

## NONMAJOR ENTERPRISE FUNDS

The Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the government's body is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes.

**Air Quality** - Accounts for activity of the Air Quality Program in accordance with requirements imposed by the 1990 Federal Clean Air Act. The Air Quality Program is primarily financed through federal/state grant revenues and user charges (air quality control permits).

**Conservation Enterprises** - Accounts for the golf course and rental cabins activity under the conservation department. The golf course is operated by a private golf management company who has the ability to modify services and rates.

**Hamilton Urban Drainage District** - Accounts for storm water utility user fees and related operations and maintenance expenses of the Hamilton Drain Urban Drainage District.

**Urban Sewer** - Accounts for activity of the County's urban sewer economic development initiatives in conjunction with various municipalities.

**Community Base Case Management (CBCM)** - Accounts for activity relating to PCHS's program providing Target Case Management services to other third parties (managed care organizations). This program was effective April 2006.

**Iowa Tax & Tags** - Accounts for activity of the Treasurer's [www.iowataxandtags.gov](http://www.iowataxandtags.gov) program relating to online property tax and vehicle tag payments.

**POLK COUNTY, IOWA**

**Combining Statement of Net Position  
Nonmajor Enterprise Funds  
June 30, 2016**

	<b>Air Quality</b>	<b>Conservation Enterprises</b>	<b>Hamilton Urban Drainage District</b>	<b>Urban Sewer</b>
<b>ASSETS</b>				
Current assets:				
Cash and pooled investments	\$ 386,488	\$ 701,959	\$ 394,608	\$ 993,232
Receivables (net):				
Accounts	-	45,406	-	-
Notes	-	-	-	130,032
Due from other funds	-	360	-	-
Due from other governments	174,603	-	-	-
Total current assets	<u>561,091</u>	<u>747,725</u>	<u>394,608</u>	<u>1,123,264</u>
Noncurrent assets:				
Special assessments	-	-	5,461	-
Notes	-	-	-	4,082,580
Capital assets not being depreciated	-	76,593	3,818,522	-
Capital assets being depreciated, net	370,878	300,639	8,892,451	-
Total noncurrent assets	<u>370,878</u>	<u>377,232</u>	<u>12,716,434</u>	<u>4,082,580</u>
<b>TOTAL ASSETS</b>	<u>931,969</u>	<u>1,124,957</u>	<u>13,111,042</u>	<u>5,205,844</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>139,728</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	68	730	8,200	-
Wages payable	41,439	895	-	-
Payroll taxes payable	6,805	149	-	-
Interest payable	-	-	-	6,826
General obligation bonds payable	-	-	-	305,494
Due to other funds	-	-	-	-
Compensated absences payable	7,032	-	-	-
Total current liabilities	<u>55,344</u>	<u>1,774</u>	<u>8,200</u>	<u>312,320</u>
Noncurrent liabilities:				
General obligation bonds payable	-	-	-	3,148,956
Compensated absences payable	254,119	-	-	-
Net pension liability	581,423	-	-	-
Total noncurrent liabilities	<u>835,542</u>	<u>-</u>	<u>-</u>	<u>3,148,956</u>
<b>TOTAL LIABILITIES</b>	<u>890,886</u>	<u>1,774</u>	<u>8,200</u>	<u>3,461,276</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>95,492</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>				
Net investment in capital assets	370,878	377,232	12,710,973	-
Unrestricted (deficit)	(285,559)	745,951	391,869	1,744,568
<b>TOTAL NET POSITION</b>	<u>\$ 85,319</u>	<u>\$ 1,123,183</u>	<u>\$ 13,102,842</u>	<u>\$ 1,744,568</u>

<b>Community Base Case Management</b>	<b>Iowa Tax &amp; Tags</b>	<b>Total Nonmajor Enterprise Funds</b>
\$ -	\$ 374,946	\$ 2,851,233
1,154,114	-	1,199,520
-	-	130,032
-	-	360
157,490	4,427	336,520
<u>1,311,604</u>	<u>379,373</u>	<u>4,517,665</u>
-	-	5,461
-	-	4,082,580
-	-	3,895,115
-	-	9,563,968
-	-	17,547,124
<u>1,311,604</u>	<u>379,373</u>	<u>22,064,789</u>
-	38,006	177,734
605,206	-	614,204
-	14,392	56,726
-	2,304	9,258
-	-	6,826
-	-	305,494
634,264	-	634,264
-	638	7,670
<u>1,239,470</u>	<u>17,334</u>	<u>1,634,442</u>
-	-	3,148,956
-	23,049	277,168
-	168,466	749,889
-	191,515	4,176,013
<u>1,239,470</u>	<u>208,849</u>	<u>5,810,455</u>
-	10,811	106,303
-	-	13,459,083
<u>72,134</u>	<u>197,719</u>	<u>2,866,682</u>
<u>\$ 72,134</u>	<u>\$ 197,719</u>	<u>\$ 16,325,765</u>

