noise sensitive residential development.

**Motion:** It was moved by Mr. Stewart, seconded by Mr. Fobes, that Natural Resources Committee not forward to Council a Port Royal Island Zoning Map Amendment/Rezoning Request for R100-027-000-0013 and R100-027-000-013A-0000 (36-acre portion of two (2) parcels) from C3-NMU (Neighborhood Mixed Use) to T4-Neighborhood Center (NC) and revisions to Development Agreement for Cherokee Farms, but recommend bringing it back before the Natural Resources Committee, allowing staff the opportunity to thoroughly vet and communicate with all parties involved. The vote: YEAS – Mr. Dawson, Mr. Fobes, Mrs. Howard, Mr. McBride and Mr. Stewart. NAYS – Mr. Flewelling. Mr. Vaux was temporarily out of the room. The motion passed.

**Status:** This item will be taken up at a future Natural Resources Committee meeting.

#### **4. Executive Session**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Motion:** It was moved by Mr. Fobes, seconded by Mr. Howard, that Natural Resources Committee go immediately into executive session for discussion of negotiations incident to proposed contractual arrangements and proposed purchase of property. The vote: YEAS – Mr. Dawson, Mr. Flewelling, Mr. Fobes, Mrs. Howard, Mr. McBride, Mr. Stewart and Mr. Vaux. The motion passed.

**Status:** Information only.

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## **PUBLIC FACILITIES COMMITTEE**

**February 15, 2016**

The electronic and print media duly notified in accordance with the State Freedom of Information Act.

The Public Facilities Committee met Monday, February 15, 2016 beginning at 2:00 p.m., in Council Chambers of the Administration Building, Beaufort County Government Robert Smalls Complex, 100 Ribaut Road, Beaufort, South Carolina.

### **ATTENDANCE**

Chairman Gerald Dawson and members Cynthia Bensch, Rick Caporale, Steve Fobes, Alice Howard and William McBride. Committee member Roberts "Tabor" Vaux absent. Non-committee member Jerry Stewart.

County Staff: Suzanne Cook, Controller, Sheriff's Office; Joshua Gruber, Deputy County Administrator/Special Counsel; Thomas Keaveny, County Attorney; Colin Kinton, Division Director-Transportation Engineering; Gary Kubic, County Administrator; Eric Larson, Division Director-Environmental Engineering; Rob McFee, Division Director-Facilities and Construction Engineering; P.J. Tanner, Sheriff; Dave Thomas, Purchasing Director; and David Wilhelm, Public Works Director.

Public: Dr. Richard Gough, President, Technical College of the Lowcountry; Chuck Hunter, representing the Daufuskie Island Council; and Frank Turano, Lowcountry Regional Manager, Alliance Consulting Engineers.

Media: Joe Croley, *Lowcountry Inside Track*.

Mr. Dawson chaired the meeting.

### **ACTION ITEMS**

#### **1. Consideration of Contract Award**

- **Dirt Road Paving Contract 47 – Trotters Loop and Johnson Landing Road, Lady's Island**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Rob McFee, Division Director-Facilities and Construction Engineering, presented this item to the committee. A selection committee consisting of the Public Works Director, Public Works Roads and Drainage North Superintendent, Public Works General Support Superintendent, County Traffic Signal Manager and Engineering CIP Manager reviewed

the proposals and asked the proposers to submit a final and best value offer. The committee subsequently met with the teams of BES Engineering Services and J.H. Hiers/Andrews & Burgess to discuss work scope and engineering/construction details. The County reviewed the BES Engineering Services and Hiers Construction proposal and determined the proposals provided a satisfactory SMB outreach plan for delivery of the project. On the basis of the qualification of the firm and the value offered, it is recommended that award of Design-Build Contract #47 to BES Engineering Services in the amount of \$1,316,212. In addition, BES offered a value engineering alternative to use cement stabilized aggregate base in lieu of graded aggregate base for a deduct of \$150,000. This alternative will be evaluated after contract award.

**Motion:** It was moved by Mr. McBride, seconded by Mr. Fobes, that Committee approve and recommend to Council a contract award to BES Engineering Services, Beaufort, South Carolina in the amount of \$1,316,212 for Design-Build Dirt Road Paving Contract 47 – Trotters Loop and Johnson Landing Road, Lady's Island. The source of funding is road maintenance fee (TAG) funds. The vote: YEAS - Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Fobes, Mrs. Howard and Mr. McBride. ABSENT – Mr. Vaux. The motion passed.

**Recommendation:** Council award a contract to BES Engineering Services, Beaufort, South Carolina in the amount of \$1,316,212 for Design-Build Dirt Road Paving Contract 47 – Trotters Loop and Johnson Landing Road, Lady's Island. The source of funding is road maintenance fee (TAG) funds.

## **2. Consideration of Contract Award**

- **Design Services Fee Increase of County Animal Services and Control Facility**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Rob McFee, Division Director-Facilities and Construction Engineering, presented this item to the committee. On May 26, 2015, Council awarded the design services for the new Animal Services and Control Facility to Glick Boehm & Associates (GBA) for \$428,400. This contract amount was for the development of an approximate 10,000 square foot Animal Services and Control Facility on a six-acre site. GBA and County staff have been working on the initial project building definition and size. It has been determined that size requirement for the new facility will be  $\pm 20,000$  square feet. GBA's fee increase for the additional scope of services will be \$141,000. The proposed fee increase for the final development of the Animal Services and Control Facility was reviewed and found to be fair and reasonable. Therefore, it is recommended that a change order with GBA totaling \$141,000 for the additional fees for the increased size for the design of the new Animal Services & Control Facility be approved.



**Motion:** It was moved by Mr. Caporale, seconded by Mr. Fobes, that Committee approve and recommend to Council approval of the Glick Boehm & Associates (Charleston, South Carolina) fee increase totaling \$141,000 for the added design services for the Animal Services and Control Facility. The source of funding is account #40090011-54000, New Animal Shelter CIP. The vote: YEAS - Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Fobes, Mrs. Howard and Mr. McBride. ABSENT – Mr. Vaux. The motion passed.

**Recommendation:** Council approve the Glick Boehm & Associates (Charleston, South Carolina) fee increase totaling \$141,000 for the added design services for the Animal Services and Control Facility. The source of funding is account #40090011-54000, New Animal Shelter CIP.

### **3. Exchange of Right of Way Prospect Road, Daufuskie Island, for Portions of Pappy's Landing Road and Beach Road**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Rob McFee, Division Director-Facilities and Construction Engineering, presented this item to the committee. Prospect Road is an unpaved, County-maintained road located in the Bloody Point area of Daufuskie Island. It runs in a generally east-west direction from Pappy's Landing Road to New River. The County owns and maintains a 25-foot right-of-way for the easternmost section of the road (this section being approximately 540 feet in length). While the County also maintains the remainder of Prospect Road, it has no ownership or easement interest in the remainder. Mr. Reed Dulany of Hatcher Holdings, LLC, owner of the Eigelberger Tract, wishes to have that portion of Prospect Road that traverses and/or encroaches on his property removed from the County's maintenance inventory. In return, he has offered to donate a 50-foot right-of-way along the eastern side of his parcel. This right-of-way would extend from Beach Road to Prospect Road, a distance of approximately 2,500 feet and would include a major portion of Pappy's Landing Road. In addition, Mr. Dulany has offered to donate a smaller right-of-way (0.03 acres) on Beach Road. Staff has been working for some time to acquire right-of-way on both Pappy's Landing and Beach Roads. Mr. Dulany's donation would aid this effort significantly. Mr. Dulany will also dedicate emergency vehicle turn-around areas where Prospect Road intersects his eastern and western property lines.

**Motion:** It was moved by Mrs. Howard, seconded by Mr. Caporale, that Committee approve and recommend to Council removal of Prospect Road from the road maintenance inventory and accept the right-of-way donation for portions of Pappy's Landing and Beach Roads. The vote: YEAS - Mr. Caporale, Mr. Dawson, Mr. Fobes and Mrs. Howard. NAYS – Mr. McBride. ABSTAIN – Mrs. Bensch. ABSENT – Mr. Vaux. The motion passed.

**Recommendation:** Council remove Prospect Road from the road maintenance inventory and accept the right-of-way donation for portions of Pappy's Landing and Beach Roads.



#### **4. Acceptance of Kato Lane Right of Way, Port Royal Island**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Rob McFee, Division Director-Facilities and Construction Engineering, presented this item to the committee. Kato Lane is a private, unpaved road with a platted 50-foot right-of-way and a length of approximately 1,036 feet. It is located off Pine Grove Road in the Burton area, and is owned by Brickyard Holdings, Inc. (Bobby Tillman, President). The residents of Kato Lane (Wildwood Subdivision and Kato Rivers Subdivision) have petitioned the County to accept Kato Lane as a County road and to add it to the County's road maintenance inventory. Brickyard Holdings, Inc. has submitted an executed quitclaim deed conveying its interest in the Kato Lane right-of-way to the County. Acceptance of Kato Lane right of way was presented in August 2013 at which time Council declined its acceptance. Public Works inspected Kato Lane on February 9, 2016 and there is no established formal drainage on the road as it is. There are some large holes in the road and Public Works estimates that total labor and material would cost approximately \$3,000 to bring it back into good shape.

**Motion:** It was moved by Mr. Fobes, seconded by Mrs. Howard, that Committee approve and recommend to Council an acceptance of Kato Lane, Burton, as a County road and add it to the County's road maintenance inventory. The vote: YEAS - Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Fobes and Mrs. Howard. ABSTAIN – Mr. McBride. ABSENT – Mr. Vaux. The motion passed.

**Recommendation:** Council accept Kato Lane, Burton, as a County road and add it to the County's road maintenance inventory.

#### **INFORMATION ITEMS**

##### **5. Request for Inclusion of Capital Project Sales Tax Items**

- **Technical College of the Lowcountry**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Dr. Richard Gough, President, Technical College of the Lowcountry, presented this item to the Committee. The Technical College of the Lowcountry (TCL) is requesting a capital investment for two projects in the amount of \$14,120,000.

Project 1: Health Sciences Expansion

Request: \$2,500,000 / Moor Hall Renovation 9,000 square feet of administrative space

Project 2: Culinary Institute of the Lowcountry

Request: \$11,620,000 / 25,000 square foot state-of-the-art culinary institute to include teaching kitchens, academic classrooms, demonstration and community kitchens.

**Status:** Committee approved and forwarded the Technical College of the Lowcountry CIP project list for consideration by the Capital Project Sales Tax Commission.

## **6. Request for Inclusion of Capital Project Sales Tax Items**

### **• Daufuskie Island Council**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Chuck Hunter, representing the Daufuskie Island Council, presented this item to the Committee. Daufuskie Island Council is requesting a capital investment in four projects in the amount of \$9,000,000.

Project 1: Ferry Services

Request: \$1,000,000 / Overhaul of a 30 to 40 passenger ferry boat.

Project 2: Roads

Request: \$1,500,000 / Placement of critical infrastructure in rights-of ways

Project 3: Solid Waste Solution

Request: \$2,000,000 / Purchase and development of a single solid waste disposal site encompassing all island communities incorporating residential and commercial trash and recyclables for off-island disposal.

Project 4: Beach Erosion

Request: \$4,500,000 / Provide remedial beach protection and buttressing to ensure continued beach access.

**Status:** Committee approved and forwarded the Daufuskie Island Council CIP project list, exclusive of the Daufuskie Beach Renourishment project, for consideration by the Capital Project Sales Tax Commission.

## **7. Request for Inclusion of Capital Project Sales Tax Items**

### **• Public Safety / Communications / Complete Equipment Upgrades**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Sheriff P.J. Tanner presented this item to the Committee. The Sheriff's Office Communications Center (Center) is requesting a capital investment in three equipment projects in the amount of \$11,208,705.

Project 1: Communications Center

Request: \$10,020,000 / Radios, Mobile Data Computers (MDC) and Dispatch Consoles

Project 2: Traffic Management Division

Request: \$789,250 / Traffic Cameras and Highway Advisory Radios

Project 3: Aviation Support Unit

Request: \$399,000 / Searchlight, Infrared Camera, Night Vision Goggles

**Status:** Committee approved and forwarded the Sheriff's Office Communications Center/Traffic Management Division/Aviation Support Unit CIP project list for consideration by the Capital Project Sales Tax Commission.

## **8. Request for Inclusion of Capital Project Sales Tax Items**

### **• Big Road Sidewalk Project**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Colin Kinton, Division Director-Transportation Engineering, presented this item to the Committee. Beaufort County government is requesting a capital investment in the Big Road Sidewalk Project (Project) in the amount of \$640,000. The Project measures 3,500 feet in length, serves 15 households and connects to an existing sidewalk at Bruce K. Smalls Drive.

**Status:** Committee approved and forwarded the Beaufort County government Big Road Sidewalk Project for consideration by the Capital Project Sales Tax Commission.

## **9. Consideration of Contract Award**

### **• Detention Center Needs Assessment Study**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Mr. Dave Thomas, Purchasing Director, presented this item to the Committee. The Purchasing Department received five proposals from qualified firms to provide a Needs Assessment Study for the Beaufort County Detention Center. The selected firm will provide a needs assessment, which at a minimum, includes an inventory and assessment of the current facility to determine the feasibility of expansion/renovation, forecast the capacity requirements up to 50 years in 10-year increments, provide operational and space requirements

for future facilities, recommend a new facility, location, and land requirements, provide a Public Relations Plan, project cost for a future facility to include operations and maintenance, and prepare a final Needs Assessment Report.

**Motion:** It was moved by Mr. Fobes, seconded by Mrs. Howard, that Committee award a contract to Moseley Architects, Charlotte, North Carolina in the amount of \$78,500 to conduct a Needs Assessment Study for the Detention Center. The source of funding is account 10001100-56100, Administration Contingency. The vote: YEAS - Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Fobes, Mrs. Howard and Mr. McBride. ABSENT – Mr. Vaux. The motion passed.

**Recommendation:** Committee awarded a contract to Moseley Architects, Charlotte, North Carolina in the amount of \$78,500 to conduct a Needs Assessment Study for the Detention Center. The source of funding is account 10001100-56100, Administration Contingency.

#### **10. Consideration of Reappointments and Appointment**

- **County Transportation Committee**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Discussion:** Chairman Dawson announced that vacancies exist in Council Districts 5, 7 and 9.

**Status:** No nominations were brought forward at this time.

#### **11. Executive Session**

**Notification:** To view video of full discussion of this meeting please visit [http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Motion:** It was moved by Mr. Caporale, seconded by Mr. McBride, that Committee go immediately into executive session for the purpose of receiving information regarding negotiations incident to proposed contractual arrangements and proposed purchase or sale of property. The vote: YEAS - Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Fobes, Mrs. Howard and Mr. McBride. ABSENT – Mr. Vaux. The motion passed.

**Status:** No action was taken as a result of the executive session.

Boards and Commissions  
Reappointments and Appointments  
February 29, 2016

**1 Community Services Committee**

*Alcohol and Drug Abuse Board*

<u>Nominated</u>	<u>Name</u>	<u>Position/Area/Expertise</u>	<u>Reappoint/Appoint</u>	<u>Votes Required</u>	<u>Term/Years</u>	<u>Expiration</u>
01.25.16	Sarah Hitchcock	At-Large	Reappoint	8/11	4	2/20

*Beaufort Memorial Hospital Board*

<u>Nominated</u>	<u>Name</u>	<u>Position/Area/Expertise</u>	<u>Reappoint/Appoint</u>	<u>Votes Required</u>	<u>Term/Years</u>	<u>Expiration</u>
01.25.16	David House	At-Large	Reappoint	8/11	4	2/20
01.25.16	David Tedder	At-Large	Reappoint	10/11	4	2/20

*Children's Foster Care Review Board (14-B)*

<u>Nominated</u>	<u>Name</u>	<u>Position/Area/Expertise</u>	<u>Reappoint/Appoint</u>	<u>Votes Required</u>	<u>Term/Years</u>	<u>Expiration</u>
01.25.16	Joyce Hall	At-Large	Reappoint	8/11	4	2/20
01.25.16	Jimmy Mackey	At-Large	Appoint	6/11	4	2/20

*County Transportation Committee*

<u>Nominated</u>	<u>Name</u>	<u>Position/Area/Expertise</u>	<u>Reappoint/Appoint</u>	<u>Votes Required</u>	<u>Term/Years</u>	<u>Expiration</u>
01.25.16	Steve Miller	Council District 3	Appoint	6/11	2	2/17

*Library Board*

<u>Nominated</u>	<u>Name</u>	<u>Position/Area/Expertise</u>	<u>Reappoint/Appoint</u>	<u>Votes Required</u>	<u>Term/Years</u>	<u>Expiration</u>
01.25.16	Peggy Martin	Council District 5	Reappoint	8/11	4	2/20

*Solid Waste and Recycling Board*

<u>Nominated</u>	<u>Name</u>	<u>Position/Area/Expertise</u>	<u>Reappoint/Appoint</u>	<u>Votes Required</u>	<u>Term/Years</u>	<u>Expiration</u>
01.25.16	LaShonda Scott	Solid Waste District #5 Sheldon	Reappoint	8/11	4	2/20

**2 Finance Committee**

*Airports Board*

<u>Nominated</u>	<u>Name</u>	<u>Position/Area/Expertise</u>	<u>Reappoint/Appoint</u>	<u>Votes Required</u>	<u>Term/Years</u>	<u>Expiration</u>
01.25.16	Richard Sells	Town of Hilton Head Island appointee	Reappoint	10/11	2	2/17
01.25.16	Gregory Viveni	Qualifications	Reappoint	8/11	2	2/18

**3 Natural Resources Committee**

*Planning Commission*

<u>Nominate</u>	<u>Name</u>	<u>Position/Area/Expertise</u>	<u>Reappoint/Appoint</u>	<u>Votes Required</u>	<u>Term/Years</u>	<u>Expiration</u>
02.29.16	Ed Pappas	Southern Beaufort County	Appoint	6/11	3	2/19

*Rural and Critical Lands Preservation Board*

<u>Nominate</u>	<u>Name</u>	<u>Position/Area/Expertise</u>	<u>Reappoint/Appoint</u>	<u>Votes Required</u>	<u>Term/Years</u>	<u>Expiration</u>
02.29.16	Dorothy Scanlin	Council District 10	Appoint	6/11	3	2/19

2016/\_\_\_\_\_

AN ORDINANCE TO AMEND BEAUFORT COUNTY ORDINANCE 2015/15, FY 2015-2016 BEAUFORT COUNTY BUDGET TO TRANSFER FUNDS IN THE AMOUNT OF \$694,590 (CRIMINAL JUSTICE SYSTEM: SOLICITOR'S OFFICE PERSONNEL \$185,000, PUBLIC DEFENDER PERSONNEL \$185,000, AND CLERK OF COURT JURY SERVICE \$50,000; AUDITOR'S OFFICE: PERSONNEL \$135,000 AND OPERATIONS AND MAINTENANCE \$139,590

WHEREAS, on May 26, 2015, Beaufort County Council adopted Ordinance No. 2015/15 which sets the County's FY 2015-2016 budget and associated expenditures; and

WHEREAS, funding requests were made by the Solicitor's Office, Public Defender's Office, Clerk of Court, Auditor's Office and Operations and Maintenance; and

WHEREAS, Beaufort County Council has determined it to be in the best interests of its citizens to transfer funds to the above referenced County entities.

NOW, THEREFORE, BE IT ORDAINED, by Beaufort County Council that the FY 2015-2016 Beaufort County Budget Ordinance is hereby amended so as to provide appropriations in the amount of \$694,590 with such fund to be allocated as follows: Criminal Justice System: Solicitor's Office Personnel \$185,000, Public Defender's Office Personnel \$185,000, Clerk of Court Jury Service \$50,000; Auditor's Office: Personnel \$135,000 and Operations and Maintenance \$139,590.

DONE this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: \_\_\_\_\_  
D. Paul Sommerville, Chairman

APPROVED AS TO FORM:

\_\_\_\_\_  
Thomas J. Keaveny, II, County Attorney

ATTEST:

\_\_\_\_\_  
Suzanne M. Rainey, Clerk to Council  
First Reading: January 25, 2016  
Second Reading:  
Public Hearing:  
Third and Final Reading:

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE TO APPROPRIATE FUNDS NOT TO EXCEED \$250,000 FROM THE  
3% LOCAL ACCOMMODATIONS TAX FUNDS TO THE COUNTY GENERAL FUND  
FOR CONSTRUCTION OF THE SPANISH MOSS TRAIL – PHASE 7**

**WHEREAS**, Beaufort County has developed a bicycle and pedestrian trail for use by the public and visitors as part of Beaufort County's Rails to Trails program; and

**WHEREAS**, to complete the construction of the Spanish Moss Trail - Phase 7 project, funds not to exceed \$250,000.00 are required; and

**WHEREAS**, Beaufort County Council believes that it is in the best interests of its citizens and to visitors of Beaufort County, to provide them with a safe and accessible pedestrian and bicycle route that will not only become a recreational asset, but provide an alternative mode of transportation that will link people to jobs, services and schools.

**NOW, THEREFORE, BE IT ORDAINED** by Beaufort County Council that a transfer in the amount of \$250,000.00 is hereby authorized from the 3% Local Accommodations Tax Fund to the General Fund for the purpose of constructing the Spanish Moss Trail – Phase 7.

DONE this \_\_\_\_ day of \_\_\_\_\_, 2016.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: \_\_\_\_\_  
D. Paul Sommerville, Chairman

APPROVED AS TO FORM:

\_\_\_\_\_  
Thomas J. Keaveny, II, County Attorney

First Reading: January 25, 2016

Second Reading:

Public Hearing:

Third and Final Reading:



**Ordinance No. \_\_\_\_\_**

**AN ORDINANCE TO APPROPRIATE FUNDS NOT TO EXCEED \$40,000.00 FROM  
THE 2% HOSPITALITY TAX FUND FOR ENGINEERING/ARCHITECTURAL  
SERVICES FOR RESTROOMS ON DAUFUSKIE ISLAND**

WHEREAS, Beaufort County deems it appropriate to provide funding for engineering and architectural services associated with the design of restrooms on Daufuskie Island; and

WHEREAS, Beaufort County has determined that it is the best interest of its citizens to provide funding to the General Fund for this purpose from 2% Hospitality Tax Funds.

NOW, THEREFORE, BE IT ORDAINED by Beaufort County Council that an appropriation not to exceed \$40,000.00 be made from the 2% Hospitality Tax Fund to pay for the engineering and architectural services associated with the design of restrooms on Daufuskie Island.

DONE this \_\_\_\_ day of \_\_\_\_\_, 2016.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: \_\_\_\_\_  
D. Paul Sommerville, Chairman

APPROVED AS TO FORM:

\_\_\_\_\_  
Thomas J. Keaveny, II, County Attorney

First Reading: January 25, 2016

Second Reading:

Public Hearing:

Third and Final Reading:



**COUNTY COUNCIL OF BEAUFORT COUNTY**  
**BEAUFORT COUNTY ENGINEERING DEPARTMENT**  
104 Industrial Village Road, Building #3, Beaufort, SC 29906  
Post Office Drawer 1228, Beaufort, SC 29901-1228  
Telephone: 843-255-2700 Facsimile: 843-255-9420

TO: Councilman Gerald Dawson, Chairman, Public Facilities Committee

VIA: Gary Kubic, County Administrator *GK*  
Josh Gruber, Deputy County Administrator *JG*  
Alicia Holland, Assistant County Administrator for Finance *AH*  
Monica Spells, Assistant County Administrator for Civic Engagement  
Dave Thomas, Purchasing Director *DT*

FROM: Robert McFee, PE, Division Director for Construction Engineering & Facilities *JRM*

SUBJ: **Beaufort County Design Build Construction for Dirt Road Paving Contract #47 RFP #090315E**  
**3,696 ft of Trotters Loop and 7,920 ft of Johnson Landing Road, Lady's Island**

DATE: December 8, 2015

**BACKGROUND.** Beaufort County issued a Request for Proposals from qualified firms to design and build the Dirt Road Paving Contract #47. The following firms responded and provided proposals for the project on 9/17/15.

<u>PROPOSER</u>	<u>AMOUNT</u>	<u>SCHEDULE</u>	
		Construction	Overall*
BES Engineering Services, Beaufort, SC	\$1,316,212.00	153 days	194 days
J.H. Hiers Construction, Walterboro, SC	\$ 1,517,912.07	190 days	365 days

\*includes design & engineering

The design-build proposal process differs from a typical construction bid, in that the proposers outline how they would accomplish the project within a specified cost. In this regard, proposals are reviewed on the basis of the "value offered" rather than solely on the lowest price. A selection committee consisting of the Public Works Director, Public Works Roads & Drainage North Superintendent, Public Works General Support Superintendent, County Traffic Signal Manager and Engineering CIP Manager reviewed the proposals and asked the proposers to submit a final and best value offer. The committee subsequently met with the teams of BES Engineering Services and J.H. Hiers/Andrews & Burgess to discuss work scope and engineering/construction details.

**SMB OUTREACH PLAN.** This solicitation sought proposals only and did not require proposers to seek quotes from potential local small and minority subcontractor; however, proposers were required to describe a "small and minority business outreach plan" for the construction phase of the project unless self-performing all work. The County reviewed the BES Engineering Services and Hiers Construction proposal and determined the proposals provided a satisfactory SMB outreach plan for delivery of the project.

On the basis of the qualification of the firm and the value offered, it is recommended that award of Design-Build Contract #47 to BES Engineering Services in the amount of \$1,316,212. In addition, BES offered a value engineering alternative to use cement stabilized aggregate base in lieu of graded aggregate base for a deduct of \$150,000. This alternative will be evaluated after contract award.

*AA* **FUNDING.** The project will be funded by TAG Funds with available budget of \$3.3 million.

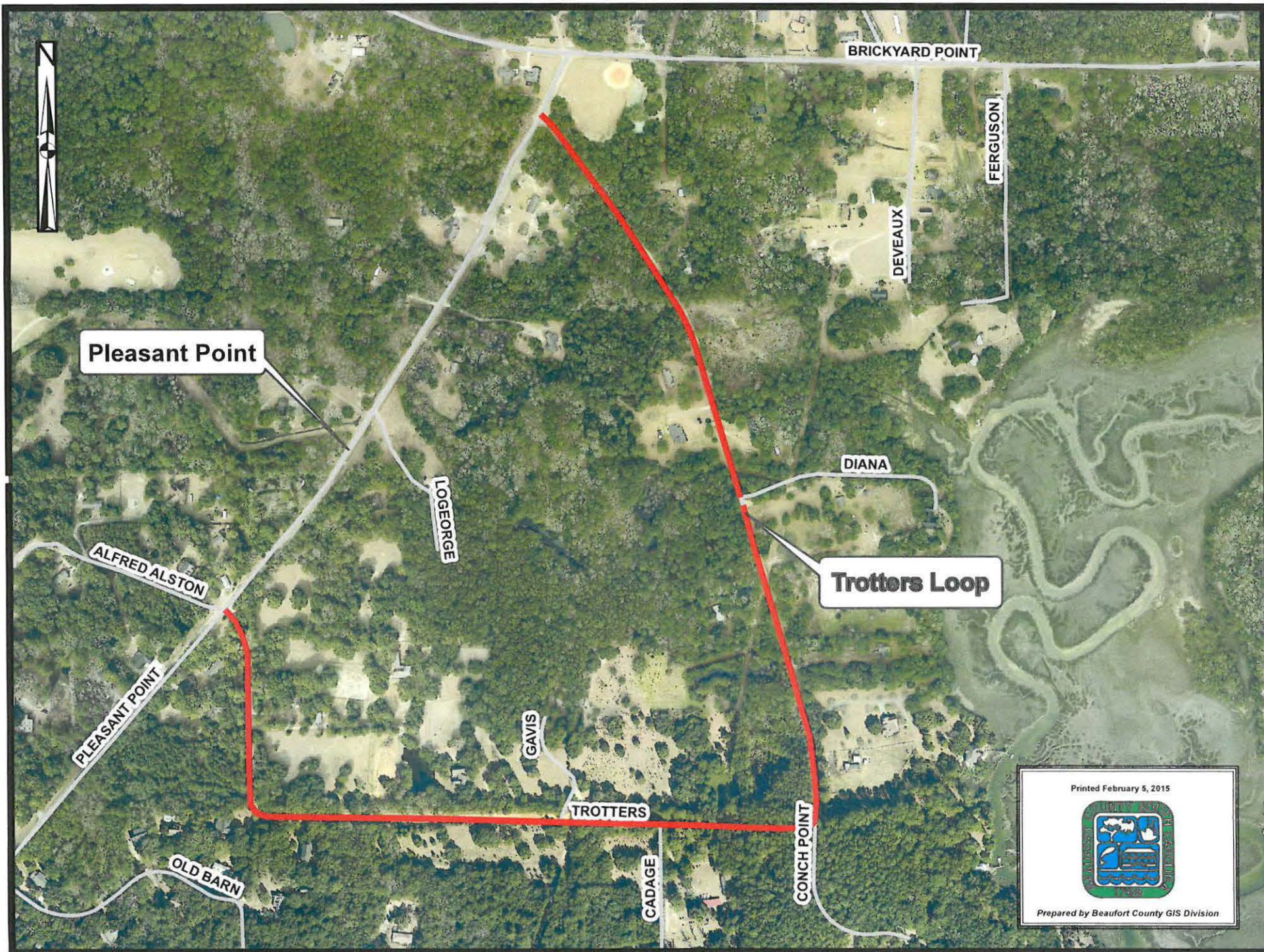
**FOR ACTION.** Public Facilities Committee Meeting on February 15, 2015.

**RECOMMENDATION.** The Public Facilities Committee approve and recommend to County Council approval of a contract award to BES Engineering Services to design and build the Dirt Road Paving Contract #47 in the amount of \$ 1,316,212 funded by TAG funds for dirt road improvements.

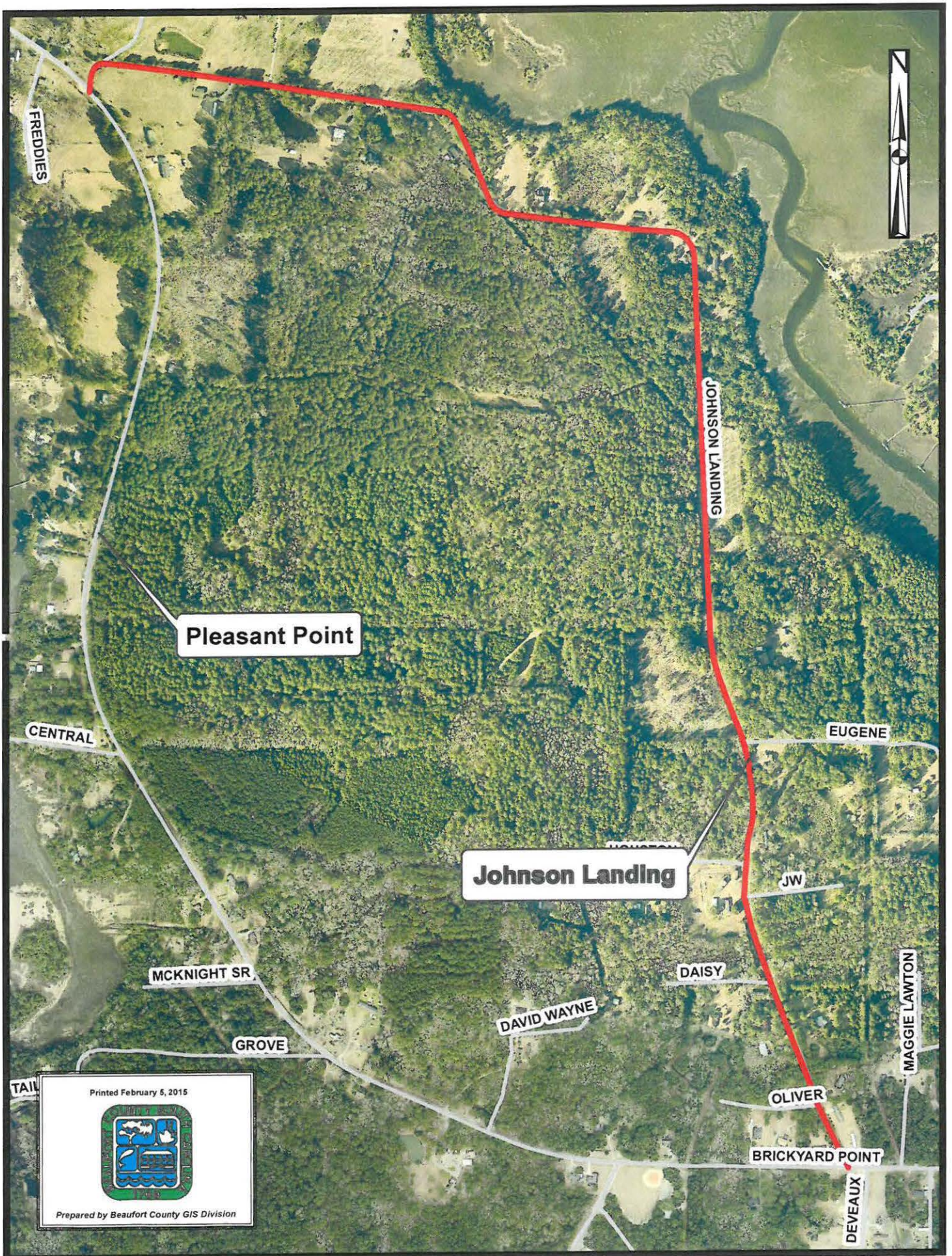
JRM/AA/mjh

Attachments: 1) Location Maps









Printed February 5, 2015



Prepared by Beaufort County GIS Division





**COUNTY COUNCIL OF BEAUFORT COUNTY  
BEAUFORT COUNTY ENGINEERING DEPARTMENT  
104 Industrial Village Road, Building #3, Beaufort, SC 29906  
Post Office Drawer 1228, Beaufort, SC 29901-1228  
Telephone: 843-255-2700 Facsimile: 843-255-9420**

TO: Councilman Gerald Dawson, Chairman, Public Facilities Committee

VIA: Gary Kubic, County Administrator *GKubic*  
Josh Gruber, Deputy County Administrator *JG*  
Alicia Holland, Assistant County Administrator for Finance *AH*  
Dave Thomas, Purchasing Director *DT*

FROM: Rob McFee, PE, Division Director for Construction Engineering & Facilities *JRM*

SUBJ: **Design Services Fee Increase for the Beaufort County Animal Services  
& Control Facility**

DATE: February 5, 2016

**BACKGROUND.** On May 26, 2015, County Council awarded the design services for the new Animal Services & Control Facility to Glick Boehm & Associates (GBA) for \$428,400. This contract amount was for the development of an approximate 10,000 sqft Animal Services & Control Facility on a six acre site.

GBA and County staff have been working on the initial project building definition and size. It has been determined that size requirement for the new facility will be  $\pm$  20,000 sqft. GBA's fee increase for the additional scope of services will be \$141,000 and is outlined in the attached correspondence.

The proposed fee increase for the final development of the Animal Services & Control Facility was reviewed and found to be fair and reasonable. Therefore, it is recommended that a change order with GRA totaling \$141,000 for the additional fees for the increased size for the design of the new Animal Services & Control Facility be approved.

*AA* **FUNDING.** New Animal Shelter CIP Account 40090011-54600 with a fund balance of \$3.07 million. In 2014, Ordinance #2014/16 was passed for the sale of GO bonds for capital improvement projects. \$3.5 million for the new Animal Services & Control Facility was included.

**FOR ACTION.** Public Facilities Committee Meeting on February 15, 2016.

**RECOMMENDATION.** The Public Facilities Committee approve and recommend to County Council approval of the GBA fee increase totaling \$141,000 for the added design services for the Animal Services & Control Facility and funded as listed above.

JRM/AA/mjh  
*aa*

Attachment: GBA Fee Proposal Increase

cc: Phil Foot, Tallulah Trice

## Hickman, Maggie

---

**From:** Myles Glick <MGlick@glickboehm.com>  
**Sent:** Wednesday, October 14, 2015 10:01 AM  
**To:** McFee, Robert  
**Cc:** Atherton, Andrea; Gary Boehm; Shawn Mellin  
**Subject:** Beaufort County Scope Increase

Rob,

Good morning. I hope you can be in our office to talk to the Charleston Animal Society about fund raising and how they operate. It is a unique opportunity to get lessons learned feedback from "boots on the ground".

I was talking to the consultants about the scope increase and I think the best way to figure it is a simple formula.

Delete any surveying, civil etc. cost and deal with the building size increase of about 8000 feet and a longer construction period. My original assumptions was a 10-12,000 sq. ft. building.

Therefore, 8000sq. ft. x \$225 = \$1,800,000 x .07 = \$126,000 plus increase of \$15,000 (reimbursable expenses) for a longer construction period. Total would be \$141,000.00

I think this is what you were talking about in regard to a linear increase based on size increases. Please advise.

Thank you.

**Myles I. Glick AIA, LEED AP**  
*Senior Principal*



Glick/Boehm & Associates, Inc.  
493 King Street, Suite 100  
Charleston, South Carolina 29403  
843.577.6377 V  
843.722.1768 F





**COUNTY COUNCIL OF BEAUFORT COUNTY  
BEAUFORT COUNTY ENGINEERING DEPARTMENT**  
104 Industrial Village Road, Building #3, Beaufort, SC 29906  
Post Office Drawer 1228, Beaufort, SC 29901-1228  
Telephone: 843-255-2700 Facsimile: 843-255-9420

TO: Councilman Gerald Dawson, Chairman, Public Facilities Committee

VIA: Gary Kubic, County Administrator *Gary Kubic*  
Josh Gruber, Deputy County Administrator  
Alicia Holland, Assistant County Administrator for Finance *AH*  
Monica Spells, Administrator for Civic Engagement *Spells*  
Dave Thomas, Purchasing Director *DT*

FROM: Rob McFee, PE, Director of Facilities & Construction Engineering *Rob McFee*

SUBJ: Architectural and Engineering Design Services for the Design of the Beaufort County Animal Services & Control Facility - RFQ # 120914E

DATE: May 12, 2015

**BACKGROUND.** Beaufort County Council adopted Ordinance #2014/16 on 6/23/14 for the sales of general obligation bonds for funding of capital improvement projects. One of the capital projects is the County's Animal Services Complex.

Beaufort County advertised a Request for Qualifications (RFQ's) from firms seeking a multi-discipline design team for development of the Animal Services & Control Facility. On 12/09/14, Beaufort County received 7 submittals for RFQ's from the following firms:

BDA Architecture, PC Albuquerque, NM	Boomerang Design Charlotte, NC	FWA Group Hilton Head, SC	Glick Boehm & Associates Charleston, SC
HGBD Architects & Engineers Savannah, GA	R. W. Chambers Beaufort, SC	Stewart Cooper Newell Architects Gastonia, NC	

A selection committee composed of the Division Director of Facilities & Construction Engineering, Facilities Management Director, Assistant County Administrator for Public Safety, Animal Services Director and Airports Director was tasked with evaluating and selecting the highest ranking firms based on qualifications and experience. The following 4 firms were ranked highest and were selected for interviews by the committee:

BDA Architecture, Glick Boehm & Associates, RW Chambers, Stewart Cooper Newell Architects

As a result of the interviews, Glick Boehm & Associates was ranked number one and was selected for subsequent fee negotiations. The Facilities Management Director met with the Glick Boehm Architect team and a final and best value offer totaling \$428,400 was submitted for the development of an approximate 10,000 sqft Animal Services & Control Facility on a six acre site. The proposed fee for the development of the Animal Services & Control Facility was reviewed and found to be fair and reasonable.

*AH* **FUNDING.** New Animal Shelter CIP Account 40090011-54600 with a fund balance of \$3.5million.

**FOR ACTION.** Public Facilities Committee Meeting on May 18, 2015.

**RECOMMENDATION.** The Public Facilities Committee approve and recommend to County Council approval of a design contract award to Glick Boehm & Associates for the design of the Animal Services & Control Facility in the amount of \$428,400 and funded as listed above.

Attachment: 5/7/15 Fee Proposal

cc: Phil Foot, Tallulah Trice, Mark Roseneau





**COUNTY COUNCIL OF BEAUFORT COUNTY**  
**BEAUFORT COUNTY ENGINEERING DEPARTMENT**  
104 Industrial Village Road, Building #3, Beaufort, SC 29906  
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Telephone: 843-255-2700 Facsimile: 843-255-9420

TO: Councilman Gerald Dawson, Chairman, Public Facilities Committee

VIA: Gary Kubic, County Administrator *GKUBIC*  
Thomas J Keaveny, County Attorney *JK*

FROM: Robert McFee, PE, Division Director for Construction Engineering & Facilities *JRM*

SUBJ: **Removing Prospect Road, Daufuskie Island from County Maintenance Inventory**

DATE: February 8, 2016

**BACKGROUND.** Prospect Road is an unpaved, County-maintained road located in the Bloody Point area of Daufuskie Island. It runs in a generally east-west direction from Pappy's Landing Road to New River. The County owns and maintains a 25-foot right-of-way for the easternmost section of the road - this section being approximately 540 feet in length. While the County also maintains the remainder of Prospect Road, it has no ownership or easement interest in the remainder.

Mr. Reed Dulany of Hatcher Holdings, LLC, owner of the Eigelberger Tract, wishes to have that portion of Prospect Road that traverses and/or encroaches on his property removed from the County's maintenance inventory. In return, he has offered to donate a 50-foot right-of-way along the eastern side of his parcel. This right-of-way would extend from Beach Road to Prospect Road, a distance of approximately 2,500 feet, and would include a major portion of Pappy's Landing Road. In addition, Mr. Dulany has offered to donate a smaller right-of-way (0.03 acres) on Beach Road. Staff has been working for some time to acquire right-of-way on both Pappy's Landing and Beach Roads. Mr. Dulany's donation would aid this effort significantly.

Mr. Dulany will also dedicate emergency vehicle turn-around areas where Prospect Road intersects his eastern and western property lines.

**FOR ACTION.** Public Facilities Committee on February 15, 2016.

**RECOMMENDATION.** Staff recommends that the Public Facilities Committee approve and recommend to County Council that Prospect Road be removed from the maintenance inventory and that the County accept the right-of-way donation for Pappy's Landing and Beach Road as outlined above.

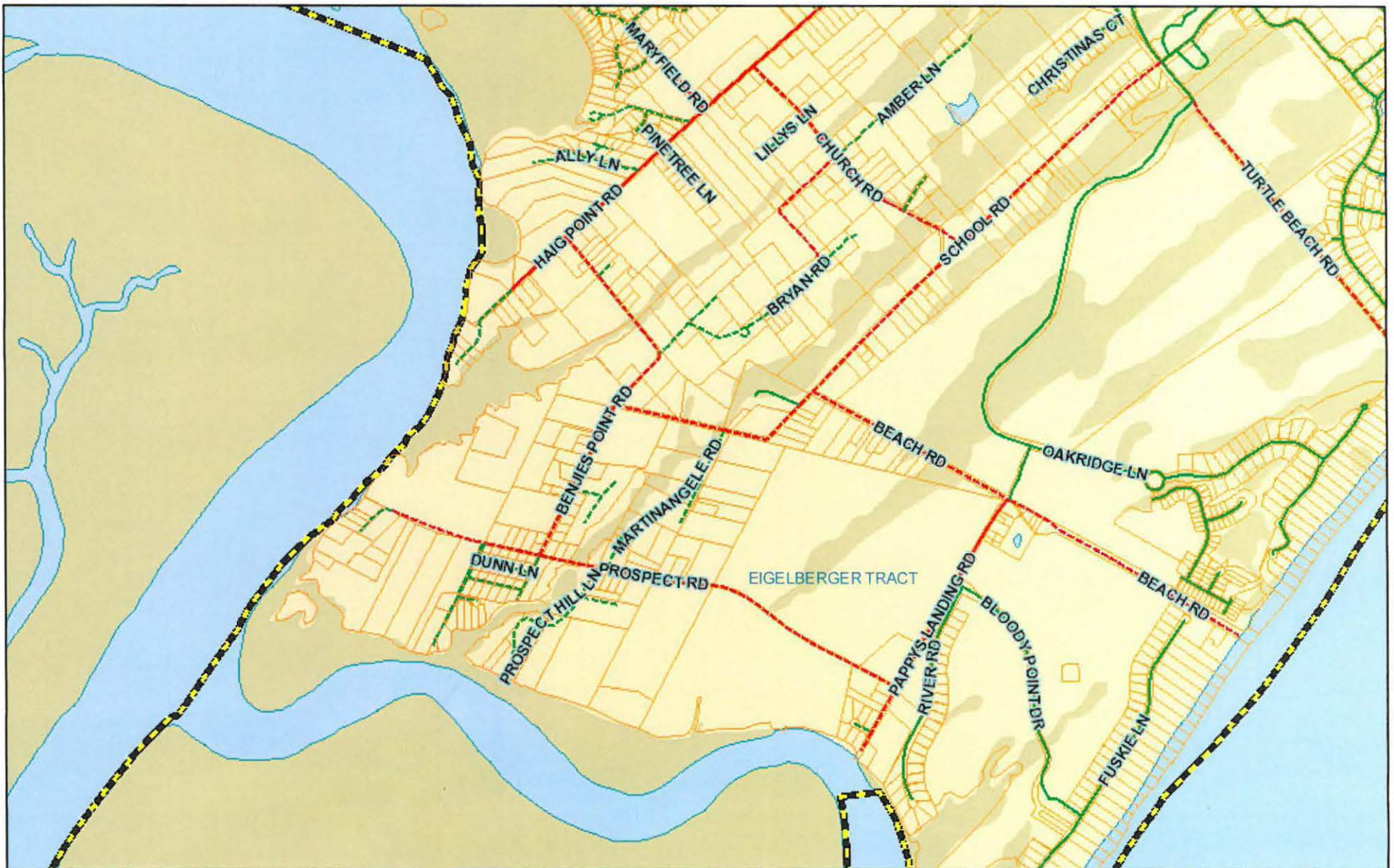
JRM/EWK/mjh

Attachments: 1) 2 maps showing Prospect Road and the Eigelberger Tract  
2) Plat showing the County's 25' Prospect Road right-of-way  
3) Plat showing showing Prospect Road and the Eigelberger Tract

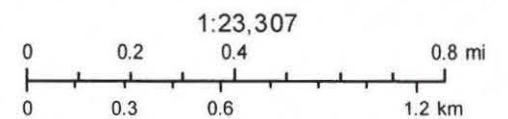
cc: David Wilhelm



# PROSPECT ROAD

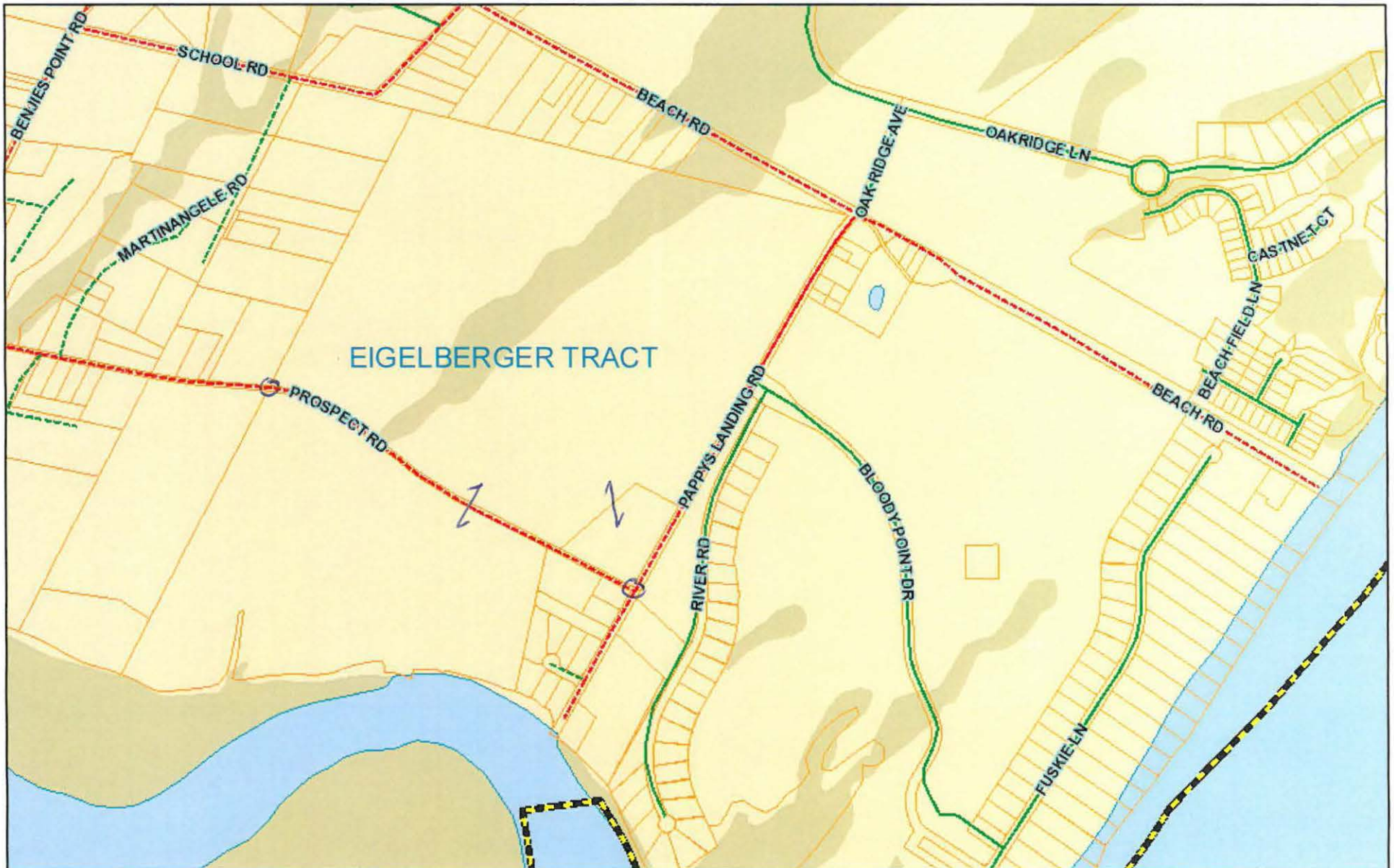


February 4, 2016

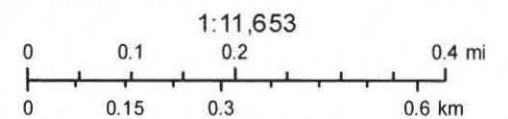


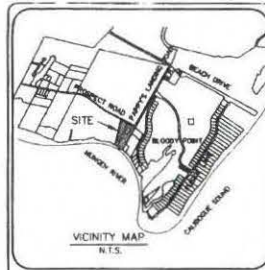


# PROSPECT ROAD



February 4, 2016



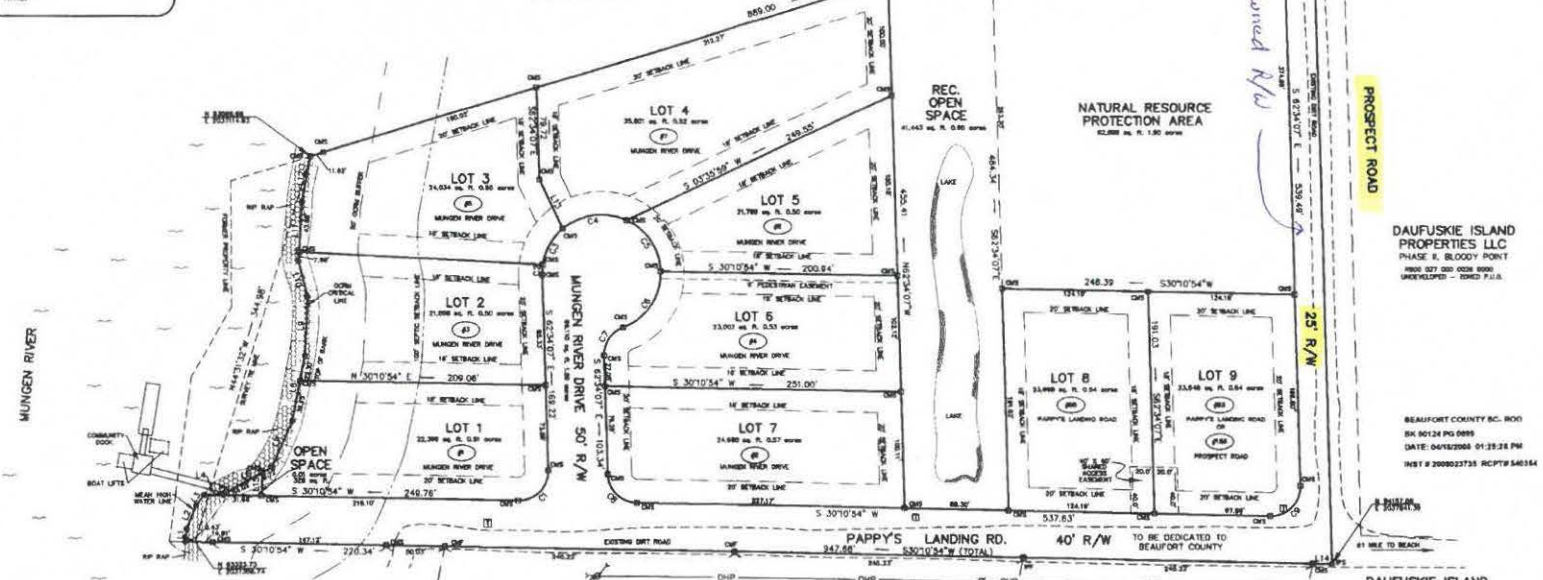


LINE TABLE		
LINE	LENGTH	BEARING
L1	11.08	N84°20'18"W
L2	21.17	N38°24'01"W
L3	11.40	N24°28'53"W
L4	16.83	N30°10'34"E
L5	3.43	N41°17'41"W
L6	43.73	N00°20'37"W
L7	42.73	N47°48'28"W
L8	59.45	N50°27'17"E
L9	50.80	N58°13'49"W
L10	30.96	N78°06'47"W
L11	31.06	N9°23'10"W
L12	35.58	N50°28'40"W
L13	48.61	S85°26'34"E
L14	18.38	S30°09'09"W
L15	19.77	N59°58'58"W

CURVE TABLE				
CURVE	LENGTH	RADIUS	TANGENT	CHORD
C1	42.57	25.00	25.33	38.18
C2	8.89	50.00	4.54	8.88
C3	35.76	50.00	18.69	35.00
C4	57.36	50.00	32.30	54.77
C5	54.79	50.00	30.51	52.09
C6	81.53	50.00	35.34	57.77
C7	30.77	25.00	17.68	26.87
C8	38.07	25.00	23.83	34.55
C9	40.47	25.00	26.23	38.18

AREA TABLE		
LOTS	AREA	%
221.284 sq. ft. 5.08 acres	53.3	
88,648 sq. ft. 2.02 acres	18.7	
41,443 sq. ft. 0.95 acres	10.0	
52,889 sq. ft. 1.20 acres	20.0	
328 sq. ft. 0.01 acres	0.1	
TOTAL	414,871 sq. ft. 9.52 acres	100.0

DAUFUSKIE ISLAND PROPERTIES LLC  
PHASE II, BLOODY POINT  
UNDEVELOPED - ZONED P.U.S.



- SYMBOLS**
- U - UTILITY POLE
  - CMF - 2" CONCRETE MONUMENT FOUND
  - CMF - 2" CONCRETE MONUMENT SET
  - T - TELEPHONE SERVICE
  - P - STREET ADDRESS

**REFERENCE PLAT**

1) A PLAT OF DISCHAMBER TRACT & BLOODY POINT TRACT, DRAWN: 01/07/97, REVISED: 1-30-97, INVC. BEAUFORT COUNTY, SC, BY: BOYCE L. YOUNG, S.C.R.L.S. 11079

PROPERTY AREA = 9.513 Ac. (414,408 Sq. Ft.)  
ADDRESS: CORNER OF PROSPECT RD. & PAPPY'S LANDING RD.  
DISTRICT: 800, MAP: 27, PARCEL: 7A  
THIS PROPERTY LIES IN F.E.M.A. A7 (15.0)  
COMMUNITY #: 450025 PANEL #01380, DATED: 09/29/86  
7) THIS PROPERTY IS LOCATED WITHIN THE COASTAL BARRIER ZONE.

- NOTES**
- 1) HORIZONTAL DATUM IS S.C. STATE PLANE COORDINATES.
  - 2) USE OF THIS PROPERTY MAY BE AFFECTED BY THE TERMS OF COVENANTS RELATING TO THIS PLANNED RESIDENTIAL COMMUNITY.
  - 3) BOUNDING BETWEEN BOUNDARY SHOWN OR NOT, SHOULD BE ADVISED BY THE LOCAL BOUNDARY AUTHORITY.
  - 4) THIS SURVEY HAS BEEN PREPARED WITHOUT BENEFIT OF A COMPLETE TITLE SEARCH AND IS SUBJECT TO CLOUDS AND DEFICIENCIES OF RECORD.
  - 5) LOTS HAVE INADEQUATE WATER SUPPLY FOR FIRE PROTECTION. ALL HOMES PROPOSED FOR THE LOTS SHALL INSTALL RESIDENTIAL SPRINKLER SYSTEMS IN ACCORDANCE WITH APPLICABLE NFPA CODE.
  - 6) ALL LOTS TO HAVE PRIVATE WELLS.

THIS AREA SHOWN ON THIS PLAT IS A GENERAL REPRESENTATION OF THE PROPERTY. THE SURVEYOR HAS MADE A VISUAL INSPECTION OF THE PROPERTY AND HAS FOUND IT TO BE IN ACCORDANCE WITH THE REQUIREMENTS OF THE SURVEYING STANDARDS MANUAL FOR THE PRACTICE OF LAND SURVEYING IN SOUTH CAROLINA, AND MEETS OR EXCEEDS THE REQUIREMENTS FOR A CLASS IV SURVEY AS SPECIFIED THEREIN AND THERE ARE NO VISIBLE ENCROACHMENTS OR PROJECTIONS OTHER THAN THOSE SHOWN.

DATE: 3/19/08  
BY: [Signature]  
CHECKED: [Signature]  
DATE: 4/11/08



SUBDIVISION PLAT OF:  
**RIVER'S EDGE SUBDIVISION**  
SITUATE ON TAX MAP 27, PARCEL 7A,  
DAUFUSKIE ISLAND,  
BEAUFORT COUNTY, SOUTH CAROLINA

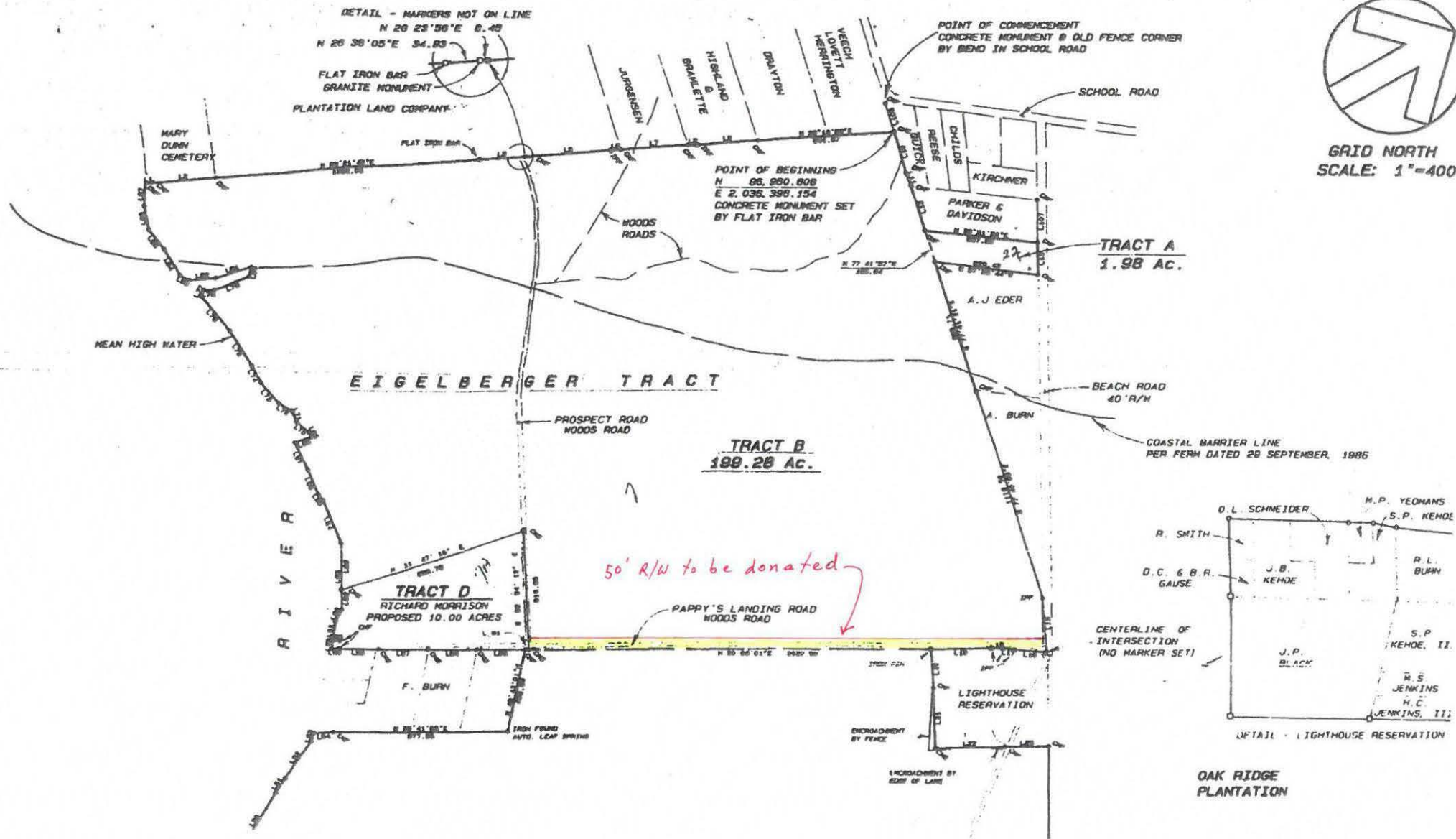
PREPARED FOR:  
DOLPHIN MANAGEMENT

DATE: 02/27/08 SCALE: 1" = 80'

**SIS** Sea Island Land Survey, LLC.  
40 Mathews Court,  
Hilton Head Island,  
SC 29928  
Tel: (843) 681-3248  
Fax: (843) 688-3871  
E-mail: sis@sislandsurvey.com  
FILE No.: 02003/15  
DWG No.: 10-819











**COUNTY COUNCIL OF BEAUFORT COUNTY**  
**BEAUFORT COUNTY ENGINEERING DEPARTMENT**  
104 Industrial Village Road, Building #3, Beaufort, SC 29906  
Post Office Drawer 1228, Beaufort, SC 29901-1228  
Telephone: 843-255-2700 Facsimile: 843-255-9420

TO: Councilman Gerald Dawson, Chairman, Public Facilities Committee

VIA: Gary Kubic, County Administrator *GKubic*  
Thomas J. Keaveny, County Attorney *DLK*

FROM: Robert McFee, PE, Division Director for Construction Engineering & Facilities *JRM McFee*

SUBJ: **Acceptance of Kato Lane Right-Of-Way, Port Royal Island**

DATE: February 8, 2016

**BACKGROUND.** Kato Lane is a private, unpaved road with a platted 50 foot right-of-way and a length of approximately 1,036 feet. It is located off Pine Grove Road in the Burton area, and is owned by Brickyard Holdings, Inc., (Bobby Tillman, President).

The residents of Kato Lane (Wildwood Subdivision and Kato Rivers Subdivision) have petitioned the County to accept Kato Lane as a County road and to add it to the County's road maintenance inventory.

Brickyard Holdings, Inc., has submitted an executed quitclaim deed conveying its interest in the Kato Lane right-of-way to the County.

