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 ASSETS NONMAJOR ENTERPRISE FUNDS June 30, 2009

ASSETS	DAODAS	E-911 Communications	Radio Communications	Revenue Collections	Totals		
Current assets:							
	\$ 700	\$. 4	\$ 235,532	\$ 236,232		
Pooled cash and cash equivalents Receivables (net of allowances for	3,493,181	4,107,357	495,370	1,316,423	9,412,331		
uncollectibles)	1,257,466	202,154	10,668	14,415	1,484,703		
Total current assets	4,751,347	4,309,511	506,038	1,566,370	11,133,266		
Deferred issuance costs	58,194	· · · · · · · · · · · · · · · · · · ·			58,194		
Capital assets:							
Buildings	9,554,391	-	-	-	9,554,391		
Improvements other than buildings	270,255	-	-	-	270,255		
Machinery and equipment	244,612	1,660,500	67,531	-	1,972,643		
Less accumulated depreciation -	(2,743,261)	(770,638)	(41,269)		(3,555,168)		
Total capital assets (net of							
accumulated depreciation) -	7,325,997	889,862	26,262	×	8,242,121		
Total noncurrent assets	7,384,191	889,862	26,262	<u> </u>	8,300,315		
Total assets	12,135,538	5,199,373	532,300	1,566,370	19,433,581		

COUNTY OF CHARLESTON, SOUTH CAROLINA COMBINING STATEMENT OF NET ASSETS NONMAJOR ENTERPRISE FUNDS June 30, 2009

LIABILITIES AND EQUITY	DAODAS	<u>.</u>	E-911 Communications	Radio Communication	Revenue s Collections		Totals	
<u>LIABILITIES AND EQUIT</u>	DAODAC	, ,	ommunications	- Communication	on content		10000	
Current liabilities:								
Accounts payable	\$ 106,0	96		\$ 18,909	\$ 4,994	\$	130,821	
Accrued payroll and fringe benefits	197,7	43	3,624	5,046	43,296		249,709	
Compensated absences-current	30,5	07	-	3,799	-		34,306	
Intergovernmental payable	1,2		-	234	1,241,344		1,242,846	
Accrued interest payable	16,8	37	-	-	77		16,837	
Certificates of participation - current	420,8	96	-	-		-	420,896	
Total current liabilities	773,3	47 _	4,446	27,988	1,289,634	-	2,095,415	
Noncurrent liabilities:								
Certificates of participation (net of	0.057.7	146					2 257 746	
unamortized discounts)	3,257,7		-		407.456		3,257,716	
Compensated absences	448,3		6,291	5,652	137,456	-	597,767	
Total noncurrent liabilities	3,706,0	84	6,291	5,652	137,456	_	3,855,483	
Total liabilities	4,479,4	31	10,737	33,640	1,427,090		5,950,898	
NET ASSETS								
Invested in capital assets, net of								
related debt	3,647,3	885	889,862	26,262	-		4,563,509	
Unrestricted	4,008,7	22 -	4,298,774	472,398	139,280		8,919,174	
Total net assets	\$ 7,656,1	107	5,188,636	\$ 498,660	\$ 139,280	<u>\$</u>	13,482,683	

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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, 2009

		DAODAS	Com	E-911 nmunications		Radio nunications	c	Revenue Collections		Totals
Operating revenues:	_							-		
Charges for services	\$	6,863,921	\$	1,429,854	\$	1,024,545	\$	1,754,124	\$	11,072,444
Other revenues		3,625	_		-				_	3,625
Total operating revenues		6,867,546	_	1,429,854		1,024,545		1,754,124		11,076,069
Operating expenses:										
Personnel services		6,601,555		120,795		217,637		1,443,153		8,383,140
Contractual services		366,245		-		241,878		106,866		714,989
Materials and supplies		534,818		5,247		244,176		8,316		79 2,557
Utilities		211,795		676,565		-		-		888,360
Repairs and maintenance		206,197		78,382		1,019,217		1,613		1,305,409
Rental expenses		124,659		-		110,417		-		235,076
Vehicle fleet charges		26,091		-		5,058		8,866		40,015
Other expenses		1,801,036		138,438		1,093,375		452,514		3,485,363
Depreciation and amortization		266,702	_	183,226	Ţ	22,510	_		_	472,438
