CHARLESTON COUNTY COMBINING STATEMENTS - NONMAJOR ENTERPRISE FUNDS

Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business.

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.

Revenue Collections - This fund is used to account for the administration on a fee basis of the collection of accommodations, business licenses, hazardous material fees, storm water fees and the solid waste user fee for the County and municipalities.

COUNTY OF CHARLESTON, SOUTH CAROLINA COMBINING STATEMENT OF NET POSITION NONMAJOR ENTERPRISE FUNDS June 30, 2013

ASSETS	DAODAS	E-911 Communications	Radio Communications	Revenue Collections	Totals
Current assets:					
Non-pooled cash and cash equivalents	\$ 700 703 157	\$ -	\$ - 222 E01	\$ 317,734	\$ 318,434 5 160 870
Pooled cash and cash equivalents Receivables (net of allowances for	793,157	2,068,169	333,591	1,965,962	5,160,879
uncollectibles)	1,711,818	463,820	16,362	196,539	2,388,539
Total current assets	2,505,675	2,531,989	349,953	2,480,235	7,867,852
Deferred issuance costs	32,673		<u> </u>		32,673
Capital assets:					
Buildings	9,702,367	-	-	-	9,702,367
Improvements other than buildings	270,255	-	-	-	270,255
Machinery and equipment	157,267	3,929,417	273,100	36,752	4,396,536
Less accumulated depreciation	(3,644,887)	(1,930,516)	(217,484)	(2,625)	(5,795,512)
Total capital assets (net of					
accumulated depreciation)	6,485,002	1,998,901	55,616	34,127	8,573,646
Total noncurrent assets	6,517,675	1,998,901	55,616	34,127	8,606,319
Total assets	9,023,350	4,530,890	405,569	2,514,362	16,474,171

COUNTY OF CHARLESTON, SOUTH CAROLINA COMBINING STATEMENT OF NET POSITION NONMAJOR ENTERPRISE FUNDS June 30, 2013

LIABILITIES AND EQUITY	 DAODAS	Com	E-911 Communications		Radio Communications		Revenue Collections		Totals	
Current liabilities:										
Accounts payable	\$ 78,758	\$	525,963	\$	28,780	\$	6,331	\$	639,832	
Accrued payroll and fringe benefits	229,043		15,188		7,885		49,300		301,416	
Compensated absences-current	35,260		-		-		15,095		50,355	
Intergovernmental payable	1,504		1,086		-		2,035,092		2,037,682	
Unearned revenue	30,000		-		-		-		30,000	
Accrued interest payable	9,624		-		-		-		9,624	
Certificates of participation - current	 310,681		-		-		-		310,681	
Total current liabilities	 694,870		542,237		36,665		2,105,818		3,379,590	
Noncurrent liabilities:										
Certificates of participation (net of unamortized discounts)	1,890,550								1,890,550	
,	362,040		- 12,748		- 10,395		02 01 2			
Compensated absences	 302,040		12,740		10,395		92,913		478,096	
Total noncurrent liabilities	 2,252,590		12,748		10,395		92,913		2,368,646	
Total liabilities	 2,947,460		554,985		47,060		2,198,731		5,748,236	
NET POSITION										
Net investment in capital assets	4,283,771		1,998,901		55,616		34,127		6,372,415	
Unrestricted	 1,792,119		1,977,004		302,893		281,504		4,353,520	
Total net position	\$ 6,075,890	\$	3,975,905	\$	358,509	\$	315,631	\$	10,725,935	

See notes to financial statements.

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COUNTY OF CHARLESTON, SOUTH CAROLINA COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION NONMAJOR ENTERPRISE FUNDS For the Year Ended June 30, 2013

	DAODAS	E-911 Communications	Radio Communications	Revenue Collections	Totals
Operating revenues:			·		
Charges for services	\$ 6,697,140	\$ 2,244,167	\$ 2,205,837	\$ 1,784,748	\$ 12,931,892
Other revenues	13,578			-	13,578
Total operating revenues	6,710,718	2,244,167	2,205,837	1,784,748	12,945,470
Operating expenses:					
Personnel services	5,566,495	366,425	171,733	1,231,150	7,335,803
Contractual services	496,233	-	260,242	33,779	790,254
Materials and supplies	622,940	48,324	330,013	12,630	1,013,907
Utilities	232,323	549,775	111,309	-	893,407
Repairs and maintenance	156,810	82,475	1,454,702	1,500	1,695,487
Rental expenses	123,652	-	399,431	-	523,083
Vehicle fleet charges	17,830	-	2,973	15,966	36,769
Other expenses	1,694,114	497,004	1,134,966	488,935	3,815,019
Depreciation and amortization	245,788	655,689	59,919	2,625	964,021
Total operating expenses	9,156,185	2,199,692	3,925,288	1,786,585	17,067,750
Operating income (loss)	(2,445,467)	44,475	(1,719,451)	(1,837)	(4,122,280)
Nonoperating revenues (expenses):					
Interest income	1,580	10,664	31	14,613	26,888
Interest expense	(158,200)	-	-	-	(158,200)
Intergovernmental revenues	636,390	-	-	-	636,390
Gain (loss) on disposal of capital assets	1,873				1,873
Total nonoperating revenues					
(expenses)	481,643	10,664	31	14,613	506,951
Income (loss) before transfers	(1,963,824)	55,139	(1,719,420)	12,776	(3,615,329)
	(1,000,024)	00,100	(1,110,420)	12,110	(0,010,020)
Transfers in	2,148,688	-	1,502,950	-	3,651,638
Transfers out	-	(2,150,300)	-	-	(2,150,300)
Change in net position	184,864	(2,095,161)	(216,470)	12,776	(2,113,991)
Total net position - beginning	5,891,026	6,071,066	574,979	302,855	12,839,926
Total net position - ending	\$ 6,075,890	\$ 3,975,905	\$ 358,509	\$ 315,631	\$ 10,725,935

