

## 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, 2024

<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	\$ -	\$ -	\$ -	\$ 653,251	\$ 653,951
Pooled cash and cash equivalents	1,221,119	2,479,394	347,525	80,852	7,030,345	11,159,235
Receivables (net of allowances for uncollectibles)	3,319,474	866,066	11,271	709,870	1,896,256	6,802,937
<b>Total current assets</b>	<b>4,541,293</b>	<b>3,345,460</b>	<b>358,796</b>	<b>790,722</b>	<b>9,579,852</b>	<b>18,616,123</b>
<b>Capital assets:</b>						
Buildings	9,702,367	-	-	-	-	9,702,367
Improvements other than buildings	-	-	-	43,315	-	43,315
Intangible SBITA assets	-	363,645	-	-	-	363,645
Right to use assets	-	-	-	5,056,916	-	5,056,916
Machinery and equipment	593,696	6,423,914	13,079	3,930,339	582,850	11,543,878
Less accumulated depreciation/ amortization	(6,167,488)	(6,323,460)	(13,079)	(3,723,782)	(424,876)	(16,652,685)
<b>Total capital assets (net of accumulated depreciation/ amortization)</b>	<b>4,128,575</b>	<b>464,099</b>	<b>-</b>	<b>5,306,788</b>	<b>157,974</b>	<b>10,057,436</b>
<b>Total noncurrent assets</b>	<b>4,128,575</b>	<b>464,099</b>	<b>-</b>	<b>5,306,788</b>	<b>157,974</b>	<b>10,057,436</b>
<b>Total assets</b>	<b>8,669,868</b>	<b>3,809,559</b>	<b>358,796</b>	<b>6,097,510</b>	<b>9,737,826</b>	<b>28,673,559</b>

COUNTY OF CHARLESTON, SOUTH CAROLINA  
COMBINING STATEMENT OF NET POSITION  
NONMAJOR ENTERPRISE FUNDS  
June 30, 2024

<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	\$ 364,861	\$ 16,732	\$ 3,994	\$ 61,889	\$ 140,899	\$ 588,375
Accrued payroll and fringe benefits	300,008	43,951	7,320	11,468	82,839	445,586
Unearned revenue	1,156,017	-	-	-	-	1,156,017
Interest payable	-	2,164	-	1,903	-	4,067
Compensated absences-current	34,668	6,251	869	-	844	42,632
Due to other funds	16,986,113	1,667,488	216,126	614,733	3,955,656	23,440,116
Intergovernmental payable	7,581	-	-	203	8,520,962	8,528,746
Lease liability - current	-	-	-	516,181	-	516,181
Subscription liability - current	-	40,650	-	-	-	40,650
<b>Total current liabilities</b>	<b>18,849,248</b>	<b>1,777,236</b>	<b>228,309</b>	<b>1,206,377</b>	<b>12,701,200</b>	<b>34,762,370</b>
<b>Noncurrent liabilities:</b>						
Lease liability	-	-	-	3,123,629	-	3,123,629
Subscription liability	-	83,984	-	-	-	83,984
Compensated absences	378,567	87,547	18,731	13,155	236,799	734,799
<b>Total noncurrent liabilities</b>	<b>378,567</b>	<b>171,531</b>	<b>18,731</b>	<b>3,136,784</b>	<b>236,799</b>	<b>3,942,412</b>
<b>Total liabilities</b>	<b>19,227,815</b>	<b>1,948,767</b>	<b>247,040</b>	<b>4,343,161</b>	<b>12,937,999</b>	<b>38,704,782</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflows leases	477,147	-	-	411,145	-	888,292
<b>NET POSITION</b>						
Net investment in capital assets	4,128,575	339,465	-	1,666,978	157,974	6,292,992
Unrestricted	(15,163,669)	1,521,327	111,756	(323,774)	(3,358,147)	(17,212,507)
<b>Total net position</b>	<b>\$ (11,035,094)</b>	<b>\$ 1,860,792</b>	<b>\$ 111,756</b>	<b>\$ 1,343,204</b>	<b>\$ (3,200,173)</b>	<b>\$ (10,919,515)</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, 2024**

