

## CHARLESTON COUNTY COMBINING STATEMENTS - NONMAJOR ENTERPRISE FUNDS

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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.

**Public Safety System** – This fund is used to account for the cost related to the implementation and maintenance of records management systems for the detention center, law enforcement, fire districts, and other public safety entities.

**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, 2014

<u>ASSETS</u>	<u>DAODAS</u>	<u>E-911 Communications</u>	<u>Public Safety Systems</u>	<u>Radio Communications</u>	<u>Revenue Collections</u>	<u>Totals</u>
Current assets:						
Non-pooled cash and cash equivalents	\$ 700	\$ -	\$ -	\$ -	\$ 450,607	\$ 451,307
Pooled cash and cash equivalents	1,407,874	1,681,997	31,236	256,372	3,421,657	6,799,136
Receivables (net of allowances for uncollectibles)	1,837,577	505,767	13,776	147,114	-	2,504,234
<b>Total current assets</b>	<b>3,246,151</b>	<b>2,187,764</b>	<b>45,012</b>	<b>403,486</b>	<b>3,872,264</b>	<b>9,754,677</b>
Capital assets:						
Buildings	9,702,367	-	-	-	-	9,702,367
Improvements other than buildings	270,255	-	-	-	-	270,255
Machinery and equipment	167,054	4,525,320	-	293,828	61,210	5,047,412
Less accumulated depreciation	(3,870,696)	(2,790,023)	-	(248,570)	(8,749)	(6,918,038)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>6,268,980</b>	<b>1,735,297</b>	<b>-</b>	<b>45,258</b>	<b>52,461</b>	<b>8,101,996</b>
<b>Total noncurrent assets</b>	<b>6,268,980</b>	<b>1,735,297</b>	<b>-</b>	<b>45,258</b>	<b>52,461</b>	<b>8,101,996</b>
<b>Total assets</b>	<b>9,515,131</b>	<b>3,923,061</b>	<b>45,012</b>	<b>448,744</b>	<b>3,924,725</b>	<b>17,856,673</b>

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA  
 COMBINING STATEMENT OF NET POSITION  
 NONMAJOR ENTERPRISE FUNDS  
 June 30, 2014

<u>LIABILITIES AND EQUITY</u>	<u>DAODAS</u>	<u>E-911 Communications</u>	<u>Public Safety Systems</u>	<u>Radio Communications</u>	<u>Revenue Collections</u>	<u>Totals</u>
<b>Current liabilities:</b>						
Accounts payable	\$ 116,829	\$ 91,014	\$ 14,237	\$ 53,642	\$ 2,520	\$ 278,242
Accrued payroll and fringe benefits	250,791	18,157	2,762	8,837	52,402	332,949
Compensated absences-current	13,914	4,217	8,044	-	-	26,175
Intergovernmental payable	2,314	-	-	-	3,154,892	3,157,206
<b>Total current liabilities</b>	<b>383,848</b>	<b>113,388</b>	<b>25,043</b>	<b>62,479</b>	<b>3,209,814</b>	<b>3,794,572</b>
<b>Noncurrent liabilities:</b>						
Compensated absences	419,130	6,694	-	11,838	117,363	555,025
<b>Total noncurrent liabilities</b>	<b>419,130</b>	<b>6,694</b>	<b>-</b>	<b>11,838</b>	<b>117,363</b>	<b>555,025</b>
<b>Total liabilities</b>	<b>802,978</b>	<b>120,082</b>	<b>25,043</b>	<b>74,317</b>	<b>3,327,177</b>	<b>4,349,597</b>
<b><u>NET POSITION</u></b>						
Net investment in capital assets	6,268,980	1,735,297	-	45,258	52,461	8,101,996
Unrestricted	2,443,173	2,067,682	19,969	329,169	545,087	5,405,080
<b>Total net position</b>	<b>\$ 8,712,153</b>	<b>\$ 3,802,979</b>	<b>\$ 19,969</b>	<b>\$ 374,427</b>	<b>\$ 597,548</b>	<b>\$ 13,507,076</b>