**POLK COUNTY, IOWA**

**Combining Statement of Revenues, Expenses, and Changes in Net Position  
Nonmajor Enterprise Funds  
For the Year Ended June 30, 2016**

	Air Quality	Conservation Enterprises	Hamilton Urban Drainage District	Urban Sewer
<b>OPERATING REVENUES:</b>				
Charges for goods and services:				
Charges for services	\$ 367,062	\$ -	\$ 125,580	\$ -
Intergovernmental revenues	927,801	-	-	-
Commissions income	-	203,609	-	-
Miscellaneous	8,916	91,165	5,569	-
Total operating revenues	<u>1,303,779</u>	<u>294,774</u>	<u>131,149</u>	<u>-</u>
<b>OPERATING EXPENSES:</b>				
Cost of goods and services:				
Personal services	961,733	15,739	10,583	-
Supplies	49,271	68,331	-	-
Professional services	-	8,173	2,104	-
Other services/charges	83,603	62,882	21,362	-
Miscellaneous	-	5,904	4,861	-
Amortization of discount (premium)	-	-	-	(2,872)
Depreciation	86,182	30,463	361,677	-
Total operating expenses	<u>1,180,789</u>	<u>191,492</u>	<u>400,587</u>	<u>(2,872)</u>
<b>OPERATING INCOME (LOSS)</b>	<u>122,990</u>	<u>103,282</u>	<u>(269,438)</u>	<u>2,872</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Interest revenue	472	1,519	479	4,461
Interest expense	-	-	-	(91,458)
Total nonoperating revenues (expenses)	<u>472</u>	<u>1,519</u>	<u>479</u>	<u>(86,997)</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<u>123,462</u>	<u>104,801</u>	<u>(268,959)</u>	<u>(84,125)</u>
<b>CAPITAL CONTRIBUTIONS AND TRANSFERS:</b>				
Capital contributions from others - grants	-	-	1,516,094	-
Transfers out	-	(205,059)	-	-
Total transfers	<u>-</u>	<u>(205,059)</u>	<u>1,516,094</u>	<u>-</u>
<b>CHANGE IN NET POSITION</b>	<u>123,462</u>	<u>(100,258)</u>	<u>1,247,135</u>	<u>(84,125)</u>
<b>TOTAL NET POSITION - BEGINNING</b>	<u>(38,143)</u>	<u>1,223,441</u>	<u>11,855,707</u>	<u>1,828,693</u>
<b>TOTAL NET POSITION - ENDING</b>	<u>\$ 85,319</u>	<u>\$ 1,123,183</u>	<u>\$ 13,102,842</u>	<u>\$ 1,744,568</u>

<b>Community Base Case Management</b>	<b>Iowa Tax &amp; Tags</b>	<b>Total Nonmajor Enterprise Funds</b>
\$ -	\$ 414,508	\$ 907,150
1,664,392	-	2,592,193
-	-	203,609
-	17,926	123,576
<u>1,664,392</u>	<u>432,434</u>	<u>3,826,528</u>
-	338,742	1,326,797
-	727	118,329
-	-	10,277
1,592,258	10,160	1,770,265
-	-	10,765
-	-	(2,872)
-	-	478,322
<u>1,592,258</u>	<u>349,629</u>	<u>3,711,883</u>
<u>72,134</u>	<u>82,805</u>	<u>114,645</u>
-	38,143	45,074
-	-	(91,458)
-	38,143	(46,384)
<u>72,134</u>	<u>120,948</u>	<u>68,261</u>
-	-	1,516,094
-	-	(205,059)
-	-	1,311,035
<u>72,134</u>	<u>120,948</u>	<u>1,379,296</u>
-	76,771	14,946,469
<u>\$ 72,134</u>	<u>\$ 197,719</u>	<u>\$ 16,325,765</u>

