

**COUNTY OF RIVERSIDE**  
Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the Fiscal Year Ending June 30, 2012  
(Dollars in Thousands)

	County Service Areas	Housing Authority	Flood Control	Total
<b>Cash flows from operating activities</b>				
Cash receipts from customers / other funds	\$ 397	\$ 86,216	\$ 1,999	\$ 88,612
Cash paid to suppliers for goods and services	(174)	(80,503)	(877)	(81,554)
Cash paid to employees for services	(269)	(9,340)	(919)	(10,528)
Net cash provided by (used in) operating activities	<u>(46)</u>	<u>(3,627)</u>	<u>203</u>	<u>(3,470)</u>
<b>Cash flows from noncapital financing activities</b>				
Transfers paid	-	(135)	-	(135)
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>(135)</u>	<u>-</u>	<u>(135)</u>
<b>Cash flows from capital and related financing activities</b>				
Proceeds from sale of capital assets	-	11	-	11
Acquisition and construction of capital assets	-	(810)	(4)	(814)
Principal paid on bonds payable	-	(56)	-	(56)
Interest paid on long-term debt	(9)	(153)	-	(162)
Net cash used in capital and related financing activities	<u>(9)</u>	<u>(1,008)</u>	<u>(4)</u>	<u>(1,021)</u>
<b>Cash flows from investing activities</b>				
Interest received on investments	1	34	36	71
Net cash provided by investing activities	<u>1</u>	<u>34</u>	<u>36</u>	<u>71</u>
Net increase (decrease) in cash and cash equivalents	(54)	(4,736)	235	(4,555)
Cash and cash equivalents, beginning of year	247	15,815	5,063	21,125
Cash and cash equivalents, end of year	<u>\$ 193</u>	<u>\$ 11,079</u>	<u>\$ 5,298</u>	<u>\$ 16,570</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</b>				
Operating income (loss)	\$ (48)	\$ (5,126)	\$ 334	\$ (4,840)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation and amortization	3	1,316	11	1,330
Decrease (Increase) accounts receivable	-	57	70	127
Decrease (Increase) taxes receivable	(2)	-	-	(2)
Decrease (Increase) due from other funds	-	-	11	11
Decrease (Increase) due from other governments	-	(42)	12	(30)
Decrease (Increase) prepaid items and deposits	-	31	-	31
Increase (Decrease) accounts payable	1	(14)	(183)	(196)
Increase (Decrease) due to other funds	-	-	(17)	(17)
Increase (Decrease) due to other governments	-	(8)	-	(8)
Increase (Decrease) other liabilities	-	176	(37)	139
Increase (Decrease) salaries and benefits payable	-	-	6	6
Increase (Decrease) compensated absences	-	(17)	(4)	(21)
Net cash provided by (used in) operating activities	<u>\$ (46)</u>	<u>\$ (3,627)</u>	<u>\$ 203</u>	<u>\$ (3,470)</u>

There were no significant noncash investing, financing, or capital activities.

# INTERNAL SERVICE FUNDS

# COUNTY OF RIVERSIDE

## INTERNAL SERVICE FUNDS

These funds were established to account for the goods and services provided by a County department to other County departments, or to other internal governments, on a cost-reimbursement basis.

### **RECORDS MANAGEMENT AND ARCHIVES**

This fund was established to account for the operations of the Records Management and Archives Program, which is responsible for providing consistent standards and support services that promote responsible record keeping countywide. Sources of revenue include records storage, reformatting, preservation, and consulting services.

### **FLEET SERVICES**

This fund finances the operation and maintenance of County vehicles, including the Sheriff's Department. Revenue is obtained on a cost-reimbursement basis.

### **INFORMATION SERVICES**

These funds are supported by the revenues generated for services including software systems support, computer networks, data structure design, and organization of the County's computer systems.

### **PRINTING SERVICES**

These funds account for the financing of printing and central mail services provided to County departments on a cost-reimbursement basis. This fund also provides services such as the paper reclamation program, which collects and sells County department waste paper for recycling.

### **SUPPLY SERVICES**

This fund finances the operation that provides County departments with merchandise and services on a cost-reimbursement basis.

### **OASIS PROJECT**

These funds were established to support the implementation, operation, and maintenance of the County's central administrative and financial information system. Revenue is obtained on a cost-reimbursement basis.

