

## 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, 2018

<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	\$ -	\$ -	\$ -	\$ 478,510	\$ 479,210
Pooled cash and cash equivalents	769,397	3,398,263	313,586	1,806,707	3,136,116	9,424,069
Receivables (net of allowances for uncollectibles)	2,501,310	384,362	17,195	110,580	1,599,460	4,612,907
<b>Total current assets</b>	<b>3,271,407</b>	<b>3,782,625</b>	<b>330,781</b>	<b>1,917,287</b>	<b>5,214,086</b>	<b>14,516,186</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	3,317,871	-	963,682	116,916	5,006,846
Less accumulated depreciation	(4,944,043)	(2,993,654)	-	(664,082)	(66,271)	(8,668,050)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>5,636,956</b>	<b>324,217</b>	<b>-</b>	<b>299,600</b>	<b>50,645</b>	<b>6,311,418</b>
<b>Total noncurrent assets</b>	<b>5,636,956</b>	<b>324,217</b>	<b>-</b>	<b>299,600</b>	<b>50,645</b>	<b>6,311,418</b>
<b>Total assets</b>	<b>8,908,363</b>	<b>4,106,842</b>	<b>330,781</b>	<b>2,216,887</b>	<b>5,264,731</b>	<b>20,827,604</b>

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA  
 COMBINING STATEMENT OF NET POSITION  
 NONMAJOR ENTERPRISE FUNDS  
 June 30, 2018

<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	\$ 186,165	\$ 69,377	\$ 2,394	\$ 80,749	\$ 1,513,000	\$ 1,851,685
Accrued payroll and fringe benefits	132,995	14,195	1,930	4,703	33,500	187,323
Compensated absences-current	13,138	-	-	-	-	13,138
Due to other funds	12,353,967	986,185	109,873	438,246	2,736,291	16,624,562
Intergovernmental payable	2,023	2,253	-	231	3,245,327	3,249,834
<b>Total current liabilities</b>	<b>12,688,288</b>	<b>1,072,010</b>	<b>114,197</b>	<b>523,929</b>	<b>7,528,118</b>	<b>21,926,542</b>
<b>Noncurrent liabilities:</b>						
Compensated absences	373,258	43,148	9,392	7,718	172,260	605,776
<b>Total noncurrent liabilities</b>	<b>373,258</b>	<b>43,148</b>	<b>9,392</b>	<b>7,718</b>	<b>172,260</b>	<b>605,776</b>
<b>Total liabilities</b>	<b>13,061,546</b>	<b>1,115,158</b>	<b>123,589</b>	<b>531,647</b>	<b>7,700,378</b>	<b>22,532,318</b>
<b><u>NET POSITION</u></b>						
Net investment in capital assets	5,636,957	324,217	-	299,600	50,646	6,311,420
Unrestricted	(9,790,140)	2,667,467	207,192	1,385,640	(2,486,293)	(8,016,134)
<b>Total net position</b>	<b>\$ (4,153,183)</b>	<b>\$ 2,991,684</b>	<b>\$ 207,192</b>	<b>\$ 1,685,240</b>	<b>\$ (2,435,647)</b>	<b>\$ (1,704,714)</b>

See notes to financial statements.

**THIS PAGE INTENTIONALLY LEFT BLANK**



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, 2018

	DAODAS	E-911 Communications	Public Safety Systems	Radio Communications	Revenue Collections	Totals
<b>Operating revenues:</b>						
Charges for services	\$ 7,566,411	\$ 2,598,915	\$ 594,558	\$ 2,842,065	\$ 2,128,906	\$ 15,730,855
Other revenues	277	-	-	-	1,721	1,998
<b>Total operating revenues</b>	<b>7,566,688</b>	<b>2,598,915</b>	<b>594,558</b>	<b>2,842,065</b>	<b>2,130,627</b>	<b>15,732,853</b>
<b>Operating expenses:</b>						
Personnel services	5,652,697	830,144	92,016	200,925	1,499,790	8,275,572
Contractual services	673,009	652,524	402,155	263,312	31,968	2,022,968
Materials and supplies	710,243	54,960	-	192,050	9,965	967,218
Utilities	218,018	367,992	-	104,865	-	690,875
Repairs and maintenance	328,366	-	-	1,892,460	1,690	2,222,516
Rental expenses	221,301	-	-	474,712	-	696,013
Vehicle fleet charges	10,298	2,441	-	3,241	9,343	25,323
Employee benefits	1,462,026	173,612	10,984	54,666	377,806	2,079,094
Other expenses	2,232,730	512,025	69,539	1,274,904	572,364	4,661,562
Depreciation and amortization	309,438	212,946	-	141,611	16,208	680,203
<b>Total operating expenses</b>	<b>11,818,126</b>	<b>2,806,644</b>	<b>574,694</b>	<b>4,602,746</b>	<b>2,519,134</b>	<b>22,321,344</b>
<b>Operating income (loss)</b>	<b>(4,251,438)</b>	<b>(207,729)</b>	<b>19,864</b>	<b>(1,760,681)</b>	<b>(388,507)</b>	<b>(6,588,491)</b>
<b>Nonoperating revenues (expenses):</b>						
Interest income	12,328	48,175	4,135	21,974	34,682	121,294
Intergovernmental revenues	832,119	-	-	-	-	832,119
<b>Total nonoperating revenues (expenses)</b>	<b>844,447</b>	<b>48,175</b>	<b>4,135</b>	<b>21,974</b>	<b>34,682</b>	<b>953,413</b>
<b>Income (loss) before transfers</b>	<b>(3,406,991)</b>	<b>(159,554)</b>	<b>23,999</b>	<b>(1,738,707)</b>	<b>(353,825)</b>	<b>(5,635,078)</b>
Transfers in	1,576,317	-	-	1,944,753	-	3,521,070
Transfers out	-	-	-	-	(40,190)	(40,190)
<b>Change in net position</b>	<b>(1,830,674)</b>	<b>(159,554)</b>	<b>23,999</b>	<b>206,046</b>	<b>(394,015)</b>	<b>(2,154,198)</b>
<b>Total net position - beginning (as restated)</b>	<b>(2,322,509)</b>	<b>3,151,238</b>	<b>183,193</b>	<b>1,479,194</b>	<b>(2,041,632)</b>	<b>449,484</b>
<b>Total net position - ending</b>	<b>\$ (4,153,183)</b>	<b>\$ 2,991,684</b>	<b>\$ 207,192</b>	<b>\$ 1,685,240</b>	<b>\$ (2,435,647)</b>	<b>\$ (1,704,714)</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, 2018

