

## 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, 2021

<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	\$ -	\$ -	\$ -	\$ 629,672	\$ 630,372
Pooled cash and cash equivalents	1,367,147	2,815,054	583,535	520,814	5,972,840	11,259,390
Receivables (net of allowances for uncollectibles)	1,891,057	387,142	-	3,332	1,822,406	4,103,937
<b>Total current assets</b>	<b>3,258,904</b>	<b>3,202,196</b>	<b>583,535</b>	<b>524,146</b>	<b>8,424,918</b>	<b>15,993,699</b>
<b>Capital assets:</b>						
Construction in progress	-	68,597	-	-	303,339	371,936
Buildings	9,702,367	-	-	-	-	9,702,367
Improvements other than buildings	316,111	-	-	43,315	-	359,426
Machinery and equipment	608,378	6,059,442	13,079	2,868,661	141,411	9,690,971
Less accumulated depreciation	(5,808,385)	(4,084,904)	(12,353)	(932,821)	(113,862)	(10,952,325)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>4,818,471</b>	<b>2,043,135</b>	<b>726</b>	<b>1,979,155</b>	<b>330,888</b>	<b>9,172,375</b>
<b>Total noncurrent assets</b>	<b>4,818,471</b>	<b>2,043,135</b>	<b>726</b>	<b>1,979,155</b>	<b>330,888</b>	<b>9,172,375</b>
<b>Total assets</b>	<b>8,077,375</b>	<b>5,245,331</b>	<b>584,261</b>	<b>2,503,301</b>	<b>8,755,806</b>	<b>25,166,074</b>

COUNTY OF CHARLESTON, SOUTH CAROLINA  
 COMBINING STATEMENT OF NET POSITION  
 NONMAJOR ENTERPRISE FUNDS  
 June 30, 2021

<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	\$ 144,445	\$ 91,523	\$ 6,114	\$ 73,639	\$ 1,185	\$ 316,906
Accrued payroll and fringe benefits	194,940	30,479	2,924	8,147	53,146	289,636
Unearned revenue	88,223	-	-	-	-	88,223
Compensated absences-current	46,919	5,417	-	-	-	52,336
Due to other funds	14,925,058	1,295,427	170,764	530,835	3,388,617	20,310,701
Intergovernmental payable	2,728	-	-	4,969	7,524,285	7,531,982
<b>Total current liabilities</b>	<b>15,402,313</b>	<b>1,422,846</b>	<b>179,802</b>	<b>617,590</b>	<b>10,967,233</b>	<b>28,589,784</b>
<b>Noncurrent liabilities:</b>						
Compensated absences	369,679	59,590	13,477	7,517	208,644	658,907
<b>Total noncurrent liabilities</b>	<b>369,679</b>	<b>59,590</b>	<b>13,477</b>	<b>7,517</b>	<b>208,644</b>	<b>658,907</b>
<b>Total liabilities</b>	<b>15,771,992</b>	<b>1,482,436</b>	<b>193,279</b>	<b>625,107</b>	<b>11,175,877</b>	<b>29,248,691</b>
<b><u>NET POSITION</u></b>						
Net investment in capital assets	4,818,471	2,043,135	726	1,979,155	330,888	9,172,375
Unrestricted	(12,513,088)	1,719,760	390,256	(100,961)	(2,750,959)	(13,254,992)
<b>Total net position</b>	<b>\$ (7,694,617)</b>	<b>\$ 3,762,895</b>	<b>\$ 390,982</b>	<b>\$ 1,878,194</b>	<b>\$ (2,420,071)</b>	<b>\$ (4,082,617)</b>

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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, 2021