### **RISK MANAGEMENT**

These funds account for the financing of employee insurance benefits and County self-insurance programs. These funds include medical, dental, disability, and unemployment insurance as well as general liability, medical malpractice, and worker's compensation.

### **TEMPORARY ASSISTANCE POOL (TAP)**

The purpose of this fund is to provide a ready source of temporary workers to County departments, with lower overhead costs than are typically charged by outside temporary employment agencies.

### **ECONOMIC DEVELOPMENT AGENCY (Facilities Management)**

The purpose of this fund was to account for custodial, maintenance, and real estate services provided to other County departments on a cost-reimbursement basis.

### **FLOOD CONTROL EQUIPMENT**

These funds were established to account for the financing of flood control equipment provided to other departments on a cost-reimbursement basis.

**COUNTY OF RIVERSIDE**  
Combining Statement of Net Assets  
Internal Service Funds  
June 30, 2012  
(Dollars in Thousands)

	Records Management and Archives	Fleet Services	Information Services	Printing Services	Supply Services
<b>ASSETS:</b>					
Current assets:					
Cash and investments	\$ 1,365	\$ 10,621	\$ 10,277	\$ 2,533	\$ 3,795
Accounts receivable-net	-	18	131	39	10
Interest receivable	1	3	4	1	1
Due from other government	-	171	49	100	-
Inventories	-	599	2,044	140	439
Due from other funds	-	154	3	-	2
Restricted cash and investments	-	-	-	-	-
Prepaid items and deposits	-	-	-	-	-
Total current assets	1,366	11,566	12,508	2,813	4,247
Noncurrent assets:					
Capital assets:					
Nondepreciable assets	-	661	235	-	-
Depreciable assets	251	25,620	3,718	1,065	223
Total noncurrent assets	251	26,281	3,953	1,065	223
Total assets	1,617	37,847	16,461	3,878	4,470
<b>LIABILITIES:</b>					
Current liabilities:					
Accounts payable	2	794	902	52	589
Salaries and benefits payable	47	156	958	86	31
Due to other funds	78	-	-	-	-
Due to other governments	-	-	-	-	7
Other liabilities	-	357	-	-	-
Compensated absences	47	229	1,343	112	44
Capital lease obligation	-	5,407	935	102	-
Estimated claims liability	-	-	-	-	-
Total current liabilities	174	6,943	4,138	352	671
Noncurrent liabilities:					
Compensated absences	49	316	973	49	29
Advance from other funds	-	-	-	-	-
Capital lease obligation	-	6,309	1,335	-	-
Estimated claims liabilities	-	-	-	-	-
Total noncurrent liabilities	49	6,625	2,308	49	29
Total liabilities	223	13,568	6,446	401	700
<b>NET ASSETS:</b>					
Invested in capital assets, net of related debt					
	251	14,565	1,683	963	223
Unrestricted	1,143	9,714	8,332	2,514	3,547
Total net assets	\$ 1,394	\$ 24,279	\$ 10,015	\$ 3,477	\$ 3,770

