

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 Position
Internal Service Funds
June 30, 2013
(Dollars in Thousands)

	Records Management and Archives	Fleet Services	Information Services	Printing Services	Supply Services
ASSETS:					
Current assets:					
Cash and investments	\$ 1,330	\$ 11,016	\$ 6,116	\$ 2,879	\$ 3,840
Accounts receivable-net	-	17	38	17	7
Interest receivable	1	4	1	1	1
Due from other government	-	149	28	74	-
Due from other funds	17	56	-	-	-
Inventories	-	740	1,736	227	350
Prepaid items and deposits	-	-	-	-	-
Total current assets	<u>1,348</u>	<u>11,982</u>	<u>7,919</u>	<u>3,198</u>	<u>4,198</u>
Noncurrent assets:					
Capital assets:					
Nondepreciable assets	-	661	235	-	-
Depreciable assets	238	23,961	3,458	841	203
Total noncurrent assets	<u>238</u>	<u>24,622</u>	<u>3,693</u>	<u>841</u>	<u>203</u>
Total assets	<u>1,586</u>	<u>36,604</u>	<u>11,612</u>	<u>4,039</u>	<u>4,401</u>
DEFERRED OUTFLOWS OR RESOURCES:	-	-	-	-	-
LIABILITIES:					
Current liabilities:					
Accounts payable	3	891	271	87	75
Salaries and benefits payable	47	158	1,265	79	32
Due to other governments	-	1	-	-	7
Due to other funds	22	-	1	-	-
Other liabilities	-	300	-	25	-
Compensated absences	47	238	1,619	100	42
Capital lease obligation	-	5,948	935	-	-
Estimated claims liability	-	-	-	-	-
Total current liabilities	<u>119</u>	<u>7,536</u>	<u>4,091</u>	<u>291</u>	<u>156</u>
Noncurrent liabilities:					
Compensated absences	48	303	1,125	57	36
Advance from other funds	-	-	-	-	-
Capital lease obligation	-	3,775	1,153	-	-
Estimated claims liabilities	-	-	-	-	-
Total noncurrent liabilities	<u>48</u>	<u>4,078</u>	<u>2,278</u>	<u>57</u>	<u>36</u>
Total liabilities	<u>167</u>	<u>11,614</u>	<u>6,369</u>	<u>348</u>	<u>192</u>
DEFERRED INFLOWS OF RESOURCES:	-	-	-	-	-
NET POSITION:					
Net investment in capital assets	238	14,899	1,605	841	203
Unrestricted	1,181	10,091	3,638	2,850	4,006
Total net position	<u>\$ 1,419</u>	<u>\$ 24,990</u>	<u>\$ 5,243</u>	<u>\$ 3,691</u>	<u>\$ 4,209</u>

OASIS Project	Risk Management	Temporary Assistance Pool	EDA Facilities Management	Flood Control Equipment	Total	
						ASSETS:
						Current assets:
\$ 4,551	\$ 183,397	\$ 1,860	\$ 6,165	\$ 7,620	\$ 228,774	Cash and investments
-	3,106	-	-	7	3,192	Accounts receivable-net
2	88	-	2	3	103	Interest receivable
-	-	-	296	-	547	Due from other government
-	-	-	-	39	112	Due from other funds
-	-	-	190	236	3,479	Inventories
-	305	-	63	-	368	Prepaid items and deposits
<u>4,553</u>	<u>186,896</u>	<u>1,860</u>	<u>6,716</u>	<u>7,905</u>	<u>236,575</u>	Total current assets
						Noncurrent assets:
						Capital assets:
-	-	-	-	-	896	Nondepreciable assets
447	69	-	67	2,504	31,788	Depreciable assets
<u>447</u>	<u>69</u>	<u>-</u>	<u>67</u>	<u>2,504</u>	<u>32,684</u>	Total noncurrent assets
<u>5,000</u>	<u>186,965</u>	<u>1,860</u>	<u>6,783</u>	<u>10,409</u>	<u>269,259</u>	Total assets
-	-	-	-	-	-	DEFERRED OUTFLOWS OR RESOURCES:
						LIABILITIES:
						Current liabilities:
6	29,170	41	1,259	158	31,961	Accounts payable
251	989	110	998	16	3,945	Salaries and benefits payable
-	-	-	-	-	8	Due to other governments
-	-	1	-	43	67	Due to other funds
-	-	-	266	-	591	Other liabilities
378	1,127	208	1,176	37	4,972	Compensated absences
69	-	-	-	-	6,952	Capital lease obligation
-	22,933	-	-	-	22,933	Estimated claims liability
<u>704</u>	<u>54,219</u>	<u>360</u>	<u>3,699</u>	<u>254</u>	<u>71,429</u>	Total current liabilities
						Noncurrent liabilities:
335	1,040	11	1,002	171	4,128	Compensated absences
-	-	-	3,342	-	3,342	Advance from other funds
220	-	-	-	-	5,148	Capital lease obligation
-	107,986	-	-	-	107,986	Estimated claims liabilities
<u>555</u>	<u>109,026</u>	<u>11</u>	<u>4,344</u>	<u>171</u>	<u>120,604</u>	Total noncurrent liabilities
<u>1,259</u>	<u>163,245</u>	<u>371</u>	<u>8,043</u>	<u>425</u>	<u>192,033</u>	Total liabilities
-	-	-	-	-	-	DEFERRED INFLOWS OF RESOURCES:
						NET POSITION:
158	69	-	67	2,504	20,584	Net investment in capital assets
3,583	23,651	1,489	(1,327)	7,480	56,642	Unrestricted
<u>\$ 3,741</u>	<u>\$ 23,720</u>	<u>\$ 1,489</u>	<u>\$ (1,260)</u>	<u>\$ 9,984</u>	<u>\$ 77,226</u>	Total net position