Total operating expenses		10,139,098		1,202,653		2,954,268		2,021,328		16,317,347
Operating income (loss)		(3,271,552)		227,201		(1,929,723)		(267,204)	W	(5,241,278)
Nonoperating revenues (expenses):										
Interest income		42,328		45,034		-		36,867		124,229
Interest expense		(287,898)				(1,777)		•		(289,675)
Intergovernmental revenues		751,627		-		74,710		-		826,337
Gain (loss) on disposal of capital assets		4,671					,			4,671
Total nonoperating revenues										
(expenses)		510,728		45,034		72,933		36,867		665,562
Income (loss) before transfers		(2,760,824)		272,235		(1,856,790)		(230,337)		(4,575,716)
Transfers out				(1,683)		-		(89,949)		(91,632)
Transfers in		2,659,287				1,889,571	2		-	4,548,858
Change in net assets		(101,537)		270,552		32,781		(320,286)		(118,490)
Total net assets - beginning (as restated)		7,757,644		4,918,084		465,879		459,566		13,601,173
Total net assets - ending	\$	7,656,107	\$	5,188,636	\$	498,660	\$	139,280	\$	13,482,683
I Offil they good - channa	<u> </u>	.,,	į	-,,	_		=			

COUNTY OF CHARLESTON, SOUTH CAROLINA COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Year Ended June 30, 2009

Cash in lows from operating activities: Cash received from customers Cash payments to suppliers for goods and services \$ 7,017,555 \$ 1,484,733 \$ 1,042,139 \$ 1,758,862 \$ 1,1303,299 Cash payments to suppliers for goods and services (3,280,099) (6,555,017) (1,013,459) (117,688) (2,750,122) (216,942) (1,044,146) (1,044,146) (8,294,793) Net cash provided by (used in) operating activities (2,828,551) 353,586 (1,924,925) (737,693) (5,137,583) Cash flows from noncapital financing activities: Transfers in 2,559,287 . 1,889,571 . 4,548,858 Transfers (out) noncapital financing activities 633,065 . 64,360 . 703,425 Net cash provided by (used in) noncapital financing activities 3,298,352 (1,683) 1,953,931 (89,949) 5,180,851 Cash flows from capital and related financing activities: Principal paid on long-term debt related financing activities (461,427) (219,893) 		DAODAS	E-911 Radio Revenue Communications Communications Collections			Totals
Cash payments to suppliers for goods and services (6,556,017) (117,688) (226,942) (1,092,409) (8,146,089) (6,556,017) (117,688) (216,942) (1,044,146) (8,294,793) (1,092,409)		\$ 7.017.555	¢ 1.494.733	\$ 1,042,139	\$ 1.758.862	\$ 11 303 29Q
Cash payments to employees for services (3,290,099) (1,1013,459) (2,750,122) (1,922,409) (8,146,089) (26,947) (11,040,146) (8,294,793) (8,146,089) (6,556,017) (117,688) (216,942) (1,404,146) (8,294,793) (8,146,089) (1,013,469) (216,942) (1,404,146) (8,294,793) (8,146,089) (9,146,089) (1,170,146) (1,104,	*	\$ 7,017,303	φ 1, 404 ,733	4 1,042,133	4 1,750,002	ψ 11,000,203
Cash payments to employees for services (6,556,017) (117,688) (216,942) (1,404,146) (8,294,783) Net cash provided by (used in) operating activities (2,828,551) 353,586 (1,924,925) (737,693) (5,137,583) Cash flows from noncapital financing activities: 2,659,287 1,889,571 - 4,548,858 - 4,548,858 - 703,425 Transfers (out) 639,065 - 64,360 - 703,425 - 703,425 Net cash provided by (used in) noncapital financing activities 3,298,352 (1,683) 1,953,931 (89,949) 5,160,651 Cash flows from capital and related financing activities: - 46,671 - 7 - 7 - 4,671 Principal paid on long-term debt (461,427) - 7 - 7 - 4,671 Net cash used in capital and related financing activities: 4,671 - 7 - 7 - 4,671 Net cash used in capital and related financing activities: 4,671 - 7 - 7 - 6676,649 Cash flows from investing activities: 42,328 45,034 (1,777) 36,867 122,452 Net cash provided by (used in) investing activit		(3.290.099)	(1,013,459)	(2,750,122)	(1,092,409)	(8,146,089)
