

INTERNAL SERVICE FUNDS



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RICHARD PAUL
"Bag Piper"

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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 governments, on a cost-reimbursement basis.

RECORDS MANAGEMENT FUNDS

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 FUND

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 FUND

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 FUND

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 FUND

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

OASIS PROJECT FUND

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 FUNDS

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 FUND (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.

FLOOD CONTROL EQUIPMENT FUNDS

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, 2007
(Dollars in Thousands)

	Records Management and Archives	Fleet Services	Information Services	Printing Services	Supply Services
ASSETS:					
Current assets:					
Cash and investments	\$ 888	\$ 6,380	\$ 13,029	\$ 2,306	\$ 3,108
Accounts receivable-net	20	79	-	107	2
Interest receivable	9	-	104	-	-
Due from other government	-	27	-	95	-
Advance to other funds	-	200	-	-	-
Inventories	-	526	1,212	284	393
Due from other funds	-	-	-	-	-
Prepaid items and deposits	-	-	-	11	-
Total current assets	<u>917</u>	<u>7,212</u>	<u>14,345</u>	<u>2,803</u>	<u>3,503</u>
Noncurrent assets:					
Capital assets:					
Depreciable assets	64	35,648	4,651	667	334
Non depreciable assets	-	350	-	-	-
Total noncurrent assets	<u>64</u>	<u>35,998</u>	<u>4,651</u>	<u>667</u>	<u>334</u>
Total assets	<u>981</u>	<u>43,210</u>	<u>18,996</u>	<u>3,470</u>	<u>3,837</u>
LIABILITIES:					
Current liabilities:					
Accounts payable	-	3,661	534	92	211
Salaries and benefits payable	80	230	1,182	117	44
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	2
Other liabilities	-	1,859	-	-	-
Compensated absences	69	240	1,174	88	21
Capital lease obligation	-	8,508	1,121	132	-
Estimated claims liability	-	-	-	-	-
Total current liabilities	<u>149</u>	<u>14,498</u>	<u>4,011</u>	<u>429</u>	<u>278</u>
Noncurrent liabilities:					
Compensated absences	37	167	1,000	19	14
Advance from other funds	-	-	-	200	-
Capital lease obligation	-	14,248	2,205	-	-
Estimated claims liabilities	-	-	-	-	-
Other long-term liabilities	-	1,500	-	-	-
Total noncurrent liabilities	<u>37</u>	<u>15,915</u>	<u>3,205</u>	<u>219</u>	<u>14</u>
Total liabilities	<u>186</u>	<u>30,413</u>	<u>7,216</u>	<u>648</u>	<u>292</u>
NET ASSETS:					
Invested in capital assets, net of related debt	64	11,742	1,325	535	334
Unrestricted (deficit)	731	1,055	10,455	2,287	3,211
Total net assets	<u>\$ 795</u>	<u>\$ 12,797</u>	<u>\$ 11,780</u>	<u>\$ 2,822</u>	<u>\$ 3,545</u>