Acceptance of Kato Lane right of way was presented in August 2013 at which time County Council declined its acceptance as indicated in the attached August 26, 2013 minutes.

Public Works inspected Kato Lane on February 9, 2016 and there is no established formal drainage on the road as it is. There are some large holes in the road and Public Works estimates that total labor and material would cost approximately \$3,000 to bring it back into good shape.

**FOR ACTION.** Public Facilities Committee on February 15, 2016.

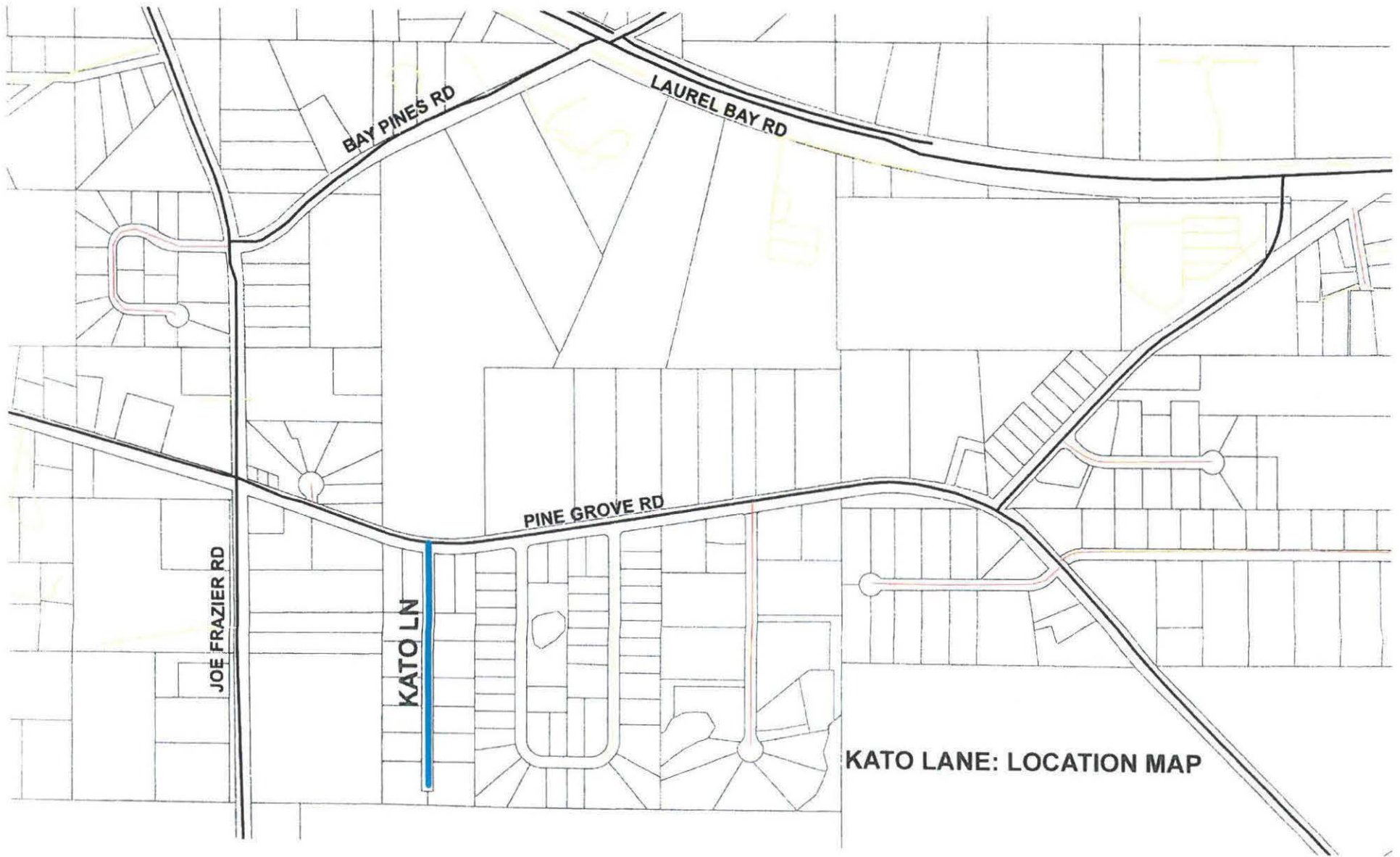
**RECOMMENDATION.** The Committee Chairman requested this issue be brought back to committee for re-consideration. Staff confirms this petition for road acceptance has been made in accordance with the provisions in County Policy Statement 17.

JRM/EK/mjh

Attachments: 1) Map, Plat  
2) County Council Minutes 8/26/13 for Kato Lane  
3) Public Facilities Minutes 8/20/13 for Kato Lane  
4) County Policy Statement 17

cc: David Wilhelm





PB 56/107

JOHN A. SULLIVAN - RMC  
BEAUFORT COUNTY, S.C.  
95 MAY 20 PM 2:36  
BK FOLDER# PG

# LEGEND

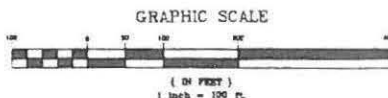
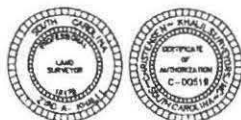
IP(O) = OLD IRON PIPE FOUND  
CM(O) = OLD CONCRETE MONUMENT FOUND  
RB(N) = NEW REBAR SET 1/2" DIA.  
CI(O) = OLD CRIMP TOP IRON PIPE  
OE(O) = OLD OPEN END IRON PIPE FOUND  
RB(O) = OLD REBAR FOUND  
P.P. = POWER POLE  
O.H.P. = OVERHEAD POWER LINES  
A = CALCULATED POINT

## GENERAL NOTES:

- 1.) PRESENT OWNER OF PROPERTY SHOWN HEREON: BRICKYARD HOLDINGS INC.
- 2.) TOTAL ACRES SURVEYED AND SHOWN HEREON: 7.099 ACRES
- 3.) ACREAGE DETERMINED BY RECTANGULAR COORDINATES.
- 4.) T.M. #100-24-135
- 5.) IT IS EXPRESSLY UNDERSTOOD THAT CHRISTENSEN SURVEYING CO. DOES NOT CERTIFY TO THE EXISTENCE OR ABSENCE OF ANY FRESHWATER WETLANDS ON THE PROPERTY SHOWN HEREON.
- 6.) THE BEARINGS SHOWN HEREON ARE MAGNETIC AND AS SUCH SUBJECT TO LOCAL ATTRACTION.
- 7.) PROPERTY SHOWN HEREON IS LOCATED IN FLOOD ZONE 'C' PER FEMA MAP #14025-0005-0 DATED SEPTEMBER 29, 1986

## REFERENCE PLATS & DEEDS

- 1.) DEED: 855/1935
- 2.) DEED: 880/2072
- 3.) DEED: 500/867
- 4.) DEED: 895/1487
- 5.) PB 39/PG 191
- 6.) PB 48/PG 143
- 7.) PB 35/PG 220
- 8.) PB 52/PG 182



CHRISTENSEN ~ KHALL SURVEYORS, INC.

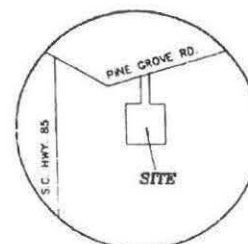
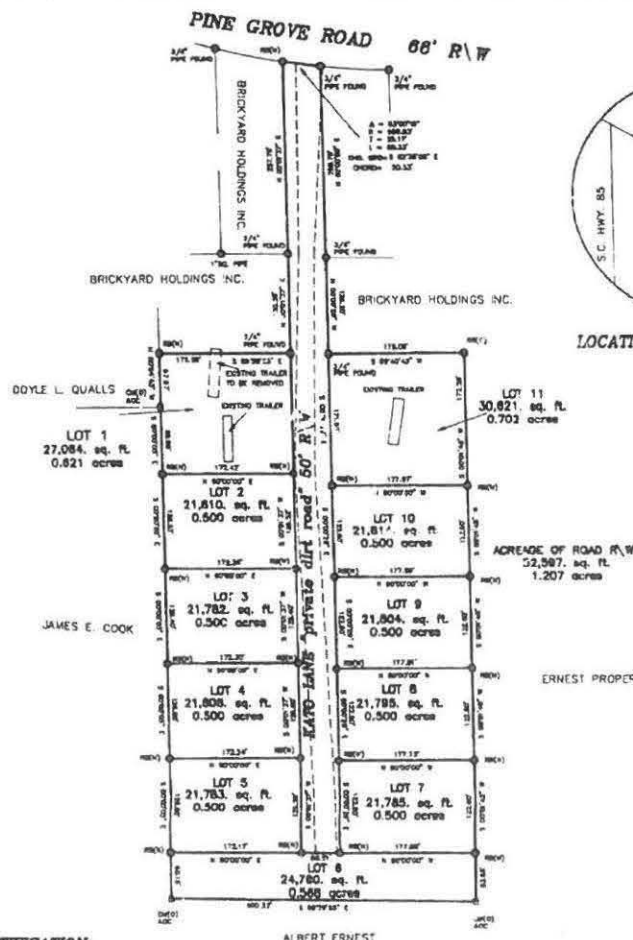
1218 BOUNDARY STREET, BEAUFORT, S.C. 29902  
(803) 824-4148, FAX (803) 584-8864

## CERTIFICATION:

I, ZYAD A. KHALIL, HEREBY STATE THAT TO THE BEST OF MY KNOWLEDGE, INFORMATION, AND BELIEF, THE SURVEY SHOWN HEREIN WAS MADE IN ACCORDANCE WITH THE REQUIREMENTS OF THE MINIMUM STANDARDS MANUAL FOR THE PRACTICE OF LAND SURVEYING IN SOUTH CAROLINA, AND MEETS OR EXCEEDS THE REQUIREMENTS FOR A CLASS 'B' SURVEY AS SPECIFIED THEREIN;

ZYAD A. KHALIL RLS  
S.C. REG. NO. 15178

[ THIS SURVEY IS NOT VALID UNLESS IT BEARS THE ORIGINAL SIGNATURE AND AN EMBOSSED SEAL ]



LOCATION MAP (Not To Scale)

PLAT SHOWING  
SUBDIVISION OF  
T.M. # 100-24-135

PREPARED FOR:

KATO RIVERS

LOCATED IN,

BURTON AREA

BEAUFORT COUNTY, SOUTH CAROLINA

DATED: APRIL 8, 1998...SCALE 1"=100'

REVISED: APRIL 29, 1998

L-2458

22X



**REQUEST FOR ACCEPTANCE OF OWNERSHIP / KATO LANE, BURTON**

This item comes before Council under the Consent Agenda. Discussion occurred at the August ~~20~~, 2013 meeting of the Public Facilities Committee.

It was moved by Mr. Rodman, seconded by Mr. Flewelling, that Council deny acceptance of the right-of-way on Kato Lane, Burton as a County maintained road. The vote: YEAS - Mrs. Bensch, Mr. Caporale, Mr. Dawson, Mr. Flewelling, Mr. Rodman, Mr. Sommerville, Mr. Stewart, Mr. Vaux and Ms. Von Harten. ABSENT – Mr. McBride. The motion passed. (Council District 10 is vacant due to the resignation of Steven Baer effective July 31, 2013.)

**4. Acceptance of Right of Way**

**Kato Lane, Burton**

**Notification:** To view video of full discussion of this meeting please visit  
[http://beaufort.granicus.com/ViewPublisher.php?view\\_id=2](http://beaufort.granicus.com/ViewPublisher.php?view_id=2)

**Motion:** It was moved by Mr. Flewelling, seconded by Mrs. Bensch, that Public Facilities Committee recommend Council decline the acceptance of Kato Lane as a County maintained road. The vote: YEAS – Mrs. Bensch, Mr. Flewelling, Mr. Rodman, and Mr. Stewart. NAYS – Mr. McBride. ABSTAIN – Mr. Dawson. ABSENT - Mr. Caporale. The motion passed.

**Recommendation:** Council decline the acceptance of Kato Lane as a County maintained road.

Policy Statement  
PS-17

**POLICY FOR THE ACCEPTANCE OF PRIVATE ROADS**

Policy Statement (PS-15), adopted by County Council on July 28, 2003, outlined the County's policy with regard to "Working on Private Property". As a related issue, Policy Statement-15 (PS-15) also outlines a general procedure for qualifying and accepting private roads into the County's road maintenance inventory.

The demand for private road acceptance has grown significantly since the adoption of PS-15. County Council recognizes the necessity of treating private road acceptance as a separate issue, and wishes to clarify and refine the acceptance procedure. The new policy set forth herein, is intended to supersede only those portions of PS-15 that deal with the acceptance of private roads and the definitions of "private road" and "private driveway".

**Definitions:**

1. Private road: a road, street or other vehicular pathway, paved or unpaved, that is owned and maintained by a non-governmental body (e.g., private individual or individuals), property owners association, developer, etc., and that has not been designated for public use.
2. Private driveway: a vehicular pathway where ownership of the land abutting both sides of such pathway is the same.
3. Dwelling unit: any residential unit, including detached, single-family dwellings, townhouse units, condominium units, individual apartments, and mobile homes. Dwellings may be owner-occupied or rental units

**Qualifying Requirements**

To be considered for acceptance, a private road must meet each of the four criteria listed below:

1. Not a "private driveway as defined above
2. Directly accessible by a public road
3. Serve at least six (6) dwelling units
4. Property owners must submit a "Road Acceptance Application" as outlined below.

**Road Acceptance Application**

1. Submission of written application (petition): any property owner with land abutting a private road may request a "Road Acceptance Application" from the County Engineering Division:



- (a) Requests will be forwarded to the R/W Manager who will return an application form and a list of the names and mailing addresses of the abutting property owners;
  - (b) It will be the applicant's responsibility to have each and every owner sign the application and then return the completed document to the R/W Manager. One hundred percent (100%) participation on the part of the property owners is required for acceptance consideration;
  - (c) The R/W Manager will ensure that all necessary signatures have been obtained. He/she will notify the applicant of any deficiencies.
2. The completed application indicates the property owners' willingness to:
- (a) Donate that amount of land needed to assemble a 50-foot wide right-of-way. A lesser right-of-way may be considered if it can be demonstrated that it is not feasible to assemble a full 50' right-of-way;
  - (b) Donate any existing or proposed drainage easements that the Public Works Department considers necessary for adequate drainage;
  - (c) Have the road designated for public use.
3. The completed application also indicates the property owners' permission for County employees to enter their property, as necessary, for the purpose of inspecting the existing roadway, assessing drainage needs, and surveying the proposed 50' right-of-way.

### **Right-Of-Way Deeds**

When it is determined that an application has been properly executed, the R/W Manager will prepare the necessary right-of-way deeds. Each deed will reference the County's survey of the proposed 50' right-of-way. The deeds will be mailed to the property owner at the address used by the County Treasurer for property tax mailings. All deeds must be properly executed and returned to the R/W Manager.

### **Road Inspection**

R/W Manager will determine the length of the road and the number of discrete dwelling units served by the road. He/she will pass this information on to the Public Works Director, whose staff will conduct an inspection of the existing roadway for the purpose of assessing needed repairs, drainage adequacy, and the estimated cost of bringing the road up to acceptable condition. A summary of these findings, along with comments and recommendations, will be returned to the R/W Manager.

### Public Facilities Committee Agenda Item

The R/W Manager will prepare an agenda item summarizing all the data regarding the subject road. The agenda item will include the recommendations, if any, of the Engineering Division and Public Works Department.

### Public Facilities Committee and County Council

An affirmative vote by simple majority, first by the Public Facilities Committee and then by County Council, is required for road acceptance.

**NOW, THEREFORE, BE IT RESOLVED**, the Beaufort County Council has approved the Policy for the Acceptance of Private Roads.

Adopted this 28<sup>th</sup> day of October, 2013.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: \_\_\_\_\_



D. Paul Sommerville, Chairman

APPROVED AS TO FORM:



Joshua A. Gruber, Staff Attorney

ATTEST:

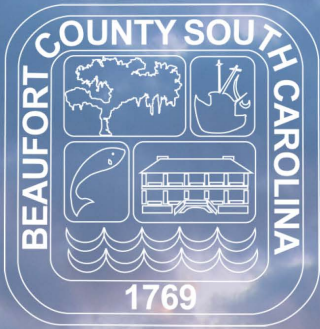


Suzanne M. Rainey, Clerk to Council



# Beaufort County, South Carolina

Comprehensive Annual Financial Report  
For the Fiscal Year Ended June 30, 2015

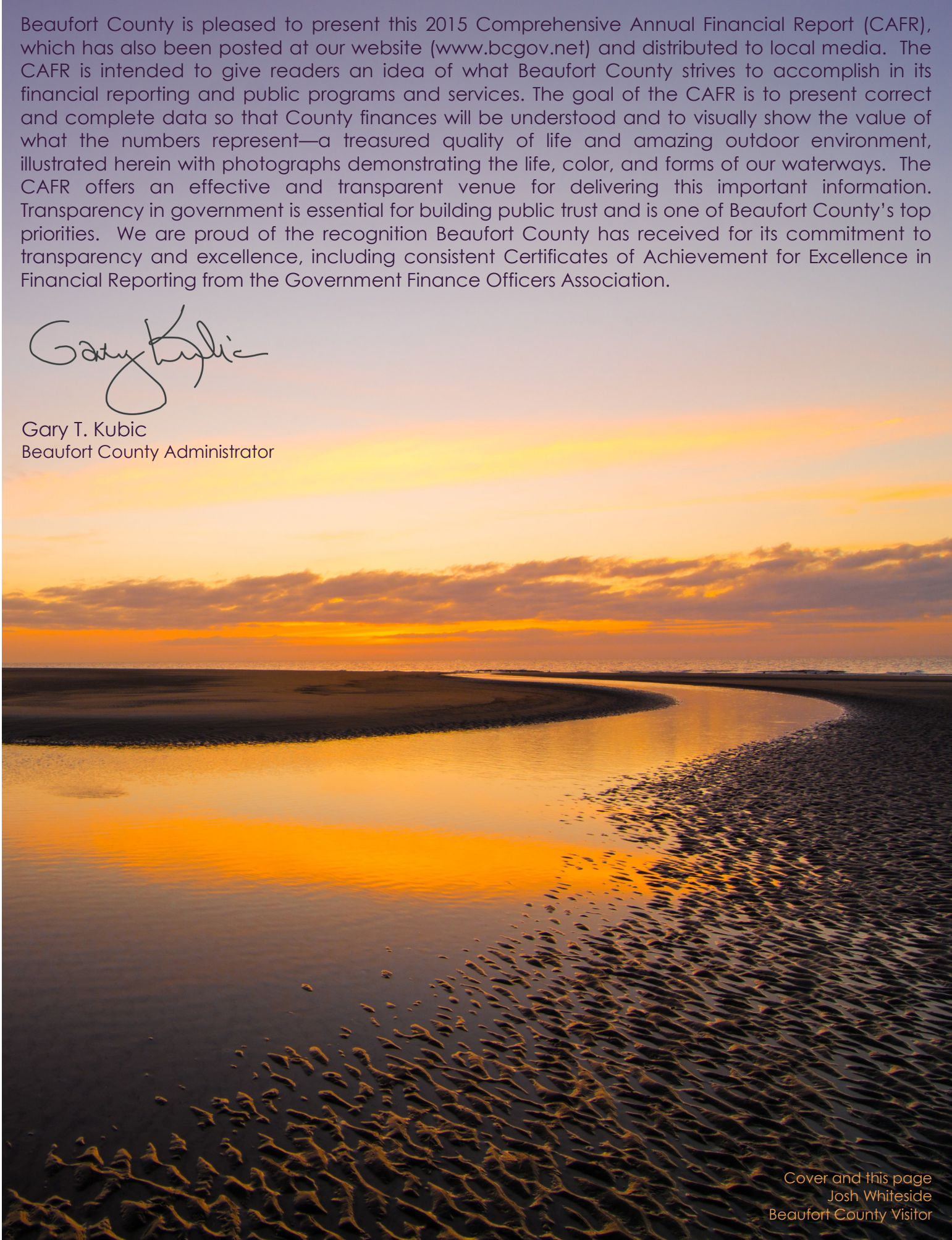




Beaufort County is pleased to present this 2015 Comprehensive Annual Financial Report (CAFR), which has also been posted at our website ([www.bcgov.net](http://www.bcgov.net)) and distributed to local media. The CAFR is intended to give readers an idea of what Beaufort County strives to accomplish in its financial reporting and public programs and services. The goal of the CAFR is to present correct and complete data so that County finances will be understood and to visually show the value of what the numbers represent—a treasured quality of life and amazing outdoor environment, illustrated herein with photographs demonstrating the life, color, and forms of our waterways. The CAFR offers an effective and transparent venue for delivering this important information. Transparency in government is essential for building public trust and is one of Beaufort County's top priorities. We are proud of the recognition Beaufort County has received for its commitment to transparency and excellence, including consistent Certificates of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.




Gary T. Kubic  
Beaufort County Administrator



Cover and this page  
Josh Whiteside  
Beaufort County Visitor





# Comprehensive Annual Financial Report of Beaufort County South Carolina for the Fiscal Year Ended June 30, 2015

Issued by the  
Beaufort County  
Finance Department

Alicia Holland, CPA, CGMA  
Assistant County  
Administrator for Finance/  
Chief Financial Officer

Chanel Lewis  
Controller

Alan Eisenman, CPA  
Financial Supervisor

Janet Andrews  
Accounting Supervisor

Frances Collins  
Accounts Payable Technician

Crystine Hendrick  
Accounts Payable Technician

Michael Dunn  
Fiscal Technician

Melissa Easler  
Fiscal Technician

Lori Sexton  
Fiscal Technician

Joan Eckhardt  
Beaufort County Resident

BEAUFORT COUNTY, SOUTH CAROLINA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FISCAL YEAR ENDED JUNE 30, 2015  
TABLE OF CONTENTS

Page

Introductory Section

Letter of Transmittal.....	1 - 5
Organizational Chart.....	6
Elected and Appointed Officials.....	7
GFOA Certificate of Achievement .....	8

Financial Section

Report of Independent Auditor .....	9 - 10
Management's Discussion and Analysis .....	11 - 25
Basic Financial Statements:	
Exhibit 1 - Statement of Net Position .....	26
Exhibit 2 - Statement of Activities .....	27
Exhibit 3 - Balance Sheet – Governmental Funds; Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position .....	28 - 29
Exhibit 4 - Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds; Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	30 - 31
Exhibit 5 - Statement of Revenues, Expenditures and Changes in Fund Balances Budget (GAAP Basis) and Actual – General Fund.....	32
Exhibit 6 - Statement of Net Position Proprietary Funds .....	33
Exhibit 7 - Statement of Revenues, Expenses and Changes in Fund Net Position Proprietary Funds.....	34
Exhibit 8 - Statement of Cash Flows Proprietary Funds .....	35 - 36
Exhibit 9 - Statement of Fiduciary Net Position Agency Funds .....	37
Notes to the Financial Statements .....	38 - 65
Required Supplementary Information:	
Schedule 1 - Schedule of Modified Approach for Airport Infrastructure Assets.....	66
Schedule 2 - Schedule of the County's Proportionate Share of the Net Pension Liability.....	67
Schedule 3 – Schedule of the County's Contributions to the South Carolina Retirement System - Last 10 Fiscal Years.....	68
Other Supplementary Information:	
Schedule A-1 - Schedule of Revenues - Budget (GAAP Basis) and Actual General Fund .....	69 - 70
Schedule A-2 - Schedule of Expenditures - Budget (GAAP Basis) and Actual General Fund .....	71 - 77
Schedule A-3 - Schedule of Expenditures - Budget (GAAP Basis) and Actual County Wide General Obligation Bonds .....	78
Schedule A-4 - Schedule of Expenditures - Budget (GAAP Basis) and Actual Sales Tax Projects .....	79
Schedule B-1 - Balance Sheet Nonmajor Governmental Funds .....	80
Schedule B-2 - Schedule of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds .....	81 - 84



BEAUFORT COUNTY, SOUTH CAROLINA  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FISCAL YEAR ENDED JUNE 30, 2015  
 TABLE OF CONTENTS

Page

Financial Section – Continued

Schedule C-1 - Combining Balance Sheet – All Nonmajor Special Revenue Funds .....	85
Schedule C-2 - Combining Schedule of Revenues, Expenditures and Changes in	
Fund Balances - Budget and Actual All Nonmajor Special Revenue Funds .....	86 - 93
Schedule C-3 - Combining Balance Sheet - Nonmajor Special Revenue Funds - General Government Grants .....	94
Schedule C-4 - Combining Schedule of Revenues, Expenditures and Changes in	
Fund Balances - Nonmajor Special Revenue Funds - General Government Grants.....	95 - 106
Schedule C-5 - Combining Balance Sheet - Nonmajor Special Revenue Funds - Public Safety Grants .....	107 - 108
Schedule C-6 - Combining Schedule of Revenues, Expenditures and Changes in	
Fund Balances - Nonmajor Special Revenue Funds - Public Safety Grants .....	109 - 128
Schedule C-7 - Combining Balance Sheet - Nonmajor Special Revenue Funds - Public Works Programs .....	129
Schedule C-8 - Combining Schedule of Revenues, Expenditures and Changes in	
Fund Balances - Nonmajor Special Revenue Funds - Public Works Programs.....	130 - 140
Schedule C-9 - Combining Balance Sheet - Nonmajor Special Revenue Funds - Alcohol and Drug Programs.....	141
Schedule C-10 - Combining Schedule of Revenues, Expenditures and Changes in	
Fund Balances - Nonmajor Special Revenue Funds – Alcohol and Drug Programs .....	142 - 149
Schedule C-11 - Combining Balance Sheet - Nonmajor Special Revenue Funds -	
Disabilities and Special Needs Programs .....	150 - 151
Schedule C-12 - Combining Schedule of Revenues, Expenditures and Changes in	
Fund Balances - Nonmajor Special Revenue Funds – Disabilities and Special Needs Programs .....	152 - 171
Schedule C-13 - Combining Balance Sheet - Nonmajor Special Revenue Funds - Public Welfare Programs .....	172
Schedule C-14 - Combining Schedule of Revenues, Expenditures and Changes in	
Fund Balances - Nonmajor Special Revenue Funds - Public Welfare Programs .....	173 - 177
Schedule C-15 - Combining Balance Sheet - Nonmajor Special Revenue Funds - Cultural and Recreation Programs .....	178
Schedule C-16 - Combining Schedule of Revenues, Expenditures and Changes in	
Fund Balances - Nonmajor Special Revenue Funds - Cultural and Recreation Programs.....	179 - 186
 Schedule D-1 - Balance Sheet All Nonmajor Debt Service Funds .....	 187
Schedule D-2 – Combining Schedule of Revenues, Expenditures and Changes in	
Fund Balances - Budget and Actual All Nonmajor Debt Service Funds .....	188 - 190
 Schedule E-1 - Combining Balance Sheet All Nonmajor Capital Project Funds .....	 191
Schedule E-2 - Combining Schedule of Revenues, Expenditures and Changes in	
Fund Balances - Budget and Actual All Nonmajor Capital Project Funds .....	192 - 203
 Schedule F - Combining Statement of Changes in Assets and Liabilities All Agency Funds.....	 204 - 208
 Schedule G - Schedule of Fines, Fees, Assessments and Surcharges .....	 209
 Schedule H – Alcohol and Drug Programs - Profit and Loss Statement .....	 210
Schedule I – Daufuskie Ferry Schedule of Budgeted to Actual.....	211

BEAUFORT COUNTY, SOUTH CAROLINA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FISCAL YEAR ENDED JUNE 30, 2015  
TABLE OF CONTENTS

Statistical Section

Table 1 - Net Position by Component.....	212
Table 2 - Changes in Net Position.....	213 - 215
Table 3 - Fund Balances Governmental Funds.....	216
Table 4 - Changes in Fund Balances Governmental Funds .....	217
Table 5 - Assessed Value and Market Value of Taxable Property .....	218
Table 6 - Property Tax Millages-All Overlapping Governments .....	219
Table 7 - Property Tax Levies and Collections.....	220
Table 8 - Ten Largest Taxpayers .....	221
Table 9 - Ratios of General Bonded Debt Outstanding.....	222
Table 10 - Computation of Legal Debt Margin .....	223
Table 11 - Legal Debt Margin Detail.....	224
Table 12 - Ratios of Outstanding Debt by Type .....	225
Table 13 - Pledged Revenue Coverage .....	226
Table 14 - Computation of Direct and Overlapping Governmental Activities Debt.....	227
Table 15 - Demographic and Economic Statistics.....	228
Table 16 - Principal Employers.....	229
Table 17 - Full-Time Equivalent Employees by Function .....	230
Table 18 - Capital Asset Statistics by Function .....	231
Table 19 - Operating Indicators by Function .....	232

Single Audit Section

Schedule of Expenditures of Federal Awards .....	233 - 234
Notes to the Schedule of Expenditures of Federal Awards .....	235
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards .....	236 - 237
Report on Compliance with Requirements That Could Have a Direct and Material Effect on each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133 .....	238 - 239
Schedule of Findings and Questioned Costs .....	240 - 241
Summary Schedule of Prior Audit Findings and Questioned Costs .....	242 - 244

## Introductory Section



Dick Snell  
Beaufort County Resident





**County Council of Beaufort County**  
**Multi-Government Center ♦ 100 Ribaut Road**  
**Post Office Drawer 1228**  
**Beaufort, South Carolina 29901-1228**  
**Telephone (843) 255-1000 FAX (843) 255-9422**

January 31, 2016

To the Chairman, Members of Beaufort County Council,  
And Citizens of Beaufort County  
Beaufort, South Carolina

Presented herein is the Comprehensive Annual Financial Report (CAFR) of Beaufort County, South Carolina for the fiscal year ended June 30, 2015. This report has been prepared by the County's Finance Department, and the responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs are included.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Cherry Bekaert LLP Certified Public Accountants, has issued an unmodified ("clean") opinion on the County's financial statements for the year ended June 30, 2015. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

## **PROFILE OF LOCAL GOVERNMENT**

Beaufort County, which was formed in 1785, operates under the Council/Administrator form of government with Council members elected for four-year terms from each of the eleven single-member districts. This report includes all funds of Beaufort County that are controlled by this governing body, and are considered to be the "reporting entity" known as Beaufort County. The services provided by this reporting entity, and therefore reflected in this financial report, include, but are not limited to: General Government (general administrative services, tax assessment and collection, courts and criminal justice administration, economic development); Public Safety (law enforcement, detention center, emergency medical services, emergency management, building codes enforcement, animal services); Public Works (facilities and grounds maintenance, roads and drainage, engineering, solid waste); Public Health (mosquito control, alcohol and drug abuse programs, disabilities and special needs programs, various subsidies); Public Welfare (veterans services, social services, various subsidies); and Cultural and Recreation (library, parks and leisure services, education subsidies).

In light of GASB Statement 61, The Financial Reporting Entity, the County has excluded the school district, the various public service districts, the fire districts, and the municipalities located within its boundaries as County Council does not exercise oversight responsibility, and accordingly each entity has sufficient discretion in the management of its own affairs. The County Treasurer does collect property taxes and other forms of revenue on behalf of these other political entities. The results of the fiduciary responsibility are reported on the combined financial statements as Agency Funds.

## **LOCAL ECONOMY**

Beaufort County is located in the southeastern corner of the State of South Carolina, known as the "Lowcountry." With a land area of approximately 637 square miles, it is bordered to the south and east by the Atlantic Ocean, to the west by Jasper County, and to the north by Hampton and Colleton Counties. Beaufort County stretches nearly 30 miles along the Atlantic Ocean and includes 64 major islands and hundreds of small islands.

The County is one of the fastest growing areas in South Carolina, with a population of 175,852 in 2015, up from 86,425 in 1990. The County is a center for tourism, retirement and the associated services, and the military in South Carolina. The County has a balanced and very stable economy, created by a diversity of public and private employers, with the unemployment rate well below the statewide average and that of the neighboring counties. The local tax base has grown an average of approximately 2% per year over the last five years (discounting the reassessment year).

In addition to the established resort community of Hilton Head Island, there are several major developments established in southern Beaufort County. These developments include Sun City Hilton Head, with more than 15,000 residents expected at build-out; Spring Island, Callawassie Island, Colleton River Plantation, Belfair, Berkeley Hall, Palmetto Bluff and Westbury Park. As expected, these developments have sparked an increase in commercial construction along the Highway 278 corridor, including a Home Depot, a Lowe's, a Wal-Mart Superstore, an expanded Factory Outlet Mall, a Dick's Sporting Goods store, a Target department store, and several major supermarkets.

Likewise, in northern Beaufort County, communities continue to develop at Dataw Island, Lady's Island, Cat Island, Brays Island, and Habersham and throughout the City of Beaufort, as well as the Town of Port Royal.

Beaufort County is also the location for three major military installations, the U.S. Marine Corps Recruit Depot located at Parris Island, the Marine Corps Air Station-Beaufort, and the Beaufort Naval Hospital. These locations have benefited by the Department of Defense closing certain other military bases in the nation.

### **MAJOR INITIATIVES**

Our number one goal is to make sure that Beaufort County remains financially sound and that we maintain a respectable contingency account to take care of the true emergencies that do arise from time to time; and to provide for a sufficient fund balance to enable our cash flow to carry us through those months prior to the billing and collection of property tax revenues. We have taken a systematic, businesslike approach to the running of Beaufort County. Additionally, we want to preserve our current "Aa1" Moody's and "AA+" Standard & Poor's bond ratings.

In December 1997, the County adopted a Comprehensive Plan for Beaufort County. A portion of this plan is a comprehensive land use study which proposes various "preservation areas and greenways". As a result, the County taxpayers approved four bond referendums totaling \$135,000,000 for the purchase of rural and critical lands. The County has issued \$115 million of the total bonds approved by the referendums. The fourth referendum was passed in November 2014 and the related bonds in the amount of \$20 million are planned for issuance in the upcoming months. The County had expenditures of \$3,322,117 for this initiative during fiscal year 2015.

In November 2004, County voters approved a 1% sales tax referendum, with the proceeds, along with County road impact fees, funding various major road projects throughout Beaufort County. These projects include the expansion of the Bluffton Parkway, Boundary Street improvements and the widening of South Carolina Highway 170. In addition to the sales tax and impact fee revenue, the County has obtained partial grant funding for these projects as well. The County had expenditures of \$23,507,547 for these projects during fiscal year 2015.

## **LONG-TERM FINANCIAL PLANNING**

In December 2006, the County issued bonds for \$30,000,000 to “pay off” the County’s Bond Anticipation Notes of \$25,000,000 and provide additional funds for the construction of the Bluffton Parkway Project. This parkway is an alternative route of US Highway 278 and is expected to significantly improve the traffic flow in Southern Beaufort County. The County had expenditures of \$15,661,133 for the entire Bluffton Parkway project during fiscal year 2015.

In May 2013, the County issued \$7,580,000 of general obligation bonds bearing interest rates of 1.5% to 4.0% and with varying maturity dates through 2033. The proceeds of these bonds were used to pay off the related bond anticipation notes of \$2,500,000 and \$5,000,000 that were issued in May 2012 and October 2012, respectively.

In May 2013, the County issued \$25,000,000 of general obligation bonds bearing interest rates of 1.5% to 5.0% and with varying maturity dates through 2029. The proceeds of these bonds were used for the County’s rural and critical land projects, as approved by referendum in November 2012. As of June 30, 2015, three referendums have approved a total of \$115,000,000 for rural and critical land purchases.

In May 2013, the County issued \$33,150,000 of general obligation refunding bonds bearing interest rates of 1.5% to 5.0% and with varying maturity dates through 2026. The proceeds were used to advance refund \$11,250,000 and \$21,900,000 of outstanding 2006 and 2006B general obligation bonds which had interest rates ranging from 3.5% to 8.0% and 4.0% to 6.75%, respectively.

In November 2014, the County issued \$19,450,000 of general obligation bonds bearing interest rates of 2.0% to 3.25% and with varying maturity dates through 2034. The proceeds of these bonds are for various planned facility upgrades including roof replacements, HVAC replacement, technology upgrades as well as Hilton Head Island Airport Projects.

In November 2014, the County issued \$22,570,000 of general obligation refunding bonds bearing interest rates of 2.5% to 4.0% and with varying maturity dates through 2029. The proceeds were used to advance refund \$24,550,000 of outstanding 2010B Build America Bonds which had interest rates ranging from 4.7% to 5.625%.

## **RELEVANT FINANCIAL INFORMATION**

The management of Beaufort County is responsible for developing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The County’s accounting system has given consideration to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. This concept of reasonable assurance recognizes that the cost of

control should not exceed the benefits likely to be derived and that the evaluation of costs and benefits requires estimates and judgments by management. Accordingly, management believes that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

### **AWARDS AND ACKNOWLEDGEMENTS**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Beaufort County, South Carolina for its comprehensive annual financial report for the fiscal year ended June 30, 2014. This was the sixth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

State statutes require an annual audit by independent certified public accountants or independent public accountants. The accounting firm of Cherry Bekeart LLP was selected by County Council. In addition to meeting the requirements set forth in the statutes, the audit also was designed to meet the requirements of the Single Audit Act of 1996, and related OMB Circular A-133. The auditor's report on the financial statements is included in the financial section of this report. The auditor's reports, pertinent to the requirements of the Single Audit Act, are included in the Single Audit Section.

The preparation of this Comprehensive Annual Financial Report could not have been accomplished without the professional and dedicated services of the entire staff of the Finance Department throughout the fiscal year. We sincerely appreciate the efforts of other department heads and their employees who contributed to this report.

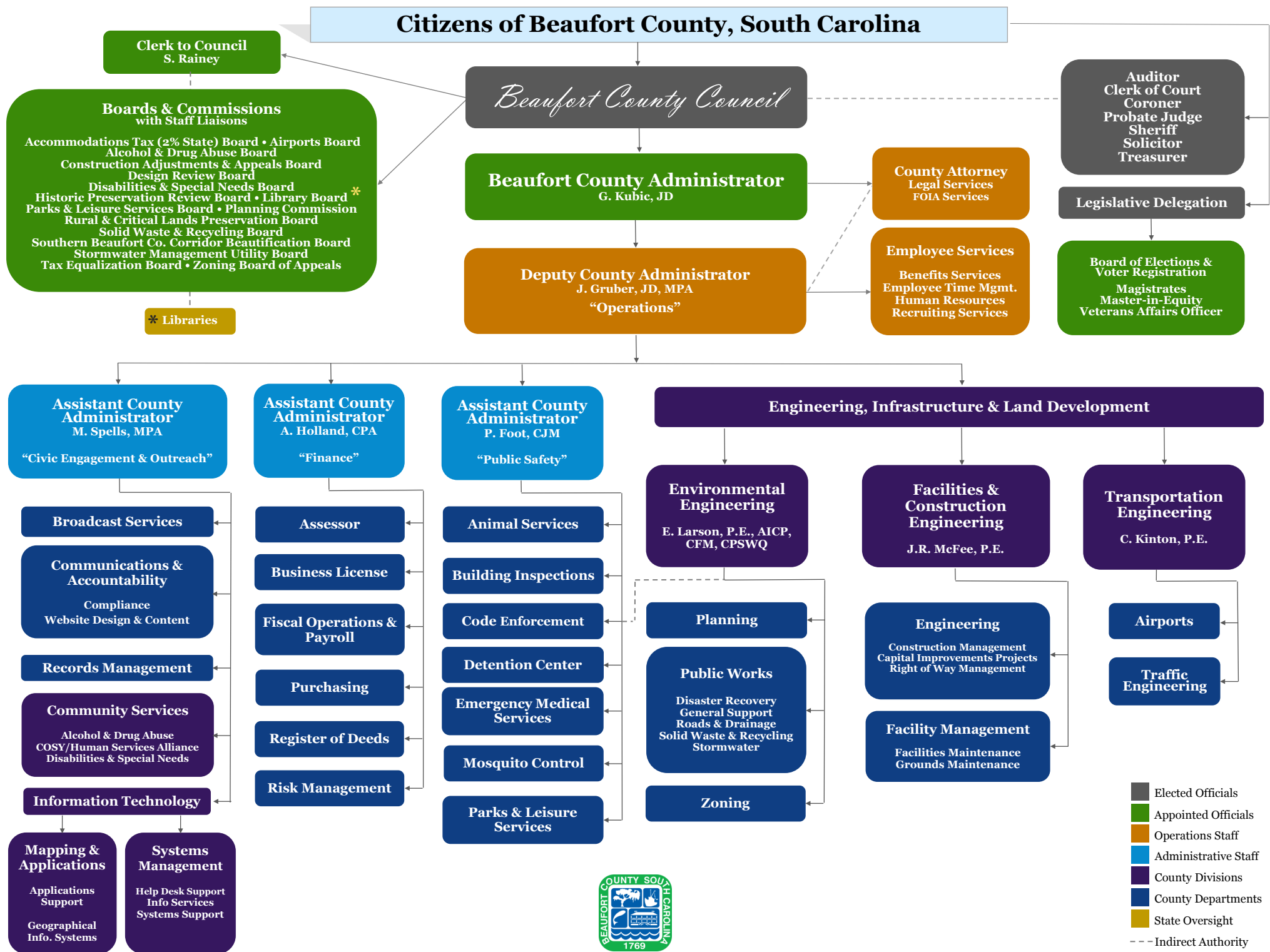
Additionally, we would like to express our appreciation to the County Administrator and to County Council for their continued support and understanding of the benefits of professional financial operations and reporting.

Respectfully submitted,



Alicia A. Holland, CPA, CGMA  
Assistant County Administrator, Finance







# Elected and Appointed Officials for the Fiscal Year Ended June 30, 2015

## County Council

D. Paul Sommerville,  
Chairman, District 2

Stewart H. Rodman  
Vice Chairman, District 11

Gerald Dawson, District 1  
William L. McBride, District 3  
Alice Howard, District 4  
Brian E. Flewelling, District 5  
Gerald W. Stewart, District 6  
Cynthia M. Bensch, District 7  
Rick Caporale, District 8  
Roberts "Tabor" Vaux, Jr., District 9  
Steven G. Fobes, District 10

## County Auditor

Sharon P. Burris

## County Treasurer

Douglas E. Henderson

## Appointed Officials

Gary T. Kubic, County Administrator  
Joshua A. Gruber, Deputy County Administrator



Meredith Abramson  
Beaufort County Resident





Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Beaufort County  
South Carolina**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2014**

Executive Director/CEO





## **Report of Independent Auditor**

Beaufort County Council  
Beaufort County, South Carolina

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Beaufort County, South Carolina (the "County"), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis of a Matter**

#### *Change in Accounting Principle*

As discussed in Notes 10 and 14 to the financial statements, in 2015 the County adopted new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions made Subsequent to the Measurement Date*. Our opinions are not modified with respect to this matter

### *Special Item*

As discussed in Note 11 to the financial statements, in 2015 the County adopted a resolution to terminate health care benefits offered to retirees. Accordingly, the impact of the related change in the estimate is reflected as a special item in the accompanying financial statements. Our opinions are not modified with respect to this matter.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of modified approach for airport infrastructure assets, the schedule of proportionate share of the net pension liability, and the schedule of pension contributions, as listed in the table of contents, be presented to supplement the basic financial statements.

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, other supplementary information and the statistical section are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is also presented for the purpose of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States and Local Governments, and Non-Profit Organizations* and South Carolina Code of Laws Section 14-1-208(E)(2), and is not a required part of the basic financial statements.

The other supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2016 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Augusta, Georgia  
January 31, 2016

BEAUFORT COUNTY, SOUTH CAROLINA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

As management of Beaufort County, South Carolina (the County), we offer the readers of the County's financial statements this narrative overview and analysis of the financial activities of Beaufort County, South Carolina for the fiscal year ended June 30, 2015. We encourage the readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1 through 5 of this report.

#### FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of Beaufort County exceeded its liabilities and deferred inflows of resources at June 30, 2015 by \$313,177,441 (net position). The County's net position is categorized in three categories. Of the total net position \$286,029,950 is the County's investment in capital assets less the related debt, \$103,427,275 is restricted for specific purposes and (\$76,279,784) is the County's unrestricted deficit.
- The government's total net position increased by \$48,688,631 during the fiscal year ended June 30, 2015 with a \$49,106,082 increase resulting from governmental activities and a \$417,451 decrease resulting from business type activities.
- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$130,121,658, an increase of \$11,727,609 in comparison with the prior year. Approximately 19 percent, \$24,682,018 is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, the County's unassigned fund balance of the general fund was \$24,682,018, or approximately 25 percent of the general fund expenditures and transfers out.
- Beaufort County's net capital assets increased by \$20,133,013 during the current fiscal year. The increase in governmental activities net capital assets of \$15,887,045 was mostly the result of road project improvements and additions and purchases of property through the Real Property Purchase Program. The increase in business type activities net capital assets of \$4,245,968 was mostly the result of land acquisition for the Hilton Head Island Airport runway extension project.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements** – The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the County's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public safety, public works, public health, public welfare, and cultural and recreation. The business-type activities include the

BEAUFORT COUNTY, SOUTH CAROLINA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

stormwater utility, the Lady's Island Airport, and the Hilton Head Island Airport. The business-type activities function for all practical purposes as departments of the County, and therefore have been included as integral parts of the primary government.

The government-wide financial statements can be found on pages 26 through 27 of this report.

**Fund financial statements** – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Beaufort County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

*Governmental funds* – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the County wide general obligation bonds fund, and the sales tax projects fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* following the notes to the financial statements in this report.

The County adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic fund financial statements for governmental funds can be found on pages 28 through 31 of this report.

**Proprietary funds** – The County maintains four different types of proprietary funds, three of which are *enterprise funds*. Enterprise funds are used to report the same functions as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its stormwater utility, Lady's Island Airport, and Hilton Head Island Airport operations. These funds report the services provided by the County for which the County charges a user fee or charge intended to recover all or a significant portion of their costs.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for stormwater utility, Lady's Island Airport, and the Hilton Head Island Airport, all of which are considered to be major funds of the County.

Internal service funds are an accounting mechanism to accumulate and allocate costs internally for the County. The County uses internal service funds to account for its garage.

The basic proprietary fund financial statements can be found on pages 33 through 36 of this report.



BEAUFORT COUNTY, SOUTH CAROLINA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

**Fiduciary funds** – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for the fiduciary funds is much like that used for proprietary funds.

The statement of fiduciary net position can be found on page 37 of this report.

**Notes to the financial statements** – The notes provide additional information that is essential to a full understanding of the data provided in both the government-wide and the fund financial statements. The notes are presented on pages 38 through 65 of the report.

**Other supplemental information** – In addition to the basic financial statements and accompanying notes, this report also presents certain supplemental information that further supports the financial statements.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented within this section of this report and can be found on pages 80 through 203.

#### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Beaufort County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$313,177,441 as of June 30, 2015.

Of this amount, \$286,029,950 (approximately 91 percent) reflects the County's investment in capital assets (land, buildings and equipment); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide a variety of services to citizens. Accordingly, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to repay the debt.

An additional \$103,427,275 of the County's net position (approximately 33 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a deficit of \$76,279,784.

At the end of the current fiscal year, Beaufort County is able to report positive balances in two categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The third category of net position is an unrestricted deficit for governmental activities of \$67,733,915 and business-type activities of \$8,545,869. These unrestricted deficits in net position are a result of the implementation of Governmental Accounting Standards Board (GASB) Statement No. 68 and No. 71 during fiscal year 2015.

BEAUFORT COUNTY, SOUTH CAROLINA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Beaufort County's Net Position  
June 30, 2015 and 2014

	Governmental Activities		Business-Type Activities		Total		Percent
	2015	2014	2015	2014	2015	2014	Change
Current and Other Assets	\$ 134,648,626	\$ 131,448,560	\$ 4,383,683	\$ 4,298,272	\$ 139,032,309	\$ 135,746,832	2.4%
Capital Assets	487,627,540	471,740,495	27,565,326	23,319,358	515,192,866	495,059,853	4.1%
Total Assets	<u>\$ 622,276,166</u>	<u>\$ 603,189,055</u>	<u>\$ 31,949,009</u>	<u>\$ 27,617,630</u>	<u>\$ 654,225,175</u>	<u>\$ 630,806,685</u>	<u>3.7%</u>
Total Deferred outflow s of resources	<u>\$ 13,091,523</u>	<u>\$ 5,139,703</u>	<u>\$ 322,022</u>	<u>\$ -</u>	<u>\$ 13,413,545</u>	<u>\$ 5,139,703</u>	<u>161.0%</u>
Long-Term Liabilities	\$ 310,596,543	\$ 245,901,472	\$ 3,336,076	\$ 2,780,588	\$ 313,932,619	\$ 248,682,060	26.2%
Other Liabilities	22,272,435	29,539,723	9,620,689	2,258,960	31,893,124	31,798,683	0.3%
Total Liabilities	<u>\$ 332,868,978</u>	<u>\$ 275,441,195</u>	<u>\$ 12,956,765</u>	<u>\$ 5,039,548</u>	<u>\$ 345,825,743</u>	<u>\$ 280,480,743</u>	<u>23.3%</u>
Total Deferred inflow s of resources	<u>\$ 8,340,727</u>	<u>\$ -</u>	<u>\$ 294,809</u>	<u>\$ -</u>	<u>\$ 8,635,536</u>	<u>\$ -</u>	<u>100.0%</u>
Net Position:							
Net Investment in Capital Assets	\$ 258,464,624	\$ 248,042,213	\$ 27,565,326	\$ 23,319,358	\$ 286,029,950	\$ 271,361,571	5.4%
Restricted	103,427,275	94,621,380	-	-	103,427,275	94,621,380	9.3%
Unrestricted (Deficit)	<u>(67,733,915)</u>	<u>(9,776,030)</u>	<u>(8,545,869)</u>	<u>(741,276)</u>	<u>(76,279,784)</u>	<u>(10,517,306)</u>	<u>625.3%</u>
	<u>\$ 294,157,984</u>	<u>\$ 332,887,563</u>	<u>\$ 19,019,457</u>	<u>\$ 22,578,082</u>	<u>\$ 313,177,441</u>	<u>\$ 355,465,645</u>	<u>-11.9%</u>

The County's total net position increased by \$48,688,631 during the 2015 fiscal year. Key elements of this increase are as follows:

- The County's current and other assets increased by \$3.3 million as compared to fiscal year 2014. This increase is mostly attributable to cash and investments.
- In fiscal year 2015, the County had \$13.4 million of deferred outflows of resources related to the inclusion of the County's proportionate share of its pension liability in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68 and No.71 and the contributions to the pension plan. This was an \$8.3 million increase as compared to fiscal year 2014.
- The County's net capital assets increased by \$20.1 million as compared to fiscal year 2014. This increase occurred mostly from the County's \$23.5 million investment in infrastructure related to 1% sales tax referendum road projects and grants, \$2.1 million investment in infrastructure related to the County's road improvement program funded by gasoline tax and the motor vehicle fee, \$3.3 million in purchases of land through the County's rural and critical lands referendum program and \$7.1 million of capital expenditures at the Hilton Head Island Airport related to the runway extension project and other Federal Aviation Administration (FAA) funded projects. See the capital assets and debt administration section below for more detail.
- The County's long-term liabilities increased by \$65.3 million. This increase is due to the inclusion of the County's proportionate share of its pension liability in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68 and No. 71 in the amount of \$91.8 million in fiscal year 2015. Other post-employment benefits obligation also decreased in the amount of \$28.8 million as compared to fiscal year 2014. This was due to future termination of the post-employment benefit (see Note 11 in the notes to the financial statements for more detail). There was also one new general obligation bond and one refunding general obligation bond issued during fiscal year 2015.
- In fiscal year 2015, the County had \$8.6 million of deferred inflows of resources related to the inclusion of the County's proportionate share of its pension liability in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68 and the net pension change in projected investment earnings. This was an \$8.6 million increase as compared to fiscal year 2014.

BEAUFORT COUNTY, SOUTH CAROLINA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Beaufort County's Changes in Net Position  
For the Fiscal Years Ended June 30, 2015 and 2014

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
<b>Revenues:</b>						
Program Revenues:						
Charges for Services	\$ 33,779,735	\$ 32,653,558	\$ 5,561,633	\$ 5,549,749	\$ 39,341,368	\$ 38,203,307
Operating Grants and Contributions	11,962,524	10,398,779	65,450	116,090	12,027,974	10,514,869
Capital Grants and Contributions	16,053,234	17,270,372	1,476,192	735,231	17,529,426	18,005,603
General Revenues:						
Property Taxes	96,129,087	91,907,959	-	-	96,129,087	91,907,959
Sales Taxes	105,253	330,889	-	-	105,253	330,889
Grants and Contributions	8,478,141	8,414,711	-	-	8,478,141	8,414,711
Unrestricted Investment Earnings	269,080	293,213	3,133	4,169	272,213	297,382
Special item - decrease in other postemployment benefit cost	27,520,071	-	1,230,929	-	28,751,000	-
Miscellaneous	2,366,433	3,320,779	1,079	-	2,367,512	3,320,779
<b>Total Revenues</b>	<b>196,663,558</b>	<b>164,590,260</b>	<b>8,338,416</b>	<b>6,405,239</b>	<b>205,001,974</b>	<b>170,995,499</b>
<b>Program Expenses:</b>						
Governmental Activities:						
General Government	34,268,122	34,741,478	-	-	34,268,122	34,741,478
Public Safety	53,323,890	57,185,897	-	-	53,323,890	57,185,897
Public Works	24,696,310	22,259,047	-	-	24,696,310	22,259,047
Public Health	10,667,458	11,462,648	-	-	10,667,458	11,462,648
Public Welfare	3,023,487	3,243,469	-	-	3,023,487	3,243,469
Cultural and Recreation	14,936,898	15,583,049	-	-	14,936,898	15,583,049
Interest	6,641,311	9,293,605	-	-	6,641,311	9,293,605
Business-Type Activities:						
Stormwater Utility	-	-	3,534,035	3,175,708	3,534,035	3,175,708
Lady's Island Airport	-	-	703,949	602,879	703,949	602,879
Hilton Head Airport	-	-	4,517,883	2,829,612	4,517,883	2,829,612
<b>Total Expenses</b>	<b>147,557,476</b>	<b>153,769,193</b>	<b>8,755,867</b>	<b>6,608,199</b>	<b>156,313,343</b>	<b>160,377,392</b>
<b>Change in Net Position</b>	<b>49,106,082</b>	<b>10,821,067</b>	<b>(417,451)</b>	<b>(202,960)</b>	<b>48,688,631</b>	<b>10,618,107</b>
<b>Net Position, Beginning</b>	<b>332,887,563</b>	<b>322,066,496</b>	<b>22,578,082</b>	<b>22,781,042</b>	<b>355,465,645</b>	<b>344,847,538</b>
Change in accounting principle for pensions - see Note 14	(87,835,661)	-	(3,141,174)	-	(90,976,835)	-
<b>Net Position, Beginning, as restated</b>	<b>245,051,902</b>	<b>322,066,496</b>	<b>19,436,908</b>	<b>22,781,042</b>	<b>264,488,810</b>	<b>344,847,538</b>
<b>Net Position, Ending</b>	<b>\$ 294,157,984</b>	<b>\$ 332,887,563</b>	<b>\$ 19,019,457</b>	<b>\$ 22,578,082</b>	<b>\$ 313,177,441</b>	<b>\$ 355,465,645</b>

BEAUFORT COUNTY, SOUTH CAROLINA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Governmental activities increased the County's net position by \$49.1 million, thereby accounting for 101 percent of the total growth in the net position of the County. Key elements in fiscal year 2015's activity are as follows:

- Capital grants and contributions received by the County decreased by \$1.2 million (or 7%) in fiscal year 2015 as compared to fiscal year 2014. This decrease is attributed to grants related to the South Carolina Highway 170 Widening project and the Bluffton Parkway Phase 5A Segment 2 (Bluffton Parkway Flyover Bridge) project. As these projects near completion, the County has received the majority of the grants funds allocated to these projects.
- Operating grants and contributions increased in the amount of \$1.6 million (or 15%) in fiscal year 2015 as compared to fiscal year 2014. This increase is attributable to a slight increase in state funding for the County's Disabilities and Special Needs Department and increased activity related to the Housing and Urban Development Home Consortium Program.
- Charges for services revenues increased by approximately \$1.1 million (or 3.4%) in fiscal year 2015 as compared to the 2014 fiscal year. Emergency Medical Services Fees and Register of Deeds Fees increased by approximately \$500 thousand and \$300 thousand, respectively, in fiscal year 2015 as compared to fiscal year 2014.
- Property tax revenues increased by \$4.2 million (or 4.6%) in fiscal year 2015 as compared to fiscal year 2014. This increase is attributable to the County slowly recovering from the recession beginning in 2007 and a slight millage rate increase in fiscal year 2015 as compared to fiscal year 2014.
- Sales tax revenues decreased by \$0.2 million (or 68.2%) in fiscal year 2015 as compared to fiscal year 2014. This decrease is due to the 1% imposed sales tax ending effective October 1, 2012. The County received a small amount of residual sales tax collected by the state during fiscal year 2015 related to delinquent filings with the South Carolina Department of Revenue.
- County public safety expenses decreased by \$3.9 million (or 6.8%) in fiscal year 2015 as compared to fiscal year 2014. This decrease is mostly attributable to the termination of other post-employment benefits as discussed in Note 11 of the notes to the financial statements.
- County public works expenses increased by \$2.4 million (or 10.9%) in fiscal year 2015 as compared to fiscal year 2014. This increase is due to several road improvement projects funded by the County's Road Improvement Program.
- County interest expense decreased by \$2.7 million or (28.5%) in fiscal year 2015 as compared to fiscal year 2014. The decrease is related to the County taking advantage of lower interest rates over the past four (4) years and refunding general obligation bonds.



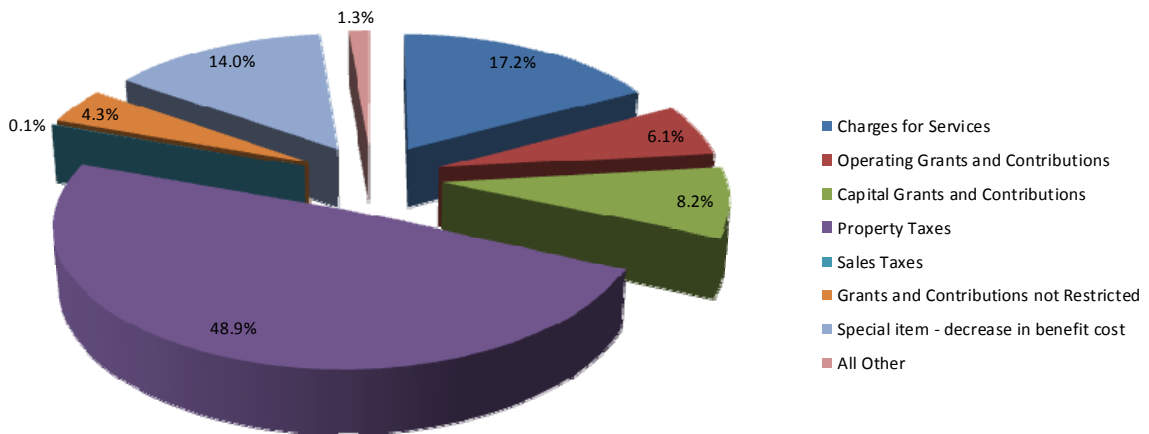
BEAUFORT COUNTY, SOUTH CAROLINA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Business-type activities decreased the County's net position by \$417 thousand, accounting for negative 1 percent of the total growth in the net position of the County. Key elements of this decrease are as follows:

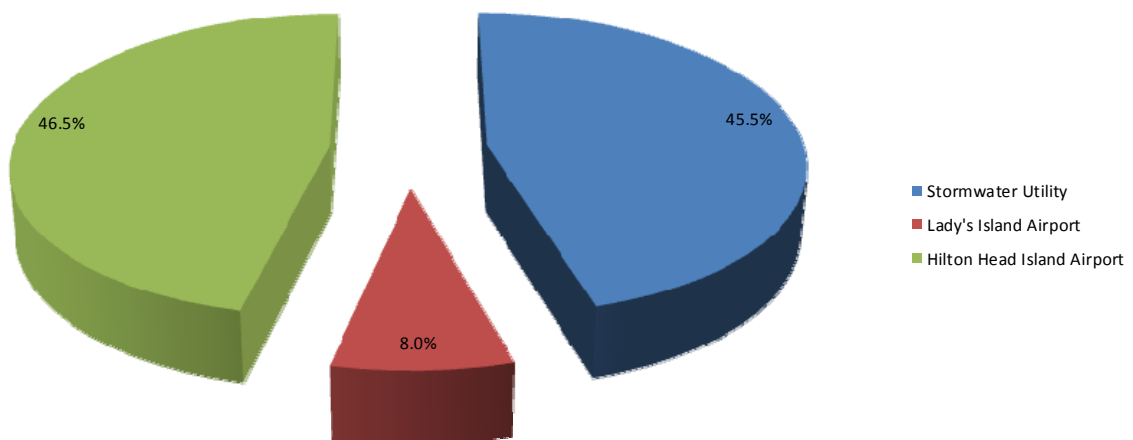
- The Hilton Head Island Airport's revenues increased \$.6 million in fiscal year 2015, as compared to fiscal year 2014. This net increase is a result of a \$750 thousand increase in capital grants and contributions due to the increase of FAA funded project activity.
- The Hilton Head Island Airport expenses increased by \$1.4 million in fiscal year 2015, as compared to fiscal year 2014. The operating expenses decreased by \$410 thousand in fiscal year 2015 as compared to fiscal year 2014 while the non-operating expenses increased by \$1.7 million due to increased activity in grant funded projects and increased interest expense related to the notes payable to the debt service fund.
- In fiscal year 2015, the Stormwater Utility's revenues increased by \$43 thousand as compared to fiscal year 2014. The Stormwater Utility's expenses decreased by \$470 thousand in fiscal year 2015 as compared to fiscal year 2014.
- The Lady's Island Airport's revenues increased \$24 thousand in fiscal year 2015, as compared to fiscal year 2014. The Lady's Island Airport expenses increased in fiscal year 2015 by \$66 thousand as compared to fiscal year 2014. The operating expenses decreased by \$39 thousand in fiscal year 2015 as compared to fiscal year 2014 while the non-operating expenses increased by \$104 thousand due to increased activity in grant funded projects and increased interest expense related to the notes payable to the debt service fund.