Operating activities (2,828,551) 353,586 (1,924,925) (737,693) (5,137,583) Cash flows from noncapital financing activities: Transfers in Transfers (out) 2,659,287 1,889,571 2 4,548,888 Transfers (out) 639,065 - (1,683) - (89,949) (91,632) Net cash provided by (used in) noncapital financing activities 3,298,352 (1,683) 1,953,931 (89,949) 5,160,651 Cash flows from capital and related financing activities: (461,427) (461,427) (461,427) (1,683) 1,953,931 (89,949) 5,160,651 Cash flows from capital and related financing activities: (219,993) (461,427) (1,683) (461,427) (1,683) Proceeds from sale of capital assets 4,671 (676,649) (676,649) (676,649)		• • • •		• • • •	, , , ,	
Cash flows from noncapital financing activities:	Net cash provided by (used in)					
Transfers in 2,559,287 - 1,889,571 - 4,548,858 Transfers (out)	operating activities	(2,828,551)	353,586	(1,924,925)	(737,693)	(5,137,583)
Transfers (out)	Cash flows from noncapital financing activities:					
Net cash provided by (used in) noncapital financing activities 3,298,352 (1,683) 1,953,931 (89,949) 5,160,651	Transfers in	2,659,287	•	1,889,571	-	
Net cash provided by (used in) noncapital financing activities Cash flows from capital and related financing activities: Principal paid on long-term debt (461,427) (461,427) Interest paid (219,893) (219,893) Proceeds from sale of capital assets 4,671 (676,649) Net cash used in capital and related financing activities: Interest received (paid) (42,328 45,034 (1,777) 36,867 122,452 Net cash provided by (used in) investing activities Activity (paid) (42,328 45,034 (1,777) 36,867 122,452 Net increase (decrease) in cash and cash equivalents (164,520) 396,937 27,229 (790,775) (531,129) Cash and cash equivalents at beginning of year 3,658,401 3,710,420 468,141 2,342,730 10,179,692 Cash and cash equivalents at end of year 3,493,881 4,107,357 495,370 5 1,551,955 9,648,563 Reconciliation to balance sheet: Non-pooled cash and cash equivalents (3,493,181 4,107,357 495,370 1,316,423 9,412,331)	Transfers (out)	=	(1,683)	•	(89,949)	• • • •
Cash flows from capital and related financing activities: Principal paid on long-term debt (461,427) -	Intergovernmental receipt	639,065	æ	64,360		703,425
Cash flows from capital and related financing activities: Principal paid on long-term debt (219,893) (219,893) Proceeds from sale of capital assets 4,671 (219,893) Proceeds from sale of capital assets (676,649) (676,649) Cash sused in capital and related financing activities: Interest received (paid) 42,328 45,034 (1,777) 36,867 122,452 Net cash provided by (used in) investing activities 42,328 45,034 (1,777) 36,867 122,452 Net increase (decrease) in cash and cash equivalents at beginning of year 3,658,401 3,710,420 468,141 2,342,730 10,179,692 Cash and cash equivalents at end of year 3,493,881 \$4,107,357 \$495,370 \$1,551,955 \$9,648,563 Reconciliation to balance sheet: Non-pooled cash and cash equivalents \$700 \$- \$ \$- \$235,532 \$236,232 Pooled cash and cash equivalents 3,493,181 4,107,357 \$495,370 1,316,423 9,412,331						
