

## 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 Based 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 2016.

**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, 2019**

	<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	\$ 292,161	\$ 651,422	\$ 214,869	\$ 1,640,888
Receivables (net):				
Accounts	-	150,681	-	-
Notes	-	-	-	119,737
Due from other governments	236,974	-	-	-
Total current assets	<u>529,135</u>	<u>802,103</u>	<u>214,869</u>	<u>1,760,625</u>
Noncurrent assets:				
Special assessments	-	-	5,136	-
Notes	-	-	-	3,742,188
Capital assets not being depreciated	-	76,593	3,818,522	-
Capital assets being depreciated, net	319,756	4,883,368	7,876,268	-
Total noncurrent assets	<u>319,756</u>	<u>4,959,961</u>	<u>11,699,926</u>	<u>3,742,188</u>
<b>TOTAL ASSETS</b>	<u>848,891</u>	<u>5,762,064</u>	<u>11,914,795</u>	<u>5,502,813</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>305,931</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	-	26,978	10,350	-
Wages payable	16,063	382	-	-
Payroll taxes payable	2,687	65	-	-
Interest payable	-	-	-	8,660
General obligation bonds payable	-	-	-	323,534
Advances from other funds	-	239,828	-	-
Compensated absences payable	14,070	-	-	-
Total current liabilities	<u>32,820</u>	<u>267,253</u>	<u>10,350</u>	<u>332,194</u>
Noncurrent liabilities:				
General obligation bonds payable	-	-	-	2,196,203
Advances from other funds	-	3,277,340	-	-
Compensated absences payable	189,409	-	-	-
Net pension liability	764,892	-	-	-
Total noncurrent liabilities	<u>954,301</u>	<u>3,277,340</u>	<u>-</u>	<u>2,196,203</u>
<b>TOTAL LIABILITIES</b>	<u>987,121</u>	<u>3,544,593</u>	<u>10,350</u>	<u>2,528,397</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>105,189</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>				
Net investment in capital assets	319,756	4,959,961	11,694,790	-
Unrestricted (deficit)	(257,244)	(2,742,490)	209,655	2,974,416
<b>TOTAL NET POSITION</b>	<u>\$ 62,512</u>	<u>\$ 2,217,471</u>	<u>\$ 11,904,445</u>	<u>\$ 2,974,416</u>

<b>Iowa Tax &amp; Tags</b>	<b>Total Nonmajor Enterprise Funds</b>
\$ 732,602	\$ 3,531,942
-	150,681
-	119,737
-	236,974
<u>732,602</u>	<u>4,039,334</u>
-	5,136
-	3,742,188
-	3,895,115
-	13,079,392
-	20,721,831
<u>732,602</u>	<u>24,761,165</u>
<u>109,363</u>	<u>415,294</u>
-	37,328
6,345	22,790
1,048	3,800
-	8,660
-	323,534
-	239,828
1,820	15,890
<u>9,213</u>	<u>651,830</u>
-	2,196,203
-	3,277,340
24,501	213,910
231,151	996,043
<u>255,652</u>	<u>6,683,496</u>
<u>264,865</u>	<u>7,335,326</u>
<u>40,471</u>	<u>145,660</u>
-	16,974,507
<u>536,629</u>	<u>720,966</u>
<u>\$ 536,629</u>	<u>\$ 17,695,473</u>

POLK COUNTY, IOWA

Combining Statement of Revenues, Expenses, and Changes in Net Position  
 Nonmajor Enterprise Funds  
 For the Year Ended June 30, 2019