OASIS Project	Risk Management	Temporary Assistance Pool	EDA Facilities Management	Flood Control Equipment	Total	
<b>ASSETS:</b>						
Current assets:						
\$ 5,833	\$ 172,035	\$ 2,905	\$ 7,421	\$ 6,386	\$ 223,171	Cash and investments
-	2,762	-	-	8	2,968	Accounts receivable-net
3	85	-	2	3	103	Interest receivable
-	3	16	1,006	4	1,349	Due from other government
-	-	-	167	233	3,622	Inventories
-	-	-	5	36	200	Due from other funds
-	-	-	-	1,000	1,000	Restricted cash and investments
-	380	-	67	-	447	Prepaid items and deposits
5,836	175,265	2,921	8,668	7,670	232,860	Total current assets
Noncurrent assets:						
Capital assets:						
-	-	-	-	-	896	Nondepreciable assets
1,216	131	-	98	2,442	34,764	Depreciable assets
1,216	131	-	98	2,442	35,660	Total noncurrent assets
7,052	175,396	2,921	8,766	10,112	268,520	Total assets
<b>LIABILITIES:</b>						
Current liabilities:						
367	13,369	35	1,328	95	17,533	Accounts payable
285	958	131	1,116	90	3,858	Salaries and benefits payable
-	-	-	-	8	86	Due to other funds
-	-	-	-	51	58	Due to other governments
-	-	-	35	-	392	Other liabilities
319	1,225	169	1,227	36	4,751	Compensated absences
849	-	-	-	-	7,293	Capital lease obligation
-	34,071	-	-	-	34,071	Estimated claims liability
1,820	49,623	335	3,706	280	68,042	Total current liabilities
Noncurrent liabilities:						
360	924	21	1,045	191	3,957	Compensated absences
-	-	-	3,342	-	3,342	Advance from other funds
163	-	-	-	-	7,807	Capital lease obligation
-	96,367	-	-	-	96,367	Estimated claims liabilities
523	97,291	21	4,387	191	111,473	Total noncurrent liabilities
2,343	146,914	356	8,093	471	179,515	Total liabilities
<b>NET ASSETS:</b>						
Invested in capital assets, net of related debt						
204	131	-	98	2,442	20,560	Unrestricted
4,505	28,351	2,565	575	7,199	68,445	Total net assets
\$ 4,709	\$ 28,482	\$ 2,565	\$ 673	\$ 9,641	\$ 89,005	

**COUNTY OF RIVERSIDE**

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

Internal Service Funds

For the Fiscal Year Ended June 30, 2012

(Dollars in Thousands)

	Records Management and Archives	Fleet Services	Information Services	Printing Services	Supply Services
<b>OPERATING REVENUES:</b>					
Charges for services	\$ 1,804	\$ 29,565	\$ 29,210	\$ 4,750	\$ 8,615
Other revenue	1	1,259	42	2,315	2,542
<b>Total operating revenues</b>	<b>1,805</b>	<b>30,824</b>	<b>29,252</b>	<b>7,065</b>	<b>11,157</b>
<b>OPERATING EXPENSES:</b>					
Cost of materials used	-	1,680	-	-	-
Personnel services	1,095	3,782	19,029	1,870	770
Communications	40	102	2,170	21	16
Insurance	35	105	142	13	22
Maintenance of building and equipment	68	2,439	3,829	451	85
Insurance claims	-	-	-	-	-
Supplies	29	10,022	303	3,062	9,573
Purchased services	53	1,268	2,042	999	388
Depreciation and amortization	25	8,530	1,509	286	24
Rents and leases of equipment	289	407	1,165	6	-
Utilities	38	120	258	83	48
Other	19	219	405	139	70
<b>Total operating expenses</b>	<b>1,691</b>	<b>28,674</b>	<b>30,852</b>	<b>6,930</b>	<b>10,996</b>
<b>Operating income (loss)</b>	<b>114</b>	<b>2,150</b>	<b>(1,600)</b>	<b>135</b>	<b>161</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>					
Investment income	6	31	37	10	11
Interest expense	-	(1,201)	(113)	(4)	-
Gain (loss) on disposal of capital assets	-	34	-	3	-
<b>Total nonoperating revenues (expenses)</b>	<b>6</b>	<b>(1,136)</b>	<b>(76)</b>	<b>9</b>	<b>11</b>
<b>Income (loss) before capital contributions and transfers</b>	<b>120</b>	<b>1,014</b>	<b>(1,676)</b>	<b>144</b>	<b>172</b>
Capital contributions	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(17)	(60)	(312)	(30)	(11)
<b>CHANGE IN NET ASSETS</b>	<b>103</b>	<b>954</b>	<b>(1,988)</b>	<b>114</b>	<b>161</b>
Net assets, beginning of year	1,291	23,325	12,003	3,363	3,609
Adjustments to beginning net assets	-	-	-	-	-
Net assets, beginning of year, restated	1,291	23,325	12,003	3,363	3,609
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 1,394</b>	<b>\$ 24,279</b>	<b>\$ 10,015</b>	<b>\$ 3,477</b>	<b>\$ 3,770</b>