COUNTY OF CHARLESTON, SOUTH CAROLINA COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Year Ended June 30, 2013

	DAODAS	E-911 Communications			Totals
Cash flows from operating activities: Cash received from customers	\$ 6,341,833	\$ 2,329,278	\$ 2,291,250	\$ 1,588,209	\$ 12,550,570
Cash payments to suppliers for goods	<i>/</i>	<i></i>	<i>/</i>	<i>/ n</i>	<i>(</i>
and services Cash payments to employees for services	(3,369,449) (5,594,154)	(744,792) (362,440)	(3,700,344) (168,169)	(820,974) (1,241,201)	(8,635,559) (7,365,964)
Cash payments to employees for services	(3,334,134)	(302,440)	(100,103)	(1,241,201)	(1,505,504)
Net cash provided by (used in)					
operating activities	(2,621,770)	1,222,046	(1,577,263)	(473,966)	(3,450,953)
Cash flows from noncapital financing activities:					
Transfers in	2,148,688	-	1,502,950	-	3,651,638
Transfers (out)	-	(2,150,300)	-	-	(2,150,300)
Intergovernmental receipt	636,390				636,390
Net cash provided by					
noncapital financing activities	2,785,078	(2,150,300)	1,502,950	-	2,137,728
Cash flows from capital and related					
financing activities:					
Principal paid on long-term debt	(276,801)	-	-	-	(276,801)
Interest paid	(159,405)	-	-	-	(159,405)
Proceeds from sale of capital assets	1,873	-	-	-	1,873
Acquisition and construction of capital assets	(147,976)	(2,150,300)	(43,693)	(36,752)	(2,378,721)
Net cash used in capital and					
related financing activities	(582,309)	(2,150,300)	(43,693)	(36,752)	(2,813,054)
Cash flows from investing activities:					
Interest received	1,580	10,664	31	14,613	26,888
Net cash provided by					
investing activities	1,580	10,664	31	14,613	26,888
Net increase (decrease) in cash and cash	<i>(</i>			(100 10-)	
equivalents	(417,421)	(3,067,890)	(117,975)	(496,105)	(4,099,391)
Cash and cash equivalents at beginning of year	1,211,278	5,136,059	451,566	2,779,801	9,578,704
Cash and cash equivalents at end of year	\$ 793,857	\$ 2,068,169	\$ 333,591	\$ 2,283,696	\$ 5,479,313
Reconciliation to balance sheet:					
Non-pooled cash and cash equivalents	\$ 700	\$-	\$-	\$ 317,734	\$ 318,434
Pooled cash and cash equivalents	793,157	2,068,169	333,591	1,965,962	5,160,879
Cash and cash equivalents at end of year	\$ 793,857	\$ 2,068,169	\$ 333,591	\$ 2,283,696	\$ 5,479,313

COUNTY OF CHARLESTON, SOUTH CAROLINA COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Year Ended June 30, 2013

		DAODAS		E-911 Communications		Radio Communications		Revenue Collections		Totals	
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:											
Operating income (loss)	\$	(2,445,467)	\$	44,475	\$	(1,719,451)	\$	(1,837)	\$	(4,122,280)	
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:											
Depreciation and amortization Changes in assets and liabilities:		245,788		655,689		59,919		2,625		964,021	
(Increase) decrease in receivables		(398,886)		85,111		85,413		(196,539)		(424,901)	
Increase (decrease) in accounts payable		(25,546)		432,786		(6,709)		(268,164)		132,367	
Increase (decrease) in accrued payroll		(27,659)		3,985		3,565		(10,051)		(30,160)	
Increase (decrease) in unearned revenue		30,000		-,		-		-		30,000	
Total adjustments		(176,303)		1,177,571		142,188		(472,129)		671,327	
Net cash provided by (used in) operating		<i>/</i>				<i></i>		<i></i>		<i>/_</i> / _ _ / _ _	
activities	\$	(2,621,770)	\$	1,222,046	\$	(1,577,263)	\$	(473,966)	\$	(3,450,953)	