BEAUFORT COUNTY, SOUTH CAROLINA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

**Revenues by Source - Governmental Activities**

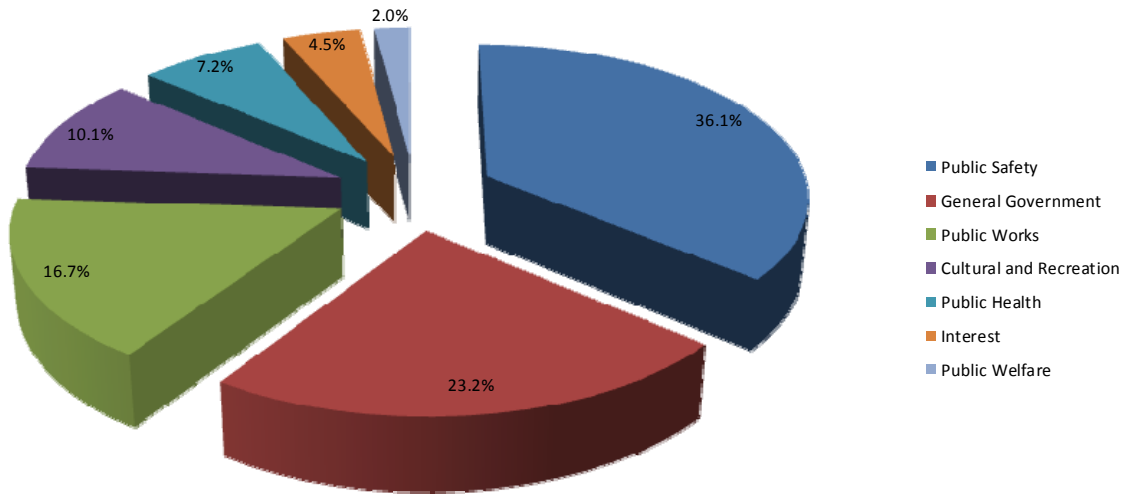


**Revenues by Source - Business-Type Activities**

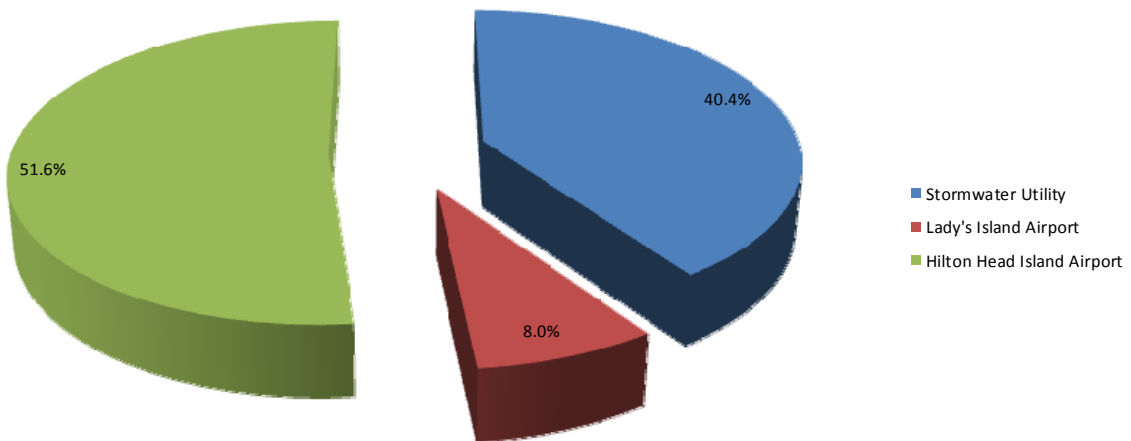


BEAUFORT COUNTY, SOUTH CAROLINA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

**Expenses by Program - Governmental Activities**



**Expenses by Source - Business-Type Activities**



BEAUFORT COUNTY, SOUTH CAROLINA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS

As noted earlier, Beaufort County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds** – The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$130,121,658, an increase of \$11,727,609, in comparison with the prior year. Approximately 19 percent of this total fund balance, \$24,682,018 constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance totaling \$105,439,640 is either nonspendable, restricted, committed, or assigned for specific spending. This includes \$6,072,429 "not in spendable form" for items that are not expected to be converted to cash within one year, such as prepaid items and long-term notes receivable. The remainder includes \$99,367,211 restricted, committed, or assigned for programs.

**General Fund** – The general fund is the main operating fund of the County. At the end of the current fiscal year, the unassigned portion of the fund balance of the general fund was \$24,682,018, while the total fund balance was \$26,694,383. As a measure of the general fund's liquidity, a comparison is made of both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents approximately 25 percent of total general fund expenditures and transfers out, while the total fund balance represents approximately 27 percent of total general fund expenditures and transfers out. Refer to pages 22 to 23 for the key elements of fiscal year 2015's general fund activity.

**County Wide General Obligation Bonds Fund** – At the end of the current fiscal year, the total fund balance of the county wide general obligation bonds fund was \$11,809,820. \$4,392,238 (or 37%) of the county wide general obligation bonds fund balance is nonspendable, as it consists of the long-term portion of notes receivable. The remaining \$7,417,582 (or 63%) of the county wide general obligation bonds fund balance is restricted for debt service. This fund recognized revenues of \$9,431,010, total expenditures of \$19,874,845, and \$13,342,269 in other financing sources, for a net change in fund balance of \$2,898,434. The County has a debt fund balance policy requiring millage to be set at annual required debt service levels.

**Sales Tax Projects Fund** – At the end of the current fiscal year, the total fund balance of the sales tax projects fund was \$22,113,141, all of which was restricted for capital projects. The sales tax projects fund recognized revenues of \$13,746,689, total expenditures of \$23,507,547, for a net change in fund balance of (\$9,760,858). Sales tax collections for this project ceased during fiscal year 2013, as the intended referendum sales tax collection amount was fully collected, this fund balance will be spent in upcoming years.

Further details of the County's major funds are shown on Schedule "A" and further details of the County's nonmajor governmental funds are shown on Schedules "B", "C", "D" and "E".



BEAUFORT COUNTY, SOUTH CAROLINA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

**Proprietary funds** – The focus of the County's proprietary funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County proprietary funds' financing requirements. As restrictions, commitments, and other limitations on net position significantly affect the availability of fund resources for future use, unreserved net position may serve as a useful measure of a government's proprietary net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's proprietary funds reported combined ending net position of \$19,019,457, which is a decrease of \$417,451 in comparison with the prior year. The proprietary funds recognized operating revenues of \$5,562,712 and operating expenses of \$4,945,603. Non-operating revenues and expenses totaled (\$2,510,752) while capital contributions totaled \$1,476,192 in fiscal year 2015, for a net change in fund balance of (\$417,451).

**Stormwater Utility** – At the end of the current fiscal year, the net position of the stormwater utility fund was \$1,360,928, of which \$902,104 was invested in capital assets, net of related debt, leaving a balance of \$458,824 in unrestricted net position. The stormwater utility fund recognized operating revenues of \$3,233,578, total operating expenses of \$3,534,035, and \$2,670 in net non-operating revenues, for a change in net position of \$569,435. The stormwater utility also recognized a decrease in other postemployment benefit in the amount of \$867,222, which resulted in the positive change in net position for fiscal year 2015.

**Lady's Island Airport** – At the end of the current fiscal year, the net position of the Lady's Island Airport fund was \$3,378,839, of which \$3,885,868 was invested in capital assets, net of related debt, leaving a deficit balance of \$507,029 in unrestricted net position. The Lady's Island Airport recognized operating revenues of \$552,091, total operating expenses of \$591,928, \$111,986 in net non-operating expenses, \$23,605 in capital contributions and a decrease in other postemployment benefits of \$35,306, for a change in net position of (\$102,401). The decrease in the Lady's Island Airport fund balance in the 2015 fiscal year was mostly the result of increased non-operating grant expenses that will be reimbursed by the Federal Aviation Administration in the following fiscal year.

**Hilton Head Island Airport** – At the end of the current fiscal year, the net position of the Hilton Head Island Airport fund was \$14,279,690, of which \$22,777,354 was invested in capital assets, net of related debt, leaving a deficit balance of \$8,497,664 in unrestricted net position. The Hilton Head Island Airport recognized operating revenues of \$1,777,043, total operating expenses of \$2,050,569, \$2,401,436 in net non-operating expenses, \$1,462,076 in capital contributions and a decrease in other postemployment benefits of \$328,401, for a change in net position of (\$884,485). The decrease in net position within the Hilton Head Island Airport fund in the 2015 fiscal year was mostly the result of the increased non-operating grant expenses that will be reimbursed by the Federal Aviation Administration in the following fiscal year.

BEAUFORT COUNTY, SOUTH CAROLINA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

GENERAL FUND BUDGETARY HIGHLIGHTS

**Original Budget to Final Budget Comparison for the Fiscal Year Ended June 30, 2015**

	Original Budget	Final Budget	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 76,679,000	\$ 76,679,000	\$ -
Licenses and Permits	2,789,000	2,789,000	-
Intergovernmental	7,865,416	7,770,416	(95,000)
Charges for Services	10,102,715	10,102,715	-
Fines and Forfeitures	633,642	728,642	95,000
Interest	27,085	27,085	-
Miscellaneous	226,136	226,136	-
Total Revenues	<u>98,322,994</u>	<u>98,322,994</u>	<u>-</u>
Expenditures:			
General Government	21,125,740	20,662,011	463,729
Public Safety	46,568,247	45,839,191	729,056
Public Works	14,547,196	14,347,196	200,000
Public Health	3,291,903	2,671,501	620,402
Public Welfare	926,088	926,088	-
Cultural and Recreation	11,360,063	11,360,063	-
Capital	878,976	1,447,297	(568,321)
Total Expenditures	<u>98,698,213</u>	<u>97,253,347</u>	<u>1,444,866</u>
Excess (deficiency) of Revenues Over Expenditures	(375,219)	1,069,647	1,444,866
Other Financing Sources (Uses)			
Transfers In	1,268,750	1,268,750	-
Transfers Out	(3,560,068)	(3,560,068)	-
Total Other Financing Sources (Uses)	(2,291,318)	(2,291,318)	-
Net Change in Fund Balance	(2,666,537)	(1,221,671)	1,444,866
Fund Balance - beginning	<u>23,772,669</u>	<u>23,772,669</u>	<u>-</u>
Fund Balance - ending	<u><u>\$ 21,106,132</u></u>	<u><u>\$ 22,550,998</u></u>	<u><u>\$ 1,444,866</u></u>

The general fund original budget's net position varied from its final budget's net position by \$1.4 million. This variation is due to an ordinance established during fiscal year 2015 that amended the original budget ordinance and reduced expenditure appropriation levels so not to exceed anticipated general revenues. Key elements of the budget amendment are as follows:

- There were decreasing budget revisions totaling \$1.4 million to the County's general fund expenditures. These decreasing budget revisions mostly relate to public health subsidies and natural attrition of personnel throughout the County departments.

BEAUFORT COUNTY, SOUTH CAROLINA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

**Final Budget to Actual Comparison for the Fiscal Year Ended June 30, 2015**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 76,679,000	\$ 77,616,896	\$ 937,896
Licenses and Permits	2,789,000	2,980,846	191,846
Intergovernmental	7,770,416	8,133,250	362,834
Charges for Services	10,102,715	12,247,866	2,145,151
Fines and Forfeitures	728,642	751,667	23,025
Interest	27,085	30,685	3,600
Miscellaneous	226,136	487,853	261,717
Total Revenues	98,322,994	102,249,063	3,926,069
Expenditures:			
General Government	20,662,011	20,284,682	377,329
Public Safety	45,839,191	45,600,505	238,686
Public Works	14,347,196	14,261,316	85,880
Public Health	2,671,501	2,470,465	201,036
Public Welfare	926,088	880,097	45,991
Cultural and Recreation	11,360,063	11,143,279	216,784
Capital	1,447,297	2,461,006	(1,013,709)
Total Expenditures	97,253,347	97,101,350	151,997
Excess (deficiency) of Revenues Over Expenditures	1,069,647	5,147,713	4,078,066
Other Financing Sources (Uses)			
Transfers In	1,268,750	1,257,189	(11,561)
Transfers Out	(3,560,068)	(3,483,188)	76,880
Total Other Financing Sources (Uses)	(2,291,318)	(2,225,999)	65,319
Net Change in Fund Balance	(1,221,671)	2,921,714	4,143,385
Fund Balance - beginning	23,772,669	23,772,669	-
Fund Balance - ending	\$ 22,550,998	\$ 26,694,383	\$ 4,143,385

The actual net position of the County's general fund varied from its final budget's net position by \$4.1 million. Key elements of this are as follows:

- The County's general fund actual revenues had a positive variance of \$3.9 million as compared to the final budget of fiscal year 2015. This positive variance is attributable to increased actual revenue as compared to expected revenue related to Register of Deeds and Emergency Medical Services fees.
- The County's general fund actual expenditures had a positive variance of \$152 thousand as compared to the final budget of fiscal year 2015. County Council approved a real estate purchase in the amount of \$675 thousand to be funded from the general fund reserves during fiscal year 2015.

BEAUFORT COUNTY, SOUTH CAROLINA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

CAPITAL ASSETS AND DEBT ADMINISTRATION

**Capital Assets** – Beaufort County's investment in capital assets for its governmental and business-type activities as of June 30, 2015 was \$515,192,866 (net of accumulated depreciation). This investment in capital assets includes land and easements, buildings and improvements, infrastructure, and equipment. The total increase in the County's investment in capital assets for the current fiscal year was 4.1 percent (in which governmental activities capital assets increased by 3.4 percent and business-type activities capital assets increased by 18.2 percent).

In lieu of annual depreciation, the County has elected to use the modified approach for its airport infrastructure assets, which include runways, taxiways, and aprons. As of June 30, 2015, 100 percent of airport infrastructure assets were in a fair or better condition.

Additional information on the County's modified approach for airport infrastructure assets can be found on Schedule 1 on page 66 of this report.

Beaufort County's Capital Assets  
(Net of Depreciation)  
June 30, 2015 and 2014

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$ 109,742,772	\$ 108,653,528	\$ 10,581,034	\$ 5,563,308	\$ 120,323,806	\$ 114,216,836
Easements	17,791,915	15,787,000	-	-	17,791,915	15,787,000
Construction in Progress	118,994,985	107,336,977	257,890	831,909	119,252,875	108,168,886
Buildings and Improvements	103,469,667	94,471,297	6,347,972	6,544,883	109,817,639	101,016,180
Infrastructure	122,466,777	126,809,749	9,229,801	9,229,801	131,696,578	136,039,550
Equipment	15,161,424	18,681,944	1,148,629	1,149,457	16,310,053	19,831,401
Total Capital Assets	<u>\$ 487,627,540</u>	<u>\$ 471,740,495</u>	<u>\$ 27,565,326</u>	<u>\$ 23,319,358</u>	<u>\$ 515,192,866</u>	<u>\$ 495,059,853</u>

Major capital asset events during the current fiscal year included the following:

- The County added \$23.5 million in governmental activities infrastructure and construction in progress related to 1% sales tax referendum road projects.
- The County purchased approximately \$3.3 million in governmental activities land and easements for the County's rural and critical lands program during the 2015 fiscal year.
- \$2.1 million in additional County road improvement program governmental activities projects were started and/or completed in fiscal year 2015.
- The County's Disabilities and Special Needs Department purchased and renovated several homes in the County for its consumers during fiscal year 2015. These purchases and renovations contributed \$0.9 million to the County's capital assets.
- The Hilton Head Island Airport acquired \$4.9 million of land during fiscal year 2015 for the runway extension project.

Additional information on the County's capital assets can be found in note 4 on pages 47 through 48 of this report.



BEAUFORT COUNTY, SOUTH CAROLINA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

**Long-Term Debt** – At the end of the current fiscal year, Beaufort County had \$233,933,174 of total long-term debt outstanding. The total amount of debt is backed by the full faith and credit of the government.

Beaufort County's Outstanding Debt  
June 30, 2015 and 2014

	Governmental Activities	
	2015	2014
General Obligation Bonds	\$ 210,665,556	\$ 205,699,020
TIF Revenue Bonds	3,990,000	4,940,000
Capital Lease	1,790,659	2,148,791
Premiums	17,486,959	16,050,174
Total Outstanding Debt	<u>\$ 233,933,174</u>	<u>\$ 228,837,985</u>
Deferred Charge on Refundings	<u>\$ 4,770,258</u>	<u>\$ 5,139,703</u>

Major outstanding debt events during the current fiscal year included the following:

- County Council approved two (2) general obligation bond issues during fiscal year 2015. One of the general obligation bonds was a new issue while the other was a refunding of the County's 2010B general obligation bonds. In November 2014, the County issued both general obligation bonds. The new issue was in the amount of \$19,450,000 and the refunding bonds were in the amount of \$22,570,000.

The County maintains an underlying, uninsured "AA+" bond rating from Standard & Poor's Rating Group for all of its general obligation bonds, an underlying, uninsured "Aa1" bond rating from Moody's Investors Service for all of its general obligation bonds, and an underlying, uninsured "AA" bond rating from Fitch for its 2003 through 2007B general obligations bonds. Additionally, the County maintains an underlying, uninsured "A+" bond rating for its TIF revenue bonds from Standard & Poor's Rating Group.

State statutes limit the amount of general obligation debt a governmental entity may issue to 8 percent of its total assessed valuation less debt issued by referendum and debt issued and paid by other sources. The current debt limitation for the County is \$134,496,878. Beaufort County was \$37,834,619 under this legal limit at June 30, 2015.

Additional information on the County's long-term debt can be found in note 5 on pages 49 through 53 of this report.

#### ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The unemployment rate for Beaufort County was 6 percent at June 30, 2015, which is higher than the rate of 5.6 percent a year ago. This compares favorably with the State of South Carolina's average unemployment rate of 6.6 percent at June 30, 2015 and unfavorably with the national average unemployment rate of 5.3 percent at June 30, 2015.
- The cost of living in this region still compares favorably to other areas of the country.

All of these factors were considered in preparing Beaufort County's budget for the 2015 fiscal year. As of June 30, 2015, the County's unassigned general fund balance was \$24,682,018. During fiscal year 2015, there was an increase to the County's general fund balance in the amount of \$2,921,714.

#### REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Beaufort County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Department, Post Office Box 1228, Beaufort, SC 29901-1228.

BEAUFORT COUNTY, SOUTH CAROLINA  
STATEMENT OF NET POSITION  
June 30, 2015

	Governmental Activities	Business-Type Activities	Totals
<b>ASSETS</b>			
Current Assets			
Cash and Equity in Pooled Cash and Investments	\$ 115,623,197	\$ 2,515,735	\$ 118,138,932
Receivables, Net	5,140,148	1,664,635	6,804,783
Due from Other Governments	10,299,235	-	10,299,235
Notes Receivable	72,857	-	72,857
Inventories	-	147,525	147,525
Prepaid Items	1,681,625	55,788	1,737,413
	<u>132,817,062</u>	<u>4,383,683</u>	<u>137,200,745</u>
Noncurrent Assets			
Equity in Pooled Investments	867,278	-	867,278
Notes Receivable	964,286	-	964,286
	<u>1,831,564</u>	<u>-</u>	<u>1,831,564</u>
Capital Assets			
Non-Depreciable	246,529,672	20,068,725	266,598,397
Depreciable	241,097,868	7,496,601	248,594,469
	<u>487,627,540</u>	<u>27,565,326</u>	<u>515,192,866</u>
Total Noncurrent Assets	<u>489,459,104</u>	<u>27,565,326</u>	<u>517,024,430</u>
Total Assets	<u>622,276,166</u>	<u>31,949,009</u>	<u>654,225,175</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Charge on Refundings	4,770,258	-	4,770,258
Contributions to pension plan	5,855,327	233,591	6,088,918
Pension experience differences	2,465,938	88,431	2,554,369
Total deferred outflows of resources	<u>13,091,523</u>	<u>322,022</u>	<u>13,413,545</u>
Total assets and deferred outflows of resources	<u>\$ 635,367,689</u>	<u>\$ 32,271,031</u>	<u>\$ 667,638,720</u>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts Payable	8,329,686	589,221	8,918,907
Accrued Payroll	1,659,466	67,105	1,726,571
Accrued Compensated Absences	401,363	16,501	417,864
Internal Balances	(8,947,862)	8,947,862	-
Accrued Interest Payable	1,977,677	-	1,977,677
Claims Payable	1,068,028	-	1,068,028
Current Portion of Long Term Debt	16,399,540	-	16,399,540
Due to Others	1,384,537	-	1,384,537
	<u>22,272,435</u>	<u>9,620,689</u>	<u>31,893,124</u>
Noncurrent Liabilities			
Accrued Compensated Absences	3,058,665	125,306	3,183,971
Net Other Postemployment Benefits Obligation	1,353,498	38,502	1,392,000
Net Pension Liability	88,650,746	3,172,268	91,823,014
Long-Term Obligations	217,533,634	-	217,533,634
	<u>310,596,543</u>	<u>3,336,076</u>	<u>313,932,619</u>
Total Liabilities	<u>332,868,978</u>	<u>12,956,765</u>	<u>345,825,743</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Net pension change in projected investment earnings	8,340,727	294,809	8,635,536
Total deferred inflows of resources	<u>8,340,727</u>	<u>294,809</u>	<u>8,635,536</u>
<b>NET POSITION</b>			
Net Investment in capital assets	258,464,624	27,565,326	286,029,950
Restricted for:			
General Government Programs	10,801,831	-	10,801,831
Public Safety Programs	5,414,785	-	5,414,785
Public Works Programs	10,182,585	-	10,182,585
Public Health Programs	1,804,831	-	1,804,831
Public Welfare Programs	55,876	-	55,876
Cultural and Recreational Programs	5,186,097	-	5,186,097
Capital Projects	53,838,097	-	53,838,097
Debt Service	16,143,173	-	16,143,173
Unrestricted (Deficit)	<u>(67,733,915)</u>	<u>(8,545,869)</u>	<u>(76,279,784)</u>
Total Net Position	<u>\$ 294,157,984</u>	<u>\$ 19,019,457</u>	<u>\$ 313,177,441</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 635,367,689</u>	<u>\$ 32,271,031</u>	<u>\$ 667,638,720</u>

The accompanying notes are an integral part of these financial statements.

BEAUFORT COUNTY, SOUTH CAROLINA  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2015

Functions/Programs					Net (Expense) Revenue and Changes in Net Position		
	Expenses	Program Revenues			Primary Government		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business Type Activities	Totals
Governmental Activities							
General Government	\$ 34,268,122	\$ 18,874,705	\$ 1,656,423	\$ -	\$ (13,736,994)	\$ -	\$ (13,736,994)
Public Safety	53,323,890	7,372,252	1,610,499	302,602	(44,038,537)	-	(44,038,537)
Public Works	24,696,310	4,545,834	117,707	15,750,632	(4,282,137)	-	(4,282,137)
Public Health	10,667,458	597,297	6,746,189	-	(3,323,972)	-	(3,323,972)
Public Welfare	3,023,487	87,992	1,185,796	-	(1,749,699)	-	(1,749,699)
Cultural and Recreation	14,936,898	2,301,655	645,910	-	(11,989,333)	-	(11,989,333)
Interest	6,641,311	-	-	-	(6,641,311)	-	(6,641,311)
Total Governmental Activities	147,557,476	33,779,735	11,962,524	16,053,234	(85,761,983)	-	(85,761,983)
Business-Type Activities							
Stormwater Utility	3,534,035	3,232,499	-	-	-	(301,536)	(301,536)
Lady's Island Airport	703,949	552,091	-	14,116	-	(137,742)	(137,742)
Hilton Head Airport	4,517,883	1,777,043	65,450	1,462,076	-	(1,213,314)	(1,213,314)
Total Business-Type Activities	8,755,867	5,561,633	65,450	1,476,192	-	(1,652,592)	(1,652,592)
Total	\$ 156,313,343	\$ 39,341,368	\$ 12,027,974	\$ 17,529,426	\$ (85,761,983)	\$ (1,652,592)	\$ (87,414,575)
General Revenues							
Property Taxes					\$ 96,129,087	\$ -	\$ 96,129,087
Sales Taxes					105,253	-	105,253
Grants and Contributions Not Restricted					8,478,141	-	8,478,141
Unrestricted Investment Earnings					269,080	3,133	272,213
Special Item - decrease in other postemployment benefit cost					27,520,071	1,230,929	28,751,000
Miscellaneous					2,366,433	1,079	2,367,512
Total General Revenues and special items					134,868,065	1,235,141	136,103,206
Change in Net Position					49,106,082	(417,451)	48,688,631
Net Position, Beginning, as originally reported					332,887,563	22,578,082	355,465,645
Change in accounting principle for pensions - see Note 14					(87,835,661)	(3,141,174)	(90,976,835)
Net Position, Beginning, as restated					245,051,902	19,436,908	264,488,810
Net Position, Ending					\$ 294,157,984	\$ 19,019,457	\$ 313,177,441

The accompanying notes are an integral part of these financial statements.

BEAUFORT COUNTY, SOUTH CAROLINA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2015

	General	County Wide General Obligation Bonds	Sales Tax Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and Equity in Pooled Cash and Investments	\$ 20,853,399	\$ 6,942,005	\$ 19,826,814	\$ 68,869,605	\$ 116,491,823
Receivables, Net	3,165,606	274,406	-	1,352,317	4,792,329
Due from Other Governments	3,019,163	181,792	5,262,822	1,835,458	10,299,235
Due from Other Funds	5,366,465	-	-	-	5,366,465
Advances to Enterprise Funds	-	3,581,397	-	-	3,581,397
Note receivable	-	1,037,143	-	-	1,037,143
Prepaid Items	1,607,787	-	-	72,404	1,680,191
Total Assets	<u>\$ 34,012,420</u>	<u>\$ 12,016,743</u>	<u>\$ 25,089,636</u>	<u>\$ 72,129,784</u>	<u>\$ 143,248,583</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ 3,390,610	\$ -	\$ 2,974,973	\$ 1,564,596	\$ 7,930,179
Accrued Payroll	1,396,244	-	1,522	261,703	1,659,469
Due to Others	776,111	-	-	608,426	1,384,537
Total Liabilities	<u>5,562,965</u>	<u>-</u>	<u>2,976,495</u>	<u>2,434,725</u>	<u>10,974,185</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	1,755,072	206,923	-	190,745	2,152,740
Total deferred inflows of resources	<u>1,755,072</u>	<u>206,923</u>	<u>-</u>	<u>190,745</u>	<u>2,152,740</u>
<b>FUND BALANCE</b>					
Nonspendable	1,607,787	4,392,238	-	72,404	6,072,429
Restricted	-	7,417,582	22,113,141	69,337,688	98,868,411
Committed	23,537	-	-	94,222	117,759
Assigned	381,041	-	-	-	381,041
Unassigned	24,682,018	-	-	-	24,682,018
Total Fund Balances	<u>26,694,383</u>	<u>11,809,820</u>	<u>22,113,141</u>	<u>69,504,314</u>	<u>130,121,658</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 34,012,420</u>	<u>\$ 12,016,743</u>	<u>\$ 25,089,636</u>	<u>\$ 72,129,784</u>	<u>\$ 143,248,583</u>

The accompanying notes are an integral part of these financial statements.



BEAUFORT COUNTY, SOUTH CAROLINA  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL  
FUNDS TO THE STATEMENT OF NET POSITION  
June 30, 2015

Total Governmental Fund Balances (Exhibit 3)	\$ 130,121,658
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Amounts reported for governmental activities in the statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds (\$487,627,540 less internal service fund balance of \$86,039).	487,541,501
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Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as deferred in governmental funds - property taxes.	2,152,740
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Deferred charge on refundings of debt	4,770,258
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Contributions to pension plan	5,855,327
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Pension experience differences	2,465,938
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Net pension change in projected investment earnings	(8,340,727)
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Internal service funds are used by management to charge the costs of fleet services to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.	34,440
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Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in governmental funds.	<u>(330,443,151)</u>
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Accrued Interest Payable	(1,977,677)
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Claims payable	(1,068,028)
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Current Portion of Long Term Debt	(16,399,540)
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Accrued Compensated Absences	(3,460,028)
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Net Other Post Employment Benefits Obligation	(1,353,498)
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Net Pension Liability	(88,650,746)
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Long-term obligations	<u>(217,533,634)</u>
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Net Position of Governmental Activities	<u>\$ 294,157,984</u>
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The accompanying notes are an integral part of these financial statements.

BEAUFORT COUNTY, SOUTH CAROLINA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2015

	General	County Wide General Obligation Bonds	Sales Tax Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Property Taxes	\$ 77,616,896	\$ 9,072,492	\$ -	\$ 8,661,962	\$ 95,351,350
Licenses and Permits	2,980,846	-	-	9,093,955	12,074,801
Intergovernmental	8,133,250	230,404	13,239,003	15,009,129	36,611,786
Charges for Services	12,247,866	-	-	4,139,959	16,387,825
Fines and Forfeitures	751,667	-	-	321,807	1,073,474
Interest	30,685	128,114	52,226	58,057	269,082
Miscellaneous	487,853	-	455,460	1,422,400	2,365,713
Total Revenues	<u>102,249,063</u>	<u>9,431,010</u>	<u>13,746,689</u>	<u>38,707,269</u>	<u>164,134,031</u>
<b>Expenditures</b>					
Current					
General Government	20,284,682	-	-	5,073,468	25,358,150
Public Safety	45,600,505	-	-	2,780,766	48,381,271
Public Works	14,261,316	-	-	1,696,990	15,958,306
Public Health	2,470,465	-	-	8,019,783	10,490,248
Public Welfare	880,097	-	-	1,645,160	2,525,257
Cultural and Recreation	11,143,279	-	-	818,144	11,961,423
Debt Service - Principal	-	11,303,464	-	2,150,000	13,453,464
Debt Service - Interest and Fees	-	8,571,381	-	183,060	8,754,441
Capital Projects	<u>2,461,006</u>	<u>-</u>	<u>23,507,547</u>	<u>10,201,765</u>	<u>36,170,318</u>
Total Expenditures	<u>97,101,350</u>	<u>19,874,845</u>	<u>23,507,547</u>	<u>32,569,136</u>	<u>173,052,878</u>
Excess (deficiency) of revenues over expenditures	5,147,713	(10,443,835)	(9,760,858)	6,138,133	(8,918,847)
<b>Other Financing Sources (Uses)</b>					
Issuance of Bonds	-	2,260,000	-	17,190,000	19,450,000
Refunding Bond Proceeds	-	22,570,000	-	-	22,570,000
Payments to Refunding Debt Escrow Agent	-	(24,811,938)	-	-	(24,811,938)
Bond Premiums	-	3,438,394	-	-	3,438,394
Transfers In	1,257,189	9,885,813	-	8,486,616	19,629,618
Transfers Out	<u>(3,483,188)</u>	<u>-</u>	<u>-</u>	<u>(16,146,430)</u>	<u>(19,629,618)</u>
Total Other Financing Sources (Uses)	<u>(2,225,999)</u>	<u>13,342,269</u>	<u>-</u>	<u>9,530,186</u>	<u>20,646,456</u>
Net Change in Fund Balance	2,921,714	2,898,434	(9,760,858)	15,668,319	11,727,609
Fund Balance - beginning	<u>23,772,669</u>	<u>8,911,386</u>	<u>31,873,999</u>	<u>53,835,995</u>	<u>118,394,049</u>
Fund Balance - ending	<u>\$ 26,694,383</u>	<u>\$ 11,809,820</u>	<u>\$ 22,113,141</u>	<u>\$ 69,504,314</u>	<u>\$ 130,121,658</u>

The accompanying notes are an integral part of these financial statements.

BEAUFORT COUNTY, SOUTH CAROLINA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2015

Amounts reported for governmental activities in the statement of activities (Exhibit 2) are different because:

Total Net Change in Fund Balances - Governmental Funds (Exhibit 4) \$ 11,727,609

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.

Capital Outlay	35,155,803
Depreciation (\$19,351,845 less \$20,934 internal service fund depreciation)	(19,330,911)

In the statement of activities, the loss on disposal of capital assets is reported. Conversely, governmental funds do not report any gain or loss on disposal of capital assets.

Net Book Value of Capital Assets Disposed	78,066
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Because some property taxes will not be collected for several months after the County's fiscal year ends, they are not considered "available" revenues in the governmental funds

Increase in Deferred Property Taxes	777,735
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The issuance of long-term debt (bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transactions has any affect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is net of the effect of these differences in the treatment of long-term debt and related items.

Issuance of Long-Term Bonds	(5,464,633)	(19,450,000)
Refunding Bond Proceeds		(22,570,000)
Payments to Refunding Debt Escrow Agent		24,811,938
Bond Principal Payments		13,453,464
Addition of Bond Premiums on Long-Term Bonds		(3,438,394)
Amortization of Bond Premiums		1,862,685
Amortization of Deferred Charge on Advance Refundings		(492,458)
Capital Lease Payments		358,132

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds

Decrease in Accrued Interest	742,903
Increase in claims payable	(1,068,028)
Increase in Accrued Compensated Absences	(203,340)
Increase in Pension Expense	(834,546)

Special item consisting of a decrease in the liability for other post employment benefit costs	27,520,071
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The net revenue (expense) of certain activities of internal service funds reported with governmental activities	5,353
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Change in Net Position of Governmental Activities	\$ 49,106,082
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The accompanying notes are an integral part of these financial statements.

BEAUFORT COUNTY, SOUTH CAROLINA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND  
For the Year Ended June 30, 2015

	GENERAL			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$ 76,679,000	\$ 76,679,000	\$ 77,616,896	\$ 937,896
Licenses and Permits	2,789,000	2,789,000	2,980,846	191,846
Intergovernmental	7,865,416	7,770,416	8,133,250	362,834
Charges for Services	10,102,715	10,102,715	12,247,866	2,145,151
Fines and Forfeitures	633,642	728,642	751,667	23,025
Interest	27,085	27,085	30,685	3,600
Miscellaneous	226,136	226,136	487,853	261,717
Total Revenues	98,322,994	98,322,994	102,249,063	3,926,069
Expenditures				
General Government	21,125,740	20,662,011	20,284,682	377,329
Public Safety	46,568,247	45,839,191	45,600,505	238,686
Public Works	14,547,196	14,347,196	14,261,316	85,880
Public Health	3,291,903	2,671,501	2,470,465	201,036
Public Welfare	926,088	926,088	880,097	45,991
Cultural and Recreation	11,360,063	11,360,063	11,143,279	216,784
Capital	878,976	1,447,297	2,461,006	(1,013,709)
Total Expenditures	98,698,213	97,253,347	97,101,350	151,997
Excess of Revenues Over Expenditures	(375,219)	1,069,647	5,147,713	4,078,066
Other Financing Sources (Uses)				
Transfers In	1,268,750	1,268,750	1,257,189	(11,561)
Transfers Out	(3,560,068)	(3,560,068)	(3,483,188)	76,880
Total Other Financing Sources (Uses)	(2,291,318)	(2,291,318)	(2,225,999)	65,319
Net Change in Fund Balance	(2,666,537)	(1,221,671)	2,921,714	4,143,385
Fund Balance - beginning	23,772,669	23,772,669	23,772,669	-
Fund Balance - ending	\$ 21,106,132	\$ 22,550,998	\$ 26,694,383	\$ 4,143,385

The accompanying notes are an integral part of these financial statements.



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

	Business-Type Activities - Enterprise Funds				Internal Service Fund
	Stormwater Utility	Lady's Island Airport	Hilton Head Airport	Totals	Garage
<b>ASSETS</b>					
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	2,729,234	114,196	1,540,253	4,383,683	349,253
Capital Assets	3,067,236	4,824,742	31,547,786	39,439,764	445,159
Accumulated Depreciation	(2,165,132)	(938,874)	(8,770,432)	(11,874,438)	(359,120)
	902,104	3,885,868	22,777,354	27,565,326	86,039
Total Assets	3,631,338	4,000,064	24,317,607	31,949,009	435,292
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Contributions to pension plan	126,782	8,383	98,426	233,591	-
Pension experience differences	53,749	4,197	30,485	88,431	-
Total deferred outflows of resources	180,531	12,580	128,911	322,022	-
Total assets and deferred outflows of resources	\$ 3,811,869	\$ 4,012,644	\$ 24,446,518	\$ 32,271,031	\$ 435,292
<b>LIABILITIES</b>					
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	-	-	153,445	153,445	-
Total Current Liabilities	298,633	465,439	5,428,664	6,192,737	400,852
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	-	-	3,427,952	3,427,952	-
Total Noncurrent Liabilities	1,992,389	155,878	4,615,762	6,764,028	-
Total Liabilities	2,291,022	621,317	10,044,426	12,956,765	400,852
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Net pension change in projected investment earnings	159,919	12,488	122,402	294,809	-
Total deferred inflows of resources	159,919	12,488	122,402	294,809	-
<b>NET POSITION</b>					
Net investment in capital assets	902,104	3,885,868	22,777,354	27,565,326	86,039
Unrestricted (Deficit)	458,824	(507,029)	(8,497,664)	(8,545,869)	(51,599)
Total Net Position	\$ 1,360,928	\$ 3,378,839	\$ 14,279,690	\$ 19,019,457	\$ 34,440
Total liabilities, deferred inflows of resources, and net position	\$ 3,811,869	\$ 4,012,644	\$ 24,446,518	\$ 32,271,031	\$ 435,292

The accompanying notes are an integral part of these financial statements.

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

	Business-Type Activities - Enterprise Funds				Internal Service Fund
	Stormwater Utility	Lady's Island Airport	Hilton Head Airport	Totals	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	<u>3,233,578</u>	<u>552,091</u>	<u>1,777,043</u>	<u>5,562,712</u>	<u>4,231,717</u>
Operating Expenses					
Costs of Sales and Services	-	275,400	-	275,400	-
Personnel	1,917,635	126,367	1,032,115	3,076,117	-
Purchased Services	1,114,523	123,109	411,492	1,649,124	2,023,919
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	<u>3,534,035</u>	<u>591,928</u>	<u>2,050,569</u>	<u>6,176,532</u>	<u>4,226,364</u>
Operating (Loss) Income	(300,457)	(39,837)	(273,526)	(613,820)	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)	<u>2,670</u>	<u>(111,986)</u>	<u>(2,401,436)</u>	<u>(2,510,752)</u>	<u>-</u>
(Loss) Income before capital contributions and special items	(297,787)	(151,823)	(2,674,962)	(3,124,572)	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	<u>-</u>	<u>14,116</u>	<u>1,462,076</u>	<u>1,476,192</u>	<u>-</u>
Special Item - decrease in other postemployment benefit cost	<u>867,222</u>	<u>35,306</u>	<u>328,401</u>	<u>1,230,929</u>	<u>-</u>
Change in Net Position	569,435	(102,401)	(884,485)	(417,451)	5,353
Net Position, Beginning, as originally reported	<u>2,661,628</u>	<u>3,627,282</u>	<u>16,289,172</u>	<u>22,578,082</u>	<u>29,087</u>
Change in accounting principle for pensions - see Note 14	<u>(1,870,135)</u>	<u>(146,042)</u>	<u>(1,124,997)</u>	<u>(3,141,174)</u>	<u>-</u>
Net Position, Beginning, as restated	<u>791,493</u>	<u>3,481,240</u>	<u>15,164,175</u>	<u>19,436,908</u>	<u>29,087</u>
Net Position, Ending	<u>\$ 1,360,928</u>	<u>\$ 3,378,839</u>	<u>\$ 14,279,690</u>	<u>\$ 19,019,457</u>	<u>\$ 34,440</u>

The accompanying notes are an integral part of these financial statements.

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

	Business-Type Activities - Enterprise Funds				Internal Service Fund
	Stormwater Utility	Lady's Island Airport	Hilton Head Airport	Totals	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 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 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	\$ -

The accompanying notes are an integral part of these financial statements.

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

	Business-Type Activities - Enterprise Funds				Internal Service Fund
	Stormwater Utility	Lady's Island Airport	Hilton Head Airport	Totals	Garage
Reconciliation of Operating Income to Net Cash					
Flows Provided by (Used for) Operating Activities:					
Operating (Loss) Income	<u>\$ (300,457)</u>	<u>\$ (39,837)</u>	<u>\$ (273,526)</u>	<u>\$ (613,820)</u>	<u>\$ 5,353</u>
Adjustments to Reconcile:					
Depreciation	<u>189,901</u>	<u>60,470</u>	<u>549,338</u>	<u>799,709</u>	<u>20,934</u>
Changes in Assets and Liabilities:					
Decrease (Increase) in Accounts Receivable	42,970	16,929	(294,974)	(235,075)	(82,942)
Decrease (Increase) 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	(206,770)
Increase in Due to General Fund	-	38,318	3,772,167	3,810,485	-
Decrease in Accrued Payroll	(8,487)	(1,014)	(9,657)	(19,158)	-
Increase in Accrued Compensated Absences	13,604	515	3,877	17,996	-
Increase (Decrease) in pension deferred inflows/outflows and liability	<u>6,637</u>	<u>2,036</u>	<u>(4,792)</u>	<u>3,881</u>	<u>-</u>
	<u>287,605</u>	<u>103,711</u>	<u>3,266,462</u>	<u>3,657,778</u>	<u>(289,712)</u>
Net Cash Flow Provided by (Used for)					
Operating Activities	<u>\$ 177,049</u>	<u>\$ 124,344</u>	<u>\$ 3,542,274</u>	<u>\$ 3,843,667</u>	<u>\$ (263,425)</u>

The accompanying notes are an integral part of these financial statements.

BEAUFORT COUNTY, SOUTH CAROLINA  
STATEMENT OF FIDUCIARY NET POSITION  
AGENCY FUNDS  
June 30, 2015

ASSETS

Cash and Equity in Pooled Cash and Investments

\$ 170,623,247

LIABILITIES

Due to Agency

\$ 170,623,247



Fran Baer  
Beaufort County Resident





BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

1. **Summary of Significant Accounting Policies**

The financial statements of Beaufort County, South Carolina, have been prepared in conformity with accounting principles (GAAP) generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

**Reporting Entity**

Beaufort County operates under the Council/Administrator form of government with Council members elected for four-year terms from each of the eleven single-member districts. This report includes all funds of Beaufort County that are controlled by this governing body, and are considered to be the "reporting entity" known as Beaufort County.

**Government-Wide Financial Statements**

The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. For the most part, the effect of interfund activity has been removed from the statements. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The statement of net position presents the financial condition of the governmental and business-type activities for the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient for the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

**Fund Financial Statements**

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as is the proprietary fund. The fiduciary fund financial statements are reported using *no measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

1. Summary of Significant Accounting Policies – Continued:

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

The **general fund** is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **county wide general obligation bond fund** accounts for the expenditures of the bond proceeds of the bonds issued for various capital projects throughout the County.

The **sales tax projects fund** accounts for the expenditure of the 1% local sales tax referendum proceeds which are used for various capital projects throughout the County.

The County reports the following enterprise funds as major proprietary funds:

The **stormwater utility fund** is used to account for all revenue and expenses related to the County's Stormwater Utility operations.

The **Lady's Island Airport fund** is used to account for all revenue and expenses related to the County's Lady's Island Airport.

The **Hilton Head Island Airport fund** is used to account for all revenue and expenses related to the County's Hilton Head Island Airport.

The County's proprietary funds also include an **Internal Service Fund** to account for the financing of goods and services provided by one department or agency to other departments or agencies of the County or to other governments, on a user charge basis. This fund include the County Garage, which accounts for the maintenance and repair of vehicles.

Additionally, the government reports the following non-major fund types:

Special Revenue Funds

The special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, or major capital projects) that are legally restricted or committed to expenditures for specified purposes other than debt service and capital projects.

Debt Service Funds

Debt service funds are used to account for the accumulation of restricted resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds

Capital projects funds are used to account for financial restricted resources to be used for the acquisition or construction of major capital facilities.

Agency Funds

The agency funds account for monies held on behalf of school districts, special districts, and other agencies that use the County as a depository or property taxes are collected on behalf of the other governments. These funds are custodial in nature and do not involve measurement of results of operations.

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

1. Summary of Significant Accounting Policies – Continued:

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's garage function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amount reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and *expenses* from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Net Position - Net position represents the difference between assets, liabilities and deferred inflows/outflows of resources. Net position invested in net capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restriction imposed by creditors, grantors, laws, or regulations of other governments. Net position invested in net capital assets was as follows:

	Governmental	Business Type
Net Capital Assets	\$ 487,627,540	\$ 27,565,326
Less: Current Portion of Long Term Debt	(16,399,540)	-
Long-Term Obligations	(217,533,634)	-
Add Deferred Charge on Refundings	4,770,258	-
	<u>\$ 258,464,624</u>	<u>\$ 27,565,326</u>

Deferred outflows/inflows of resources – In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The government has three items that qualify for reporting in this category. These items include the deferred charge on refundings, contributions to the pension plan and pension experience differences. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Additionally, changes in net pension liability due to liability experience not included in pension expense and employer contributions subsequent to the measurement date of the net pension liability are reported as deferred outflows of resources. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has two items that qualify for reporting in this category. *Unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Additionally, changes in net pension liability due to actual versus projected investment earnings not included in pension expense are reported as deferred inflows of resources in the government-wide statement of net position.

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

1. Summary of Significant Accounting Policies – Continued:

Net position flow assumption - Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Cash and cash equivalents – The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Equity in Pooled Cash and Investments - The County maintains a pooled cash and investment account for all funds for accounting and investment purposes. This gives the County the ability to invest idle cash for short periods of time and to earn the most favorable available rate of return. The "equity in pooled cash and investments" represents the amount of pooled cash and investments owned by each fund of the County. Certain individual funds may reflect a cash deficit, from time to time. These cash deficits are not considered an equity transfer since the transfer has not been approved by County Council and is considered to be temporary in nature.

Investments - Investments consist of certificates of deposit and repurchase agreements. With the majority of the County's investments maturing in less than 1 year, all investments are recorded at cost, which approximates fair value.

Receivables - All receivables are reported at their gross value and when appropriate, are reduced by the estimated portion that is uncollectible.

Inventories - Inventories consist of fuels and supplies (enterprise funds) and are stated at the lower of "first-in, first-out" cost or market.

Capital Assets - Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is calculated on the straight-line basis starting in the month of purchase/completion over the following estimated useful lives:

Buildings	25 Years
Improvements	25 Years
Infrastructure	25 Years
Equipment	5 - 10 Years

In lieu of annual depreciation, the County has elected to use the "modified approach" for its infrastructure assets within its Hilton Head Island Airport and its Lady's Island Airport, which consists of reporting as required supplemental information (RSI) the current assessed condition of the assets pursuant to its runway, taxiway, and apron management system and the estimated annual amounts to maintain and preserve such assets along with actual amounts expensed during the period.



BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

1. Summary of Significant Accounting Policies – Continued:

Long-Term Obligations – In the government-wide financial statements and proprietary funds financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable government activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as bond proceeds. Premiums received on debt issuances are reported as interest on investments while discounts and issuance costs are reported as interest and fees expenditures.

Compensated Absences – The County accrues compensated absences and associated employee-related costs when earned by the employee. The general fund is used to liquidate the liability for non-proprietary fund accrued compensated absences.

Due to and from Other Funds/Internal Balances – Interfund receivables and payables in the fund financial statements and internal balances in the government-wide financial statements arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Revenues – Substantially all governmental fund revenues are accrued. Property taxes are billed and collected within the same period in which the taxes are levied.

Expenditures – Expenditures are recognized when the related fund liability is incurred.

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the County's financial position and results of operations and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Budgets and Budgetary Accounting - The County uses GAAP as the basis for its budgeting and uses the following procedures in establishing the budgetary data reflected in the financial statements:

- (1) The County Administrator submits to County Council, prior to June 1, proposed operating, special revenue, debt service, and capital improvement (CIP) budgets for the fiscal year commencing July 1. The operating, special revenue, debt service, and CIP budgets include proposed expenditures, revenues, and financing sources.
- (2) The Council requires such changes to be made as it deems necessary, provided the budget remains in balance and is subject to the notice of hearing requirements of Section 4-9-140 of the South Carolina Statutes.
- (3) Public hearings are held pursuant to Section 4-9-140 of the South Carolina Statutes in order for the Council to adopt the tentative and final budget.
- (4) Prior to July 1, the operating, special revenue, debt service and CIP budgets are legally enacted through passage of an ordinance setting forth anticipated revenues and appropriations by fund.
- (5) The County Administrator or his designee is authorized to transfer funds among operating accounts or among capital accounts within a department. All transfers over \$10,000 between departments and programs or between operating and capital accounts must be authorized by the Council in accordance with Section 4-9-140 of the South Carolina Statutes. In accordance with County Ordinance #2006/14, Section 12, amounts of \$10,000 or less can be approved by the Council Chairman and/or Council Finance Committee Chairman; transfers of \$5,000 or less can be approved by the County Administrator and/or his designee.

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

1. Summary of Significant Accounting Policies – Continued:

- (6) Formal budgetary integration is employed as a measurement control device for all governmental funds of the County. The legal level of budgetary control (i.e. the level at which expenditures may not legally exceed appropriations) is the department level.
- (7) Budgets for the governmental fund types are adopted on a basis consistent with generally accepted accounting principles.
- (8) Revenues in excess of the current budget ordinance may be expended as directed by the revenue source or for the purpose for which the funds were generated without further approval by County Council, as per Section 14 of County Ordinance #2006/14.

2. Cash and Equity in Pooled Cash and Investments

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned. The County does not have a deposit policy for custodial credit risk. At June 30, 2015, the carrying amount of the County's deposits was \$61,914,287 and the bank balance was \$71,145,148. State law requires that all of the County's deposits be covered by FDIC insurance or by collateral held by the pledging financial institutions' trust department in the County's name. The County's deposits were fully insured or collateralized as of June 30, 2015.

Investments

As of June 30, 2015, the County has the following investments:

Investment Type	Investment Maturities (in Years)				
	Fair Value	Less than 1	1 - 5	6 - 10	Thereafter
US Governmental Agency Obligations	\$ 113,860,843	112,993,566	\$ 210,000	\$ 200,000	\$ 457,277
	113,860,843	112,993,566	210,000	200,000	457,277
South Carolina Local Government Investment Pool	113,854,327	113,854,327	-	-	-
	<u>\$ 227,715,170</u>	<u>\$ 226,847,893</u>	<u>\$ 210,000</u>	<u>\$ 200,000</u>	<u>\$ 457,277</u>

Interest Rate Risk

The County strictly adheres to the State's investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The County strictly adheres to the State's investment policy that would further limit its investment choices. The fair value of the County's position in the South Carolina Local Government Investment Pool (LGIP) is the same as the value of pool shares. The regulatory oversight for the LGIP is the State of South Carolina. As of June 30, 2015, the underlying security ratings of the County's investment in the LGIP may be obtained from the LGIP's complete financial statements. LGIP is rated A for long-term unsecured debt and A-1 for short-term notes by Standard & Poor's. These financial statements may be obtained by writing to the following address:

The State Treasurer's Office  
Local Government Investment Pool  
Post Office Box 11778  
Columbia, SC 29211

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

2. Cash and Equity in Pooled Cash and Investments- Continued:

The County's investments in U.S. Government Agency Obligations were rated AA+ by Standard & Poor's and Aa1 by Moody's Investor Service.

Concentration of Credit Risk

The County places no limit on the amount the County may invest in any one issuer. As of June 30, 2015, the County had investments with three issuers that exceeded 5% of total investments.

3. Receivables/Due from Other Governments/Note Receivable

All property taxes receivable are shown net of allowances for uncollectibles. The County considers all taxes to be collectible; therefore, no allowance for uncollectibles has been established.

The following details receivables -net by fund:

	General Fund	County Wide General Obligation Bonds	Nonmajor Governmental Funds
Property Tax Receivable	\$ 2,328,222	\$ 274,406	\$ 250,698
Licenses and Fees Receivable	-	-	780,660
Accounts Receivable - Other	837,384	-	320,959
	<u>\$ 3,165,606</u>	<u>\$ 274,406</u>	<u>\$ 1,352,317</u>

	Stormwater Utility	Lady's Island Airport	Hilton Head Airport	Internal Service Fund - Garage
Licenses and Fees Receivable	\$ 117,949	\$ 32,866	\$ 1,513,820	\$ 347,819
	<u>\$ 117,949</u>	<u>\$ 32,866</u>	<u>\$ 1,513,820</u>	<u>\$ 347,819</u>

Key dates in the property tax cycle for tax year 2014 are as follows:

Assessment Date	August 18, 2014
Property Taxes Levied	August 25, 2014
Tax Bills Rendered	November 4, 2014
Property Taxes Payable	March 17, 2015
Delinquency Date	March 18, 2015
Tax Sale Date	October 6, 2015

The following details the due from other governments by fund as of June 30, 2015:

	General Fund	County Wide General Obligation Bonds	Sales Tax Projects	Nonmajor Governmental Funds
General Government Programs	\$ 3,019,163	\$ 181,792	\$ -	\$ 488,224
Public Safety Programs	-	-	-	216,276
Public Works Programs	-	-	-	541,755
Alcohol & Drug Programs	-	-	-	90,552
Disabilities & Special Needs Programs	-	-	-	354,868
Public Welfare Programs	-	-	-	93,513
Cultural & Recreational Programs	-	-	-	45,696
Capital Projects	-	-	5,262,822	4,574
	<u>\$ 3,019,163</u>	<u>\$ 181,792</u>	<u>\$ 5,262,822</u>	<u>\$ 1,835,458</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

3. Receivables/Due from Other Governments/Note Receivable- Continued:

In November 2006, the County issued \$17,500,000 in General Obligation bonds bearing interest rates of 3.5% to 8.0% and with varying maturities through 2026. The Technical College of the Lowcountry's portion of this bond is \$1,500,000.

The following reflects the future minimum payments receivable at June 30, 2015, under this note receivable:

Fiscal Year Ending	Amount
2016	\$ 118,596
2017	117,054
2018	118,254
2019	119,282
2020	120,139
2021-2025	606,032
2026	120,632
Total Minimum Note Payments	1,319,989
Less Amount Representing Interest	(282,846)
Present Value of Minimum Note Payments	1,037,143
Less Current Portion	(72,857)
Long-Term Portion	<u>\$ 964,286</u>

Note Receivable from Hilton Head Airport Fund

In September 2007, the County issued a note for \$1,800,000 for the balance owed for the construction of hangars at the Hilton Head Island Airport. The note is payable in quarterly payments of \$24,185, including interest at 2.07% through June 2032.

Annual requirements to amortize the note receivable from Hilton Head Airport Fund outstanding at June 30, 2015, are as follows:

Fiscal Year Ending	Note Payable to Debt Service Fund	Principal	Interest
2016	\$ 96,741	\$ 68,635	\$ 28,106
2017	96,741	70,067	26,674
2018	96,741	71,528	25,213
2019	96,741	73,020	23,721
2020	96,741	74,544	22,197
2021-2025	483,705	396,703	87,002
2026-2030	483,705	439,845	43,860
2031-2032	193,482	189,052	4,430
Total	<u>\$ 1,644,597</u>	<u>\$ 1,383,394</u>	<u>\$ 261,203</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

3. Receivables/Due from Other Governments/Note Receivable- Continued:

In November 2014, the County issued a note for \$2,260,000 for various capital projects at the Hilton Head Island Airport. The Federal Aviation Administration (FAA) provides grants that are 90% funded. The other 10% of project costs are provided by the South Carolina Aeronautical Commission (SCAC) and the Hilton Head Island Airport, 5% each. The proceeds from this note are intended to offset the Airport's share of costs for these projects. The note is payable in quarterly payments of \$37,125, including interest at 2.94% through December 2034.

Annual requirements to amortize the note receivable from Hilton Head Airport Fund outstanding at June 30, 2015, are as follows:

Fiscal Year Ending	Note Payable to Debt Service		
	Fund	Principal	Interest
2016	\$ 148,502	\$ 84,810	\$ 63,692
2017	148,502	87,331	61,171
2018	148,502	89,927	58,575
2019	148,502	92,600	55,902
2020	148,502	95,353	53,149
2021-2025	742,510	521,003	221,507
2026-2030	742,510	603,181	139,329
2031-2035	668,259	623,798	44,461
Total	<u>\$ 2,895,789</u>	<u>\$ 2,198,003</u>	<u>\$ 697,786</u>

Interfund balances between the General Fund and the Proprietary Funds

As of June 30, 2015, the amount due to the General Fund from the Proprietary Funds was \$5,366,465. The amount due from the Lady's Island Airport and the Hilton Head Airport was \$385,738 and \$4,980,727, respectively.



BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

**4. Capital Assets**

Governmental Activities

	Balance June 30, 2014	Additions	Disposals or Transfers	Balance June 30, 2015
Capital Assets not Being Depreciated:				
Land	\$ 108,653,528	\$ 1,089,244	\$ -	\$ 109,742,772
Easements	15,787,000	2,004,915	-	17,791,915
Construction in Progress	107,336,977	28,853,704	17,195,696	118,994,985
Total Capital Assets not Being Depreciated	231,777,505	31,947,863	17,195,696	246,529,672
Other Capital Assets:				
Buildings & Improvements	172,894,797	16,198,958	-	189,093,755
Infrastructure	156,360,723	1,960,032	-	158,320,755
Equipment	74,820,963	2,405,799	945,892	76,280,870
Total Other Capital Assets	404,076,483	20,564,789	945,892	423,695,380
Less Accumulated Depreciation				
Accumulated Depreciation -				
Buildings & Improvements	78,423,500	7,200,588	-	85,624,088
Accumulated Depreciation -				
Infrastructure	29,550,974	6,303,004	-	35,853,978
Accumulated Depreciation -				
Equipment	56,139,019	5,848,253	867,826	61,119,446
Total Accumulated Depreciation	164,113,493	19,351,845	867,826	182,597,512
Other Capital Assets, Net	239,962,990	1,212,944	78,066	241,097,868
Governmental Activities Capital Assets, Net	\$ 471,740,495	\$ 33,160,807	\$ 17,273,762	\$ 487,627,540

For the capital assets of the governmental activities, depreciation is computed on the straight-line method of depreciation over the estimated useful lives of the assets, which range from five to twenty-five years. Depreciation expense for the year ended June 30, 2015 was \$19,351,845 and the accumulated depreciation as of June 30, 2015 was \$182,597,512.

The depreciation expense was allocated as follows:

General Government	\$ 3,456,698
Public Safety	4,786,171
Public Works	7,595,124
Public Health	103,050
Public Welfare	494,419
Cultural and Recreation	2,916,383
Total	\$ 19,351,845

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

4. Capital Assets- Continued:

Business-Type Activities

	Balance June 30, 2014	Additions	Disposals or Transfers	Balance June 30, 2015
Capital Assets not Being Depreciated:				
Land	\$ 5,563,308	\$ 5,017,726	\$ -	\$ 10,581,034
Infrastructure	9,229,801	-	-	9,229,801
Construction in Progress	831,909	302,231	876,250	257,890
Total Capital Assets not Being Depreciated	<u>15,625,018</u>	<u>5,319,957</u>	<u>876,250</u>	<u>20,068,725</u>
Other Capital Assets:				
Buildings & Improvements	13,849,129	344,333	-	14,193,462
Equipment	4,993,538	257,637	73,598	5,177,577
Total Other Capital Assets	<u>18,842,667</u>	<u>601,970</u>	<u>73,598</u>	<u>19,371,039</u>
Less Accumulated Depreciation				
Accumulated Depreciation -				
Buildings & Improvements	7,304,246	541,244	-	7,845,490
Accumulated Depreciation -				
Equipment	3,844,081	258,465	73,598	4,028,948
Total Accumulated Depreciation	<u>11,148,327</u>	<u>799,709</u>	<u>73,598</u>	<u>11,874,438</u>
Other Capital Assets, Net	<u>7,694,340</u>	<u>(197,739)</u>	<u>-</u>	<u>7,496,601</u>
Business-Type Activities Capital Assets, Net	<u>\$ 23,319,358</u>	<u>\$ 5,122,218</u>	<u>\$ 876,250</u>	<u>\$ 27,565,326</u>

For the capital assets of the business-type activities, depreciation is computed on the straight-line method of depreciation over the estimated useful lives of the assets, which range from five to twenty-five years. Depreciation expense for the year ended June 30, 2015 was \$799,709 and the accumulated depreciation as of June 30, 2015 was \$11,874,438.

The depreciation expense was allocated as follows:

Stormwater Utility	\$ 189,901
Lady's Island Airport	60,470
Hilton Head Airport	549,338
Total	<u>\$ 799,709</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

**5. Long-Term Obligations**

	<u>Governmental Activities</u>
General Obligation Bonds	\$ 210,665,556
TIF Revenue Bonds	3,990,000
Capital Lease	1,790,659
Premiums	17,486,959
	<u>\$ 233,933,174</u>
 Deferred Charge on Refundings	 <u>\$ 4,770,258</u>

**General Obligation Bonds**

In November 2006, the County issued \$17,500,000 in general obligation bonds bearing interest rates of 3.5% to 8.0% and with varying maturities through 2026. The proceeds of these bonds were used for various County projects.

In December 2006, the County issued \$30,000,000 in general obligation bonds bearing interest rates of 4.0% to 6.75% and with varying maturities through 2026. The proceeds of these bonds were used to "pay off" the County's bond anticipation notes of \$25,000,000 and provide additional funds for the construction of the Bluffton Parkway Project.

In September 2007, the County issued \$25,500,000 of general obligation bonds bearing interest rates of 4.0% to 5.0% and with varying maturity dates through 2027. \$20,000,000 of the proceeds of these bonds was used for the County's rural and critical lands projects, as approved by referendum in November 2006, and the remaining \$5,500,000 of the proceeds of these bonds was used for the Buckwalter Parkway extension.

In October 2007, the County issued \$17,530,000 of general obligation refunding bonds bearing interest rates of 4.0% to 5.0% and with varying maturity dates through 2020. These refunding bonds provide resources to purchase U.S. Government State and Local Government Series Securities that were placed in an irrevocable trust for the purpose of generating resources for most future debt service payments on the 2001 County Bonds. As a result, the refunded bonds were considered to be partially defeased and the liability has been removed from the governmental activities column of the statement of net position. The reacquisition price exceeded the net carrying value of the old debt by \$809,915, as the transaction resulted in an economic gain of \$1,344,074. The 2001 County Bonds were fully retired during the 2011 fiscal year.

In March 2010, the County issued \$48,755,000 of general obligation bonds and Build America General Obligation Bonds bearing interest rates of 2.0% to 5.625% and with maturity dates through 2029. The proceeds of these bonds were used to pay off the related bond anticipation notes that were issued in March 2009. \$20,000,000 of the proceeds of the bond anticipation notes were used for the County's rural and critical lands projects and \$28,755,000 of the proceeds were used for various County projects.

In November 2010, the County issued \$8,125,000 of general obligation refunding bonds bearing interest rates of 2.0% to 4.0% and with varying maturity dates through 2022. The refunding bonds provide resources to purchase U.S. Government State and Local Government Series Securities that were placed in an irrevocable trust for the purpose of generating resources for most future debt service payments on the 2002 County Bonds. As a result, the refunded bonds are considered to be partially defeased and the liability has been removed from the governmental activities column of the statement of net position. The reacquisition price exceeded the net carrying value of the old debt by \$547,943, as the transaction resulted in an economic gain of \$420,749.

In December 2011, the County issued \$10,000,000 of general obligation bonds bearing interest rates of 2.0% to 3.5% and with varying maturity dates through 2031. The proceeds of these bonds were used for the County's rural and critical lands projects, as approved by referendum in November 2006.

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

5. Long Term Obligations – Continued:

In January 2012, the County issued \$15,295,000 of general obligation refunding bonds bearing interest rates of 2.0% to 4.0% and with varying maturity dates through 2023. The refunding bonds provide resources to purchase U.S. Government State and Local Government Series Securities that were placed in an irrevocable trust for the purpose of generating resources for most future debt service payments on the 2003 County Bonds. As a result, the refunded bonds are considered to be partially defeased and the liability has been removed from the governmental activities column of the statement of net position. The reacquisition price exceeded the net carrying value of the old debt by \$1,400,206, as the transaction resulted in an economic gain of \$2,196,519.

In August 2012, the County issued \$25,185,000 of general obligation refunding bonds bearing interest rates of 2.0% to 5.0% and with varying maturity dates through 2025. The proceeds were used to advance refund \$27,050,000 of outstanding 2005 general obligation bonds which had interest rates ranging from 3.0% to 5.0%. The net proceeds of \$28,882,311 (including a \$3,938,020 premium and after payment of \$240,709 in underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payments on the refunded bonds. As a result, the 2005 general obligation bonds are considered to be partially defeased and the liability has been removed from the governmental activities column of the statement of net position. The reacquisition price exceeded the net carrying value of the old debt by \$1,832,311, as the transaction resulted in an economic gain of \$4,316,298.

In October 2012, the County issued \$6,000,000 of general obligation bonds through the United States Department of Agriculture bearing an interest rate of 3.5% and with varying maturity dates through 2052. The proceeds of these bonds were used for the County's St. Helena Library project.

In May 2013, the County issued \$7,580,000 of general obligation bonds bearing interest rates of 1.5% to 4.0% and with varying maturity dates through 2033. The proceeds of these bonds were used to pay off the related bond anticipation notes of \$2,500,000 and \$5,000,000 that were issued in May 2012 and October 2012, respectively.