OASIS Project	Risk Management	Temporary Assistance Pool	EDA Facilities Management	Flood Control Equipment	Total
\$ 10,475	\$ 39,615	\$ 4,723	\$ 85,295	\$ 1,550	\$ 215,602
1	10,753	18	8,811	5,350	31,092
<b>10,476</b>	<b>50,368</b>	<b>4,741</b>	<b>94,106</b>	<b>6,900</b>	<b>246,694</b>
-	-	-	-	51	1,731
6,413	15,572	3,391	24,531	2,251	78,704
234	260	63	335	110	3,351
20	7,474	11	245	-	8,067
1,670	164	28	6,177	455	15,366
-	102,005	-	-	-	102,005
108	4,238	137	2,376	1,175	31,023
126	3,775	1,307	9,945	1,244	21,147
1,097	299	2	42	894	12,708
619	1,226	247	46,555	5	50,519
50	82	18	1,084	-	1,781
64	1,833	150	1,572	612	5,083
<b>10,401</b>	<b>136,928</b>	<b>5,354</b>	<b>92,862</b>	<b>6,797</b>	<b>331,485</b>
<b>75</b>	<b>(86,560)</b>	<b>(613)</b>	<b>1,244</b>	<b>103</b>	<b>(84,791)</b>
24	744	(1)	23	32	917
(35)	-	-	-	-	(1,353)
-	-	-	5	(3)	39
<b>(11)</b>	<b>744</b>	<b>(1)</b>	<b>28</b>	<b>29</b>	<b>(397)</b>
64	(85,816)	(614)	1,272	132	(85,188)
-	69,823	-	-	-	69,823
-	1,855	-	42	6	1,903
(109)	(2,093)	(920)	(381)	-	(3,933)
(45)	(16,231)	(1,534)	933	138	(17,395)
4,754	37,713	4,099	2,173	9,503	101,833
-	7,000	-	(2,433)	-	4,567
<b>4,754</b>	<b>44,713</b>	<b>4,099</b>	<b>(260)</b>	<b>9,503</b>	<b>106,400</b>
<b>\$ 4,709</b>	<b>\$ 28,482</b>	<b>\$ 2,565</b>	<b>\$ 673</b>	<b>\$ 9,641</b>	<b>\$ 89,005</b>

**COUNTY OF RIVERSIDE**  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2012  
(Dollars in Thousands)

	Records Management and Archives	Fleet Service	Information Services	Printing Services	Supply Services
Cash flows from operating activities					
Cash receipts from internal services provided	\$ 1,816	\$ 30,785	29,217	\$ 7,008	\$ 11,146
Cash paid to suppliers for goods and services	(492)	(17,972)	(14,053)	(4,690)	(10,680)
Cash paid to employees for services	(1,117)	(3,777)	(19,103)	(1,846)	(767)
Net cash provided (used) by operating activities	207	9,036	(3,939)	472	(301)
Cash flows from noncapital financing activities					
Advances from other funds	-	-	-	-	-
Transfers received	-	-	-	-	-
Transfers paid	(17)	(60)	(312)	(30)	(11)
Net cash provided (used) by noncapital financing activities	(17)	(60)	(312)	(30)	(11)
Cash flows from capital and related financing activities					
Proceeds from sale of capital assets	-	34	-	3	-
Acquisition and construction of capital assets	-	(9,838)	(390)	(264)	(49)
Principal paid on capital leases	-	1,497	(716)	(134)	-
Capital contributions	-	-	-	-	-
Interest paid on long-term debt	-	(1,201)	(113)	(4)	-
Net cash provided (used) by capital and related financing activities	-	(9,508)	(1,219)	(399)	(49)
Cash flows from investing activities					
Interest received on investments	6	33	44	11	12
Net cash provided by investing activities	6	33	44	11	12
Net increase (decrease) in cash and cash equivalents	196	(499)	(5,426)	54	(349)
Cash and cash equivalents, beginning of year	1,169	11,120	15,703	2,479	4,144
Cash and cash equivalents, end of year	\$ 1,365	\$ 10,621	10,277	\$ 2,533	\$ 3,795

