

INTERNAL SERVICE FUNDS



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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 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, 2011
(Dollars in Thousands)

	Records				
	Management and Archives	Fleet Services	Information Services	Printing Services	Supply Services
ASSETS:					
Current assets:					
Cash and investments	\$ 1,169	\$ 11,120	\$ 15,703	\$ 2,479	\$ 4,144
Accounts receivable-net	8	22	135	23	1
Interest receivable	1	5	11	2	2
Due from other government	-	282	13	59	-
Inventories	-	543	1,962	236	460
Due from other funds	3	-	-	-	-
Restricted cash and investments	-	-	-	-	-
Prepaid items and deposits	-	-	-	-	-
Total current assets	<u>1,181</u>	<u>11,972</u>	<u>17,824</u>	<u>2,799</u>	<u>4,607</u>
Noncurrent assets:					
Capital assets:					
Non depreciable assets	-	913	366	-	-
Depreciable assets	276	24,060	4,706	1,087	198
Total noncurrent assets	<u>276</u>	<u>24,973</u>	<u>5,072</u>	<u>1,087</u>	<u>198</u>
Total assets	<u>1,457</u>	<u>36,945</u>	<u>22,896</u>	<u>3,886</u>	<u>4,805</u>
LIABILITIES:					
Current liabilities:					
Accounts payable	1	1,474	559	64	1,089
Salaries and benefits payable	44	153	1,053	73	30
Due to other funds	-	-	3,989	-	-
Due to other governments	-	-	11	-	6
Other liabilities	-	1,231	-	-	-
Compensated absences	70	266	1,354	122	49
Capital lease obligation	-	5,943	1,084	134	-
Estimated claims liability	-	-	-	-	-
Total current liabilities	<u>115</u>	<u>9,067</u>	<u>8,050</u>	<u>393</u>	<u>1,174</u>
Noncurrent liabilities:					
Compensated absences	51	277	941	28	22
Advance from other funds	-	-	-	-	-
Capital lease obligation	-	4,276	1,902	102	-
Estimated claims liabilities	-	-	-	-	-
Total noncurrent liabilities	<u>51</u>	<u>4,553</u>	<u>2,843</u>	<u>130</u>	<u>22</u>
Total liabilities	<u>166</u>	<u>13,620</u>	<u>10,893</u>	<u>523</u>	<u>1,196</u>
NET ASSETS:					
Invested in capital assets, net of related debt	276	14,754	2,086	851	198
Unrestricted	1,015	8,571	9,917	2,512	3,411
Total net assets	<u>\$ 1,291</u>	<u>\$ 23,325</u>	<u>\$ 12,003</u>	<u>\$ 3,363</u>	<u>\$ 3,609</u>

OASIS Project	Risk Management	Temporary Assistance Pool	EDA Facilities Management	Flood Control Equipment	Total	
						ASSETS:
						Current assets:
\$ 5,702	\$ 174,639	\$ 4,436	\$ 6,541	\$ 6,136	\$ 232,069	Cash and investments
-	2,443	-	-	10	2,642	Accounts receivable-net
4	134	-	3	5	167	Interest receivable
-	411	-	587	-	1,352	Due from other government
-	-	-	148	321	3,670	Inventories
1	-	-	2,433	271	2,708	Due from other funds
-	-	-	-	1,002	1,002	Restricted cash and investments
-	333	-	65	-	398	Prepaid items and deposits
<u>5,707</u>	<u>177,960</u>	<u>4,436</u>	<u>9,777</u>	<u>7,745</u>	<u>244,008</u>	Total current assets
						Noncurrent assets:
						Capital assets:
-	-	-	-	-	1,279	Non depreciable assets
2,044	280	3	136	2,373	35,163	Depreciable assets
<u>2,044</u>	<u>280</u>	<u>3</u>	<u>136</u>	<u>2,373</u>	<u>36,442</u>	Total noncurrent assets
<u>7,751</u>	<u>178,240</u>	<u>4,439</u>	<u>9,913</u>	<u>10,118</u>	<u>280,450</u>	Total assets
						LIABILITIES:
						Current liabilities:
358	12,370	60	924	113	17,012	Accounts payable
293	885	127	979	64	3,701	Salaries and benefits payable
-	-	-	-	210	4,199	Due to other funds
-	-	-	-	-	17	Due to other governments
-	359	-	-	-	1,590	Other liabilities
359	1,318	115	1,244	33	4,930	Compensated absences
788	-	-	-	-	7,949	Capital lease obligation
-	34,903	-	-	-	34,903	Estimated claims liability
<u>1,798</u>	<u>49,835</u>	<u>302</u>	<u>3,147</u>	<u>420</u>	<u>74,301</u>	Total current liabilities
						Noncurrent liabilities:
389	878	38	901	195	3,720	Compensated absences
-	-	-	3,692	-	3,692	Advance from other funds
810	-	-	-	-	7,090	Capital lease obligation
-	89,814	-	-	-	89,814	Estimated claims liabilities
<u>1,199</u>	<u>90,692</u>	<u>38</u>	<u>4,593</u>	<u>195</u>	<u>104,316</u>	Total noncurrent liabilities
<u>2,997</u>	<u>140,527</u>	<u>340</u>	<u>7,740</u>	<u>615</u>	<u>178,617</u>	Total liabilities
						NET ASSETS:
						Invested in capital assets, net of related debt
446	280	3	136	2,373	21,403	Unrestricted
<u>4,308</u>	<u>37,433</u>	<u>4,096</u>	<u>2,037</u>	<u>7,130</u>	<u>80,430</u>	
<u>\$ 4,754</u>	<u>\$ 37,713</u>	<u>\$ 4,099</u>	<u>\$ 2,173</u>	<u>\$ 9,503</u>	<u>\$ 101,833</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, 2011

