

CHARLESTON COUNTY COMBINING STATEMENTS - NONMAJOR ENTERPRISE FUNDS

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, 2003

<u>ASSETS</u>	<u>DAODAS</u>	<u>E-911 Communications</u>	<u>Totals</u>
Current assets:			
Non-pooled cash and cash equivalents	\$ 700	\$ -	\$ 700
Pooled cash and cash equivalents	3,775,561	1,223,616	4,999,177
Accounts receivables (net of allowances for uncollectibles)	1,153,071	100,929	1,254,000
Total current assets	4,929,332	1,324,545	6,253,877
Deferred issuance costs	75,845	-	75,845
Capital assets:			
Buildings	9,030,628	-	9,030,628
Improvements other than buildings	270,255	-	270,255
Machinery and equipment	316,330	916,162	1,232,492
Less accumulated depreciation	(1,046,405)	(383,851)	(1,430,256)
Total capital assets (net of accumulated depreciation)	8,570,808	532,311	9,103,119
Total noncurrent assets	8,646,653	532,311	9,178,964
Total assets	\$ 13,575,985	\$ 1,856,856	\$ 15,432,841

See notes to financial statements.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS
June 30, 2003**

<u>LIABILITIES AND EQUITY</u>	<u>DAODAS</u>	<u>E-911 Communications</u>	<u>Totals</u>
Current liabilities:			
Accounts payable	\$ 115,772	\$ 60,368	\$ 176,140
Accrued payroll and fringe benefits	246,852	2,581	249,433
Compensated absences-current	9,353	2,108	11,461
Intergovernmental payable	53,151	-	53,151
Accrued interest payable	27,531	-	27,531
Certificates of participation - current	173,617	-	173,617
Total current liabilities	626,276	65,057	691,333
Certificates of participation (net of unamortized discounts)	5,188,673	-	5,188,673
Compensated absences	333,074	-	333,074
Total noncurrent liabilities	5,521,747	-	5,521,747
Total liabilities	6,148,023	65,057	6,213,080
NET ASSETS			
Invested in capital assets, net of related debt	3,208,518	532,311	3,740,829
Unrestricted	4,219,444	1,259,488	5,478,932
Total net assets	\$ 7,427,962	\$ 1,791,799	\$ 9,219,761

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, 2003

	DAODAS	E-911 Communications	Totals
Operating revenues:			
Charges for services	\$ 6,959,926	\$ 1,120,349	\$ 8,080,275
Other revenues	1,043	-	1,043
Total operating revenues	6,960,969	1,120,349	8,081,318
Operating expenses:			
Personnel services	4,766,099	46,346	4,812,445
Contractual services	1,704,678	10,090	1,714,768
Materials and supplies	522,184	21,996	544,180
Utilities	188,941	727,659	916,600
Repairs and maintenance	168,589	4,577	173,166
Rental expenses	47,510	-	47,510
Vehicle fleet charges	32,993	417	33,410
Other expenses	36,806	22,647	59,453
Depreciation and amortization	260,562	106,219	366,781
Total operating expenses	7,728,362	939,951	8,668,313
Operating income (loss)	(767,393)	180,398	(586,995)
Nonoperating revenues (expenses):			
Interest expense	(389,971)	-	(389,971)
Intergovernmental revenues	525,189	-	525,189
Loss on disposal of assets	(76,684)	(58,105)	(134,789)
Total nonoperating revenues (expenses)	58,534	(58,105)	429
Income (loss) before contributions and transfers	(708,859)	122,293	(586,566)
Transfers in	1,843,954	-	1,843,954
Change in net assets	1,135,095	122,293	1,257,388
Total net assets - beginning	6,292,867	1,669,506	7,962,373
Total net assets - ending	\$ 7,427,962	\$ 1,791,799	\$ 9,219,761

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Year Ended June 30, 2003

	DAODAS	E-911 Communications	Totals
Cash flows from operating activities:			
Cash received from customers	\$ 7,077,394	\$ 1,051,000	\$ 8,128,394
Cash payments to suppliers for goods and services	(2,669,713)	(792,878)	(3,462,591)
Cash payments to employees for services	(4,709,096)	(45,653)	(4,754,749)
Net cash provided by operating activities	(301,415)	212,469	(88,946)
Cash flows from noncapital financing activities:			
Transfers in	1,843,954	-	1,843,954
Intergovernmental receipt	1,009,313	-	1,009,313
Property and other taxes	1,266	-	1,266
Net cash provided by (used in) noncapital financing activities	2,854,533	-	2,854,533
Cash flows from capital and related financing activities:			
Principal paid on long-term debt	(209,431)	-	(209,431)
Interest paid	(337,693)	-	(337,693)
Proceeds from sale of fixed assets	12,594	-	12,594
Acquisition and construction of capital assets (including capitalized interest)	(49,140)	-	(49,140)
Net cash used in capital and related financing activities	(583,670)	-	(583,670)
Cash flows from investing activities:			
Interfund loan principal payment received	-	-	-
Interest received	-	-	-
Net cash provided by investing activities	-	-	-
Net Increase in cash and cash equivalents	1,969,448	212,469	2,181,917
Cash and cash equivalents at beginning of year	1,806,813	1,011,147	2,817,960
Cash and cash equivalents at end of year	\$ 3,776,261	\$ 1,223,616	\$ 4,999,877
Reconciliation to balance sheet:			
Non-pooled cash and cash equivalents	\$ 700	-	\$ 700
Pooled cash and cash equivalents	3,775,561	1,223,616	4,999,177
Cash and cash equivalents at end of year	\$ 3,776,261	\$ 1,223,616	\$ 4,999,877

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Year Ended June 30, 2003

	<u>DAODAS</u>	<u>E-911 Communications</u>	<u>Totals</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating Income (loss)	\$ (767,393)	\$ 180,398	\$ (586,995)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation and amortization	260,562	106,219	366,781
Provision for uncollectible accounts	69,102	-	69,102
Changes in assets and liabilities:			
(Increase) decrease in receivables	47,323	(69,349)	(22,026)
Increase (decrease) in accounts payable	31,988	(5,492)	26,496
Increase in accrued payroll	57,003	693	57,696
Total adjustments	465,978	32,071	498,049
Net cash provided by (used in) operating activities	\$ (301,415)	\$ 212,469	\$ (88,946)

See notes to financial statements.