	DAODAS	E-911 Communications	Public Safety Systems	Radio Communications	Revenue Collections	Totals
<b>Operating revenues:</b>						
Charges for services	\$ 5,469,342	\$ 2,412,257	\$ 1,068,063	\$ 3,004,356	\$ 2,517,710	\$ 14,471,728
Other revenues	213,652	710	-	36,044	3,778	254,184
<b>Total operating revenues</b>	<b>5,682,994</b>	<b>2,412,967</b>	<b>1,068,063</b>	<b>3,040,400</b>	<b>2,521,488</b>	<b>14,725,912</b>
<b>Operating expenses:</b>						
Personnel services	5,752,277	927,573	88,653	237,622	1,571,100	8,577,225
Contractual services	1,002,260	758,184	478,896	260,646	45,590	2,545,576
Materials and supplies	712,923	25,215	-	183,984	8,909	931,031
Utilities	196,150	443,137	-	121,075	-	760,362
Repairs and maintenance	367,825	-	-	2,028,637	294,862	2,691,324
Rental expenses	134,933	-	-	509,657	-	644,590
Vehicle fleet charges	7,140	9,935	-	2,217	6,843	26,135
Employee benefits	913,035	137,101	23,336	32,087	233,363	1,338,922
Other expenses	1,304,121	555,685	82,377	340,661	291,028	2,573,872
Depreciation and amortization	258,391	677,065	4,360	93,021	13,513	1,046,350
<b>Total operating expenses</b>	<b>10,649,055</b>	<b>3,533,895</b>	<b>677,622</b>	<b>3,809,607</b>	<b>2,465,208</b>	<b>21,135,387</b>
<b>Operating income (loss)</b>	<b>(4,966,061)</b>	<b>(1,120,928)</b>	<b>390,441</b>	<b>(769,207)</b>	<b>56,280</b>	<b>(6,409,475)</b>
<b>Nonoperating revenues (expenses):</b>						
Interest income	654	5,681	1,072	2,081	16,270	25,758
Intergovernmental revenues	1,692,597	-	-	-	-	1,692,597
<b>Total nonoperating revenues (expenses)</b>	<b>1,693,251</b>	<b>5,681</b>	<b>1,072</b>	<b>2,081</b>	<b>16,270</b>	<b>1,718,355</b>
<b>Income (loss) before transfers</b>	<b>(3,272,810)</b>	<b>(1,115,247)</b>	<b>391,513</b>	<b>(767,126)</b>	<b>72,550</b>	<b>(4,691,120)</b>
Transfers in	2,155,255	-	-	554,422	-	2,709,677
Transfers out	-	-	(359,364)	-	(200,000)	(559,364)
<b>Change in net position</b>	<b>(1,117,555)</b>	<b>(1,115,247)</b>	<b>32,149</b>	<b>(212,704)</b>	<b>(127,450)</b>	<b>(2,540,807)</b>
<b>Total net position - beginning</b>	<b>(6,577,062)</b>	<b>4,878,142</b>	<b>358,833</b>	<b>2,090,898</b>	<b>(2,292,621)</b>	<b>(1,541,810)</b>
<b>Total net position - ending</b>	<b>\$ (7,694,617)</b>	<b>\$ 3,762,895</b>	<b>\$ 390,982</b>	<b>\$ 1,878,194</b>	<b>\$ (2,420,071)</b>	<b>\$ (4,082,617)</b>

See independent auditor's report.

COUNTY OF CHARLESTON, SOUTH CAROLINA  
 COMBINING STATEMENT OF CASH FLOWS  
 NONMAJOR ENTERPRISE FUNDS  
 For the Year Ended June 30, 2021