(Dollars in Thousands)

	Records Management and Archives	Fleet Services	Information Services	Printing Services	Supply Services
OPERATING REVENUES:					
Charges for services	\$ 1,931	\$ 31,953	\$ 25,199	\$ 4,452	\$ 8,238
Other revenue	3	14	-	2,204	2,983
Total operating revenues	<u>1,934</u>	<u>31,967</u>	<u>25,199</u>	<u>6,656</u>	<u>11,221</u>
OPERATING EXPENSES:					
Cost of materials used	-	1,632	-	-	-
Personnel services	1,048	3,702	19,739	1,854	749
Communications	41	118	2,166	17	26
Insurance	27	82	146	12	26
Maintenance of building and equipment	88	2,343	3,330	480	133
Insurance claims	-	3	37	-	-
Supplies	28	8,570	202	2,798	9,854
Purchased services	99	1,283	2,186	1,270	381
Depreciation and amortization	-	9,685	2,791	294	28
Rents and leases of equipment	258	391	1,203	4	-
Utilities	41	124	203	45	16
Other	27	159	643	192	308
Total operating expenses	<u>1,657</u>	<u>28,092</u>	<u>32,646</u>	<u>6,966</u>	<u>11,521</u>
Operating income (loss)	<u>277</u>	<u>3,875</u>	<u>(7,447)</u>	<u>(310)</u>	<u>(300)</u>
NONOPERATING REVENUES (EXPENSES):					
Investment income	6	35	79	12	9
Interest expense	-	(1,417)	(194)	(7)	-
Gain (loss) on disposal of capital assets	-	(44)	(13)	39	-
Other nonoperating revenues / (expenses)	<u>(66)</u>	<u>-</u>	<u>(3)</u>	<u>-</u>	<u>-</u>
Total nonoperating revenues (expenses)	<u>(60)</u>	<u>(1,426)</u>	<u>(131)</u>	<u>44</u>	<u>9</u>
Income (loss) before capital contributions and transfers	217	2,449	(7,578)	(266)	(291)
Premium contributions	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	<u>(25)</u>	<u>(82)</u>	<u>(458)</u>	<u>(41)</u>	<u>(16)</u>
CHANGE IN NET ASSETS	192	2,367	(8,036)	(307)	(307)
Net assets, beginning of year	<u>1,099</u>	<u>20,958</u>	<u>20,039</u>	<u>3,670</u>	<u>3,916</u>
NET ASSETS, END OF YEAR	<u>\$ 1,291</u>	<u>\$ 23,325</u>	<u>\$ 12,003</u>	<u>\$ 3,363</u>	<u>\$ 3,609</u>

