

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, 2023

<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	\$ -	\$ -	\$ -	\$ 645,372	\$ 646,072
Pooled cash and cash equivalents	15,891	1,224,035	3,245,748	332,609	474,715	6,787,698	12,080,696
Receivables (net of allowances for uncollectibles)	-	2,705,902	491,303	29,404	945,371	2,289,674	6,461,654
Total current assets	15,891	3,930,637	3,737,051	362,013	1,420,086	9,722,744	19,188,422
Capital assets:							
Buildings	-	9,702,367	-	-	-	-	9,702,367
Improvements other than buildings	-	316,111	-	-	43,315	-	359,426
Intangible SBITA assets	-	-	363,645	-	-	-	363,645
Right to use assets	-	-	-	-	5,056,916	-	5,056,916
Machinery and equipment	-	685,806	6,042,825	13,079	3,767,618	576,750	11,086,078
Less accumulated depreciation	-	(6,300,515)	(5,842,451)	(13,079)	(2,681,648)	(272,955)	(15,110,648)
Total capital assets (net of accumulated depreciation)	-	4,403,769	564,019	-	6,186,201	303,795	11,457,784
Total noncurrent assets	-	4,403,769	564,019	-	6,186,201	303,795	11,457,784
Total assets	15,891	8,334,406	4,301,070	362,013	7,606,287	10,026,539	30,646,206

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 June 30, 2023

<u>LIABILITIES AND EQUITY</u>	Biological Science Center	DAODAS	E-911 Communications	Public Safety Systems	Radio Communications	Revenue Collections	Totals
Current liabilities:							
Accounts payable	\$ 414	\$ 184,672	\$ 51,033	\$ 18,660	\$ 56,085	\$ 105,751	\$ 416,615
Accrued payroll and fringe benefits	12,227	285,128	46,453	6,825	10,751	77,676	439,060
Unearned revenue	-	905,882	-	-	-	-	905,882
Interest payable	-	-	1,473	-	2,396	-	3,869
Compensated absences-current	-	59,602	1,229	-	-	11,175	72,006
Due to other funds	-	16,350,654	1,555,094	196,673	590,957	3,776,257	22,469,635
Intergovernmental payable	-	1,862	-	-	-	8,685,929	8,687,791
Lease liability - current	-	-	-	-	503,875	-	503,875
Subscription liability - current	-	-	39,780	-	-	-	39,780
Total current liabilities	12,641	17,787,800	1,695,062	222,158	1,164,064	12,656,788	33,538,513
Noncurrent liabilities:							
Lease liability	-	-	-	-	3,639,811	-	3,639,811
Subscription liability	-	-	124,634	-	-	-	124,634
Compensated absences	3,250	312,590	109,415	30,434	7,410	207,480	670,579
Total noncurrent liabilities	3,250	312,590	234,049	30,434	3,647,221	207,480	4,435,024
Total liabilities	15,891	18,100,390	1,929,111	252,592	4,811,285	12,864,268	37,973,537
DEFERRED INFLOWS OF RESOURCES							
Deferred inflows leases	-	616,800	-	-	769,947	-	1,386,747
NET POSITION							
Net investment in capital assets	-	4,403,769	399,605	-	2,042,515	303,795	7,149,684
Unrestricted	-	(14,786,553)	1,972,354	109,421	(17,460)	(3,141,524)	(15,863,762)
Total net position	\$ -	\$ (10,382,784)	\$ 2,371,959	\$ 109,421	\$ 2,025,055	\$ (2,837,729)	\$ (8,714,078)

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, 2023

	<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>
Operating revenues:							
Charges for services	\$ -	\$ 5,920,807	\$ 3,062,340	\$ 780,793	\$ 3,052,673	\$ 2,988,017	\$ 15,804,630
Other revenues	-	153,032	-	-	47,645	2,628	203,305
Total operating revenues	-	6,073,839	3,062,340	780,793	3,100,318	2,990,645	16,007,935
Operating expenses:							
Personnel services	237,468	6,179,620	1,081,842	194,750	237,641	1,711,995	9,643,316
Contractual services	-	1,675,863	40,721	11,075	266,547	71,282	2,065,488
Materials and supplies	-	1,184,911	31,933	-	131,889	9,525	1,358,258
Utilities	-	296,216	-	-	143,112	-	439,328
Repairs and maintenance	-	394,171	705,059	635,528	2,220,304	388,098	4,343,160
Rental expenses	-	66,261	-	-	8,874	-	75,135
Vehicle fleet charges	-	14,173	3,046	-	10,601	12,036	39,856
Employee benefits	-	434,548	81,871	9,447	17,319	127,531	670,716
Other expenses	8,955	1,454,759	1,330,744	92,024	397,979	288,017	3,572,478
Depreciation and amortization	-	258,319	933,528	-	990,272	150,802	2,332,921
Total operating expenses	246,423	11,958,841	4,208,744	942,824	4,424,538	2,759,286	24,540,656
Operating income (loss)	(246,423)	(5,885,002)	(1,146,404)	(162,031)	(1,324,220)	231,359	(8,532,721)
Nonoperating revenues (expenses):							
Interest income	-	69,355	105,972	14,095	17,487	271,303	478,212
Interest expense	-	-	(2,475)	-	(32,409)	-	(34,884)
Intergovernmental revenues	-	2,454,115	-	-	-	-	2,454,115
Gain (loss) on disposal of capital assets	-	7,600	225	-	-	-	7,825
Total nonoperating revenues (expenses)	-	2,531,070	103,722	14,095	(14,922)	271,303	2,905,268
Income (loss) before transfers	(246,423)	(3,353,932)	(1,042,682)	(147,936)	(1,339,142)	502,662	(5,627,453)
Transfers in	246,423	1,814,410	-	-	1,138,405	-	3,199,238
Transfers out	-	-	-	(72,769)	-	(815,000)	(887,769)
Change in net position	-	(1,539,522)	(1,042,682)	(220,705)	(200,737)	(312,338)	(3,315,984)
Total net position - beginning	-	(8,843,262)	3,414,641	330,126	2,225,792	(2,525,391)	(5,398,094)
Total net position - ending	\$ -	\$ (10,382,784)	\$ 2,371,959	\$ 109,421	\$ 2,025,055	\$ (2,837,729)	\$ (8,714,078)