In May 2013, the County issued \$25,000,000 of general obligation bonds bearing interest rates of 1.5% to 5.0% and with varying maturity dates through 2029. The proceeds of these bonds were used for the County's rural and critical land projects, as approved by referendum in November 2012.

In May 2013, the County issued \$33,150,000 of general obligation refunding bonds bearing interest rates of 1.5% to 5.0% and with varying maturity dates through 2026. The proceeds were used to advance refund \$11,250,000 and \$21,900,000 of outstanding 2006 and 2006B general obligation bonds which had interest rates ranging from 3.5% to 8.0% and 4.0% to 6.75%, respectively. The net proceeds of \$37,026,992 (including a \$4,174,601 premium and after payment of \$297,609 in underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payments on the refunded bonds. As a result, the 2006 and 2006B general obligation bonds are considered to be partially defeased and the liability has been removed from the governmental activities column of the statement of net position. The reacquisition price exceeded the net carrying value of the old debt by \$3,876,919, as the transaction resulted in an economic gain of \$2,013,870.

In November 2014, the County issued \$19,450,000 of general obligation bonds bearing interest rates of 2% to 5% and with varying maturity dates through 2034. The proceeds of these bonds will be used for various County and Hilton Head Island Airport capital projects.

In November 2014, the County issued \$22,570,000 of general obligation refunding bonds bearing interest rates of 2.5% to 4% and with varying maturity dates through 2029. The proceeds of these bonds will be used to advance refund the outstanding 2010B Build America General Obligation Bonds. The net proceeds of \$25,106,406 (including a \$2,246,455 premium after payment of \$289,951 in underwriting fees and other issuance costs) were deposited with an escrow agent to refund the bonds. As a result, the 2010B general obligation bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net position. The reacquisition price exceeded the net carrying value of the old debt by \$225,674, as the transaction resulted in an economic gain of \$2,439,944.

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

5. Long Term Obligations – Continued:

The 2006, 2006B, 2007, 2007B, 2010A, 2010C, 2011, 2012A, 2012C, 2012E, 2013A, 2013B, 2013C, 2014A, and 2014B general obligation bonds are collateralized by the full faith and credit of the County and are payable from ad valorem taxes.

General obligation bonds accounted for in the County's Statement of Net Position consist of the following at June 30, 2015:

Description	Rates	Dates	Maturity	Original Issue	Outstanding at June 30, 2015
2006 County Bonds	3.5% - 8.0%	3/1 and 9/1	2026	\$ 17,500,000	\$ 850,000
2006B County Bonds	4.0% - 6.75%	3/1 and 9/1	2026	30,000,000	1,300,000
2007 County Bonds	4.0% - 5.0%	3/1 and 9/1	2027	25,500,000	20,800,000
2007B County Bonds	4.0% - 5.0%	2/1 and 8/1	2020	17,530,000	10,295,000
2010A County Bonds	2.0% - 5.0%	3/1 and 9/1	2029	24,205,000	15,865,000
2010C County Bonds	2.0% - 4.0%	2/1 and 8/1	2022	8,125,000	6,495,000
2011 County Bonds	2.0% - 3.5%	3/1 and 9/1	2031	10,000,000	9,740,000
2012A County Bonds	2.0% - 4.0%	3/1 and 9/1	2023	15,295,000	12,660,000
2012C County Bonds	2.0% - 5.0%	2/1 and 8/1	2025	25,185,000	24,380,000
2012E County Bonds	3.5%	10/12	2052	6,000,000	5,855,556
2013A County Bonds	1.5% - 4.0%	11/1 and 5/1	2033	7,580,000	6,570,000
2013B County Bonds	1.5% - 4.0%	11/1 and 5/1	2029	25,000,000	21,695,000
2013C County Bonds	1.5% - 5.0%	3/1 and 9/1	2026	33,150,000	32,815,000
2014A County Bonds	2.0% - 5.0%	3/1 and 9/1	2034	19,450,000	18,775,000
2014B County Bonds	2.5% - 4.0%	3/1 and 9/1	2029	22,570,000	22,570,000
				<u>\$ 287,090,000</u>	<u>\$ 210,665,556</u>

A schedule of the debt service requirements associated with the general obligation bonds is as follows:

Fiscal Year Ending	Principal	Interest	Total
2016	\$ 13,426,036	\$ 8,154,238	\$ 21,580,274
2017	14,318,697	7,545,077	21,863,774
2018	15,051,451	7,020,023	22,071,474
2019	15,629,302	6,477,622	22,106,924
2020	16,227,253	5,878,846	22,106,099
2021-2025	85,469,264	18,780,689	104,249,953
2026-2030	32,940,155	5,996,661	38,936,816
2031-2035	13,898,103	1,590,292	15,488,395
Thereafter	3,705,295	1,352,345	5,057,640
Total	<u>\$ 210,665,556</u>	<u>\$ 62,795,793</u>	<u>\$ 273,461,349</u>

Total interest paid on bonds outstanding for the year ended June 30, 2015 was \$7,884,508.



BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

5. Long Term Obligations – Continued:

Tax Increment Financing Revenue Bonds

In January 2013, the County issued \$5,685,000 in Tax Increment Revenue Refunding Bonds for the Bluffton TIF District, bearing an interest rate of 1.42% and with varying maturities through 2019. The refunding bonds provide resources to purchase U.S. Government State and Local Government Series Securities that were placed in an irrevocable trust for the purpose of generating resources for most future debt service payments on the Bluffton TIF District. As a result, the refunded bonds are considered to be partially defeased and the liability has been removed from the governmental activities column of the statement of net position. The transaction resulted in an economic gain of \$864,271.

Tax increment revenue bonds accounted for in the County's Statement of Net Position consist of the following at June 30, 2015:

Description	Rates	Dates	Maturity	Original Issue	Outstanding at June 30, 2015
Bluffton - County TIF Bonds	1.42%	2/1 and 8/1	2019	5,685,000	3,990,000
				<u>\$ 5,685,000</u>	<u>\$ 3,990,000</u>

A schedule of the debt service requirements associated with the tax increment financing revenue bonds is as follows:

Fiscal Year Ending	Principal	Interest	Total
2016	\$ 695,000	\$ 56,658	\$ 751,658
2017	885,000	46,789	931,789
2018	1,090,000	34,222	1,124,222
2019	1,320,000	18,744	1,338,744
Total	<u>\$ 3,990,000</u>	<u>\$ 156,413</u>	<u>\$ 4,146,413</u>

Total interest paid on bonds outstanding for the year ended June 30, 2015 as \$70,059.

For the payment of the principal and interest on the bonds as they respectively mature and for the creation of such sinking fund as may be necessary therefore, the full faith, credit and taxing power of the County are irrevocably pledged and there shall be levied annually by the County auditor and collected by the County treasurer in the same manner as other County taxes are levied and collected, as tax, without limit, on all taxable property in the County sufficient to pay the principal and interest of the bonds as they respectively mature and to create such sinking fund as may be necessary therefore.

Capital Lease Obligation

A capital lease is an agreement which specifies a transfer of benefits and risk of ownership to the lessee. At June 30, 2015, the County maintained a lease for a public safety computer system in governmental activities with an acquisition value of \$2,506,923. The future minimum lease payments are as follows:

Fiscal Year Ending	Total
2016	\$ 358,132
2017	358,132
2018	358,132
2019	358,132
2020	358,131
Total	<u>\$ 1,790,659</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

5. Long Term Obligations – Continued:

Amortization of leased equipment under capital leases is included with depreciation expense. The following is an analysis of capital assets leased under capital leases as of June 30, 2015.

	Governmental Funds
Equipment	\$ 2,506,923
Less, accumulated depreciation	(167,128)
Leased capital asset	<u>\$ 2,339,795</u>

Total Governmental Activities Debt

A schedule of the debt service requirements associated with the total governmental activities debt is as follows:

Fiscal Year Ending	Principal	Interest	Total
2016	\$ 14,479,168	\$ 8,210,896	\$ 22,690,064
2017	15,561,829	7,591,866	23,153,695
2018	16,499,583	7,054,245	23,553,828
2019	17,307,434	6,496,366	23,803,800
2020	16,585,384	5,878,846	22,464,230
2021-2025	85,469,264	18,780,689	104,249,953
2026-2030	32,940,155	5,996,661	38,936,816
2031-2035	13,898,103	1,590,292	15,488,395
Thereafter	3,705,295	1,352,345	5,057,640
Total	<u>\$ 216,446,215</u>	<u>\$ 62,952,206</u>	<u>\$ 279,398,421</u>

Governmental Activities Changes in Long-Term Obligations

	Balance June 30, 2014	Additions	Retirements	Balance June 30, 2015
General Obligation Bonds	\$ 205,699,020	\$ 42,020,000	\$ 37,053,464	\$ 210,665,556
TIF Revenue Bonds	4,940,000	-	950,000	3,990,000
Capital Lease	2,148,791	-	358,132	1,790,659
Premiums	16,050,174	3,438,395	2,001,610	17,486,959
Total	<u>\$ 228,837,985</u>	<u>\$ 45,458,395</u>	<u>\$ 40,363,206</u>	<u>\$ 233,933,174</u>

Deferred Charge on Refundings	<u>\$ 5,139,703</u>	<u>\$ 123,013</u>	<u>\$ 492,458</u>	<u>\$ 4,770,258</u>
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Current Portion of Long Term Obligations

The current portion of long term obligations is computed as follows:

General Obligation Bonds	\$ 13,426,036
TIF Revenue Bonds	695,000
Capital Lease	358,132
Premiums	1,920,372
	<u>\$ 16,399,540</u>

Deferred Charge on Refundings	<u>\$ 496,035</u>
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The current portion of deferred charges on refundings expected to be amortized through interest expense during fiscal year 2016 is \$496,035.

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

**6. Accrued Compensated Absences**

The County considers accrued compensated absences to be reported as a current and long term liability. For governmental activities, compensated absences payable are liquidated by the general fund.

Governmental Activities Changes in Current and Long -Term Obligations

Balance June 30, 2014	Additions	Retirements	Balance June 30, 2015	Amount Due in One Year
<u>\$ 3,256,688</u>	<u>\$ 3,611,034</u>	<u>\$ 3,407,694</u>	<u>\$ 3,460,028</u>	<u>\$ 401,363</u>

Business-Type Activities Changes in Current and Long -Term Obligations

Balance June 30, 2014	Additions	Retirements	Balance June 30, 2015	Amount Due in One Year
<u>\$ 123,811</u>	<u>\$ 105,545</u>	<u>\$ 87,549</u>	<u>\$ 141,807</u>	<u>\$ 16,501</u>

**7. Interfund Transfers**

Interfund transfers (in/out) were used to move resources to/from other funds in accordance with budgetary authorizations, or other requirements. These transfers were permanent in nature and as such there are not any anticipated repayments. The following interfund transfers were made during the year ended June 30, 2015.

Recipient Fund	Transferring Fund	Amount
General Fund	Nonmajor Special Revenue Funds	1,257,189
County Wide General Obligation Bonds	Nonmajor Special Revenue Funds	9,885,813
Nonmajor Special Revenue Funds	General Fund	3,483,188
Nonmajor Special Revenue Funds	Nonmajor Special Revenue Funds	1,305,000
Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	450,000
Nonmajor Debt Service Funds	Nonmajor Special Revenue Funds	2,431,701
Nonmajor Capital Projects Fund	Nonmajor Special Revenue Funds	816,727
		<u>\$ 19,629,618</u>

**8. Operating Leases**

The County leases certain office space and machinery and equipment under cancelable operating leases. Under the terms of the lease agreements, the County's obligation to continue rental obligations is contingent upon the continued appropriation of funds by the County for that purpose. Total rental expenses for the year ended June 30, 2015 were approximately \$481,000.

The following is a schedule of minimum commitments for operating lease payments:

Fiscal Year Ending	Amount
2016	<u>\$ 274,745</u>
2017	197,762
2018	118,823
2019	4,473
2020	12
2021-2026	66
Total	<u>\$ 595,881</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

**9. Deferred Compensation Plans**

All state and local government employees can participate in a deferred compensation plan created in accordance with Internal Revenue Code 457. The plan, administered by the state public employee retirement system through a state approved nongovernmental third party, permits governmental employees to defer a portion of their salary until future years. The deferred compensation is not available to an employee until termination, retirement, death, or unforeseeable emergency. Contributions by employees under the 457 program totaled \$287,389 for the year ended June 30, 2015. There are no employer contributions made by the County to this plan. Participant account balances are not included in these financial statements.

County employees may participate in a 401(k) or a Roth 401(k) deferred compensation plans available to state and local governmental employees through the state public employee retirement system. The 401(k) and Roth 401(k) programs are administered by a state approved nongovernmental third party. Contributions by employees under the 401(k) and Roth 401(k) programs totaled \$688,055 and \$18,925, respectively, for the year ended June 30, 2015. There are no employer contributions made by the County to these plans. Participant account balances are not included in these financial statements.

**10. Pension Plans**

The South Carolina Public Employee Benefit Authority (PEBA), which was created July 1, 2012, administers the various retirement systems and retirement programs managed by its Retirement Division. PEBA has an 11 member Board of Directors, appointed by the Governor and General Assembly leadership, which serves as co-trustee and co-fiduciary of the systems and the trust funds. By law, the Budget and Control Board, which consists of five elected officials, also reviews certain PEBA Board decisions regarding the funding of the Systems and serves as a co-trustee of the Systems in conducting that review. PEBA issues a Comprehensive Annual Financial Report (CAFR) containing financial statements and required supplementary information for the South Carolina Retirement Systems' Pension Trust Funds. The CAFR is publicly available on the Retirement Benefits' link on PEBA's website at [www.retirement.sc.gov](http://www.retirement.sc.gov), or a copy may be obtained by submitting a request to South Carolina Public Employee Benefit Authority, Retirement Systems Finance, 202 Arbor Lake Drive, Columbia, SC 29223. PEBA is considered a division of the primary government of the state of South Carolina and therefore, retirement trust fund financial information is also included in the comprehensive annual financial report of the state.

Plan descriptions:

The South Carolina Retirement System (SCRS), a cost-sharing multiple-employer defined benefit pension plan, was established effective July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement allowances and other benefits for employees of the state, its public school districts, and political subdivisions.

The South Carolina Police Officers Retirement System (PORS), a cost-sharing multiple-employer defined benefit pension plan, was established effective July 1, 1962, pursuant to the provisions of Section 9-11-20 of the South Carolina Code of Laws for the purpose of providing retirement allowances and other benefits for police officers and firemen of the state and its political subdivisions.

Membership:

Membership requirements are prescribed in Title 9 of the South Carolina Code of Laws. A brief summary of the requirements under each system is presented below.

**SCRS** -Generally, all employees of covered employers are required to participate in and contribute to the system as a condition of employment. This plan covers general employees and teachers and individuals newly elected to the South Carolina General Assembly beginning with the November 2012 general election. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

10. Pension Plans (continued)

Membership (continued):

**PORS** -To be eligible for PORS membership, an employee must be required by the terms of his employment, by election or appointment, to preserve public order, protect life and property, and detect crimes in the state; to prevent and control property destruction by fire; or to serve as a peace officer employed by the Department of Corrections, the Department of Juvenile Justice, or the Department of Mental Health. Probate judges and coroners may elect membership in PORS. Magistrates are required to participate in PORS for service as a magistrate. PORS members, other than magistrates and probate judges, must also earn at least \$2,000 per year and devote at least 1,600 hours per year to this work, unless exempted by statute. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

Benefits:

Benefit terms are prescribed in Title 9 of the South Carolina Code of Laws. PEBA does not have the authority to establish or amend benefit terms without a legislative change in the code of laws. Key elements of the benefit calculation include the benefit multiplier, years of service, and average final compensation. A brief summary of benefit term for each system is presented below.

**SCRS** – A Class Two member (membership prior to July 1, 2012) who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 65 or with 28 years credited service regardless of age. A member may elect early retirement with reduced pension benefits payable at age 55 with 25 years of service credit. A Class Three member (membership on or after July 1, 2012) who has separated from service with at least eight or more years of earned service is eligible for a monthly pension upon satisfying the Rule of 90 requirement that the total of the member's age and the member's creditable service equals at least 90 years. Both Class Two and Class Three members are eligible to receive a reduced deferred annuity at age 60 if they satisfy the five or eight years earned service requirement, respectively.

The benefit formula for full benefits effective since July 1, 1989 for the SCRS is 1.82 percent of an employee's average final compensation (AFC) multiplied by the number of years of credited service. For Class Two members, AFC is the average annual earnable compensation during 12 consecutive quarters and includes an amount for up to 45 days termination pay at retirement for unused annual leave. For Class Three members, AFC is average annual earnable compensation during 20 consecutive quarters and termination pay for unused annual leave at retirement is not included. An incidental death benefit is also available to beneficiaries for active and retired members of employers who participate in the death benefit program.

The annual retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of the benefit on July 1 of the preceding year are eligible to receive the increase. Members who retire under the early retirement provisions at age 55 with 25 years of service are not eligible for the benefit adjustment until the second July 1 after reaching age 60 or the second July 1 after the date they would have had 28 years of service credit had they not retired.

**PORS** – A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 55 or with 25 years of service regardless of age. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension at age 55 or with 27 years of service regardless of age. Both Class Two and Class Three members are eligible to receive a deferred annuity at age 55 with five or eight years of earned service, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program. Accidental death benefits are also provided upon the death of an active member working for a covered employer whose death was a natural and proximate result of an injury incurred while performance of duty.

The retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of benefit on July 1 of the preceding year are eligible to receive the increase.



BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

10. Pension Plans (continued)

Contributions:

Contributions are prescribed in Title 9 of the South Carolina Code of Laws. The PEBA Board may increase the SCRS and PORS employer and employee contribution rates on the basis of the actuarial valuations, but any such increase may not result in a differential between the employee and employer contribution rate that exceeds 2.9 percent of earnable compensation for SCRS and 5 percent for PORS. An increase in the contribution rates adopted by the board may not provide for an increase of more than one-half of one percent in any one year. If the scheduled employee and employer contributions provided in statute or the rates last adopted by the board are insufficient to maintain a thirty year amortization schedule of the unfunded liabilities of the plans, the board shall increase the contribution rates in equal percentage amounts for the employer and employee as necessary to maintain the thirty-year amortization period; and, this increase is not limited to one-half of one percent per year.

- Required employee contribution rates for the fiscal year beginning July 1, 2014 and ending June 30, 2015 are as follows:

SCRS

Employee Class Two	8.00% of earnable compensation
Employee Class Three	8.00% of earnable compensation

PORS

Employee Class One	\$21 per month
Employee Class Two	8.41% of earnable compensation
Employee Class Three	8.41% of earnable compensation

- Required employer contribution rates for the fiscal year beginning July 1, 2014 and ending June 30, 2015 are as follows:

SCRS

Employer Class Two	10.75% of earnable compensation
Employer Class Three	10.75% of earnable compensation
Employer Incidental Death Benefit	0.15% of earnable compensation

PORS

Employer Class One	7.80% of earnable compensation
Employer Class Two	13.01% of earnable compensation
Employer Class Three	13.01% of earnable compensation
Employer Incidental Death Benefit	0.20% of earnable compensation
Employer Accidental Death Benefit	0.20% of earnable compensation

Contributions to the SCRS and PORS pension plans from the County were \$3.7 million and \$2.4 million for the year ended June 30, 2015, respectively.

Net pension liability:

At June 30, 2015, the County reported liabilities of \$63,288,017 and \$28,534,997 for its proportionate shares of the SCRS and PORS net pension liabilities, respectively. The net pension liabilities were measured as of June 30, 2014, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of July 1, 2013 projected forward to June 30, 2014. The County's proportionate shares of the net pension liabilities were based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2014, the County's proportionate shares of the SCRS and PORS plans were 0.367597% and 1.48971%, which was the same as its proportionate shares of the net pension liabilities measured as of June 30, 2013, respectively.

Pension expense:

For the year ended June 30, 2015, the County recognized pension expense of the SCRS and PORS plans of \$4,435,770 and \$2,495,088, respectively.

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

10. Pension Plans (continued)

Deferred inflows of resources and deferred outflows of resources:

At June 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to its pension liabilities from the following sources for each of the respective plans:

	<b>SCRS</b>	
	Deferred outflow s of resources	Deferred inflow s of resources
Differences between expected and actual experience	\$ 1,793,316	\$ -
Net difference between projected and actual earnings on pension plan investments	-	5,335,641
County Contributions subsequent to the measurement date	3,678,639	-
Total	<u><u>\$ 5,471,955</u></u>	<u><u>\$ 5,335,641</u></u>

	<b>PORS</b>	
	Deferred outflow s of resources	Deferred inflow s of resources
Differences between expected and actual experience	\$ 761,053	\$ -
Net difference between projected and actual earnings on pension plan investments	-	3,299,895
County Contributions subsequent to the measurement date	2,410,279	-
Total	<u><u>\$ 3,171,332</u></u>	<u><u>\$ 3,299,895</u></u>

The \$3,678,639 and \$2,410,279 reported as deferred outflows of resources related to pensions resulting from County contributions paid subsequent to the measurement date for the SCRS and PORS plans, respectively, during the year ended June 30, 2015 will be recognized as reduction of the net pension liabilities in the year ending June 30, 2016.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows for the SCRS and PORS plans, respectively:

Year ended June 30,	<b>SCRS</b>	<b>PORS</b>
2016	\$ 836,836	\$ 522,826
2017	836,836	522,826
2018	836,836	522,826
2019	1,031,817	970,364

Actuarial assumptions and methods:

Actuarial valuations involve estimates of the reported amounts and assumptions about the probability of occurrences of events far into the future. Examples included assumptions about future employment, mortality, and future salary increases. Amounts determined during the valuation process are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study to be completed at least once in each five-year period. The last experience study was performed on data through June 30, 2010, and the next experience study is scheduled to be conducted after the June 30, 2015 annual valuation is complete.

The most recent annual actuarial valuation reports adopted by the PEBA Board and Budget and Control Board are as of July 1, 2013. The net pension liability of each defined benefit pension plan was therefore determined by PEBA's consulting actuary, Gabriel, Roeder, Smith and Company (GRS) based on the July 1, 2013 actuarial valuations, using membership data as of July 1, 2013, projected forward to the end of the fiscal year, and financial information of the pension trust funds as of June 30, 2014, using generally accepted actuarial procedures. Information included in the following schedules is based on the certification provided by GRS.

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

10. Pension Plans (continued)

Actuarial assumptions and methods (continued):

The following table provides a summary of the actuarial assumptions and methods used in the July 1, 2013 valuations for the SCRS and PORS plans administered by PEBA.

	SCRS	PORS
Actuarial cost method	Entry age	Entry age
Actuarial assumptions:		
Investment rate of return	7.5%	7.5%
Projected salary increases	levels off at 3.5%	levels off at 4.0%
Includes inflation at	2.75%	2.75%
Benefit adjustments	lesser of 1% or \$500	lesser of 1% or \$500

The post-retiree mortality assumption is dependent upon the member's job category and gender. This assumption includes base rates which are automatically adjusted for future improvement in mortality using published Scale AA projected from the year 2000.

Former Job Class	Males	Females
Educators and Judges	RP-2000 Males (with White Collar adjustment) multiplied by 110%	RP-2000 Females (with White Collar adjustment) multiplied by 95%
General Employees and Members of the General Assembly	RP-2000 Males multiplied by 100%	RP-2000 Females multiplied by 90%
Public Safety, Firefighters and members of the South Carolina National Guard	RP-2000 Males (with Blue Collar adjustment) multiplied by 115%	RP-2000 Females (with Blue Collar adjustment) multiplied by 115%

The long-term expected rate of return on pension plan investments for actuarial purposes is based upon the 30 year capital market outlook at the end of the third quarter 2012. The actuarial long-term expected rates of return represent best estimates of arithmetic real rates of return for each major asset class and were developed in coordination with the investment consultant for the Retirement System Investment Commission (RSIC) using a building block approach, reflecting observable inflation and interest rate information available in the fixed income markets as well as Consensus Economic forecasts. The actuarial long-term assumptions for other asset classes are based on historical results, current market characteristics and professional judgment.

The RSIC has exclusive authority to invest and manage the retirement trust funds' assets. As co-fiduciary of the Systems, statutory provisions and governance policies allow the RSIC to operate in a manner consistent with a long-term investment time horizon. The expected real rates of investment return, along with the expected inflation rate, form the basis for the target asset allocation adopted annually by the RSIC. For actuarial purposes, the long-term expected rate of return is calculated by weighting the expected future real rates of return by the target allocation percentage and then adding the actuarial expected inflation which is summarized in the table on the following page. For actuarial purposes, the 7.50 percent assumed annual investment rate of return used in the calculation of the total pension liability includes a 4.75 percent real rate of return and a 2.75 percent inflation component.

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

10. Pension Plans (continued)

Actuarial assumptions and methods (continued):

Asset Class	Target Asset Allocation	Expected Arithmetic Real Rate of Return	Long Term Expected Portfolio Real Rate of Return
<b>Short Term:</b>			
Cash	2.0%	0.3%	0.01%
Short Duration	3.0%	0.6%	0.02%
<b>Domestic Fixed Income:</b>			
Core Fixed Income	7.0%	1.1%	0.08%
High Yield	2.0%	3.5%	0.07%
Bank Loans	4.0%	2.8%	0.11%
<b>Global Fixed Income:</b>			
Global Fixed Income	3.0%	0.8%	0.02%
Emerging Markets Debt	6.0%	4.1%	0.25%
Global Public Equity	31.0%	7.8%	2.42%
Global Tactical Asset Allocation	10.0%	5.1%	0.51%
<b>Alternatives:</b>			
Hedge Funds (Low Beta)	8.0%	4.0%	0.32%
Private Debt	7.0%	10.2%	0.71%
Private Equity	9.0%	10.2%	0.92%
Real Estate (Broad Market)	5.0%	5.9%	0.29%
Commodities	3.0%	5.1%	0.15%
Total Expected Real Return	100.0%		5.88%
Inflation for Actuarial Purposes			2.75%
Total Expected Nominal Return			8.63%

Discount rate:

The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers in SCRS and PORS will be made based on the actuarially determined rates based on provisions in the South Carolina State Code of Laws. Based on those assumptions, each System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity analysis:

The following table presents the County's proportionate share of the net pension liabilities of the respective plans calculated using the discount rate of 7.50 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1.00 percent lower (6.50 percent) or 1.00 percent higher (8.50 percent) than the current rate.

<b>Sensitivity of the Net Pension Liability to Changes in the Discount Rate</b>			
<b>System</b>	<b>1.00% Decrease (6.50%)</b>	<b>Discount Rate (7.50%)</b>	<b>1.00% Increase (8.50%)</b>
<b>SCRS</b>	\$ 80,692,222	\$ 63,288,017	\$ 47,761,441
<b>PORS</b>	39,876,802	28,534,997	19,150,500

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

10. Pension Plans (continued)

Pension plan fiduciary net position:

The net pension liability is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB No. 67 less that System's fiduciary net position. As of June 30, 2014, net pension liability amounts for SCRS and PORS are as follows (amounts expressed in thousands):

<b>System</b>	<b>Total Pension Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Employers' Net Pension Liability (Asset)</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total Pension</b>
<b>SCRS</b>	\$ 42,955,205,796	\$ 25,738,521,026	\$ 17,216,684,770	59.9%
<b>PORS</b>	5,899,529,434	3,985,101,996	1,914,427,438	67.5%

The total pension liability is calculated by the System's actuary and each plan's fiduciary net position is reported in the System's financial statements. The net pension liability is disclosed in accordance with the requirements of GASB 67 in the System's notes to the financial statements and required supplementary information.

Detailed information regarding the fiduciary net position of the plans administered by PEBA is available in the separately issued CAFR containing financial statements and required supplementary information for SCRS and PORS which can be accessed via the contact information provided above.

11. Other Post Employment Benefits (OPEB)

Plan Description

The County provides post-retirement health, life and dental care benefits, as per the requirements of a local ordinance, for certain retirees. Its plan is a single-employer defined benefit plan. Substantially all employees who retire under the State retirements plans are eligible to continue their coverage with the County paying 100% of the premium for those with 28 or more years of service, 75% of the premium for those with 20 years to 27 years of service and 50% of the premium for those with 15 years to 20 years of service. On June 9, 2008, the County closed these benefits to all employees hired after June 9, 2008. As of June 30, 2015 there were 133 employees who had retired with the County and were receiving health insurance benefits. On March 23, 2015, Beaufort County Council adopted Resolution 2015/7 to terminate retirees' healthcare benefits effective July 1, 2016.

Funding Policy

The contribution requirements of plan members and the County are established and may be amended by the County. The required contribution is currently based on pay-as-you-go financing requirements.

Funded Status and Funding Progress

As of June 30, 2015, the most recent actuarial valuation date, the plan was 0.0% funded. The actuarial accrued liability for benefits was \$1.392 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$1.392 million. The other postemployment benefit will be terminated effective July 1, 2016 and the liability is calculated as the estimated cash flows through the termination date. The change in accounting estimate caused by the decision to terminate benefits resulted in an increase in the change in net position for fiscal year 2015 of \$27,520,071 which is reported as a special item.



BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

**12. Accrued Compensated Absences and Other Benefits**

Effective February 15, 1993, Beaufort County adopted a new leave policy for all employees. The TOWP/SCA policy was replaced with a policy granting Personal Leave Days and Personal Disability Leave. Under the new policy, employees were entitled to a maximum Personal Leave balance of 280 hours. Upon termination, employees will be paid for all unused, unpaid Personal Leave up to this maximum. The liability recorded at June 30, 2015, to cover unused, unpaid Personal Leave including fringe benefits totaled \$3,601,835.

The County reports \$401,363 as a current liability and \$3,058,665 as a long-term liability for governmental activities, while \$16,501 as a current liability and \$125,306 as a long-term liability for business-type activities.

All leave hours accrued in excess of this Personal Leave maximum were accrued to the employee's Personal Disability leave account. A maximum of 360 hours may be maintained in an employee's Personal Disability leave account. The only accrual to this balance occurs when an employee's Personal Leave account exceeds 280 hours, at which time excess hours are "rolled over" to the Personal Disability leave account. Personal Disability leave is to be used in the case of an extended or life threatening illness. This account can only be used once all accrued hours in the Personal Leave account have been used to a balance of 80 hours or less. The employee must present a doctor's statement verifying the disability or illness in order to utilize his/her Personal Disability leave. Employees with remaining SCA leave balances may retain those balances. The same rules governing the use of Personal Disability leave apply to the use of SCA leave. Upon termination of employment with Beaufort County, no payment for any unused SCA or Personal Disability leave will be made.

The County does not provide postemployment health care benefits except those mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.





Fran Baer  
Beaufort County Resident



BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

**13. Fund Balances**

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2015, fund balances for government funds are made up of the following:

- Nonspendable Fund Balance includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.
- Restricted Fund Balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of the resource providers.
- Committed Fund Balance includes amounts that can only be used for the specific purposes determined by a formal action of the County's highest level of decision-making authority, County Council. Commitments may be changed or lifted only by the County taking the same formal action that imposes the constraint originally.
- Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. County Council has by resolution authorized the County Administrator to assign fund balance. County Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.
- Unassigned Fund Balance is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is generally depleted in the order of restricted, committed, assigned, and unassigned.

Beaufort County Council is the County's highest level of decision-making authority that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

The County considers restricted amounts to have been spent when an expenditure is incurred for the purposes for which both restricted and unrestricted amounts are available. When an expenditure is incurred for which committed, assigned, or unassigned amounts could be used, the County considers expenditures to be used in this respective order.

The County has established a General Fund fund balance policy, through Ordinance No. 2014/6, that requires the maintenance of a fund balance of at least 30% of the total General Fund expenditures of the previous fiscal year as an unassigned General Fund fund balance.

The County has established a Debt Service Fund fund balance policy, through Ordinance No. 2014/7, that requires the maintenance of a fund balance that covers the County's interest payments, occurring on August 1<sup>st</sup> and September 1<sup>st</sup> of every fiscal year.

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

13. Fund Balances – Continued

Fund balances for all the major and nonmajor funds as of June 30, 2015, were distributed as follows:

	General Fund	County Wide General Obligation Bonds	Sales Tax Projects	Nonmajor Governmental Funds	Total
Nonspendable:					
Long-Term Portion of Note Receivable	\$ -	4,392,238	\$ -	\$ -	\$ 4,392,238
Prepaid Items	<u>1,607,787</u>	<u>-</u>	<u>-</u>	<u>72,404</u>	<u>1,680,191</u>
	<u>1,607,787</u>	<u>4,392,238</u>	<u>-</u>	<u>72,404</u>	<u>6,072,429</u>
Restricted:					
General Government Grants	-	-	-	10,796,494	10,796,494
Public Safety Grants	-	-	-	5,381,822	5,381,822
Public Works Grants	-	-	-	10,182,585	10,182,585
Alcohol and Drug Programs	-	-	-	377,563	377,563
Disabilities and Special Needs Programs	-	-	-	1,390,296	1,390,296
Public Welfare Grants	-	-	-	55,876	55,876
Cultural & Recreation Grants	-	-	-	5,094,743	5,094,743
Capital Projects	-	-	22,113,141	31,724,956	53,838,097
Debt Service	<u>-</u>	<u>7,417,582</u>	<u>-</u>	<u>4,333,353</u>	<u>11,750,935</u>
	<u>-</u>	<u>7,417,582</u>	<u>22,113,141</u>	<u>69,337,688</u>	<u>98,868,411</u>
Committed:					
Emergency Medical Services Donations	-	-	-	2,868	2,868
Parks and Leisure Capital Projects	-	-	-	91,354	91,354
Engineering Encumbrances	<u>23,537</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,537</u>
	<u>23,537</u>	<u>-</u>	<u>-</u>	<u>94,222</u>	<u>117,759</u>
Assigned:					
General Government	325,000	-	-	-	325,000
Parks and Leisure Special Events	<u>56,041</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,041</u>
	<u>381,041</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>381,041</u>
Unassigned					
	<u>24,682,018</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,682,018</u>
	<u>\$ 26,694,383</u>	<u>\$ 11,809,820</u>	<u>\$ 22,113,141</u>	<u>\$ 69,504,314</u>	<u>\$ 130,121,658</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

**14. Change in Accounting Principles for Pensions**

The County implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date (an amendment of GASB Statement No. 68)*, in the fiscal year ended June 30, 2015. The implementation of these statements required the County to record a beginning net position liability and the effects on unrestricted net position of contributions made by the County during the measurement period (fiscal year ended June 30, 2014). As a result, ending unrestricted net position for the County for the year ended June 30, 2014 decreased by \$87,835,661 and \$3,141,174 for the governmental and business-type activities, respectively. The decrease resulted in the restatement of net position to \$245,051,902 for the governmental activities and a restatement of net position to \$19,436,908 for business-type activities as of June 30, 2014.

**15. Commitments and Contingencies**

Arbitrage rules - State and local bonds issued after 1984 are subject to arbitrage restrictions as enacted by the Federal Government. To retain the bonds' tax exempt status, local governments must comply with the regulations as adopted by the government and expend all of the bond proceeds within designated periods which could be up to three years. The County believes it is in compliance with all arbitrage rules.

As of June 30, 2015, the County has outstanding construction contracts of \$29,134,522.

**16. Risk Management and Litigation**

The County is exposed to various risks of losses related to torts; thefts of; damage to and destruction of assets; errors and omissions; injuries to employees; and natural disaster. The County manages risk through employee educational and prevention programs and through the purchase of casualty and liability insurance. All risk management activities are accounted for in the General Fund.

For all of these risks, the County is a member of the State of South Carolina Insurance Reserve Fund, a public entity risk pool currently operating as a common risk management and insurance program for local governments. The County pays an annual premium to the State Insurance Reserve Fund for its insurance coverage. The State Insurance Reserve Fund is self-sustaining through member premiums and reinsures through commercial companies for certain claims.

Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported are considered.

The County is a party to several lawsuits which seek to recover property taxes paid under protest and to overturn property sold at "tax sales." The County's attorney estimates that the amount of actual or potential claims against the County at June 30, 2015 will not materially affect the financial conditions of the County. Therefore, the General Fund contains no provision for estimated claims.

The County has not significantly reduced insurance coverage from the previous year nor has it settled claims in excess of insurance coverage for the last three years that were material.



BEAUFORT COUNTY, SOUTH CAROLINA  
 REQUIRED SUPPLEMENTARY INFORMATION  
 MODIFIED APPROACH FOR AIRPORT INFRASTRUCTURE ASSETS  
 June 30, 2015

Beaufort County's airports infrastructure assets consist of approximately 25% airport runways, 25% airport taxiways, and 50% airport aprons. The condition of the runways, taxiways, and aprons is measured using several distress factors found in pavement surfaces. The airports' pavement management system uses a measurement scale that is based on a condition index. For the Lady's Island Airport, the South Carolina Aeronautics Commission (SCAC) condition scale is used to classify runways, taxiways, and aprons. The SCAC condition scale is as follows: good or better condition (70 - 100), fair condition (50 - 69), and substandard condition (less than 50). For the Hilton Head Island Airport, the Federal Aviation Administration (FAA) condition scale is used to classify runways, taxiways, and aprons. The FAA condition scale is as follows: excellent condition (5), good condition (4), fair condition (3), poor condition (2), and failed condition (1). It is the County's policy to maintain the runways, taxiways, and aprons at a fair condition or better. Condition assessments are determined every year by the County at both airports, the SCAC at the Lady's Island Airport, and the FAA at the Hilton Head Island Airport. The County's runways, taxiways, and aprons have an estimated useful life, without resurfacing, of 25 years. Due to the strong safety concerns of airplanes landing, taking off, and taxiing on these surfaces, all surfaces are repaired immediately if and when there is a need for such repairs.

Actual maintenance of runways, taxiways, and aprons involves scraping and providing improved surface materials on an as needed basis or filling cracks within the pavement on an as needed basis.

	FY 2015	FY 2014	FY 2013
Percent of Runways in Fair or Better Condition	100%	100%	100%
Percent of Taxiways in Fair or Better Condition	100%	100%	100%
Percent of Aprons in Fair or Better Condition	100%	100%	100%
Percent of Annual Resurfacing of Runways Completed	0%	0%	0%
Percent of Annual Resurfacing of Taxiways Completed	0%	0%	0%
Percent of Annual Resurfacing of Aprons Completed	0%	0%	0%

The County estimates maintenance expense in the amount of \$650,000 to be incurred every five (5) years for paving costs in order to maintain and preserve at (or above) the condition level established and disclosed above. The County adopted the modified approach for its airport infrastructure assets in fiscal year 2011. There were no actual maintenance and preservation costs for fiscal years 2011, 2012, 2013, 2014 and 2015.

During fiscal year 2015, the Hilton Head Island Airport acquired a substantial amount of land. The acquisition of this land is for the purpose of extending the runways. The County anticipates that the runways, taxiways and aprons will be preserved as part of the runway extension project.

BEAUFORT COUNTY, SOUTH CAROLINA  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY\*  
 June 30, 2015

**SCRS**

	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered employee payroll	County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	Plan fiduciary net position of the total pension liability
6/30/2015	0.37%	63,288,017	33,748,936	187.53%	59.90%

**PORS**

	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered employee payroll	County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	Plan fiduciary net position of the total pension liability
6/30/2015	1.49%	28,534,997	17,973,748	158.76%	67.50%

\*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

BEAUFORT COUNTY, SOUTH CAROLINA  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF THE COUNTY'S CONTRIBUTIONS TO THE SOUTH CAROLINA RETIREMENT SYSTEM -  
 LAST 10 FISCAL YEARS  
 June 30, 2015

**SCRS**

	Contractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	County's covered- employee payroll	Contributions as a percentage of covered- employee payroll
6/30/2015	3,678,639	(3,678,639)	-	33,748,936	10.90%
6/30/2014	3,521,847	(3,521,847)	-	33,224,943	10.60%
6/30/2013	3,469,387	(3,469,387)	-	32,729,330	10.60%
6/30/2012	3,047,691	(3,047,691)	-	31,963,087	9.54%
6/30/2011	3,232,140	(3,232,140)	-	34,421,016	9.39%
6/30/2010	3,224,101	(3,224,101)	-	34,335,421	9.39%
6/30/2009	3,211,502	(3,211,502)	-	34,201,255	9.39%
6/30/2008	2,922,132	(2,922,132)	-	31,727,748	9.21%
6/30/2007	2,277,189	(2,277,189)	-	27,769,529	8.20%
6/30/2006	2,010,796	(2,010,796)	-	26,213,736	7.67%

**PORS**

	Contractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	County's covered- employee payroll	Contributions as a percentage of covered- employee payroll
6/30/2015	2,410,279	(2,410,279)	-	17,973,748	13.41%
6/30/2014	2,319,796	(2,319,796)	-	18,066,959	12.84%
6/30/2013	2,190,358	(2,190,358)	-	17,807,781	12.30%
6/30/2012	2,056,075	(2,056,075)	-	17,479,163	11.76%
6/30/2011	2,049,754	(2,049,754)	-	17,777,568	11.53%
6/30/2010	1,870,440	(1,870,440)	-	16,927,063	11.05%
6/30/2009	1,825,061	(1,825,061)	-	16,516,394	11.05%
6/30/2008	1,609,117	(1,609,117)	-	15,038,476	10.70%
6/30/2007	1,515,803	(1,515,803)	-	14,166,392	10.70%
6/30/2006	1,377,749	(1,377,749)	-	12,876,167	10.70%

BEAUFORT COUNTY, SOUTH CAROLINA  
SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND  
For the Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes			
Current Taxes	\$ 69,079,000	\$ 69,563,072	\$ 484,072
Delinquent Taxes	2,900,000	1,988,954	(911,046)
Automobile Taxes	3,400,000	5,004,998	1,604,998
Penalties	1,300,000	1,059,872	(240,128)
	<u>76,679,000</u>	<u>77,616,896</u>	<u>937,896</u>
Licenses and Permits			
Building Permits	660,000	823,148	163,148
Copper Permits	200	200	-
Electrician Licenses	16,000	300	(15,700)
Mobile Home Permits	1,800	12,575	10,775
Marriage Licenses	90,000	89,990	(10)
Other Licenses	80,000	96,750	16,750
Cable Franchise Fees	450,000	416,538	(33,462)
Business Licenses	1,491,000	1,541,345	50,345
	<u>2,789,000</u>	<u>2,980,846</u>	<u>191,846</u>
Intergovernmental			
State Aid to Subdivisions	6,000,000	6,030,403	30,403
Homestead Exemption	1,230,000	1,541,376	311,376
Merchants' Inventory Tax	186,308	186,309	1
Manufacturers Tax	36,000	34,928	(1,072)
Motor Carrier Tax	60,000	61,837	1,837
Payments in Lieu of Taxes	100,000	73,540	(26,460)
Veterans Office Stipend	4,000	5,202	1,202
Registration and Election	8,000	2,778	(5,222)
State Aid to Libraries	-	-	-
Salary Supplements	7,875	7,875	-
Title IV-D Unit Cost	70,000	-	(70,000)
State Aid - Traffic Signals	67,233	130,828	63,595
Local, State and Federal Grant Funds	-	40,000	40,000
Pollution Control Penalties	1,000	18,174	17,174
	<u>7,770,416</u>	<u>8,133,250</u>	<u>362,834</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND  
For the Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Charges for Services			
Register of Deeds Fees	\$ 2,495,000	\$ 3,505,033	\$ 1,010,033
Sheriff's Fees	60,000	50,524	(9,476)
Probate Court Fees	400,000	487,698	87,698
Magistrates' Civil Fees	249,626	219,809	(29,817)
Clerk of Court Fees	159,500	162,723	3,223
Family Court Fees	327,000	376,332	49,332
Master in Equity Fees	750,000	739,759	(10,241)
Treasurer's Fees	7,500	14,302	6,802
Credit Card Convenience Fees	300,000	377,265	77,265
Emergency Medical Service Fees	2,004,000	2,845,594	841,594
Solid Waste Disposal Fees	5,000	7,600	2,600
DSO / Rezoning / CRB Fees	40,000	60,359	20,359
Animal Shelter Fees	10,000	3,638	(6,362)
Recreation Fees	556,408	589,457	33,049
Sheriff's Service Contracts	2,650,000	2,683,883	33,883
Solicitor Worthless Check Program	20,000	7,953	(12,047)
Other Fees and Reimbursements	68,681	115,937	47,256
	<u>10,102,715</u>	<u>12,247,866</u>	<u>2,145,151</u>
Fines and Forfeitures			
Clerk of Court Fines	-	11,590	11,590
Bond Escrement	-	55,766	55,766
Magistrates' Court Fines	633,642	587,904	(45,738)
Library Fines	95,000	93,119	(1,881)
Other Fines	-	2,880	2,880
Forfeitures	-	408	408
	<u>728,642</u>	<u>751,667</u>	<u>23,025</u>
Interest	<u>27,085</u>	<u>30,685</u>	<u>3,600</u>
Miscellaneous			
Rental of County Property	67,000	138,253	71,253
Sale of County Property	134,136	196,093	61,957
Miscellaneous	25,000	153,507	128,507
	<u>226,136</u>	<u>487,853</u>	<u>261,717</u>
Total Revenues	<u>\$ 98,322,994</u>	<u>\$ 102,249,063</u>	<u>\$ 3,926,069</u>



BEAUFORT COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND  
For the Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Expenditures			
General Government			
County Council			
Personnel	\$ 368,515	\$ 347,505	\$ 21,010
Purchased Services	238,041	232,099	5,942
Supplies	4,510	6,402	(1,892)
Capital	-	678,758	(678,758)
Other	-	50,000	(50,000)
	<u>611,066</u>	<u>1,314,764</u>	<u>(703,698)</u>
Auditor			
Personnel	505,151	481,747	23,404
Purchased Services	41,500	38,017	3,483
Supplies	16,500	11,185	5,315
Capital	-	123	(123)
	<u>563,151</u>	<u>531,072</u>	<u>32,079</u>
Treasurer			
Personnel	536,561	440,015	96,546
Purchased Services	225,230	275,030	(49,800)
Supplies	18,500	11,984	6,516
Capital	14,400	3,099	11,301
Other	275,000	342,677	(67,677)
	<u>1,069,691</u>	<u>1,072,805</u>	<u>(3,114)</u>
Clerk of Court & Family Court			
Personnel	773,610	691,311	82,299
Purchased Services	285,650	307,495	(21,845)
Supplies	30,407	20,948	9,459
Capital	-	27,788	(27,788)
	<u>1,089,667</u>	<u>1,047,542</u>	<u>42,125</u>
Probate Court			
Personnel	679,762	663,512	16,250
Purchased Services	44,492	48,817	(4,325)
Supplies	7,800	6,820	980
Capital	-	401	(401)
	<u>732,054</u>	<u>719,550</u>	<u>12,504</u>
Coroner			
Personnel	213,409	226,638	(13,229)
Purchased Services	181,931	185,655	(3,724)
Supplies	49,336	17,982	31,354
Capital	2,525	895	1,630
	<u>447,201</u>	<u>431,170</u>	<u>16,031</u>
Legislative Delegation			
Personnel	69,883	48,141	21,742
Purchased Services	3,400	1,313	2,087
Supplies	500	220	280
	<u>73,783</u>	<u>49,674</u>	<u>24,109</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND  
For the Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Magistrates Court			
Personnel	\$ 1,354,804	\$ 1,515,257	\$ (160,453)
Purchased Services	231,348	220,308	11,040
Supplies	151,400	65,619	85,781
Capital	106,300	104,767	1,533
	<u>1,843,852</u>	<u>1,905,951</u>	<u>(62,099)</u>
Master in Equity			
Personnel	285,940	261,274	24,666
Purchased Services	5,900	3,537	2,363
Supplies	7,100	4,789	2,311
	<u>298,940</u>	<u>269,600</u>	<u>29,340</u>
General Government Elected Fringe Benefits			
Personnel	<u>1,022,522</u>	<u>1,020,357</u>	<u>2,165</u>
General Government Subsidies	<u>1,440,840</u>	<u>1,439,590</u>	<u>1,250</u>
County Administrator			
Personnel	440,105	438,139	1,966
Purchased Services	91,318	126,289	(34,971)
Supplies	7,300	4,094	3,206
Other	34,920	-	34,920
	<u>573,643</u>	<u>568,522</u>	<u>5,121</u>
Communications and Accountability			
Personnel	78,570	131,045	(52,475)
Purchased Services	19,400	14,561	4,839
Supplies	2,750	2,637	113
	<u>100,720</u>	<u>148,243</u>	<u>(47,523)</u>
Broadcast Services			
Personnel	189,928	193,059	(3,131)
Purchased Services	29,608	32,304	(2,696)
Supplies	35,449	27,618	7,831
	<u>254,985</u>	<u>252,981</u>	<u>2,004</u>
County Attorney			
Personnel	323,549	265,980	57,569
Purchased Services	121,900	186,229	(64,329)
Supplies	5,600	2,555	3,045
	<u>451,049</u>	<u>454,764</u>	<u>(3,715)</u>
Finance, Risk Management & Purchasing			
Personnel	690,145	730,520	(40,375)
Purchased Services	118,750	90,645	28,105
Supplies	12,825	12,069	756
	<u>821,720</u>	<u>833,234</u>	<u>(11,514)</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND  
For the Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Assessor			
Personnel	\$ 1,760,355	\$ 1,767,636	\$ (7,281)
Purchased Services	84,514	56,428	28,086
Supplies	39,750	20,019	19,731
	<u>1,884,619</u>	<u>1,844,083</u>	<u>40,536</u>
Register of Deeds			
Personnel	372,114	366,131	5,983
Purchased Services	91,239	88,763	2,476
Supplies	13,300	9,206	4,094
	<u>476,653</u>	<u>464,100</u>	<u>12,553</u>
Zoning and Development			
Personnel	164,764	166,443	(1,679)
Purchased Services	5,130	1,838	3,292
Supplies	2,040	666	1,374
	<u>171,934</u>	<u>168,947</u>	<u>2,987</u>
Planning and Comprehensive Plan			
Personnel	446,055	452,284	(6,229)
Purchased Services	66,956	64,549	2,407
Supplies	5,144	4,491	653
	<u>518,155</u>	<u>521,324</u>	<u>(3,169)</u>
Business License			
Personnel	37,962	38,346	(384)
Purchased Services	8,243	3,605	4,638
Supplies	1,850	286	1,564
	<u>48,055</u>	<u>42,237</u>	<u>5,818</u>
Community Services			
Personnel	103,571	115,033	(11,462)
Purchased Services	14,740	6,641	8,099
Supplies	1,350	223	1,127
Other	25,000	15,000	10,000
	<u>144,661</u>	<u>136,897</u>	<u>7,764</u>
Voter Registration and Elections			
Personnel	479,079	527,620	(48,541)
Purchased Services	42,048	(6,798)	48,846
Supplies	89,245	69,137	20,108
Capital	44,154	41,664	2,490
	<u>654,526</u>	<u>631,623</u>	<u>22,903</u>
Management and Geographical Information Systems			
Personnel	1,425,879	1,316,397	109,482
Purchased Services	1,103,397	1,008,429	94,968
Supplies	458,213	474,658	(16,445)
Capital	-	153,619	(153,619)
	<u>2,987,489</u>	<u>2,953,103</u>	<u>34,386</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND  
For the Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Records Management			
Personnel	\$ 188,489	\$ 191,825	\$ (3,336)
Purchased Services	59,525	48,725	10,800
Supplies	29,990	18,850	11,140
Capital	<u>42,775</u>	<u>40,623</u>	<u>2,152</u>
	<u>320,779</u>	<u>300,023</u>	<u>20,756</u>
Employee Services			
Personnel	655,747	686,777	(31,030)
Purchased Services	303,097	261,130	41,967
Supplies	<u>20,700</u>	<u>16,821</u>	<u>3,879</u>
	<u>979,544</u>	<u>964,728</u>	<u>14,816</u>
General Government Fringe Benefits			
Personnel	1,290,866	1,249,535	41,331
General Government Current Expenditures	20,662,011	20,284,682	377,329
General Government Capital Expenditures	<u>210,154</u>	<u>1,051,737</u>	<u>(841,583)</u>
Total General Government	<u>20,872,165</u>	<u>21,336,419</u>	<u>(464,254)</u>
Public Safety			
Sheriff's Office			
Personnel	16,710,889	16,626,251	84,638
Purchased Services	1,469,260	1,399,106	70,154
Supplies	1,848,353	1,760,554	87,799
Capital	<u>748,354</u>	<u>982,394</u>	<u>(234,040)</u>
	<u>20,776,856</u>	<u>20,768,305</u>	<u>8,551</u>
Emergency Management			
Personnel	362,862	376,211	(13,349)
Purchased Services	172,421	154,782	17,639
Supplies	45,176	45,053	123
Capital	88,987	88,987	-
Other	<u>10,000</u>	<u>10,000</u>	<u>-</u>
	<u>679,446</u>	<u>675,033</u>	<u>4,413</u>
Communications / Traffic Management			
Personnel	2,941,767	2,942,088	(321)
Purchased Services	3,144,145	3,146,136	(1,991)
Supplies	87,143	90,313	(3,170)
Capital	359,266	7,420	351,846
Other	<u>50,000</u>	<u>50,000</u>	<u>-</u>
	<u>6,582,321</u>	<u>6,235,957</u>	<u>346,364</u>
Public Safety Elected Fringe Benefits			
Personnel	<u>3,432,376</u>	<u>3,381,101</u>	<u>51,275</u>
Emergency Services Director			
Personnel	<u>17,497</u>	<u>17,800</u>	<u>(303)</u>
	<u>17,497</u>	<u>17,800</u>	<u>(303)</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND  
For the Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Traffic and Transportation Engineering			
Personnel	\$ 332,094	\$ 297,395	\$ 34,699
Purchased Services	162,663	141,777	20,886
Supplies	65,750	57,355	8,395
	<u>560,507</u>	<u>496,527</u>	<u>63,980</u>
Emergency Medical Services			
Personnel	4,771,302	4,954,114	(182,812)
Purchased Services	292,859	381,792	(88,933)
Supplies	333,500	348,431	(14,931)
Other	10,500	10,361	139
	<u>5,408,161</u>	<u>5,694,698</u>	<u>(286,537)</u>
Detention Center			
Personnel	3,854,071	3,820,711	33,360
Purchased Services	1,258,547	1,144,337	114,210
Supplies	129,400	99,719	29,681
Capital	-	61,087	(61,087)
	<u>5,242,018</u>	<u>5,125,854</u>	<u>116,164</u>
Building Codes and Enforcement			
Personnel	781,848	780,155	1,693
Purchased Services	54,099	51,893	2,206
Supplies	29,150	29,464	(314)
Other	-	2,530	(2,530)
	<u>865,097</u>	<u>864,042</u>	<u>1,055</u>
Animal Services			
Personnel	423,994	426,026	(2,032)
Purchased Services	255,656	259,061	(3,405)
Supplies	96,750	90,305	6,445
Other	2,000	1,020	980
	<u>778,400</u>	<u>776,412</u>	<u>1,988</u>
Public Safety Fringe Benefits			
Personnel	<u>2,693,119</u>	<u>2,704,664</u>	<u>(11,545)</u>
Public Safety Current Expenditures	45,839,191	45,600,505	238,686
Public Safety Capital Expenditures	<u>1,196,607</u>	<u>1,139,888</u>	<u>56,719</u>
Total Public Safety	<u>47,035,798</u>	<u>46,740,393</u>	<u>295,405</u>
Public Works			
Public Services			
Personnel	217,585	219,124	(1,539)
Purchased Services	1,756	725	1,031
Supplies	464	55	409
	<u>219,805</u>	<u>219,904</u>	<u>(99)</u>



BEAUFORT COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND  
For the Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Facilities Maintenance			
Personnel	\$ 2,062,936	\$ 2,037,017	\$ 25,919
Purchased Services	2,485,440	2,610,061	(124,621)
Supplies	428,300	378,852	49,448
Capital	-	25,626	(25,626)
	<u>4,976,676</u>	<u>5,051,556</u>	<u>(74,880)</u>
Public Works			
Personnel	1,466,645	1,399,191	67,454
Purchased Services	349,682	419,829	(70,147)
Supplies	326,110	237,168	88,942
Capital	-	76,927	(76,927)
	<u>2,142,437</u>	<u>2,133,115</u>	<u>9,322</u>
Engineering			
Personnel	186,796	184,190	2,606
Purchased Services	18,898	15,354	3,544
Supplies	8,575	7,235	1,340
	<u>214,269</u>	<u>206,779</u>	<u>7,490</u>
Solid Waste / Recycling			
Personnel	1,149,995	1,141,556	8,439
Purchased Services	4,077,047	4,068,793	8,254
Supplies	108,500	104,059	4,441
	<u>5,335,542</u>	<u>5,314,408</u>	<u>21,134</u>
Public Works Fringe Benefits			
Personnel	<u>1,458,467</u>	<u>1,438,107</u>	<u>20,360</u>
Public Works Current Expenditures	14,347,196	14,261,316	85,880
Public Works Capital Expenditures	-	102,553	(102,553)
Total Public Works	<u>14,347,196</u>	<u>14,363,869</u>	<u>(16,673)</u>
Public Health			
Mosquito Control			
Personnel	618,305	589,596	28,709
Purchased Services	162,661	148,989	13,672
Supplies	626,493	459,892	166,601
Capital	40,536	40,759	(223)
	<u>1,447,995</u>	<u>1,239,236</u>	<u>208,759</u>
Public Health Subsidies	<u>1,081,000</u>	<u>1,081,000</u>	<u>-</u>
Public Health Fringe Benefits			
Personnel	<u>183,042</u>	<u>190,988</u>	<u>(7,946)</u>
Public Health Current Expenditures	2,671,501	2,470,465	201,036
Public Health Capital Expenditures	40,536	40,759	(223)
Total Public Health	<u>2,712,037</u>	<u>2,511,224</u>	<u>200,813</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND  
For the Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Public Welfare			
Veterans Affairs Office			
Personnel	\$ 133,573	\$ 127,266	\$ 6,307
Purchased Services	11,300	9,217	2,083
Supplies	4,575	3,835	740
	<u>149,448</u>	<u>140,318</u>	<u>9,130</u>
Department of Social Services			
Purchased Services	92,562	64,571	27,991
Supplies	120	-	120
	<u>92,682</u>	<u>64,571</u>	<u>28,111</u>
Public Welfare Subsidies	<u>652,667</u>	<u>645,207</u>	<u>7,460</u>
Public Welfare Fringe Benefits			
Personnel	<u>31,291</u>	<u>30,001</u>	<u>1,290</u>
Public Welfare Current Expenditures	<u>926,088</u>	<u>880,097</u>	<u>45,991</u>
Total Public Welfare	<u>926,088</u>	<u>880,097</u>	<u>45,991</u>
Cultural and Recreation			
Parks and Leisure Services			
Personnel	1,612,036	1,533,514	78,522
Purchased Services	1,154,095	1,115,090	39,005
Supplies	212,161	173,231	38,930
Capital	-	126,069	(126,069)
Other	140,000	145,397	(5,397)
	<u>3,118,292</u>	<u>3,093,301</u>	<u>24,991</u>
Libraries			
Personnel	2,586,460	2,538,016	48,444
Purchased Services	491,755	489,319	2,436
Supplies	278,192	288,723	(10,531)
Other	-	1,031	(1,031)
	<u>3,356,407</u>	<u>3,317,089</u>	<u>39,318</u>
Cultural and Recreation Subsidies	<u>4,000,000</u>	<u>4,000,000</u>	<u>-</u>
Cultural and Recreation Fringe Benefits			
Personnel	<u>885,364</u>	<u>858,958</u>	<u>26,406</u>
Cultural and Recreation Current Expenditures	11,360,063	11,143,279	216,784
Cultural and Recreation Capital Expenditures	<u>-</u>	<u>126,069</u>	<u>(126,069)</u>
Total Cultural and Recreation	<u>11,360,063</u>	<u>11,269,348</u>	<u>90,715</u>
Total Current Expenditures	<u>95,806,050</u>	<u>94,640,344</u>	<u>1,165,706</u>
Total Capital Expenditures	<u>1,447,297</u>	<u>2,461,006</u>	<u>(1,013,709)</u>
Total Expenditures	<u>\$ 97,253,347</u>	<u>\$ 97,101,350</u>	<u>\$ 151,997</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL  
COUNTY WIDE GENERAL OBLIGATION BONDS  
For the Year Ended June 30, 2015

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 8,904,513	\$ 9,072,492	\$ 167,979
Intergovernmental	180,199	230,404	50,205
Interest	<u>83,382</u>	<u>128,114</u>	<u>44,732</u>
Total Revenues	<u>9,168,094</u>	<u>9,431,010</u>	<u>262,916</u>
Expenditures			
Debt Service - Principal	11,828,464	11,303,464	525,000
Debt Service - Interest and Fees	<u>8,009,210</u>	<u>8,571,381</u>	<u>(562,171)</u>
Total Debt Service Expenditures	<u>19,837,674</u>	<u>19,874,845</u>	<u>(37,171)</u>
Excess of Revenues Over (Under) Expenditures	(10,669,580)	(10,443,835)	225,745
Other Financing Sources (Uses)			
Issuance of Bonds	-	2,260,000	2,260,000
Refunding Bond Proceeds	-	22,570,000	22,570,000
Payments to Refunding Debt Escrow Agent	-	(24,811,938)	(24,811,938)
Bond Premiums	-	3,438,394	3,438,394
Transfers In	<u>9,710,842</u>	<u>9,885,813</u>	<u>174,971</u>
Total Other Financing Sources (Uses)	<u>9,710,842</u>	<u>13,342,269</u>	<u>3,631,427</u>
Net Change in Fund Balance	(958,738)	2,898,434	3,857,172
Fund Balance - beginning	<u>8,911,386</u>	<u>8,911,386</u>	<u>-</u>
Fund Balance - ending	<u>\$ 7,952,648</u>	<u>\$ 11,809,820</u>	<u>\$ 3,857,172</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
 SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL  
 SALES TAX PROJECTS  
 For the Year Ended June 30, 2015

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 17,488,614	\$ 13,239,003	\$ (4,249,611)
Interest	-	52,226	52,226
Miscellaneous	-	455,460	455,460
Total Revenues	<u>17,488,614</u>	<u>13,746,689</u>	<u>(3,741,925)</u>
Expenditures			
Capital Projects	<u>42,139,191</u>	<u>23,507,547</u>	<u>18,631,644</u>
Net Change in Fund Balance	(24,650,577)	(9,760,858)	14,889,719
Fund Balance - beginning	<u>31,873,999</u>	<u>31,873,999</u>	-
Fund Balance - ending	<u>\$ 7,223,422</u>	<u>\$ 22,113,141</u>	<u>\$ 14,889,719</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2015

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<u>ASSETS</u>				
Cash and Equity in Pooled Cash and Investments	\$ 32,673,855	\$ 4,333,353	\$ 31,862,397	\$ 68,869,605
Receivables, Net	1,155,842	5,725	190,750	1,352,317
Due from Other Governments	1,830,884	-	4,574	1,835,458
Prepaid Items	72,404	-	-	72,404
Total Assets	<u>\$ 35,732,985</u>	<u>\$ 4,339,078</u>	<u>\$ 32,057,721</u>	<u>\$ 72,129,784</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 1,231,831	\$ -	\$ 332,765	\$ 1,564,596
Accrued Payroll	261,703	-	-	261,703
Due to Others	608,426	-	-	608,426
Total Liabilities	<u>2,101,960</u>	<u>-</u>	<u>332,765</u>	<u>2,434,725</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue - property taxes	185,020	5,725	-	190,745
Total deferred inflows of resources	<u>185,020</u>	<u>5,725</u>	<u>-</u>	<u>190,745</u>
<u>FUND BALANCE</u>				
Nonspendable	72,404	-	-	72,404
Restricted	33,279,379	4,333,353	31,724,956	69,337,688
Committed	94,222	-	-	94,222
Total Fund Balance	<u>33,446,005</u>	<u>4,333,353</u>	<u>31,724,956</u>	<u>69,504,314</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 35,732,985</u>	<u>\$ 4,339,078</u>	<u>\$ 32,057,721</u>	<u>\$ 72,129,784</u>