OASIS Project	Risk Management	Temporary Assistance Pool	EDA Facilities Management	Flood Control Equipment	Total	
\$ 10,632	\$ 37,541	\$ 7,170	\$ 89,384	\$ 1,583	\$ 218,083	OPERATING REVENUES:
2	8,354	6,458	610	5,099	25,727	Charges for services
10,634	45,895	13,628	89,994	6,682	243,810	Other revenue
						Total operating revenues
-	-	-	1	32	1,665	OPERATING EXPENSES:
6,743	15,975	10,938	25,760	2,246	88,754	Cost of materials used
301	308	67	328	49	3,421	Personnel services
19	10,078	11	173	-	10,574	Communications
1,838	188	21	6,051	563	15,035	Insurance
-	90,065	-	-	-	90,105	Maintenance of building and equipment
97	3,919	175	1,729	1,071	28,443	Insurance claims
110	4,885	1,854	9,738	1,066	22,872	Supplies
1,091	311	2	61	1,002	15,265	Purchased services
720	1,169	230	43,074	4	47,053	Depreciation and amortization
48	77	18	966	-	1,538	Rents and leases of equipment
29	1,476	293	1,445	625	5,197	Utilities
10,996	128,451	13,609	89,326	6,658	329,922	Other
(362)	(82,556)	19	668	24	(86,112)	Total operating expenses
						Operating income (loss)
31	960	-	22	36	1,190	NONOPERATING REVENUES (EXPENSES):
(56)	-	-	-	-	(1,674)	Investment income
-	-	-	-	108	90	Interest expense
-	57	3	-	-	(9)	Gain (loss) on disposal of capital assets
(25)	1,017	3	22	144	(403)	Other nonoperating revenues / (expenses)
						Total nonoperating revenues (expenses)
(387)	(81,539)	22	690	168	(86,515)	Income (loss) before capital contributions and transfers
-	65,525	-	-	-	65,525	Premium contributions
-	2,048	-	1,990	75	4,113	Transfers in
(162)	(2,368)	(851)	(507)	-	(4,510)	Transfers out
(549)	(16,334)	(829)	2,173	243	(21,387)	CHANGE IN NET ASSETS
5,303	54,047	4,928	-	9,260	123,220	Net assets, beginning of year
\$ 4,754	\$ 37,713	\$ 4,099	\$ 2,173	\$ 9,503	\$ 101,833	NET ASSETS, END OF YEAR

COUNTY OF RIVERSIDE
Combining Statements of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2011
(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	\$ 1,935	\$ 31,714	25,350	\$ 6,665	\$ 11,226
Cash paid to suppliers for goods and services	(640)	(13,703)	(6,032)	(4,819)	(11,492)
Cash paid to employees for services	(1,137)	(3,700)	(19,815)	(1,840)	(749)
Net cash provided (used) by operating activities	158	14,311	(497)	6	(1,015)
Cash flows from noncapital financing activities					
Advances from other funds	-	-	-	-	-
Transfers received	-	-	-	-	-
Transfers paid	(91)	(82)	(461)	(41)	(16)
Net cash provided (used) by noncapital financing activities	(91)	(82)	(461)	(41)	(16)
Cash flows from capital and related financing activities					
Proceeds from sale of capital assets	-	700	-	-	1
Acquisition and construction of capital assets	(10)	(5,835)	(2,633)	(45)	-
Principal paid on capital leases	-	(7,173)	(255)	(183)	-
Premium contributions	-	-	-	-	-
Interest paid on long-term debt	-	(1,417)	(194)	(7)	-
Net cash provided (used) by capital and related financing activities	(10)	(13,725)	(3,082)	(235)	1
Cash flows from investing activities					
Interest received on investments	7	40	94	14	11
Net cash provided by investing activities	7	40	94	14	11
Net increase (decrease) in cash and cash equivalents	64	544	(3,946)	(256)	(1,019)
Cash and cash equivalents, beginning of year	1,105	10,576	19,649	2,735	5,163
Cash and cash equivalents, end of year	\$ 1,169	\$ 11,120	\$ 15,703	\$ 2,479	\$ 4,144
Reconciliation of operating income (loss) to net cash provided (used) by operating activities					
Operating income (loss)	\$ 277	\$ 3,875	\$ (7,447)	\$ (310)	\$ (300)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Depreciation and amortization	-	9,685	2,791	294	28
Decrease (Increase) accounts receivable	4	(14)	134	10	5
Decrease (Increase) due from other funds	(3)	-	-	-	-
Decrease (Increase) due from other governments	-	(239)	17	(1)	-
Decrease (Increase) inventories	-	(45)	128	-	148
Decrease (Increase) prepaid items and deposits	-	-	-	-	-
Increase (Decrease) accounts payable	(31)	1,067	(43)	(1)	(898)
Increase (Decrease) due to other funds	-	-	3,989	-	-
Increase (Decrease) due to other governments	-	-	10	-	2
Increase (Decrease) other liabilities	-	(20)	-	-	-
Increase (Decrease) estimated claims liability	-	-	-	-	-
Increase (Decrease) salaries and benefits payable	(15)	5	208	(1)	(1)
Increase (Decrease) compensated absences	(74)	(3)	(284)	15	1
Net cash provided (used) by operating activities	\$ 158	\$ 14,311	\$ (497)	\$ 6	\$ (1,015)
Noncash investing, capital, and financing activities:					
Capital lease obligations		\$ 3,797	\$ 1,074		

