

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.

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, 2016

<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	\$ -	\$ -	\$ -	\$ 398,209	\$ 398,909
Pooled cash and cash equivalents	1,561,798	3,113,536	256,930	437,528	4,203,419	9,573,211
Receivables (net of allowances for uncollectibles)	1,914,467	286,894	12,490	113,430	47,435	2,374,716
Prepaid rent	92,821	-	-	-	-	92,821
Total current assets	3,569,786	3,400,430	269,420	550,958	4,649,063	12,439,657
Capital assets:						
Buildings	9,702,367	-	-	-	-	9,702,367
Improvements other than buildings	270,255	-	-	-	-	270,255
Machinery and equipment	642,519	3,102,328	-	671,624	98,437	4,514,908
Less accumulated depreciation	(4,359,308)	(2,537,100)	-	(385,705)	(34,043)	(7,316,156)
Total capital assets (net of accumulated depreciation)	6,255,833	565,228	-	285,919	64,394	7,171,374
Total noncurrent assets	6,255,833	565,228	-	285,919	64,394	7,171,374
Total assets	9,825,619	3,965,658	269,420	836,877	4,713,457	19,611,031

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 June 30, 2016

<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>
Current liabilities:						
Accounts payable	\$ 174,581	\$ 46,772	\$ 1,099	\$ 38,485	\$ 11,929	\$ 272,866
Accrued payroll and fringe benefits	335,180	34,602	-	11,089	74,973	455,844
Compensated absences-current	25,578	-	-	-	3,641	29,219
Due to other funds	8,571,236	550,224	90,632	299,974	1,814,141	11,326,207
Intergovernmental payable	2,541	1,166	-	3,145	4,007,577	4,014,429
Unearned revenue	26,232	-	-	-	-	26,232
Total current liabilities	9,135,348	632,764	91,731	352,693	5,912,261	16,124,797
Noncurrent liabilities:						
Compensated absences	364,063	36,679	1,275	4,741	144,011	550,769
Total noncurrent liabilities	364,063	36,679	1,275	4,741	144,011	550,769
Total liabilities	9,499,411	669,443	93,006	357,434	6,056,272	16,675,566
<u>NET POSITION</u>						
Net investment in capital assets	6,255,833	565,228	-	285,919	64,394	7,171,374
Unrestricted	(5,929,625)	2,730,987	176,414	193,524	(1,407,209)	(4,235,909)
Total net position	\$ 326,208	\$ 3,296,215	\$ 176,414	\$ 479,443	\$ (1,342,815)	\$ 2,935,465

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, 2016

	DAODAS	E-911 Communications	Public Safety Systems	Radio Communications	Revenue Collections	Totals
Operating revenues:						
Charges for services	\$ 7,205,280	\$ 2,382,138	\$ 375,066	\$ 2,729,076	\$ 2,012,504	\$ 14,704,064
Other revenues	9,317	-	-	-	2,275	11,592
Total operating revenues	7,214,597	2,382,138	375,066	2,729,076	2,014,779	14,715,656
Operating expenses:						
Personnel services	5,499,528	863,172	24,560	190,447	1,333,007	7,910,714
Contractual services	584,103	555,687	349,271	273,791	28,056	1,790,908
Materials and supplies	476,695	38,800	-	550,472	12,738	1,078,705
Utilities	287,663	386,478	-	105,420	-	779,561
Repairs and maintenance	175,112	72,309	-	1,868,604	-	2,116,025
Rental expenses	126,019	-	-	449,439	-	575,458
Vehicle fleet charges	12,483	1,077	-	3,401	5,119	22,080
Employee benefits	1,768,626	126,213	16,891	60,316	357,756	2,329,802
Other expenses	2,031,549	371,555	59,792	1,217,930	527,670	4,208,496
Depreciation and amortization	299,235	431,253	-	96,492	13,948	840,928
Total operating expenses	11,261,013	2,846,544	450,514	4,816,312	2,278,294	21,652,677
Operating income (loss)	(4,046,416)	(464,406)	(75,448)	(2,087,236)	(263,515)	(6,937,021)
Nonoperating revenues (expenses):						
Interest income	2,778	12,965	217	-	20,046	36,006
Intergovernmental revenues	662,835	-	-	-	-	662,835
Gain (loss) on disposal of capital assets	13,285	-	-	-	-	13,285
Total nonoperating revenues (expenses)	678,898	12,965	217	-	20,046	712,126
Income (loss) before transfers	(3,367,518)	(451,441)	(75,231)	(2,087,236)	(243,469)	(6,224,895)
Transfers in	1,438,587	-	292,485	2,235,523	-	3,966,595
Transfers out	-	-	-	-	-	-
Change in net position	(1,928,931)	(451,441)	217,254	148,287	(243,469)	(2,258,300)
Total net position - beginning, as restated	2,255,139	3,747,656	(40,840)	331,156	(1,099,346)	5,193,765
Total net position - ending	\$ 326,208	\$ 3,296,215	\$ 176,414	\$ 479,443	\$ (1,342,815)	\$ 2,935,465