OASIS Project	Risk Management	Temporary Assistance Pool	Flood Control Equipment	Total	
					ASSETS:
					Current assets:
\$ 7,062	\$ 180,159	\$ 2,585	\$ 5,502	\$ 221,019	Cash and investments
-	2,247	-	15	2,470	Accounts receivable-net
78	1,873	-	50	2,114	Interest receivable
-	-	-	-	122	Due from other government
-	-	-	-	200	Advance to other funds
-	-	-	328	2,743	Inventories
-	184	-	-	184	Due from other funds
-	-	-	-	11	Prepaid items and deposits
<u>7,140</u>	<u>184,463</u>	<u>2,585</u>	<u>5,895</u>	<u>228,863</u>	Total current assets
					Noncurrent assets:
					Capital assets:
1,856	117	31	2,280	45,648	Depreciable assets
-	-	-	-	350	Non depreciable assets
<u>1,856</u>	<u>117</u>	<u>31</u>	<u>2,280</u>	<u>45,998</u>	Total noncurrent assets
<u>8,996</u>	<u>184,580</u>	<u>2,616</u>	<u>8,175</u>	<u>274,861</u>	Total assets
					LIABILITIES:
					Current liabilities:
152	5,084	88	123	9,945	Accounts payable
451	1,106	1,625	86	4,921	Salaries and benefits payable
-	-	54	-	54	Due to other funds
-	8	-	82	92	Due to other governments
-	1	-	-	1,860	Other liabilities
390	737	62	85	2,866	Compensated absences
-	-	-	-	9,761	Capital lease obligation
-	39,594	-	-	39,594	Estimated claims liability
<u>993</u>	<u>46,530</u>	<u>1,829</u>	<u>376</u>	<u>69,093</u>	Total current liabilities
					Noncurrent liabilities:
440	556	67	179	2,479	Compensated absences
-	-	-	-	200	Advance from other funds
-	-	-	-	16,453	Capital lease obligation
-	95,634	-	-	95,634	Estimated claims liabilities
-	-	-	-	1,500	Other long-term liabilities
<u>440</u>	<u>96,190</u>	<u>67</u>	<u>179</u>	<u>116,266</u>	Total noncurrent liabilities
<u>1,433</u>	<u>142,720</u>	<u>1,896</u>	<u>555</u>	<u>185,359</u>	Total liabilities
					NET ASSETS:
					Invested in capital assets, net of related debt
1,856	117	31	2,280	18,284	
<u>5,707</u>	<u>41,743</u>	<u>689</u>	<u>5,340</u>	<u>71,218</u>	Unrestricted (deficit)
<u>\$ 7,563</u>	<u>\$ 41,860</u>	<u>\$ 720</u>	<u>\$ 7,620</u>	<u>\$ 89,502</u>	Total net assets

COUNTY OF RIVERSIDE

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

Internal Service Funds

For the Fiscal Year Ended June 30, 2007

(Dollars in Thousands)

	Records				
	Management and Archives	Fleet Services	Information Services	Printing Services	Supply Services
OPERATING REVENUES:					
Charges for services	\$ 2,708	\$ 25,122	\$ 38,403	\$ 5,613	\$ 9,310
Other revenue	-	456	7	2,591	9,971
Total operating revenues	2,708	25,578	38,410	8,204	19,281
OPERATING EXPENSES:					
Cost of materials used	-	1,743	-	-	-
Personnel services	1,386	3,610	18,521	1,735	614
Communications	15	85	3,533	36	34
Insurance	38	69	142	14	20
Maintenance of building and equipment	169	2,359	5,139	339	13
Insurance claims	-	-	-	-	-
Supplies	159	6,211	2,107	3,797	17,209
Purchased services	70	755	2,668	1,523	441
Depreciation and amortization	19	8,018	4,719	413	33
Rents and leases of equipment	286	1	755	35	-
Utilities	38	12	143	1	-
Other	24	156	709	56	110
Total operating expenses	2,204	23,019	38,436	7,949	18,474
Operating income (loss)	504	2,559	(26)	255	807
NONOPERATING REVENUES (EXPENSES):					
Investment income	32	21	158	8	12
Interest expense	-	(652)	(377)	(14)	-
Gain (loss) on disposal of capital assets	-	15	(4)	(16)	-
Total nonoperating revenues (expenses)	32	(616)	(223)	(22)	12
Income (loss) before capital contributions and transfers	536	1,943	(249)	233	819
Capital contributions	-	-	-	-	-
Transfers in	-	-	-	50	-
Transfers out	(33)	(85)	(448)	(40)	(15)
CHANGE IN NET ASSETS	503	1,858	(697)	243	804
Net assets, beginning of year	292	10,939	12,477	2,579	2,741
NET ASSETS, END OF YEAR	\$ 795	\$ 12,797	\$ 11,780	\$ 2,822	\$ 3,545

