

## CHARLESTON COUNTY COMBINING STATEMENTS - NONMAJOR ENTERPRISE FUNDS

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**DAODAS** - This fund records the activity of programs administered by the Department of Alcohol and Other Drug Abuse Services (DAODAS). These programs reduce the negative impact of alcohol and other drugs on constituents by planning and implementing comprehensive and effective programs of professional services. State and federal funding, Medicaid, client fees, ad valorem taxes and other funding sources support these programs.

**E-911 Communications** - This fund is used to account for the operations of the County's Emergency 911 communication system. This service is funded through a county-wide service charge on all telephone service and is collected by local utilities for the County.

**COUNTY OF CHARLESTON, SOUTH CAROLINA**  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR ENTERPRISE FUNDS**  
June 30, 2002

<b>ASSETS</b>	<b>DAODAS</b>	<b>E-911 Communications</b>	<b>Totals</b>
<b>Current assets:</b>			
Non-pooled cash and cash equivalents	\$ 700	\$ -	\$ 700
Pooled cash and cash equivalents	1,806,109	1,011,147	2,817,256
Accounts receivables (net of allowances for uncollectibles)	1,754,886	31,580	1,786,466
<b>Total current assets</b>	<b>3,561,695</b>	<b>1,042,727</b>	<b>4,604,422</b>
<b>Deferred issuance costs</b>	<b>80,200</b>	<b>-</b>	<b>80,200</b>
<b>Capital assets:</b>			
Buildings	9,030,628	-	9,030,628
Improvements other than buildings	270,255	-	270,255
Machinery and equipment	543,923	1,014,367	1,558,290
Less accumulated depreciation	(972,280)	(317,732)	(1,290,012)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>8,872,526</b>	<b>696,635</b>	<b>9,569,161</b>
<b>Total noncurrent assets</b>	<b>8,952,726</b>	<b>696,635</b>	<b>9,649,361</b>
<b>Total assets</b>	<b>\$ 12,514,421</b>	<b>\$ 1,739,362</b>	<b>\$ 14,253,783</b>

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA  
 COMBINING STATEMENT OF NET ASSETS  
 NONMAJOR ENTERPRISE FUNDS  
 June 30, 2002

<u>LIABILITIES AND EQUITY</u>	<u>DAODAS</u>	<u>E-911 Communications</u>	<u>Totals</u>
<b>Current liabilities:</b>			
Accounts payable	\$ 120,208	\$ 65,860	\$ 186,068
Accrued payroll and fringe benefits	219,820	1,965	221,785
Compensated absences	312,456	2,031	314,487
Intergovernmental payable	16,727	-	16,727
Accrued interest payable	28,363	-	28,363
Certificates of participation - current	161,689	-	161,689
<b>Total current liabilities</b>	<b>859,263</b>	<b>69,856</b>	<b>929,119</b>
<b>Noncurrent liabilities:</b>			
Certificates of participation (net of unamortized discounts)	5,362,291	-	5,362,291
<b>Total noncurrent liabilities</b>	<b>5,362,291</b>	<b>-</b>	<b>5,362,291</b>
<b>Total liabilities</b>	<b>6,221,554</b>	<b>69,856</b>	<b>6,291,410</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	3,348,546	696,635	4,045,181
Unrestricted	2,944,321	972,871	3,917,192
<b>Total net assets</b>	<b>\$ 6,292,867</b>	<b>\$ 1,669,506</b>	<b>\$ 7,962,373</b>

See notes to financial statements.



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**COUNTY OF CHARLESTON, SOUTH CAROLINA**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS**  
**NONMAJOR ENTERPRISE FUNDS**  
**For the Year Ended June 30, 2002**

