

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, 2020

<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	\$ -	\$ -	\$ -	\$ 597,968	\$ 598,668
Pooled cash and cash equivalents	1,476,980	3,121,975	522,395	1,671,495	5,146,984	11,939,829
Receivables (net of allowances for uncollectibles)	1,802,593	458,283	-	98,685	1,498,029	3,857,590
Total current assets	3,280,273	3,580,258	522,395	1,770,180	7,242,981	16,396,087
Capital assets:						
Construction in progress	-	1,997,520	-	558,440	83,339	2,639,299
Buildings	9,702,367	-	-	-	-	9,702,367
Improvements other than buildings	270,255	-	-	-	-	270,255
Machinery and equipment	608,378	4,022,127	13,079	1,196,037	141,411	5,981,032
Less accumulated depreciation	(5,549,995)	(3,407,840)	(7,993)	(839,801)	(100,349)	(9,905,978)
Total capital assets (net of accumulated depreciation)	5,031,005	2,611,807	5,086	914,676	124,401	8,686,975
Total noncurrent assets	5,031,005	2,611,807	5,086	914,676	124,401	8,686,975
Total assets	8,311,278	6,192,065	527,481	2,684,856	7,367,382	25,083,062

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 June 30, 2020

<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	\$ 129,630	\$ 59,645	\$ 1,595	\$ 75,262	\$ 1,683,338	\$ 1,949,470
Accrued payroll and fringe benefits	187,397	26,657	5,047	7,080	44,231	270,412
Unearned revenue	59,255	-	-	-	-	59,255
Compensated absences-current	13,540	-	-	1,997	8,834	24,371
Due to other funds	14,012,023	1,158,326	147,428	498,748	3,155,254	18,971,779
Intergovernmental payable	14,032	429	-	4,897	4,577,749	4,597,107
Total current liabilities	14,415,877	1,245,057	154,070	587,984	9,469,406	25,872,394
Noncurrent liabilities:						
Compensated absences	472,463	68,866	14,578	5,974	190,597	752,478
Total noncurrent liabilities	472,463	68,866	14,578	5,974	190,597	752,478
Total liabilities	14,888,340	1,313,923	168,648	593,958	9,660,003	26,624,872
<u>NET POSITION</u>						
Net investment in capital assets	5,031,005	2,611,807	5,086	914,676	124,401	8,686,975
Unrestricted	(11,608,067)	2,266,335	353,747	1,176,222	(2,417,022)	(10,228,785)
Total net position	\$ (6,577,062)	\$ 4,878,142	\$ 358,833	\$ 2,090,898	\$ (2,292,621)	\$ (1,541,810)

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, 2020

	DAODAS	E-911 Communications	Public Safety Systems	Radio Communications	Revenue Collections	Totals
Operating revenues:						
Charges for services	\$ 5,211,308	\$ 4,244,798	\$ 938,142	\$ 3,014,595	\$ 2,143,905	\$ 15,552,748
Other revenues	209,392	524,044	-	-	1,616	735,052
Total operating revenues	5,420,700	4,768,842	938,142	3,014,595	2,145,521	16,287,800
Operating expenses:						
Personnel services	6,254,732	1,229,235	152,215	209,885	1,614,257	9,460,324
Contractual services	909,477	580,285	506,004	237,935	38,692	2,272,393
Materials and supplies	794,949	30,290	-	220,478	7,835	1,053,552
Utilities	200,363	367,120	-	103,306	-	670,789
Repairs and maintenance	426,887	-	-	2,008,091	285,623	2,720,601
Rental expenses	134,235	-	-	492,703	-	626,938
Vehicle fleet charges	11,708	1,998	-	4,618	6,231	24,555
Employee benefits	921,681	87,915	25,523	34,031	224,040	1,293,190
Other expenses	1,224,578	613,044	83,085	292,488	255,314	2,468,509
Depreciation and amortization	296,513	223,895	4,360	85,457	17,012	627,237
Total operating expenses	11,175,123	3,133,782	771,187	3,688,992	2,449,004	21,218,088
Operating income (loss)	(5,754,423)	1,635,060	166,955	(674,397)	(303,483)	(4,930,288)
Nonoperating revenues (expenses):						
Interest income	4	59,237	7,502	30,984	85,854	183,581
Intergovernmental revenues	1,585,393	-	-	-	-	1,585,393
Total nonoperating revenues (expenses)	1,585,397	59,237	7,502	30,984	85,854	1,768,974
Income (loss) before transfers	(4,169,026)	1,694,297	174,457	(643,413)	(217,629)	(3,161,314)
Transfers in	2,544,104	-	-	841,209	366,306	3,751,619
Transfers out	-	-	-	-	-	-
Change in net position	(1,624,922)	1,694,297	174,457	197,796	148,677	590,305
Total net position - beginning	(4,952,140)	3,183,845	184,376	1,893,102	(2,441,298)	(2,132,115)
Total net position - ending	\$ (6,577,062)	\$ 4,878,142	\$ 358,833	\$ 2,090,898	\$ (2,292,621)	\$ (1,541,810)