BEAUFORT COUNTY, SOUTH CAROLINA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2015

	Special Revenue Funds		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 8,218,592	\$ 8,073,859	\$ (144,733)
Licenses and Permits	7,510,500	9,093,955	1,583,455
Intergovernmental	12,219,307	15,009,129	2,789,822
Charge for Services	3,867,080	4,139,959	272,879
Fines and Forfeitures	175,200	321,807	146,607
Interest	30,170	16,160	(14,010)
Miscellaneous	812,078	1,110,400	298,322
Total Revenues	<u>32,832,927</u>	<u>37,765,269</u>	<u>4,932,342</u>
Expenditures			
General Government	5,003,555	5,073,468	(69,913)
Public Safety	2,062,283	2,780,766	(718,483)
Public Works	717,845	1,696,990	(979,145)
Public Health	8,383,423	8,019,783	363,640
Public Welfare	1,387,524	1,645,160	(257,636)
Cultural and Recreation	1,003,135	818,144	184,991
Capital Projects	3,599,858	4,533,669	(933,811)
Total Expenditures	<u>22,157,623</u>	<u>24,567,980</u>	<u>(2,410,357)</u>
Excess (deficiency) of revenues over expenditures	10,675,304	13,197,289	2,521,985
Other Financing Sources (Uses)			
Transfers In	3,635,140	5,238,188	1,603,048
Transfers Out	(13,749,037)	(14,463,822)	(714,785)
Total Other Financing Sources (Uses)	<u>(10,113,897)</u>	<u>(9,225,634)</u>	<u>888,263</u>
Net Change in Fund Balance	561,407	3,971,655	3,410,248
Fund Balance - beginning	<u>29,474,350</u>	<u>29,474,350</u>	<u>-</u>
Fund Balance - ending	<u>\$ 30,035,757</u>	<u>\$ 33,446,005</u>	<u>\$ 3,410,248</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2015

	Debt Service Funds		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 625,000	\$ 513,544	\$ (111,456)
Interest	2,700	1,603	(1,097)
Total Revenues	<u>627,700</u>	<u>515,147</u>	<u>(112,553)</u>
Expenditures			
Debt Service - Principal	1,945,000	2,150,000	(205,000)
Debt Service - Interest and Fees	<u>193,952</u>	<u>183,060</u>	<u>10,892</u>
Total Expenditures	<u>2,138,952</u>	<u>2,333,060</u>	<u>(194,108)</u>
Excess (deficiency) of revenues over expenditures	(1,511,252)	(1,817,913)	(306,661)
Other Financing Sources (Uses)			
Transfers In	3,626,931	2,431,701	(1,195,230)
Transfers Out	<u>(1,215,733)</u>	<u>(1,232,608)</u>	<u>(16,875)</u>
Total Other Financing Sources (Uses)	<u>2,411,198</u>	<u>1,199,093</u>	<u>(1,212,105)</u>
Net Change in Fund Balance	899,946	(618,820)	(1,518,766)
Fund Balance - beginning	<u>4,952,173</u>	<u>4,952,173</u>	<u>-</u>
Fund Balance - ending	<u>\$ 5,852,119</u>	<u>\$ 4,333,353</u>	<u>\$ (1,518,766)</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2015

	Capital Projects Funds		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ -	\$ 74,559	\$ 74,559
Intergovernmental	-	-	-
Interest	16,000	40,294	24,294
Miscellaneous	-	312,000	312,000
Total Revenues	<u>16,000</u>	<u>426,853</u>	<u>410,853</u>
Expenditures			
Capital Projects	<u>33,443,045</u>	<u>5,668,096</u>	<u>27,774,949</u>
Total Expenditures	<u>33,443,045</u>	<u>5,668,096</u>	<u>27,774,949</u>
Excess (deficiency) of revenues over expenditures	(33,427,045)	(5,241,243)	28,185,802
Other Financing Sources (Uses)			
Issuance of Bonds	17,005,769	17,190,000	184,231
Transfers In	-	816,727	816,727
Transfers Out	-	(450,000)	(450,000)
Total Other Financing Sources (Uses)	<u>17,005,769</u>	<u>17,556,727</u>	<u>550,958</u>
Net Change in Fund Balance	(16,421,276)	12,315,484	28,736,760
Fund Balance - beginning	<u>19,409,472</u>	<u>19,409,472</u>	<u>-</u>
Fund Balance - ending	<u>\$ 2,988,196</u>	<u>\$ 31,724,956</u>	<u>\$ 28,736,760</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2015

	Total Nonmajor Governmental Funds		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 8,843,592	\$ 8,661,962	\$ (181,630)
Licenses and Permits	7,510,500	9,093,955	1,583,455
Intergovernmental	12,219,307	15,009,129	2,789,822
Charge for Services	3,867,080	4,139,959	272,879
Fines and Forfeitures	175,200	321,807	146,607
Interest	48,870	58,057	9,187
Miscellaneous	812,078	1,422,400	610,322
Total Revenues	<u>33,476,627</u>	<u>38,707,269</u>	<u>5,230,642</u>
Expenditures			
General Government	5,003,555	5,073,468	(69,913)
Public Safety	2,062,283	2,780,766	(718,483)
Public Works	717,845	1,696,990	(979,145)
Public Health	8,383,423	8,019,783	363,640
Public Welfare	1,387,524	1,645,160	(257,636)
Cultural and Recreation	1,003,135	818,144	184,991
Debt Service - Principal	1,945,000	2,150,000	(205,000)
Debt Service - Interest and Fees	193,952	183,060	10,892
Capital Projects	<u>37,042,903</u>	<u>10,201,765</u>	<u>26,841,138</u>
Total Expenditures	<u>57,739,620</u>	<u>32,569,136</u>	<u>25,170,484</u>
Excess (deficiency) of revenues over expenditures	(24,262,993)	6,138,133	30,401,126
Other Financing Sources (Uses)			
Issuance of Bonds	17,005,769	17,190,000	184,231
Transfers In	7,262,071	8,486,616	1,224,545
Transfers Out	<u>(14,964,770)</u>	<u>(16,146,430)</u>	<u>(1,181,660)</u>
Total Other Financing Sources (Uses)	<u>9,303,070</u>	<u>9,530,186</u>	<u>227,116</u>
Net Change in Fund Balance	(14,959,923)	15,668,319	30,628,242
Fund Balance - beginning	<u>53,835,995</u>	<u>53,835,995</u>	<u>-</u>
Fund Balance - ending	<u>\$ 38,876,072</u>	<u>\$ 69,504,314</u>	<u>\$ 30,628,242</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING BALANCE SHEET  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
June 30, 2015

	General Government Programs	Public Safety Programs	Public Works Programs	Alcohol and Drug Programs	Disabilities and Special Needs Programs	Public Welfare Programs	Cultural and Recreational Programs	Total
<u>ASSETS</u>								
Cash and Equity in Pooled Cash and Investments	\$ 10,456,022	\$ 5,844,926	\$ 9,349,050	\$ 332,950	\$ 1,501,855	\$ 68,252	\$ 5,120,800	\$ 32,673,855
Receivables, Net	312,525	88,916	524,623	6,000	-	9,735	214,043	1,155,842
Due from Other Governments	488,224	216,276	541,755	90,552	354,868	93,513	45,696	1,830,884
Notes Receivable	-	-	-	-	-	-	-	-
Prepaid Items	5,337	30,095	-	3,276	33,696	-	-	72,404
Total Assets	<u>\$ 11,262,108</u>	<u>\$ 6,180,213</u>	<u>\$ 10,415,428</u>	<u>\$ 432,778</u>	<u>\$ 1,890,419</u>	<u>\$ 171,500</u>	<u>\$ 5,380,539</u>	<u>\$ 35,732,985</u>
<u>LIABILITIES</u>								
Accounts Payable	\$ 215,647	\$ 132,266	\$ 232,134	\$ 29,140	\$ 322,028	\$ 111,254	\$ 189,362	\$ 1,231,831
Accrued Payroll	59,610	61,337	709	22,799	107,798	4,370	5,080	261,703
Due to Others	-	571,825	-	-	36,601	-	-	608,426
Total Liabilities	<u>275,257</u>	<u>765,428</u>	<u>232,843</u>	<u>51,939</u>	<u>466,427</u>	<u>115,624</u>	<u>194,442</u>	<u>2,101,960</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>								
Deferred Property Tax Revenues	185,020	-	-	-	-	-	-	185,020
Total deferred inflows of resources	<u>185,020</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>185,020</u>
<u>FUND BALANCE</u>								
Nonspendable	5,337	30,095	-	3,276	33,696	-	-	72,404
Restricted	10,796,494	5,381,822	10,182,585	377,563	1,390,296	55,876	5,094,743	33,279,379
Committed	-	2,868	-	-	-	-	91,354	94,222
Total Fund Balances	<u>10,801,831</u>	<u>5,414,785</u>	<u>10,182,585</u>	<u>380,839</u>	<u>1,423,992</u>	<u>55,876</u>	<u>5,186,097</u>	<u>33,446,005</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 11,262,108</u>	<u>\$ 6,180,213</u>	<u>\$ 10,415,428</u>	<u>\$ 432,778</u>	<u>\$ 1,890,419</u>	<u>\$ 171,500</u>	<u>\$ 5,380,539</u>	<u>\$ 35,732,985</u>



Peggy Copley  
Beaufort County Resident



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
For the Year Ended June 30, 2015

	General Government Programs		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 8,218,592	\$ 8,073,859	\$ (144,733)
Licenses and Permits	3,920,000	4,465,151	545,151
Intergovernmental	1,960,000	1,816,110	(143,890)
Charge for Services	1,075,000	1,192,910	117,910
Fines and Forfeitures	40,000	18,032	(21,968)
Interest	8,295	4,102	(4,193)
Miscellaneous	<u>551,300</u>	<u>624,071</u>	<u>72,771</u>
Total Revenues	<u>15,773,187</u>	<u>16,194,235</u>	<u>421,048</u>
Expenditures			
General Government	5,003,555	5,073,468	(69,913)
Capital	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total Expenditures	<u>5,006,555</u>	<u>5,073,468</u>	<u>(66,913)</u>
Excess (deficiency) of revenues over expenditures	10,766,632	11,120,767	354,135
Other Financing Sources (Uses)			
Transfers In	600,000	850,000	250,000
Transfers Out	<u>(10,898,142)</u>	<u>(11,887,020)</u>	<u>(988,878)</u>
Total Other Financing Sources (Uses)	<u>(10,298,142)</u>	<u>(11,037,020)</u>	<u>(738,878)</u>
Net Change in Fund Balance	468,490	83,747	(384,743)
Fund Balance - beginning	<u>10,718,084</u>	<u>10,718,084</u>	<u>-</u>
Fund Balance - ending	<u>\$ 11,186,574</u>	<u>\$ 10,801,831</u>	<u>\$ (384,743)</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
For the Year Ended June 30, 2015

	Public Safety Programs		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 25,000	\$ 30,200	\$ 5,200
Intergovernmental	1,194,318	1,913,101	718,783
Charge for Services	730,000	719,473	(10,527)
Fines and Forfeitures	135,200	303,775	168,575
Interest	2,150	1,370	(780)
Miscellaneous	84,200	209,988	125,788
Total Revenues	<u>2,170,868</u>	<u>3,177,907</u>	<u>1,007,039</u>
Expenditures			
Public Safety	2,062,283	2,780,766	(718,483)
Capital	<u>367,360</u>	<u>431,220</u>	<u>(63,860)</u>
Total Expenditures	<u>2,429,643</u>	<u>3,211,986</u>	<u>(782,343)</u>
Excess (deficiency) of revenues over expenditures	(258,775)	(34,079)	224,696
Other Financing Sources (Uses)			
Transfers In	260,068	633,188	373,120
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>260,068</u>	<u>633,188</u>	<u>373,120</u>
Net Change in Fund Balance	1,293	599,109	597,816
Fund Balance - beginning	<u>4,815,676</u>	<u>4,815,676</u>	<u>-</u>
Fund Balance - ending	<u>\$ 4,816,969</u>	<u>\$ 5,414,785</u>	<u>\$ 597,816</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
For the Year Ended June 30, 2015

	Public Works Programs		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 2,540,000	\$ 3,010,667	\$ 470,667
Intergovernmental	2,076,010	2,734,588	658,578
Charge for Services	1,410,000	1,527,568	117,568
Interest	16,450	8,443	(8,007)
Miscellaneous	-	24,733	24,733
Total Revenues	6,042,460	7,305,999	1,263,539
Expenditures			
Public Works	717,845	1,696,990	(979,145)
Capital	2,757,998	2,165,074	592,924
Total Expenditures	3,475,843	3,862,064	(386,221)
Excess (deficiency) of revenues over expenditures	2,566,617	3,443,935	877,318
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(2,521,417)	(1,005,717)	1,515,700
Total Other Financing Sources (Uses)	(2,521,417)	(1,005,717)	1,515,700
Net Change in Fund Balance	45,200	2,438,218	2,393,018
Fund Balance - beginning	7,744,367	7,744,367	-
Fund Balance - ending	\$ 7,789,567	\$ 10,182,585	\$ 2,393,018

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
For the Year Ended June 30, 2015

	Public Health - Alcohol and Drug Programs		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 604,089	\$ 751,477	\$ 147,388
Charge for Services	238,938	314,475	75,537
Interest	-	97	97
Miscellaneous	<u>1,000</u>	<u>1,806</u>	<u>806</u>
Total Revenues	<u>844,027</u>	<u>1,067,855</u>	<u>223,828</u>
Expenditures			
Public Health	1,316,120	1,235,660	80,460
Capital	<u>-</u>	<u>21,056</u>	<u>(21,056)</u>
Total Expenditures	<u>1,316,120</u>	<u>1,256,716</u>	<u>59,404</u>
Excess (deficiency) of revenues over expenditures	(472,093)	(188,861)	283,232
Other Financing Sources (Uses)			
Transfers In	<u>400,000</u>	<u>400,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>400,000</u>	<u>-</u>
Net Change in Fund Balance	(72,093)	211,139	283,232
Fund Balance - beginning	<u>169,700</u>	<u>169,700</u>	<u>-</u>
Fund Balance - ending	<u>\$ 97,607</u>	<u>\$ 380,839</u>	<u>\$ 283,232</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
For the Year Ended June 30, 2015

	Public Health-Disabilities and Special Needs Programs		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 4,862,867	\$ 6,007,349	\$ 1,144,482
Charge for Services	278,442	270,903	(7,539)
Interest	-	452	452
Miscellaneous	<u>157,978</u>	<u>222,797</u>	<u>64,819</u>
Total Revenues	<u>5,299,287</u>	<u>6,501,501</u>	<u>1,202,214</u>
Expenditures			
Public Health	7,067,303	6,784,123	283,180
Capital	<u>-</u>	<u>1,139,032</u>	<u>(1,139,032)</u>
Total Expenditures	<u>7,067,303</u>	<u>7,923,155</u>	<u>(855,852)</u>
Excess (deficiency) of revenues over expenditures	(1,768,016)	(1,421,654)	346,362
Other Financing Sources (Uses)			
Transfers In	2,075,072	3,055,000	979,928
Transfers Out	<u>(135,650)</u>	<u>(1,055,000)</u>	<u>(919,350)</u>
Total Other Financing Sources (Uses)	<u>1,939,422</u>	<u>2,000,000</u>	<u>60,578</u>
Net Change in Fund Balance	171,406	578,346	406,940
Fund Balance - beginning	<u>845,646</u>	<u>845,646</u>	<u>-</u>
Fund Balance - ending	<u>\$ 1,017,052</u>	<u>\$ 1,423,992</u>	<u>\$ 406,940</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
For the Year Ended June 30, 2015

	Public Welfare Programs		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 919,232	\$ 1,180,594	\$ 261,362
Charge for Services	134,700	87,992	(46,708)
Interest	-	16	16
Miscellaneous	<u>17,600</u>	<u>13,750</u>	<u>(3,850)</u>
Total Revenues	<u>1,071,532</u>	<u>1,282,352</u>	<u>210,820</u>
Expenditures			
Public Welfare	<u>1,387,524</u>	<u>1,645,160</u>	<u>(257,636)</u>
Total Expenditures	<u>1,387,524</u>	<u>1,645,160</u>	<u>(257,636)</u>
Excess (deficiency) of revenues over expenditures	(315,992)	(362,808)	(46,816)
Other Financing Sources (Uses)			
Transfers In	<u>300,000</u>	<u>300,000</u>	-
Total Other Financing Sources (Uses)	<u>300,000</u>	<u>300,000</u>	-
Net Change in Fund Balance	(15,992)	(62,808)	(46,816)
Fund Balance - beginning	<u>118,684</u>	<u>118,684</u>	-
Fund Balance - ending	<u>\$ 102,692</u>	<u>\$ 55,876</u>	<u>\$ (46,816)</u>



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
For the Year Ended June 30, 2015

	Cultural and Recreation Programs		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 1,025,500	\$ 1,587,937	\$ 562,437
Intergovernmental	602,791	605,910	3,119
Charge for Services	-	26,638	26,638
Interest	3,275	1,680	(1,595)
Miscellaneous	-	13,255	13,255
Total Revenues	<u>1,631,566</u>	<u>2,235,420</u>	<u>603,854</u>
Expenditures			
Cultural and Recreation	1,003,135	818,144	184,991
Capital	<u>471,500</u>	<u>777,287</u>	<u>(305,787)</u>
Total Expenditures	<u>1,474,635</u>	<u>1,595,431</u>	<u>(120,796)</u>
Excess (deficiency) of revenues over expenditures	156,931	639,989	483,058
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	<u>(193,828)</u>	<u>(516,085)</u>	<u>(322,257)</u>
Total Other Financing Sources (Uses)	<u>(193,828)</u>	<u>(516,085)</u>	<u>(322,257)</u>
Net Change in Fund Balance	(36,897)	123,904	160,801
Fund Balance - beginning	<u>5,062,193</u>	<u>5,062,193</u>	<u>-</u>
Fund Balance - ending	<u>\$ 5,025,296</u>	<u>\$ 5,186,097</u>	<u>\$ 160,801</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
For the Year Ended June 30, 2015

	Totals		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 8,218,592	\$ 8,073,859	\$ (144,733)
Licenses and Permits	7,510,500	9,093,955	1,583,455
Intergovernmental	12,219,307	15,009,129	2,789,822
Charge for Services	3,867,080	4,139,959	272,879
Fines and Forfeitures	175,200	321,807	146,607
Interest	30,170	16,160	(14,010)
Miscellaneous	<u>812,078</u>	<u>1,110,400</u>	<u>298,322</u>
Total Revenues	<u>32,832,927</u>	<u>37,765,269</u>	<u>4,932,342</u>
Expenditures			
General Government	5,003,555	5,073,468	(69,913)
Public Safety	2,062,283	2,780,766	(718,483)
Public Works	717,845	1,696,990	(979,145)
Public Health	8,383,423	8,019,783	363,640
Public Welfare	1,387,524	1,645,160	(257,636)
Cultural and Recreation	1,003,135	818,144	184,991
Capital	<u>3,599,858</u>	<u>4,533,669</u>	<u>(933,811)</u>
Total Expenditures	<u>22,157,623</u>	<u>24,567,980</u>	<u>(2,410,357)</u>
Excess (deficiency) of revenues over expenditures	10,675,304	13,197,289	2,521,985
Other Financing Sources (Uses)			
Transfers In	3,635,140	5,238,188	1,603,048
Transfers Out	<u>(13,749,037)</u>	<u>(14,463,822)</u>	<u>(714,785)</u>
Total Other Financing Sources (Uses)	<u>(10,113,897)</u>	<u>(9,225,634)</u>	<u>888,263</u>
Net Change in Fund Balance	561,407	3,971,655	3,410,248
Fund Balance - beginning	<u>29,474,350</u>	<u>29,474,350</u>	<u>-</u>
Fund Balance - ending	<u>\$ 30,035,757</u>	<u>\$ 33,446,005</u>	<u>\$ 3,410,248</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS  
June 30, 2015

	State Accommodations Tax Program	Purchase of Real Property Program	Local Accommodations Tax Program	Local Hospitality Tax Program	Local Admissions Fee Program	Treasurer Execution Fees	Clerk of Court Incentive	Clerk of Court Unit Cost	Employer Group Benefit Trust	Public Defender Trust	Reforestation Trust	Total
<b>ASSETS</b>												
Cash and Equity in Pooled Cash and Investments	\$ 197,562	\$ -	\$ 2,215,770	\$ 4,012,362	\$ 1,833,212	\$ 1,290,619	\$ 169,522	\$ (16,921)	\$ 312,439	\$ 220,599	\$ 220,858	\$ 10,456,022
Receivables, Net	-	244,973	3,841	1,193	1,735	-	-	1,638	-	58,725	420	312,525
Due from Other Governments	246,332	162,545	-	-	-	4,616	993	23,122	-	50,616	-	488,224
Prepaid Items	-	-	-	-	-	3,803	-	-	-	1,534	-	5,337
Total Assets	<u>\$ 443,894</u>	<u>\$ 407,518</u>	<u>\$ 2,219,611</u>	<u>\$ 4,013,555</u>	<u>\$ 1,834,947</u>	<u>\$ 1,299,038</u>	<u>\$ 170,515</u>	<u>\$ 7,839</u>	<u>\$ 312,439</u>	<u>\$ 331,474</u>	<u>\$ 221,278</u>	<u>\$ 11,262,108</u>
<b>LIABILITIES</b>												
Accounts Payable	\$ 73,902	\$ 73,195	\$ 26,186	\$ 583	\$ 581	\$ 19,015	\$ -	\$ 2,453	\$ -	\$ 18,232	\$ 1,500	\$ 215,647
Accrued Payroll	-	-	949	949	949	20,529	-	5,386	-	30,848	-	59,610
Total liabilities	<u>73,902</u>	<u>73,195</u>	<u>27,135</u>	<u>1,532</u>	<u>1,530</u>	<u>39,544</u>	<u>-</u>	<u>7,839</u>	<u>-</u>	<u>49,080</u>	<u>1,500</u>	<u>275,257</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>												
Unavailable revenue - property taxes	-	185,020	-	-	-	-	-	-	-	-	-	185,020
Total deferred inflows of resources	<u>-</u>	<u>185,020</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>185,020</u>
<b>FUND BALANCE</b>												
Nonspendable	-	-	-	-	-	3,803	-	-	-	1,534	-	5,337
Restricted	369,992	149,303	2,192,476	4,012,023	1,833,417	1,255,691	170,515	-	312,439	280,860	219,778	10,796,494
Total Fund Balance	<u>369,992</u>	<u>149,303</u>	<u>2,192,476</u>	<u>4,012,023</u>	<u>1,833,417</u>	<u>1,259,494</u>	<u>170,515</u>	<u>-</u>	<u>312,439</u>	<u>282,394</u>	<u>219,778</u>	<u>10,801,831</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 443,894</u>	<u>\$ 407,518</u>	<u>\$ 2,219,611</u>	<u>\$ 4,013,555</u>	<u>\$ 1,834,947</u>	<u>\$ 1,299,038</u>	<u>\$ 170,515</u>	<u>\$ 7,839</u>	<u>\$ 312,439</u>	<u>\$ 331,474</u>	<u>\$ 221,278</u>	<u>\$ 11,262,108</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS  
For the Year Ended June 30, 2015

	State Accomodations Tax Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 900,000	\$ 668,774	\$ (231,226)
Interest	500	102	(398)
Total Revenues	900,500	668,876	(231,624)
Expenditures			
General Government			
Other	947,500	683,132	264,368
Total Expenditures	947,500	683,132	264,368
Excess (deficiency) of revenues over expenditures	(47,000)	(14,256)	32,744
Other Financing Sources (Uses)			
Transfers In	-	200,000	200,000
Transfers Out	(68,750)	(117,189)	(48,439)
Total Other Financing Sources (Uses)	(68,750)	82,811	151,561
Net Change in Fund Balance	(115,750)	68,555	184,305
Fund Balance - beginning	301,437	301,437	-
Fund Balance - ending	\$ 185,687	\$ 369,992	\$ 184,305

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS  
For the Year Ended June 30, 2015

	Purchase of Real Property Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 8,218,592	\$ 8,073,859	\$ (144,733)
Intergovernmental	180,000	170,341	(9,659)
Interest	4,000	501	(3,499)
Miscellaneous	<u>12,800</u>	<u>12,090</u>	<u>(710)</u>
Total Revenues	<u>8,415,392</u>	<u>8,256,791</u>	<u>(158,601)</u>
Expenditures			
General Government			
Purchased Services	<u>286,000</u>	<u>160,851</u>	<u>125,149</u>
Total Expenditures	<u>286,000</u>	<u>160,851</u>	<u>125,149</u>
Excess (deficiency) of revenues over expenditures	8,129,392	8,095,940	(33,452)
Other Financing Sources (Uses)			
Transfers Out	<u>(8,129,392)</u>	<u>(8,063,104)</u>	<u>66,288</u>
Total Other Financing Sources (Uses)	<u>(8,129,392)</u>	<u>(8,063,104)</u>	<u>66,288</u>
Net Change in Fund Balance	-	32,836	32,836
Fund Balance - beginning	<u>116,467</u>	<u>116,467</u>	<u>-</u>
Fund Balance - ending	<u>\$ 116,467</u>	<u>\$ 149,303</u>	<u>\$ 32,836</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS  
For the Year Ended June 30, 2015

	Local Accomodations Tax Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 940,000	\$ 1,140,493	\$ 200,493
Interest	-	845	845
Total Revenues	940,000	1,141,338	201,338
Expenditures			
General Government			
Personnel	45,731	45,399	332
Purchased Services	8,243	6,548	1,695
Supplies	1,850	216	1,634
Other	762,500	649,781	112,719
Total Expenditures	818,324	701,944	116,380
Excess (deficiency) of revenues over expenditures	121,676	439,394	317,718
Other Financing Sources (Uses)			
Transfers Out	-	(806,727)	(806,727)
Total Other Financing Sources (Uses)	-	(806,727)	(806,727)
Net Change in Fund Balance	121,676	(367,333)	(489,009)
Fund Balance - beginning	2,559,809	2,559,809	-
Fund Balance - ending	\$ 2,681,485	\$ 2,192,476	\$ (489,009)



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS  
For the Year Ended June 30, 2015

	Local Hospitality Tax Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 1,690,000	\$ 1,839,574	\$ 149,574
Interest	-	1,298	1,298
Total Revenues	<u>1,690,000</u>	<u>1,840,872</u>	<u>150,872</u>
Expenditures			
General Government			
Personnel	45,731	45,399	332
Purchased Services	8,243	5,803	2,440
Supplies	1,850	274	1,576
Other	-	500,000	(500,000)
Total Expenditures	<u>55,824</u>	<u>551,476</u>	<u>(495,652)</u>
Excess (deficiency) of revenues over expenditures	1,634,176	1,289,396	(344,780)
Other Financing Sources (Uses)			
Transfers In	-	50,000	50,000
Transfers Out	<u>(1,200,000)</u>	<u>(1,400,000)</u>	<u>(200,000)</u>
Total Other Financing Sources (Uses)	<u>(1,200,000)</u>	<u>(1,350,000)</u>	<u>(150,000)</u>
Net Change in Fund Balance	434,176	(60,604)	(494,780)
Fund Balance - beginning	<u>4,072,627</u>	<u>4,072,627</u>	-
Fund Balance - ending	<u>\$ 4,506,803</u>	<u>\$ 4,012,023</u>	<u>\$ (494,780)</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS  
For the Year Ended June 30, 2015

	Local Admissions Fee Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 1,290,000	\$ 1,485,084	\$ 195,084
Interest	2,500	665	(1,835)
Total Revenues	1,292,500	1,485,749	193,249
Expenditures			
General Government			
Personnel	45,731	45,397	334
Purchased Services	6,743	5,803	940
Supplies	1,850	274	1,576
Total Expenditures	54,324	51,474	2,850
Excess (deficiency) of revenues over expenditures	1,238,176	1,434,275	196,099
Other Financing Sources (Uses)			
Transfers Out	(1,500,000)	(1,500,000)	-
Total Other Financing Sources (Uses)	(1,500,000)	(1,500,000)	-
Net Change in Fund Balance	(261,824)	(65,725)	196,099
Fund Balance - beginning	1,899,142	1,899,142	-
Fund Balance - ending	\$ 1,637,318	\$ 1,833,417	\$ 196,099

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS  
For the Year Ended June 30, 2015

	Treasurer Execution Fees		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$ 1,075,000	\$ 1,192,910	\$ 117,910
Interest	500	388	(112)
Miscellaneous	<u>5,000</u>	<u>10,412</u>	<u>5,412</u>
Total Revenues	<u>1,080,500</u>	<u>1,203,710</u>	<u>123,210</u>
Expenditures			
General Government			
Personnel	428,844	545,641	(116,797)
Purchased Services	431,220	356,270	74,950
Supplies	18,800	17,391	1,409
Capital	3,000	-	3,000
Other	<u>-</u>	<u>284</u>	<u>(284)</u>
Total Expenditures	<u>881,864</u>	<u>919,586</u>	<u>(37,722)</u>
Net Change in Fund Balance	198,636	284,124	85,488
Fund Balance - beginning	<u>975,370</u>	<u>975,370</u>	<u>-</u>
Fund Balance - ending	<u>\$ 1,174,006</u>	<u>\$ 1,259,494</u>	<u>\$ 85,488</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS  
For the Year Ended June 30, 2015

	Clerk of Court Incentives		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 30,000	\$ 36,028	\$ 6,028
Interest	100	48	(52)
Total Revenues	30,100	36,076	5,976
Expenditures			
General Government			
Supplies	30,100	-	30,100
Total Expenditures	30,100	-	30,100
Net Change in Fund Balance	-	36,076	36,076
Fund Balance - beginning	134,439	134,439	-
Fund Balance - ending	\$ 134,439	\$ 170,515	\$ 36,076

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS  
For the Year Ended June 30, 2015

	Clerk of Court Unit Cost		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 250,000	\$ 255,638	\$ 5,638
Total Revenues	<u>250,000</u>	<u>255,638</u>	<u>5,638</u>
Expenditures			
General Government			
Personnel	160,874	237,733	(76,859)
Purchased Services	44,100	16,611	27,489
Supplies	<u>4,300</u>	<u>1,294</u>	<u>3,006</u>
Total Expenditures	<u>209,274</u>	<u>255,638</u>	<u>(46,364)</u>
Net Change in Fund Balance	40,726	-	(40,726)
Fund Balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - ending	<u>\$ 40,726</u>	<u>\$ -</u>	<u>\$ (40,726)</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS  
For the Year Ended June 30, 2015

	Employer Group Benefit Trust		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 270	\$ 96	\$ (174)
Miscellaneous	200,000	190,168	(9,832)
Total Revenues	200,270	190,264	(10,006)
Expenditures			
General Government			
Other	200,270	193,725	6,545
Total Expenditures	200,270	193,725	6,545
Net Change in Fund Balance	-	(3,461)	(3,461)
Fund Balance - beginning	315,900	315,900	-
Fund Balance - ending	\$ 315,900	\$ 312,439	\$ (3,461)



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS  
For the Year Ended June 30, 2015

	Public Defender Trust		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 600,000	\$ 685,329	\$ 85,329
Interest	150	85	(65)
Miscellaneous	<u>333,500</u>	<u>411,401</u>	<u>77,901</u>
Total Revenues	<u>933,650</u>	<u>1,096,815</u>	<u>163,165</u>
Expenditures			
General Government			
Personnel	1,350,025	1,419,516	(69,491)
Purchased Services	81,350	75,248	6,102
Supplies	<u>21,700</u>	<u>12,782</u>	<u>8,918</u>
Total Expenditures	<u>1,453,075</u>	<u>1,507,546</u>	<u>(54,471)</u>
Excess (deficiency) of revenues over expenditures	(519,425)	(410,731)	108,694
Other Financing Sources (Uses)			
Transfers In	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Net Change in Fund Balance	80,575	189,269	108,694
Fund Balance - beginning	<u>93,125</u>	<u>93,125</u>	<u>-</u>
Fund Balance - ending	<u>\$ 173,700</u>	<u>\$ 282,394</u>	<u>\$ 108,694</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS  
For the Year Ended June 30, 2015

	Reforestation Trust		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 40,000	\$ 18,032	\$ (21,968)
Interest	275	74	(201)
Total Revenues	40,275	18,106	(22,169)
Expenditures			
General Government			
Purchased Services	60,000	48,096	11,904
Other	10,000	-	10,000
Total Expenditures	70,000	48,096	21,904
Net Change in Fund Balance	(29,725)	(29,990)	(265)
Fund Balance - beginning	249,768	249,768	-
Fund Balance - ending	\$ 220,043	\$ 219,778	\$ (265)

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT GRANTS  
For the Year Ended June 30, 2015

	Total		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 8,218,592	\$ 8,073,859	\$ (144,733)
Licenses and Permits	3,920,000	4,465,151	545,151
Intergovernmental	1,960,000	1,816,110	(143,890)
Charges for Services	1,075,000	1,192,910	117,910
Fines and Forfeitures	40,000	18,032	(21,968)
Interest	8,295	4,102	(4,193)
Miscellaneous	551,300	624,071	72,771
Total Revenues	<u>15,773,187</u>	<u>16,194,235</u>	<u>421,048</u>
Expenditures			
General Government			
Personnel	2,076,936	2,339,085	(262,149)
Purchased Services	925,899	675,230	250,669
Supplies	80,450	32,231	48,219
Capital	3,000	-	3,000
Other	<u>1,920,270</u>	<u>2,026,922</u>	<u>(106,652)</u>
Total Expenditures	<u>5,006,555</u>	<u>5,073,468</u>	<u>(66,913)</u>
Excess (deficiency) of revenues over expenditures	10,766,632	11,120,767	354,135
Other Financing Sources (Uses)			
Transfers In	600,000	850,000	250,000
Transfers Out	<u>(10,898,142)</u>	<u>(11,887,020)</u>	<u>(988,878)</u>
Total Other Financing Sources (Uses)	<u>(10,298,142)</u>	<u>(11,037,020)</u>	<u>(738,878)</u>
Net Change in Fund Balance	468,490	83,747	(384,743)
Fund Balance - beginning	<u>10,718,084</u>	<u>10,718,084</u>	<u>-</u>
Fund Balance - ending	<u>\$ 11,186,574</u>	<u>\$ 10,801,831</u>	<u>\$ (384,743)</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
June 30, 2015

	E-911 Telephone Program	Radio Equipment	Public Safety Grant	Emergency Medical Services Grant	Emergency Medical Services Donations	Victims Assistance Program	Sheriff's Special Program	School Resource Officer Program	Sheriff's Grant Program	Sheriff's Alzheimer's Program
<b>ASSETS</b>										
Cash and Equity in Pooled Cash and Investments	\$ 3,801,070	\$ 29,385	\$ -	\$ 5,328	\$ 2,868	\$ 189,110	\$ 44,716	\$ 66,586	\$ 397,974	\$ 3,260
Receivables, Net	46,805	-	-	-	-	15,602	26,509	-	-	-
Due from Other Governments	172,313	-	29,161	-	-	-	-	-	-	-
Prepaid Items	23,868	-	-	-	-	-	-	6,227	-	-
Total Assets	<u>\$ 4,044,056</u>	<u>\$ 29,385</u>	<u>\$ 29,161</u>	<u>\$ 5,328</u>	<u>\$ 2,868</u>	<u>\$ 204,712</u>	<u>\$ 71,225</u>	<u>\$ 72,813</u>	<u>\$ 397,974</u>	<u>\$ 3,260</u>
<b>LIABILITIES</b>										
Accounts Payable	\$ 113,229	\$ -	\$ 4,252	\$ -	\$ -	\$ 2,251	\$ -	\$ 10,069	\$ -	\$ -
Accrued Payroll	7,481	-	-	-	-	4,642	-	17,786	-	-
Due to Others	-	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>120,710</u>	<u>-</u>	<u>4,252</u>	<u>-</u>	<u>-</u>	<u>6,893</u>	<u>-</u>	<u>27,855</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>										
Nonspendable	23,868	-	-	-	-	-	-	6,227	-	-
Restricted	3,899,478	29,385	24,909	5,328	-	197,819	71,225	38,731	397,974	3,260
Committed	-	-	-	-	2,868	-	-	-	-	-
Total Fund Balance	<u>3,923,346</u>	<u>29,385</u>	<u>24,909</u>	<u>5,328</u>	<u>2,868</u>	<u>197,819</u>	<u>71,225</u>	<u>44,958</u>	<u>397,974</u>	<u>3,260</u>
Total Liabilities and Fund Balance	<u>\$ 4,044,056</u>	<u>\$ 29,385</u>	<u>\$ 29,161</u>	<u>\$ 5,328</u>	<u>\$ 2,868</u>	<u>\$ 204,712</u>	<u>\$ 71,225</u>	<u>\$ 72,813</u>	<u>\$ 397,974</u>	<u>\$ 3,260</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
June 30, 2015

	Sheriffs Restricted Drug Award Trust	Sheriff's Drug Seizure Trust	Sheriff's Family Court Trust	Detention Center Trust	Detention Center Alien Assistance	Animal Shelter Memorial	Animal Shelter Spay/Neuter	Hazardous Materials Trust	Logistics Team	Total
<b>ASSETS</b>										
Cash and Equity in Pooled Cash and Investments	\$ 220,105	\$ 752,246	\$ 10,251	\$ 113,131	\$ 95,447	\$ 21,296	\$ 7,770	\$ 69,216	\$ 15,167	\$ 5,844,926
Receivables, Net	-	-	-	-	-	-	-	-	-	88,916
Due from Other Governments	-	-	2,673	-	-	-	-	12,129	-	216,276
Prepaid Items	-	-	-	-	-	-	-	-	-	30,095
Total Assets	<u>\$ 220,105</u>	<u>\$ 752,246</u>	<u>\$ 12,924</u>	<u>\$ 113,131</u>	<u>\$ 95,447</u>	<u>\$ 21,296</u>	<u>\$ 7,770</u>	<u>\$ 81,345</u>	<u>\$ 15,167</u>	<u>\$ 6,180,213</u>
<b>LIABILITIES</b>										
Accounts Payable	\$ -	\$ -	\$ -	\$ 2,465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,266
Accrued Payroll	-	-	-	31,428	-	-	-	-	-	61,337
Due to Others	-	554,858	-	16,967	-	-	-	-	-	571,825
Total Liabilities	<u>-</u>	<u>554,858</u>	<u>-</u>	<u>50,860</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>765,428</u>
<b>FUND BALANCE</b>										
Nonspendable	-	-	-	-	-	-	-	-	-	30,095
Restricted	220,105	197,388	12,924	62,271	95,447	21,296	7,770	81,345	15,167	5,381,822
Committed	-	-	-	-	-	-	-	-	-	2,868
Total Fund Balance	<u>220,105</u>	<u>197,388</u>	<u>12,924</u>	<u>62,271</u>	<u>95,447</u>	<u>21,296</u>	<u>7,770</u>	<u>81,345</u>	<u>15,167</u>	<u>5,414,785</u>
Total Liabilities and Fund Balance	<u>\$ 220,105</u>	<u>\$ 752,246</u>	<u>\$ 12,924</u>	<u>\$ 113,131</u>	<u>\$ 95,447</u>	<u>\$ 21,296</u>	<u>\$ 7,770</u>	<u>\$ 81,345</u>	<u>\$ 15,167</u>	<u>\$ 6,180,213</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
For the Year Ended June 30, 2015

	E-911 Telephone Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 610,000	\$ 1,040,612	\$ 430,612
Charges for Services	540,000	521,364	(18,636)
Interest	<u>2,000</u>	<u>1,168</u>	<u>(832)</u>
Total Revenues	<u>1,152,000</u>	<u>1,563,144</u>	<u>411,144</u>
Expenditures			
Public Safety			
Personnel	257,784	270,884	(13,100)
Purchased Services	404,316	849,949	(445,633)
Supplies	29,900	48,283	(18,383)
Capital	320,000	57,000	263,000
Other	<u>140,000</u>	<u>132,041</u>	<u>7,959</u>
Total Expenditures	<u>1,152,000</u>	<u>1,358,157</u>	<u>(206,157)</u>
Net Change in Fund Balance	-	204,987	204,987
Fund Balance - beginning	<u>3,718,359</u>	<u>3,718,359</u>	<u>-</u>
Fund Balance - ending	<u>\$ 3,718,359</u>	<u>\$ 3,923,346</u>	<u>\$ 204,987</u>



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
For the Year Ended June 30, 2015

	Radio Equipment		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Public Safety			
Capital	-	105,142	(105,142)
Total Expenditures	-	105,142	(105,142)
Net Change in Fund Balance	-	(105,142)	(105,142)
Fund Balance - beginning	134,527	134,527	-
Fund Balance - ending	\$ 134,527	\$ 29,385	\$ (105,142)

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
For the Year Ended June 30, 2015

	Public Safety Grant		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 302,602	\$ 302,602
Total Revenues	-	302,602	302,602
Expenditures			
Public Safety			
Purchased Services	-	117,635	(117,635)
Supplies	-	57,466	(57,466)
Capital	-	125,885	(125,885)
Total Expenditures	-	300,986	(300,986)
Net Change in Fund Balance	-	1,616	1,616
Fund Balance - beginning	23,293	23,293	-
Fund Balance - ending	\$ 23,293	\$ 24,909	\$ 1,616

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
For the Year Ended June 30, 2015

	Emergency Medical Services Grant		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 15,000	\$ 22,867	\$ 7,867
Total Revenues	<u>15,000</u>	<u>22,867</u>	<u>7,867</u>
Expenditures			
Public Safety			
Supplies	<u>15,000</u>	<u>20,940</u>	<u>(5,940)</u>
Total Expenditures	<u>15,000</u>	<u>20,940</u>	<u>(5,940)</u>
Net Change in Fund Balance	-	1,927	1,927
Fund Balance - beginning	<u>3,401</u>	<u>3,401</u>	<u>-</u>
Fund Balance - ending	<u>\$ 3,401</u>	<u>\$ 5,328</u>	<u>\$ 1,927</u>





Rich Matheny  
Beaufort County Resident



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
For the Year Ended June 30, 2015

	Emergency Medical Services Donations		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 1	\$ 1
Miscellaneous	<u>700</u>	<u>525</u>	<u>(175)</u>
Total Revenues	<u>700</u>	<u>526</u>	<u>(174)</u>
Expenditures			
Public Safety			
Other	<u>700</u>	<u>716</u>	<u>(16)</u>
Total Expenditures	<u>700</u>	<u>716</u>	<u>(16)</u>
Net Change in Fund Balance	-	(190)	(190)
Fund Balance - beginning	<u>3,058</u>	<u>3,058</u>	<u>-</u>
Fund Balance - ending	<u>\$ 3,058</u>	<u>\$ 2,868</u>	<u>\$ (190)</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
For the Year Ended June 30, 2015

	Victims Assistance Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 60,728	\$ 60,728	\$ -
Fines and Forfeitures	135,200	156,321	21,121
Total Revenues	195,928	217,049	21,121
Expenditures			
Public Safety			
Personnel	201,672	201,358	314
Purchased Services	11,617	30	11,587
Supplies	11,195	-	11,195
Other	5,000	26,786	(21,786)
Total Expenditures	229,484	228,174	1,310
Excess (deficiency) of revenues over expenditures	(33,556)	(11,125)	22,431
Other Financing Sources (Uses)			
Transfers In	119,516	119,516	-
Total Other Financing Sources (Uses)	119,516	119,516	-
Net Change in Fund Balance	85,960	108,391	22,431
Fund Balance - beginning	89,428	89,428	-
Fund Balance - ending	\$ 175,388	\$ 197,819	\$ 22,431



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
For the Year Ended June 30, 2015

	Sheriff's Special Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$ 190,000	\$ 198,109	\$ 8,109
Total Revenues	<u>190,000</u>	<u>198,109</u>	<u>8,109</u>
Expenditures			
Public Safety			
Personnel	<u>190,000</u>	<u>144,234</u>	<u>45,766</u>
Total Expenditures	<u>190,000</u>	<u>144,234</u>	<u>45,766</u>
Net Change in Fund Balance	-	53,875	53,875
Fund Balance - beginning	<u>17,350</u>	<u>17,350</u>	<u>-</u>
Fund Balance - ending	<u>\$ 17,350</u>	<u>\$ 71,225</u>	<u>\$ 53,875</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
For the Year Ended June 30, 2015

	School Resource Officer Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 421,655	\$ 421,656	\$ 1
Total Revenues	<u>421,655</u>	<u>421,656</u>	<u>1</u>
Expenditures			
Public Safety			
Personnel	515,083	536,829	(21,746)
Purchased Services	31,062	22,166	8,896
Supplies	22,743	13,943	8,800
Capital	<u>47,360</u>	<u>47,360</u>	<u>-</u>
Total Expenditures	<u>616,248</u>	<u>620,298</u>	<u>(4,050)</u>
Excess (deficiency) of revenues over expenditures	(194,593)	(198,642)	(4,049)
Other Financing Sources (Uses)			
Transfers In	<u>140,552</u>	<u>140,552</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>140,552</u>	<u>140,552</u>	<u>-</u>
Net Change in Fund Balance	(54,041)	(58,090)	(4,049)
Fund Balance - beginning	<u>103,048</u>	<u>103,048</u>	<u>-</u>
Fund Balance - ending	<u>\$ 49,007</u>	<u>\$ 44,958</u>	<u>\$ (4,049)</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
For the Year Ended June 30, 2015

	Sheriff's Grant Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 3,935	\$ -	\$ (3,935)
Total Revenues	<u>3,935</u>	<u>-</u>	<u>(3,935)</u>
Expenditures			
Public Safety			
Purchased Services	2,050	-	2,050
Supplies	<u>1,885</u>	<u>-</u>	<u>1,885</u>
Total Expenditures	<u>3,935</u>	<u>-</u>	<u>3,935</u>
Excess (deficiency) of revenues over expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	<u>-</u>	<u>373,120</u>	<u>373,120</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>373,120</u>	<u>373,120</u>
Net Change in Fund Balance	-	373,120	373,120
Fund Balance - beginning	<u>24,854</u>	<u>24,854</u>	<u>-</u>
Fund Balance - ending	<u>\$ 24,854</u>	<u>\$ 397,974</u>	<u>\$ 373,120</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
For the Year Ended June 30, 2015

	Sheriff's Alzheimer's Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Miscellaneous	\$ -	\$ 700	\$ 700
Total Revenues	-	700	700
Expenditures			
Public Safety			
Supplies	-	657	(657)
Total Expenditures	-	657	(657)
Net Change in Fund Balance	-	43	43
Fund Balance - beginning	3,217	3,217	-
Fund Balance - ending	\$ 3,217	\$ 3,260	\$ 43

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
For the Year Ended June 30, 2015

	Sheriff's Restricted Drug Award Trust		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$ -	\$ 147,454	\$ 147,454
Interest	-	52	52
Total Revenues	-	147,506	147,506
Expenditures			
Public Safety			
Purchased Services	-	15	(15)
Capital	-	52,358	(52,358)
Other	-	9,850	(9,850)
Total Expenditures	-	62,223	(62,223)
Net Change in Fund Balance	-	85,283	85,283
Fund Balance - beginning	134,822	134,822	-
Fund Balance - ending	\$ 134,822	\$ 220,105	\$ 85,283

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
For the Year Ended June 30, 2015

	Sheriff's Drug Seizure Trust		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 58	\$ 58
Miscellaneous	-	93,248	93,248
Total Revenues	-	93,306	93,306
Expenditures			
Public Safety			
Capital	-	19,795	(19,795)
Other	-	192,604	(192,604)
Total Expenditures	-	212,399	(212,399)
Net Change in Fund Balance	-	(119,093)	(119,093)
Fund Balance - beginning	316,481	316,481	-
Fund Balance - ending	\$ 316,481	\$ 197,388	\$ (119,093)



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
For the Year Ended June 30, 2015

	Sheriff's Family Court Trust		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 17,952	\$ 17,952
Interest	-	6	6
Total Revenues	-	17,958	17,958
Expenditures			
Public Safety			
Purchased Services	-	310	(310)
Supplies	-	6,508	(6,508)
Capital	-	23,680	(23,680)
Total Expenditures	-	30,498	(30,498)
Net Change in Fund Balance	-	(12,540)	(12,540)
Fund Balance - beginning	25,464	25,464	-
Fund Balance - ending	\$ 25,464	\$ 12,924	\$ (12,540)

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
For the Year Ended June 30, 2015

	Detention Center Trust		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 35	\$ 17	\$ (18)
Miscellaneous	<u>80,000</u>	<u>109,556</u>	<u>29,556</u>
Total Revenues	<u>80,035</u>	<u>109,573</u>	<u>29,538</u>
Expenditures			
Public Safety			
Other	<u>111,707</u>	<u>78,974</u>	<u>32,733</u>
Total Expenditures	<u>111,707</u>	<u>78,974</u>	<u>32,733</u>
Net Change in Fund Balance	(31,672)	30,599	62,271
Fund Balance - beginning	<u>31,672</u>	<u>31,672</u>	<u>-</u>
Fund Balance - ending	<u>\$ -</u>	<u>\$ 62,271</u>	<u>\$ 62,271</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
For the Year Ended June 30, 2015

	Detention Center Alien Assistance		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 60,000	\$ 34,555	\$ (25,445)
Interest	50	30	(20)
Total Revenues	<u>60,050</u>	<u>34,585</u>	<u>(25,465)</u>
Expenditures			
Public Safety			
Purchased Services	71,080	9,538	61,542
Other	-	1,207	(1,207)
Total Expenditures	<u>71,080</u>	<u>10,745</u>	<u>60,335</u>
Net Change in Fund Balance	(11,030)	23,840	34,870
Fund Balance - beginning	<u>71,607</u>	<u>71,607</u>	<u>-</u>
Fund Balance - ending	<u>\$ 60,577</u>	<u>\$ 95,447</u>	<u>\$ 34,870</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
For the Year Ended June 30, 2015

	Animal Shelter Memorial		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 15	\$ 6	\$ (9)
Miscellaneous	<u>3,500</u>	<u>5,959</u>	<u>2,459</u>
Total Revenues	<u>3,515</u>	<u>5,965</u>	<u>2,450</u>
Expenditures			
Public Safety			
Purchased Services	1,515	-	1,515
Supplies	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Expenditures	<u>3,515</u>	<u>-</u>	<u>3,515</u>
Net Change in Fund Balance	-	5,965	5,965
Fund Balance - beginning	<u>15,331</u>	<u>15,331</u>	<u>-</u>
Fund Balance - ending	<u>\$ 15,331</u>	<u>\$ 21,296</u>	<u>\$ 5,965</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
For the Year Ended June 30, 2015

	Animal Shelter Spay/Neuter		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 3	\$ 3
Total Revenues	-	3	3
Expenditures			
Public Safety			
Other	-	-	-
Total Expenditures	-	-	-
Net Change in Fund Balance	-	3	3
Fund Balance - beginning	7,767	7,767	-
Fund Balance - ending	\$ 7,767	\$ 7,770	\$ 3

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
For the Year Ended June 30, 2015

	Hazardous Materials Trust		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 25,000	\$ 30,200	\$ 5,200
Intergovernmental	23,000	12,129	(10,871)
Interest	50	24	(26)
Total Revenues	<u>48,050</u>	<u>42,353</u>	<u>(5,697)</u>
Expenditures			
Public Safety			
Purchased Services	11,620	7,814	3,806
Supplies	1,000	6,675	(5,675)
Other	<u>23,354</u>	<u>23,354</u>	-
Total Expenditures	<u>35,974</u>	<u>37,843</u>	<u>(1,869)</u>
Net Change in Fund Balance	12,076	4,510	(7,566)
Fund Balance - beginning	<u>76,835</u>	<u>76,835</u>	-
Fund Balance - ending	<u>\$ 88,911</u>	<u>\$ 81,345</u>	<u>\$ (7,566)</u>



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
For the Year Ended June 30, 2015

	Logistics Team		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 5	\$ 5
Total Revenues	-	5	5
Expenditures			
Public Safety			
Supplies	-	-	-
Total Expenditures	-	-	-
Net Change in Fund Balance	-	5	5
Fund Balance - beginning	15,162	15,162	-
Fund Balance - ending	\$ 15,162	\$ 15,167	\$ 5

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY GRANTS  
For the Year Ended June 30, 2015

	Total		Variance
	Final Budget	Actual	Positive (Negative)
Revenues			
Licenses and Permits	\$ 25,000	\$ 30,200	\$ 5,200
Intergovernmental	1,194,318	1,913,101	718,783
Charges for Services	730,000	719,473	(10,527)
Fines and Forfeitures	135,200	303,775	168,575
Interest	2,150	1,370	(780)
Miscellaneous	84,200	209,988	125,788
Total Revenues	<u>2,170,868</u>	<u>3,177,907</u>	<u>1,007,039</u>
Expenditures			
Public Safety			
Personnel	1,164,539	1,153,305	11,234
Purchased Services	533,260	1,007,457	(474,197)
Supplies	83,723	154,472	(70,749)
Capital	367,360	431,220	(63,860)
Other	280,761	465,532	(184,771)
Total Expenditures	<u>2,429,643</u>	<u>3,211,986</u>	<u>(782,343)</u>
Excess (deficiency) of revenues over expenditures	(258,775)	(34,079)	224,696
Other Financing Sources (Uses)			
Transfers In	260,068	633,188	373,120
Total Other Financing Sources (Uses)	<u>260,068</u>	<u>633,188</u>	<u>373,120</u>
Net Change in Fund Balance	1,293	599,109	597,816
Fund Balance - beginning	<u>4,815,676</u>	<u>4,815,676</u>	<u>-</u>
Fund Balance - ending	<u>\$ 4,816,969</u>	<u>\$ 5,414,785</u>	<u>\$ 597,816</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WORKS PROGRAMS  
 June 30, 2015

	County Road Improvement Program	Oil Collection Grant	Solid Waste/ Recycling Grant	Tire Recycling Grant	Waste Management Recycling Grant	Barton's Run Agreement	Traffic Impact Analysis Program	Del Webb Transportation Fees	Del Webb Boat Ramp Repair Fees	Road Impact Fees	Total
<b>ASSETS</b>											
Cash and Equity in Pooled Cash and Investments	\$ 5,699,890	\$ 1,616	\$ 32,175	\$ 83,137	\$ 51,537	\$ 20,706	\$ 92,800	\$ 171,332	\$ 2,356	\$ 3,193,501	\$ 9,349,050
Receivables, Net	-	-	-	-	12,000	-	-	-	-	512,623	524,623
Due from Other Governments	524,269	1,647	-	15,839	-	-	-	-	-	-	541,755
Total Assets	<u>\$ 6,224,159</u>	<u>\$ 3,263</u>	<u>\$ 32,175</u>	<u>\$ 98,976</u>	<u>\$ 63,537</u>	<u>\$ 20,706</u>	<u>\$ 92,800</u>	<u>\$ 171,332</u>	<u>\$ 2,356</u>	<u>\$ 3,706,124</u>	<u>\$ 10,415,428</u>
<b>LIABILITIES</b>											
Accounts Payable	\$ 126,806	\$ -	\$ -	\$ 10,237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,091	\$ 232,134
Accrued Payroll	709	-	-	-	-	-	-	-	-	-	709
Total Liabilities	<u>127,515</u>	<u>-</u>	<u>-</u>	<u>10,237</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,091</u>	<u>232,843</u>
<b>FUND BALANCE</b>											
Restricted	6,096,644	3,263	32,175	88,739	63,537	20,706	92,800	171,332	2,356	3,611,033	10,182,585
Total Fund Balance	<u>6,096,644</u>	<u>3,263</u>	<u>32,175</u>	<u>88,739</u>	<u>63,537</u>	<u>20,706</u>	<u>92,800</u>	<u>171,332</u>	<u>2,356</u>	<u>3,611,033</u>	<u>10,182,585</u>
Total Liabilities and Fund Balance	<u>\$ 6,224,159</u>	<u>\$ 3,263</u>	<u>\$ 32,175</u>	<u>\$ 98,976</u>	<u>\$ 63,537</u>	<u>\$ 20,706</u>	<u>\$ 92,800</u>	<u>\$ 171,332</u>	<u>\$ 2,356</u>	<u>\$ 3,706,124</u>	<u>\$ 10,415,428</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WORKS PROGRAMS  
For the Year Ended June 30, 2015

	County Road Improvement Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 1,900,000	\$ 2,616,881	\$ 716,881
Charges for Services	1,350,000	1,465,240	115,240
Interest	<u>15,000</u>	<u>7,647</u>	<u>(7,353)</u>
Total Revenues	<u>3,265,000</u>	<u>4,089,768</u>	<u>824,768</u>
Expenditures			
Public Works			
Personnel	40,394	37,767	2,627
Purchased Services	204,501	36,058	168,443
Supplies	1,500	1,508,188	(1,506,688)
Capital	<u>2,652,888</u>	<u>2,140,621</u>	<u>512,267</u>
Total Expenditures	<u>2,899,283</u>	<u>3,722,634</u>	<u>(823,351)</u>
Excess (deficiency) of revenues over expenditures	365,717	367,134	1,417
Other Financing Sources (Uses)			
Transfers Out	<u>(365,717)</u>	<u>(365,717)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(365,717)</u>	<u>(365,717)</u>	<u>-</u>
Net Change in Fund Balance	-	1,417	1,417
Fund Balance - beginning	<u>6,095,227</u>	<u>6,095,227</u>	<u>-</u>
Fund Balance - ending	<u>\$ 6,095,227</u>	<u>\$ 6,096,644</u>	<u>\$ 1,417</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WORKS PROGRAMS  
For the Year Ended June 30, 2015

	Oil Collection Grant		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 58,260	\$ 30,585	\$ (27,675)
Total Revenues	<u>58,260</u>	<u>30,585</u>	<u>(27,675)</u>
Expenditures			
Public Works			
Purchased Services	8,200	4,840	3,360
Supplies	5,000	1,647	3,353
Capital	<u>45,060</u>	<u>24,453</u>	<u>20,607</u>
Total Expenditures	<u>58,260</u>	<u>30,940</u>	<u>27,320</u>
Net Change in Fund Balance	-	(355)	(355)
Fund Balance - beginning	<u>3,618</u>	<u>3,618</u>	<u>-</u>
Fund Balance - ending	<u>\$ 3,618</u>	<u>\$ 3,263</u>	<u>\$ (355)</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WORKS PROGRAMS  
For the Year Ended June 30, 2015

	Solid Waste/Recycling Grant		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 51,500	\$ 20,858	\$ (30,642)
Total Revenues	<u>51,500</u>	<u>20,858</u>	<u>(30,642)</u>
Expenditures			
Public Works			
Purchased Services	34,500	10,000	24,500
Supplies	<u>17,000</u>	<u>13,660</u>	<u>3,340</u>
Total Expenditures	<u>51,500</u>	<u>23,660</u>	<u>27,840</u>
Net Change in Fund Balance	-	(2,802)	(2,802)
Fund Balance - beginning	<u>34,977</u>	<u>34,977</u>	<u>-</u>
Fund Balance - ending	<u>\$ 34,977</u>	<u>\$ 32,175</u>	<u>\$ (2,802)</u>



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WORKS PROGRAMS  
For the Year Ended June 30, 2015

	Tire Recycling Grant		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 66,250	\$ 66,264	\$ 14
Total Revenues	<u>66,250</u>	<u>66,264</u>	<u>14</u>
Expenditures			
Public Works			
Purchased Services	<u>66,250</u>	<u>44,573</u>	<u>21,677</u>
Total Expenditures	<u>66,250</u>	<u>44,573</u>	<u>21,677</u>
Net Change in Fund Balance	-	21,691	21,691
Fund Balance - beginning	<u>67,048</u>	<u>67,048</u>	<u>-</u>
Fund Balance - ending	<u>\$ 67,048</u>	<u>\$ 88,739</u>	<u>\$ 21,691</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WORKS PROGRAMS  
For the Year Ended June 30, 2015

	Waste Management Recycling Grant		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Miscellaneous	\$ -	\$ 23,953	\$ 23,953
Total Revenues	-	23,953	23,953
Expenditures			
Public Works			
Supplies	-	933	(933)
Total Expenditures	-	933	(933)
Net Change in Fund Balance	-	23,020	23,020
Fund Balance - beginning	40,517	40,517	-
Fund Balance - ending	\$ 40,517	\$ 63,537	\$ 23,020

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WORKS PROGRAMS  
For the Year Ended June 30, 2015

	Barton's Run Agreement		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$ 10,000	\$ 1,800	\$ (8,200)
Interest	-	6	6
Total Revenues	<u>10,000</u>	<u>1,806</u>	<u>(8,194)</u>
Expenditures			
Public Works			
Capital	<u>10,000</u>	-	<u>10,000</u>
Total Expenditures	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balance	-	1,806	1,806
Fund Balance - beginning	<u>18,900</u>	<u>18,900</u>	<u>-</u>
Fund Balance - ending	<u>\$ 18,900</u>	<u>\$ 20,706</u>	<u>\$ 1,806</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WORKS PROGRAMS  
For the Year Ended June 30, 2015

	Traffic Impact Analysis Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Public Works			
Capital	-	-	-
Total Expenditures	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance - beginning	92,800	92,800	-
Fund Balance - ending	<u>\$ 92,800</u>	<u>\$ 92,800</u>	<u>\$ -</u>

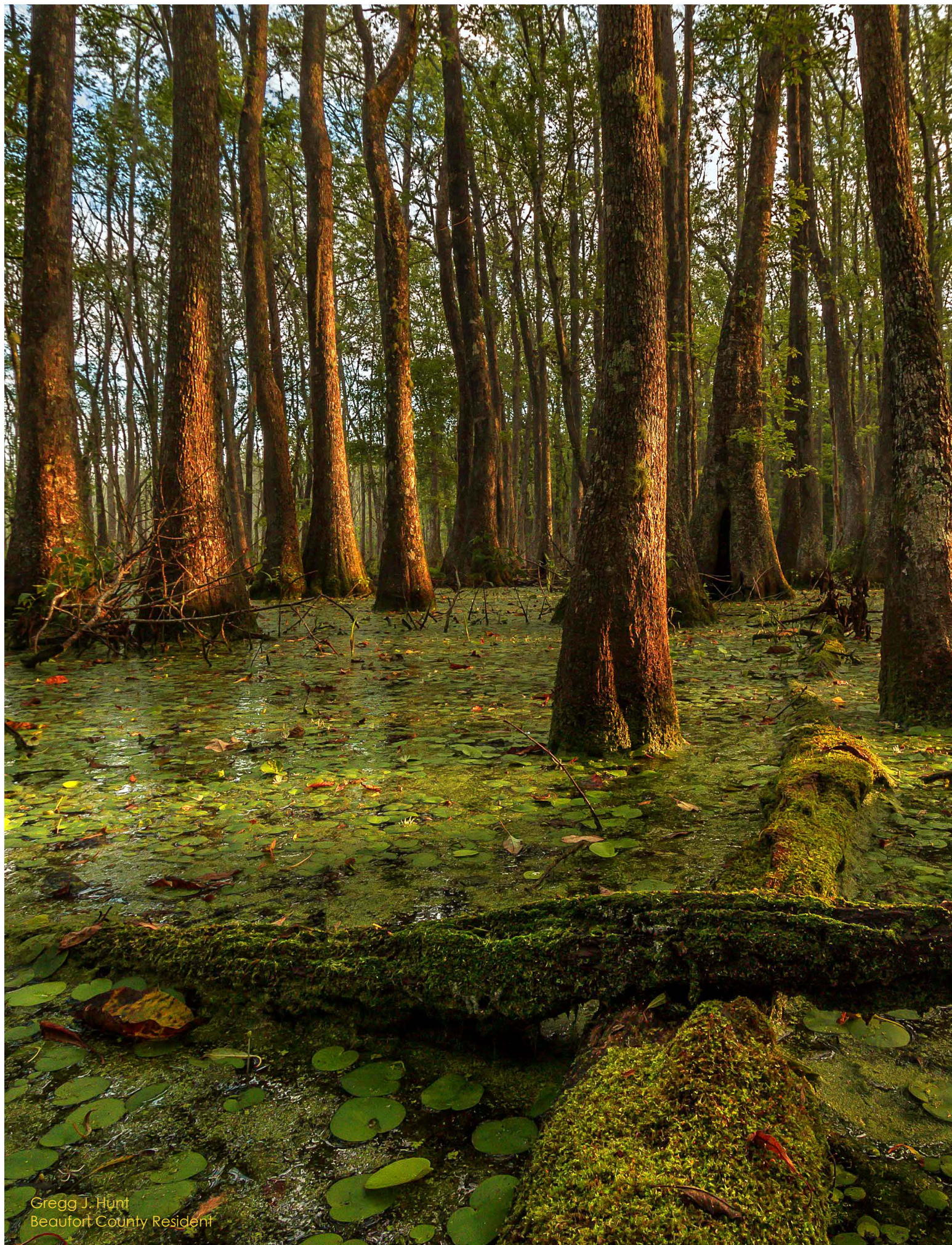
BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WORKS PROGRAMS  
For the Year Ended June 30, 2015