**POLK COUNTY, IOWA**

**Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the Year Ended June 30, 2016**

	<b>Air Quality</b>	<b>Conservation Enterprises</b>	<b>Hamilton Urban Drainage District</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash received from customers	\$ 375,978	\$ 308,898	\$ 139,701
Cash received from operating grants	922,156	-	-
Cash paid to suppliers for goods and services	(132,925)	(162,196)	(20,127)
Cash paid to employees	(1,000,565)	(15,522)	(10,583)
Net cash flows from operating activities	<u>164,644</u>	<u>131,180</u>	<u>108,991</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Transfers out	-	(205,059)	-
Net cash flows from noncapital financing activities	<u>-</u>	<u>(205,059)</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Principal paid on long-term debt	-	-	-
Interest paid on long-term debt	-	-	-
Capital grants received	-	-	1,840,675
Repayments on capital note receivable	-	-	-
Purchase of capital assets	(90,204)	-	(1,825,367)
Net cash flows from capital and related financing activities	<u>(90,204)</u>	<u>-</u>	<u>15,308</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Interest received	472	1,519	479
Net cash flows from investing activities	<u>472</u>	<u>1,519</u>	<u>479</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>74,912</b>	<b>(72,360)</b>	<b>124,778</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>311,576</b>	<b>774,319</b>	<b>269,830</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b><u>\$ 386,488</u></b>	<b><u>\$ 701,959</u></b>	<b><u>\$ 394,608</u></b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Operating income (loss)	\$ 122,990	\$ 103,282	\$ (269,438)
Components of operating income (loss) not included in operating activities			
Depreciation	86,182	30,463	361,677
Amortization	-	-	-
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:			
(Increase) decrease in special assessments receivable	-	-	(935)
(Increase) decrease in accounts receivable	-	14,484	-
(Increase) decrease in due from other funds	-	(360)	-
(Increase) decrease in due from other governments	(5,645)	-	9,487
(Increase) decrease in deferred outflows of resources	(3,327)	-	-
Increase (decrease) in accounts payable	(51)	(16,906)	8,200
Increase (decrease) in wages payable	7,082	155	-
Increase (decrease) in payroll taxes payable	1,461	62	-
Increase (decrease) in due to other funds	-	-	-
Increase (decrease) in compensated absences payable	6,552	-	-
Increase (decrease) in net pension liability	156,007	-	-
Increase (decrease) in deferred outflows of resources	(206,607)	-	-
Net cash flows from operating activities	<u>\$ 164,644</u>	<u>\$ 131,180</u>	<u>\$ 108,991</u>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Disposal of fully depreciated capital assets	\$ -	\$ (67,409)	\$ -
Acquisition of capital assets through accounts payable	-	-	(22,216)

Urban Sewer	Community Base Case Management	Iowa Tax & Tags	Total Nonmajor Enterprise Funds
\$ -	\$ 352,788	\$ 432,042	\$ 1,609,407
-	-	-	922,156
-	(352,788)	(10,887)	(678,923)
-	-	(337,723)	(1,364,393)
-	-	83,432	488,247
-	-	-	(205,059)
-	-	-	(205,059)
(301,176)	-	-	(301,176)
(91,937)	-	-	(91,937)
-	-	-	1,840,675
123,707	-	-	123,707
-	-	-	(1,915,571)
(269,406)	-	-	(344,302)
4,461	-	38,143	45,074
4,461	-	38,143	45,074
(264,945)	-	121,575	(16,040)
1,258,177	-	253,371	2,867,273
\$ 993,232	\$ -	\$ 374,946	\$ 2,851,233
\$ 2,872	\$ 72,134	\$ 82,805	\$ 114,645
-	-	-	478,322
(2,872)	-	-	(2,872)
-	-	-	(935)
-	(1,154,114)	-	(1,139,630)
-	-	-	(360)
-	(157,490)	(392)	(154,040)
-	-	(1,141)	(4,468)
-	605,206	-	596,449
-	-	2,832	10,069
-	-	448	1,971
-	634,264	-	634,264
-	-	16,229	22,781
-	-	53,488	209,495
-	-	(70,837)	(277,444)
\$ -	\$ -	\$ 83,432	\$ 488,247
\$ -	\$ -	\$ -	\$ (67,409)
-	-	-	(22,216)