

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.

Biological Science Center – This fund is used to provide forensic laboratory and DNA services for the region.

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, 2022

<u>ASSETS</u>	<u>Biological Science Center</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	\$ -	\$ -	\$ -	\$ 623,350	\$ 624,050
Pooled cash and cash equivalents	-	1,925,467	2,159,057	417,440	456,461	7,941,367	12,899,792
Receivables (net of allowances for uncollectibles)	-	1,633,474	1,763,594	131,193	883,136	2,848,909	7,260,306
Total current assets	-	3,559,641	3,922,651	548,633	1,339,597	11,413,626	20,784,148
Capital assets:							
Construction in progress	-	-	-	-	-	435,339	435,339
Buildings	-	9,702,367	-	-	-	-	9,702,367
Improvements other than buildings	-	316,111	-	-	43,315	-	359,426
Machinery and equipment	-	608,378	6,128,039	13,079	3,620,163	141,411	10,511,070
Less accumulated depreciation	-	(6,063,422)	(4,994,137)	(13,079)	(1,258,283)	(122,153)	(12,451,074)
Total capital assets (net of accumulated depreciation)	-	4,563,434	1,133,902	-	2,405,195	454,597	8,557,128
Right to use assets:							
Machinery and equipment	-	-	-	-	4,103,272	-	4,103,272
Less accumulated amortization	-	-	-	-	(455,584)	-	(455,584)
Total right to use assets (net of accumulated amortization)	-	-	-	-	3,647,688	-	3,647,688
Total noncurrent assets	-	4,563,434	1,133,902	-	6,052,883	454,597	12,204,816
Total assets	-	8,123,075	5,056,553	548,633	7,392,480	11,868,223	32,988,964

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 June 30, 2022

<u>LIABILITIES AND EQUITY</u>	<u>Biological Science Center</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	\$ -	\$ 192,852	\$ 40,200	\$ -	\$ 27,978	\$ 82,050	\$ 343,080
Accrued payroll and fringe benefits	-	211,860	40,230	8,097	6,558	62,829	329,574
Unearned revenue	-	240,524	-	-	-	-	240,524
Interest payable	-	-	-	-	2,452	-	2,452
Compensated absences-current	-	42,333	1,089	-	-	-	43,422
Due to other funds	-	15,916,106	1,473,223	187,226	573,638	3,648,726	21,798,919
Intergovernmental payable	-	4,379	388	-	5,472	10,393,622	10,403,861
Lease liability - current	-	-	-	-	427,957	-	427,957
Total current liabilities	-	16,608,054	1,555,130	195,323	1,044,055	14,187,227	33,589,789
Noncurrent liabilities:							
Lease liability	-	-	-	-	3,254,026	-	3,254,026
Compensated absences	-	332,583	86,782	23,184	2,607	206,387	651,543
Total noncurrent liabilities	-	332,583	86,782	23,184	3,256,633	206,387	3,905,569
Total liabilities	-	16,940,637	1,641,912	218,507	4,300,688	14,393,614	37,495,358
DEFERRED INFLOWS OF RESOURCES							
Deferred inflows leases	-	25,699	-	-	866,000	-	891,699
NET POSITION							
Net investment in capital assets	-	4,563,434	1,133,902	-	2,370,900	454,597	8,522,833
Unrestricted	-	(13,406,695)	2,280,739	330,126	(145,108)	(2,979,988)	(13,920,926)
Total net position	\$ -	\$ (8,843,261)	\$ 3,414,641	\$ 330,126	\$ 2,225,792	\$ (2,525,391)	\$ (5,398,093)

See independent auditor's report.

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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, 2022

	Biological Science Center	DAODAS	E-911 Communications	Public Safety Systems	Radio Communications	Revenue Collections	Totals
Operating revenues:							
Charges for services	\$ -	\$ 5,748,857	\$ 3,481,149	\$ 742,425	\$ 3,021,456	\$ 2,953,875	\$ 15,947,762
Other revenues	-	206,117	-	-	27,008	7,451	240,576
Total operating revenues	-	5,954,974	3,481,149	742,425	3,048,464	2,961,326	16,188,338
Operating expenses:							
Personnel services	19,324	5,156,029	1,029,642	144,981	209,807	1,621,380	8,181,163
Contractual services	-	1,335,774	14,674	-	212,470	59,392	1,622,310
Materials and supplies	-	925,529	37,684	-	125,494	10,223	1,098,930
Utilities	-	245,055	-	-	132,199	-	377,254
Repairs and maintenance	-	391,017	759,449	521,222	2,052,605	423,750	4,148,043
Rental expenses	-	141,446	-	-	46,076	-	187,522
Vehicle fleet charges	-	11,606	1,309	-	4,366	6,138	23,419
Employee benefits	-	991,048	177,796	16,462	42,803	260,109	1,488,218
Other expenses	2,107	1,416,514	907,563	90,234	350,581	280,002	3,047,001
Depreciation and amortization	-	255,037	909,233	727	798,779	8,291	1,972,067
Total operating expenses	21,431	10,869,055	3,837,350	773,626	3,975,180	2,669,285	22,145,927
Operating income (loss)	(21,431)	(4,914,081)	(356,201)	(31,201)	(926,716)	292,041	(5,957,589)
Nonoperating revenues (expenses):							
Interest income	-	4,377	7,946	1,565	9,935	22,639	46,462
Interest expense	-	-	-	-	(33,235)	-	(33,235)
Intergovernmental revenues	-	2,258,015	-	-	-	-	2,258,015
Total nonoperating revenues (expenses)	-	2,262,392	7,946	1,565	(23,300)	22,639	2,271,242
Income (loss) before transfers	(21,431)	(2,651,689)	(348,255)	(29,636)	(950,016)	314,680	(3,686,347)
Transfers in	21,431	1,503,045	-	-	1,297,614	-	2,822,090
Transfers out	-	-	-	(31,220)	-	(420,000)	(451,220)
Change in net position	-	(1,148,644)	(348,255)	(60,856)	347,598	(105,320)	(1,315,477)
Total net position - beginning	-	(7,694,617)	3,762,896	390,982	1,878,194	(2,420,071)	(4,082,616)
Total net position - ending	\$ -	\$ (8,843,261)	\$ 3,414,641	\$ 330,126	\$ 2,225,792	\$ (2,525,391)	\$ (5,398,093)

