

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). 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, 2013
(Dollars in Thousands)

	County Service Areas	Flood Control	Total
ASSETS:			
Current assets:			
Cash and investments	\$ 108	\$ 2,549	\$ 2,657
Accounts receivable-net	-	303	303
Interest receivable	-	4	4
Taxes receivable	14	-	14
Due from other governments	-	14	14
Restricted cash and investments	-	2,719	2,719
Total current assets	<u>122</u>	<u>5,589</u>	<u>5,711</u>
Noncurrent assets:			
Capital assets:			
Depreciable assets	21	7	28
Total noncurrent assets	<u>21</u>	<u>7</u>	<u>28</u>
Total assets	<u>143</u>	<u>5,596</u>	<u>5,739</u>
DEFERRED OUTFLOWS OR RESOURCES:			
	-	-	-
LIABILITIES:			
Current liabilities:			
Accounts payable	18	2,822	2,840
Salaries and benefits payable	-	27	27
Due to other funds	-	12	12
Deposits payable	51	-	51
Other liabilities	-	174	174
Compensated absences	-	15	15
Total current liabilities	<u>69</u>	<u>3,050</u>	<u>3,119</u>
Noncurrent portion of long-term liabilities:			
Noncurrent liabilities:			
Compensated absences	-	69	69
Total noncurrent liabilities	<u>-</u>	<u>69</u>	<u>69</u>
Total liabilities	<u>69</u>	<u>3,119</u>	<u>3,188</u>
DEFERRED INFLOWS OF RESOURCES:			
	-	-	-
Net position:			
Net investment in capital assets	21	7	28
Restricted	41	-	41
Unrestricted	12	2,470	2,482
Total net position	<u>\$ 74</u>	<u>\$ 2,477</u>	<u>\$ 2,551</u>

COUNTY OF RIVERSIDE

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position

Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2013

(Dollars in Thousands)

	County Service Areas	Flood Control	Total
OPERATING REVENUES:			
Charges for services	\$ 339	\$ 1,504	\$ 1,843
Other	16	231	247
Total operating revenues	<u>355</u>	<u>1,735</u>	<u>2,090</u>
OPERATING EXPENSES:			
Personnel services	215	816	1,031
Maintenance of building and equipment	99	-	99
Supplies	6	18	24
Purchased services	6	885	891
Depreciation and amortization	3	9	12
Rents and leases of equipment	-	8	8
Utilities	114	-	114
Other	16	18	34
Total operating expenses	<u>459</u>	<u>1,754</u>	<u>2,213</u>
Operating income (loss)	<u>(104)</u>	<u>(19)</u>	<u>(123)</u>
NONOPERATING REVENUES (EXPENSES):			
Investment income	-	5	5
Total nonoperating revenues (expenses)	<u>-</u>	<u>5</u>	<u>5</u>
CHANGE IN NET POSITION	(104)	(14)	(118)
Net position, beginning of year	<u>178</u>	<u>2,491</u>	<u>2,669</u>
NET POSITION, END OF YEAR	<u><u>\$ 74</u></u>	<u><u>\$ 2,477</u></u>	<u><u>\$ 2,551</u></u>

COUNTY OF RIVERSIDE
Statement of Cash Flows
Combining Nonmajor Enterprise Funds
For the Fiscal Year Ending June 30, 2013
(Dollars in Thousands)

	County Service Areas	Flood Control	Total
Cash flows from operating activities			
Cash receipts from customers / other funds	\$ 355	\$ 1,722	\$ 2,077
Cash paid to suppliers for goods and services	(225)	(922)	(1,147)
Cash paid to employees for services	(215)	(835)	(1,050)
Net cash provided by (used in) operating activities	(85)	(35)	(120)
Cash flows from investing activities			
Interest received on investments	-	5	5
Net cash provided by investing activities	-	5	5
Net increase (decrease) in cash and cash equivalents	(85)	(30)	(115)
Cash and cash equivalents, beginning of year	193	5,298	5,491
Cash and cash equivalents, end of year	\$ 108	\$ 5,268	\$ 5,376

Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating income (loss)	\$ (104)	\$ (19)	\$ (123)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities			
Depreciation and amortization	3	9	12
Decrease (Increase) accounts receivable	-	(46)	(46)
Decrease (Increase) due from other governments	-	33	33
Increase (Decrease) accounts payable	14	49	63
Increase (Decrease) due to other funds	-	10	10
Increase (Decrease) due to other governments	-	(10)	(10)
Increase (Decrease) deposits payable	2	-	2
Increase (Decrease) other liabilities	-	(42)	(42)
Increase (Decrease) salaries and benefits payable	-	(11)	(11)
Increase (Decrease) compensated absences	-	(8)	(8)
Net cash provided by (used in) operating activities	\$ (85)	\$ (35)	\$ (120)

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