	DAODAS	E-911 Communications	Public Safety System	Radio Communications	Revenue Collections	Totals
<b>Cash flows from operating activities:</b>						
Cash received from customers	\$ 7,336,598	\$ 2,563,356	\$ 609,960	\$ 3,128,763	\$ 1,985,910	\$ 15,624,587
Cash payments to suppliers for goods and services	(2,857,099)	(1,441,164)	(477,529)	(4,139,093)	(213,939)	(9,128,824)
Cash payments to employees for services	(7,087,187)	(1,002,826)	(98,247)	(252,872)	(1,857,751)	(10,298,883)
<b>Net cash provided by (used in) operating activities</b>	<b>(2,607,688)</b>	<b>119,366</b>	<b>34,184</b>	<b>(1,263,202)</b>	<b>(85,780)</b>	<b>(3,803,120)</b>
<b>Cash flows from noncapital financing activities:</b>						
Transfers in	1,576,317	-	-	1,944,753	-	3,521,070
Transfers (out)	-	-	-	-	(40,190)	(40,190)
Intergovernmental receipt	832,119	-	-	-	-	832,119
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>2,408,436</b>	<b>-</b>	<b>-</b>	<b>1,944,753</b>	<b>(40,190)</b>	<b>4,312,999</b>
<b>Cash flows from capital and related financing activities:</b>						
Acquisition and construction of capital assets	-	(204,007)	-	(233,842)	-	(437,849)
<b>Net cash provided by (used in) capital and related financing activities</b>	<b>-</b>	<b>(204,007)</b>	<b>-</b>	<b>(233,842)</b>	<b>-</b>	<b>(437,849)</b>
<b>Cash flows from investing activities:</b>						
Interest received	12,328	48,175	4,135	21,974	34,682	121,294
<b>Net cash provided by investing activities</b>	<b>12,328</b>	<b>48,175</b>	<b>4,135</b>	<b>21,974</b>	<b>34,682</b>	<b>121,294</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(186,924)</b>	<b>(36,466)</b>	<b>38,319</b>	<b>469,683</b>	<b>(91,288)</b>	<b>193,324</b>
Cash and cash equivalents at beginning of year	957,021	3,434,729	275,267	1,337,024	3,705,914	9,709,955
<b>Cash and cash equivalents at end of year</b>	<b>\$ 770,097</b>	<b>\$ 3,398,263</b>	<b>\$ 313,586</b>	<b>\$ 1,806,707</b>	<b>\$ 3,614,626</b>	<b>\$ 9,903,279</b>
<b>Reconciliation to balance sheet:</b>						
Non-pooled cash and cash equivalents	\$ 700	\$ -	\$ -	\$ -	\$ 478,510	\$ 479,210
Pooled cash and cash equivalents	769,397	3,398,263	313,586	1,806,707	3,136,116	9,424,069
<b>Cash and cash equivalents at end of year</b>	<b>\$ 770,097</b>	<b>\$ 3,398,263</b>	<b>\$ 313,586</b>	<b>\$ 1,806,707</b>	<b>\$ 3,614,626</b>	<b>\$ 9,903,279</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, 2018

	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)	\$ (4,251,438)	\$ (207,729)	\$ 19,864	\$ (1,760,681)	\$ (388,507)	\$ (6,588,491)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation and amortization	309,438	212,946	-	141,611	16,208	680,203
Allowance for doubtful account	(70,086)	-	-	-	-	(70,086)
Changes in assets and liabilities:						
(Increase) decrease in receivables	(160,004)	(35,559)	15,402	286,698	(144,716)	(38,179)
Increase (decrease) in accounts payable	1,536,866	148,778	(5,835)	66,451	411,390	2,157,650
Increase (decrease) in accrued payroll	27,536	930	4,753	2,719	19,845	55,783
Total adjustments	1,643,750	327,095	14,320	497,479	302,727	2,785,371
Net cash provided by (used in) operating activities	\$ (2,607,688)	\$ 119,366	\$ 34,184	\$ (1,263,202)	\$ (85,780)	\$ (3,803,120)

See notes to financial statements.