	<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>Operating revenues:</b>						
Charges for services	\$ 4,956,675	\$ 3,273,330	\$ 925,500	\$ 3,077,371	\$ 3,661,091	\$ 15,893,967
Other revenues	141,640	-	-	49,171	2,585	193,396
<b>Total operating revenues</b>	<b>5,098,315</b>	<b>3,273,330</b>	<b>925,500</b>	<b>3,126,542</b>	<b>3,663,676</b>	<b>16,087,363</b>
<b>Operating expenses:</b>						
Personnel services	6,819,225	1,079,743	138,702	275,160	1,909,361	10,222,191
Contractual services	1,779,439	-	10,152	212,643	84,645	2,086,879
Materials and supplies	1,353,215	115,652	-	181,460	7,538	1,657,865
Utilities	260,166	-	-	155,088	-	415,254
Repairs and maintenance	403,068	954,273	670,272	2,397,985	384,519	4,810,117
Rental expenses	4,868	-	-	18,943	-	23,811
Vehicle fleet charges	9,096	3,234	-	8,326	8,308	28,964
Employee benefits	635,459	112,394	19,453	23,776	179,399	970,481
Other expenses	1,681,320	1,189,031	104,360	421,860	341,886	3,738,457
Depreciation and amortization	239,684	481,009	-	1,042,135	151,920	1,914,748
<b>Total operating expenses</b>	<b>13,185,540</b>	<b>3,935,336</b>	<b>942,939</b>	<b>4,737,376</b>	<b>3,067,576</b>	<b>25,868,767</b>
<b>Operating income (loss)</b>	<b>(8,087,225)</b>	<b>(662,006)</b>	<b>(17,439)</b>	<b>(1,610,834)</b>	<b>596,100</b>	<b>(9,781,404)</b>
<b>Nonoperating revenues (expenses):</b>						
Interest income	8,386	155,125	19,773	15,997	413,386	612,667
Interest expense	-	(4,286)	-	(28,261)	-	(32,547)
Intergovernmental revenues	5,267,250	-	-	-	-	5,267,250
Gain (loss) on disposal of capital assets	5,940	-	-	-	-	5,940
<b>Total nonoperating revenues (expenses)</b>	<b>5,281,576</b>	<b>150,839</b>	<b>19,773</b>	<b>(12,264)</b>	<b>413,386</b>	<b>5,853,310</b>
<b>Income (loss) before transfers</b>	<b>(2,805,649)</b>	<b>(511,167)</b>	<b>2,334</b>	<b>(1,623,098)</b>	<b>1,009,486</b>	<b>(3,928,094)</b>
Transfers in	2,153,339	-	-	941,247	-	3,094,586
Transfers out	-	-	-	-	(1,371,930)	(1,371,930)
<b>Change in net position</b>	<b>(652,310)</b>	<b>(511,167)</b>	<b>2,334</b>	<b>(681,851)</b>	<b>(362,444)</b>	<b>(2,205,438)</b>
<b>Total net position - beginning</b>	<b>(10,382,784)</b>	<b>2,371,959</b>	<b>109,422</b>	<b>2,025,055</b>	<b>(2,837,729)</b>	<b>(8,714,077)</b>
<b>Total net position - ending</b>	<b>\$ (11,035,094)</b>	<b>\$ 1,860,792</b>	<b>\$ 111,756</b>	<b>\$ 1,343,204</b>	<b>\$ (3,200,173)</b>	<b>\$ (10,919,515)</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, 2024