COUNTY OF RIVERSIDE
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Fiscal Year Ended June 30, 2013
(Dollars in Thousands)

	Records Management and Archives	Fleet Services	Information Services	Printing Services	Supply Services
OPERATING REVENUES:					
Charges for services	\$ 1,659	\$ 28,179	\$ 26,351	\$ 4,278	\$ 8,203
Other revenue	1	-	38	2,289	3,440
Total operating revenues	1,660	28,179	26,389	6,567	11,643
OPERATING EXPENSES:					
Cost of materials used	-	1,776	-	-	-
Personnel services	1,089	3,422	21,452	1,728	702
Communications	27	89	3,045	13	16
Insurance	24	75	124	13	19
Maintenance of building and equipment	60	2,398	3,349	434	87
Insurance claims	-	-	-	-	-
Supplies	36	9,944	675	2,849	9,967
Purchased services	17	797	1,109	903	292
Depreciation and amortization	26	7,064	1,227	223	20
Rents and leases of equipment	288	437	1,464	4	-
Utilities	33	90	366	57	32
Other	16	175	350	91	48
Total operating expenses	1,616	26,267	33,161	6,315	11,183
Operating income (loss)	44	1,912	(6,772)	252	460
NONOPERATING REVENUES (EXPENSES):					
Investment income (loss)	(1)	(21)	(13)	(4)	(8)
Interest expense	-	(1,053)	(429)	(1)	-
Gain (loss) on disposal of capital assets	1	(87)	-	-	-
Other nonoperating revenues / (expenses)	-	(8)	-	-	-
Total nonoperating revenues (expenses)	-	(1,169)	(442)	(5)	(8)
Income (loss) before capital contributions and transfers	44	743	(7,214)	247	452
Capital contributions	-	31	-	-	-
Transfers in	-	-	4,499	-	-
Transfers out	(19)	(63)	(2,057)	(33)	(13)
CHANGE IN NET POSITION	25	711	(4,772)	214	439
Net position, beginning of year	1,394	24,279	10,015	3,477	3,770
NET POSITION, END OF YEAR	\$ 1,419	\$ 24,990	\$ 5,243	\$ 3,691	\$ 4,209