Financing activities: Principal pald on long-term debt (461,427) (461,427) Interest paid (219,893) (219,893) Proceeds from sale of capital assets 4,671 (676,649) Net cash used in capital and related financing activities (676,649) (676,649) Cash flows from investing activities: Interest received (paid) 42,328 45,034 (1,777) 36,867 122,452 Net cash provided by (used in) investing activities 42,328 45,034 (1,777) 36,867 122,452 Net increase (decrease) in cash and cash equivalents (164,520) 396,937 27,229 (790,775) (531,129) Cash and cash equivalents at beginning of year 3,658,401 3,710,420 468,141 2,342,730 10,179,692 Cash and cash equivalents at end of year 3,493,881 4,107,357 495,370 1,551,955 9,648,563 Reconciliation to balance sheet: Non-pooled cash and cash equivalents \$700 \$ - \$ - \$235,532 \$ 236,232 Pooled cash and cash equivalents \$3,493,181 4,107,357 495,370 1,316,423 9,412,331	noncapital financing activities	3,298,352	(1,683)	1,953,931	(89,949)	5,160,651
Principal paid on long-term debt Interest paid (481,427) - - (481,427) Interest paid (219,893) - - - (219,893) Proceeds from sale of capital assets 4,671 - - - 4,671 Net cash used in capital and related financing activities (676,649) - - - - (676,649) Cash flows from investing activities: 1 1 1 1 36,867 122,452 Net cash provided by (used in) investing activities 42,328 45,034 (1,777) 36,867 122,452 Net increase (decrease) in cash and cash equivalents (164,520) 396,937 27,229 (790,775) (531,129) Cash and cash equivalents at beginning of year 3,658,401 3,710,420 468,141 2,342,730 10,179,692 Cash and cash equivalents at end of year 3,493,881 4,107,357 495,370 1,551,955 9,648,563 Reconciliation to balance sheet: Non-pooled cash and cash equivalents 700 - - - 235,532 9,642,232	Cash flows from capital and related					
Interest paid						
Proceeds from sale of capital assets 4,671 - - 4,671 Net cash used in capital and related financing activities (676,649) - - - (676,649) Cash flows from investing activities: Interest received (paid) 42,328 45,034 (1,777) 36,867 122,452 Net cash provided by (used in) investing activities 42,328 45,034 (1,777) 36,867 122,452 Net increase (decrease) in cash and cash equivalents (164,520) 396,937 27,229 (790,775) (531,129) Cash and cash equivalents at beginning of year 3,658,401 3,710,420 468,141 2,342,730 10,179,692 Cash and cash equivalents at end of year \$ 3,493,881 \$ 4,107,357 \$ 495,370 \$ 1,551,955 \$ 9,648,563 Reconciliation to balance sheet: Non-pooled cash and cash equivalents \$ 700 \$ - \$ 235,532 \$ 236,232 Pooled cash and cash equivalents 3,493,181 4,107,357 495,370 1,316,423 9,412,331	• •	• • •	€	*/	•	• • •
Net cash used in capital and related financing activities (676,649) - - - - (676,649) Cash flows from investing activities: Interest received (paid) 42,328 45,034 (1,777) 36,867 122,452 Net cash provided by (used in) investing activities 42,328 45,034 (1,777) 36,867 122,452 Net increase (decrease) in cash and cash equivalents (164,520) 396,937 27,229 (790,775) (531,129) Cash and cash equivalents at beginning of year 3,658,401 3,710,420 468,141 2,342,730 10,179,692 Cash and cash equivalents at end of year \$ 3,493,881 \$ 4,107,357 \$ 495,370 \$ 1,551,955 \$ 9,648,563 Reconciliation to balance sheet: Non-pooled cash and cash equivalents \$ 700 \$ - \$ - \$ 235,532 \$ 236,232 Pooled cash and cash equivalents 3,493,181 4,107,357 495,370 1,316,423 9,412,331	·		2	¥S.	=	•
