

## 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, 2015

<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>
<b>Current assets:</b>						
Non-pooled cash and cash equivalents	\$ 700	\$ -	\$ -	\$ -	\$ 400,427	\$ 401,127
Pooled cash and cash equivalents	1,796,758	1,616,717	47,773	441,182	2,841,323	6,743,753
Receivables (net of allowances for uncollectibles)	1,807,005	1,789,497	2,204	76,608	107,375	3,782,689
Prepaid rent	92,821	-	-	-	-	92,821
<b>Total current assets</b>	<b>3,697,284</b>	<b>3,406,214</b>	<b>49,977</b>	<b>517,790</b>	<b>3,349,125</b>	<b>11,020,390</b>
<b>Capital assets:</b>						
Buildings	9,702,367	-	-	-	-	9,702,367
Improvements other than buildings	270,255	-	-	-	-	270,255
Machinery and equipment	593,816	2,961,873	-	457,784	98,437	4,111,910
Less accumulated depreciation	(4,104,307)	(2,105,847)	-	(289,213)	(20,095)	(6,519,462)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>6,462,131</b>	<b>856,026</b>	<b>-</b>	<b>168,571</b>	<b>78,342</b>	<b>7,565,070</b>
<b>Total noncurrent assets</b>	<b>6,462,131</b>	<b>856,026</b>	<b>-</b>	<b>168,571</b>	<b>78,342</b>	<b>7,565,070</b>
<b>Total assets</b>	<b>10,159,415</b>	<b>4,262,240</b>	<b>49,977</b>	<b>686,361</b>	<b>3,427,467</b>	<b>18,585,460</b>

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA  
 COMBINING STATEMENT OF NET POSITION  
 NONMAJOR ENTERPRISE FUNDS  
 June 30, 2015

<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	\$ 406,928	\$ 47,652	\$ 1,527	\$ 93,450	\$ 1,860	\$ 551,417
Accrued payroll and fringe benefits	268,486	23,709	2,429	9,205	60,692	364,521
Compensated absences-current	71,550	5,808	1,021	6,647	-	85,026
Due to other funds	6,802,610	424,011	73,741	239,658	1,456,385	8,996,405
Intergovernmental payable	11,674	76	-	6,245	2,875,365	2,893,360
Unearned revenue	9,377	-	12,099	-	-	21,476
<b>Total current liabilities</b>	<b>7,570,625</b>	<b>501,256</b>	<b>90,817</b>	<b>355,205</b>	<b>4,394,302</b>	<b>12,912,205</b>
<b>Noncurrent liabilities:</b>						
Compensated absences	333,651	13,328	-	-	132,511	479,490
<b>Total noncurrent liabilities</b>	<b>333,651</b>	<b>13,328</b>	<b>-</b>	<b>-</b>	<b>132,511</b>	<b>479,490</b>
<b>Total liabilities</b>	<b>7,904,276</b>	<b>514,584</b>	<b>90,817</b>	<b>355,205</b>	<b>4,526,813</b>	<b>13,391,695</b>
<b><u>NET POSITION</u></b>						
Net investment in capital assets	6,462,131	856,026	-	168,571	78,342	7,565,070
Unrestricted	(4,206,992)	2,891,630	(40,840)	162,585	(1,177,688)	(2,371,305)
<b>Total net position</b>	<b>\$ 2,255,139</b>	<b>\$ 3,747,656</b>	<b>\$ (40,840)</b>	<b>\$ 331,156</b>	<b>\$ (1,099,346)</b>	<b>\$ 5,193,765</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, 2015

	DAODAS	E-911 Communications	Public Safety Systems	Radio Communications	Revenue Collections	Totals
<b>Operating revenues:</b>						
Charges for services	\$ 7,238,096	\$ 1,695,333	\$ 324,550	\$ 2,754,048	\$ 1,850,375	\$ 13,862,402
Other revenues	28,513	-	-	-	-	28,513
<b>Total operating revenues</b>	<b>7,266,609</b>	<b>1,695,333</b>	<b>324,550</b>	<b>2,754,048</b>	<b>1,850,375</b>	<b>13,890,915</b>
<b>Operating expenses:</b>						
Personnel services	5,595,569	713,633	47,816	181,313	1,200,306	7,738,637
Contractual services	558,006	-	53,961	177,820	27,585	817,372
Materials and supplies	449,411	30,157	-	270,351	10,660	760,579
Utilities	323,957	425,888	-	105,620	-	855,465
Repairs and maintenance	177,604	55,706	-	1,818,369	1,500	2,053,179
Rental expenses	169,398	-	-	438,827	-	608,225
Vehicle fleet charges	32,016	1,305	-	7,022	8,534	48,877
Other expenses	2,105,448	557,397	289,228	1,260,003	523,068	4,735,144
Depreciation and amortization	246,009	854,394	-	40,643	11,346	1,152,392
<b>Total operating expenses</b>	<b>9,657,418</b>	<b>2,638,480</b>	<b>391,005</b>	<b>4,299,968</b>	<b>1,782,999</b>	<b>18,769,870</b>
<b>Operating income (loss)</b>	<b>(2,390,809)</b>	<b>(943,147)</b>	<b>(66,455)</b>	<b>(1,545,920)</b>	<b>67,376</b>	<b>(4,878,955)</b>
<b>Nonoperating revenues (expenses):</b>						
Interest income	3,528	4,225	-	-	12,818	20,571
Intergovernmental revenues	856,587	1,520,822	-	-	-	2,377,409
Gain (loss) on disposal of capital assets	2,151	(213,212)	-	-	-	(211,061)
<b>Total nonoperating revenues (expenses)</b>	<b>862,266</b>	<b>1,311,835</b>	<b>-</b>	<b>-</b>	<b>12,818</b>	<b>2,186,919</b>
<b>Income (loss) before transfers</b>	<b>(1,528,543)</b>	<b>368,688</b>	<b>(66,455)</b>	<b>(1,545,920)</b>	<b>80,194</b>	<b>(2,692,036)</b>
Transfers in	1,874,139	-	79,387	1,742,307	-	3,695,833
Transfers out	-	-	-	-	(320,703)	(320,703)
<b>Change in net position</b>	<b>345,596</b>	<b>368,688</b>	<b>12,932</b>	<b>196,387</b>	<b>(240,509)</b>	<b>683,094</b>
<b>Total net position - beginning, as restated</b>	<b>1,909,543</b>	<b>3,378,968</b>	<b>(53,772)</b>	<b>134,769</b>	<b>(858,837)</b>	<b>4,510,671</b>
<b>Total net position - ending</b>	<b>\$ 2,255,139</b>	<b>\$ 3,747,656</b>	<b>\$ (40,840)</b>	<b>\$ 331,156</b>	<b>\$ (1,099,346)</b>	<b>\$ 5,193,765</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, 2015