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 For the Year Ended June 30, 2020

	DAODAS	E-911 Communications	Public Safety System	Radio Communications	Revenue Collections	Totals
Cash flows from operating activities:						
Cash received from customers	\$ 7,070,440	\$ 4,791,868	\$ 950,238	\$ 3,151,735	\$ 2,416,751	\$ 18,381,032
Cash payments to suppliers for goods and services	(2,806,177)	(1,493,762)	(561,971)	(3,390,511)	(1,111,150)	(9,363,571)
Cash payments to employees for services	(7,017,592)	(1,276,695)	(174,333)	(242,781)	(1,805,284)	(10,516,685)
Net cash provided by (used in) operating activities	(2,753,329)	2,021,411	213,934	(481,557)	(499,683)	(1,499,224)
Cash flows from noncapital financing activities:						
Transfers in	2,544,104	-	-	841,209	366,306	3,751,619
Transfers (out)	-	-	-	-	-	-
Intergovernmental receipt	1,585,393	-	-	-	-	1,585,393
Net cash provided by noncapital financing activities	4,129,497	-	-	841,209	366,306	5,337,012
Cash flows from capital and related financing activities:						
Acquisition and construction of capital assets	-	(2,154,017)	-	(623,312)	(83,339)	(2,860,668)
Net cash used in capital and related financing activities	-	(2,154,017)	-	(623,312)	(83,339)	(2,860,668)
Cash flows from investing activities:						
Interest received	4	59,237	7,502	30,984	85,854	183,581
Net cash provided by investing activities	4	59,237	7,502	30,984	85,854	183,581
Net increase (decrease) in cash and cash equivalents	1,376,172	(73,369)	221,436	(232,676)	(130,862)	1,160,701
Cash and cash equivalents at beginning of year	101,508	3,195,344	300,959	1,904,171	5,875,814	11,377,796
Cash and cash equivalents at end of year	\$ 1,477,680	\$ 3,121,975	\$ 522,395	\$ 1,671,495	\$ 5,744,952	\$ 12,538,497
Reconciliation to balance sheet:						
Non-pooled cash and cash equivalents	\$ 700	\$ -	\$ -	\$ -	\$ 597,968	\$ 598,668
Pooled cash and cash equivalents	1,476,980	3,121,975	522,395	1,671,495	5,146,984	11,939,829
Cash and cash equivalents at end of year	\$ 1,477,680	\$ 3,121,975	\$ 522,395	\$ 1,671,495	\$ 5,744,952	\$ 12,538,497

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 For the Year Ended June 30, 2020

	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)	\$ (5,754,423)	\$ 1,635,060	\$ 166,955	\$ (674,397)	\$ (303,483)	\$ (4,930,288)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation and amortization	296,513	223,895	4,360	85,457	17,012	627,237
Allowance for uncollectible accounts	650,639	-	-	-	-	650,639
Changes in assets and liabilities:						
Decrease in receivables	939,846	23,026	12,096	137,139	271,230	1,383,337
Increase (decrease) in accounts payable	896,020	98,975	27,118	(30,891)	(517,455)	473,767
Decrease in accrued payroll	158,821	40,455	3,405	1,135	33,013	236,829
Decrease in unearned revenue	59,255	-	-	-	-	59,255
Total adjustments	3,001,094	386,351	46,979	192,840	(196,200)	3,431,064
Net cash provided by (used in) operating activities	\$ (2,753,329)	\$ 2,021,411	\$ 213,934	\$ (481,557)	\$ (499,683)	\$ (1,499,224)

See notes to financial statements.