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 For the Year Ended June 30, 2016

	DAODAS	E-911 Communications	Public Safety System	Radio Communications	Revenue Collections	Totals
Cash flows from operating activities:						
Cash received from customers	\$ 7,123,991	\$ 3,884,741	\$ 352,681	\$ 2,692,254	\$ 2,074,719	\$ 16,128,386
Cash payments to suppliers for goods and services	(2,166,478)	(1,299,483)	(392,600)	(4,466,806)	926,454	(7,398,913)
Cash payments to employees for services	(7,217,020)	(960,949)	(43,626)	(250,785)	(1,661,341)	(10,133,721)
Net cash provided by (used in) operating activities	(2,259,507)	1,624,309	(83,545)	(2,025,337)	1,339,832	(1,404,248)
Cash flows from noncapital financing activities:						
Transfers in	1,438,587	-	292,485	2,235,523	-	3,966,595
Transfers (out)	-	-	-	-	-	-
Intergovernmental receipt	662,835	-	-	-	-	662,835
Net cash provided by noncapital financing activities	2,101,422	-	292,485	2,235,523	-	4,629,430
Cash flows from capital and related financing activities:						
Proceeds from sale of capital assets	13,285	-	-	-	-	13,285
Acquisition and construction of capital assets	(92,938)	(140,455)	-	(213,840)	-	(447,233)
Net cash used in capital and related financing activities	(79,653)	(140,455)	-	(213,840)	-	(433,948)
Cash flows from investing activities:						
Interest received	2,778	12,965	217	-	20,046	36,006
Net cash provided by investing activities	2,778	12,965	217	-	20,046	36,006
Net increase (decrease) in cash and cash equivalents	(234,960)	1,496,819	209,157	(3,654)	1,359,878	2,827,240
Cash and cash equivalents at beginning of year	1,797,458	1,616,717	47,773	441,182	3,241,750	7,144,880
Cash and cash equivalents at end of year	\$ 1,562,498	\$ 3,113,536	\$ 256,930	\$ 437,528	\$ 4,601,628	\$ 9,972,120
Reconciliation to balance sheet:						
Non-pooled cash and cash equivalents	\$ 700	\$ -	\$ -	\$ -	\$ 398,209	\$ 398,909
Pooled cash and cash equivalents	1,561,798	3,113,536	256,930	437,528	4,203,419	9,573,211
Cash and cash equivalents at end of year	\$ 1,562,498	\$ 3,113,536	\$ 256,930	\$ 437,528	\$ 4,601,628	\$ 9,972,120

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 For the Year Ended June 30, 2016

	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)	\$ (4,046,416)	\$ (464,406)	\$ (75,448)	\$ (2,087,236)	\$ (263,515)	\$ (6,937,021)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation and amortization	299,235	431,253	-	96,492	13,948	840,928
Allowance for doubtful account	19,315	-	-	-	-	19,315
Changes in assets and liabilities:						
(Increase) decrease in receivables	(126,776)	1,502,603	(10,286)	(36,822)	59,940	1,388,659
Increase in accounts payable	1,527,146	126,423	16,463	2,251	1,500,037	3,172,320
Increase (decrease) in accrued payroll	51,134	28,436	(2,175)	(22)	29,422	106,795
Increase (decrease) in unearned revenue	16,855	-	(12,099)	-	-	4,756
Total adjustments	1,786,909	2,088,715	(8,097)	61,899	1,603,347	5,532,773
Net cash provided by (used in) operating activities	<u>\$ (2,259,507)</u>	<u>\$ 1,624,309</u>	<u>\$ (83,545)</u>	<u>\$ (2,025,337)</u>	<u>\$ 1,339,832</u>	<u>\$ (1,404,248)</u>

See notes to financial statements.