

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.

Radio Communications - This fund is used to account for the comprehensive communications support to Charleston County agencies and neighboring external public safety agencies, including management of the 800 MHz public safety radio system, operation of the communications electronic maintenance facility, and management of the command post's emergency equipment and vehicles for response to emergencies and natural disasters.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF NET ASSETS
 NONMAJOR ENTERPRISE FUNDS
 June 30, 2007

<u>ASSETS</u>	<u>DAODAS</u>	<u>E-911 Communications</u>	<u>Radio Communications</u>	<u>Totals</u>
Current assets:				
Non-pooled cash and cash equivalents	\$ 1,200	\$ -	\$ -	\$ 1,200
Pooled cash and cash equivalents	5,191,552	3,370,376	326,967	8,888,895
Accounts receivables (net of allowances for uncollectibles)	1,075,292	209,543	775	1,285,610
Total current assets	6,268,044	3,579,919	327,742	10,175,705
Deferred issuance costs	73,569	-	-	73,569
Capital assets:				
Buildings	9,554,391	-	-	9,554,391
Improvements other than buildings	270,255	-	-	270,255
Machinery and equipment	259,377	1,489,917	-	1,749,294
Less accumulated depreciation	(2,256,281)	(459,602)	-	(2,715,883)
Total capital assets (net of accumulated depreciation)	7,827,742	1,030,315	-	8,858,057
Total noncurrent assets	7,901,311	1,030,315	-	8,931,626
Total assets	14,169,355	4,610,234	327,742	19,107,331

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF NET ASSETS
 NONMAJOR ENTERPRISE FUNDS
 June 30, 2007

<u>LIABILITIES AND EQUITY</u>	<u>DAODAS</u>	<u>E-911 Communications</u>	<u>Radio Communications</u>	<u>Totals</u>
Current liabilities:				
Accounts payable	\$ 78,541	\$ 65,094	\$ 60,498	\$ 204,133
Accrued payroll and fringe benefits	158,363	2,255	5,747	166,365
Compensated absences-current	58,392	202	693	59,287
Intergovernmental payable	27,056	-	314	27,370
Accrued interest payable	20,905	-	-	20,905
Certificates of participation - current	361,306	-	-	361,306
Total current liabilities	704,563	67,551	67,252	839,366
Certificates of participation (net of unamortized discounts)	4,070,015	-	-	4,070,015
Compensated absences	363,814	1,255	4,315	369,384
Total noncurrent liabilities	4,433,829	1,255	4,315	4,439,399
Total liabilities	5,138,392	68,806	71,567	5,278,765
<u>NET ASSETS</u>				
Invested in capital assets, net of related debt	3,396,421	1,030,315	-	4,426,736
Unrestricted	5,634,542	3,511,113	256,175	9,401,830
Total net assets	\$ 9,030,963	\$ 4,541,428	\$ 256,175	\$ 13,828,566

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, 2007

	DAODAS	E-911 Communications	Radio Communications	Totals
Operating revenues:				
Charges for services	\$ 6,361,075	\$ 1,379,569	\$ 94,890	\$ 7,835,534
Other revenues	-	-	-	-
Total operating revenues	6,361,075	1,379,569	94,890	7,835,534
Operating expenses:				
Personnel services	5,208,919	78,393	228,548	5,515,860
Contractual services	1,637,897	160	71,471	1,709,528
Materials and supplies	509,269	11,729	209,423	730,421
Utilities	192,892	640,660	-	833,552
Repairs and maintenance	179,364	76,975	930,281	1,186,620
Rental expenses	197,525	-	88,218	285,743
Vehicle fleet charges	21,442	1,399	2,879	25,720
Other expenses	2,012,667	124,894	261,618	2,399,179
Depreciation and amortization	284,516	156,937	-	441,453
Total operating expenses	10,244,491	1,091,147	1,792,438	13,128,076
Operating income (loss)	(3,883,416)	288,422	(1,697,548)	(5,292,542)
Nonoperating revenues (expenses):				
Interest income	252,067	125,479	-	377,546
Interest expense	(343,512)	-	(9,497)	(353,009)
Intergovernmental revenues	1,224,110	1,240	12,625	1,237,975
Gain on disposal of assets	241	-	-	241
Total nonoperating revenues (expenses)	1,132,906	126,719	3,128	1,262,753
Income (loss) before contributions and transfers	(2,750,510)	415,141	(1,694,420)	(4,029,789)
Transfers in	3,287,409	-	1,950,595	5,238,004
Change in net assets	536,899	415,141	256,175	1,208,215
Total net assets - beginning	8,494,064	4,126,287	-	12,620,351
Total net assets - ending	\$ 9,030,963	\$ 4,541,428	\$ 256,175	\$ 13,828,566

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 For the Year Ended June 30, 2007

	DAODAS	E-911 Communications	Radio Communications	Totals
Cash flows from operating activities:				
Cash received from customers	\$ 6,247,098	\$ 2,817,028	\$ 94,115	\$ 9,158,241
Cash payments to suppliers for goods and services	(4,799,030)	(790,723)	(1,503,078)	(7,092,831)
Cash payments to employees for services	(5,124,495)	(77,805)	(217,793)	(5,420,093)
Net cash provided by operating activities	(3,676,427)	1,948,500	(1,626,756)	(3,354,683)
Cash flows from noncapital financing activities:				
Transfers in	3,287,409	-	1,950,595	5,238,004
Intergovernmental receipt	1,224,109	1,240	12,625	1,237,974
Net cash provided by (used in) noncapital financing activities	4,511,518	1,240	1,963,220	6,475,978
Cash flows from capital and related financing activities:				
Principal paid on long-term debt	(337,105)	-	-	(337,105)
Interest paid	(345,238)	-	-	(345,238)
Proceeds from sale of fixed assets	1,241	-	-	1,241
Acquisition and construction of capital assets (including capitalized interest)	-	-	-	-
Net cash used in capital and related financing activities	(681,102)	-	-	(681,102)
Cash flows from investing activities:				
Interfund loan principal payment received	-	-	-	-
Interest received (paid)	252,067	125,479	(9,497)	368,049
Net cash provided by investing activities	252,067	125,479	(9,497)	368,049
Net increase in cash and cash equivalents	406,056	2,075,219	326,967	2,808,242
Cash and cash equivalents at beginning of year	4,786,696	1,295,157	-	6,081,853
Cash and cash equivalents at end of year	\$ 5,192,752	\$ 3,370,376	\$ 326,967	\$ 8,890,095
Reconciliation to balance sheet:				
Non-pooled cash and cash equivalents	\$ 1,200	\$ -	\$ -	\$ 1,200
Pooled cash and cash equivalents	5,191,552	3,370,376	326,967	8,888,895
Cash and cash equivalents at end of year	\$ 5,192,752	\$ 3,370,376	\$ 326,967	\$ 8,890,095

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 For the Year Ended June 30, 2007

	DAODAS	E-911 Communications	Radio Communications	Totals
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ (3,883,416)	\$ 288,422	\$ (1,697,548)	\$ (5,292,542)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation and amortization	284,516	156,937	-	441,453
Changes in assets and liabilities:				
(Increase) decrease in receivables	(113,977)	1,437,460	(775)	1,322,708
Increase (decrease) in accounts payable	(47,974)	65,093	60,812	77,931
Increase (decrease) in accrued payroll	84,424	588	10,755	95,767
Total adjustments	206,989	1,660,078	70,792	1,937,859
Net cash provided by (used in) operating activities	\$ (3,676,427)	\$ 1,948,500	\$ (1,626,756)	\$ (3,354,683)

See notes to financial statements.