

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, 2019

<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	\$ -	\$ -	\$ -	\$ 574,615	\$ 575,315
Pooled cash and cash equivalents	100,808	3,195,344	300,959	1,904,171	5,301,199	10,802,481
Receivables (net of allowances for uncollectibles)	3,393,078	481,309	12,096	235,824	1,769,259	5,891,566
Total current assets	3,494,586	3,676,653	313,055	2,139,995	7,645,073	17,269,362
Capital assets:						
Buildings	9,702,367	-	-	-	-	9,702,367
Improvements other than buildings	270,255	-	-	-	-	270,255
Machinery and equipment	608,378	3,881,466	13,079	1,131,165	141,411	5,775,499
Less accumulated depreciation	(5,253,482)	(3,199,781)	(3,633)	(754,344)	(83,337)	(9,294,577)
Total capital assets (net of accumulated depreciation)	5,327,518	681,685	9,446	376,821	58,074	6,453,544
Total noncurrent assets	5,327,518	681,685	9,446	376,821	58,074	6,453,544
Total assets	8,822,104	4,358,338	322,501	2,516,816	7,703,147	23,722,906

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 June 30, 2019

<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	\$ 165,092	\$ 48,656	\$ -	\$ 145,036	\$ 1,300,718	\$ 1,659,502
Accrued payroll and fringe benefits	144,805	13,539	3,741	4,980	34,140	201,205
Compensated absences-current	30,875	4,356	-	-	7,445	42,676
Due to other funds	13,090,342	1,070,411	121,905	464,717	2,931,214	17,678,589
Intergovernmental payable	4,231	358	-	45	5,701,864	5,706,498
Total current liabilities	13,435,345	1,137,320	125,646	614,778	9,975,381	25,288,470
Noncurrent liabilities:						
Compensated absences	338,899	37,173	12,479	8,936	169,064	566,551
Total noncurrent liabilities	338,899	37,173	12,479	8,936	169,064	566,551
Total liabilities	13,774,244	1,174,493	138,125	623,714	10,144,445	25,855,021
<u>NET POSITION</u>						
Net investment in capital assets	5,327,518	681,685	9,446	376,821	58,074	6,453,544
Unrestricted	(10,279,658)	2,502,160	174,930	1,516,281	(2,499,372)	(8,585,659)
Total net position	\$ (4,952,140)	\$ 3,183,845	\$ 184,376	\$ 1,893,102	\$ (2,441,298)	\$ (2,132,115)

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, 2019

	DAODAS	E-911 Communications	Public Safety Systems	Radio Communications	Revenue Collections	Totals
Operating revenues:						
Charges for services	\$ 7,789,440	\$ 2,617,514	\$ 854,331	\$ 2,996,839	\$ 2,284,267	\$ 16,542,391
Other revenues	204,888	-	-	-	1,034	205,922
Total operating revenues	7,994,328	2,617,514	854,331	2,996,839	2,285,301	16,748,313
Operating expenses:						
Personnel services	6,086,430	833,774	165,716	214,592	1,504,127	8,804,639
Contractual services	661,885	614,172	635,070	291,484	32,508	2,235,119
Materials and supplies	746,283	80,104	-	235,981	7,974	1,070,342
Utilities	176,176	405,092	-	94,271	-	675,539
Repairs and maintenance	341,548	-	-	2,040,966	1,690	2,384,204
Rental expenses	131,945	-	-	504,757	-	636,702
Vehicle fleet charges	16,475	3,948	-	2,728	9,996	33,147
Employee benefits	736,375	84,226	12,032	26,471	194,923	1,054,027
Other expenses	1,125,947	254,309	67,803	300,754	278,454	2,027,267
Depreciation and amortization	309,438	226,495	3,633	90,262	17,065	646,893
Total operating expenses	10,332,502	2,502,120	884,254	3,802,266	2,046,737	19,567,879
Operating income (loss)	(2,338,174)	115,394	(29,923)	(805,427)	238,564	(2,819,566)
Nonoperating revenues (expenses):						
Interest income	9,056	76,767	7,107	42,835	92,162	227,927
Intergovernmental revenues	950,071	-	-	-	-	950,071
Total nonoperating revenues (expenses)	959,127	76,767	7,107	42,835	92,162	1,177,998
Income (loss) before transfers	(1,379,047)	192,161	(22,816)	(762,592)	330,726	(1,641,568)
Transfers in	580,090	-	-	970,454	-	1,550,544
Transfers out	-	-	-	-	(336,377)	(336,377)
Change in net position	(798,957)	192,161	(22,816)	207,862	(5,651)	(427,401)
Total net position - beginning	(4,153,183)	2,991,684	207,192	1,685,240	(2,435,647)	(1,704,714)
Total net position - ending	\$ (4,952,140)	\$ 3,183,845	\$ 184,376	\$ 1,893,102	\$ (2,441,298)	\$ (2,132,115)

