

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

<u>ASSETS</u>	DAODAS	E-911 Communications	Radio Communications	Revenue Collections	Totals
Current assets:					
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
Receivables (net of allowances for 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	-	-	-	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

See notes to financial statements.

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

<u>LIABILITIES AND EQUITY</u>	DAODAS	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
Compensated absences	362,040	12,748	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)
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

See notes to financial statements.

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
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 and services	(3,369,449)	(744,792)	(3,700,344)	(820,974)	(8,635,559)
Cash payments to employees for services	(5,594,154)	(362,440)	(168,169)	(1,241,201)	(7,365,964)
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 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

See notes to financial statements.

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	245,788	655,689	59,919	2,625	964,021
Changes in assets and liabilities:					
(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 activities	<u>\$ (2,621,770)</u>	<u>\$ 1,222,046</u>	<u>\$ (1,577,263)</u>	<u>\$ (473,966)</u>	<u>\$ (3,450,953)</u>

See notes to financial statements.