	Del Webb Transportation Fees		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$ 50,000	\$ 60,528	\$ 10,528
Interest	<u>50</u>	<u>49</u>	<u>(1)</u>
Total Revenues	<u>50,050</u>	<u>60,577</u>	<u>10,527</u>
Expenditures			
Public Works			
Capital	<u>50,050</u>	<u>-</u>	<u>50,050</u>
Total Expenditures	<u>50,050</u>	<u>-</u>	<u>50,050</u>
Net Change in Fund Balance	-	60,577	60,577
Fund Balance - beginning	<u>110,755</u>	<u>110,755</u>	<u>-</u>
Fund Balance - ending	<u>\$ 110,755</u>	<u>\$ 171,332</u>	<u>\$ 60,577</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WORKS PROGRAMS  
For the Year Ended June 30, 2015

	Del Webb Boat Ramp Repair Fees		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 1	\$ 1
Miscellaneous	-	780	780
Total Revenues	-	781	781
Expenditures			
Public Works			
Capital	-	-	-
Total Expenditures	-	-	-
Net Change in Fund Balance	-	781	781
Fund Balance - beginning	1,575	1,575	-
Fund Balance - ending	\$ 1,575	\$ 2,356	\$ 781





Gregg J. Hunt  
Beaufort County Resident



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WORKS PROGRAMS  
For the Year Ended June 30, 2015

	Road Impact Fees		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 2,540,000	\$ 3,010,667	\$ 470,667
Interest	<u>1,400</u>	<u>740</u>	<u>(660)</u>
Total Revenues	<u>2,541,400</u>	<u>3,011,407</u>	<u>470,007</u>
Expenditures			
Public Works			
Purchased Services	<u>340,500</u>	<u>39,324</u>	<u>301,176</u>
Total Expenditures	<u>340,500</u>	<u>39,324</u>	<u>301,176</u>
Excess (deficiency) of revenues over expenditures	2,200,900	2,972,083	771,183
Other Financing Sources (Uses)			
Transfers Out	<u>(2,155,700)</u>	<u>(640,000)</u>	<u>1,515,700</u>
Total Other Financing Sources (Uses)	<u>(2,155,700)</u>	<u>(640,000)</u>	<u>1,515,700</u>
Net Change in Fund Balance	45,200	2,332,083	2,286,883
Fund Balance - beginning	<u>1,278,950</u>	<u>1,278,950</u>	<u>-</u>
Fund Balance - ending	<u>\$ 1,324,150</u>	<u>\$ 3,611,033</u>	<u>\$ 2,286,883</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WORKS PROGRAMS  
For the Year Ended June 30, 2015

	Total		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 2,540,000	\$ 3,010,667	\$ 470,667
Intergovernmental	2,076,010	2,734,588	658,578
Charges for Services	1,410,000	1,527,568	117,568
Interest	16,450	8,443	(8,007)
Miscellaneous	-	24,733	24,733
Total Revenues	<u>6,042,460</u>	<u>7,305,999</u>	<u>1,263,539</u>
Expenditures			
Public Works			
Personnel	40,394	37,767	2,627
Purchased Services	653,951	134,795	519,156
Supplies	23,500	1,524,428	(1,500,928)
Capital	<u>2,757,998</u>	<u>2,165,074</u>	<u>592,924</u>
Total Expenditures	<u>3,475,843</u>	<u>3,862,064</u>	<u>(386,221)</u>
Excess (deficiency) of revenues over expenditures	2,566,617	3,443,935	877,318
Other Financing Sources (Uses)			
Transfers Out	<u>(2,521,417)</u>	<u>(1,005,717)</u>	<u>1,515,700</u>
Total Other Financing Sources (Uses)	<u>(2,521,417)</u>	<u>(1,005,717)</u>	<u>1,515,700</u>
Net Change in Fund Balance	45,200	2,438,218	2,393,018
Fund Balance - beginning	<u>7,744,367</u>	<u>7,744,367</u>	<u>-</u>
Fund Balance - ending	<u>\$ 7,789,567</u>	<u>\$ 10,182,585</u>	<u>\$ 2,393,018</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS - ALCOHOL AND DRUG PROGRAMS  
 June 30, 2015

	Central Administration	Safety Action Program	School Intervention Program	Community Based Treatment Program	Preventive Education Program	Intensive Outpatient Program	Drug Court	Total
<u>ASSETS</u>								
Cash and Equity in Pooled Cash and Investments	\$ 16,226	\$ 33,335	\$ 47,552	\$ 141,717	\$ 43,367	\$ 16,226	\$ 34,527	\$ 332,950
Receivables, Net	-	-	6,000	-	-	-	-	6,000
Due from Other Governments	-	-	22,278	23,718	22,278	22,278	-	90,552
Prepaid Items	3,276	-	-	-	-	-	-	3,276
Total Assets	<u>\$ 19,502</u>	<u>\$ 33,335</u>	<u>\$ 75,830</u>	<u>\$ 165,435</u>	<u>\$ 65,645</u>	<u>\$ 38,504</u>	<u>\$ 34,527</u>	<u>\$ 432,778</u>
<u>LIABILITIES</u>								
Accounts Payable	\$ 9,309	\$ 3,162	\$ 1,020	\$ 5,524	\$ 3,382	\$ 3,670	\$ 3,073	\$ 29,140
Accrued Payroll	4,051	3,150	1,223	7,974	2,964	3,437	-	22,799
Total Liabilities	<u>13,360</u>	<u>6,312</u>	<u>2,243</u>	<u>13,498</u>	<u>6,346</u>	<u>7,107</u>	<u>3,073</u>	<u>51,939</u>
<u>FUND BALANCE</u>								
Nonspendable	3,276	-	-	-	-	-	-	3,276
Restricted	2,866	27,023	73,587	151,937	59,299	31,397	31,454	377,563
Total Fund Balance	<u>6,142</u>	<u>27,023</u>	<u>73,587</u>	<u>151,937</u>	<u>59,299</u>	<u>31,397</u>	<u>31,454</u>	<u>380,839</u>
Total Liabilities and Fund Balance	<u>\$ 19,502</u>	<u>\$ 33,335</u>	<u>\$ 75,830</u>	<u>\$ 165,435</u>	<u>\$ 65,645</u>	<u>\$ 38,504</u>	<u>\$ 34,527</u>	<u>\$ 432,778</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS - ALCOHOL AND DRUG PROGRAMS  
 For the Year Ended June 30, 2015

	Central Administration		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 97	\$ 97
Total Revenues	-	97	97
Expenditures			
Public Health			
Personnel	180,263	180,756	(493)
Purchased Services	38,900	40,553	(1,653)
Supplies	12,000	7,039	4,961
Capital	-	21,056	(21,056)
Total Expenditures	231,163	249,404	(18,241)
Excess (deficiency) of revenues over expenditures	(231,163)	(249,307)	(18,144)
Other Financing Sources (Uses)			
Transfers In	176,870	176,870	-
Total Other Financing Sources (Uses)	176,870	176,870	-
Net Change in Fund Balance	(54,293)	(72,437)	(18,144)
Fund Balance - beginning	78,579	78,579	-
Fund Balance - ending	\$ 24,286	\$ 6,142	\$ (18,144)

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - ALCOHOL AND DRUG PROGRAMS  
For the Year Ended June 30, 2015

	Safety Action Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 45,111	\$ 44,426	\$ (685)
Charges for Services	<u>143,938</u>	<u>143,541</u>	<u>(397)</u>
Total Revenues	<u>189,049</u>	<u>187,967</u>	<u>(1,082)</u>
Expenditures			
Public Health			
Personnel	158,499	149,074	9,425
Purchased Services	18,350	18,266	84
Supplies	<u>12,200</u>	<u>5,736</u>	<u>6,464</u>
Total Expenditures	<u>189,049</u>	<u>173,076</u>	<u>15,973</u>
Net Change in Fund Balance	-	14,891	14,891
Fund Balance - beginning	<u>12,132</u>	<u>12,132</u>	<u>-</u>
Fund Balance - ending	<u>\$ 12,132</u>	<u>\$ 27,023</u>	<u>\$ 14,891</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - ALCOHOL AND DRUG PROGRAMS  
For the Year Ended June 30, 2015

	School Intervention Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 62,767	\$ 73,955	\$ 11,188
Charges for Services	-	6,000	6,000
Total Revenues	62,767	79,955	17,188
Expenditures			
Public Health			
Personnel	55,817	55,574	243
Purchased Services	6,000	2,456	3,544
Supplies	950	457	493
Total Expenditures	62,767	58,487	4,280
Net Change in Fund Balance	-	21,468	21,468
Fund Balance - beginning	52,119	52,119	-
Fund Balance - ending	\$ 52,119	\$ 73,587	\$ 21,468



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - ALCOHOL AND DRUG PROGRAMS  
For the Year Ended June 30, 2015

	Community Based Treatment Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 297,606	\$ 381,541	\$ 83,935
Charges for Services	<u>95,000</u>	<u>164,934</u>	<u>69,934</u>
Total Revenues	<u>392,606</u>	<u>546,475</u>	<u>153,869</u>
Expenditures			
Public Health			
Personnel	396,478	390,913	5,565
Purchased Services	33,700	24,032	9,668
Supplies	<u>6,500</u>	<u>1,121</u>	<u>5,379</u>
Total Expenditures	<u>436,678</u>	<u>416,066</u>	<u>20,612</u>
Excess (deficiency) of revenues over expenditures	(44,072)	130,409	174,481
Other Financing Sources (Uses)			
Transfers In	<u>44,072</u>	<u>-</u>	<u>(44,072)</u>
Total Other Financing Sources (Uses)	<u>44,072</u>	<u>-</u>	<u>(44,072)</u>
Net Change in Fund Balance	-	130,409	130,409
Fund Balance - beginning	<u>21,528</u>	<u>21,528</u>	<u>-</u>
Fund Balance - ending	<u>\$ 21,528</u>	<u>\$ 151,937</u>	<u>\$ 130,409</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - ALCOHOL AND DRUG PROGRAMS  
For the Year Ended June 30, 2015

	Preventative Education Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 144,421	\$ 178,003	\$ 33,582
Miscellaneous	<u>1,000</u>	<u>1,806</u>	<u>806</u>
Total Revenues	<u>145,421</u>	<u>179,809</u>	<u>34,388</u>
Expenditures			
Public Health			
Personnel	185,470	168,818	16,652
Purchased Services	19,275	12,214	7,061
Supplies	<u>1,200</u>	<u>814</u>	<u>386</u>
Total Expenditures	<u>205,945</u>	<u>181,846</u>	<u>24,099</u>
Excess (deficiency) of revenues over expenditures	(60,524)	(2,037)	58,487
Other Financing Sources (Uses)			
Transfers In	<u>60,524</u>	<u>60,524</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>60,524</u>	<u>60,524</u>	<u>-</u>
Net Change in Fund Balance	-	58,487	58,487
Fund Balance - beginning	<u>812</u>	<u>812</u>	<u>-</u>
Fund Balance - ending	<u>\$ 812</u>	<u>\$ 59,299</u>	<u>\$ 58,487</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - ALCOHOL AND DRUG PROGRAMS  
For the Year Ended June 30, 2015

	Intensive Outpatient Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 54,184	\$ 73,552	\$ 19,368
Total Revenues	<u>54,184</u>	<u>73,552</u>	<u>19,368</u>
Expenditures			
Public Health			
Personnel	157,393	157,062	331
Purchased Services	7,425	2,088	5,337
Supplies	<u>7,900</u>	<u>1,721</u>	<u>6,179</u>
Total Expenditures	<u>172,718</u>	<u>160,871</u>	<u>11,847</u>
Excess (deficiency) of revenues over expenditures	(118,534)	(87,319)	31,215
Other Financing Sources (Uses)			
Transfers In	<u>118,534</u>	<u>118,534</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>118,534</u>	<u>118,534</u>	<u>-</u>
Net Change in Fund Balance	-	31,215	31,215
Fund Balance - beginning	<u>182</u>	<u>182</u>	<u>-</u>
Fund Balance - ending	<u>\$ 182</u>	<u>\$ 31,397</u>	<u>\$ 31,215</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - ALCOHOL AND DRUG PROGRAMS  
For the Year Ended June 30, 2015

	Drug Court		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Public Health			
Purchased Services	700	-	700
Supplies	17,100	16,966	134
Total Expenditures	17,800	16,966	834
Excess (deficiency) of revenues over expenditures	(17,800)	(16,966)	834
Other Financing Sources (Uses)			
Transfers In	-	44,072	44,072
Total Other Financing Sources (Uses)	-	44,072	44,072
Net Change in Fund Balance	(17,800)	27,106	44,906
Fund Balance - beginning	4,348	4,348	-
Fund Balance - ending	\$ (13,452)	\$ 31,454	\$ 44,906

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - ALCOHOL AND DRUG PROGRAMS  
For the Year Ended June 30, 2015

	Total		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 604,089	\$ 751,477	\$ 147,388
Charges for Services	238,938	314,475	75,537
Interest	-	97	97
Miscellaneous	<u>1,000</u>	<u>1,806</u>	<u>806</u>
Total Revenues	<u>844,027</u>	<u>1,067,855</u>	<u>223,828</u>
Expenditures			
Public Health			
Personnel	1,133,920	1,102,197	31,723
Purchased Services	124,350	99,609	24,741
Supplies	57,850	33,854	23,996
Capital	<u>-</u>	<u>21,056</u>	<u>(21,056)</u>
Total Expenditures	<u>1,316,120</u>	<u>1,256,716</u>	<u>59,404</u>
Excess (deficiency) of revenues over expenditures	(472,093)	(188,861)	283,232
Other Financing Sources (Uses)			
Transfers In	<u>400,000</u>	<u>400,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>400,000</u>	<u>-</u>
Net Change in Fund Balance	(72,093)	211,139	283,232
Fund Balance - beginning	<u>169,700</u>	<u>169,700</u>	<u>-</u>
Fund Balance - ending	<u>\$ 97,607</u>	<u>\$ 380,839</u>	<u>\$ 283,232</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
June 30, 2015

	Central Admini- stration	Employed Services Program	Supervised Management Program	Service Coordination Program	Family Support Program	Old Shell Plants Program	Old Shell Pottery Program	Port Royal Residence Program	Early Intervention Program	Summer Services Program
<b>ASSETS</b>										
Cash and Equity in Pooled Cash and Investments	\$ 829,370	\$ 78,191	\$ 8,987	\$ 9,831	\$ 5,077	\$ 2,234	\$ 1,744	\$ 144,763	\$ 21,821	\$ 68,524
Due from Other Governments	50,204	290,693	322	2,495	-	-	-	4,315	-	-
Prepaid Items	7,402	13,656	-	-	-	-	-	1,519	-	-
Total Assets	<u>\$ 886,976</u>	<u>\$ 382,540</u>	<u>\$ 9,309</u>	<u>\$ 12,326</u>	<u>\$ 5,077</u>	<u>\$ 2,234</u>	<u>\$ 1,744</u>	<u>\$ 150,597</u>	<u>\$ 21,821</u>	<u>\$ 68,524</u>
<b>LIABILITIES</b>										
Accounts Payable	\$ 33,220	\$ 170,626	\$ 1,269	\$ 3,861	\$ 1,457	\$ 153	\$ -	\$ 24,599	\$ 8,219	\$ 39,493
Accrued Payroll	7,890	24,869	1,271	7,245	-	-	-	25,244	6,130	2,465
Due to Others	36,601	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>77,711</u>	<u>195,495</u>	<u>2,540</u>	<u>11,106</u>	<u>1,457</u>	<u>153</u>	<u>-</u>	<u>49,843</u>	<u>14,349</u>	<u>41,958</u>
<b>FUND BALANCE</b>										
Nonspendable	7,402	13,656	-	-	-	-	-	1,519	-	-
Restricted	801,863	173,389	6,769	1,220	3,620	2,081	1,744	99,235	7,472	26,566
Total Fund Balance	<u>809,265</u>	<u>187,045</u>	<u>6,769</u>	<u>1,220</u>	<u>3,620</u>	<u>2,081</u>	<u>1,744</u>	<u>100,754</u>	<u>7,472</u>	<u>26,566</u>
Total Liabilities and Fund Balance	<u>\$ 886,976</u>	<u>\$ 382,540</u>	<u>\$ 9,309</u>	<u>\$ 12,326</u>	<u>\$ 5,077</u>	<u>\$ 2,234</u>	<u>\$ 1,744</u>	<u>\$ 150,597</u>	<u>\$ 21,821</u>	<u>\$ 68,524</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
June 30, 2015

	Community Training Program	Enhanced Services Program	Respite Program	CTH 1 Program	CTH 1 D Program	Breakers Program	Waiver Respite Providers	Community Support Waiver	State Funded Community Support	Total
<b>ASSETS</b>										
Cash and Equity in Pooled Cash and Investments	\$ 121,507	\$ 25,134	\$ 23,078	\$ 20,719	\$ 72	\$ 4,423	\$ 36,354	\$ 72	\$ 99,954	\$ 1,501,855
Due from Other Governments	4,946	1,484	-	219	-	-	190	-	-	354,868
Prepaid Items	11,119	-	-	-	-	-	-	-	-	33,696
Total Assets	<u>\$ 137,572</u>	<u>\$ 26,618</u>	<u>\$ 23,078</u>	<u>\$ 20,938</u>	<u>\$ 72</u>	<u>\$ 4,423</u>	<u>\$ 36,544</u>	<u>\$ 72</u>	<u>\$ 99,954</u>	<u>\$ 1,890,419</u>
<b>LIABILITIES</b>										
Accounts Payable	\$ 27,394	\$ 1,203	\$ 3,292	\$ 5,853	\$ -	\$ 904	\$ 485	\$ -	\$ -	\$ 322,028
Accrued Payroll	40,989	-	(10,840)	(505)	-	2,100	940	-	-	107,798
Due to Others	-	-	-	-	-	-	-	-	-	36,601
Total Liabilities	<u>68,383</u>	<u>1,203</u>	<u>(7,548)</u>	<u>5,348</u>	<u>-</u>	<u>3,004</u>	<u>1,425</u>	<u>-</u>	<u>-</u>	<u>466,427</u>
<b>FUND BALANCE</b>										
Nonspendable	11,119	-	-	-	-	-	-	-	-	33,696
Restricted	<u>58,070</u>	<u>25,415</u>	<u>30,626</u>	<u>15,590</u>	<u>72</u>	<u>1,419</u>	<u>35,119</u>	<u>72</u>	<u>99,954</u>	<u>1,390,296</u>
Total Fund Balance	<u>69,189</u>	<u>25,415</u>	<u>30,626</u>	<u>15,590</u>	<u>72</u>	<u>1,419</u>	<u>35,119</u>	<u>72</u>	<u>99,954</u>	<u>1,423,992</u>
Total Liabilities and Fund Balance	<u>\$ 137,572</u>	<u>\$ 26,618</u>	<u>\$ 23,078</u>	<u>\$ 20,938</u>	<u>\$ 72</u>	<u>\$ 4,423</u>	<u>\$ 36,544</u>	<u>\$ 72</u>	<u>\$ 99,954</u>	<u>\$ 1,890,419</u>



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
For the Year Ended June 30, 2015

	Central Administration		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 147,650	\$ 447,650	\$ 300,000
Interest	-	452	452
Miscellaneous	3,000	2,490	(510)
Total Revenues	150,650	450,592	299,942
Expenditures			
Public Health			
Personnel	422,927	-	422,927
Purchased Services	170,282	-	170,282
Supplies	36,417	-	36,417
Total Expenditures	629,626	-	629,626
Excess (deficiency) of revenues over expenditures	(478,976)	450,592	929,568
Other Financing Sources (Uses)			
Transfers In	665,221	665,221	-
Transfers Out	(135,650)	(1,055,000)	(919,350)
Total Other Financing Sources (Uses)	529,571	(389,779)	(919,350)
Net Change in Fund Balance	50,595	60,813	10,218
Fund Balance - beginning	748,452	748,452	-
Fund Balance - ending	\$ 799,047	\$ 809,265	\$ 10,218

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
For the Year Ended June 30, 2015

	Employed Services Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 1,413,859	\$ 1,893,748	\$ 479,889
Charges for Services	23,520	8,849	(14,671)
Miscellaneous	<u>139,049</u>	<u>184,136</u>	<u>45,087</u>
Total Revenues	<u>1,576,428</u>	<u>2,086,733</u>	<u>510,305</u>
Expenditures			
Public Health			
Personnel	1,158,592	1,307,823	(149,231)
Purchased Services	609,552	796,831	(187,279)
Supplies	112,878	88,852	24,026
Capital	<u>94,099</u>	<u>92,597</u>	<u>1,502</u>
Total Expenditures	<u>1,975,121</u>	<u>2,286,103</u>	<u>(310,982)</u>
Excess (deficiency) of revenues over expenditures	(398,693)	(199,370)	199,323
Other Financing Sources (Uses)			
Transfers In	<u>398,693</u>	<u>373,669</u>	<u>(25,024)</u>
Total Other Financing Sources (Uses)	<u>398,693</u>	<u>373,669</u>	<u>(25,024)</u>
Net Change in Fund Balance	-	174,299	174,299
Fund Balance - beginning	<u>12,746</u>	<u>12,746</u>	<u>-</u>
Fund Balance - ending	<u>\$ 12,746</u>	<u>\$ 187,045</u>	<u>\$ 174,299</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
For the Year Ended June 30, 2015

	Supervised Management Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 66,236	\$ 77,769	\$ 11,533
Total Revenues	<u>66,236</u>	<u>77,769</u>	<u>11,533</u>
Expenditures			
Public Health			
Personnel	60,467	63,720	(3,253)
Purchased Services	2,994	4,847	(1,853)
Supplies	2,775	2,398	377
Capital	<u>-</u>	<u>241</u>	<u>(241)</u>
Total Expenditures	<u>66,236</u>	<u>71,206</u>	<u>(4,970)</u>
Net Change in Fund Balance	-	6,563	6,563
Fund Balance - beginning	<u>206</u>	<u>206</u>	<u>-</u>
Fund Balance - ending	<u>\$ 206</u>	<u>\$ 6,769</u>	<u>\$ 6,563</u>



Sandy Dimke  
Beaufort County Resident

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
For the Year Ended June 30, 2015

	Service Coordination Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 304,299	\$ 341,435	\$ 37,136
Total Revenues	<u>304,299</u>	<u>341,435</u>	<u>37,136</u>
Expenditures			
Public Health			
Personnel	292,999	327,615	(34,616)
Purchased Services	4,334	9,425	(5,091)
Supplies	6,966	7,141	(175)
Capital	-	1,104	(1,104)
Total Expenditures	<u>304,299</u>	<u>345,285</u>	<u>(40,986)</u>
Excess (deficiency) of revenues over expenditures	-	(3,850)	(3,850)
Other Financing Sources (Uses)			
Transfers In	-	5,000	5,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>5,000</u>	<u>5,000</u>
Net Change in Fund Balance	-	1,150	1,150
Fund Balance - beginning	<u>70</u>	<u>70</u>	<u>-</u>
Fund Balance - ending	<u>\$ 70</u>	<u>\$ 1,220</u>	<u>\$ 1,150</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
For the Year Ended June 30, 2015

	Family Support Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 4,000	\$ 4,000	\$ -
Total Revenues	<u>4,000</u>	<u>4,000</u>	<u>-</u>
Expenditures			
Public Health			
Purchased Services	<u>4,000</u>	<u>7,963</u>	<u>(3,963)</u>
Total Expenditures	<u>4,000</u>	<u>7,963</u>	<u>(3,963)</u>
Net Change in Fund Balance	-	(3,963)	(3,963)
Fund Balance - beginning	<u>7,583</u>	<u>7,583</u>	<u>-</u>
Fund Balance - ending	<u>\$ 7,583</u>	<u>\$ 3,620</u>	<u>\$ (3,963)</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
For the Year Ended June 30, 2015

	Old Shell Plants Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Miscellaneous	\$ -	\$ 188	\$ 188
Total Revenues	-	188	188
Expenditures			
Public Health			
Supplies	-	280	(280)
Total Expenditures	-	280	(280)
Net Change in Fund Balance	-	(92)	(92)
Fund Balance - beginning	2,173	2,173	-
Fund Balance - ending	\$ 2,173	\$ 2,081	\$ (92)



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
For the Year Ended June 30, 2015

	Old Shell Pottery Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Miscellaneous	\$ -	\$ 16	\$ 16
Total Revenues	-	16	16
Expenditures			
Public Health			
Supplies	-	-	-
Total Expenditures	-	-	-
Net Change in Fund Balance	-	16	16
Fund Balance - beginning	1,728	1,728	-
Fund Balance - ending	\$ 1,728	\$ 1,744	\$ 16

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
For the Year Ended June 30, 2015

	Port Royal Residence Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 892,408	\$ 1,040,600	\$ 148,192
Charges for Services	<u>105,572</u>	<u>109,539</u>	<u>3,967</u>
Total Revenues	<u>997,980</u>	<u>1,150,139</u>	<u>152,159</u>
Expenditures			
Public Health			
Personnel	1,398,577	1,362,003	36,574
Purchased Services	71,966	102,504	(30,538)
Supplies	94,454	99,207	(4,753)
Capital	<u>-</u>	<u>54,245</u>	<u>(54,245)</u>
Total Expenditures	<u>1,564,997</u>	<u>1,617,959</u>	<u>(52,962)</u>
Excess (deficiency) of revenues over expenditures	(567,017)	(467,820)	99,197
Other Financing Sources (Uses)			
Transfers In	<u>567,017</u>	<u>567,017</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>567,017</u>	<u>567,017</u>	<u>-</u>
Net Change in Fund Balance	-	99,197	99,197
Fund Balance - beginning	<u>1,557</u>	<u>1,557</u>	<u>-</u>
Fund Balance - ending	<u>\$ 1,557</u>	<u>\$ 100,754</u>	<u>\$ 99,197</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
For the Year Ended June 30, 2015

	Early Intervention Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 369,770	\$ 377,006	\$ 7,236
Total Revenues	<u>369,770</u>	<u>377,006</u>	<u>7,236</u>
Expenditures			
Public Health			
Personnel	378,692	379,414	(722)
Purchased Services	8,958	19,437	(10,479)
Supplies	8,341	11,183	(2,842)
Capital	-	1,434	(1,434)
Total Expenditures	<u>395,991</u>	<u>411,468</u>	<u>(15,477)</u>
Excess (deficiency) of revenues over expenditures	(26,221)	(34,462)	(8,241)
Other Financing Sources (Uses)			
Transfers In	<u>26,221</u>	<u>26,221</u>	-
Total Other Financing Sources (Uses)	<u>26,221</u>	<u>26,221</u>	-
Net Change in Fund Balance	-	(8,241)	(8,241)
Fund Balance - beginning	<u>15,713</u>	<u>15,713</u>	-
Fund Balance - ending	<u>\$ 15,713</u>	<u>\$ 7,472</u>	<u>\$ (8,241)</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
For the Year Ended June 30, 2015

	Summer Services Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 76,663	\$ 58,700	\$ (17,963)
Miscellaneous	15,929	35,967	20,038
Total Revenues	92,592	94,667	2,075
Expenditures			
Public Health			
Personnel	20,620	13,576	7,044
Purchased Services	55,991	41,003	14,988
Supplies	18,231	15,910	2,321
Total Expenditures	94,842	70,489	24,353
Net Change in Fund Balance	(2,250)	24,178	26,428
Fund Balance - beginning	2,388	2,388	-
Fund Balance - ending	\$ 138	\$ 26,566	\$ 26,428

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
For the Year Ended June 30, 2015

	Community Training Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 1,022,962	\$ 1,192,835	\$ 169,873
Charges for Services	<u>149,350</u>	<u>152,515</u>	<u>3,165</u>
Total Revenues	<u>1,172,312</u>	<u>1,345,350</u>	<u>173,038</u>
Expenditures			
Public Health			
Personnel	1,308,162	1,393,600	(85,438)
Purchased Services	96,290	140,377	(44,087)
Supplies	108,044	102,934	5,110
Capital	<u>50,048</u>	<u>988,072</u>	<u>(938,024)</u>
Total Expenditures	<u>1,562,544</u>	<u>2,624,983</u>	<u>(1,062,439)</u>
Excess (deficiency) of revenues over expenditures	(390,232)	(1,279,633)	(889,401)
Other Financing Sources (Uses)			
Transfers In	<u>390,232</u>	<u>1,340,184</u>	<u>949,952</u>
Total Other Financing Sources (Uses)	<u>390,232</u>	<u>1,340,184</u>	<u>949,952</u>
Net Change in Fund Balance	-	60,551	60,551
Fund Balance - beginning	<u>8,638</u>	<u>8,638</u>	<u>-</u>
Fund Balance - ending	<u>\$ 8,638</u>	<u>\$ 69,189</u>	<u>\$ 60,551</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
For the Year Ended June 30, 2015

	Enhanced Services Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 257,177	\$ 299,884	\$ 42,707
Total Revenues	<u>257,177</u>	<u>299,884</u>	<u>42,707</u>
Expenditures			
Public Health			
Purchased Services	257,177	273,724	(16,547)
Supplies	-	1,323	(1,323)
Capital	<u>-</u>	<u>932</u>	<u>(932)</u>
Total Expenditures	<u>257,177</u>	<u>275,979</u>	<u>(18,802)</u>
Net Change in Fund Balance	-	23,905	23,905
Fund Balance - beginning	<u>1,510</u>	<u>1,510</u>	<u>-</u>
Fund Balance - ending	<u>\$ 1,510</u>	<u>\$ 25,415</u>	<u>\$ 23,905</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
For the Year Ended June 30, 2015

	Respite Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 23,598	\$ 25,123	\$ 1,525
Total Revenues	<u>23,598</u>	<u>25,123</u>	<u>1,525</u>
Expenditures			
Public Health			
Personnel	-	4,494	(4,494)
Purchased Services	<u>23,598</u>	<u>17,110</u>	<u>6,488</u>
Total Expenditures	<u>23,598</u>	<u>21,604</u>	<u>1,994</u>
Net Change in Fund Balance	-	3,519	3,519
Fund Balance - beginning	<u>27,107</u>	<u>27,107</u>	<u>-</u>
Fund Balance - ending	<u>\$ 27,107</u>	<u>\$ 30,626</u>	<u>\$ 3,519</u>



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
For the Year Ended June 30, 2015

	CTH 1 Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 45,056	\$ 52,895	\$ 7,839
Total Revenues	<u>45,056</u>	<u>52,895</u>	<u>7,839</u>
Expenditures			
Public Health			
Personnel	10,056	13,397	(3,341)
Purchased Services	35,000	33,464	1,536
Supplies	-	232	(232)
Capital	<u>-</u>	<u>163</u>	<u>(163)</u>
Total Expenditures	<u>45,056</u>	<u>47,256</u>	<u>(2,200)</u>
Net Change in Fund Balance	-	5,639	5,639
Fund Balance - beginning	<u>9,951</u>	<u>9,951</u>	<u>-</u>
Fund Balance - ending	<u>\$ 9,951</u>	<u>\$ 15,590</u>	<u>\$ 5,639</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
For the Year Ended June 30, 2015

	CTH 1 D Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Public Health			
Other	-	-	-
Total Expenditures	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance - beginning	72	72	-
Fund Balance - ending	\$ 72	\$ 72	\$ -

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
For the Year Ended June 30, 2015

	Breakers Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 100,000	\$ 50,000	\$ (50,000)
Total Revenues	<u>100,000</u>	<u>50,000</u>	<u>(50,000)</u>
Expenditures			
Public Health			
Personnel	63,493	94,941	(31,448)
Purchased Services	1,000	90	910
Supplies	<u>12,400</u>	<u>4,138</u>	<u>8,262</u>
Total Expenditures	<u>76,893</u>	<u>99,169</u>	<u>(22,276)</u>
Excess (deficiency) of revenues over expenditures	23,107	(49,169)	(72,276)
Other Financing Sources (Uses)			
Transfers In	<u>-</u>	<u>50,000</u>	<u>50,000</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>50,000</u>	<u>50,000</u>
Net Change in Fund Balance	23,107	831	(22,276)
Fund Balance - beginning	<u>588</u>	<u>588</u>	<u>-</u>
Fund Balance - ending	<u>\$ 23,695</u>	<u>\$ 1,419</u>	<u>\$ (22,276)</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
For the Year Ended June 30, 2015

	Waiver Respite Providers		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 39,235	\$ 45,750	\$ 6,515
Total Revenues	<u>39,235</u>	<u>45,750</u>	<u>6,515</u>
Expenditures			
Public Health			
Personnel	66,923	41,355	25,568
Purchased Services	-	1,467	(1,467)
Supplies	-	345	(345)
Capital	<u>-</u>	<u>244</u>	<u>(244)</u>
Total Expenditures	<u>66,923</u>	<u>43,411</u>	<u>23,512</u>
Excess (deficiency) of revenues over expenditures	(27,688)	2,339	30,027
Other Financing Sources (Uses)			
Transfers In	<u>27,688</u>	<u>27,688</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>27,688</u>	<u>27,688</u>	<u>-</u>
Net Change in Fund Balance	-	30,027	30,027
Fund Balance - beginning	<u>5,092</u>	<u>5,092</u>	<u>-</u>
Fund Balance - ending	<u>\$ 5,092</u>	<u>\$ 35,119</u>	<u>\$ 30,027</u>



Kate Crowley  
Beaufort County Resident

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
For the Year Ended June 30, 2015

	DSN Community Support Waiver		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Public Health			
Personnel	-	-	-
Total Expenditures	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance - beginning	72	72	-
Fund Balance - ending	\$ 72	\$ 72	\$ -

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
For the Year Ended June 30, 2015

	DSN State Funded Community Support		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 99,954	\$ 99,954	\$ -
Total Revenues	<u>99,954</u>	<u>99,954</u>	<u>-</u>
Expenditures			
Public Health			
Personnel	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	99,954	99,954	-
Fund Balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - ending	<u>\$ 99,954</u>	<u>\$ 99,954</u>	<u>\$ -</u>



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - DISABILITIES AND SPECIAL NEEDS PROGRAMS  
For the Year Ended June 30, 2015

	Total		Variance
	Final Budget	Actual	Positive (Negative)
Revenues			
Intergovernmental	\$ 4,862,867	\$ 6,007,349	\$ 1,144,482
Charges for Services	278,442	270,903	(7,539)
Interest	-	452	452
Miscellaneous	<u>157,978</u>	<u>222,797</u>	<u>64,819</u>
Total Revenues	<u>5,299,287</u>	<u>6,501,501</u>	<u>1,202,214</u>
Expenditures			
Public Health			
Personnel	5,181,508	5,001,938	179,570
Purchased Services	1,341,142	1,448,242	(107,100)
Supplies	400,506	333,943	66,563
Capital	<u>144,147</u>	<u>1,139,032</u>	<u>(994,885)</u>
Total Expenditures	<u>7,067,303</u>	<u>7,923,155</u>	<u>(855,852)</u>
Excess (deficiency) of revenues over expenditures	(1,768,016)	(1,421,654)	346,362
Other Financing Sources (Uses)			
Transfers In	2,075,072	3,055,000	979,928
Transfers Out	<u>(135,650)</u>	<u>(1,055,000)</u>	<u>(919,350)</u>
Total Other Financing Sources (Uses)	<u>1,939,422</u>	<u>2,000,000</u>	<u>60,578</u>
Net Change in Fund Balance	171,406	578,346	406,940
Fund Balance - beginning	<u>845,646</u>	<u>845,646</u>	<u>-</u>
Fund Balance - ending	<u>\$ 1,017,052</u>	<u>\$ 1,423,992</u>	<u>\$ 406,940</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WELFARE PROGRAMS  
 June 30, 2015

	Daufuskie Ferry Grant	HUD Homes Program	CDBG Water Grants	Collaborative Organization for Services to Youth	Total
<u>ASSETS</u>					
Cash and Equity in Pooled Cash and Investments	\$ 6,788	\$ -	\$ 5,300	\$ 56,164	\$ 68,252
Receivables, Net	9,735	-	-	-	9,735
Due from Other Governments	-	67,370	-	26,143	93,513
Total Assets	<u>\$ 16,523</u>	<u>\$ 67,370</u>	<u>\$ 5,300</u>	<u>\$ 82,307</u>	<u>\$ 171,500</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ 13,758	\$ 67,370	\$ -	\$ 30,126	\$ 111,254
Accrued Payroll	-	-	-	4,370	4,370
Total Liabilities	<u>13,758</u>	<u>67,370</u>	<u>-</u>	<u>34,496</u>	<u>115,624</u>
<u>FUND BALANCE</u>					
Nonspendable	-	-	-	-	-
Restricted	2,765	-	5,300	47,811	55,876
Total Fund Balance	<u>2,765</u>	<u>-</u>	<u>5,300</u>	<u>47,811</u>	<u>55,876</u>
Total Liabilities and Fund Balance	<u>\$ 16,523</u>	<u>\$ 67,370</u>	<u>\$ 5,300</u>	<u>\$ 82,307</u>	<u>\$ 171,500</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WELFARE PROGRAMS  
 For the Year Ended June 30, 2015

	Daufuskie Ferry Grant		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 75,000	\$ 75,000	\$ -
Charges for Services	<u>30,000</u>	<u>33,290</u>	<u>3,290</u>
Total Revenues	<u>105,000</u>	<u>108,290</u>	<u>3,290</u>
Expenditures			
Public Welfare			
Other	<u>255,000</u>	<u>288,133</u>	<u>(33,133)</u>
Total Expenditures	<u>255,000</u>	<u>288,133</u>	<u>(33,133)</u>
Excess (deficiency) of revenues over expenditures	(150,000)	(179,843)	(29,843)
Other Financing Sources (Uses)			
Transfers In	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Net Change in Fund Balance	-	(29,843)	(29,843)
Fund Balance - beginning	<u>32,608</u>	<u>32,608</u>	<u>-</u>
Fund Balance - ending	<u>\$ 32,608</u>	<u>\$ 2,765</u>	<u>\$ (29,843)</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WELFARE PROGRAMS  
 For the Year Ended June 30, 2015

	HUD Homes Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 700,000	\$ 941,362	\$ 241,362
Total Revenues	<u>700,000</u>	<u>941,362</u>	<u>241,362</u>
Expenditures			
Public Welfare			
Other	<u>700,000</u>	<u>941,362</u>	<u>(241,362)</u>
Total Expenditures	<u>700,000</u>	<u>941,362</u>	<u>(241,362)</u>
Net Change in Fund Balance	-	-	-
Fund Balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WELFARE PROGRAMS  
 For the Year Ended June 30, 2015

	CDBG Water Grants		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Public Welfare			
Other	-	-	-
Total Expenditures	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance - beginning	5,300	5,300	-
Fund Balance - ending	<u>\$ 5,300</u>	<u>\$ 5,300</u>	<u>\$ -</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WELFARE PROGRAMS  
For the Year Ended June 30, 2015

	Collaborative Organization for Services to Youth		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 144,232	\$ 164,232	\$ 20,000
Charges for Services	104,700	54,702	(49,998)
Interest	-	16	16
Miscellaneous	<u>17,600</u>	<u>13,750</u>	<u>(3,850)</u>
Total Revenues	<u>266,532</u>	<u>232,700</u>	<u>(33,832)</u>
Expenditures			
Public Welfare			
Personnel	187,237	193,762	(6,525)
Purchased Services	169,775	125,869	43,906
Supplies	3,896	1,757	2,139
Other	<u>71,616</u>	<u>94,277</u>	<u>(22,661)</u>
Total Expenditures	<u>432,524</u>	<u>415,665</u>	<u>16,859</u>
Excess (deficiency) of revenues over expenditures	(165,992)	(182,965)	(16,973)
Other Financing Sources (Uses)			
Transfers In	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Net Change in Fund Balance	(15,992)	(32,965)	(16,973)
Fund Balance - beginning	<u>80,776</u>	<u>80,776</u>	<u>-</u>
Fund Balance - ending	<u>\$ 64,784</u>	<u>\$ 47,811</u>	<u>\$ (16,973)</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WELFARE PROGRAMS  
For the Year Ended June 30, 2015

	Totals		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 919,232	\$ 1,180,594	\$ 261,362
Charges for Services	134,700	87,992	(46,708)
Interest	-	16	16
Miscellaneous	17,600	13,750	(3,850)
Total Revenues	1,071,532	1,282,352	210,820
Expenditures			
Public Welfare			
Personnel	187,237	193,762	(6,525)
Purchased Services	169,775	125,869	43,906
Supplies	3,896	1,757	2,139
Other	1,026,616	1,323,772	(297,156)
Total Expenditures	1,387,524	1,645,160	(257,636)
Excess (deficiency) of revenues over expenditures	(315,992)	(362,808)	(46,816)
Other Financing Sources (Uses)			
Transfers In	300,000	300,000	-
Total Other Financing Sources (Uses)	300,000	300,000	-
Net Change in Fund Balance	(15,992)	(62,808)	(46,816)
Fund Balance - beginning	118,684	118,684	-
Fund Balance - ending	\$ 102,692	\$ 55,876	\$ (46,816)



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS - CULTURAL AND RECREATION PROGRAMS  
June 30, 2015

	Library Grants	Library Trust	Library Special Trust	Library Impact Fees	PALS Capital Program	PALS Impact Fees	PALS Summer Nutrition Program Grants	Total
<u>ASSETS</u>								
Cash and Equity in Pooled Cash and Investments	\$ 134,555	\$ 19,003	\$ 253,270	\$ 1,581,633	\$ 91,354	\$ 2,969,201	\$ 71,784	\$ 5,120,800
Receivables, Net	-	-	-	62,935	-	151,108	-	214,043
Due from Other Governments	-	-	-	-	-	-	45,696	45,696
Total Assets	<u>\$ 134,555</u>	<u>\$ 19,003</u>	<u>\$ 253,270</u>	<u>\$ 1,644,568</u>	<u>\$ 91,354</u>	<u>\$ 3,120,309</u>	<u>\$ 117,480</u>	<u>\$ 5,380,539</u>
<u>LIABILITIES</u>								
Accounts Payable	\$ 15	\$ -	\$ -	\$ 331	\$ -	\$ 77,083	\$ 111,933	\$ 189,362
Accrued Payroll	-	-	-	-	-	-	5,080	5,080
Total Liabilities	<u>15</u>	<u>-</u>	<u>-</u>	<u>331</u>	<u>-</u>	<u>77,083</u>	<u>117,013</u>	<u>194,442</u>
<u>FUND BALANCE</u>								
Restricted	134,540	19,003	253,270	1,644,237	-	3,043,226	467	5,094,743
Committed	-	-	-	-	91,354	-	-	91,354
Total Fund Balance	<u>134,540</u>	<u>19,003</u>	<u>253,270</u>	<u>1,644,237</u>	<u>91,354</u>	<u>3,043,226</u>	<u>467</u>	<u>5,186,097</u>
Total Liabilities and Fund Balance	<u>\$ 134,555</u>	<u>\$ 19,003</u>	<u>\$ 253,270</u>	<u>\$ 1,644,568</u>	<u>\$ 91,354</u>	<u>\$ 3,120,309</u>	<u>\$ 117,480</u>	<u>\$ 5,380,539</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - CULTURAL AND RECREATION PROGRAMS  
For the Year Ended June 30, 2015

	Library Grants		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 202,791	\$ 225,937	\$ 23,146
Interest	-	80	80
Miscellaneous	-	12,405	12,405
Total Revenues	<u>202,791</u>	<u>238,422</u>	<u>35,631</u>
Expenditures			
Cultural and Recreation			
Purchased Services	-	4,656	(4,656)
Supplies	<u>202,791</u>	<u>317,982</u>	<u>(115,191)</u>
Total Expenditures	<u>202,791</u>	<u>322,638</u>	<u>(119,847)</u>
Net Change in Fund Balance	-	(84,216)	(84,216)
Fund Balance - beginning	<u>218,756</u>	<u>218,756</u>	<u>-</u>
Fund Balance - ending	<u>\$ 218,756</u>	<u>\$ 134,540</u>	<u>\$ (84,216)</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - CULTURAL AND RECREATION PROGRAMS  
For the Year Ended June 30, 2015

	Library Trust		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Miscellaneous	\$ -	\$ 850	\$ 850
Total Revenues	-	850	850
Expenditures			
Cultural and Recreation			
Supplies	-	447	(447)
Other	-	1,114	(1,114)
Total Expenditures	-	1,561	(1,561)
Net Change in Fund Balance	-	(711)	(711)
Fund Balance - beginning	19,714	19,714	-
Fund Balance - ending	\$ 19,714	\$ 19,003	\$ (711)

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - CULTURAL AND RECREATION PROGRAMS  
For the Year Ended June 30, 2015

	Library Special Trust		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 84	\$ 84
Total Revenues	-	84	84
Expenditures			
Cultural and Recreation			
Supplies	-	5,783	(5,783)
Total Expenditures	-	5,783	(5,783)
Net Change in Fund Balance	-	(5,699)	(5,699)
Fund Balance - beginning	258,969	258,969	-
Fund Balance - ending	\$ 258,969	\$ 253,270	\$ (5,699)

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - CULTURAL AND RECREATION PROGRAMS  
For the Year Ended June 30, 2015

	Library Impact Fees		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 375,500	\$ 552,012	\$ 176,512
Interest	<u>1,275</u>	<u>470</u>	<u>(805)</u>
Total Revenues	<u>376,775</u>	<u>552,482</u>	<u>175,707</u>
Expenditures			
Cultural and Recreation			
Supplies	219,844	25,216	194,628
Capital	<u>-</u>	<u>197,229</u>	<u>(197,229)</u>
Total Expenditures	<u>219,844</u>	<u>222,445</u>	<u>(2,601)</u>
Excess (deficiency) of revenues over expenditures	156,931	330,037	173,106
Other Financing Sources (Uses)			
Transfers out	<u>(193,828)</u>	<u>-</u>	<u>193,828</u>
Total Other Financing Sources (Uses)	<u>(193,828)</u>	<u>-</u>	<u>193,828</u>
Net Change in Fund Balance	(36,897)	330,037	366,934
Fund Balance - beginning	<u>1,314,200</u>	<u>1,314,200</u>	<u>-</u>
Fund Balance - ending	<u>\$ 1,277,303</u>	<u>\$ 1,644,237</u>	<u>\$ 366,934</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - CULTURAL AND RECREATION PROGRAMS  
For the Year Ended June 30, 2015

	PALS Capital Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 26,638	\$ 26,638
Interest	-	26	26
Total Revenues	-	26,664	26,664
Expenditures			
Cultural and Recreation			
Supplies	-	-	-
Total Expenditures	-	-	-
Net Change in Fund Balance	-	26,664	26,664
Fund Balance - beginning	64,690	64,690	-
Fund Balance - ending	\$ 64,690	\$ 91,354	\$ 26,664

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - CULTURAL AND RECREATION PROGRAMS  
For the Year Ended June 30, 2015

	PALS Impact Fees		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$ 650,000	\$ 1,035,925	\$ 385,925
Interest	2,000	1,020	(980)
Total Revenues	652,000	1,036,945	384,945
Expenditures			
Cultural and Recreation			
Purchased Services	180,500	61,359	119,141
Capital	471,500	580,058	(108,558)
Total Expenditures	652,000	641,417	10,583
Excess (deficiency) of revenues over expenditures	-	395,528	395,528
Other Financing Sources (Uses)			
Transfers Out	-	(516,085)	(516,085)
Total Other Financing Sources (Uses)	-	(516,085)	(516,085)
Net Change in Fund Balance	-	(120,557)	(120,557)
Fund Balance - beginning	3,163,783	3,163,783	-
Fund Balance - ending	\$ 3,163,783	\$ 3,043,226	\$ (120,557)



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - CULTURAL AND RECREATION PROGRAMS  
For the Year Ended June 30, 2015

	Summer Nutrition Program Grants		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 400,000	\$ 379,973	\$ (20,027)
Total Revenues	<u>400,000</u>	<u>379,973</u>	<u>(20,027)</u>
Expenditures			
Cultural and Recreation			
Personnel	77,058	55,871	21,187
Purchased Services	321,742	344,997	(23,255)
Supplies	<u>1,200</u>	<u>719</u>	<u>481</u>
Total Expenditures	<u>400,000</u>	<u>401,587</u>	<u>(1,587)</u>
Net Change in Fund Balance	-	(21,614)	(21,614)
Fund Balance - beginning	<u>22,081</u>	<u>22,081</u>	<u>-</u>
Fund Balance - ending	<u>\$ 22,081</u>	<u>\$ 467</u>	<u>\$ (21,614)</u>

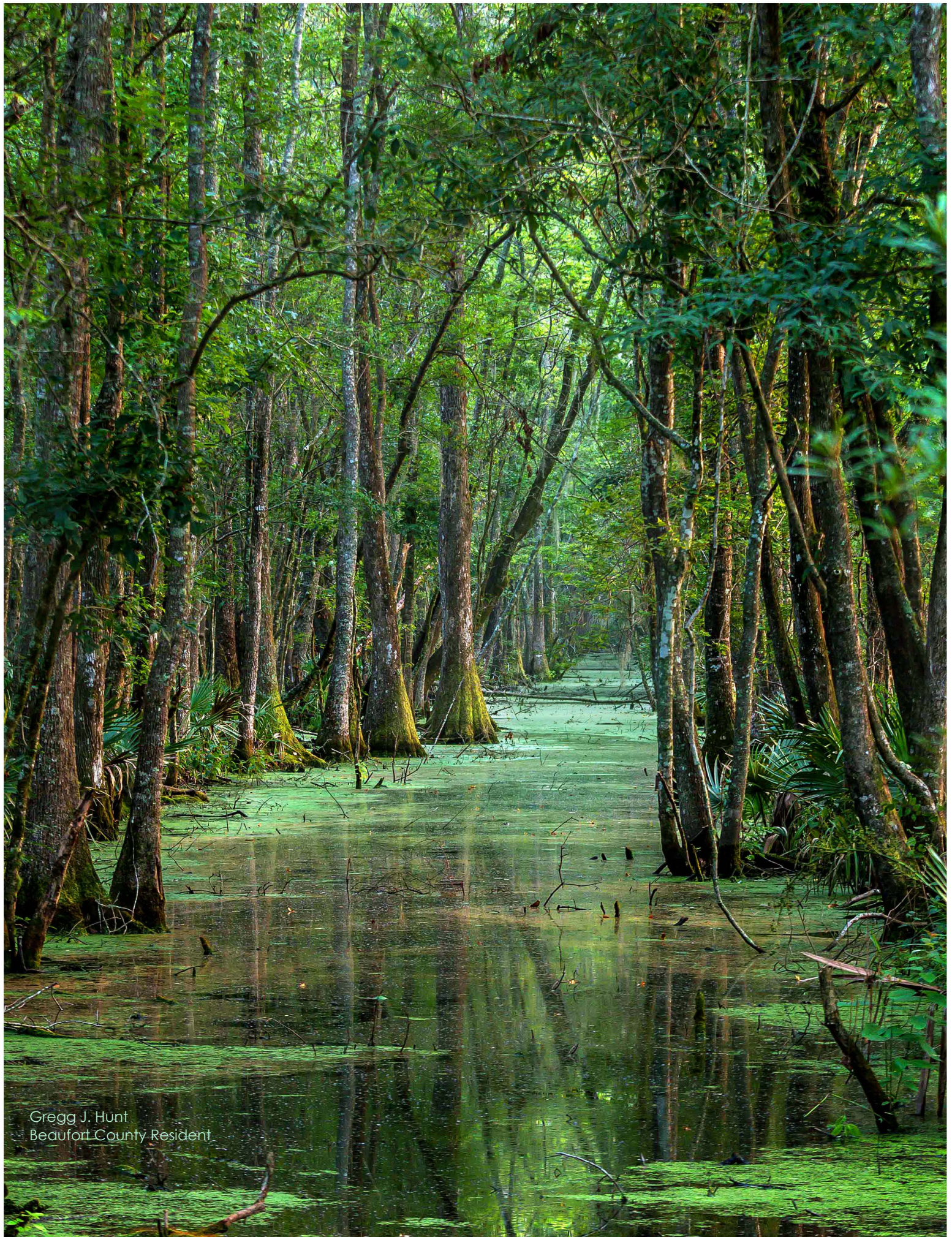
BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - CULTURAL AND RECREATION PROGRAMS  
For the Year Ended June 30, 2015

	Total		Variance
	Final		Positive
	Budget	Actual	(Negative)
Revenues			
Licenses and Permits	\$ 1,025,500	\$ 1,587,937	\$ 562,437
Intergovernmental	602,791	605,910	3,119
Charges for Services	-	26,638	26,638
Interest	3,275	1,680	(1,595)
Miscellaneous	-	13,255	13,255
Total Revenues	<u>1,631,566</u>	<u>2,235,420</u>	<u>603,854</u>
Expenditures			
Cultural and Recreation			
Personnel	77,058	55,871	21,187
Purchased Services	502,242	411,012	91,230
Supplies	423,835	350,147	73,688
Capital	471,500	777,287	(305,787)
Other	-	1,114	(1,114)
Total Expenditures	<u>1,474,635</u>	<u>1,595,431</u>	<u>(120,796)</u>
Excess (deficiency) of revenues over expenditures	156,931	639,989	483,058
Other Financing Sources (Uses)			
Transfers Out	<u>(193,828)</u>	<u>(516,085)</u>	<u>(322,257)</u>
Total Other Financing Sources (Uses)	<u>(193,828)</u>	<u>(516,085)</u>	<u>(322,257)</u>
Net Change in Fund Balance	(36,897)	123,904	160,801
Fund Balance - beginning	<u>5,062,193</u>	<u>5,062,193</u>	<u>-</u>
Fund Balance - ending	<u>\$ 5,025,296</u>	<u>\$ 5,186,097</u>	<u>\$ 160,801</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
BALANCE SHEET  
ALL NONMAJOR DEBT SERVICE FUNDS  
June 30, 2015

	Bluffton Parkway Bonds	Bluffton County TIF Bonds	Total
<u>ASSETS</u>			
Cash and Equity in Pooled Cash and Investments	\$ 1,110,284	\$ 3,223,069	\$ 4,333,353
Receivables, Net	<u>-</u>	<u>5,725</u>	<u>5,725</u>
Total Assets	<u>\$ 1,110,284</u>	<u>\$ 3,228,794</u>	<u>\$ 4,339,078</u>
<u>LIABILITIES</u>			
Accounts Payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue - property taxes	<u>-</u>	<u>5,725</u>	<u>5,725</u>
Total deferred inflows of resources	<u>-</u>	<u>5,725</u>	<u>5,725</u>
<u>FUND BALANCE</u>			
Restricted	<u>1,110,284</u>	<u>3,223,069</u>	<u>4,333,353</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,110,284</u>	<u>\$ 3,228,794</u>	<u>\$ 4,339,078</u>





Gregg J. Hunt  
Beaufort County Resident



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL  
ALL NONMAJOR DEBT SERVICE FUNDS  
For the Year Ended June 30, 2015

	Bluffton Parkway Bonds		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 1,700	\$ 528	\$ (1,172)
Total Revenues	<u>1,700</u>	<u>528</u>	<u>(1,172)</u>
Expenditures			
Debt Service - Principal	1,200,000	1,200,000	-
Debt Service - Interest and Fees	<u>113,000</u>	<u>113,000</u>	<u>-</u>
Total Debt Service Expenditures	<u>1,313,000</u>	<u>1,313,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(1,311,300)	(1,312,472)	(1,172)
Other Financing Sources (Uses)			
Transfers In	2,140,000	2,140,000	-
Transfers Out	<u>(1,215,733)</u>	<u>(1,232,608)</u>	<u>(16,875)</u>
Total Other Financing Sources (Uses)	<u>924,267</u>	<u>907,392</u>	<u>(16,875)</u>
Net Change in Fund Balance	(387,033)	(405,080)	(18,047)
Fund Balance - beginning	<u>1,515,364</u>	<u>1,515,364</u>	<u>-</u>
Fund Balance - ending	<u>\$ 1,128,331</u>	<u>\$ 1,110,284</u>	<u>\$ (18,047)</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL  
ALL NONMAJOR DEBT SERVICE FUNDS  
For the Year Ended June 30, 2015

	Bluffton - County TIF Bonds		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 625,000	\$ 513,544	\$ (111,456)
Interest	<u>1,000</u>	<u>1,075</u>	<u>75</u>
Total Revenues	<u>626,000</u>	<u>514,619</u>	<u>(111,381)</u>
Expenditures			
Debt Service - Principal	745,000	950,000	(205,000)
Debt Service - Interest and Fees	<u>80,952</u>	<u>70,060</u>	<u>10,892</u>
Total Debt Service Expenditures	<u>825,952</u>	<u>1,020,060</u>	<u>(194,108)</u>
Excess (deficiency) of Revenues Over Expenditures	(199,952)	(505,441)	(305,489)
Other Financing Sources (Uses)			
Transfers In	<u>1,486,931</u>	<u>291,701</u>	<u>(1,195,230)</u>
Total Other Financing Sources (Uses)	<u>1,486,931</u>	<u>291,701</u>	<u>(1,195,230)</u>
Net Change in Fund Balance	1,286,979	(213,740)	(1,500,719)
Fund Balance - beginning	<u>3,436,809</u>	<u>3,436,809</u>	<u>-</u>
Fund Balance - ending	<u>\$ 4,723,788</u>	<u>\$ 3,223,069</u>	<u>\$ (1,500,719)</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL  
ALL NONMAJOR DEBT SERVICE FUNDS  
For the Year Ended June 30, 2015

	Total		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 625,000	\$ 513,544	\$ (111,456)
Interest	<u>2,700</u>	<u>1,603</u>	<u>(1,097)</u>
Total Revenues	<u>627,700</u>	<u>515,147</u>	<u>(112,553)</u>
Expenditures			
Debt Service - Principal	1,945,000	2,150,000	(205,000)
Debt Service - Interest and Fees	<u>193,952</u>	<u>183,060</u>	<u>10,892</u>
Total Debt Service Expenditures	<u>2,138,952</u>	<u>2,333,060</u>	<u>(194,108)</u>
Excess (deficiency) of Revenues Over Expenditures	(1,511,252)	(1,817,913)	(306,661)
Other Financing Sources (Uses)			
Transfers In	3,626,931	2,431,701	(1,195,230)
Transfers Out	<u>(1,215,733)</u>	<u>(1,232,608)</u>	<u>(16,875)</u>
Total Other Financing Sources (Uses)	<u>2,411,198</u>	<u>1,199,093</u>	<u>(1,212,105)</u>
Net Change in Fund Balance	899,946	(618,820)	(1,518,766)
Fund Balance - beginning	<u>4,952,173</u>	<u>4,952,173</u>	<u>-</u>
Fund Balance - ending	<u>\$ 5,852,119</u>	<u>\$ 4,333,353</u>	<u>\$ (1,518,766)</u>



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING BALANCE SHEET  
ALL NONMAJOR CAPITAL PROJECT FUNDS  
June 30, 2015

	Bluffton Parkway Project	Multicounty Industrial Park	Administrative Building Renovations	Rail Trail	Myrtle Park Phase II	Real Property Purchase Program	2005 GO Bond Projects	2009 GO Bond Projects	2010 GO Bond Projects	2013 GO Bond Projects	2014 GO Bond Projects	Totals
<b>ASSETS</b>												
Cash and Equity in Pooled Cash and Investments	\$ 2,186,505	\$ 100,341	\$ 341,622	\$ 958,831	\$ 396,061	\$ 11,302,896	\$ 91,922	\$ 12,565	\$ 7,428	\$ 930,371	\$ 15,533,855	\$ 31,862,397
Receivables, Net	-	-	-	-	190,750	-	-	-	-	-	-	190,750
Due from Other Governments	-	-	-	-	-	4,574	-	-	-	-	-	4,574
Total Assets	<u>\$ 2,186,505</u>	<u>\$ 100,341</u>	<u>\$ 341,622</u>	<u>\$ 958,831</u>	<u>\$ 586,811</u>	<u>\$ 11,307,470</u>	<u>\$ 91,922</u>	<u>\$ 12,565</u>	<u>\$ 7,428</u>	<u>\$ 930,371</u>	<u>\$ 15,533,855</u>	<u>\$ 32,057,721</u>
<b>LIABILITIES</b>												
Accounts Payable	\$ -	\$ -	\$ 76,997	\$ 1,828	\$ -	\$ 30,137	\$ 76,727	\$ -	\$ -	\$ -	\$ 147,076	\$ 332,765
Total Liabilities	<u>-</u>	<u>-</u>	<u>76,997</u>	<u>1,828</u>	<u>-</u>	<u>30,137</u>	<u>76,727</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>147,076</u>	<u>332,765</u>
<b>FUND BALANCE</b>												
Reserved and Reserved for Encumbrances	-	-	-	-	-	-	-	-	-	-	-	-
Reserved for Capital Projects	<u>2,186,505</u>	<u>100,341</u>	<u>264,625</u>	<u>957,003</u>	<u>586,811</u>	<u>11,277,333</u>	<u>15,195</u>	<u>12,565</u>	<u>7,428</u>	<u>930,371</u>	<u>15,386,779</u>	<u>31,724,956</u>
Total Fund Equity	<u>2,186,505</u>	<u>100,341</u>	<u>264,625</u>	<u>957,003</u>	<u>586,811</u>	<u>11,277,333</u>	<u>15,195</u>	<u>12,565</u>	<u>7,428</u>	<u>930,371</u>	<u>15,386,779</u>	<u>31,724,956</u>
Total Liabilities and Fund Balance	<u>\$ 2,186,505</u>	<u>\$ 100,341</u>	<u>\$ 341,622</u>	<u>\$ 958,831</u>	<u>\$ 586,811</u>	<u>\$ 11,307,470</u>	<u>\$ 91,922</u>	<u>\$ 12,565</u>	<u>\$ 7,428</u>	<u>\$ 930,371</u>	<u>\$ 15,533,855</u>	<u>\$ 32,057,721</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL  
ALL NONMAJOR CAPITAL PROJECT FUNDS  
For the Year Ended June 30, 2015

	Bluffton Parkway Project		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 701	\$ 701
Total Revenues	-	701	701
Expenditures			
Capital Projects	-	376	(376)
Net Change in Fund Balance	-	325	325
Fund Balance - beginning	2,186,180	2,186,180	-
Fund Balance - ending	\$ 2,186,180	\$ 2,186,505	\$ 325

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL  
ALL NONMAJOR CAPITAL PROJECT FUNDS  
For the Year Ended June 30, 2015