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 For the Year Ended June 30, 2019

	DAODAS	E-911 Communications	Public Safety System	Radio Communications	Revenue Collections	Totals
Cash flows from operating activities:						
Cash received from customers	\$ 7,102,560	\$ 2,520,567	\$ 859,430	\$ 2,871,595	\$ 2,115,502	\$ 15,469,654
Cash payments to suppliers for goods and services	(2,482,749)	(1,296,015)	(693,235)	(3,380,369)	2,108,557	(5,743,811)
Cash payments to employees for services	(6,827,617)	(920,275)	(172,850)	(239,568)	(1,694,161)	(9,854,471)
Net cash provided by (used in) operating activities	(2,207,806)	304,277	(6,655)	(748,342)	2,529,898	(128,628)
Cash flows from noncapital financing activities:						
Transfers in	580,090	-	-	970,454	-	1,550,544
Transfers (out)	-	-	-	-	(336,377)	(336,377)
Intergovernmental receipt	950,071	-	-	-	-	950,071
Net cash provided by (used in) noncapital financing activities	1,530,161	-	-	970,454	(336,377)	2,164,238
Cash flows from capital and related financing activities:						
Acquisition and construction of capital assets	-	(583,963)	(13,079)	(167,483)	(24,495)	(789,020)
Net cash provided by (used in) capital and related financing activities	-	(583,963)	(13,079)	(167,483)	(24,495)	(789,020)
Cash flows from investing activities:						
Interest received	9,056	76,767	7,107	42,835	92,162	227,927
Net cash provided by investing activities	9,056	76,767	7,107	42,835	92,162	227,927
Net increase (decrease) in cash and cash equivalents	(668,589)	(202,919)	(12,627)	97,464	2,261,188	1,474,517
Cash and cash equivalents at beginning of year	770,097	3,398,263	313,586	1,806,707	3,614,626	9,903,279
Cash and cash equivalents at end of year	\$ 101,508	\$ 3,195,344	\$ 300,959	\$ 1,904,171	\$ 5,875,814	\$ 11,377,796
Reconciliation to balance sheet:						
Non-pooled cash and cash equivalents	\$ 700	\$ -	\$ -	\$ -	\$ 574,615	\$ 575,315
Pooled cash and cash equivalents	100,808	3,195,344	300,959	1,904,171	5,301,199	10,802,481
Cash and cash equivalents at end of year	\$ 101,508	\$ 3,195,344	\$ 300,959	\$ 1,904,171	\$ 5,875,814	\$ 11,377,796

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 For the Year Ended June 30, 2019

	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)	\$ (2,338,174)	\$ 115,394	\$ (29,923)	\$ (805,427)	\$ 238,564	\$ (2,819,566)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation and amortization	309,438	226,495	3,633	90,262	17,065	646,893
Allowance for uncollectible accounts	(227,431)	-	-	-	-	(227,431)
Changes in assets and liabilities:						
(Increase) decrease in receivables	(664,337)	(96,947)	5,099	(125,244)	(169,799)	(1,051,228)
Increase (decrease) in accounts payable	717,510	61,610	9,638	90,572	2,439,179	3,318,509
Increase (decrease) in accrued payroll	(4,812)	(2,275)	4,898	1,495	4,889	4,195
Total adjustments	130,368	188,883	23,268	57,085	2,291,334	2,690,938
Net cash provided by (used in) operating activities	\$ (2,207,806)	\$ 304,277	\$ (6,655)	\$ (748,342)	\$ 2,529,898	\$ (128,628)

See notes to financial statements.