

NONMAJOR ENTERPRISE FUNDS

COUNTY OF RIVERSIDE

NONMAJOR ENTERPRISE FUNDS

These funds are used to account for operations providing goods or services to the general public. The accounting for these funds is similar to private enterprise accounting (accrual basis of accounting). The intent of the County's governing board is that all costs associated with providing these goods or services be financed or recovered primarily through user charges.

COUNTY SERVICE AREAS

These three funds were established to account for revenues, expenses, and the allocation of net income for County Service Areas 62 (sewer), 62 (water), and 122.

FLOOD CONTROL

These three funds were established to account for transactions resulting from topographical map sales, subdivision operations, and issuance of encroachment permits.

COUNTY OF RIVERSIDE
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2017
(Dollars in Thousands)

	County Service Areas	Flood Control	Total
ASSETS:			
Current assets:			
Cash and investments	\$ 267	\$ 1,852	\$ 2,119
Accounts receivable-net	-	267	267
Interest receivable	-	10	10
Taxes receivable	9	-	9
Due from other governments	-	7	7
Due from other funds	-	1	1
Restricted cash and investments	-	3,189	3,189
Total current assets	<u>276</u>	<u>5,326</u>	<u>5,602</u>
Noncurrent assets:			
Capital assets:			
Depreciable assets	7	1	8
Total noncurrent assets	<u>7</u>	<u>1</u>	<u>8</u>
Total assets	<u>283</u>	<u>5,327</u>	<u>5,610</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>565</u>	<u>565</u>
LIABILITIES:			
Current liabilities:			
Accounts payable	22	3,293	3,315
Salaries and benefits payable	-	73	73
Due to other funds	-	7	7
Deposits payable	115	-	115
Other liabilities	-	191	191
Compensated absences	-	14	14
Total current liabilities	<u>137</u>	<u>3,578</u>	<u>3,715</u>
Noncurrent liabilities:			
Compensated absences	-	79	79
Net pension liability	-	1,806	1,806
Total noncurrent liabilities	<u>-</u>	<u>1,885</u>	<u>1,885</u>
Total liabilities	<u>137</u>	<u>5,463</u>	<u>5,600</u>
DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>180</u>	<u>180</u>
NET POSITION:			
Net investment in capital assets	7	1	8
Unrestricted	139	248	387
Total net position	<u>\$ 146</u>	<u>\$ 249</u>	<u>\$ 395</u>

COUNTY OF RIVERSIDE
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2017
(Dollars in Thousands)

	County Service Areas	Flood Control	Total
OPERATING REVENUES:			
Charges for services	\$ 376	\$ 1,717	\$ 2,093
Other	52	116	168
Total operating revenues	<u>428</u>	<u>1,833</u>	<u>2,261</u>
OPERATING EXPENSES:			
Personnel services	-	1,085	1,085
Communications	9	-	9
Insurance	3	-	3
Maintenance of building and equipment	98	-	98
Supplies	5	9	14
Purchased services	152	1,127	1,279
Depreciation and amortization	3	1	4
Rents and leases of equipment	-	1	1
Utilities	87	-	87
Other	13	20	33
Total operating expenses	<u>370</u>	<u>2,243</u>	<u>2,613</u>
Operating income (loss)	<u>58</u>	<u>(410)</u>	<u>(352)</u>
NONOPERATING REVENUES (EXPENSES):			
Investment income	1	46	47
Total nonoperating revenues (expenses)	<u>1</u>	<u>46</u>	<u>47</u>
Income (loss) before transfers	59	(364)	(305)
Transfers in	66	-	66
CHANGE IN NET POSITION	<u>125</u>	<u>(364)</u>	<u>(239)</u>
Net position, beginning of year	21	613	634
NET POSITION, END OF YEAR	<u>\$ 146</u>	<u>\$ 249</u>	<u>\$ 395</u>

COUNTY OF RIVERSIDE
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2017
(Dollars in Thousands)

	County Service Areas	Flood Control	Total
Cash flows from operating activities			
Cash receipts from customers / other funds	\$ 431	\$ 1,802	\$ 2,233
Cash paid to suppliers for goods and services	(294)	(1,022)	(1,316)
Cash paid to employees for services	-	(998)	(998)
Net cash provided by (used in) operating activities	<u>137</u>	<u>(218)</u>	<u>(81)</u>
Cash flows from noncapital financing activities			
Transfers received	66	-	66
Net cash provided by (used in) noncapital financing activities	<u>66</u>	<u>-</u>	<u>66</u>
Cash flows from capital and related financing activities			
Proceeds(loss) from sale of capital assets	1	-	1
Net cash provided by (used in) capital and related financing activities	<u>1</u>	<u>-</u>	<u>1</u>
Cash flows from investing activities			
Investment income (loss)	1	47	48
Net cash provided by (used in) investing activities	<u>1</u>	<u>47</u>	<u>48</u>
Net increase (decrease) in cash and cash equivalents	205	(171)	34
Cash and cash equivalents, beginning of year	62	5,212	5,274
Cash and cash equivalents, end of year	<u>\$ 267</u>	<u>\$ 5,041</u>	<u>\$ 5,308</u>
Reconciliation of cash and cash equivalents to the Statement of Net Position			
Cash and investments per Statement of Net Position	\$ 267	\$ 1,852	\$ 2,119
Restricted cash and investments per Statement of Net Position	-	3,189	3,189
Total cash and cash equivalents per Statement of Net Position	<u>\$ 267</u>	<u>\$ 5,041</u>	<u>\$ 5,308</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities			
Operating income (loss)	\$ 58	\$ (410)	\$ (352)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities			
Depreciation and amortization	3	1	4
Decrease (Increase) accounts receivable	-	(35)	(35)
Decrease (Increase) taxes receivable	3	-	3
Decrease (Increase) due from other funds	-	1	1
Decrease (Increase) due from other governments	-	3	3
Increase (Decrease) accounts payable	17	63	80
Increase (Decrease) due to other funds	-	4	4
Increase (Decrease) due to other governments	-	(2)	(2)
Increase (Decrease) deposits payable	56	-	56
Increase (Decrease) other liabilities	-	70	70
Increase (Decrease) net pension liability	-	415	415
Increase (Decrease) deferred pensions	-	(336)	(336)
Increase (Decrease) salaries and benefits payable	-	20	20
Increase (Decrease) compensated absences	-	(12)	(12)
Net cash provided by (used in) operating activities	<u>\$ 137</u>	<u>\$ (218)</u>	<u>\$ (81)</u>