Reconciliation of operating income (loss) to net cash provided (used) by operating activities					
Operating income (loss)	\$ 114	\$ 2,150	\$ (1,600)	\$ 135	\$ 161
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Depreciation and amortization	25	8,530	1,509	286	24
Decrease (Increase) accounts receivable	8	4	4	(16)	(9)
Decrease (Increase) due from other funds	3	(154)	(3)	-	(2)
Decrease (Increase) due from other governments	-	111	(36)	(41)	-
Decrease (Increase) inventories	-	(56)	(82)	96	21
Decrease (Increase) prepaid items and deposits	-	-	-	-	-
Increase (Decrease) accounts payable	1	(680)	343	(12)	(500)
Increase (Decrease) due to other funds	78	-	(3,989)	-	-
Increase (Decrease) due to other governments	-	-	(11)	-	1
Increase (Decrease) other liabilities	-	(874)	-	-	-
Increase (Decrease) estimated claims liability	-	-	-	-	-
Increase (Decrease) salaries and benefits payable	3	3	(95)	13	1
Increase (Decrease) compensated absences	(25)	2	21	11	2
Net cash provided (used) by operating activities	\$ 207	\$ 9,036	\$ (3,939)	\$ 472	\$ (301)

Noncash investing, capital, and financing activities:  
Capital lease obligations

\$ 383   \$ 9,369

	OASIS Project	Risk Management	Temporary Assistance Pool	EDA Facilities Management	Flood Control Equipment	Total
Cash flows from operating activities						
Cash receipts from internal services provided	\$ 10,477	\$ 50,457	\$ 4,725	\$ 96,115	\$ 7,133	\$ 248,879
Cash paid to suppliers for goods and services	(2,882)	(107,743)	(1,986)	(71,563)	(3,733)	(235,794)
Cash paid to employees for services	(6,490)	(15,546)	(3,350)	(24,267)	(2,226)	(78,489)
Net cash provided (used) by operating activities	1,105	(72,832)	(611)	285	1,174	(65,404)
Cash flows from noncapital financing activities						
Advances from other funds	-	-	-	3,342	-	3,342
Transfers received	-	1,855	-	42	6	1,903
Transfers paid	(109)	(2,093)	(920)	(381)	-	(3,933)
Net cash provided (used) by noncapital financing activities	(109)	(238)	(920)	3,003	6	1,312
Cash flows from capital and related financing activities						
Proceeds from sale of capital assets	-	-	-	5	(3)	39
Acquisition and construction of capital assets	(269)	(150)	1	(4)	(963)	(11,926)
Principal paid on capital leases	(586)	-	-	(2,433)	-	(2,372)
Capital contributions	-	69,823	-	-	-	69,823
Interest paid on long-term debt	(35)	-	-	-	-	(1,353)
Net cash provided (used) by capital and related financing activities	(890)	69,673	1	(2,432)	(966)	54,211
Cash flows from investing activities						
Interest received on investments	25	793	(1)	24	34	981
Net cash provided by investing activities	25	793	(1)	24	34	981
Net increase (decrease) in cash and cash equivalents	131	(2,604)	(1,531)	880	248	(8,900)
Cash and cash equivalents, beginning of year	5,702	174,639	4,436	6,541	7,138	233,071
Cash and cash equivalents, end of year	\$ 5,833	\$ 172,035	\$ 2,905	\$ 7,421	\$ 7,386	\$ 224,171

Reconciliation of operating income (loss) to net cash provided (used) by operating activities					
Operating income (loss)	\$ 75	\$ (86,560)	\$ (613)	\$ 1,244	\$ 103
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Depreciation and amortization	1,097	299	2	42	894
Decrease (Increase) accounts receivable	-	(319)	-	-	2
Decrease (Increase) due from other funds	1	-	-	2,428	235
Decrease (Increase) due from other governments	-	408	(16)	(419)	(4)
Decrease (Increase) inventories	-	-	-	(19)	88
Decrease (Increase) prepaid items and deposits	-	(47)	-	(2)	-
Increase (Decrease) accounts payable	9	999	(25)	404	(18)
Increase (Decrease) due to other funds	-	-	-	-	(202)
Increase (Decrease) due to other governments	-	-	-	-	51
Increase (Decrease) other liabilities	-	(359)	-	(3,657)	-
Increase (Decrease) estimated claims liability	-	12,721	-	-	-
Increase (Decrease) salaries and benefits payable	(8)	73	4	137	26
Increase (Decrease) compensated absences	(69)	(47)	37	127	(1)
Net cash provided (used) by operating activities	\$ 1,105	\$ (72,832)	\$ (611)	\$ 285	\$ 1,174

Noncash investing, capital, and financing activities:  
Capital lease obligations

\$ 203   \$ 9,955