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, 2014

	DAODAS	E-911 Communications	Public Safety Systems	Radio Communications	Revenue Collections	Totals
<b>Operating revenues:</b>						
Charges for services	\$ 7,130,098	\$ 1,842,270	\$ 150,074	\$ 2,656,230	\$ 2,075,804	\$ 13,854,476
Other revenues	14,469	-	-	-	-	14,469
<b>Total operating revenues</b>	<b>7,144,567</b>	<b>1,842,270</b>	<b>150,074</b>	<b>2,656,230</b>	<b>2,075,804</b>	<b>13,868,945</b>
<b>Operating expenses:</b>						
Personnel services	5,600,091	338,551	71,145	196,182	1,242,089	7,448,058
Contractual services	505,239	-	197,897	281,714	27,914	1,012,764
Materials and supplies	436,400	34,873	-	208,622	8,923	688,818
Utilities	272,392	421,818	-	104,442	-	798,652
Repairs and maintenance	141,923	-	-	1,750,543	1,500	1,893,966
Rental expenses	123,903	-	-	416,259	-	540,162
Vehicle fleet charges	22,746	1,556	-	6,029	12,967	43,298
Other expenses	1,944,855	362,207	153,842	1,208,882	507,543	4,177,329
Depreciation and amortization	257,656	859,507	-	31,086	6,124	1,154,373
<b>Total operating expenses</b>	<b>9,305,205</b>	<b>2,018,512</b>	<b>422,884</b>	<b>4,203,759</b>	<b>1,807,060</b>	<b>17,757,420</b>
<b>Operating income (loss)</b>	<b>(2,160,638)</b>	<b>(176,242)</b>	<b>(272,810)</b>	<b>(1,547,529)</b>	<b>268,744</b>	<b>(3,888,475)</b>
<b>Nonoperating revenues (expenses):</b>						
Interest income	1,442	3,316	-	-	13,173	17,931
Interest expense	(72,424)	-	-	-	-	(72,424)
Intergovernmental revenues	821,936	-	-	-	-	821,936
Gain on debt restructuring	2,149,798	-	-	-	-	2,149,798
Gain (loss) on disposal of capital assets	5,226	-	-	-	-	5,226
<b>Total nonoperating revenues (expenses)</b>	<b>2,905,978</b>	<b>3,316</b>	<b>-</b>	<b>-</b>	<b>13,173</b>	<b>2,922,467</b>
<b>Income (loss) before transfers</b>	<b>745,340</b>	<b>(172,926)</b>	<b>(272,810)</b>	<b>(1,547,529)</b>	<b>281,917</b>	<b>(966,008)</b>
Transfers in	1,907,540	-	292,779	1,563,448	-	3,763,767
Transfers out	-	-	-	-	-	-
<b>Change in net position</b>	<b>2,652,880</b>	<b>(172,926)</b>	<b>19,969</b>	<b>15,919</b>	<b>281,917</b>	<b>2,797,759</b>
<b>Total net position - beginning (as restated)</b>	<b>6,059,273</b>	<b>3,975,905</b>	<b>-</b>	<b>358,508</b>	<b>315,631</b>	<b>10,709,317</b>
<b>Total net position - ending</b>	<b>\$ 8,712,153</b>	<b>\$ 3,802,979</b>	<b>\$ 19,969</b>	<b>\$ 374,427</b>	<b>\$ 597,548</b>	<b>\$ 13,507,076</b>

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA  
 COMBINING STATEMENT OF CASH FLOWS  
 NONMAJOR ENTERPRISE FUNDS  
 For the Year Ended June 30, 2014