OASIS Project	Risk Management	Temporary Assistance Pool	Flood Control Equipment	Total	
					OPERATING REVENUES:
\$ 14,470	\$ 44,320	\$ 25,853	\$ 1,110	\$ 166,909	Charges for services
-	11,795	43	4,895	29,758	Other revenue
<u>14,470</u>	<u>56,115</u>	<u>25,896</u>	<u>6,005</u>	<u>196,667</u>	Total operating revenues
					OPERATING EXPENSES:
-	-	-	42	1,785	Cost of materials used
6,025	12,522	21,665	1,971	68,049	Personnel services
274	173	53	2	4,205	Communications
19	7,480	18	-	7,800	Insurance
1,492	61	7	679	10,258	Maintenance of building and equipment
-	61,695	-	-	61,695	Insurance claims
240	1,097	267	946	32,033	Supplies
4,935	2,919	2,445	708	16,464	Purchased services
1,258	53	26	867	15,406	Depreciation and amortization
460	885	190	2	2,614	Rents and leases of equipment
27	23	18	-	262	Utilities
692	1,090	274	476	3,587	Other
<u>15,422</u>	<u>87,998</u>	<u>24,963</u>	<u>5,693</u>	<u>224,158</u>	Total operating expenses
<u>(952)</u>	<u>(31,883)</u>	<u>933</u>	<u>312</u>	<u>(27,491)</u>	Operating income (loss)
					NONOPERATING REVENUES (EXPENSES):
122	8,157	10	213	8,733	Investment income
-	-	-	-	(1,043)	Interest expense
3	-	(6)	61	53	Gain (loss) on disposal of capital assets
<u>125</u>	<u>8,157</u>	<u>4</u>	<u>274</u>	<u>7,743</u>	Total nonoperating revenues (expenses)
(827)	(23,726)	937	586	(19,748)	Income (loss) before capital contributions and transfers
-	48,258	-	-	48,258	Capital contributions
-	2,342	-	724	3,116	Transfers in
<u>(150)</u>	<u>(2,652)</u>	<u>(1,005)</u>	<u>-</u>	<u>(4,428)</u>	Transfers out
(977)	24,222	(68)	1,310	27,198	CHANGE IN NET ASSETS
<u>8,540</u>	<u>17,638</u>	<u>788</u>	<u>6,310</u>	<u>62,304</u>	Net assets, beginning of year
<u>\$ 7,563</u>	<u>\$ 41,860</u>	<u>\$ 720</u>	<u>\$ 7,620</u>	<u>\$ 89,502</u>	NET ASSETS, END OF YEAR

COUNTY OF RIVERSIDE
Combining Statements of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2007
(Dollars in Thousands)

	Record Mgt and Archive	Fleet Service	Information Services	Printing Services	Supply Services
Cash flows from operating activities					
Cash receipts from internal services provided	\$ 2,688	\$ 25,536	\$ 38,410	\$ 8,031	\$ 19,280
Cash paid to suppliers for goods and services	(814)	(11,934)	(17,084)	(5,785)	(18,650)
Cash paid to employees for services	(1,423)	(3,509)	(18,678)	(1,726)	(682)
Net cash provided by (used in) operating activities	451	10,093	2,648	520	(52)
Cash flows from noncapital financing activities					
Transfers received	-	-	-	50	-
Transfers paid	(33)	(85)	(448)	(40)	(15)
Net cash provided by (used in) noncapital financing activities	(33)	(85)	(448)	10	(15)
Cash flows from capital and related financing activities					
Proceeds from sale of capital assets	1	15	1,358	(16)	3
Acquisition and construction of capital assets	-	(4,368)	-	(151)	(37)
Principal paid on capital leases	-	(4,542)	(1,850)	(239)	-
Capital contributions	-	-	-	-	-
Interest paid on long-term debt	-	(652)	(377)	(14)	-
Net cash used in capital and related financing activities	1	(9,547)	(869)	(420)	(34)
Cash flows from investing activities					
Interest received on investments	26	21	54	8	12
Net cash provided by investing activities	26	21	54	8	12
Net increase (decrease) in cash and cash equivalents	445	482	1,385	118	(89)
Cash and cash equivalents, beginning of year	443	5,898	11,644	2,188	3,197
Cash and cash equivalents, end of year	\$ 888	\$ 6,380	\$ 13,029	\$ 2,306	\$ 3,108
Reconciliation of operating income to net cash provided (used) by operating activities					
Operating income (loss)	\$ 504	\$ 2,559	\$ (26)	\$ 255	\$ 807
Adjustments to reconcile operating income to net cash provided (used) by operating activities					
Depreciation and amortization	19	8,018	4,719	413	33
Decrease (Increase) accounts receivable	(20)	(15)	-	(78)	(1)
Decrease (Increase) due from other funds	-	-	-	-	-
Decrease (Increase) due from other governments	-	(27)	-	(95)	-
Decrease (Increase) inventories	-	(57)	(212)	40	(85)
Decrease (Increase) prepaid items and deposits	-	-	111	(11)	-
Increase (Decrease) accounts payable	(15)	(273)	(1,787)	(9)	(650)
Increase (Decrease) due to other funds	-	-	-	-	-
Increase (Decrease) due to other governments	-	-	-	-	2
Increase (Decrease) other liabilities	-	(213)	-	(4)	(90)
Increase (Decrease) estimated claims liability	-	-	-	-	-
Increase (Decrease) salaries and benefits payable	(13)	18	(102)	7	(13)
Increase (Decrease) compensated absences	(24)	83	(55)	2	(55)
Net cash provided by operating activities	\$ 451	\$ 10,093	\$ 2,648	\$ 520	\$ (52)
Supplemental disclosure of noncash investing, capital, and financing activities					
		\$ 11,544	\$ 1,715		

