

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.

RIVERSIDE UNIVERSITY HEALTH SYSTEMS - COMMUNITY HEALTH CENTERS

This fund was established to account for transactions resulting from several clinics spread across the County providing primary care and preventive services.

COUNTY OF RIVERSIDE
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2019
(Dollars in Thousands)

	County Service Areas	Flood Control	Riverside University Health Systems - Community Health Centers	Total
ASSETS:				
Current assets:				
Cash and investments	\$ 557	\$ 936	\$ -	\$ 1,493
Accounts receivable-net	-	268	1,061	1,329
Interest receivable	3	35	-	38
Taxes receivable	11	-	-	11
Due from other governments	-	32	1,420	1,452
Due from other funds	-	-	16,000	16,000
Inventories	-	-	214	214
Restricted cash and investments	-	3,363	-	3,363
Prepaid items and deposits	-	-	107	107
Total current assets	571	4,634	18,802	24,007
Noncurrent assets:				
Capital assets:				
Depreciable assets	46	76	25,506	25,628
Total noncurrent assets	46	76	25,506	25,628
Total assets	617	4,710	44,308	49,635
DEFERRED OUTFLOWS OF RESOURCES	-	423	7,369	7,792
LIABILITIES:				
Current liabilities:				
Cash overdrawn	-	-	24,304	24,304
Accounts payable	15	3,452	845	4,312
Salaries and benefits payable	-	111	3,005	3,116
Due to other governments	-	-	2,335	2,335
Due to other funds	-	15	-	15
Interest payable	-	-	159	159
Deposits payable	129	-	17	146
Other liabilities	-	125	-	125
Compensated absences	-	14	2,281	2,295
Capital lease obligation	-	-	1,510	1,510
Total current liabilities	144	3,717	34,456	38,317
Noncurrent liabilities:				
Compensated absences	-	80	1,123	1,203
Capital lease obligations	-	-	24,108	24,108
Net OPEB liability	-	-	471	471
Net pension liability	-	2,262	12,957	15,219
Total noncurrent liabilities	-	2,342	38,659	41,001
Total liabilities	144	6,059	73,115	79,318
DEFERRED INFLOWS OF RESOURCES	-	46	1,378	1,424
NET POSITION:				
Net investment in capital assets	46	76	(112)	10
Unrestricted	427	(1,048)	(22,704)	(23,325)
Total net position	\$ 473	\$ (972)	\$ (22,816)	\$ (23,315)

COUNTY OF RIVERSIDE
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2019
(Dollars in Thousands)

	County Service Areas	Flood Control	Riverside University Health Systems - Community Health Centers	Total
OPERATING REVENUES:				
Net patient revenue (Notes 1 and 18)	\$ -	\$ -	\$ 17,435	\$ 17,435
Charges for services	352	2,039	11,176	13,567
Other	56	172	30,055	30,283
Total operating revenues	<u>408</u>	<u>2,211</u>	<u>58,666</u>	<u>61,285</u>
OPERATING EXPENSES:				
Personnel services	-	1,230	47,573	48,803
Communications	6	-	345	351
Insurance	5	-	541	546
Maintenance of building and equipment	100	1	1,414	1,515
Supplies	14	9	4,508	4,531
Purchased services	12	954	14,803	15,769
Depreciation and amortization	4	11	1,916	1,931
Rents and leases of equipment	-	-	5,334	5,334
Public assistance	-	-	25	25
Utilities	79	-	452	531
Other	13	182	392	587
Total operating expenses	<u>233</u>	<u>2,387</u>	<u>77,303</u>	<u>79,923</u>
Operating income (loss)	<u>175</u>	<u>(176)</u>	<u>(18,637)</u>	<u>(18,638)</u>
NONOPERATING REVENUES (EXPENSES):				
Investment income (loss)	14	219	(471)	(238)
Interest expense	-	-	(1,196)	(1,196)
Total nonoperating revenues (expenses)	<u>14</u>	<u>219</u>	<u>(1,667)</u>	<u>(1,434)</u>
Income (loss) before capital contributions and transfers	189	43	(20,304)	(20,072)
Transfers in	-	-	16,242	16,242
Transfers out	-	(272)	(771)	(1,043)
CHANGE IN NET POSITION	<u>189</u>	<u>(229)</u>	<u>(4,833)</u>	<u>(4,873)</u>
Net position, beginning of year	284	(743)	(17,983)	(18,442)
NET POSITION, END OF YEAR	<u>\$ 473</u>	<u>\$ (972)</u>	<u>\$ (22,816)</u>	<u>\$ (23,315)</u>