See independent auditor's report.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 For the Year Ended June 30, 2023

	Biological Science Center	DAODAS	E-911 Communications	Public Safety System	Radio Communications	Revenue Collections	Totals
Cash flows from operating activities:							
Cash received from customers	\$ -	\$ 6,257,870	\$ 4,334,631	\$ 882,582	\$ 2,942,030	\$ 3,549,880	\$ 17,966,993
Cash payments to suppliers for goods and services	(8,541)	(4,662,503)	(2,017,714)	(710,520)	(3,139,408)	(2,325,419)	(12,864,105)
Cash payments to employees for services	(221,991)	(6,543,624)	(1,134,717)	(198,219)	(245,964)	(1,812,411)	(10,156,926)
Net cash provided by (used in) operating activities	(230,532)	(4,948,257)	1,182,200	(26,157)	(443,342)	(587,950)	(5,054,038)
Cash flows from noncapital financing activities:							
Transfers in	246,423	1,814,410	-	-	1,138,405	-	3,199,238
Transfers (out)	-	-	-	(72,769)	-	(815,000)	(887,769)
Intergovernmental receipt	-	2,454,115	-	-	-	-	2,454,115
Net cash provided by (used in) noncapital financing activities	246,423	4,268,525	-	(72,769)	1,138,405	(815,000)	4,765,584
Cash flows from capital and related financing activities:							
Principal paid on long term debt	-	-	-	-	(491,941)	-	(491,941)
Interest paid	-	-	(2,475)	-	(32,409)	-	(34,884)
Proceeds from sale of capital assets	-	8,000	225	-	-	-	8,225
Acquisition and construction of capital assets	-	(99,055)	(199,231)	-	(169,946)	-	(468,232)
Net cash used in capital and related financing activities	-	(91,055)	(201,481)	-	(694,296)	-	(986,832)
Cash flows from investing activities:							
Interest received	-	69,355	105,972	14,095	17,487	271,303	478,212
Net cash provided by investing activities	-	69,355	105,972	14,095	17,487	271,303	478,212
Net increase (decrease) in cash and cash equivalents	15,891	(701,432)	1,086,691	(84,831)	18,254	(1,131,647)	(797,074)
Cash and cash equivalents at beginning of year	-	1,926,167	2,159,057	417,440	456,461	8,564,717	13,523,842
Cash and cash equivalents at end of year	\$ 15,891	\$ 1,224,735	\$ 3,245,748	\$ 332,609	\$ 474,715	\$ 7,433,070	\$ 12,726,768
Reconciliation to balance sheet:							
Non-pooled cash and cash equivalents	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ 645,372	\$ 646,072
Pooled cash and cash equivalents	15,891	1,224,035	3,245,748	332,609	474,715	6,787,698	12,080,696
Cash and cash equivalents at end of year	\$ 15,891	\$ 1,224,735	\$ 3,245,748	\$ 332,609	\$ 474,715	\$ 7,433,070	\$ 12,726,768

See independent auditor's report.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 For the Year Ended June 30, 2023

	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)	\$ (246,423)	\$ (5,885,002)	\$ (1,146,404)	\$ (162,031)	\$ (1,324,220)	\$ 231,359	\$ (8,532,721)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:							
Depreciation and amortization	-	258,319	933,528	-	990,272	150,802	2,332,921
Allowance for uncollectible accounts	-	(85,237)	-	-	(16,758)	-	(101,995)
Changes in assets and liabilities:							
(Increase) decrease in receivables	-	(987,191)	1,272,291	101,789	(45,477)	559,235	900,647
Increase (decrease) in accounts payable	414	423,851	93,789	28,107	39,898	(1,556,461)	(970,402)
Increase (decrease) in accrued payroll	15,477	70,544	28,996	5,978	8,996	27,115	157,106
Increase (decrease) in unearned revenue	-	665,358	-	-	-	-	665,358
Increase (decrease) in deferred inflows - leases	-	591,101	-	-	(96,053)	-	495,048
Total adjustments	15,891	936,745	2,328,604	135,874	880,878	(819,309)	3,478,683
Net cash provided by (used in) operating activities	<u>\$ (230,532)</u>	<u>\$ (4,948,257)</u>	<u>\$ 1,182,200</u>	<u>\$ (26,157)</u>	<u>\$ (443,342)</u>	<u>\$ (587,950)</u>	<u>\$ (5,054,038)</u>
Noncash investing, capital, and financing activities:							
Right to use assets leased	\$ -	\$ -	\$ -	\$ -	\$ 5,056,916	\$ -	\$ 5,056,916
Intangible SBITA Assets	\$ -	\$ -	\$ 363,645	\$ -	\$ -	\$ -	\$ 363,645

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