	DAODAS	E-911 Communications	Public Safety System	Radio Communications	Revenue Collections	Totals
<b>Cash flows from operating activities:</b>						
Cash received from customers	\$ 7,638,539	\$ 1,932,425	\$ 348,221	\$ 2,824,554	\$ 1,850,375	\$ 14,594,114
Cash payments to suppliers for goods and services	(3,573,519)	(1,113,739)	(355,899)	(4,031,959)	(958,909)	(10,034,025)
Cash payments to employees for services	(5,605,717)	(699,856)	(55,172)	(186,136)	(1,176,868)	(7,723,749)
<b>Net cash provided by (used in) operating activities</b>	<b>(1,540,697)</b>	<b>118,830</b>	<b>(62,850)</b>	<b>(1,393,541)</b>	<b>(285,402)</b>	<b>(3,163,660)</b>
<b>Cash flows from noncapital financing activities:</b>						
Transfers in	1,874,139	-	79,387	1,742,307	-	3,695,833
Transfers (out)	-	-	-	-	(320,703)	(320,703)
Intergovernmental receipt	488,922	-	-	-	-	488,922
<b>Net cash provided by noncapital financing activities</b>	<b>2,363,061</b>	<b>-</b>	<b>79,387</b>	<b>1,742,307</b>	<b>(320,703)</b>	<b>3,864,052</b>
<b>Cash flows from capital and related financing activities:</b>						
Proceeds from sale of capital assets	2,151	-	-	-	-	2,151
Acquisition and construction of capital assets	(439,159)	(188,335)	-	(163,956)	(37,227)	(828,677)
<b>Net cash used in capital and related financing activities</b>	<b>(437,008)</b>	<b>(188,335)</b>	<b>-</b>	<b>(163,956)</b>	<b>(37,227)</b>	<b>(826,526)</b>
<b>Cash flows from investing activities:</b>						
Interest received	3,528	4,225	-	-	12,818	20,571
<b>Net cash provided by investing activities</b>	<b>3,528</b>	<b>4,225</b>	<b>-</b>	<b>-</b>	<b>12,818</b>	<b>20,571</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>388,884</b>	<b>(65,280)</b>	<b>16,537</b>	<b>184,810</b>	<b>(630,514)</b>	<b>(105,563)</b>
Cash and cash equivalents at beginning of year	1,408,574	1,681,997	31,236	256,372	3,872,264	7,250,443
<b>Cash and cash equivalents at end of year</b>	<b>\$ 1,797,458</b>	<b>\$ 1,616,717</b>	<b>\$ 47,773</b>	<b>\$ 441,182</b>	<b>\$ 3,241,750</b>	<b>\$ 7,144,880</b>
<b>Reconciliation to balance sheet:</b>						
Non-pooled cash and cash equivalents	\$ 700	\$ -	\$ -	\$ -	\$ 400,427	\$ 401,127
Pooled cash and cash equivalents	1,796,758	1,616,717	47,773	441,182	2,841,323	6,743,753
<b>Cash and cash equivalents at end of year</b>	<b>\$ 1,797,458</b>	<b>\$ 1,616,717</b>	<b>\$ 47,773</b>	<b>\$ 441,182</b>	<b>\$ 3,241,750</b>	<b>\$ 7,144,880</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, 2015

	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)	\$ (2,390,809)	\$ 577,675	\$ (66,455)	\$ (1,545,920)	\$ 67,376	\$ (3,358,133)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation and amortization	246,009	854,394	-	40,643	11,346	1,152,392
Allowance for doubtful account	403,350	-	-	-	-	403,350
Changes in assets and liabilities:						
(Increase) decrease in receivables	(40,798)	(1,283,730)	11,572	70,506	-	(1,242,450)
Increase (decrease) in accounts payable	242,322	(43,286)	(12,710)	46,053	(387,562)	(155,183)
Increase (decrease) in accrued payroll	(10,148)	13,777	(7,356)	(4,823)	23,438	14,888
Increase (decrease) in unearned revenue	9,377	-	12,099	-	-	21,476
Total adjustments	850,112	(458,845)	3,605	152,379	(352,778)	194,473
Net cash provided by (used in) operating activities	\$ (1,540,697)	\$ 118,830	\$ (62,850)	\$ (1,393,541)	\$ (285,402)	\$ (3,163,660)

See notes to financial statements.