	Multicounty Industrial Park		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ -	\$ 74,559	\$ 74,559
Interest	-	10	10
Total Revenues	-	74,569	74,569
Expenditures			
Capital Projects	-	-	-
Net Change in Fund Balance	-	74,569	74,569
Fund Balance - beginning	25,772	25,772	-
Fund Balance - ending	\$ 25,772	\$ 100,341	\$ 74,569

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL  
ALL NONMAJOR CAPITAL PROJECT FUNDS  
For the Year Ended June 30, 2015

	Administration Building Renovations		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 195	\$ 195
Total Revenues	-	195	195
Expenditures			
Capital Projects	1,065,188	800,758	264,430
Net Change in Fund Balance	(1,065,188)	(800,563)	264,625
Fund Balance - beginning	1,065,188	1,065,188	-
Fund Balance - ending	\$ -	\$ 264,625	\$ 264,625

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL  
ALL NONMAJOR CAPITAL PROJECT FUNDS  
For the Year Ended June 30, 2015

	Rail Trail		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Capital Projects	171,842	21,566	150,276
Excess (deficiency) of revenues over expenditures	(171,842)	(21,566)	150,276
Other Financing Sources (Uses)			
Transfers In	-	806,727	806,727
Total Other Financing Sources (Uses)	-	806,727	806,727
Net Change in Fund Balance	(171,842)	785,161	957,003
Fund Balance - beginning	171,842	171,842	-
Fund Balance - ending	\$ -	\$ 957,003	\$ 957,003

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL  
ALL NONMAJOR CAPITAL PROJECT FUNDS  
For the Year Ended June 30, 2015

	Myrtle Park Phase II		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 66	\$ 66
Miscellaneous	-	312,000	312,000
Total Revenues	-	312,066	312,000
Expenditures			
Capital Projects	-	-	-
Net Change in Fund Balance	-	312,066	312,066
Fund Balance - beginning	274,745	274,745	-
Fund Balance - ending	\$ 274,745	\$ 586,811	\$ 312,066

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL  
ALL NONMAJOR CAPITAL PROJECT FUNDS  
For the Year Ended June 30, 2015

	Real Property Purchase Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 16,000	\$ 23,722	\$ 7,722
Total Revenues	<u>16,000</u>	<u>23,722</u>	<u>7,722</u>
Expenditures			
Capital Projects	<u>14,080,229</u>	<u>3,322,117</u>	<u>10,758,112</u>
Excess (deficiency) of revenues over expenditures	(14,064,229)	(3,298,395)	10,765,834
Other Financing Sources (Uses)			
Transfers In	-	10,000	10,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>10,000</u>	<u>10,000</u>
Net Change in Fund Balance	(14,064,229)	(3,288,395)	10,775,834
Fund Balance - beginning	<u>14,565,728</u>	<u>14,565,728</u>	<u>-</u>
Fund Balance - ending	<u>\$ 501,499</u>	<u>\$ 11,277,333</u>	<u>\$ 10,775,834</u>



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL  
ALL NONMAJOR CAPITAL PROJECT FUNDS  
For the Year Ended June 30, 2015

	2005 General Obligation Bond Projects		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 313	\$ 313
Total Revenues	-	313	313
Expenditures			
Capital Projects	179,683	164,801	14,882
Net Change in Fund Balance	(179,683)	(164,488)	15,195
Fund Balance - beginning	179,683	179,683	-
Fund Balance - ending	\$ -	\$ 15,195	\$ 15,195

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL  
ALL NONMAJOR CAPITAL PROJECT FUNDS  
For the Year Ended June 30, 2015

	2009 General Obligation Bond Projects		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 1	\$ 1
Total Revenues	-	1	1
Expenditures			
Capital Projects	13,210	646	12,564
Net Change in Fund Balance	(13,210)	(645)	12,565
Fund Balance - beginning	13,210	13,210	-
Fund Balance - ending	\$ -	\$ 12,565	\$ 12,565

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL  
ALL NONMAJOR CAPITAL PROJECT FUNDS  
For the Year Ended June 30, 2015

	2010 General Obligation Bond Projects		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 1	\$ 1
Total Revenues	-	1	1
Expenditures			
Capital Projects	7,427	-	7,427
Net Change in Fund Balance	(7,427)	1	7,428
Fund Balance - beginning	7,427	7,427	-
Fund Balance - ending	\$ -	\$ 7,428	\$ 7,428





Gregg J. Hunt  
Beaufort County Resident



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL  
ALL NONMAJOR CAPITAL PROJECT FUNDS  
For the Year Ended June 30, 2015

	2013 General Obligation Bond Projects		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 11,627	\$ 11,627
Total Revenues	-	11,627	11,627
Expenditures			
Capital Projects	919,697	953	918,744
Net Change in Fund Balance	(919,697)	10,674	930,371
Fund Balance - beginning	919,697	919,697	-
Fund Balance - ending	\$ -	\$ 930,371	\$ 930,371

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL  
ALL NONMAJOR CAPITAL PROJECT FUNDS  
For the Year Ended June 30, 2015

	2014 General Obligation Bond Projects		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 3,658	\$ 3,658
Total Revenues	-	3,658	3,658
Expenditures			
Capital Projects	17,005,769	1,356,879	15,648,890
Excess (deficiency) of revenues over expenditures	(17,005,769)	(1,353,221)	15,652,548
Other Financing Sources (Uses)			
Issuance of Bonds	17,005,769	17,190,000	184,231
Transfers out	-	(450,000)	(450,000)
Total Other Financing Sources (Uses)	17,005,769	16,740,000	(265,769)
Net Change in Fund Balance	-	15,386,779	15,386,779
Fund Balance - beginning	-	-	-
Fund Balance - ending	\$ -	\$ 15,386,779	\$ 15,386,779

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL  
ALL NONMAJOR CAPITAL PROJECT FUNDS  
For the Year Ended June 30, 2015

	Totals		Variance
	Final Budget	Actual	Positive (Negative)
Revenues			
Property Taxes	\$ -	\$ 74,559	\$ 74,559
Interest	16,000	40,294	24,294
Miscellaneous	-	312,000	312,000
Total Revenues	<u>16,000</u>	<u>426,853</u>	<u>410,853</u>
Expenditures			
Capital Projects	<u>33,443,045</u>	<u>5,668,096</u>	<u>27,774,949</u>
Excess (deficiency) of revenues over expenditures	(33,427,045)	(5,241,243)	28,185,802
Other Financing Sources (Uses)			
Issuance of Bonds	17,005,769	17,190,000	184,231
Transfers In	-	816,727	816,727
Transfers Out	-	(450,000)	(450,000)
Total Other Financing Sources (Uses)	<u>17,005,769</u>	<u>17,556,727</u>	<u>550,958</u>
Net Change in Fund Balance	(16,421,276)	12,315,484	28,736,760
Fund Balance - beginning	<u>19,409,472</u>	<u>19,409,472</u>	<u>-</u>
Fund Balance - ending	<u>\$ 2,988,196</u>	<u>\$ 31,724,956</u>	<u>\$ 28,736,760</u>



BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For the Year Ended June 30, 2015

	Balance July 01, 2014	Additions	Deductions	Balance June 30, 2015
<u>Broad Creek Public Service District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 335,570	\$ 2,222,967	\$ 2,461,401	\$ 97,136
Due to Agency:				
Operations	\$ 293,894	\$ 1,414,454	\$ 1,691,726	\$ 16,622
Water/Sewer	41,604	36,849	77,937	516
Debt Service	-	771,664	691,738	79,926
Capital Projects	72	-	-	72
	<u>\$ 335,570</u>	<u>\$ 2,222,967</u>	<u>\$ 2,461,401</u>	<u>\$ 97,136</u>
<u>Fripp Island Public Service District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 1,384,075	\$ 1,402,933	\$ 1,315,526	\$ 1,471,482
Due to Agency:				
Erosion Control	\$ 259,608	\$ 39,376	\$ 60,000	\$ 238,984
Water/Sewer	327,198	369,468	362,250	334,416
Debt Service	315,390	444,545	399,290	360,645
Fire Operations	273,368	519,229	475,000	317,597
Fire Department 1% Funds	208,511	30,315	18,986	219,840
	<u>\$ 1,384,075</u>	<u>\$ 1,402,933</u>	<u>\$ 1,315,526</u>	<u>\$ 1,471,482</u>
<u>Forest Beach Public Service District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ -	\$ 6,744	\$ 6,744	\$ -
Due to Agency:				
Operations	\$ -	\$ 96	\$ 96	\$ -
Fire Operations	-	5,913	5,913	-
Fire Debt Service	-	735	735	-
Fire Department 1% Funds	-	286,829	286,829	-
	<u>\$ -</u>	<u>\$ 6,744</u>	<u>\$ 6,744</u>	<u>\$ -</u>
<u>Hilton Head #1 Public Service District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 705,485	\$ 3,335,005	\$ 3,263,029	\$ 777,461
Due to Agency:				
Operations	\$ 49,614	\$ 913,999	\$ 950,000	\$ 13,613
Water/Sewer	58,131	524,860	580,000	2,991
Debt Service	580,377	1,392,145	1,261,029	711,493
Assessment A	8,736	308,822	300,000	17,558
Assessment B	4,359	25,256	27,000	2,615
Assessment C	2,674	77,081	76,000	3,755
Assessment D	746	30,660	30,000	1,406
Assessment H11	848	40,459	39,000	2,307
Revenue Bonds	-	21,723	-	21,723
	<u>\$ 705,485</u>	<u>\$ 3,335,005</u>	<u>\$ 3,263,029</u>	<u>\$ 777,461</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For the Year Ended June 30, 2015

	Balance July 01, 2014	Additions	Deductions	Balance June 30, 2015
<u>South Beach Public Service District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 71,169	\$ 33,135	\$ 76,933	\$ 27,371
Due to Agency:				
Water/Sewer	\$ 46,225	\$ 18,412	\$ 64,000	\$ 637
Debt Service	24,944	1,790	-	26,734
Fire Operations	-	12,207	12,207	-
Fire Debt Service	-	726	726	-
	<u>\$ 71,169</u>	<u>\$ 33,135</u>	<u>\$ 76,933</u>	<u>\$ 27,371</u>
<u>Bluffton Fire District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 2,493,297	\$ 20,032,269	\$ 12,032,737	\$ 10,492,829
Due to Agency:				
Operations	\$ 1,339,248	\$ 11,056,019	\$ 11,188,826	\$ 1,206,441
Debt Service	300	867	214,633	(213,466)
Capital Projects	-	8,285,835	19,388	8,266,447
Fire Department 1% Fund	337,178	321,138	609,890	48,426
Fire Impact Fees	816,571	368,410	-	1,184,981
	<u>\$ 2,493,297</u>	<u>\$ 20,032,269</u>	<u>\$ 12,032,737</u>	<u>\$ 10,492,829</u>
<u>Burton Fire District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 2,099,685	\$ 4,519,853	\$ 4,964,504	\$ 1,655,034
Due to Agency:				
Operations	\$ 1,553,245	\$ 4,053,977	\$ 4,401,451	\$ 1,205,771
Debt Service	437,590	386,366	435,265	388,691
Fire Department 1% Fund	868	49,304	47,788	2,384
Fire Impact Fees	107,982	30,206	80,000	58,188
	<u>\$ 2,099,685</u>	<u>\$ 4,519,853</u>	<u>\$ 4,964,504</u>	<u>\$ 1,655,034</u>
<u>Daufuskie Island Fire District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ (39,682)	\$ 1,029,777	\$ 1,150,702	\$ (160,607)
Due to Agency:				
Operations	\$ (87,776)	\$ 975,832	\$ 1,047,473	\$ (159,417)
Debt Service	33,084	35,743	71,927	(3,100)
Fire Department 1% Fund	2,739	11,417	13,802	354
Fire Impact Fees	12,271	6,785	17,500	1,556
	<u>\$ (39,682)</u>	<u>\$ 1,029,777</u>	<u>\$ 1,150,702</u>	<u>\$ (160,607)</u>
<u>Ladys Island/St Helena Island Fire District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 1,629,231	\$ 5,414,792	\$ 5,267,368	\$ 1,776,655
Due to Agency:				
Operations	\$ 796,957	\$ 4,932,223	\$ 4,929,003	\$ 800,177
Debt Service	11,872	323,566	312,987	22,451
Fire Department 1% Fund	402,213	85,988	25,378	462,823
Fire Impact Fees	418,189	73,015	-	491,204
	<u>\$ 1,629,231</u>	<u>\$ 5,414,792</u>	<u>\$ 5,267,368</u>	<u>\$ 1,776,655</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For the Year Ended June 30, 2015

	Balance July 01, 2014	Additions	Deductions	Balance June 30, 2015
<u>Sheldon Fire District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 309,891	\$ 1,292,000	\$ 1,262,114	\$ 339,777
Due to Agency:				
Operations	\$ 186,211	\$ 1,195,006	\$ 1,167,548	\$ 213,669
Debt Service	27,865	73,588	72,406	29,047
Fire Department 1% Fund	53,136	20,940	22,160	51,916
Fire Impact Fees	42,679	2,466	-	45,145
	<u>\$ 309,891</u>	<u>\$ 1,292,000</u>	<u>\$ 1,262,114</u>	<u>\$ 339,777</u>
<u>City of Beaufort</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ -	\$ 8,442,963	\$ 8,436,542	\$ 6,421
Due to Agency:				
Municipal	\$ -	\$ 7,544,280	\$ 7,539,558	\$ 4,722
Stormwater Fees	-	838,743	837,044	1,699
Fire Department 1% Fund	-	59,940	59,940	-
	<u>\$ -</u>	<u>\$ 8,442,963</u>	<u>\$ 8,436,542</u>	<u>\$ 6,421</u>
<u>Town of Port Royal</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ -	\$ 2,255,443	\$ 2,229,157	\$ 26,286
Due to Agency:				
Municipal	\$ -	\$ 2,083,274	\$ 2,058,305	\$ 24,969
Stormwater Fees	-	159,906	158,589	1,317
Fire Department 1% Fund	-	12,263	12,263	-
	<u>\$ -</u>	<u>\$ 2,255,443</u>	<u>\$ 2,229,157</u>	<u>\$ 26,286</u>
<u>Town of Bluffton</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ (1,932)	\$ 7,301,962	\$ 7,267,674	\$ 32,356
Due to Agency:				
Municipal	\$ (1,932)	\$ 6,165,665	\$ 6,135,417	\$ 28,316
Stormwater Fees	-	1,136,297	1,132,257	4,040
	<u>\$ (1,932)</u>	<u>\$ 7,301,962</u>	<u>\$ 7,267,674</u>	<u>\$ 32,356</u>
<u>Town of Yemassee</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ -	\$ 31,760	\$ 31,693	\$ 67
Due to Agency:				
Municipal	\$ -	\$ 31,619	\$ 31,552	\$ 67
Fire Department 1% Fund	-	141	141	-
	<u>\$ -</u>	<u>\$ 31,760</u>	<u>\$ 31,693</u>	<u>\$ 67</u>
<u>Town of Hilton Head</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 13,326	\$ 27,802,061	\$ 27,773,263	\$ 42,124
Due to Agency:				
Municipal	\$ (444)	\$ 23,936,919	\$ 23,917,431	\$ 19,044
Stormwater Fees	-	3,512,150	3,504,090	8,060
Fire Operations	-	19,777	19,777	-
Fire Debt Service	13,770	1,250	-	15,020
Fire Department 1% Fund	-	331,965	331,965	-
	<u>\$ 13,326</u>	<u>\$ 27,802,061</u>	<u>\$ 27,773,263</u>	<u>\$ 42,124</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For the Year Ended June 30, 2015

	Balance July 01, 2014	Additions	Deductions	Balance June 30, 2015
<u>City of Hardeeville</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ -	\$ 132,506	\$ 133,260	\$ (754)
Due to Agency:				
Municipal	-	132,506	133,260	(754)
	\$ -	\$ 132,506	\$ 133,260	\$ (754)
<u>Beaufort-Jasper Academy for Career Excellence</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 873,768	\$ 2,831,885	\$ 3,481,148	\$ 224,505
Due to Agency:				
General	\$ 151,109	\$ 2,759,723	\$ 3,441,263	\$ (530,431)
Special Revenue Funds	319,449	-	18,346	301,103
Education Improvement Act	403,210	72,162	21,539	453,833
	\$ 873,768	\$ 2,831,885	\$ 3,481,148	\$ 224,505
<u>Beaufort County School District</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 92,352,131	\$ 401,527,426	\$ 355,997,400	\$ 137,882,157
Due to Agency:				
General	\$ 24,241,829	\$ 219,374,009	\$ 213,278,450	\$ 30,337,388
Special Revenue Funds	100,000	14,828,396	14,800,946	127,450
School Lunch Program	417,833	9,677,782	9,782,463	313,152
Education Improvement Act	4,441,928	11,114,745	10,746,254	4,810,419
Debt Service	8,992,104	54,189,976	45,609,369	17,572,711
Capital Projects	1,222,631	13,797	-	1,236,428
School 8% Projects	16,865,798	91,145,508	42,234,730	65,776,576
Facilities 2005	7,359,167	1,114,056	1,100,574	7,372,649
Facilities 2007	-	30,349	-	30,349
Facilities 2008	28,710,841	38,808	18,444,614	10,305,035
	\$ 92,352,131	\$ 401,527,426	\$ 355,997,400	\$ 137,882,157
<u>Special Assessments</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 149,680	\$ 102,858	\$ 108,639	\$ 143,899
Due to Agency:				
Burlington Estates	\$ 22,300	\$ 813	\$ -	\$ 23,113
Burlington Land	16,427	623	-	17,050
Kings Grant II	20,753	7	-	20,760
O'Neal Place	13,394	489	-	13,883
Pleasant Farm	312	19,810	20,121	1
Robin Wood	18,166	694	-	18,860
Seabrook	31,480	36,251	36,645	31,086
Woodland Estates	15,430	651	-	16,081
Brown's Island	10,440	10,619	20,873	186
Cedarcrest	978	32,901	31,000	2,879
	\$ 149,680	\$ 102,858	\$ 108,639	\$ 143,899

BEAUFORT COUNTY, SOUTH CAROLINA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For the Year Ended June 30, 2015

	Balance July 01, 2014	Additions	Deductions	Balance June 30, 2015
<u>Departmentally Held Funds</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 23,054,057	\$ 50,665,316	\$ 57,930,325	\$ 15,789,048
Due to Agency:				
Clerk of Court	\$ 2,366,239	\$ 2,351,713	\$ 1,336,151	\$ 3,381,801
Master in Equity - Foreclosures	323,171	22,562,471	22,446,797	438,845
Register of Deeds - Bonds	37,290	46,608	73,641	10,257
Treasurer - JPC Escrow	337,046	18,915	87,388	268,573
Treasurer - Bankruptcy Escrow	207,906	51,264	44,130	215,040
Treasurer - Surplus Tax Escrow	19,782,405	25,634,345	33,942,218	11,474,532
	<u>\$ 23,054,057</u>	<u>\$ 50,665,316</u>	<u>\$ 57,930,325</u>	<u>\$ 15,789,048</u>
Total - All Agency Funds				
Assets:				
Equity in Pooled Cash and Investments	\$ 125,429,751	\$ 540,383,655	\$ 495,190,159	\$ 170,623,247
Due to Agency:				
General	<u>\$ 125,429,751</u>	<u>\$ 540,383,655</u>	<u>\$ 495,190,159</u>	<u>\$ 170,623,247</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
 SCHEDULE OF FINES, FEES, ASSESSMENTS AND SURCHARGES  
 For the Year Ended June 30, 2015

Clerk of Court Fines, Fees, Assessments and Surcharges

Remitted to the State Treasurer	\$ 454,840
Remitted to Other Agencies	51,682
Retained by the County	<u>174,313</u>
Total Fines, Fees, Assessments and Surcharges Collected	<u>\$ 680,835</u>

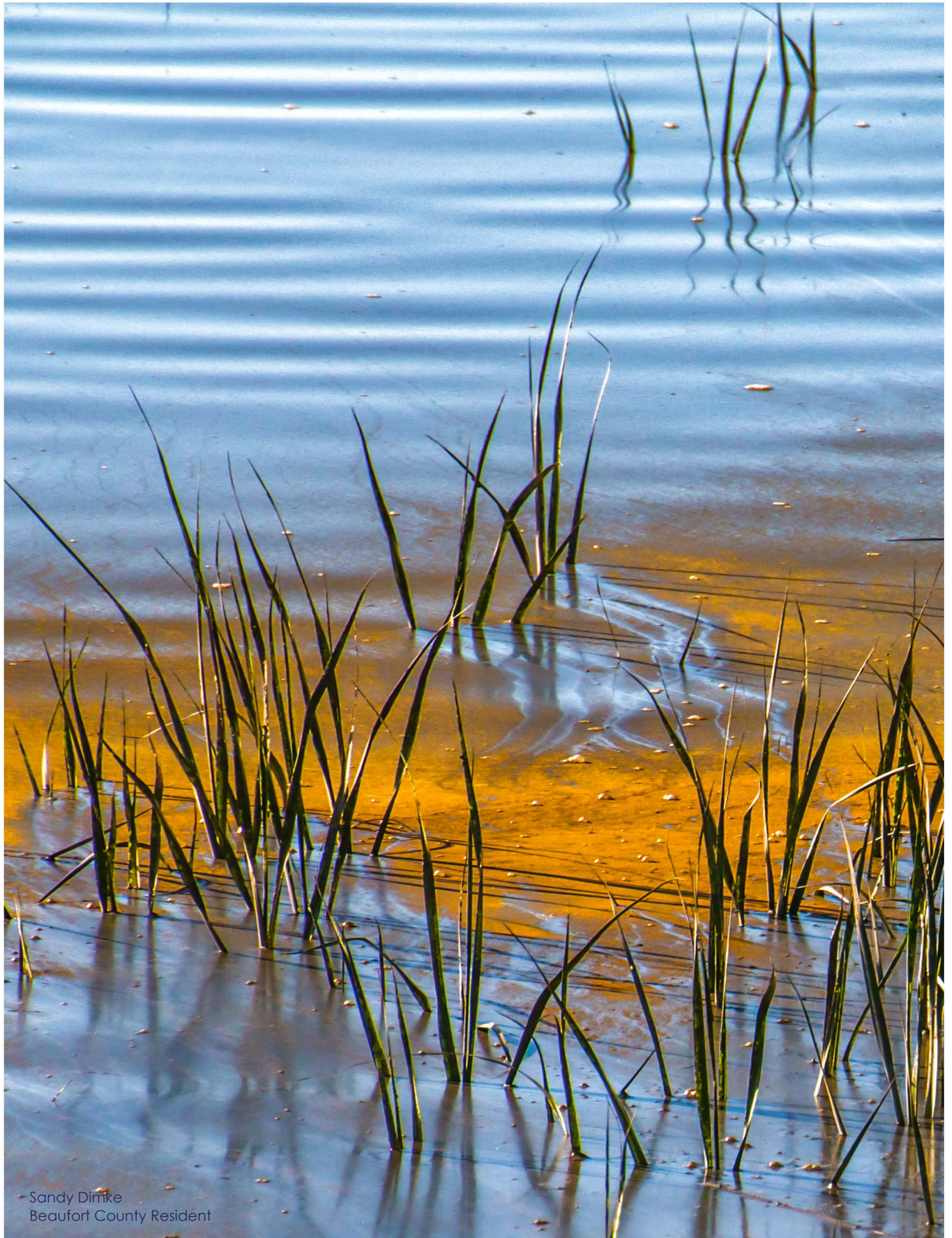
Magistrate Courts Fines, Fees, Assessments and Surcharges

Remitted to the State Treasurer	\$ 968,198
Remitted to Other Agencies	58,569
Retained by the County	<u>807,713</u>
Total Fines, Fees, Assessments and Surcharges Collected	<u>\$ 1,834,480</u>

Victims Assistance Services

Funds Carried Forward from Prior Years	\$ -
Fees and Assessments from the Clerk of Court	46,337
Fees and Assessments from the Magistrate Courts	106,484
Fees and Assessments from the Solicitor's Office	3,500
Town of Hilton Head Allocation	60,728
County General Fund Allocation	<u>119,516</u>
Funds Allocated to Victim Assistance Services	336,565
Victim Assistance Expenditures	<u>(228,174)</u>
Funds Available for Carryforward	<u>\$ 108,391</u>





Sandy Dimke  
Beaufort County Resident



BEAUFORT COUNTY, SOUTH CAROLINA  
ALCOHOL AND DRUG PROGRAMS - PROFIT AND LOSS STATEMENT  
FOR THE YEAR ENDING JUNE 30, 2015

	Central Administration	Safety Action Program	School Intervention Program	Community Based Treatment Program	Preventive Education Program	Intensive Outpatient Program	Drug Court	Total
Revenues								
State Mini Bottles	\$ -	\$ -	\$ 68,490	\$ 68,490	\$ 68,490	\$ 68,490	\$ -	\$ 273,960
DAODOS Consolidated Contract	-	29,007	1,753	291,683	102,384	-	-	424,827 A
DAODOS State Block Grant	-	6,308	-	-	-	-	-	6,308 C
DAODOS COLA	-	9,111	3,712	9,448	6,411	5,061	-	33,743 D
DAODOS Other Grants	-	-	-	11,920	717	-	-	12,637 B
Charges for Services - Fees	-	143,541	6,000	83,925	-	-	-	233,466
Charges for Services - Medicaid	-	-	-	81,009	-	-	-	81,009
Interest Income	97	-	-	-	-	-	-	97
Miscellaneous	-	-	-	-	1,807	-	-	1,807
Total Revenues	97	187,967	79,955	546,475	179,809	73,552	-	1,067,855
Expenditures								
Personnel	180,756	149,074	55,574	390,913	168,818	157,062	-	1,102,197
Purchased Services	40,553	18,266	2,456	24,032	12,214	2,088	-	99,609
Supplies	7,039	5,736	457	1,121	814	1,721	16,966	33,854
Capital	21,056	-	-	-	-	-	-	21,056
Total Expenditures	249,404	173,076	58,487	416,066	181,846	160,871	16,966	1,256,716
Excess of Revenues Over (Under) Expenditures	(249,307)	14,891	21,468	130,409	(2,037)	(87,319)	(16,966)	(188,861)
Other Financing Sources								
Transfers In (Out)	176,870	-	-	-	60,524	118,534	44,072	400,000
Net Change in Fund Balance	(72,437)	14,891	21,468	130,409	58,487	31,215	27,106	211,139
Fund Balance - beginning	78,579	12,132	52,119	21,528	812	182	4,348	169,700
Fund Balance - ending	\$ 6,142	\$ 27,023	\$ 73,587	\$ 151,937	\$ 59,299	\$ 31,397	\$ 31,454	\$ 380,839

## Notes:

A is the total of the DAODAS Block Grant

B includes SAPT BG Assessment and Synar/STEP Youth Tobacco Buys

C is the State Block Grant

D is the Cost of Living Allowance

BEAUFORT COUNTY, SOUTH CAROLINA  
 Daufuskie Ferry Schedule of Budgeted to Actual  
 South Carolina Department of Transportation - State Mass Transit Funds (SMTF)  
 Contract PT-4G699-13  
 For the period beginning July 1, 2014 and ending June 30, 2015

	<u>Budget</u>	<u>Actual - SMTF</u>	<u>Actual - Local</u>	<u>Total Actual</u>	<u>Variance</u>
Revenues					
Intergovernmental <sup>1</sup>	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ -
Charges for Services <sup>2</sup>	<u>30,000</u>	<u>-</u>	<u>33,290</u>	<u>33,290</u>	<u>3,290</u>
Total Revenues	105,000	75,000	33,290	108,290	3,290
Expenditures					
Ferry Service	238,200	75,000	196,333	271,333	(33,133)
Parking Fees	12,600	-	12,600	12,600	-
Administration	<u>4,200</u>	<u>-</u>	<u>4,200</u>	<u>4,200</u>	<u>-</u>
Total Expenditures	255,000	75,000	213,133	288,133	(33,133)
Other Financing Sources					
Transfers In <sup>2</sup>	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Total Other Financing Sources	150,000	-	150,000	150,000	-
Net Change in Fund Balance	-	-	(29,843)	(29,843)	(29,843)
Fund Balance - beginning	<u>32,608</u>	<u>-</u>	<u>32,608</u>	<u>32,608</u>	<u>-</u>
Fund Balance - ending	<u>\$ 32,608</u>	<u>\$ -</u>	<u>\$ 2,765</u>	<u>\$ 2,765</u>	<u>\$ (29,843)</u>

Note 1: The intergovernmental revenues are provided by the South Carolina Department of Transportation, State Mass Transit Funds.

Note 2: The Charges for Services are Ridership Fees. The transfer in is funding provided by Beaufort County's General Fund.

## Statistical Section



Linda Moore  
Beaufort County Resident



**BEAUFORT COUNTY, SOUTH CAROLINA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FISCAL YEAR ENDED JUNE 30, 2015  
STATISTICAL SECTION**

This part of the Beaufort County comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall health.

<b>CONTENTS</b>	<b>PAGE</b>
Financial Trends	212 - 217
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
Revenue Capacity	218 - 221
These schedules contain information to help the reader assess the government's most significant local revenue source, property tax.	
Debt Capacity	222 - 227
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	
Demographic and Economic Information	228 - 229
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
Operating Information	230 - 232
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Table 1

BEAUFORT COUNTY, SOUTH CAROLINA  
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Governmental Activities										
Net investment in capital assets	\$ 32,782,636	\$ 52,776,852	\$ 70,906,216	\$ 82,426,443	\$ 126,759,144	\$ 150,354,190	\$ 182,140,936	\$ 235,805,103	\$ 248,042,213	\$ 258,464,624
Restricted	11,065,409	18,695,106	48,605,864	34,763,370	76,403,806	110,042,845	109,480,674	81,168,869	94,621,380	103,427,275
Unrestricted	<u>34,938,543</u>	<u>41,453,757</u>	<u>45,443,709</u>	<u>83,769,216</u>	<u>27,135,536</u>	<u>1,807,004</u>	<u>2,286,272</u>	<u>5,092,524</u>	<u>(9,776,030)</u>	<u>(67,733,915)</u>
Total governmental activities net position	<u>\$ 78,786,588</u>	<u>\$ 112,925,715</u>	<u>\$ 164,955,789</u>	<u>\$ 200,959,029</u>	<u>\$ 230,298,486</u>	<u>\$ 262,204,039</u>	<u>\$ 293,907,882</u>	<u>\$ 322,066,496</u>	<u>\$ 332,887,563</u>	<u>\$ 294,157,984</u>
Business-Type Activities										
Net investment in capital assets	\$ 22,699,379	\$ 24,046,457	\$ 21,340,684	\$ 23,074,168	\$ 23,805,330	\$ 24,456,698	\$ 23,927,764	\$ 23,961,592	\$ 23,319,358	\$ 27,565,326
Unrestricted	<u>(695,410)</u>	<u>(918,246)</u>	<u>266,120</u>	<u>(2,067,504)</u>	<u>(1,764,310)</u>	<u>(1,979,580)</u>	<u>(1,466,786)</u>	<u>(1,180,550)</u>	<u>(741,276)</u>	<u>(8,545,869)</u>
Total business-type activities net position	<u>\$ 22,003,969</u>	<u>\$ 23,128,211</u>	<u>\$ 21,606,804</u>	<u>\$ 21,006,664</u>	<u>\$ 22,041,020</u>	<u>\$ 22,477,118</u>	<u>\$ 22,460,978</u>	<u>\$ 22,781,042</u>	<u>\$ 22,578,082</u>	<u>\$ 19,019,457</u>
Primary Government										
Net investment in capital assets	\$ 55,482,015	\$ 76,823,309	\$ 92,246,900	\$ 105,500,611	\$ 150,564,474	\$ 174,810,888	\$ 206,068,700	\$ 259,766,695	\$ 271,361,571	\$ 286,029,950
Restricted	11,065,409	18,695,106	48,605,864	34,763,370	76,403,806	110,042,845	109,480,674	81,168,869	94,621,380	103,427,275
Unrestricted	<u>34,243,133</u>	<u>40,535,511</u>	<u>45,709,829</u>	<u>81,701,712</u>	<u>25,371,226</u>	<u>(172,576)</u>	<u>819,486</u>	<u>3,911,974</u>	<u>(10,517,306)</u>	<u>(76,279,784)</u>
Total primary government net position	<u>\$ 100,790,557</u>	<u>\$ 136,053,926</u>	<u>\$ 186,562,593</u>	<u>\$ 221,965,693</u>	<u>\$ 252,339,506</u>	<u>\$ 284,681,157</u>	<u>\$ 316,368,860</u>	<u>\$ 344,847,538</u>	<u>\$ 355,465,645</u>	<u>\$ 313,177,441</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>Expenses</b>										
<b>Governmental Activities</b>										
General Government	\$ 23,243,294	\$ 24,863,032	\$ 27,566,886	\$ 33,883,983	\$ 35,336,670	\$ 33,610,134	\$ 32,119,250	\$ 32,641,163	\$ 34,741,478	\$ 34,268,122
Public Safety	39,033,433	40,322,590	45,505,447	49,090,928	50,524,200	48,927,744	51,231,345	52,481,136	57,185,897	53,323,890
Public Works	19,534,972	19,507,135	21,017,930	19,920,007	20,434,597	20,753,287	19,944,114	23,403,821	22,259,047	24,696,310
Public Health	7,836,966	8,434,863	9,545,159	12,227,572	12,267,824	11,859,259	11,881,484	11,987,651	11,462,648	10,667,458
Public Welfare	1,213,994	1,460,053	2,082,811	1,935,787	2,402,787	3,143,475	2,373,551	2,317,902	3,243,469	3,023,487
Cultural and Recreation	10,964,080	10,527,430	11,682,973	16,947,113	15,963,929	15,339,501	13,863,794	16,064,581	15,583,049	14,936,898
Interest	8,435,071	9,238,679	10,691,835	10,906,551	10,812,119	11,585,371	10,596,657	9,087,049	9,293,605	6,641,311
Total Governmental Activities Expenses	<u>110,261,810</u>	<u>114,353,782</u>	<u>128,093,041</u>	<u>144,911,941</u>	<u>147,742,126</u>	<u>145,218,771</u>	<u>142,010,195</u>	<u>147,983,303</u>	<u>153,769,193</u>	<u>147,557,476</u>
<b>Business-Type Activities</b>										
Garage	3,770,274	4,186,346	4,778,275	-	-	-	-	-	-	-
Stormwater Utility	3,904,685	2,528,367	2,896,205	3,027,952	3,677,985	3,758,958	3,124,645	3,246,022	3,175,708	3,534,035
Lady's Island Airport	678,804	673,942	909,516	1,129,236	664,128	693,783	668,094	667,068	602,879	703,949
Hilton Head Airport	1,801,388	2,107,556	4,475,379	2,478,208	2,558,747	2,191,050	3,236,793	2,565,348	2,829,612	4,517,883
Total Business-Type Expenses	<u>10,155,151</u>	<u>9,496,211</u>	<u>13,059,375</u>	<u>6,635,396</u>	<u>6,900,860</u>	<u>6,643,791</u>	<u>7,029,532</u>	<u>6,478,438</u>	<u>6,608,199</u>	<u>8,755,867</u>
<b>Total Government Expenses</b>	<u>\$ 120,416,961</u>	<u>\$ 123,849,993</u>	<u>\$ 141,152,416</u>	<u>\$ 151,547,337</u>	<u>\$ 154,642,986</u>	<u>\$ 151,862,562</u>	<u>\$ 149,039,727</u>	<u>\$ 154,461,741</u>	<u>\$ 160,377,392</u>	<u>\$ 156,313,343</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>Program Revenues</b>										
<b>Governmental Activities</b>										
Charges for services										
General Government	\$ 15,892,733	\$ 14,964,925	\$ 13,170,035	\$ 16,717,090	\$ 17,046,292	\$ 17,668,968	\$ 18,499,976	\$ 18,342,329	\$ 18,929,100	\$ 18,874,705
Public Safety	8,885,678	8,423,902	7,990,064	7,193,599	7,130,652	7,437,462	6,871,580	8,510,306	6,774,011	7,372,252
Public Works	3,886,634	5,678,226	7,016,889	3,125,389	3,502,896	3,031,913	3,680,979	4,283,664	4,319,788	4,545,834
Public Health	398,718	407,968	410,076	479,704	551,682	525,615	525,594	522,846	535,092	597,297
Public Welfare	5,871	9,725	16,525	22,429	72,702	40,715	40,913	64,283	60,147	87,992
Cultural and Recreation	3,863,531	2,817,775	2,809,504	1,098,497	1,279,808	1,453,157	1,602,628	1,912,336	2,035,420	2,301,655
Operating Grants and Contributions	7,466,688	6,980,330	8,312,520	8,046,928	8,353,023	9,055,697	9,549,138	9,328,245	10,398,779	11,962,524
Capital Grants and Contributions	6,751,581	8,567,228	33,285,927	4,223,966	2,654,488	1,833,055	2,405,145	13,271,813	17,270,372	16,053,234
Total Governmental Activities Program Revenues	<u>47,151,434</u>	<u>47,850,079</u>	<u>73,011,540</u>	<u>40,907,602</u>	<u>40,591,543</u>	<u>41,046,582</u>	<u>43,175,953</u>	<u>56,235,822</u>	<u>60,322,709</u>	<u>61,795,493</u>
<b>Business-Type Activities</b>										
Charges for services										
Garage	3,746,682	4,016,829	4,913,862	-	-	-	-	-	-	-
Stormwater Utility	4,529,385	2,880,264	3,233,196	2,845,833	3,713,687	3,381,644	3,209,895	3,155,000	3,190,705	3,232,499
Lady's Island Airport	772,380	676,061	729,620	535,016	490,691	530,525	567,734	560,766	528,390	552,091
Hilton Head Airport	1,119,330	1,314,648	1,508,468	1,473,958	1,435,463	1,449,414	1,495,360	1,793,155	1,830,654	1,777,043
Operating Grants and Contributions	247,021	219,079	244,468	124,881	133,223	134,837	116,234	112,695	116,090	65,450
Capital Grants and Contributions	5,595,366	1,334,933	1,004,624	986,411	1,862,895	1,563,425	1,562,938	1,175,792	735,231	1,476,192
Total Business-Type Activities Program Revenues	<u>16,010,164</u>	<u>10,441,814</u>	<u>11,634,238</u>	<u>5,966,099</u>	<u>7,635,959</u>	<u>7,059,845</u>	<u>6,952,161</u>	<u>6,797,408</u>	<u>6,401,070</u>	<u>7,103,275</u>
Total Government Program Revenues	<u>\$ 63,161,598</u>	<u>\$ 58,291,893</u>	<u>\$ 84,645,778</u>	<u>\$ 46,873,701</u>	<u>\$ 48,227,502</u>	<u>\$ 48,106,427</u>	<u>\$ 50,128,114</u>	<u>\$ 63,033,230</u>	<u>\$ 66,723,779</u>	<u>\$ 68,898,768</u>
<b>Net (Expense) / Revenue</b>										
Governmental Activities	\$ (63,110,376)	\$ (66,503,703)	\$ (55,081,501)	\$ (104,004,339)	\$ (107,150,583)	\$ (104,172,189)	\$ (98,834,242)	\$ (91,747,481)	\$ (93,446,484)	\$ (85,761,983)
Business-Type Activities	5,855,013	945,603	(1,425,137)	(669,297)	735,099	416,054	(77,371)	318,970	(207,129)	(1,652,592)
Total Government Net (Expense) / Revenue	<u>\$ (57,255,363)</u>	<u>\$ (65,558,100)</u>	<u>\$ (56,506,638)</u>	<u>\$ (104,673,636)</u>	<u>\$ (106,415,484)</u>	<u>\$ (103,756,135)</u>	<u>\$ (98,911,613)</u>	<u>\$ (91,428,511)</u>	<u>\$ (93,653,613)</u>	<u>\$ (87,414,575)</u>



BEAUFORT COUNTY, SOUTH CAROLINA  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>General Revenues and Other Changes in Net Assets</b>										
Governmental Activities										
Property Taxes	\$ 68,707,288	\$ 67,937,348	\$ 55,867,689	\$ 92,725,922	\$ 91,394,021	\$ 94,804,284	\$ 93,571,238	\$ 94,819,998	\$ 91,907,959	\$ 96,129,087
Sales Taxes	-	4,647,027	25,531,506	30,440,867	28,257,192	29,292,574	30,442,155	15,043,485	330,889	105,253
Grants and contributions not restricted	6,009,783	7,719,639	9,621,104	10,353,360	9,638,402	8,868,758	9,588,551	7,944,710	8,414,711	8,478,141
Unrestricted investment earnings	2,823,419	4,179,902	4,701,846	3,728,745	4,093,395	1,378,709	883,768	540,155	293,213	269,080
Special item - decrease in other post-employment benefit cost	-	-	-	-	-	-	-	-	-	27,520,071
Transfers In / (Out)	-	-	1,863,867	-	(250,000)	(2,500)	-	-	-	-
Gain/(Loss) on Sale of Capital Assets	-	-	-	-	4,460	(98,017)	-	-	-	-
Miscellaneous	1,303,665	2,838,808	9,342,263	2,758,685	3,352,570	1,833,934	1,841,926	1,557,747	3,320,779	2,366,433
Total Governmental Activities	<u>78,844,155</u>	<u>87,322,724</u>	<u>106,928,275</u>	<u>140,007,579</u>	<u>136,490,040</u>	<u>136,077,742</u>	<u>136,327,638</u>	<u>119,906,095</u>	<u>104,267,551</u>	<u>134,868,065</u>
Business-Type Activities										
Grants and Contributions Not Restricted	1,164,820	-	-	-	-	-	-	-	-	-
Unrestricted Investments Earnings	71,225	174,319	86,760	59,803	48,779	11,282	11,231	4,835	4,169	3,133
Special item - decrease in other post-employment benefit cost	-	-	-	-	-	-	-	-	-	1,230,929
Transfers In / (Out)	-	-	(1,863,867)	-	250,000	2,500	-	-	-	-
Gain/(Loss) on Sale of Capital Assets	-	-	-	-	478	6,262	50,000	(3,741)	-	-
Miscellaneous	-	4,320	270	9,354	-	-	-	-	-	1,079
Total Business-Type Activities	<u>1,236,045</u>	<u>178,639</u>	<u>(1,776,837)</u>	<u>69,157</u>	<u>299,257</u>	<u>20,044</u>	<u>61,231</u>	<u>1,094</u>	<u>4,169</u>	<u>1,235,141</u>
Total Government	<u>\$ 80,080,200</u>	<u>\$ 87,501,363</u>	<u>\$ 105,151,438</u>	<u>\$ 140,076,736</u>	<u>\$ 136,789,297</u>	<u>\$ 136,097,786</u>	<u>\$ 136,388,869</u>	<u>\$ 119,907,189</u>	<u>\$ 104,271,720</u>	<u>\$ 136,103,206</u>
<b>Changes in Net Position</b>										
Governmental Activities	\$ 15,733,779	\$ 20,819,021	\$ 51,846,774	\$ 36,003,240	\$ 29,339,457	\$ 31,905,553	\$ 37,493,396	\$ 28,158,614	\$ 10,821,067	\$ 49,106,082
Business-Type Activities	7,091,058	1,124,242	(3,201,974)	(600,140)	1,034,356	436,098	(16,140)	320,064	(202,960)	(417,451)
Total Government Changes in Net Position	<u>\$ 22,824,837</u>	<u>\$ 21,943,263</u>	<u>\$ 48,644,800</u>	<u>\$ 35,403,100</u>	<u>\$ 30,373,813</u>	<u>\$ 32,341,651</u>	<u>\$ 37,477,256</u>	<u>\$ 28,478,678</u>	<u>\$ 10,618,107</u>	<u>\$ 48,688,631</u>

Table 3

BEAUFORT COUNTY, SOUTH CAROLINA  
FUND BALANCES GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS

	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
General Fund										
Reserved	\$ 1,324,226	\$ 2,088,746	\$ 827,243	\$ 2,168,732	\$ 2,023,487					
Unreserved	<u>19,043,267</u>	<u>19,553,774</u>	<u>18,929,748</u>	<u>18,771,412</u>	<u>16,217,306</u>					
Total General Fund	<u>\$ 20,367,493</u>	<u>\$ 21,642,520</u>	<u>\$ 19,756,991</u>	<u>\$ 20,940,144</u>	<u>\$ 18,240,793</u>					
All Other Governmental Funds										
Reserved	\$ 60,052,751	\$ 60,620,111	\$ 103,005,448	\$ 137,996,015	\$ 140,360,312					
Unreserved, Reported In:										
Special revenue funds	<u>17,157,060</u>	<u>26,369,167</u>	<u>32,852,969</u>	<u>34,484,177</u>	<u>-</u>					
Total All Other Governmental Funds	<u>\$ 77,209,811</u>	<u>\$ 86,989,278</u>	<u>\$ 135,858,417</u>	<u>\$ 172,480,192</u>	<u>\$ 140,360,312</u>					
Total All Governmental Funds	<u>\$ 97,577,304</u>	<u>\$ 108,631,798</u>	<u>\$ 155,615,408</u>	<u>\$ 193,420,336</u>	<u>\$ 158,601,105</u>					
General Fund										
Nonspendable						\$ 2,829,512	\$ 2,227,326	\$ 2,061,612	\$ 1,289,814	\$ 1,607,787
Committed						960,216	150,788	218,526	186,084	23,537
Assigned						-	23,697	1,733,143	1,047,473	381,041
Unassigned						<u>14,930,011</u>	<u>19,940,197</u>	<u>20,207,988</u>	<u>21,249,298</u>	<u>24,682,018</u>
Total General Fund						<u>\$ 18,719,739</u>	<u>\$ 22,342,008</u>	<u>\$ 24,221,269</u>	<u>\$ 23,772,669</u>	<u>\$ 26,694,383</u>
All Other Governmental Funds										
Nonspendable						\$ 2,418,050	\$ 1,268,394	\$ 1,199,446	\$ 2,514,805	\$ 4,464,642
Restricted						126,929,680	124,459,879	108,228,779	92,038,827	98,868,411
Committed						4,466	32,889	56,058	67,748	94,222
Unassigned (Deficit)						<u>(1,361)</u>	<u>(28,933)</u>	<u>365,494</u>	<u>-</u>	<u>-</u>
Total All Other Governmental Funds						<u>\$ 129,350,835</u>	<u>\$ 125,732,229</u>	<u>\$ 109,849,777</u>	<u>\$ 94,621,380</u>	<u>\$ 103,427,275</u>
Total All Governmental Funds						<u>\$ 148,070,574</u>	<u>\$ 148,074,237</u>	<u>\$ 134,071,046</u>	<u>\$ 118,394,049</u>	<u>\$ 130,121,658</u>

Table 4

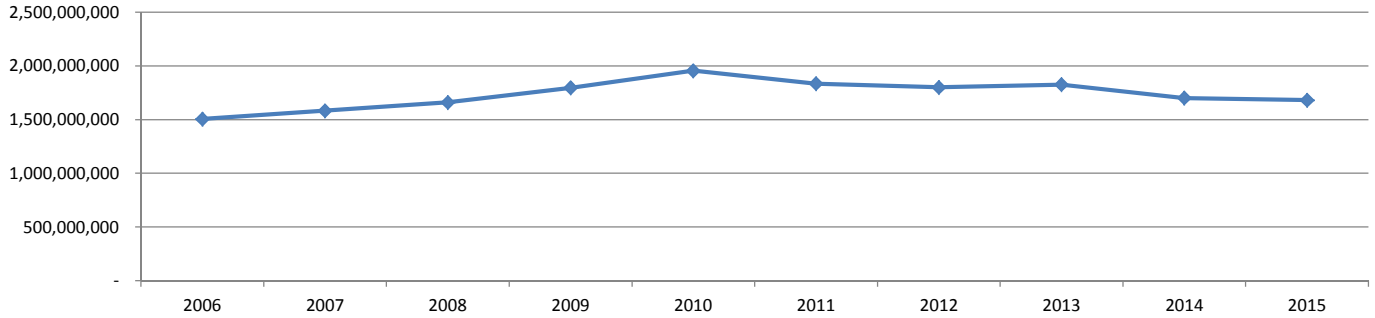
BEAUFORT COUNTY, SOUTH CAROLINA  
CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>Revenues</b>										
Property Taxes	\$ 68,227,384	\$ 72,842,999	\$ 80,919,392	\$ 92,251,291	\$ 91,228,738	\$ 94,610,886	\$ 93,350,153	\$ 94,786,696	\$ 92,501,314	\$ 95,351,350
Licenses and Permits	14,256,278	15,282,447	15,244,516	8,289,425	8,024,048	7,960,357	9,924,740	10,705,122	11,348,536	12,074,801
Intergovernmental	20,228,052	23,267,197	51,219,551	53,065,121	48,903,105	49,050,084	51,984,989	45,588,253	36,414,751	36,611,786
Charges for Services	17,505,824	15,576,292	14,880,644	14,533,541	15,672,535	16,342,605	15,221,171	17,105,139	15,467,080	16,387,825
Fines and Forfeitures	1,171,063	1,443,782	1,287,933	1,354,535	1,483,077	1,126,116	1,015,739	898,436	1,007,091	1,073,474
Interest	2,823,419	3,999,618	4,701,846	3,728,745	1,175,420	782,749	883,768	540,155	293,213	269,082
Settlements	-	-	6,503,786	-	-	-	-	-	-	-
Miscellaneous	1,441,311	2,912,367	3,091,560	2,932,325	3,352,568	1,833,934	1,841,926	1,557,747	3,320,779	2,365,713
<b>Total Revenues</b>	<b>125,653,331</b>	<b>135,324,702</b>	<b>177,849,228</b>	<b>176,154,983</b>	<b>169,839,491</b>	<b>171,706,731</b>	<b>174,222,486</b>	<b>171,181,548</b>	<b>160,352,764</b>	<b>164,134,031</b>
<b>Expenditures</b>										
General Government	19,888,965	21,723,657	24,281,947	26,138,110	26,791,534	24,479,751	23,497,733	23,658,058	24,808,234	25,358,150
Public Safety	34,439,442	38,169,617	42,629,557	45,642,410	42,542,591	42,639,887	43,222,080	44,182,336	46,846,910	48,381,271
Public Works	19,210,085	19,254,211	19,505,060	17,298,711	15,414,631	16,027,746	14,792,685	17,550,180	14,480,016	15,958,306
Public Health	7,703,359	8,808,346	9,648,711	12,170,658	12,045,705	11,598,713	11,218,245	11,306,171	10,758,045	10,490,248
Public Welfare	1,213,994	1,340,276	1,552,651	1,456,197	1,823,168	2,494,653	1,915,122	1,794,172	2,720,482	2,525,257
Cultural and Recreation	7,729,719	8,714,649	9,364,666	13,980,694	13,734,989	12,897,385	11,210,985	13,132,712	12,323,751	11,961,423
Debt Service-Principal	5,665,000	31,830,000	7,615,000	25,395,000	7,565,000	10,170,000	11,820,000	72,805,000	14,280,980	13,453,464
Debt Service-Interest and Fees	7,870,542	9,339,579	10,119,245	11,039,289	10,926,464	11,491,994	11,698,673	10,443,924	8,142,957	8,754,441
Capital Projects	30,886,720	35,382,016	51,042,649	38,983,986	76,482,615	59,155,593	49,619,275	43,528,784	41,668,386	36,170,318
<b>Total Expenditures</b>	<b>134,607,826</b>	<b>174,562,351</b>	<b>175,759,486</b>	<b>192,105,055</b>	<b>207,326,697</b>	<b>190,955,722</b>	<b>178,994,798</b>	<b>238,401,337</b>	<b>176,029,761</b>	<b>173,052,878</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(8,954,495)</b>	<b>(39,237,649)</b>	<b>2,089,742</b>	<b>(15,950,072)</b>	<b>(37,487,206)</b>	<b>(19,248,991)</b>	<b>(4,772,312)</b>	<b>(67,219,789)</b>	<b>(15,676,997)</b>	<b>(8,918,847)</b>
<b>Other Financing Sources (Uses)</b>										
Issuance of Bonds	25,000,000	47,680,193	43,030,000	53,755,000	48,755,000	8,125,000	12,500,000	49,265,000	-	19,450,000
Debt Service-Principal - Refinancing of BANs	-	-	-	-	(48,755,000)	-	-	-	-	-
Refunding Bond Proceeds	-	-	-	-	-	-	15,295,000	58,335,000	-	22,570,000
Payments to Refunding Debt Escrow Agent	-	-	-	-	-	-	(17,312,305)	(65,909,303)	-	(24,811,938)
Bond Premiums	-	-	-	-	2,917,975	595,960	2,368,280	11,525,901	-	3,438,394
Transfers In	11,231,560	10,350,964	18,842,778	17,631,847	19,413,742	13,351,316	15,409,058	27,323,615	23,928,262	19,629,618
Transfers Out	(11,231,560)	(10,350,964)	(16,978,911)	(17,631,847)	(19,663,742)	(13,353,816)	(15,409,058)	(27,323,615)	(23,928,262)	(19,629,618)
<b>Total Other Financing Sources (Uses)</b>	<b>25,000,000</b>	<b>47,680,193</b>	<b>44,893,867</b>	<b>53,755,000</b>	<b>2,667,975</b>	<b>8,718,460</b>	<b>12,850,975</b>	<b>53,216,598</b>	<b>-</b>	<b>20,646,456</b>
<b>Net Change in Fund Balance</b>	<b>\$ 16,045,505</b>	<b>\$ 8,442,544</b>	<b>\$ 46,983,609</b>	<b>\$ 37,804,928</b>	<b>\$ (34,819,231)</b>	<b>\$ (10,530,531)</b>	<b>\$ 8,078,663</b>	<b>\$ (14,003,191)</b>	<b>\$ (15,676,997)</b>	<b>\$ 11,727,609</b>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	<b>13.0%</b>	<b>29.6%</b>	<b>14.2%</b>	<b>23.8%</b>	<b>14.1%</b>	<b>16.4%</b>	<b>18.2%</b>	<b>42.7%</b>	<b>16.7%</b>	<b>16.2%</b>

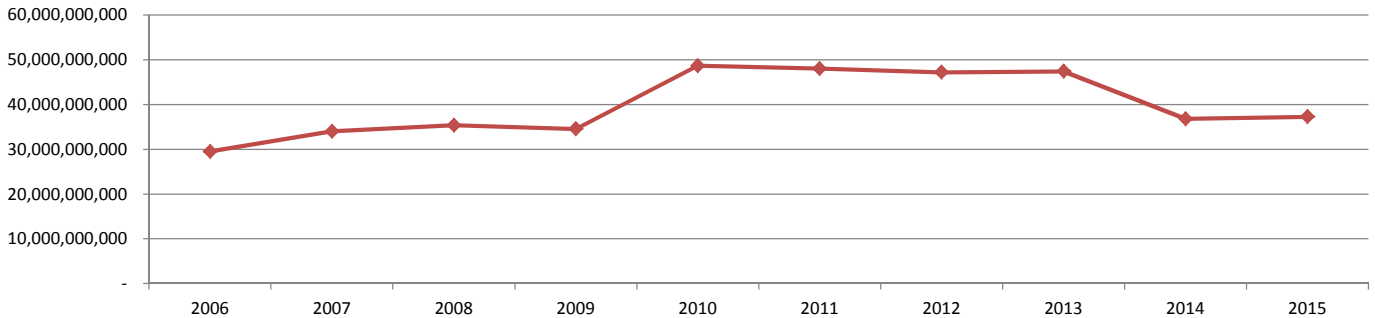
BEAUFORT COUNTY, SOUTH CAROLINA  
 ASSESSED VALUE AND MARKET VALUE OF TAXABLE PROPERTY  
 LAST TEN FISCAL YEARS

Fiscal Year	Real Property			Personal Property			Totals		Total Direct Tax Rate
	Assessed Value	Market Value		Assessed Value	Market Value		Assessed Value	Market Value	
2006	1,342,243,568	27,504,991,147	4.88%	162,980,756	2,029,648,269	8.03%	1,505,224,324	29,534,639,416	45.1
2007	1,397,740,562	31,569,997,800	4.43%	184,669,523	2,419,677,833	7.63%	1,582,410,085	33,989,675,633	44.6
2008	1,452,621,579	32,753,008,310	4.44%	207,538,743	2,626,086,500	7.90%	1,660,160,322	35,379,094,810	47.4
2009	1,551,233,656	32,339,226,541	4.80%	243,531,884	2,212,126,019	11.01%	1,794,765,540	34,551,352,560	51.9
2010	1,720,365,297	45,978,771,345	3.74%	234,553,487	2,691,291,572	8.72%	1,954,918,784	48,670,062,917	46.0
2011	1,610,653,303	45,535,333,122	3.54%	222,826,243	2,522,695,723	8.83%	1,833,479,546	48,058,028,845	47.5
2012	1,614,373,168	45,028,233,052	3.59%	185,451,491	2,186,088,790	8.48%	1,799,824,659	47,214,321,842	47.5
2013	1,614,166,744	44,735,468,004	3.61%	210,531,440	2,692,952,990	7.82%	1,824,698,184	47,428,420,994	48.52
2014	1,503,246,950	34,226,412,913	4.39%	197,121,500	2,573,608,850	7.66%	1,700,368,450	36,800,021,763	56.30
2015	1,456,623,792	34,326,777,040	4.24%	224,587,180	2,943,436,442	7.63%	1,681,210,972	37,270,213,482	56.86

**Beaufort County Assessed Values**



**Beaufort County Market Values**



Source: Beaufort County Auditor

Table 6

BEAUFORT COUNTY, SOUTH CAROLINA  
PROPERTY TAX MILLAGES-ALL OVERLAPPING GOVERNMENTS  
LAST TEN FISCAL YEARS

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<u>County-Wide Levies</u>										
County-Operations	33.70	36.70	38.90	45.50	40.21	40.21	40.21	40.21	46.48	46.48
County-Debt Service	5.40	5.40	5.80	4.00	3.62	4.57	4.57	4.44	5.48	5.48
County-Solid Waste/Recycling	4.50	-	-	-	-	-	-	-	-	-
County-Purchase of Real Property Program	1.50	2.50	2.70	2.40	2.13	2.76	2.76	3.87	4.34	4.90
Total Direct Tax Rate	45.10	44.60	47.40	51.90	45.96	47.54	47.54	48.52	56.30	56.86
School-Operations	77.50	91.70	97.30	102.60	90.26	90.26	90.26	92.26	97.45	103.50
School-Operations Surcharge	-	-	2.90	-	-	-	-	-	-	-
School-Debt Service	19.00	17.00	22.60	28.00	24.43	26.33	28.00	28.00	31.71	31.71
Indigent Health Care	1.50	1.50	1.50	-	-	-	-	-	-	-
Continuing Education	3.00	3.00	3.00	-	-	-	-	-	-	-
<u>Municipal Levies</u>										
City of Beaufort	55.80	52.80	52.80	52.80	60.62	60.62	60.62	60.62	66.61	72.62
Town of Port Royal	78.00	74.00	74.00	74.00	69.00	69.00	69.00	69.00	69.00	69.00
Town of Bluffton	42.00	42.00	40.00	40.00	38.00	38.00	38.00	38.00	44.35	44.35
Town of Hilton Head	19.00	19.00	19.00	19.36	18.54	18.54	19.33	19.33	20.83	21.35
Town of Yemassee	68.00	68.00	68.00	68.00	70.00	70.00	70.00	70.00	70.00	70.00
<u>Fire Levies</u>										
Bluffton Fire-Operation	19.50	20.30	21.10	22.30	19.67	19.67	19.67	20.49	24.02	24.02
Bluffton Fire-Debt Service	0.70	0.70	0.90	0.40	0.37	0.38	0.38	-	-	-
Burton Fire-Operations	51.90	51.90	55.10	58.10	55.87	55.87	55.87	58.21	60.18	60.18
Burton Fire-Debt Service	6.00	6.00	6.00	5.00	5.53	5.53	5.53	5.53	5.74	5.74
Daufuskie Island Fire-Operations	29.70	29.70	31.50	33.20	30.11	30.71	31.74	33.07	52.57	54.72
Daufuskie Island Fire-Debt Service	2.60	2.60	2.60	2.50	2.23	-	-	-	2.00	2.00
Lady's Island/St. Helena-Operations	28.90	28.90	30.70	32.40	30.39	31.00	32.04	33.34	34.82	35.94
Lady's Island/St. Helena-Debt Service	1.40	1.40	1.70	1.70	1.50	1.50	1.50	1.50	2.30	2.36
Sheldon Fire-Operations	34.90	34.90	37.00	37.50	32.09	32.22	32.22	33.11	34.53	35.82
Sheldon Fire-Debt Services	2.50	2.50	2.50	2.50	2.14	2.18	2.18	2.18	2.20	2.20

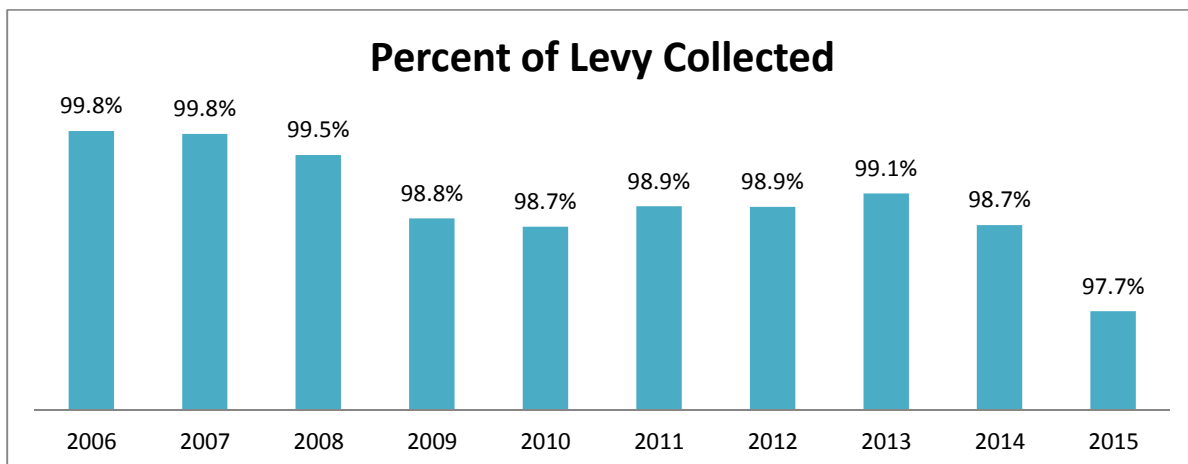
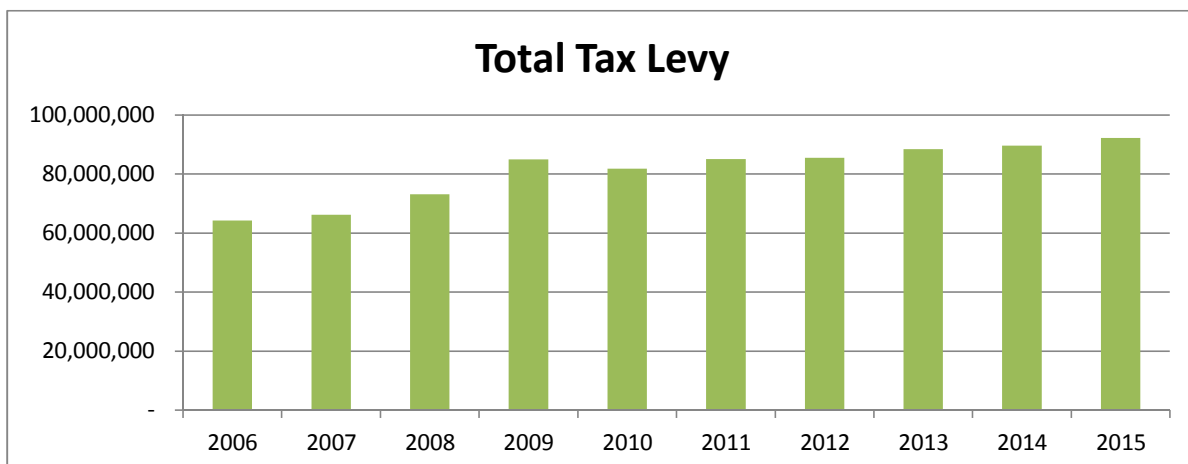
Source: Beaufort County Auditor

Table 7

BEAUFORT COUNTY, SOUTH CAROLINA  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS

Fiscal Year	Total Levy (1)	Current Tax Collections	Percent of Levy Collected	Collections in Subsequent Years	Total Tax Collections	Total Collections As Percent of Levy
2006	64,273,714	62,744,316	97.6%	1,400,520	64,144,836	99.8%
2007	66,162,420	63,986,885	96.7%	2,018,146	66,005,031	99.8%
2008	73,087,091	72,399,594	99.1%	330,913	72,730,507	99.5%
2009	84,939,782	82,472,648	97.1%	1,417,008	83,889,656	98.8%
2010	81,772,052	79,374,355	97.1%	1,305,354	80,679,709	98.7%
2011	85,105,603	82,724,674	97.2%	1,451,021	84,175,695	98.9%
2012	85,514,629	83,110,564	97.2%	1,463,404	84,573,968	98.9%
2013	88,456,976	85,269,158	96.4%	2,355,141	87,624,299	99.1%
2014	89,653,758	87,379,532	97.5%	1,095,086	88,474,618	98.7%
2015	92,202,243	90,049,646	97.7%	-	90,049,646	97.7%

(1) - Includes County operations and maintenance levy, purchase of real property program levy, solid waste and recycling program levy, and debt service levy.