OASIS Project	Risk Management	Temporary Assistance Pool	EDA Facilities Managemet	Flood Control Equipment	Total	
\$ 10,633	\$ 45,567	\$ 13,628	\$ 86,974	\$ 6,514	\$ 240,206	Cash flows from operating activities
(2,866)	(103,488)	(2,671)	(62,794)	(3,405)	(211,910)	Cash receipts from internal services provided
(6,879)	(15,865)	(11,665)	(22,636)	(2,250)	(86,536)	Cash paid to suppliers for goods and services
888	(73,786)	(708)	1,544	859	(58,240)	Cash paid to employees for services
						Net cash provided (used) by operating activities
-	-	-	3,692	-	3,692	Cash flows from noncapital financing activities
-	2,105	-	1,990	75	4,170	Advances from other funds
(162)	(2,368)	(848)	(507)	-	(4,576)	Transfers received
						Transfers paid
(162)	(263)	(848)	5,175	75	3,286	Net cash provided (used) by noncapital financing activities
-	-	-	-	108	809	Cash flows from capital and related financing activities
(239)	(10)	-	(197)	(588)	(9,557)	Proceeds from sale of capital assets
(767)	-	-	-	-	(8,378)	Acquisition and construction of capital assets
-	65,525	-	-	-	65,525	Principal paid on capital leases
(56)	-	-	-	-	(1,674)	Premium contributions
						Interest paid on long-term debt
(1,062)	65,515	-	(197)	(480)	46,725	Net cash provided (used) by capital and related financing activities
37	1,114	-	19	41	1,377	Cash flows from investing activities
37	1,114	-	19	41	1,377	Interest received on investments
(299)	(7,420)	(1,556)	6,541	495	(6,852)	Net cash provided by investing activities
6,001	182,059	5,992	-	6,643	239,923	Net increase (decrease) in cash and cash equivalents
\$ 5,702	\$ 174,639	\$ 4,436	\$ 6,541	\$ 7,138	\$ 233,071	Cash and cash equivalents, beginning of year
						Cash and cash equivalents, end of year
\$ (362)	\$ (82,556)	\$ 19	\$ 668	\$ 24	\$ (86,112)	Reconciliation of operating income (loss) to net cash provided (used) by operating activities
1,091	311	2	61	1,002	15,265	Operating income (loss)
-	(328)	-	-	-	(189)	Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities
(1)	-	-	(2,433)	(185)	(2,622)	Depreciation and amortization
-	-	-	(587)	17	(793)	Decrease (Increase) accounts receivable
-	-	-	(148)	(66)	17	Decrease (Increase) due from other funds
-	(333)	-	(65)	-	(398)	Decrease (Increase) inventories
296	1,610	5	924	(104)	2,825	Decrease (Increase) prepaid items and deposits
-	-	(7)	-	210	4,192	Increase (Decrease) accounts payable
-	-	-	-	(35)	(23)	Increase (Decrease) due to other funds
-	(54)	-	-	-	(74)	Increase (Decrease) due to other governments
-	7,454	-	-	-	7,454	Increase (Decrease) other liabilities
28	51	(723)	979	14	545	Increase (Decrease) estimated claims liability
(164)	59	(4)	2,145	(18)	1,673	Increase (Decrease) salaries and benefits payable
\$ 888	\$ (73,786)	\$ (708)	\$ 1,544	\$ 859	\$ (58,240)	Increase (Decrease) compensated absences
						Net cash provided (used) by operating activities
						Noncash investing, capital, and financing activities:
					\$ 4,871	Capital lease obligations



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