	DAODAS	E-911 Communications	Public Safety System	Radio Communications	Revenue Collections	Totals
<b>Cash flows from operating activities:</b>						
Cash received from customers	\$ 4,595,225	\$ 2,898,567	\$ 943,633	\$ 3,003,241	\$ 4,057,094	\$ 15,497,760
Cash payments to suppliers for goods and services	(4,669,805)	(2,183,406)	(779,996)	(3,367,015)	(777,315)	(11,777,537)
Cash payments to employees for services	(7,398,761)	(1,211,485)	(168,494)	(292,474)	(2,064,609)	(11,135,823)
<b>Net cash provided by (used in) operating activities</b>	<b>(7,473,341)</b>	<b>(496,324)</b>	<b>(4,857)</b>	<b>(656,248)</b>	<b>1,215,170</b>	<b>(7,415,600)</b>
<b>Cash flows from noncapital financing activities:</b>						
Transfers in	2,153,339	-	-	941,247	-	3,094,586
Transfers (out)	-	-	-	-	(1,371,930)	(1,371,930)
Intergovernmental receipt	5,267,250	-	-	-	-	5,267,250
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>7,420,589</b>	<b>-</b>	<b>-</b>	<b>941,247</b>	<b>(1,371,930)</b>	<b>6,989,906</b>
<b>Cash flows from capital and related financing activities:</b>						
Principal paid on long term debt	-	(39,780)	-	(503,875)	-	(543,655)
Interest paid	-	(4,286)	-	(28,261)	-	(32,547)
Proceeds from sale of capital assets	41,450	-	-	-	-	41,450
Acquisition and construction of capital assets	-	(381,089)	-	(162,723)	(6,100)	(549,912)
<b>Net cash used in capital and related financing activities</b>	<b>41,450</b>	<b>(425,155)</b>	<b>-</b>	<b>(694,859)</b>	<b>(6,100)</b>	<b>(1,084,664)</b>
<b>Cash flows from investing activities:</b>						
Interest received	8,386	155,125	19,773	15,997	413,386	612,667
<b>Net cash provided by investing activities</b>	<b>8,386</b>	<b>155,125</b>	<b>19,773</b>	<b>15,997</b>	<b>413,386</b>	<b>612,667</b>
<b>Net (decrease) increase in cash and cash equivalents</b>	<b>(2,916)</b>	<b>(766,354)</b>	<b>14,916</b>	<b>(393,863)</b>	<b>250,526</b>	<b>(897,691)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>1,224,735</b>	<b>3,245,748</b>	<b>332,609</b>	<b>474,715</b>	<b>7,433,070</b>	<b>12,710,877</b>
<b>Cash and cash equivalents at end of year</b>	<b>\$ 1,221,819</b>	<b>\$ 2,479,394</b>	<b>\$ 347,525</b>	<b>\$ 80,852</b>	<b>\$ 7,683,596</b>	<b>\$ 11,813,186</b>
<b>Reconciliation to balance sheet:</b>						
Non-pooled cash and cash equivalents	\$ 700	\$ -	\$ -	\$ -	\$ 653,251	\$ 653,951
Pooled cash and cash equivalents	1,221,119	2,479,394	347,525	80,852	7,030,345	11,159,235
<b>Cash and cash equivalents at end of year</b>	<b>\$ 1,221,819</b>	<b>\$ 2,479,394</b>	<b>\$ 347,525</b>	<b>\$ 80,852</b>	<b>\$ 7,683,596</b>	<b>\$ 11,813,186</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, 2024

	DAODAS	E-911 Communications	Public Safety System	Radio Communications	Revenue Collections	Totals
<b>Reconciliation of operating income (loss)</b>						
<b>to net cash provided by (used in)</b>						
<b>operating activities:</b>						
Operating income (loss)	\$ (8,087,225)	\$ (662,006)	\$ (17,439)	\$ (1,610,834)	\$ 596,100	\$ (9,781,404)
<b>Adjustments to reconcile operating income (loss)</b>						
<b>to net cash provided by (used in)</b>						
<b>operating activities:</b>						
Depreciation and amortization	239,684	481,009	-	1,042,135	151,920	1,914,748
Allowance for uncollectible accounts	(217,275)	-	-	(16,758)	-	(234,033)
<b>Changes in assets and liabilities:</b>						
(Increase) decrease in receivables	(396,297)	(374,763)	18,133	252,259	393,419	(107,249)
Increase (decrease) in accounts payable	821,367	78,784	4,788	29,290	49,580	983,809
Increase (decrease) in accrued payroll	55,923	(19,348)	(10,339)	6,462	24,151	56,849
Increase (decrease) in unearned revenue	250,135	-	-	-	-	250,135
Increase (decrease) in deferred inflows - leases	(139,653)	-	-	(358,802)	-	(498,455)
Total adjustments	613,884	165,682	12,582	954,586	619,070	2,365,804
Net cash provided by (used in) operating activities	<u>\$ (7,473,341)</u>	<u>\$ (496,324)</u>	<u>\$ (4,857)</u>	<u>\$ (656,248)</u>	<u>\$ 1,215,170</u>	<u>\$ (7,415,600)</u>
<b>Noncash investing, capital, and financing activities:</b>						
Right to use assets leased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intangible SBITA Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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