	DAODAS	E-911 Communications	Public Safety System	Radio Communications	Revenue Collections	Totals
<b>Cash flows from operating activities:</b>						
Cash received from customers	\$ 7,432,576	\$ 1,800,323	\$ 136,298	\$ 2,525,477	\$ 2,272,343	\$ 14,167,017
Cash payments to suppliers for goods and services	(3,408,577)	(1,256,489)	(337,502)	(3,951,629)	557,142	(8,397,055)
Cash payments to employees for services	(5,542,599)	(337,419)	(60,339)	(193,787)	(1,229,632)	(7,363,776)
<b>Net cash provided by (used in) operating activities</b>	<b>(1,518,600)</b>	<b>206,415</b>	<b>(261,543)</b>	<b>(1,619,939)</b>	<b>1,599,853</b>	<b>(1,593,814)</b>
<b>Cash flows from noncapital financing activities:</b>						
Transfers in	1,907,540	-	292,779	1,563,448	-	3,763,767
Intergovernmental receipt	405,285	-	-	-	-	405,285
<b>Net cash provided by noncapital financing activities</b>	<b>2,312,825</b>	<b>-</b>	<b>292,779</b>	<b>1,563,448</b>	<b>-</b>	<b>4,169,052</b>
<b>Cash flows from capital and related financing activities:</b>						
Principal paid on long-term debt	(63,156)	-	-	-	-	(63,156)
Interest paid	(83,236)	-	-	-	-	(83,236)
Proceeds from sale of capital assets	5,226	-	-	-	-	5,226
Acquisition and construction of capital assets	(39,784)	(595,903)	-	(20,728)	(24,458)	(680,873)
<b>Net cash used in capital and related financing activities</b>	<b>(180,950)</b>	<b>(595,903)</b>	<b>-</b>	<b>(20,728)</b>	<b>(24,458)</b>	<b>(822,039)</b>
<b>Cash flows from investing activities:</b>						
Interest received	1,442	3,316	-	-	13,173	17,931
<b>Net cash provided by investing activities</b>	<b>1,442</b>	<b>3,316</b>	<b>-</b>	<b>-</b>	<b>13,173</b>	<b>17,931</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>614,717</b>	<b>(386,172)</b>	<b>31,236</b>	<b>(77,219)</b>	<b>1,588,568</b>	<b>1,771,130</b>
Cash and cash equivalents at beginning of year	793,857	2,068,169	-	333,591	2,283,696	5,479,313
<b>Cash and cash equivalents at end of year</b>	<b>\$ 1,408,574</b>	<b>\$ 1,681,997</b>	<b>\$ 31,236</b>	<b>\$ 256,372</b>	<b>\$ 3,872,264</b>	<b>\$ 7,250,443</b>
<b>Reconciliation to balance sheet:</b>						
Non-pooled cash and cash equivalents	\$ 700	\$ -	\$ -	\$ -	\$ 450,607	\$ 451,307
Pooled cash and cash equivalents	1,407,874	1,681,997	31,236	256,372	3,421,657	6,799,136
<b>Cash and cash equivalents at end of year</b>	<b>\$ 1,408,574</b>	<b>\$ 1,681,997</b>	<b>\$ 31,236</b>	<b>\$ 256,372</b>	<b>\$ 3,872,264</b>	<b>\$ 7,250,443</b>

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA  
 COMBINING STATEMENT OF CASH FLOWS  
 NONMAJOR ENTERPRISE FUNDS  
 For the Year Ended June 30, 2014

	DAODAS	E-911 Communications	Public Safety System	Radio Communications	Revenue Collections	Totals
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:						
Operating income (loss)	\$ (2,160,638)	\$ (176,242)	\$ (272,810)	\$ (1,547,529)	\$ 268,744	\$ (3,888,475)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation and amortization	257,656	859,507	-	31,086	6,124	1,154,373
Allowance for doubtful account	440,768	-	-	-	-	440,768
Changes in assets and liabilities:						
(Increase) decrease in receivables	(122,759)	(41,947)	(13,776)	(130,752)	196,539	(112,695)
Increase (decrease) in accounts payable	38,881	(436,035)	14,237	24,861	1,115,989	757,933
Increase (decrease) in accrued payroll	57,492	1,132	10,806	2,395	12,457	84,282
Increase (decrease) in unearned revenue	(30,000)	-	-	-	-	(30,000)
Total adjustments	642,038	382,657	11,267	(72,410)	1,331,109	2,294,661
Net cash provided by (used in) operating activities	<u>\$ (1,518,600)</u>	<u>\$ 206,415</u>	<u>\$ (261,543)</u>	<u>\$ (1,619,939)</u>	<u>\$ 1,599,853</u>	<u>\$ (1,593,814)</u>

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