	DAODAS	E-911 Communications	Totals
<b>Operating revenues:</b>			
Charges for services	\$ 8,191,609	\$ 1,148,171	\$ 9,339,780
Other revenues	122,179	-	122,179
<b>Total operating revenues</b>	<b>8,313,788</b>	<b>1,148,171</b>	<b>9,461,959</b>
<b>Operating expenses:</b>			
Personnel services	5,315,687	46,150	5,361,837
Contractual services	1,829,834	10,027	1,839,861
Materials and supplies	555,702	16,792	572,494
Utilities	161,575	700,923	862,498
Repairs and maintenance	170,232	49,812	220,044
Rental expenses	79,149	-	79,149
Vehicle fleet charges	45,290	460	45,750
Other expenses	40,793	39,463	80,256
Depreciation and amortization	273,797	102,347	376,144
Provision for uncollectible accounts	397,315	-	397,315
<b>Total operating expenses</b>	<b>8,869,374</b>	<b>965,974</b>	<b>9,835,348</b>
<b>Operating income (loss)</b>	<b>(555,586)</b>	<b>182,197</b>	<b>(373,389)</b>
<b>Nonoperating revenues (expenses):</b>			
Interest expense	(401,172)	-	(401,172)
Intergovernmental revenues	492,051	-	492,051
Loss on disposal of assets	(5,164)	-	(5,164)
<b>Total nonoperating revenues (expenses)</b>	<b>85,715</b>	<b>-</b>	<b>85,715</b>
<b>Income (loss) before contributions and transfers</b>	<b>(469,871)</b>	<b>182,197</b>	<b>(287,674)</b>
<b>Transfers in</b>	<b>1,847,765</b>	<b>-</b>	<b>1,847,765</b>
<b>Change in net assets</b>	<b>1,377,894</b>	<b>182,197</b>	<b>1,560,091</b>
<b>Total net assets - beginning</b>	<b>4,914,973</b>	<b>1,487,309</b>	<b>6,402,282</b>
<b>Total net assets - ending</b>	<b>\$ 6,292,867</b>	<b>\$ 1,669,506</b>	<b>\$ 7,962,373</b>

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA  
 COMBINING STATEMENT OF CASH FLOWS  
 NONMAJOR ENTERPRISE FUNDS  
 For the Year Ended June 30, 2002

	DAODAS	E-911 Communications	Totals
<b>Cash flows from operating activities:</b>			
Cash received from customers	\$ 8,157,363	\$ 1,291,257	\$ 9,448,620
Cash payments to suppliers for goods and services	(2,930,631)	(796,036)	(3,726,667)
Cash payments to employees for services	(5,325,193)	(44,422)	(5,369,615)
Net cash provided by operating activities	(98,461)	450,799	352,338
<b>Cash flows from noncapital financing activities:</b>			
Operating transfers in	1,847,765	-	1,847,765
Intergovernmental receipt	85,715	-	85,715
Property and other taxes	899	-	899
Net cash provided by (used in) noncapital financing activities	1,934,379	-	1,934,379
<b>Cash flows from capital and related financing activities:</b>			
Principal paid on long-term debt	(203,769)	-	(203,769)
Interest paid	(347,403)	-	(347,403)
Acquisition and construction of capital assets (including capitalized interest)	(52,442)	(77,115)	(129,557)
Net cash used in capital and related financing activities	(603,614)	(77,115)	(680,729)
<b>Cash flows from investing activities:</b>			
Interfund loan principal payment received	-	-	-
Interest received	-	-	-
Net cash provided by investing activities	-	-	-
<b>Net increase in cash and cash equivalents</b>	<b>1,232,304</b>	<b>373,684</b>	<b>1,605,988</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>574,505</b>	<b>637,463</b>	<b>1,211,968</b>
<b>Cash and cash equivalents at end of year</b>	<b>\$ 1,806,809</b>	<b>\$ 1,011,147</b>	<b>\$ 2,817,956</b>
<b>Reconciliation to balance sheet:</b>			
Non-pooled cash and cash equivalents	\$ 700	\$ -	\$ 700
Pooled cash and cash equivalents	1,806,109	1,011,147	2,817,256
<b>Cash and cash equivalents at end of year</b>	<b>\$ 1,806,809</b>	<b>\$ 1,011,147</b>	<b>\$ 2,817,956</b>

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA  
 COMBINING STATEMENT OF CASH FLOWS  
 NONMAJOR ENTERPRISE FUNDS  
 For the Year Ended June 30, 2002

	DAODAS	E-911 Communications	Totals
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (555,586)	\$ 182,197	\$ (373,389)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation and amortization	273,797	102,347	376,144
Provision for uncollectible accounts	397,315	-	397,315
Changes in assets and liabilities:			
(Increase) decrease in receivables	(165,450)	143,086	(22,364)
Decrease in prepaid assets	4,355	-	4,355
Increase (decrease) in accounts payable	(48,056)	21,441	(26,615)
Increase (decrease) in accrued payroll	(4,836)	1,728	(3,108)
Total adjustments	457,125	268,602	725,727
Net cash provided by (used in) operating activities	\$ (98,461)	\$ 450,799	\$ 352,338

See notes to financial statements.