related financing activities (676,649) - - - (676,649) Cash flows from investing activities: 42,328 45,034 (1,777) 36,867 122,452 Net cash provided by (used in) investing activities 42,328 45,034 (1,777) 36,867 122,452 Net increase (decrease) in cash and cash equivalents (164,520) 396,937 27,229 (790,775) (531,129) Cash and cash equivalents at beginning of year 3,658,401 3,710,420 468,141 2,342,730 10,179,692 Cash and cash equivalents at end of year \$ 3,493,881 \$ 4,107,357 \$ 495,370 \$ 1,551,955 \$ 9,648,563 Reconciliation to balance sheet: Non-pooled cash and cash equivalents \$ 700 - \$ - \$ 235,532 \$ 236,232 Pooled cash and cash equivalents 3,493,181 4,107,357 495,370 1,316,423 9,412,331	Proceeds from sale of capital assets	4,671	<u>*</u>			4,671
Cash flows from investing activities: Interest received (paid) Net cash provided by (used in) investing activities 42,328 45,034 (1,777) 36,867 122,452 Net increase (decrease) in cash and cash equivalents (164,520) 396,937 27,229 (790,775) (531,129) Cash and cash equivalents at beginning of year 3,658,401 3,710,420 468,141 2,342,730 10,179,692 Cash and cash equivalents at end of year \$3,493,881 \$4,107,357 \$495,370 \$1,551,955 \$9,648,563 Reconciliation to balance sheet: Non-pooled cash and cash equivalents \$700 \$-\$\$ \$-\$\$ 235,532 \$236,232 Pooled cash and cash equivalents \$3,493,181 4,107,357 495,370 1,316,423 9,412,331	Net cash used in capital and					
Interest received (paid) 42,328 45,034 (1,777) 36,867 122,452 Net cash provided by (used in) investing activities 42,328 45,034 (1,777) 36,867 122,452 Net increase (decrease) in cash and cash equivalents (164,520) 396,937 27,229 (790,775) (531,129) Cash and cash equivalents at beginning of year 3,658,401 3,710,420 468,141 2,342,730 10,179,692 Cash and cash equivalents at end of year \$ 3,493,881 \$ 4,107,357 \$ 495,370 \$ 1,551,955 \$ 9,648,563 Reconciliation to balance sheet: Non-pooled cash and cash equivalents \$ 700 \$ - \$ - \$ 235,532 \$ 236,232 Pooled cash and cash equivalents 3,493,181 4,107,357 495,370 1,316,423 9,412,331	related financing activities	(676,649)		18/2		(676,649)
Net cash provided by (used in) investing activities 42,328 45,034 (1,777) 36,867 122,452 Net increase (decrease) in cash and cash equivalents (164,520) 396,937 27,229 (790,775) (531,129) Cash and cash equivalents at beginning of year 3,658,401 3,710,420 468,141 2,342,730 10,179,692 Cash and cash equivalents at end of year \$ 3,493,881 \$ 4,107,357 \$ 495,370 \$ 1,551,955 \$ 9,648,563 Reconciliation to balance sheet: Non-pooled cash and cash equivalents \$ 700 \$ - \$ - \$ 235,532 \$ 236,232 Pooled cash and cash equivalents 3,493,181 4,107,357 495,370 1,316,423 9,412,331	Cash flows from investing activities:					
Investing activities 42,328 45,034 (1,777) 36,867 122,452 Net increase (decrease) in cash and cash equivalents (164,520) 396,937 27,229 (790,775) (531,129) Cash and cash equivalents at beginning of year 3,658,401 3,710,420 468,141 2,342,730 10,179,692 Cash and cash equivalents at end of year \$ 3,493,881 \$ 4,107,357 \$ 495,370 \$ 1,551,955 \$ 9,648,563 Reconciliation to balance sheet:	Interest received (paid)	42,328	45,034	(1,777)	36,867	122,452
Net increase (decrease) in cash and cash equivalents (164,520) 396,937 27,229 (790,775) (531,129) Cash and cash equivalents at beginning of year 3,658,401 3,710,420 468,141 2,342,730 10,179,692 Cash and cash equivalents at end of year \$ 3,493,881 \$ 4,107,357 \$ 495,370 \$ 1,551,955 \$ 9,648,563 Reconciliation to balance sheet: Non-pooled cash and cash equivalents \$ 700 \$ - \$ 235,532 \$ 236,232 Pooled cash and cash equivalents 3,493,181 4,107,357 495,370 1,316,423 9,412,331	Net cash provided by (used in)					
