

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, 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, 2006

<u>ASSETS</u>	<u>DAODAS</u>	<u>E-911 Communications</u>	<u>Totals</u>
Current assets:			
Non-pooled cash and cash equivalents	\$ 1,200	\$ -	\$ 1,200
Pooled cash and cash equivalents	4,785,496	1,295,157	6,080,653
Accounts receivables (net of allowances for uncollectibles)	961,315	1,647,003	2,608,318
Total current assets	5,748,011	2,942,160	8,690,171
Deferred issuance costs	81,256	-	81,256
Capital assets:			
Buildings	9,554,391	-	9,554,391
Improvements other than buildings	270,255	-	270,255
Machinery and equipment	272,072	1,489,917	1,761,989
Less accumulated depreciation	(1,991,147)	(302,666)	(2,293,813)
Total capital assets (net of accumulated depreciation)	8,105,571	1,187,251	9,292,822
Total noncurrent assets	8,186,827	1,187,251	9,374,078
Total assets	\$ 13,934,838	\$ 4,129,411	\$ 18,064,249

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF NET ASSETS
 NONMAJOR ENTERPRISE FUNDS
 June 30, 2006

<u>LIABILITIES AND EQUITY</u>	<u>DAODAS</u>	<u>E-911 Communications</u>	<u>Totals</u>
Current liabilities:			
Accounts payable	\$ 140,605	\$ -	\$ 140,605
Accrued payroll and fringe benefits	143,717	1,385	145,102
Compensated absences-current	51,922	-	51,922
Intergovernmental payable	12,966	-	12,966
Accrued interest payable	22,631	-	22,631
Certificates of participation - current	337,029	-	337,029
Total current liabilities	708,870	1,385	710,255
Certificates of participation (net of unamortized discounts)	4,431,398	-	4,431,398
Compensated absences	300,506	1,739	302,245
Total noncurrent liabilities	4,731,904	1,739	4,733,643
Total liabilities	5,440,774	3,124	5,443,898
<u>NET ASSETS</u>			
Invested in capital assets, net of related debt	3,337,144	1,187,251	4,524,395
Unrestricted	5,156,920	2,939,036	8,095,956
Total net assets	\$ 8,494,064	\$ 4,126,287	\$ 12,620,351

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, 2006

	DAODAS	E-911 Communications	Totals
Operating revenues:			
Charges for services	\$ 6,120,901	\$ 1,265,946	\$ 7,386,847
Other revenues	4,016	-	4,016
Total operating revenues	6,124,917	1,265,946	7,390,863
Operating expenses:			
Personnel services	4,577,236	64,235	4,641,471
Contractual services	1,829,700	3,912	1,833,612
Materials and supplies	508,759	9,747	518,506
Utilities	203,845	564,606	768,451
Repairs and maintenance	178,469	71,736	250,205
Rental expenses	192,648	-	192,648
Vehicle fleet charges	34,818	624	35,442
Other expenses	2,101,921	94,445	2,196,366
Depreciation and amortization	297,646	171,601	469,247
Total operating expenses	9,925,042	980,906	10,905,948
Operating income (loss)	(3,800,125)	285,040	(3,515,085)
Nonoperating revenues (expenses):			
Interest expense	(363,996)	-	(363,996)
Intergovernmental revenues	1,247,891	904,389	2,152,280
Gain on disposal of assets	3,811	-	3,811
Total nonoperating revenues (expenses)	887,706	904,389	1,792,095
Income (loss) before contributions and transfers	(2,912,419)	1,189,429	(1,722,990)
Transfers in	3,379,576	-	3,379,576
Change in net assets	467,157	1,189,429	1,656,586
Total net assets - beginning	8,026,907	2,936,858	10,963,765
Total net assets - ending	\$ 8,494,064	\$ 4,126,287	\$ 12,620,351

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 For the Year Ended June 30, 2006

	DAODAS	E-911 Communications	Totals
Cash flows from operating activities:			
Cash received from customers	\$ 6,309,815	\$ 1,365,329	\$ 7,675,144
Cash payments to suppliers for goods and services	(5,043,319)	(769,854)	(5,813,173)
Cash payments to employees for services	(4,766,515)	(65,825)	(4,832,340)
Net cash provided by operating activities	(3,500,019)	529,650	(2,970,369)
Cash flows from noncapital financing activities:			
Transfers in	3,379,576	-	3,379,576
Intergovernmental receipt	1,247,891	-	1,247,891
Property and other taxes	1,906	-	1,906
Net cash provided by (used in) noncapital financing activities	4,629,373	-	4,629,373
Cash flows from capital and related financing activities:			
Principal paid on long-term debt	(396,240)	-	(396,240)
Interest paid	(283,946)	-	(283,946)
Proceeds from sale of fixed assets	12,812	-	12,812
Acquisition and construction of capital assets (including capitalized interest)	(54,409)	(268,583)	(322,992)
Net cash used in capital and related financing activities	(721,783)	(268,583)	(990,366)
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	407,571	261,067	668,638
Cash and cash equivalents at beginning of year	4,379,125	1,034,090	5,413,215
Cash and cash equivalents at end of year	\$ 4,786,696	\$ 1,295,157	\$ 6,081,853
Reconciliation to balance sheet:			
Non-pooled cash and cash equivalents	\$ 1,200	\$ -	\$ 1,200
Pooled cash and cash equivalents	4,785,496	1,295,157	6,080,653
Cash and cash equivalents at end of year	\$ 4,786,696	\$ 1,295,157	\$ 6,081,853

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 For the Year Ended June 30, 2006

	<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)	\$ (3,800,125)	\$ 285,040	\$ (3,515,085)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation and amortization	297,646	171,601	469,247
Changes in assets and liabilities:			
(Increase) decrease in receivables	184,898	99,382	284,280
Increase (decrease) in accounts payable	6,841	(24,783)	(17,942)
Increase (decrease) in accrued payroll	(189,279)	(1,590)	(190,869)
Total adjustments	<u>300,106</u>	<u>244,610</u>	<u>544,716</u>
Net cash provided by (used in) operating activities	<u>\$ (3,500,019)</u>	<u>\$ 529,650</u>	<u>\$ (2,970,369)</u>

See notes to financial statements.