

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 SYSTEM - 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, 2018
(Dollars in Thousands)

	County Service Areas	Flood Control	Riverside University Health Systems - Community Health Centers	Total
ASSETS:				
Current assets:				
Cash and investments	\$ 429	\$ 1,103	\$ -	\$ 1,532
Accounts receivable-net	-	298	1,377	1,675
Interest receivable	1	15	-	16
Taxes receivable	10	-	-	10
Due from other governments	-	5	3,624	3,629
Due from other funds	-	8	14,930	14,938
Inventories	-	-	377	377
Restricted cash and investments	-	3,222	-	3,222
Prepaid items and deposits	-	-	253	253
Total current assets	<u>440</u>	<u>4,651</u>	<u>20,561</u>	<u>25,652</u>
Noncurrent assets:				
Capital assets:				
Depreciable assets	5	71	11,156	11,232
Total noncurrent assets	<u>5</u>	<u>71</u>	<u>11,156</u>	<u>11,232</u>
Total assets	<u>445</u>	<u>4,722</u>	<u>31,717</u>	<u>36,884</u>
DEFERRED OUTFLOWS OF RESOURCES	-	732	11,110	11,842
LIABILITIES:				
Current liabilities:				
Cash overdrawn	-	-	15,595	15,595
Accounts payable	36	3,274	738	4,048
Salaries and benefits payable	-	74	2,182	2,256
Due to other governments	-	-	9,244	9,244
Due to other funds	-	13	5,899	5,912
Interest payable	-	-	43	43
Deposits payable	125	-	22	147
Other liabilities	-	227	-	227
Compensated absences	-	8	1,120	1,128
Capital lease obligation	-	-	492	492
Total current liabilities	<u>161</u>	<u>3,596</u>	<u>35,335</u>	<u>39,092</u>
Noncurrent liabilities:				
Compensated absences	-	86	1,898	1,984
Capital lease obligations	-	-	10,291	10,291
Net OPEB liability	-	-	229	229
Net pension liability	-	2,302	11,842	14,144
Total noncurrent liabilities	<u>-</u>	<u>2,388</u>	<u>24,260</u>	<u>26,648</u>
Total liabilities	<u>161</u>	<u>5,984</u>	<u>59,595</u>	<u>65,740</u>
DEFERRED INFLOWS OF RESOURCES	-	213	1,215	1,428
NET POSITION:				
Net investment in capital assets	5	71	373	449
Unrestricted	279	(814)	(18,356)	(18,891)
Total net position	<u>\$ 284</u>	<u>\$ (743)</u>	<u>\$ (17,983)</u>	<u>\$ (18,442)</u>

COUNTY OF RIVERSIDE
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2018
(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)	\$ -	\$ -	\$ 19,375	\$ 19,375
Charges for services	353	1,737	10,808	12,898
Other	25	12	8,028	8,065
Total operating revenues	<u>378</u>	<u>1,749</u>	<u>38,211</u>	<u>40,338</u>
OPERATING EXPENSES:				
Personnel services	-	1,522	38,238	39,760
Communications	7	-	218	225
Insurance	3	-	313	316
Maintenance of building and equipment	120	-	2,569	2,689
Supplies	7	18	2,137	2,162
Purchased services	8	1,256	8,612	9,876
Depreciation and amortization	3	5	390	398
Rents and leases of equipment	-	-	2,941	2,941
Utilities	80	-	367	447
Other	15	14	262	291
Total operating expenses	<u>243</u>	<u>2,815</u>	<u>56,047</u>	<u>59,105</u>
Operating income (loss)	<u>135</u>	<u>(1,066)</u>	<u>(17,836)</u>	<u>(18,767)</u>
NONOPERATING REVENUES (EXPENSES):				
Investment income (loss)	3	74	(204)	(127)
Interest expense	-	-	(200)	(200)
Total nonoperating revenues (expenses)	<u>3</u>	<u>74</u>	<u>(404)</u>	<u>(327)</u>
Income (loss) before capital contributions and transfers	138	(992)	(18,240)	(19,094)
Capital contributions	-	-	1	1
Transfers in	-	-	11,493	11,493
Transfers out	-	-	(278)	(278)
CHANGE IN NET POSITION	<u>138</u>	<u>(992)</u>	<u>(7,024)</u>	<u>(7,878)</u>
Net position, beginning of year, as previously reported	146	249	-	395
Adjustments to beginning net position (Note 3)	-	-	(10,959)	(10,959)
Net position, beginning of year, as restated	<u>146</u>	<u>249</u>	<u>(10,959)</u>	<u>(10,564)</u>
NET POSITION, END OF YEAR	<u>\$ 284</u>	<u>\$ (743)</u>	<u>\$ (17,983)</u>	<u>\$ (18,442)</u>