OASIS Project	Risk Management	Temporary Assistance Pool	EDA Facilities Management	Flood Control Equipment	Total	
						OPERATING REVENUES:
\$ 9,555	\$ 46,385	\$ 4,153	\$ 76,420	\$ 1,181	\$ 206,364	Charges for services
-	13,505	2	9,544	5,472	34,291	Other revenue
<u>9,555</u>	<u>59,890</u>	<u>4,155</u>	<u>85,964</u>	<u>6,653</u>	<u>240,655</u>	Total operating revenues
						OPERATING EXPENSES:
-	-	-	-	75	1,851	Cost of materials used
6,214	14,153	2,900	20,657	2,057	74,374	Personnel services
141	250	54	260	100	3,995	Communications
18	8,241	10	212	-	8,736	Insurance
1,840	173	17	6,989	475	15,822	Maintenance of building and equipment
-	108,391	-	-	-	108,391	Insurance claims
73	3,956	159	1,224	1,141	30,024	Supplies
391	3,719	763	9,727	1,141	18,859	Purchased services
981	62	-	30	991	10,624	Depreciation and amortization
644	1,347	256	46,836	4	51,280	Rents and leases of equipment
58	81	17	950	-	1,684	Utilities
22	2,450	162	1,122	422	4,858	Other
<u>10,382</u>	<u>142,823</u>	<u>4,338</u>	<u>88,007</u>	<u>6,406</u>	<u>330,498</u>	Total operating expenses
<u>(827)</u>	<u>(82,933)</u>	<u>(183)</u>	<u>(2,043)</u>	<u>247</u>	<u>(89,843)</u>	Operating income (loss)
						NONOPERATING REVENUES (EXPENSES):
(4)	(181)	(9)	(10)	(8)	(259)	Investment income (loss)
(17)	-	-	-	-	(1,500)	Interest expense
-	-	-	-	104	18	Gain (loss) on disposal of capital assets
-	-	-	-	-	(8)	Other nonoperating revenues / (expenses)
<u>(21)</u>	<u>(181)</u>	<u>(9)</u>	<u>(10)</u>	<u>96</u>	<u>(1,749)</u>	Total nonoperating revenues (expenses)
(848)	(83,114)	(192)	(2,053)	343	(91,592)	Income (loss) before capital contributions and transfers
-	78,596	-	-	-	78,627	Capital contributions
-	1,488	-	500	-	6,487	Transfers in
<u>(120)</u>	<u>(1,732)</u>	<u>(884)</u>	<u>(380)</u>	<u>-</u>	<u>(5,301)</u>	Transfers out
(968)	(4,762)	(1,076)	(1,933)	343	(11,779)	CHANGE IN NET POSITION
<u>4,709</u>	<u>28,482</u>	<u>2,565</u>	<u>673</u>	<u>9,641</u>	<u>89,005</u>	Net position, beginning of year
<u>\$ 3,741</u>	<u>\$ 23,720</u>	<u>\$ 1,489</u>	<u>\$ (1,260)</u>	<u>\$ 9,984</u>	<u>\$ 77,226</u>	NET POSITION, END OF YEAR

COUNTY OF RIVERSIDE
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ending June 30, 2013
(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	\$ 1,643	\$ 28,300	26,506	\$ 6,615	\$ 11,648
Cash paid to suppliers for goods and services	(556)	(15,881)	(10,804)	(4,391)	(10,886)
Cash paid to employees for services	(1,090)	(3,424)	(20,717)	(1,739)	(696)
Net cash provided (used) by operating activities	(3)	8,995	(5,015)	485	66
Cash flows from noncapital financing activities					
Other Non-Operating Expenses	-	(8)	-	-	-
Transfers received	-	-	4,499	-	-
Transfers paid	(19)	(63)	(2,057)	(33)	(13)
Net cash provided (used) by noncapital financing activities	(19)	(71)	2,442	(33)	(13)
Cash flows from capital and related financing activities					
Gain (Loss) on Disposal of Capital Assets	1	(87)	-	-	-
Acquisition and construction of capital assets	(13)	(5,405)	(967)	1	-
Principal paid on capital leases	-	(1,993)	(182)	(102)	-
Capital contributions	-	31	-	-	-
Interest paid on long-term debt	-	(1,053)	(429)	(1)	-
Net cash provided (used) by capital and related financing activities	(12)	(8,507)	(1,578)	(102)	-
Cash flows from investing activities					
Interest received on investments	(1)	(22)	(10)	(4)	(8)
Net cash provided (used) by investing activities	(1)	(22)	(10)	(4)	(8)
Net increase (decrease) in cash and cash equivalents	(35)	395	(4,161)	346	45
Cash and cash equivalents, beginning of year	1,365	10,621	10,277	2,533	3,795
Cash and cash equivalents, end of year	<u>\$ 1,330</u>	<u>\$ 11,016</u>	<u>6,116</u>	<u>\$ 2,879</u>	<u>\$ 3,840</u>

