

## 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, 2017

<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	\$ -	\$ -	\$ -	\$ 433,220	\$ 433,920
Pooled cash and cash equivalents	956,321	3,434,729	275,267	1,337,024	3,272,694	9,276,035
Receivables (net of allowances for uncollectibles)	2,271,220	348,803	32,597	397,278	1,454,743	4,504,641
Prepaid rent	92,821	-	-	-	-	92,821
<b>Total current assets</b>	<b>3,321,062</b>	<b>3,783,532</b>	<b>307,864</b>	<b>1,734,302</b>	<b>5,160,657</b>	<b>14,307,417</b>
<b>Capital assets:</b>						
Buildings	9,702,367	-	-	-	-	9,702,367
Improvements other than buildings	270,255	-	-	-	-	270,255
Machinery and equipment	608,377	3,113,864	-	729,840	116,916	4,568,997
Less accumulated depreciation	(4,634,605)	(2,780,709)	-	(522,472)	(50,063)	(7,987,849)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>5,946,394</b>	<b>333,155</b>	<b>-</b>	<b>207,368</b>	<b>66,853</b>	<b>6,553,770</b>
<b>Total noncurrent assets</b>	<b>5,946,394</b>	<b>333,155</b>	<b>-</b>	<b>207,368</b>	<b>66,853</b>	<b>6,553,770</b>
<b>Total assets</b>	<b>9,267,456</b>	<b>4,116,687</b>	<b>307,864</b>	<b>1,941,670</b>	<b>5,227,510</b>	<b>20,861,187</b>

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA  
 COMBINING STATEMENT OF NET POSITION  
 NONMAJOR ENTERPRISE FUNDS  
 June 30, 2017

<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	\$ 203,501	\$ 96,316	\$ 19,213	\$ 69,194	\$ 2,971	\$ 391,195
Accrued payroll and fringe benefits	119,493	13,943	1,700	4,445	31,459	171,040
Compensated absences-current	39,921	-	-	-	-	39,921
Due to other funds	9,700,257	677,857	94,649	340,648	2,078,964	12,892,375
Intergovernmental payable	2,669	147	-	-	4,721,771	4,724,587
<b>Total current liabilities</b>	<b>10,065,841</b>	<b>788,263</b>	<b>115,562</b>	<b>414,287</b>	<b>6,835,165</b>	<b>18,219,118</b>
<b>Noncurrent liabilities:</b>						
Compensated absences	332,441	42,470	4,869	5,257	154,456	539,493
<b>Total noncurrent liabilities</b>	<b>332,441</b>	<b>42,470</b>	<b>4,869</b>	<b>5,257</b>	<b>154,456</b>	<b>539,493</b>
<b>Total liabilities</b>	<b>10,398,282</b>	<b>830,733</b>	<b>120,431</b>	<b>419,544</b>	<b>6,989,621</b>	<b>18,758,611</b>
<b><u>NET POSITION</u></b>						
Net investment in capital assets	5,946,394	333,155	-	207,368	66,853	6,553,770
Unrestricted	(7,077,220)	2,952,799	187,433	1,314,758	(1,828,964)	(4,451,194)
<b>Total net position</b>	<b>\$ (1,130,826)</b>	<b>\$ 3,285,954</b>	<b>\$ 187,433</b>	<b>\$ 1,522,126</b>	<b>\$ (1,762,111)</b>	<b>\$ 2,102,576</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, 2017

	DAODAS	E-911 Communications	Public Safety Systems	Radio Communications	Revenue Collections	Totals
<b>Operating revenues:</b>						
Charges for services	\$ 7,209,495	\$ 2,573,567	\$ 686,974	\$ 2,763,617	\$ 2,319,060	\$ 15,552,713
Other revenues	1,301	-	-	-	657	1,958
<b>Total operating revenues</b>	<b>7,210,796</b>	<b>2,573,567</b>	<b>686,974</b>	<b>2,763,617</b>	<b>2,319,717</b>	<b>15,554,671</b>
<b>Operating expenses:</b>						
Personnel services	5,489,653	899,456	43,482	195,696	1,423,301	8,051,588
Contractual services	659,051	540,410	593,449	254,109	30,286	2,077,305
Materials and supplies	558,543	49,726	-	257,544	8,165	873,978
Utilities	273,375	383,336	-	104,472	-	761,183
Repairs and maintenance	313,684	-	-	1,891,219	1,500	2,206,403
Rental expenses	126,247	-	-	460,442	-	586,689
Vehicle fleet charges	10,964	1,164	-	4,211	7,745	24,084
Employee benefits	1,129,021	127,633	4,017	40,674	264,823	1,566,168
Other expenses	2,208,118	368,472	37,452	1,355,110	564,522	4,533,674
Depreciation and amortization	309,438	243,608	-	136,767	16,020	705,833
<b>Total operating expenses</b>	<b>11,078,094</b>	<b>2,613,805</b>	<b>678,400</b>	<b>4,700,244</b>	<b>2,316,362</b>	<b>21,386,905</b>
<b>Operating income (loss)</b>	<b>(3,867,298)</b>	<b>(40,238)</b>	<b>8,574</b>	<b>(1,936,627)</b>	<b>3,355</b>	<b>(5,832,234)</b>
<b>Nonoperating revenues (expenses):</b>						
Interest income	10,988	29,977	2,445	3,461	34,849	81,720
Intergovernmental revenues	748,448	-	-	-	-	748,448
Gain (loss) on disposal of capital assets	11,123	-	-	-	-	11,123
<b>Total nonoperating revenues (expenses)</b>	<b>770,559</b>	<b>29,977</b>	<b>2,445</b>	<b>3,461</b>	<b>34,849</b>	<b>841,291</b>
<b>Income (loss) before transfers</b>	<b>(3,096,739)</b>	<b>(10,261)</b>	<b>11,019</b>	<b>(1,933,166)</b>	<b>38,204</b>	<b>(4,990,943)</b>
Transfers in	1,639,705	-	-	2,975,849	-	4,615,554
Transfers out	-	-	-	-	(457,500)	(457,500)
<b>Change in net position</b>	<b>(1,457,034)</b>	<b>(10,261)</b>	<b>11,019</b>	<b>1,042,683</b>	<b>(419,296)</b>	<b>(832,889)</b>
<b>Total net position - beginning</b>	<b>326,208</b>	<b>3,296,215</b>	<b>176,414</b>	<b>479,443</b>	<b>(1,342,815)</b>	<b>2,935,465</b>
<b>Total net position - ending</b>	<b>\$ (1,130,826)</b>	<b>\$ 3,285,954</b>	<b>\$ 187,433</b>	<b>\$ 1,522,126</b>	<b>\$ (1,762,111)</b>	<b>\$ 2,102,576</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, 2017