OASIS Project	Risk Management	Temporary Assistance Pool	Flood Control Equipment	Total	
\$ 14,470	\$ 55,905	\$ 25,896	\$ 6,009	\$ 196,225	Cash flows from operating activities
(8,873)	(68,044)	(3,283)	(3,147)	(137,614)	Cash receipts from internal services provided
(5,937)	(11,991)	(21,627)	(1,922)	(67,495)	Cash paid to suppliers for goods and services
					Cash paid to employees for services
(340)	(24,130)	986	940	(8,884)	Net cash provided by (used in) operating activities
					Cash flows from noncapital financing activities
-	2,342	-	724	3,116	Transfers received
(150)	(2,652)	(1,005)	-	(4,428)	Transfers paid
					Net cash provided by (used in) noncapital financing activities
(150)	(310)	(1,005)	724	(1,312)	
					Cash flows from capital and related financing activities
3	5	-	61	1,430	Proceeds from sale of capital assets
(1,090)	(152)	-	(876)	(6,674)	Acquisition and construction of capital assets
-	-	-	-	(6,631)	Principal paid on capital leases
-	48,258	-	-	48,258	Capital contributions
-	-	-	-	(1,043)	Interest paid on long-term debt
(1,087)	48,111	-	(815)	35,340	Net cash used in capital and related financing activities
					Cash flows from investing activities
44	7,394	10	191	7,760	Interest received on investments
44	7,394	10	191	7,760	Net cash provided by investing activities
(1,533)	31,065	(9)	1,040	32,904	Net increase (decrease) in cash and cash equivalents
8,595	149,094	2,594	4,462	188,115	Cash and cash equivalents, beginning of year
\$ 7,062	\$ 180,159	\$ 2,585	\$ 5,502	\$ 221,019	Cash and cash equivalents, end of year
					Reconciliation of operating income to net cash provided (used) by operating activities
\$ (952)	\$ (31,883)	\$ 933	\$ 312	\$ (27,491)	Operating income (loss)
					Adjustments to reconcile operating income to net cash provided (used) by operating activities
1,258	53	26	867	15,406	Depreciation and amortization
-	(26)	-	4	(136)	Decrease (Increase) accounts receivable
-	(184)	-	-	(184)	Decrease (Increase) due from other funds
-	-	-	-	(122)	Decrease (Increase) due from other governments
-	-	-	(96)	(410)	Decrease (Increase) inventories
-	-	-	-	100	Decrease (Increase) prepaid items and deposits
(734)	2,307	(65)	(278)	(1,504)	Increase (Decrease) accounts payable
-	-	54	-	54	Increase (Decrease) due to other funds
-	8	-	82	92	Increase (Decrease) due to other governments
-	-	-	-	(307)	Increase (Decrease) other liabilities
-	5,064	-	-	5,064	Increase (Decrease) estimated claims liability
71	253	299	23	543	Increase (Decrease) salaries and benefits payable
17	278	(261)	26	11	Increase (Decrease) compensated absences
(340)	(24,130)	986	940	(8,884)	Net cash provided by operating activities
				\$ 13,259	Supplemental disclosure of noncash investing, capital, and financing activities



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