COUNTY OF RIVERSIDE
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2018
(Dollars in Thousands)

	County Service Areas	Flood Control	Riverside University Health Systems - Community Health Centers	Total
Cash flows from operating activities				
Cash receipts (payments due) from customers	\$ 378	\$ 1,720	\$ 40,039	\$ 42,137
Cash receipts (payments due) from other funds	(1)	(7)	(14,784)	(14,792)
Cash paid to suppliers for goods and services	(216)	(1,265)	(14,046)	(15,527)
Cash paid to employees for services	-	(1,159)	(35,844)	(37,003)
Net cash provided by (used in) operating activities	<u>161</u>	<u>(711)</u>	<u>(24,635)</u>	<u>(25,185)</u>
Cash flows from noncapital financing activities				
Transfers received	-	-	11,493	11,493
Transfers paid	-	-	(278)	(278)
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>-</u>	<u>11,215</u>	<u>11,215</u>
Cash flows from capital and related financing activities				
Acquisition and construction of capital assets	(1)	(75)	(11,471)	(11,547)
Principal paid on capital leases	-	-	10,783	10,783
Capital contributions	-	-	1	1
Interest paid on long-term debt	-	-	(157)	(157)
Net cash provided by (used in) capital and related financing activities	<u>(1)</u>	<u>(75)</u>	<u>(844)</u>	<u>(920)</u>
Cash flows from investing activities				
Investment income (loss)	2	70	(204)	(132)
Net cash provided by (used in) investing activities	<u>2</u>	<u>70</u>	<u>(204)</u>	<u>(132)</u>
Net increase (decrease) in cash and cash equivalents	162	(716)	(14,468)	(15,022)
Cash and cash equivalents, beginning of year	267	5,041	(1,127)	4,181
Cash and cash equivalents, end of year	<u>\$ 429</u>	<u>\$ 4,325</u>	<u>\$ (15,595)</u>	<u>\$ (10,841)</u>
Reconciliation of cash and cash equivalents to the Statement of Net Position				
Cash and investments per Statement of Net Position	\$ 429	\$ 1,103	\$ (15,595)	\$ (14,063)
Restricted cash and investments per Statement of Net Position	-	3,222	-	3,222
Total cash and cash equivalents per Statement of Net Position	<u>\$ 429</u>	<u>\$ 4,325</u>	<u>\$ (15,595)</u>	<u>\$ (10,841)</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ 135	\$ (1,066)	\$ (17,836)	\$ (18,767)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation and amortization	3	5	390	398
Decrease (Increase) accounts receivable	-	(31)	368	337
Decrease (Increase) taxes receivable	(1)	-	-	(1)
Decrease (Increase) due from other funds	-	(7)	(14,784)	(14,791)
Decrease (Increase) due from other governments	-	2	1,460	1,462
Decrease (Increase) inventories	-	-	(355)	(355)
Decrease (Increase) prepaid items and deposits	-	-	(253)	(253)
Increase (Decrease) accounts payable	14	(19)	405	400
Increase (Decrease) due to other funds	-	6	4,844	4,850
Increase (Decrease) due to other governments	-	-	(1,290)	(1,290)
Increase (Decrease) deposits payable	10	-	22	32
Increase (Decrease) other liabilities	-	36	-	36
Increase (Decrease) net pension liability	-	496	4,578	5,074
Increase (Decrease) net OPEB liability	-	-	109	109
Increase (Decrease) deferred OPEB	-	-	(160)	(160)
Increase (Decrease) deferred pensions	-	(134)	(2,538)	(2,672)
Increase (Decrease) salaries and benefits payable	-	-	40	40
Increase (Decrease) compensated absences	-	1	365	366
Net cash provided by (used in) operating activities	<u>\$ 161</u>	<u>\$ (711)</u>	<u>\$ (24,635)</u>	<u>\$ (25,185)</u>
Noncash investing, capital, and financing activities			<u>\$ 10,941</u>	<u>\$ 10,941</u>