See independent auditor's report.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 For the Year Ended June 30, 2022

	Biological Science Center	DAODAS	E-911 Communications	Public Safety System	Radio Communications	Revenue Collections	Totals
Cash flows from operating activities:							
Cash received from customers	\$ -	\$ 6,390,557	\$ 2,104,697	\$ 611,232	\$ 3,034,660	\$ 1,934,823	\$ 14,075,969
Cash payments to suppliers for goods and services	(2,107)	(3,425,835)	(1,593,818)	(601,108)	(2,923,694)	2,430,806	(6,115,756)
Cash payments to employees for services	(19,324)	(6,171,839)	(1,174,822)	(146,564)	(259,109)	(1,874,063)	(9,645,721)
Net cash provided by (used in) operating activities	(21,431)	(3,207,117)	(663,943)	(136,440)	(148,143)	2,491,566	(1,685,508)
Cash flows from noncapital financing activities:							
Transfers in	21,431	1,503,045	-	-	1,297,614	-	2,822,090
Transfers (out)	-	-	-	(31,220)	-	(420,000)	(451,220)
Intergovernmental receipt	-	2,258,015	-	-	-	-	2,258,015
Net cash provided by (used in) noncapital financing activities	21,431	3,761,060	-	(31,220)	1,297,614	(420,000)	4,628,885
Cash flows from capital and related financing activities:							
Principal paid on long term debt	-	-	-	-	(439,022)	-	(439,022)
Interest paid	-	-	-	-	(33,235)	-	(33,235)
Acquisition and construction of capital assets	-	-	-	-	(751,502)	(132,000)	(883,502)
Net cash used in capital and related financing activities	-	-	-	-	(1,223,759)	(132,000)	(1,355,759)
Cash flows from investing activities:							
Interest received	-	4,377	7,946	1,565	9,935	22,639	46,462
Net cash provided by investing activities	-	4,377	7,946	1,565	9,935	22,639	46,462
Net increase (decrease) in cash and cash equivalents	-	558,320	(655,997)	(166,095)	(64,353)	1,962,205	1,634,080
Cash and cash equivalents at beginning of year	-	1,367,847	2,815,054	583,535	520,814	6,602,512	11,889,762
Cash and cash equivalents at end of year	\$ -	\$ 1,926,167	\$ 2,159,057	\$ 417,440	\$ 456,461	\$ 8,564,717	\$ 13,523,842
Reconciliation to balance sheet:							
Non-pooled cash and cash equivalents	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ 623,350	\$ 624,050
Pooled cash and cash equivalents	-	1,925,467	2,159,057	417,440	456,461	7,941,367	12,899,792
Cash and cash equivalents at end of year	\$ -	\$ 1,926,167	\$ 2,159,057	\$ 417,440	\$ 456,461	\$ 8,564,717	\$ 13,523,842

See independent auditor's report.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 For the Year Ended June 30, 2022

	Biological Science Center	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)	\$ (21,431)	\$ (4,914,081)	\$ (356,201)	\$ (31,201)	\$ (926,716)	\$ 292,041	\$ (5,957,589)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:							
Depreciation and amortization	-	255,037	909,233	727	798,779	8,291	1,972,067
Allowance for uncollectible accounts	-	49,889	-	-	(16,758)	-	33,131
Changes in assets and liabilities:							
(Increase) decrease in receivables	-	207,694	(1,376,452)	(131,193)	(863,046)	(1,026,503)	(3,189,500)
Increase (decrease) in accounts payable	-	1,041,106	126,861	10,347	97	3,210,311	4,388,722
Increase (decrease) in accrued payroll	-	(24,762)	32,616	14,880	(6,499)	7,426	23,661
Increase (decrease) in unearned revenue	-	152,301	-	-	-	-	152,301
Increase (decrease) in deferred inflows - leases	-	25,699	-	-	866,000	-	891,699
Total adjustments	-	1,706,964	(307,742)	(105,239)	778,573	2,199,525	4,272,081
Net cash provided by (used in) operating activities	\$ (21,431)	\$ (3,207,117)	\$ (663,943)	\$ (136,440)	\$ (148,143)	\$ 2,491,566	\$ (1,685,508)
Noncash investing, capital, and financing activities:							
Right to use assets leased	\$ -	\$ -	\$ -	\$ -	\$ 4,103,272	\$ -	\$ 4,103,272

See independent auditor's report.