equivalents (164,520) 396,937 27,229 (790,775) (531,129) Cash and cash equivalents at beginning of year 3,658,401 3,710,420 468,141 2,342,730 10,179,692 Cash and cash equivalents at end of year \$ 3,493,881 \$ 4,107,357 \$ 495,370 \$ 1,551,955 \$ 9,648,563 Reconciliation to balance sheet: Non-pooled cash and cash equivalents \$ 700 \$ - \$ - \$ 235,532 \$ 236,232 Pooled cash and cash equivalents 3,493,181 4,107,357 495,370 1,316,423 9,412,331	investing activities	42,328	45,034	(1,777)	36,867	122,452
equivalents (164,520) 396,937 27,229 (790,775) (531,129) Cash and cash equivalents at beginning of year 3,658,401 3,710,420 468,141 2,342,730 10,179,692 Cash and cash equivalents at end of year \$ 3,493,881 \$ 4,107,357 \$ 495,370 \$ 1,551,955 \$ 9,648,563 Reconciliation to balance sheet: Non-pooled cash and cash equivalents \$ 700 \$ - \$ - \$ 235,532 \$ 236,232 Pooled cash and cash equivalents 3,493,181 4,107,357 495,370 1,316,423 9,412,331						
Cash and cash equivalents at beginning of year 3,658,401 3,710,420 468,141 2,342,730 10,179,692 Cash and cash equivalents at end of year \$ 3,493,881 \$ 4,107,357 \$ 495,370 \$ 1,551,955 \$ 9,648,563 Reconciliation to balance sheet: Non-pooled cash and cash equivalents Pooled cash and cash equivalents 3,493,181 4,107,357 495,370 1,316,423 9,412,331	· · · · · · · · · · · · · · · · · · ·	(464 520)	206 027	27 220	(700 775)	(521 120)
Cash and cash equivalents at end of year \$ 3,493,881 \$ 4,107,357 \$ 495,370 \$ 1,551,955 \$ 9,648,563 Reconciliation to balance sheet: Non-pooled cash and cash equivalents Pooled cash and cash equivalents 3,493,181 \$ 4,107,357 \$ 495,370 \$ 1,316,423 \$ 9,412,331	equivalents	(164,520)	390,937	21,229	(190,115)	(551,129)
Reconciliation to balance sheet: Non-pooled cash and cash equivalents Pooled cash and cash equivalents \$ 700 \$ - \$ - \$ 235,532 \$ 236,232 \$ Pooled cash and cash equivalents \$ 3,493,181 4,107,357 495,370 1,316,423 9,412,331	Cash and cash equivalents at beginning of year	3,658,401	3,710,420	468,141	2,342,730	10,179,692
Non-pooled cash and cash equivalents \$ 700 \$ - \$ - \$ 235,532 \$ 236,232 Pooled cash and cash equivalents 3,493,181 4,107,357 495,370 1,316,423 9,412,331	Cash and cash equivalents at end of year	\$ 3,493,881	\$ 4,107,357	\$ 495,370	\$ 1,551,955	\$ 9,648,563
Pooled cash and cash equivalents 3,493,181 4,107,357 495,370 1,316,423 9,412,331						748
	Non-pooled cash and cash equivalents			•		
Cash and cash equivalents at end of year \$ 3,493,881 \$ 4,107,357 \$ 495,370 \$ 1,551,955 \$ 9,648,563		3,493,181	4,107,357	495,370	1,316,423	9,412,331
	Cash and cash equivalents at end of year	\$ 3,493,881	\$ 4,107,357	\$ 495,370	\$ 1,551,955	\$ 9,648,563

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Year Ended June 30, 2009

	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)	\$	(3,271,552)	\$	227,201	\$	(1,929,723)	\$	(267,204)	\$	(5,241,278)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:										
Depreciation and amortization Changes in assets and liabilities:		266,702		183,226		22,510		-		472,438
Decrease (increase) in receivables		150,019		54,877		17,593		4,738		227,227
Increase (decrease) in accounts payable		(19,258)		(114,825)		(36,000)		(514,234)		(684,317)
Increase in accrued payroll	_	45,538		3,107	,	695	_	39,007		88,347
Total adjustments		443,001	3	126,385		4,798	_	(470,489)	<u> </u>	103,695
Net cash provided by (used in) operating activities	\$	(2,828,551)	\$	353,586	<u>\$</u>	(1,924,925)	\$	(737,693)	\$	(5,137,583)