	DAODAS	E-911 Communications	Public Safety System	Radio Communications	Revenue Collections	Totals
<b>Cash flows from operating activities:</b>						
Cash received from customers	\$ 6,827,812	\$ 2,511,658	\$ 666,868	\$ 2,479,769	\$ 912,408	\$ 13,398,515
Cash payments to suppliers for goods and services	(2,991,913)	(1,166,949)	(612,788)	(4,258,869)	357,842	(8,672,677)
Cash payments to employees for services	(6,851,640)	(1,041,957)	(38,188)	(242,498)	(1,724,834)	(9,899,117)
<b>Net cash provided by (used in) operating activities</b>	<b>(3,015,741)</b>	<b>302,752</b>	<b>15,892</b>	<b>(2,021,598)</b>	<b>(454,584)</b>	<b>(5,173,279)</b>
<b>Cash flows from noncapital financing activities:</b>						
Transfers in	1,639,705	-	-	2,975,849	-	4,615,554
Transfers (out)	-	-	-	-	(457,500)	(457,500)
Intergovernmental receipt	748,448	-	-	-	-	748,448
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>2,388,153</b>	<b>-</b>	<b>-</b>	<b>2,975,849</b>	<b>(457,500)</b>	<b>4,906,502</b>
<b>Cash flows from capital and related financing activities:</b>						
Proceeds from sale of capital assets	11,123	-	-	-	-	11,123
Acquisition and construction of capital assets	-	(11,536)	-	(58,216)	(18,479)	(88,231)
<b>Net cash provided by (used in) capital and related financing activities</b>	<b>11,123</b>	<b>(11,536)</b>	<b>-</b>	<b>(58,216)</b>	<b>(18,479)</b>	<b>(77,108)</b>
<b>Cash flows from investing activities:</b>						
Interest received	10,988	29,977	2,445	3,461	34,849	81,720
<b>Net cash provided by investing activities</b>	<b>10,988</b>	<b>29,977</b>	<b>2,445</b>	<b>3,461</b>	<b>34,849</b>	<b>81,720</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(605,477)</b>	<b>321,193</b>	<b>18,337</b>	<b>899,496</b>	<b>(895,714)</b>	<b>(262,165)</b>
Cash and cash equivalents at beginning of year	1,562,498	3,113,536	256,930	437,528	4,601,628	9,972,120
<b>Cash and cash equivalents at end of year</b>	<b>\$ 957,021</b>	<b>\$ 3,434,729</b>	<b>\$ 275,267</b>	<b>\$ 1,337,024</b>	<b>\$ 3,705,914</b>	<b>\$ 9,709,955</b>
<b>Reconciliation to balance sheet:</b>						
Non-pooled cash and cash equivalents	\$ 700	\$ -	\$ -	\$ -	\$ 433,220	\$ 433,920
Pooled cash and cash equivalents	956,321	3,434,729	275,267	1,337,024	3,272,694	9,276,035
<b>Cash and cash equivalents at end of year</b>	<b>\$ 957,021</b>	<b>\$ 3,434,729</b>	<b>\$ 275,267</b>	<b>\$ 1,337,024</b>	<b>\$ 3,705,914</b>	<b>\$ 9,709,955</b>

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COUNTY OF CHARLESTON, SOUTH CAROLINA  
 COMBINING STATEMENT OF CASH FLOWS  
 NONMAJOR ENTERPRISE FUNDS  
 For the Year Ended June 30, 2017

	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)	\$ (3,867,298)	\$ (40,238)	\$ 8,574	\$ (1,936,627)	\$ 3,355	\$ (5,832,234)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation and amortization	309,438	243,608	-	136,767	16,020	705,833
Allowance for doubtful account	42,527	-	-	-	-	42,527
Changes in assets and liabilities:						
(Increase) decrease in receivables	(399,280)	(61,908)	(20,107)	(283,848)	(1,407,308)	(2,172,451)
Increase in accounts payable	1,158,070	176,158	22,131	68,238	970,059	2,394,656
Increase (decrease) in accrued payroll	(232,966)	(14,868)	5,294	(6,128)	(36,710)	(285,378)
Increase (decrease) in unearned revenue	(26,232)	-	-	-	-	(26,232)
Total adjustments	851,557	342,990	7,318	(84,971)	(457,939)	658,955
Net cash provided by (used in) operating activities	<u>\$ (3,015,741)</u>	<u>\$ 302,752</u>	<u>\$ 15,892</u>	<u>\$ (2,021,598)</u>	<u>\$ (454,584)</u>	<u>\$ (5,173,279)</u>

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