COUNTY OF RIVERSIDE
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2019
(Dollars in Thousands)

	County Service Areas	Flood Control	Riverside University Health Systems - Community Health	Total
Cash flows from operating activities				
Cash receipts (payments due) from customers	\$ 408	\$ 2,214	\$ 61,186	\$ 63,808
Cash receipts (payments due) from other funds	(1)	8	(1,070)	(1,063)
Cash paid to suppliers for goods and services	(246)	(1,068)	(40,211)	(41,525)
Cash paid to employees for services	-	(1,091)	(41,103)	(42,194)
Net cash provided by (used in) operating activities	<u>161</u>	<u>63</u>	<u>(21,198)</u>	<u>(20,974)</u>
Cash flows from noncapital financing activities				
Transfers received	-	-	16,242	16,242
Transfers paid	-	(272)	(771)	(1,043)
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>(272)</u>	<u>15,471</u>	<u>15,199</u>
Cash flows from capital and related financing activities				
Acquisition and construction of capital assets	(45)	(16)	(16,266)	(16,327)
Principal paid on capital leases	-	-	14,835	14,835
Interest paid on long-term debt	-	-	(1,080)	(1,080)
Net cash provided by (used in) capital and related financing activities	<u>(45)</u>	<u>(16)</u>	<u>(2,511)</u>	<u>(2,572)</u>
Cash flows from investing activities				
Investment income (loss)	12	199	(471)	(260)
Net cash provided by (used in) investing activities	<u>12</u>	<u>199</u>	<u>(471)</u>	<u>(260)</u>
Net increase (decrease) in cash and cash equivalents	128	(26)	(8,709)	(8,607)
Cash and cash equivalents, beginning of year	429	4,325	(15,595)	(10,841)
Cash and cash equivalents, end of year	<u>\$ 557</u>	<u>\$ 4,299</u>	<u>\$ (24,304)</u>	<u>\$(19,448)</u>
Reconciliation of cash and cash equivalents to the Statement of Net Position				
Cash and investments per Statement of Net Position	\$ 557	\$ 936	\$ (24,304)	\$(22,811)
Restricted cash and investments per Statement of Net Position	-	3,363	-	3,363
Total cash and cash equivalents per Statement of Net Position	<u>\$ 557</u>	<u>\$ 4,299</u>	<u>\$ (24,304)</u>	<u>\$(19,448)</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ 175	\$ (176)	\$ (18,637)	\$(18,638)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation and amortization	4	11	1,916	1,931
Decrease (Increase) accounts receivable	-	30	316	346
Decrease (Increase) taxes receivable	(1)	-	-	(1)
Decrease (Increase) due from other funds	-	8	(1,070)	(1,062)
Decrease (Increase) due from other governments	-	(27)	2,204	2,177
Decrease (Increase) inventories	-	-	163	163
Decrease (Increase) prepaid items and deposits	-	-	146	146
Increase (Decrease) accounts payable	(21)	178	107	264
Increase (Decrease) due to other funds	-	2	(5,899)	(5,897)
Increase (Decrease) due to other governments	-	-	(6,909)	(6,909)
Increase (Decrease) deposits payable	4	-	(5)	(1)
Increase (Decrease) other liabilities	-	(102)	-	(102)
Increase (Decrease) net pension liability	-	(40)	1,115	1,075
Increase (Decrease) net OPEB liability	-	-	242	242
Increase (Decrease) deferred OPEB	-	-	(257)	(257)
Increase (Decrease) deferred pensions	-	142	4,161	4,303
Increase (Decrease) salaries and benefits payable	-	37	823	860
Increase (Decrease) compensated absences	-	-	386	386
Net cash provided by (used in) operating activities	<u>\$ 161</u>	<u>\$ 63</u>	<u>\$ (21,198)</u>	<u>\$(20,974)</u>

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

Noncash investing, capital, and financing activities	\$ 16,033	\$ 16,033
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