Reconciliation of operating income (loss) to net cash provided (used) by operating activities					
Operating income (loss)	\$ 44	\$ 1,912	\$ (6,772)	\$ 252	\$ 460
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Depreciation and amortization	26	7,064	1,227	223	20
Decrease (Increase) accounts receivable	-	1	93	22	3
Decrease (Increase) due from other funds	(17)	98	3	-	2
Decrease (Increase) due from other governments	-	22	21	26	-
Decrease (Increase) inventories	-	(141)	308	(87)	89
Decrease (Increase) prepaid items and deposits	-	-	-	-	-
Increase (Decrease) accounts payable	1	97	(631)	35	(514)
Increase (Decrease) due to other funds	(56)	-	1	-	-
Increase (Decrease) due to other governments	-	1	-	-	-
Increase (Decrease) other liabilities	-	(57)	-	25	-
Increase (Decrease) estimated claims liability	-	-	-	-	-
Increase (Decrease) salaries and benefits payable	-	2	307	(7)	1
Increase (Decrease) compensated absences	(1)	(4)	428	(4)	5
Net cash provided (used) by operating activities	<u>\$ (3)</u>	<u>\$ 8,995</u>	<u>\$ (5,015)</u>	<u>\$ 485</u>	<u>\$ 66</u>

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

\$ 3,624 \$ 831

OASIS Project	Risk Management	Temporary Assistance Pool	EDA Facilities Management	Flood Control Equipment	Total	
\$ 9,555	\$ 59,549	\$ 4,171	\$ 86,679	\$ 6,655	\$ 241,321	Cash flows from operating activities
(3,548)	(112,251)	(1,431)	(67,177)	(3,314)	(230,239)	Cash receipts from internal services provided
(6,214)	(14,104)	(2,892)	(20,869)	(2,150)	(73,895)	Cash paid to suppliers for goods and services
						Cash paid to employees for services
(207)	(66,806)	(152)	(1,367)	1,191	(62,813)	Net cash provided (used) by operating activities
						Cash flows from noncapital financing activities
-	-	-	-	-	(8)	Advances from other funds
-	1,488	-	500	-	6,487	Transfers received
(120)	(1,732)	(884)	(380)	-	(5,301)	Transfers paid
(120)	(244)	(884)	120	-	1,178	Net cash provided (used) by noncapital financing activities
						Cash flows from capital and related financing activities
-	-	-	-	104	18	Gain (Loss) on Disposal of Capital Assets
(212)	-	-	1	(1,053)	(7,648)	Acquisition and construction of capital assets
(723)	-	-	-	-	(3,000)	Principal paid on capital leases
-	78,596	-	-	-	78,627	Capital contributions
(17)	-	-	-	-	(1,500)	Interest paid on long-term debt
(952)	78,596	-	1	(949)	66,497	Net cash provided (used) by capital and related financing activities
(3)	(184)	(9)	(10)	(8)	(259)	Cash flows from investing activities
						Interest received on investments
(3)	(184)	(9)	(10)	(8)	(259)	Net cash provided (used) by investing activities
(1,282)	11,362	(1,045)	(1,256)	234	4,603	Net increase (decrease) in cash and cash equivalents
5,833	172,035	2,905	7,421	7,386	224,171	Cash and cash equivalents, beginning of year
\$ 4,551	\$ 183,397	\$ 1,860	\$ 6,165	\$ 7,620	\$ 228,774	Cash and cash equivalents, end of year
						Reconciliation of operating income (loss) to net cash provided (used) by operating activities
\$ (827)	\$ (82,933)	\$ (183)	\$ (2,043)	\$ 247	\$ (89,843)	Operating income (loss)
						Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities
981	62	-	30	991	10,624	Depreciation and amortization
-	(344)	-	-	1	(224)	Decrease (Increase) accounts receivable
-	-	-	5	(3)	88	Decrease (Increase) due from other funds
-	3	16	710	4	802	Decrease (Increase) due from other governments
-	-	-	(23)	(3)	143	Decrease (Increase) inventories
-	75	-	4	-	79	Decrease (Increase) prepaid items and deposits
(361)	15,801	6	(69)	63	14,428	Increase (Decrease) accounts payable
-	-	1	-	35	(19)	Increase (Decrease) due to other funds
-	-	-	-	(51)	(50)	Increase (Decrease) due to other governments
-	-	-	231	-	199	Increase (Decrease) other liabilities
-	481	-	-	-	481	Increase (Decrease) estimated claims liability
(34)	31	(21)	(118)	(74)	87	Increase (Decrease) salaries and benefits payable
34	18	29	(94)	(19)	392	Increase (Decrease) compensated absences
\$ (207)	\$ (66,806)	\$ (152)	\$ (1,367)	\$ 1,191	\$ (62,813)	Net cash provided (used) by operating activities
						Noncash investing, capital, and financing activities:
\$ 149				\$ 4,604		Capital lease obligations



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