	DAODAS	E-911 Communications	Public Safety System	Radio Communications	Revenue Collections	Totals
<b>Cash flows from operating activities:</b>						
Cash received from customers	\$ 5,623,498	\$ 2,484,108	\$ 1,068,063	\$ 3,135,753	\$ 2,197,111	\$ 14,508,533
Cash payments to suppliers for goods and services	(2,808,806)	(1,623,606)	(533,418)	(3,447,233)	850,514	(7,562,549)
Cash payments to employees for services	(6,727,175)	(1,064,711)	(115,213)	(267,961)	(1,786,335)	(9,961,395)
<b>Net cash provided by (used in) operating activities</b>	<b>(3,912,483)</b>	<b>(204,209)</b>	<b>419,432</b>	<b>(579,441)</b>	<b>1,261,290</b>	<b>(3,015,411)</b>
<b>Cash flows from noncapital financing activities:</b>						
Transfers in	2,155,255	-	-	554,422	-	2,709,677
Transfers (out)	-	-	(359,364)	-	(200,000)	(559,364)
Intergovernmental receipt	1,692,597	-	-	-	-	1,692,597
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>3,847,852</b>	<b>-</b>	<b>(359,364)</b>	<b>554,422</b>	<b>(200,000)</b>	<b>3,842,910</b>
<b>Cash flows from capital and related financing activities:</b>						
Acquisition and construction of capital assets	(45,856)	(108,393)	-	(1,127,743)	(220,000)	(1,501,992)
<b>Net cash used in capital and related financing activities</b>	<b>(45,856)</b>	<b>(108,393)</b>	<b>-</b>	<b>(1,127,743)</b>	<b>(220,000)</b>	<b>(1,501,992)</b>
<b>Cash flows from investing activities:</b>						
Interest received	654	5,681	1,072	2,081	16,270	25,758
<b>Net cash provided by investing activities</b>	<b>654</b>	<b>5,681</b>	<b>1,072</b>	<b>2,081</b>	<b>16,270</b>	<b>25,758</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(109,833)</b>	<b>(306,921)</b>	<b>61,140</b>	<b>(1,150,681)</b>	<b>857,560</b>	<b>(648,735)</b>
Cash and cash equivalents at beginning of year	1,477,680	3,121,975	522,395	1,671,495	5,744,952	12,538,497
<b>Cash and cash equivalents at end of year</b>	<b>\$ 1,367,847</b>	<b>\$ 2,815,054</b>	<b>\$ 583,535</b>	<b>\$ 520,814</b>	<b>\$ 6,602,512</b>	<b>\$ 11,889,762</b>
<b>Reconciliation to balance sheet:</b>						
Non-pooled cash and cash equivalents	\$ 700	\$ -	\$ -	\$ -	\$ 629,672	\$ 630,372
Pooled cash and cash equivalents	1,367,147	2,815,054	583,535	520,814	5,972,840	11,259,390
<b>Cash and cash equivalents at end of year</b>	<b>\$ 1,367,847</b>	<b>\$ 2,815,054</b>	<b>\$ 583,535</b>	<b>\$ 520,814</b>	<b>\$ 6,602,512</b>	<b>\$ 11,889,762</b>

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COUNTY OF CHARLESTON, SOUTH CAROLINA  
 COMBINING STATEMENT OF CASH FLOWS  
 NONMAJOR ENTERPRISE FUNDS  
 For the Year Ended June 30, 2021

	DAODAS	E-911 Communications	Public Safety System	Radio Communications	Revenue Collections	Totals
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>						
Operating income (loss)	\$ (4,966,061)	\$ (1,120,928)	\$ 390,441	\$ (769,207)	\$ 56,280	\$ (6,409,475)
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:</b>						
Depreciation and amortization	258,391	677,065	4,360	93,021	13,513	1,046,350
Allowance for uncollectible accounts	(46,465)	-	-	-	-	(46,465)
<b>Changes in assets and liabilities:</b>						
(Increase) decrease in receivables	(42,000)	71,141	-	95,353	(324,377)	(199,883)
Increase (decrease) in accounts payable	916,546	168,550	27,855	(355)	1,497,746	2,610,342
Increase (decrease) in accrued payroll	(61,862)	(37)	(3,224)	1,747	18,128	(45,248)
(Increase) decrease in unearned revenue	28,968	-	-	-	-	28,968
<b>Total adjustments</b>	<b>1,053,578</b>	<b>916,719</b>	<b>28,991</b>	<b>189,766</b>	<b>1,205,010</b>	<b>3,394,064</b>
<b>Net cash provided by (used in) operating activities</b>	<b>\$ (3,912,483)</b>	<b>\$ (204,209)</b>	<b>\$ 419,432</b>	<b>\$ (579,441)</b>	<b>\$ 1,261,290</b>	<b>\$ (3,015,411)</b>

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