Source: Beaufort County Treasurer

BEAUFORT COUNTY, SOUTH CAROLINA  
TEN LARGEST TAXPAYERS  
CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2015 Fiscal Year			2006 Fiscal Year		
	Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
South Carolina Electric & Gas	\$ 22,235,150	1	1.32%	\$ 11,031,238	2	0.82%
Marriott Ownership Resorts, Inc.	19,208,180	2	1.14%	17,131,042	1	1.28%
Palmetto Electric Cooperative, Inc.	9,878,690	3	0.59%	7,977,662	3	0.59%
Columbia Properties Hilton Head LLC	4,764,090	4	0.28%	3,885,920	6	0.29%
Bluffton Telephone Company	4,586,690	6	0.27%	3,352,910	8	0.25%
SCG Hilton Head Property LLC	4,260,000	5	0.25%	3,678,552	5	0.27%
Hargray Telephone Company	3,269,920	7	0.19%	4,610,887	4	0.34%
Sea Pines Resort LLC	3,242,760	8	0.19%	2,721,390	9	0.20%
COROC/Hilton Head LLC	2,528,960	9	0.15%	N/A	N/A	N/A
Preserve at Port Royal LLC	1,876,850	10	0.11%	N/A	N/A	N/A
Greenwood Development Corp	N/A	N/A	N/A	3,597,579	7	0.27%
Palmetto Bluff Uplands LLC	N/A	N/A	N/A	118,773	10	0.01%
	\$ 75,851,290		4.5%	\$ 58,105,953		4.3%

### Taxable Assessed Value - Fiscal Year 2015



### Taxable Assessed Value - Fiscal Year 2006



Source: Beaufort County Treasurer

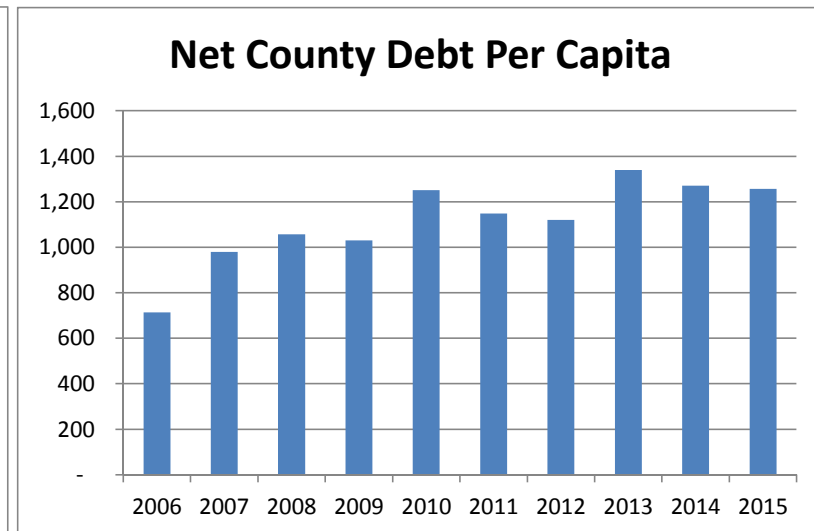
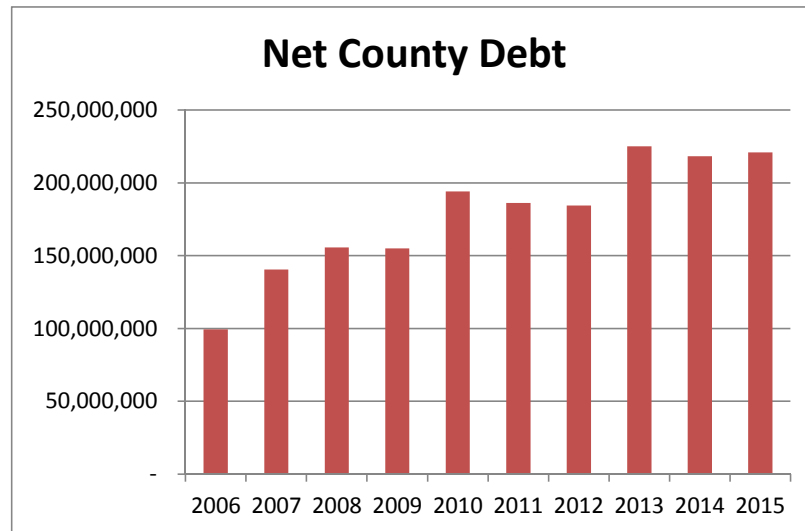


Table 9

BEAUFORT COUNTY, SOUTH CAROLINA  
RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN FISCAL YEARS

Fiscal Year	Estimated Population (1)	Assessed Value	General Obligation Bonds	Less: Debt Service Funds	Net County Debt	Ratio of Net County Debt to Assessed Value	Net County Debt Per Capita
2006	139,333	1,505,224,324	100,645,000	1,283,952	99,361,048	6.60%	713
2007	143,614	1,582,410,085	141,670,000	1,091,840	140,578,160	8.88%	979
2008	147,316	1,660,160,322	177,515,000	21,807,616	155,707,384	9.38%	1,057
2009	150,415	1,794,765,540	159,305,000	4,361,432	154,943,568	8.63%	1,030
2010	155,215	1,954,918,784	201,355,000	7,107,378	194,247,622	9.94%	1,251
2011	162,233	1,833,479,546	200,555,000	14,234,168	186,320,832	10.16%	1,148
2012	164,684	1,799,824,659	190,915,000	6,428,998	184,486,002	10.25%	1,120
2013	168,049	1,833,479,546	235,811,387	10,729,541	225,081,846	12.28%	1,339
2014	171,838	1,799,824,659	228,837,985	10,426,750	218,411,235	12.14%	1,271
2015	175,852	1,681,210,972	233,933,174	12,920,104	221,013,070	13.15%	1,257

(1) - Source: U.S. Census Bureau



BEAUFORT COUNTY, SOUTH CAROLINA  
COMPUTATION OF LEGAL DEBT MARGIN  
June 30, 2015

Assessed Value - 2014 Tax Year (Fiscal Year 2015)	\$ 1,681,210,972
	<u>x 8%</u>
Constitutional Debt Limit	134,496,878
Outstanding Subject to Debt Limit	<u>96,662,259</u>
Legal Debt Limit Remaining Without a Referendum	<u>\$ 37,834,619</u>

Total Outstanding General Obligation Debt	\$ 233,933,174
Less General Obligation Debt Issued Under Referendum	(95,001,614)
Less General Obligation Debt Issued Paid by Other Sources	<u>(42,269,301)</u>
Total Outstanding Debt Subject to Debt Limit	<u>\$ 96,662,259</u>

BEAUFORT COUNTY, SOUTH CAROLINA  
LEGAL DEBT MARGIN DETAIL  
LAST TEN FISCAL YEARS

Fiscal Year	Debt Limit	Total Net Debt Applicable to Debt Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a Percentage of Debt Limit
2006	120,417,946	58,760,294	61,657,652	48.8%
2007	126,890,994	70,887,603	56,003,391	55.9%
2008	132,812,826	88,104,325	44,708,501	66.3%
2009	143,581,243	106,425,458	37,155,785	74.1%
2010	156,393,503	96,733,089	59,660,414	61.9%
2011	146,678,364	93,722,603	52,955,761	63.9%
2012	143,985,973	80,253,597	63,732,376	55.7%
2013	145,975,855	92,854,428	53,121,427	63.6%
2014	136,029,476	88,506,497	47,522,979	65.1%
2015	134,496,878	96,662,259	37,834,619	71.9%

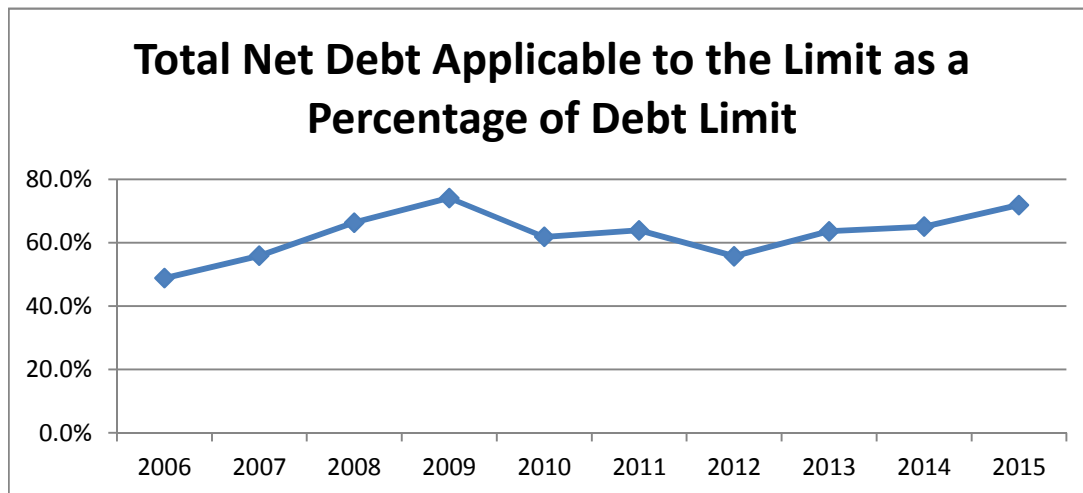
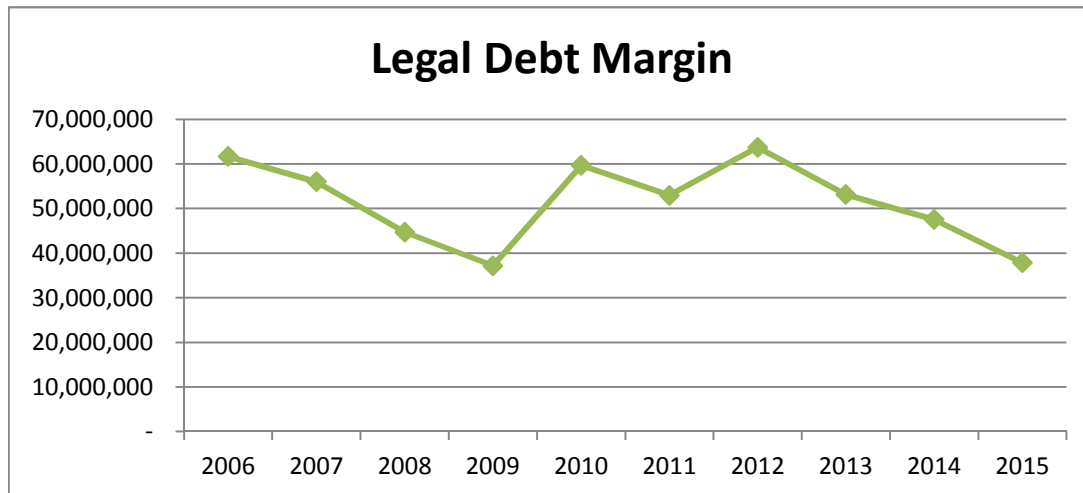


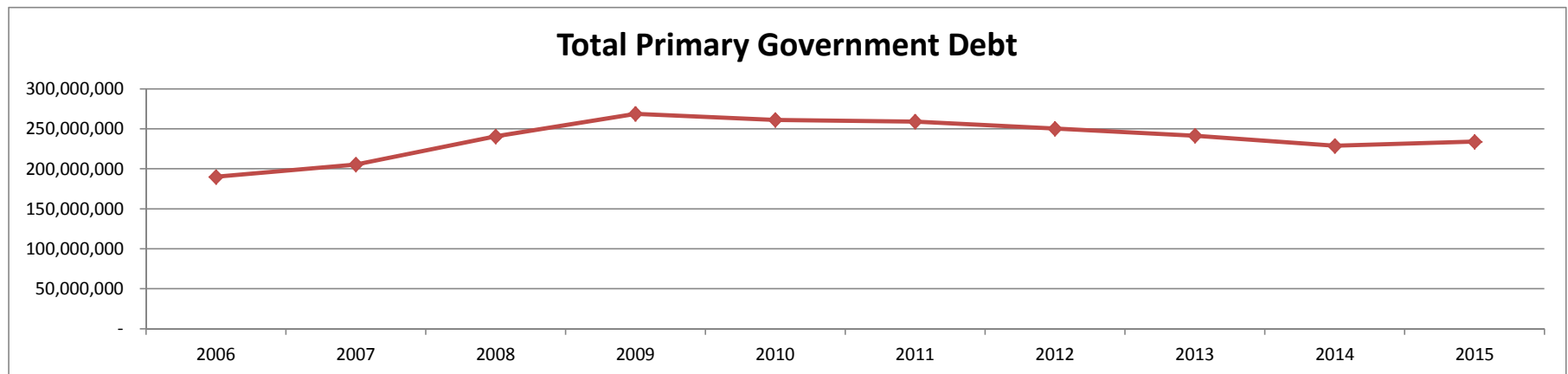
Table 12

BEAUFORT COUNTY, SOUTH CAROLINA  
RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS

Fiscal Year	Estimated Population (1)	Governmental Activities			Business-Type Activities	Total Primary Government Debt	Per Capita Personal Income (1)	Estimated Total Personal Income (2)	Percentage of Total Personal Income	Total Primary Government Debt Per Capita
		General Obligation Bonds	TIF Revenue Bonds and BANs	Capital Leases	Note Payable					
2006	139,333	100,645,000	88,545,000	269,926	559,493	190,019,419	39,840	5,551,026,720	3.42%	1,364
2007	143,614	141,670,000	63,190,000	240,588	382,191	205,482,779	43,183	6,201,683,362	3.31%	1,431
2008	147,316	177,515,000	62,760,000	210,091	-	240,485,091	45,427	6,692,123,932	3.59%	1,632
2009	150,415	159,305,000	109,330,000	178,390	-	268,813,390	46,790	7,037,917,850	3.82%	1,787
2010	155,215	201,355,000	59,715,000	-	-	261,070,000	31,081	4,824,237,415	5.41%	1,682
2011	162,233	200,555,000	58,470,000	-	-	259,025,000	32,731	5,310,048,323	4.88%	1,597
2012	164,684	190,915,000	59,410,000	-	-	250,325,000	32,891	5,416,621,444	4.62%	1,520
2013	168,049	235,811,387	5,685,000	-	-	241,496,387	32,725	5,499,403,525	4.39%	1,437
2014	171,838	220,921,444	5,767,750	2,148,791	-	228,837,985	32,503	5,585,250,514	4.10%	1,332
2015	175,852	227,555,765	4,586,750	1,790,659	-	233,933,174	32,290	5,678,261,080	4.12%	1,330

(1) - Source: U.S. Census Bureau

(2) - Calculated by multiplying the estimated population by the per capita income.



BEAUFORT COUNTY, SOUTH CAROLINA  
PLEDGED REVENUE COVERAGE  
LAST TEN FISCAL YEARS

New River Tax Increment Financing (TIF) Bonds

Fiscal Year	Collections*	Principal	Interest	Total	Coverage
2006	3,282,894	-	1,989,882	1,989,882	1.6
2007	5,218,464	200,000	3,283,263	3,483,263	1.5
2008	6,749,228	250,000	1,983,883	2,233,883	3.0
2009	7,189,830	310,000	1,976,382	2,286,382	3.1
2010	7,337,824	580,000	1,966,463	2,546,463	2.9
2011	7,665,550	870,000	1,943,262	2,813,262	2.7
2012	6,727,091	1,085,000	1,908,463	2,993,463	2.2
2013	6,617,597	36,705,000	931,175	37,636,175	0.2
2014	N/A	N/A	N/A	N/A	N/A
2015	N/A	N/A	N/A	N/A	N/A

Bluffton (County-Owned) Tax Increment Financing (TIF) Bonds

Fiscal Year	Collections*	Impact Fees	Total Committed Revenue	Principal	Interest	Total Debt Service	Coverage
2006	321,563	2,091,573	2,413,136	135,000	1,141,080	1,276,080	1.9
2007	346,528	2,409,275	2,755,803	155,000	1,138,380	1,293,380	2.1
2008	438,793	3,216,927	3,655,720	180,000	1,134,815	1,314,815	2.8
2009	447,015	938,804	1,385,819	1,875,000	1,116,420	2,991,420	0.5
2010	821,578	1,850,213	2,671,791	280,000	1,040,100	1,320,100	2.0
2011	649,148	1,301,364	1,950,512	375,000	1,030,650	1,405,650	1.4
2012	632,575	1,619,875	2,252,450	475,000	1,016,775	1,491,775	1.5
2013	567,755	2,131,239	2,698,994	20,205,000	1,041,406	21,246,406	0.1
2014	560,862	1,799,890	2,360,752	745,000	80,727	825,727	2.9
2015	513,544	291,701	805,245	950,000	70,060	1,020,060	0.8

\* - These collections represent the reconciled TIF revenues of the 2009 fiscal year TIF reconciliation. The TIF revenues are pledged to pay the related bonds that funded the TIF projects for the New River and Bluffton (County-Owned) TIFs.

BEAUFORT COUNTY, SOUTH CAROLINA  
COMPUTATION OF DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
June 30, 2015

	Gross Debt Outstanding	Percentage Applicable to Beaufort County	Amount Applicable to Beaufort County
Beaufort County School District	\$ 357,440,621	100%	\$ 357,440,621
Town of Bluffton	16,152,090	100%	16,152,090
Town of Hilton Head	55,945,000	100%	55,945,000
Town of Port Royal	1,288,148	100%	1,288,148
City of Beaufort	17,129,642	100%	17,129,642
Broad Creek Public Service District	5,097,055	100%	5,097,055
Fripp Island Public Service District	8,971,520	100%	8,971,520
Hilton Head No. 1 Public Service District	51,919,521	100%	51,919,521
Burton Fire District	1,519,878	100%	1,519,878
Bluffton Fire District	8,356,460	100%	8,356,460
Lady's Island/St. Helena Island Fire District	5,725,000	100%	5,725,000
Sheldon Fire District	<u>352,231</u>	100%	<u>352,231</u>
Subtotal of Overlapping Debt	529,897,166		529,897,166
Beaufort County Direct Debt			<u>233,933,174</u>
Total of Direct and Overlapping Debt			<u>\$ 763,830,340</u>

Source: Debt outstanding provided by each governmental unit.

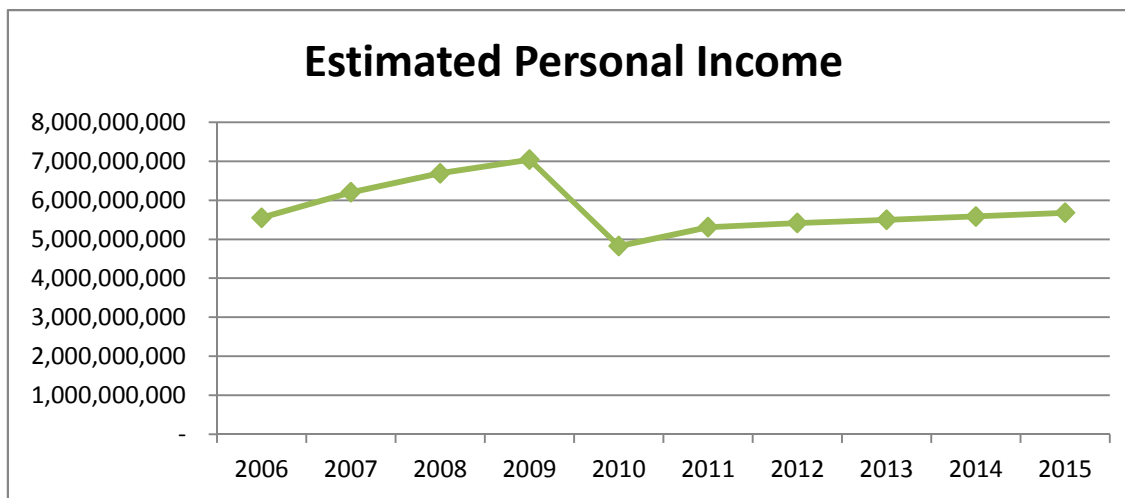
Note: As all of this debt is within Beaufort County, the percentage of applicable debt to the County is 100%. This process recognizes that, when considering the County's ability to issue long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore, for repaying debt of each overlapping government.

BEAUFORT COUNTY, SOUTH CAROLINA  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS

Fiscal Year	Estimated Population (1)	Per Capita Personal Income (1)	Estimated Personal Income	Unemployment Margin	Unemployment Rate (2)
2006	139,333	39,840	5,551,026,720	99,493	2.2%
2007	143,614	43,183	6,201,683,362	100,431	2.1%
2008	147,316	45,427	6,692,123,932	101,889	4.3%
2009	150,415	46,790	7,037,917,850	103,625	5.2%
2010	155,215	31,081	4,824,237,415	124,134	9.1%
2011	162,233	32,731	5,310,048,323	129,502	8.8%
2012	164,684	32,891	5,416,621,444	131,793	8.8%
2013	168,049	32,725	5,499,403,525	135,324	7.9%
2014	171,838	32,503	5,585,250,514	139,335	5.6%
2015	175,852	32,290	5,678,261,080	143,562	6.0%

(1) - Source: United States Census Bureau

(2) - Source: United States Department of Labor - Bureau of Labor Statistics





BEAUFORT COUNTY, SOUTH CAROLINA  
PRINCIPAL EMPLOYERS

Employer	2015			2006		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Beaufort County School District	2,410	1	29.4%	N/A	N/A	N/A
Beaufort Memorial Hospital	1,709	2	20.8%	N/A	N/A	N/A
Beaufort County	1,127	3	13.7%	N/A	N/A	N/A
Marine Corp Community Services	789	4	9.6%	N/A	N/A	N/A
Publix Super Markets, Inc.	702	5	8.6%	N/A	N/A	N/A
Sea Pines Resort	673	6	8.2%	N/A	N/A	N/A
Wal-Mart Associates, Inc.	632	7	7.7%	N/A	N/A	N/A
Tenet Physician Services of Hilton Head	167	8	2.0%	N/A	N/A	N/A
Care Core National, LLC	N/A	N/A	N/A	N/A	N/A	N/A
Department of Defense	N/A	N/A	N/A	N/A	N/A	N/A
Hargray Communications Group, Inc.	N/A	N/A	N/A	N/A	N/A	N/A
Marriott Resorts Hosp. Corp.	N/A	N/A	N/A	N/A	N/A	N/A

N/A - Information Not Available

Source: South Carolina Department of Employment & Workforce

Table 17

BEAUFORT COUNTY, SOUTH CAROLINA  
FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION  
LAST TEN FISCAL YEARS

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<u>General Government</u>	248	251	268	304	281	264	266	244	232	252
<u>Public Safety</u>	539	440	458	503	490	480	479	505	505	501
<u>Public Works</u>	126	129	125	141	130	123	120	120	117	111
<u>Public Health</u>	25	24	27	28	24	127	136	138	140	127
<u>Public Welfare</u>	113	114	122	128	121	6	6	6	5	6
<u>Cultural &amp; Recreation</u>	165	166	159	109	93	79	79	80	81	76
<u>Business-Type Activities</u>	43	41	50	60	54	48	42	43	44	54
Total Full-Time Employees	1,259	1,165	1,209	1,273	1,193	1,127	1,128	1,136	1,124	1,127

Source: Beaufort County Employee Services

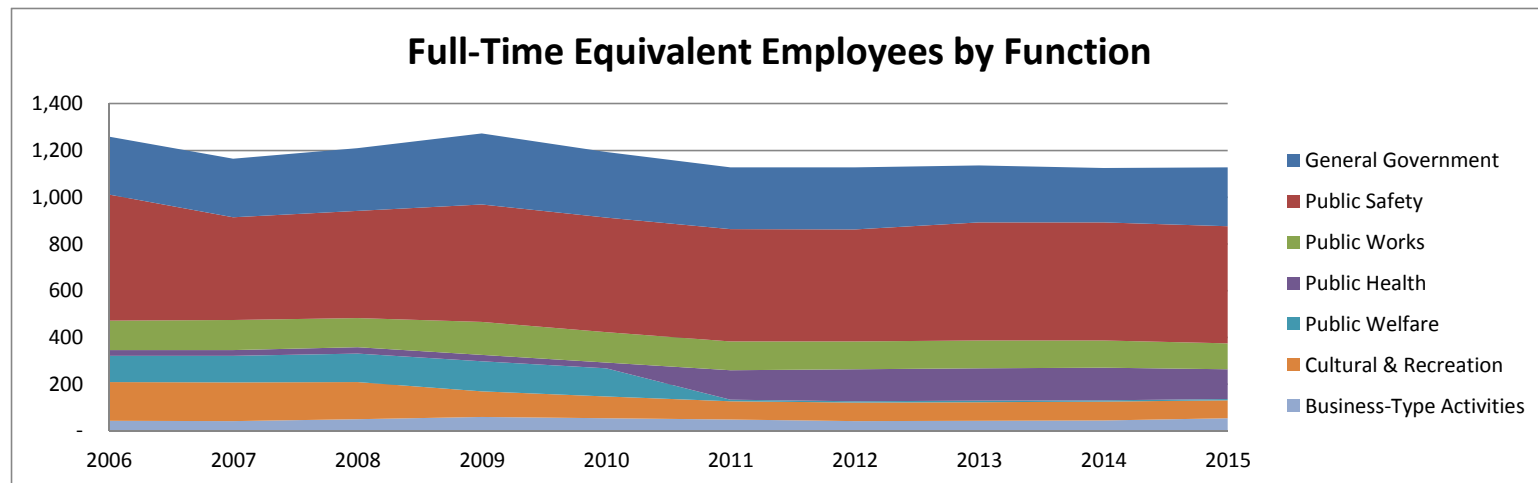


Table 18

BEAUFORT COUNTY, SOUTH CAROLINA  
CAPITAL ASSET STATISTICS BY FUNCTION  
LAST TEN FISCAL YEARS

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<u>General Government</u>										
Number of Parcels Owned	N/A	N/A	199	202	219	225	234	245	249	284
Acreage of County-Owned Land	N/A	N/A	11,319	11,728	11,872	11,968	13,739	15,161	15,247	15,344
Miles of Paved (Maintained) Road	165	168	171	182	194	197	200	202	205	208
Miles of Unimproved Road	140	136	133	131	112	109	106	104	101	98
Total Miles of Road	305	304	304	313	306	306	306	306	306	306
Number of Vehicles	N/A	N/A	30	33	50	34	39	59	47	48
<u>Public Safety</u>										
Number of Vehicles	N/A	N/A	312	349	323	347	345	388	388	387
<u>Public Works</u>										
Number of Vehicles	N/A	N/A	90	86	93	93	90	92	91	89
<u>Public Health</u>										
Number of Vehicles	N/A	N/A	62	59	58	59	57	63	60	63
<u>Public Welfare</u>										
Number of Vehicles	N/A	N/A	3	3	2	2	2	3	3	3
<u>Cultural &amp; Recreation</u>										
Total Acreage of Parks and Leisure Service-Owned Land	N/A	N/A	930	930	930	930	930	930	930	930
Number of Community Centers	N/A	N/A	13	13	13	13	13	13	13	13
Number of Playgrounds	N/A	N/A	19	19	19	19	20	20	20	20
Number of Football Fields	N/A	N/A	10	10	10	10	10	10	10	10
Number of Gymnasiums	N/A	N/A	4	4	4	4	4	4	4	4
Number of Basketball Courts	N/A	N/A	15	15	15	15	15	15	15	15
Number of Tennis Courts	N/A	N/A	21	21	21	21	21	21	21	21
Number of Baseball/Softball Fields	N/A	N/A	34	34	34	34	34	34	34	34
Number of Soccer Fields	N/A	N/A	23	23	23	23	23	23	23	23
Number of Passive Parks	N/A	N/A	6	6	6	6	6	6	6	6
Number of Racquetball Courts	N/A	N/A	2	2	2	2	2	2	2	2
Number of Fitness Centers	N/A	N/A	1	1	1	1	1	1	1	1
Number of Boat Landings	N/A	N/A	25	25	25	25	25	25	25	25
Number of Vehicles	N/A	N/A	31	28	28	27	28	31	31	31

Source: Beaufort County

Table 19

BEAUFORT COUNTY, SOUTH CAROLINA  
OPERATING INDICATORS BY FUNCTION  
LAST TEN FISCAL YEARS

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<u>Law Enforcement (1)</u>										
Number of Warrants	5,965	5,906	5,533	5,118	3,555	3,548	4,112	3,993	3,230	5,734
Number of Calls Responded to	206,513	235,339	242,320	286,489	304,634	303,717	316,297	308,224	273,768	233,409
Number of Vehicle Moving Violations Cited	15,281	20,551	22,273	75,180	18,248	27,740	29,943	22,468	16,543	15,092
<u>Emergency Medical Services (1)</u>										
Number of Calls Responded to	9,850	13,611	14,785	14,825	15,829	15,207	13,799	12,744	14,906	14,350
<u>Fire Departments (1)</u>										
Number of Calls Responded to - Beaufort Fire Department	2,770	2,786	2,850	2,926	2,917	2,917	3,042	3,192	2,883	2,816
Number of Calls Responded to - Lady's Island Fire Department	2,325	2,234	2,099	2,133	2,152	2,395	2,541	2,666	2,755	2,741
Number of Calls Responded to - Burton Fire Department	2,954	2,937	2,913	3,135	3,152	3,148	3,266	3,588	3,907	N/A
Number of Calls Responded to - Sheldon Fire Department	734	688	693	686	663	794	842	866	982	648
Number of Calls Responded to - Fripp Island Fire Department	244	220	216	199	225	198	195	252	290	N/A
Number of Calls Responded to - Bluffton Fire Department	3,572	3,721	3,893	4,106	4,275	4,704	4,886	5,188	5,382	4,757
Total Number of Calls Responded to - All Fire Departments	12,599	12,586	12,664	13,185	13,384	14,156	14,772	15,752	16,199	10,962
<u>Registered Voters (2)</u>										
Beaufort County	N/A	N/A	90,887	91,619	94,143	98,145	100,320	111,168	100,320	101,761
State of South Carolina	N/A	N/A	2,553,923	2,543,914	2,584,503	2,677,766	2,722,280	2,932,402	2,722,287	2,948,772

(1) - Source: Beaufort County

(2) - Source: South Carolina State Election Commission

N/A - Information Not Available

Gregg J. Hunt  
Beaufort County Resident

Single Audit Section

BEAUFORT COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2015

	Federal CFDA Number	Federal Award Expended
<b><u>U.S. Department of Homeland Security</u></b>		
Passed through the Office of the SC Adjutant General		
Local Emergency Management Performance Grant - 13EMPG01 Supplemental	97.042	14,000
Local Emergency Management Performance Grant - 14EMPG01	97.042	67,566
Total Local Emergency Management Performance		81,566
<b><u>Homeland Security Cluster</u></b>		
U.S. Department of Homeland Security		
Passed through SC Law Enforcement Division		
Low Country Regional WMD SWAT Team - 13SHSP07	97.067	35,170
Low Country Regional WMD SWAT Team - 13SHSP15	97.067	52,496
Low Country Regional WMD SWAT Team - 14SHSP06	97.067	4,620
Low Country Regional WMD SWAT Team - 14SHSP13	97.067	6,326
Total Homeland Security Cluster		98,612
<b><u>JAG Program Cluster</u></b>		
U.S. Department of Justice		
JAG - FY 12 Act Edward Byrne Memorial Justice Assistance Grant		
Program: Local Solicitation - 2012-DJ-BX-0817	16.738	3,295
JAG - FY 13 Act Edward Byrne Memorial Justice Assistance Grant		
Program: Local Solicitation - 2013-DJ-BX-0676	16.738	19,934
Total JAG Program Cluster		23,229
<b><u>DNA Backlog Reduction Program</u></b>		
U.S. Department of Justice		
JAG - FY 13 NIJ - S&LLEA DNA/Other Forensics Justice Assistance Grant		
Program: DNA Backlog Reduction Program 2013-DN-BX-0102	16.741	14,109
JAG - FY 14 NIJ - S&LLEA DNA/Other Forensics Justice Assistance Grant		
Program: DNA Backlog Reduction Program 2014-DN-BX-0100	16.741	74,162
Total DNA Backlog Reduction Program		88,271
<b><u>U.S. Department of Justice</u></b>		
State Criminal Alien Assistance Program		
2014-AP-BX-0681	16.606	34,555
<b><u>Child Nutrition Cluster</u></b>		
U.S. Department of Agriculture		
Passed through SC Department of Social Services		
Summer Food Services for Children - SF-133	10.559	379,973
<b><u>Institute of Museums and Library Services</u></b>		
Passed through South Carolina State Library		
Library Services and Technology Act - The Creation Place, LS-00-13-0041-13, IID-13-03	45.310	5,625
<b><u>U.S. Department of Health and Human Services</u></b>		
Passed through SC Department of Social Services		
Child Support Enforcement IV-D Transaction Reimbursement	93.563	255,638
Child Support Enforcement IV-D Incentive Payments	93.563	36,028
Child Support Enforcement IV-D Service of Process Payments	93.563	17,952
Child Support Enforcement IV-D Filing Fees	93.563	19,272
Total Child Support Enforcement		328,890
<b><u>U.S. Department of Health and Human Services</u></b>		
Passed through SC Department of Alcohol and Other Drug Abuse Services		
Consolidated Contract - BEA-BG-15	93.959	435,711

**Medicaid Cluster**

U.S. Department of Health and Human Services

Passed through SC Health and Human Services Finance Commission

Collaborator / Coordinator - Medicaid Contract #A20140545A	93.778	<u>78,616</u>
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**U.S. Department of Housing and Urban Development**

Lowcountry Regional HOME Consortium - M12-DC45-0210	14.239	<u>941,362</u>
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**Highway Planning and Construction Cluster**

U.S. Department of Transportation - Federal Highway Administration

Passed through SC Department of Transportation

Highway Planning and Construction	20.205	5,122,317
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FY 2012 TIGER III Boundary Street Redevelopment - TR3-20	20.205	<u>1,289,065</u>
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Total Highway Planning and Construction Cluster		<u>6,411,382</u>
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**Transit Services Programs Cluster**

U.S. Department of Transportation - Federal Transit Administration

Passed through SC Department of Transportation

Enhanced Mobility of Seniors and Individuals with Disabilities

SCDOT: PT-55510-37 Grant SC-16-X011	20.513	<u>50,000</u>
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**U.S. Department of Transportation**

South Carolina Emergency Management Division

Hazardous Materials Emergency Preparedness Planning Grant - HM-HMP-0334-13-01	20.703	<u>12,129</u>
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**U.S. Department of Homeland Security**

Law Enforcement Officer Reimbursement Agreement Program	97.090	<u>65,450</u>
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**U.S. Department of Transportation**

Direct Programs:

Federal Aviation Administration

Airport Improvement Programs

3-45-0030-030-2010	20.106	453,502
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3-45-0030-031-2011	20.106	235,101
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3-45-0030-032-2011	20.106	138,059
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3-45-0030-033-2012	20.106	193,987
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3-45-0030-034-2012	20.106	221,731
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3-45-0030-035-2014	20.106	584,230
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3-45-0030-036-2014	20.106	<u>60,739</u>
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		<u>1,887,349</u>
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Grand Total of Fiscal Year 2015 Schedule of Expenditures of Federal Awards		<u>\$ 10,922,718</u>
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BEAUFORT COUNTY, SOUTH CAROLINA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2015

**Note 1 - Basis of presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Beaufort County, South Carolina, (the "County"), and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

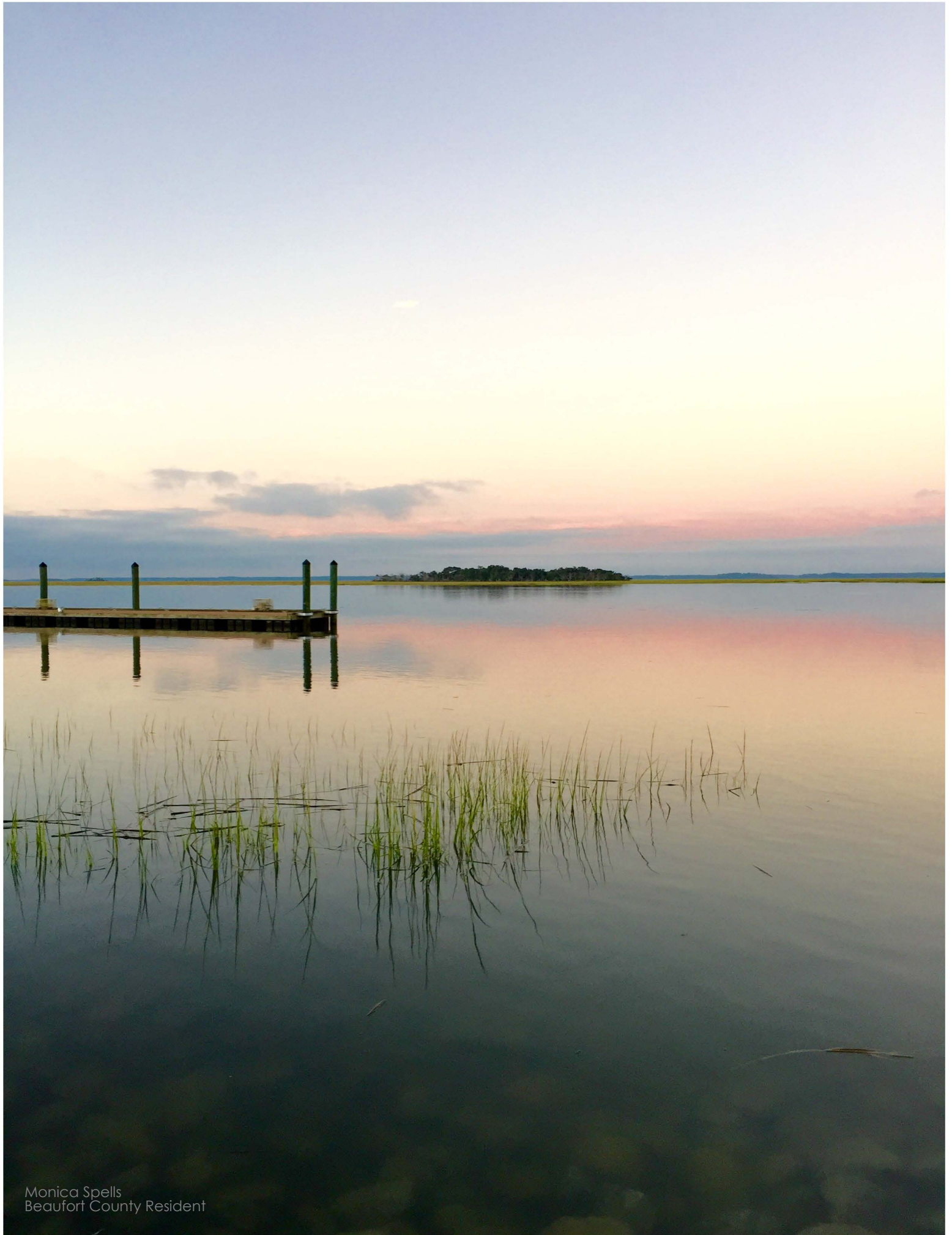
**Note 2 - Non-cash awards**

The County did not receive non-cash federal awards during the year ended June 30, 2015.

**Note 3 - Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows:

<u><b>CFDA Number</b></u>	<u><b>Program Name</b></u>	<u><b>Amounts Provided to Subrecipients</b></u>
14.239	Lowcountry Regional HOME Consortium	\$941,362



Monica Spells  
Beaufort County Resident

**Report of Independent Auditor on Internal Control over Financial Reporting and on Compliance and Other matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**

Beaufort County Council  
Beaufort County, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Beaufort County, South Carolina (the "County") as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 31, 2016.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Chung Beakant LLP". The signature is written in a cursive, flowing style.

Augusta, Georgia  
January 31, 2016

## **Report of Independent Auditor on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133**

Beaufort County Council  
Beaufort County, South Carolina

### **Report on Compliance for Each Major Federal Program**

We have audited Beaufort County, South Carolina's (the "County") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

### **Report on Internal Control over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2015-01 that we consider to be a significant deficiency.

The County's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Chung Beakant LLP". The signature is written in a cursive, flowing style.

Augusta, Georgia  
January 31, 2016

**BEAUFORT COUNTY, SOUTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*FOR THE YEAR ENDED JUNE 30, 2015*

---

**Section I. Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified? ☐ yes ☒ none reported

Noncompliance material to financial statements noted?

☐ yes ☒ no

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified? ☒ yes ☐ none reported

Type of auditor's report issued on compliance  
for major programs:

Unmodified

Any audit findings disclosed that are required to  
be reported in accordance with Section 510(a)  
of Circular A-133?

☐ yes ☒ no

**Major Programs:**

The programs tested as major programs of Beaufort County, South Carolina included:

<u>CFDA #</u>	<u>Name of Federal Program</u>
10.559	Summer Service Food Program for Children
14.239	Home Investment Partnership Program
20.106	Airport Improvement Program

Dollar threshold used to distinguish between type A and type B programs: \$327,682

Qualified as low-risk auditee?

☒ yes ☐ no



# BEAUFORT COUNTY, SOUTH CAROLINA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

---

### Section II. Findings in relation to the Audit of the Financial Statements

None reported.

### Section III. Federal Awards Findings and Questioned Costs

#### **Item 2015-01**

Federal Agency:	U.S. Department of Agriculture
Pass-through Entity:	South Carolina Department of Social Services/ South Carolina Department of Education
Federal Program:	CFDA #10.559 – Summer Service Food Program for Children
Award #:	SF-133
Compliance Requirement:	Allowable Costs
Type of finding:	Significant Deficiency in Internal Control

#### **CRITERIA**

Program requirements state that the sponsor must conduct required visits and reviews of distribution sites to include, at a minimum, 1) pre-operational visits conducted for new sites and those that experienced operational problems the previous year before a site operates the summer program; 2) site visits conducted at least once during the first week of operation for new sites and sites that experienced problems in previous years to ensure the food service operation is running smoothly; and 3) site reviews conducted at least once during the first four weeks of program operations to observe delivery of meals, service of meals, children eating the meals, and clean up after meals. All visits and reviews must be documented.

#### **CONDITION**

We noted that a site review was not performed at (3) three of the (35) thirty-five meal sites selected for testing.

#### **CONTEXT**

The County does not have proper procedures in place to ensure the monitors are performing the required site visits and reviews.

#### **EFFECTS**

Sites not properly monitored could result in inaccurate meal counts or other program violations related to the service of meals. This could result in disallowance of costs charged to the federal program.

#### **CAUSE**

Sites were inadvertently omitted from the monitoring schedule. Other sites were visited but documentation of the visit could not be found.

#### **RECOMMENDATION**

We recommend the County strengthen its internal controls over training of monitors and implement policies and procedures to ensure all sites are properly monitored according to the required time frames.

#### **MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION PLAN**

A schedule of pre-operational visits, site visits, and site reviews will be devised and documented, with mandatory review by the sponsoring organization. A staff member will be designated to periodically review the visit schedule, comparing the schedule with documentation from actual site visits, to ensure the schedule remains valid and visits and reviews are on track. Any deviations from the approved schedule must be reported to the sponsor immediately and re-visits will be scheduled as necessary to meet program requirements.

## BEAUFORT COUNTY, SOUTH CAROLINA

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

---

#### **Item 2014-01**

Federal Agency:	U.S. Department of Agriculture
Pass-through Entity:	South Carolina Department of Social Services
Federal Program:	CFDA #10.559 – Summer Service Food Program for Children
Award #:	SF-133
Compliance Requirement:	Allowable Costs
Type of finding:	Significant Deficiency in Internal Control

#### **CRITERIA**

Program requirements state that the sponsor must maintain an accounting system with supporting fiscal records adequate to ensure that claims for funds are in accordance with the contract and all applicable laws, regulations and policies. Program expense reimbursements are based on the number of actual allowable meals served to eligible participants.

#### **CONDITION**

We noted discrepancies between the number of meals purchased and the number of meals reported as being served.

#### **CONTEXT**

The County does not have proper procedures in place to ensure site supervisors are accounting for each meal delivered.

#### **EFFECTS**

When the number of meals purchased is less than the number of meals reported as served, unless documented and explained as to the differences, it could raise concern that the site(s) may be over-reporting the meals served on the daily meal count records.

#### **CAUSE**

The County does not reconcile the meals delivered per the sites' daily delivery tickets to the monthly invoice from the food vendor.

#### **RECOMMENDATION**

We recommend the County strengthen its internal controls over accounting for each meal delivered to the distribution sites by reconciling meal delivery receipts to the daily meal count sheets and the monthly invoice for meals.

#### **MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION PLAN**

Staff members who attend the state-level training will, in turn, conduct training of site supervisors. A designated staff member will check meal count forms for accuracy. A monitoring tracking system will be developed to ensure that a second party review count is performed on all meal count forms.

#### **CURRENT STATUS**

Finding has been corrected.

## BEAUFORT COUNTY, SOUTH CAROLINA

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

---

#### **Item 2014-02**

Federal Agency:	U.S. Department of Agriculture
Pass-through Entity:	South Carolina Department of Social Services
Federal Program:	CFDA #10.559 – Summer Service Food Program for Children
Award #:	SF-133
Compliance Requirement:	Allowable Costs
Type of finding:	Significant Deficiency in Internal Control

#### **CRITERIA**

Program requirements state that the sponsor must maintain an accounting system with supporting fiscal records adequate to ensure that claims for funds are in accordance with the contract and all applicable laws, regulations and policies. Program expense reimbursements are based on the number of actual allowable meals served to eligible participants.

#### **CONDITION**

We noted discrepancies between the number of meals purchased and the number of meals reported as being served.

#### **CONTEXT**

The County does not have proper procedures in place to ensure site supervisors are accounting for each meal delivered.

#### **EFFECTS**

When the number of meals purchased is less than the number of meals reported as served, unless documented and explained as to the differences, it could raise concern that the site(s) may be over-reporting the meals served on the daily meal count records.

#### **CAUSE**

The County does not reconcile the meals delivered per the sites' daily delivery tickets to the monthly invoice from the food vendor.

#### **RECOMMENDATION**

We recommend the County strengthen its internal controls over accounting for each meal delivered to the distribution sites by reconciling meal delivery receipts to the daily meal count sheets and the monthly invoice for meals.

#### **MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION PLAN**

Staff members who attend the state-level training will, in turn, conduct training of site supervisors. A designated staff member will check meal count forms for accuracy. A monitoring tracking system will be developed to ensure that a second party review count is performed on all meal count forms.

#### **CURRENT STATUS**

Finding has been corrected.

## BEAUFORT COUNTY, SOUTH CAROLINA

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

---

#### **Item 2014-03**

Federal Agency:	U.S. Department of Agriculture
Pass-through Entity:	South Carolina Department of Social Services
Federal Program:	CFDA #10.559 – Summer Service Food Program for Children
Award #:	SF-133
Compliance Requirement:	Allowable Costs
Type of finding:	Significant Deficiency in Internal Control

#### CRITERIA

Program requirements state that the sponsor must conduct required visits and reviews of distribution sites to include, at the minimum, 1) pre-operational visits conducted for new sites and those that experienced operational problems the previous year before a site operates the summer program; 2) site visits conducted at least once during the first week of operation to make sure the food service operation is running smoothly; and 3) site reviews conducted at least once during the first four weeks of program operations to observe delivery of meals, service of meals, children eating the meals, and clean up after meals. All visits and reviews must be documented.

#### CONDITION

On August 14, 2014, the South Carolina Department of Social Services (SCDSS) conducted a program compliance review for the program. SCDSS performed reviews of monitoring. It was determined that the sites were not properly monitored according to the required number and timing of visits.

#### CONTEXT

The County does not have proper procedures in place to ensure the monitors are performing the required site visits and reviews.

#### EFFECTS

Sites not properly supervised or supervisors not properly trained could result in inaccurate meal counts or other program violations related to the service of meals. This could result in disallowance of costs charged to the federal program.

#### CAUSE

Sites were inadvertently omitted from the monitoring schedule. Other sites were visited but documentation of the visit could not be found.

#### RECOMMENDATION

We recommend the County strengthen its internal controls over training of monitors and implement policies and procedures to ensure all sites are properly monitored according to the required time frames.

#### MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION PLAN

A schedule of pre-operational and site visits will be devised, with mandatory review by the sponsoring organization. A staff member will be designated to periodically review the visit schedule, comparing the schedule with documentation from actual site visits, to ensure the schedule remains valid and visits are on track. Any deviations from the approved schedule must be reported to the sponsor immediately and re-visits will be scheduled as necessary to meet program requirements.

#### CURRENT STATUS

This finding is repeated for the current fiscal year. Please refer to item 2015-01.



COUNTY COUNCIL OF  
BEAUFORT COUNTY  
SOUTH CAROLINA  
Post Office Drawer 1228  
Beaufort, SC 29901-1228  
843.255.2500 Tel

This Page and Back Cover  
Vivian Bikulege  
Beaufort County Resident

Design by  
Monica Spells  
Communications and  
Accountability Department  
February 2016

[www.bcgov.net](http://www.bcgov.net)





County Council of Beaufort County, South Carolina

2016 /

AN ORDINANCE TO APPROVE A FIRST AMENDMENT TO THE DEVELOPMENT AGREEMENT BETWEEN T&D LAND HOLDINGS, LLC, A SOUTH CAROLINA LIMITED LIABILITY COMPANY (THE “OWNER”), BURTON DEVELOPMENT, LLC, A SOUTH CAROLINA LIMITED LIABILITY COMPANY (THE “DEVELOPER”) AND THE GOVERNMENTAL AUTHORITY OF BEAUFORT COUNTY, SOUTH CAROLINA, A SOUTH CAROLINA MUNICIPAL CORPORATION (“BEAUFORT COUNTY”).

WHEREAS, the General Assembly of the State of South Carolina has enacted the “South Carolina Local Government Development Agreement Act” as set forth in Section 6-31-10 through 6-31-160 of the *Code of Laws of South Carolina*, 1976, as amended; and

WHEREAS, the Act authorizes local governments, including Beaufort County through its County Council, to enter Development Agreements with developers for the purpose of providing a continuous agreement for development of projects and for the protection and advance payments for the impact upon the citizens of Beaufort County.

NOW, THEREFORE, in consideration and pursuant to Section 6-31-10, of the *Code of Laws of South Carolina*, 1976, as amended, Beaufort County Council herein adopts this Ordinance, which is necessary to provide the authority to execute a First Amendment to the Development Agreement with Cherokee Beaufort, LLC, a South Carolina Limited Liability Company, authorized to conduct business in South Carolina.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2016.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: \_\_\_\_\_  
D. Paul Sommerville, Chairman

APPROVED AS TO FORM:

\_\_\_\_\_  
Thomas J. Keaveny, II, County Attorney

ATTEST:

\_\_\_\_\_  
Suzanne M. Rainey, Clerk to Council

First Reading: January 11, 2016

Second Reading: January 25, 2016

Public Hearings:

Third and Final Reading:



McNAIR LAW FIRM, P.A. (WJN)  
P.O. Drawer 3  
Hilton Head Island, SC 29938  
(843) 785-2171

HILTONHEAD 936891v7

**WHEREAS**, the parties hereto have agreed to amend the Development Agreement as to a thirty-six (36) acre portion of the Property, which portion is shown in **Exhibit “A”** (herein the “**T4NC Parcel**”), to change the base zoning of the T4NC Parcel to the CDC classification of T4 Neighborhood Center (“**T4NC**”) with the remaining sixty-nine (69) acre portion of the Property to remain with the base zoning classification of Suburban under the ZDSO; and

**WHEREAS**, the parties agree that the Development Agreement requires an amendment to clarify the intention of and the performance by the parties to address the matters described herein.

**NOW, THEREFORE**, Owner, Developer and Beaufort County, intending to be legally bound hereby and in consideration of the aforesaid premises and the covenants and agreements set forth in this First Amendment hereby agree as follows:

1. **Base Zoning.** The T4NC Parcel shown on **Exhibit “A”** attached hereto and made a part hereof, is hereby rezoned to impose the CDC zoning classification of T4NC as the base zoning for the T4NC Parcel. Except as to the T4NC zoning as described in the CDC that is currently in effect, the Development Agreement and all terms and conditions thereof shall continue in full force and effect for the T4NC Parcel. The remaining sixty-nine (69) acres are unaffected by this First Amendment.

2. **Definitions.** Any and all defined terms used herein shall have the same meaning as set forth in the Development Agreement unless otherwise herein defined.

3. **Control.** In the event of any inconsistency between this First Amendment and the Development Agreement, this First Amendment shall control. Except as amended or modified by the terms recited herein, the Development Agreement and all terms and conditions thereof shall continue in full force and effect.

4. **Commercial Space.** The parties hereto agree that the previously approved maximum square footage of commercial space, which was approved as a part of that Unified Development Plan attached as Exhibit “B” to the Development Agreement, will not be exceeded as a result of this First Amendment.

5. **Density Transfers.** The Owner agrees that it or its successors and/or assigns shall provide to the office of the Commanding Officer of the Marine Corps Air Station Beaufort not less than ten (10) federal working days prior notice of a scheduled public meeting to review any request from the Owner or Developer to increase density above that which is authorized under the Development Agreement inside the then current AICUZ on the Property.

6. **AICUZ-Incompatible Uses.** The Owner agrees that it or its successors and/or assigns shall also provide to the office of the Commanding Officer of the Marine Corps Air Station Beaufort not less than ten (10) federal working days’ prior notice of a scheduled public meeting to review any request to approve any of the following uses on the Property: (1) hospitals and other medical facilities with overnight patients; (2) nursing homes, not including assisted living facilities; (3) educational services (i.e. schools); (4) auditoriums and concert halls; (5) outdoor music shells and amphitheaters; and (6) cultural activities, including churches.

*[Signatures on the following pages]*

IN WITNESS WHEREOF, the parties hereby set their hands and seals, effective the date first above written.

WITNESSES:

OWNER:

T&D Land Holdings, LLC

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
By: Robert Turner  
Its: Manager

STATE OF \_\_\_\_\_ )  
COUNTY OF \_\_\_\_\_ )

ACKNOWLEDGMENT

I HEREBY CERTIFY, that on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned Notary Public of the State and County stated below, personally appeared \_\_\_\_\_, known to me (or satisfactorily proven) to be the person whose name is subscribed to the within document, who acknowledged the due execution of the foregoing document in the capacity indicated.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal the day and year last above mentioned.

(Affix Notary Seal)

\_\_\_\_\_  
Notary Public for \_\_\_\_\_  
My Commission Expires: \_\_\_\_\_

**WITNESSES:**

**DEVELOPER:**

**Burton Development, LLC**

\_\_\_\_\_  
  
\_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_ (SEAL)  
Its: \_\_\_\_\_

STATE OF \_\_\_\_\_ )  
\_\_\_\_\_) )  
COUNTY OF \_\_\_\_\_ )

**ACKNOWLEDGMENT**

I HEREBY CERTIFY, that on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned Notary Public of the State and County stated below, personally appeared \_\_\_\_\_, known to me (or satisfactorily proven) to be the person whose name is subscribed to the within document, who acknowledged the due execution of the foregoing document in the capacity indicated.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal the day and year last above mentioned.

(Affix Notary Seal)

\_\_\_\_\_  
Notary Public for \_\_\_\_\_  
My Commission Expires: \_\_\_\_\_

**WITNESSES:**

## Beaufort County, South Carolina

---

\_\_\_\_\_(SEAL)  
By:  
Its:

STATE OF SOUTH CAROLINA )  
 )  
COUNTY OF BEAUFORT )

## ACKNOWLEDGMENT

I HEREBY CERTIFY, that on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned Notary Public of the State and County stated below, personally appeared \_\_\_\_\_, known to me (or satisfactorily proven) to be the person whose name is subscribed to the within document as the appropriate official of Beaufort County, South Carolina, who acknowledged the due execution of the foregoing document.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal the day and year last above mentioned.

(Affix Notary Seal)

Notary Public for South Carolina  
My Commission Expires: \_\_\_\_\_

**EXHIBIT “A”**

T4NC Parcel

McNAIR LAW FIRM, P.A. (WJN)  
P.O. Drawer 3  
Hilton Head Island, SC 29938  
(843) 785-2171



**WHEREAS**, the parties hereto have agreed to amend the Development Agreement as to a thirty-six (36) acre portion of the Property, which portion is shown in **Exhibit “A”** (herein the “**T4NC Parcel**”), to change the base zoning of the T4NC Parcel to the CDC classification of T4 Neighborhood Center (“**T4NC**”) with the remaining sixty-nine (69) acre portion of the Property to remain with the base zoning classification of Suburban under the ZDSO; and

**WHEREAS**, the parties agree that the Development Agreement requires an amendment to clarify the intention of and the performance by the parties to address the matters described herein.

**NOW, THEREFORE**, Owner, Developer and Beaufort County, intending to be legally bound hereby and in consideration of the aforesaid premises and the covenants and agreements set forth in this First Amendment hereby agree as follows:

1. **Base Zoning.** The T4NC Parcel shown on **Exhibit “A”** attached hereto and made a part hereof, is hereby rezoned to impose the CDC zoning classification of T4NC as the base zoning for the T4NC Parcel. Except as to the T4NC zoning as described in the CDC that is currently in effect, the Development Agreement and all terms and conditions thereof shall continue in full force and effect for the T4NC Parcel. The remaining sixty-nine (69) acres are unaffected by this First Amendment.

2. **Definitions.** Any and all defined terms used herein shall have the same meaning as set forth in the Development Agreement unless otherwise herein defined.

3. **Control.** In the event of any inconsistency between this First Amendment and the Development Agreement, this First Amendment shall control. Except as amended or modified by the terms recited herein, the Development Agreement and all terms and conditions thereof shall continue in full force and effect.

4. **Commercial Space.** The parties hereto agree that the previously approved maximum square footage of commercial space, which was approved as a part of that Unified Development Plan attached as Exhibit “B” to the Development Agreement, will not be exceeded as a result of this First Amendment.

5. **Density Transfers.** The Owner agrees that it or its successors and/or assigns shall provide to the office of the Commanding Officer of the Marine Corps Air Station Beaufort not less than ten (10) federal working days prior notice of a scheduled public meeting to review any request from the Owner or Developer to increase density above that which is authorized under the Development Agreement inside the then current AICUZ on the Property.

6. **AICUZ-Incompatible Uses.** The Owner agrees that it or its successors and/or assigns shall also provide to the office of the Commanding Officer of the Marine Corps Air Station Beaufort not less than ten (10) federal working days prior notice of a scheduled public meeting to review any request to approve any ~~non-residential use that is listed in Table 1, “Air Installations Compatible Use Zones Suggested Land Use Compatibility in Noise Zones” of the 2008 OPNAVINST 11010.3C / MCO 11010.16, “AIR INSTALLATIONS COMPATIBLE USE ZONES (AICUZ) PROGRAM.” a copy of which is attached hereto as Exhibit “B” and by this reference made a part hereof, as anything other than “Yes” of the following uses on the Property: (1) hospitals and other medical facilities with overnight patients; (2) nursing homes, not including assisted living facilities; (3) educational services (i.e. schools); (4) auditoriums and concert halls; (5) outdoor music shells and amphitheaters; and (6) cultural activities, including churches.~~

*[Signatures on the following pages]*

IN WITNESS WHEREOF, the parties hereby set their hands and seals, effective the date first above written.

WITNESSES:

OWNER:

T&D Land Holdings, LLC

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
By: Robert Turner  
Its: Manager

STATE OF \_\_\_\_\_ )  
COUNTY OF \_\_\_\_\_ )

ACKNOWLEDGMENT

I HEREBY CERTIFY, that on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned Notary Public of the State and County stated below, personally appeared \_\_\_\_\_, known to me (or satisfactorily proven) to be the person whose name is subscribed to the within document, who acknowledged the due execution of the foregoing document in the capacity indicated.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal the day and year last above mentioned.

(Affix Notary Seal)

\_\_\_\_\_  
Notary Public for \_\_\_\_\_  
My Commission Expires: \_\_\_\_\_

**WITNESSES:**

**DEVELOPER:**

**Burton Development, LLC**

\_\_\_\_\_  
  
\_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_ (SEAL)  
Its: \_\_\_\_\_

STATE OF \_\_\_\_\_ )  
COUNTY OF \_\_\_\_\_ )

**ACKNOWLEDGMENT**

I HEREBY CERTIFY, that on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned Notary Public of the State and County stated below, personally appeared \_\_\_\_\_, known to me (or satisfactorily proven) to be the person whose name is subscribed to the within document, who acknowledged the due execution of the foregoing document in the capacity indicated.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal the day and year last above mentioned.

(Affix Notary Seal)

\_\_\_\_\_  
Notary Public for \_\_\_\_\_  
My Commission Expires: \_\_\_\_\_

---

\_\_\_\_\_(SEAL)  
By:  
Its:

## ACKNOWLEDGMENT

IN WITNESS WHEREOF, I have hereunto set my hand and official seal the day and year last above mentioned.

Notary Public for South Carolina  
My Commission Expires: \_\_\_\_\_

**EXHIBIT “A”**

T4NC Parcel

**EXHIBIT “B”**

~~2008 OPNAVINST 11010.3C / MCO 11010.16~~  
*(See attached)*



2016 /

SOUTHERN BEAUFORT COUNTY MAP AMENDMENT/REZONING REQUEST FOR R600-013-000-0061-0000 (20+/- ACRE PORTION, FORMERLY KNOWN AS OKATIE MARSH PLANNED UNIT DEVELOPMENT, ON S.C. HIGHWAY 170 BETWEEN HEFFALUMP AND PRITCHER POINT ROADS) FROM T1 (NATURAL PRESERVE) TO T2R (RURAL).

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: \_\_\_\_\_  
D. Paul Sommerville, Chairman

APPROVED AS TO FORM:

\_\_\_\_\_  
Thomas J. Keaveny, II, County Attorney

ATTEST:

\_\_\_\_\_  
Suzanne M. Rainey, Clerk to Council

First Reading: January 11, 2016

Second Reading: January 25, 2016

Public Hearing:

Third and Final Reading:

[illegible]

Map of the proposed 1533 PUD (Existing Planned Unit Development) in Seaton County, Oregon. The map shows the PUD area in light green, surrounded by T2R (Rural) land in dark green and T1NP (Natural Preserve) in yellow. The PUD is bounded by Pritchett Point Rd to the north and east, and Okatie Hwy to the west. The map includes a north arrow, a scale bar, and an inset map showing the location of the PUD within Seaton County. The map is prepared by Seaton County GIS Division and generated on November 19, 2015.