	Air Quality	Conservation Enterprises	Hamilton Urban Drainage District	Urban Sewer
<b>OPERATING REVENUES:</b>				
Charges for goods and services:				
Charges for services	\$ 392,685	\$ -	\$ 118,114	\$ -
Intergovernmental revenues	861,788	-	4,947	-
Commissions income	-	287,451	-	-
Miscellaneous	3,621	145,311	4,544	-
Total operating revenues	<u>1,258,094</u>	<u>432,762</u>	<u>127,605</u>	<u>-</u>
<b>OPERATING EXPENSES:</b>				
Cost of goods and services:				
Personal services	1,000,372	19,076	18,457	-
Supplies	44,071	32,077	-	-
Professional services	-	119,463	33,399	-
Other services/charges	90,243	57,529	59,118	-
Miscellaneous	-	11,493	4,751	-
Amortization of discount (premium)	-	-	-	(48,534)
Depreciation	88,087	203,800	365,301	-
Total operating expenses	<u>1,222,773</u>	<u>443,438</u>	<u>481,026</u>	<u>(48,534)</u>
<b>OPERATING INCOME (LOSS)</b>	<u>35,321</u>	<u>(10,676)</u>	<u>(353,421)</u>	<u>48,534</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Interest revenue	4,203	5,642	3,117	5,350
Interest expense	-	(17,168)	-	(121,197)
Total nonoperating revenues (expenses)	<u>4,203</u>	<u>(11,526)</u>	<u>3,117</u>	<u>(115,847)</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<u>39,524</u>	<u>(22,202)</u>	<u>(350,304)</u>	<u>(67,313)</u>
<b>CAPITAL CONTRIBUTIONS AND TRANSFERS:</b>				
Transfers in	-	-	-	1,441,368
Transfers out	-	(98,638)	-	-
Total transfers	<u>-</u>	<u>(98,638)</u>	<u>-</u>	<u>1,441,368</u>
<b>CHANGE IN NET POSITION</b>	<u>39,524</u>	<u>(120,840)</u>	<u>(350,304)</u>	<u>1,374,055</u>
<b>TOTAL NET POSITION - BEGINNING</b>	<u>22,988</u>	<u>2,338,311</u>	<u>12,254,749</u>	<u>1,600,361</u>
<b>TOTAL NET POSITION - ENDING</b>	<u>\$ 62,512</u>	<u>\$ 2,217,471</u>	<u>\$ 11,904,445</u>	<u>\$ 2,974,416</u>

	<b>Community Based Case Management</b>	<b>Iowa Tax &amp; Tags</b>	<b>Total Nonmajor Enterprise Funds</b>
\$	-	\$ 248,045	\$ 758,844
	30,347	-	897,082
	-	-	287,451
	-	16,825	170,301
	30,347	264,870	2,113,678
	-	419,870	1,457,775
	-	374	76,522
	-	-	152,862
	-	44,665	251,555
	-	-	16,244
	-	-	(48,534)
	-	-	657,188
	-	464,909	2,563,612
	30,347	(200,039)	(449,934)
	-	224,644	242,956
	-	-	(138,365)
	-	224,644	104,591
	30,347	24,605	(345,343)
	245,384	-	1,686,752
	-	-	(98,638)
	245,384	-	1,588,114
	275,731	24,605	1,242,771
	(275,731)	512,024	16,452,702
\$	-	\$ 536,629	\$ 17,695,473

**POLK COUNTY, IOWA**

**Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the Year Ended June 30, 2019**

	<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	\$ 396,306	\$ 421,254	\$ 127,731
Cash received from operating grants	867,076	-	-
Cash paid to suppliers for goods and services	(134,314)	(193,584)	(86,918)
Cash paid to employees	(1,076,713)	(19,055)	(18,457)
Net cash flows from operating activities	<u>52,355</u>	<u>208,615</u>	<u>22,356</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Negative cash balance implicitly financed	-	(2,195,276)	-
Proceeds from advance from other funds	-	3,775,000	-
Repayment on advance from other funds	-	(257,832)	-
Transfers in	-	-	-
Transfers out	-	(98,638)	-
Net cash flows from noncapital financing activities	<u>-</u>	<u>1,223,254</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	-	(17,168)	-
Purchase of capital assets	(36,171)	(768,921)	(72,472)
Repayments on capital note receivable	-	-	-
Net cash flows from capital and related financing activities	<u>(36,171)</u>	<u>(786,089)</u>	<u>(72,472)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Interest received	4,203	5,642	3,117
Net cash flows from investing activities	<u>4,203</u>	<u>5,642</u>	<u>3,117</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>20,387</b>	<b>651,422</b>	<b>(46,999)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>271,774</b>	<b>-</b>	<b>261,868</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b><u>\$ 292,161</u></b>	<b><u>\$ 651,422</u></b>	<b><u>\$ 214,869</u></b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Operating income (loss)	\$ 35,321	\$ (10,676)	\$ (353,421)
Components of operating income (loss) not included in operating activities			
Depreciation	88,087	203,800	365,301
Amortization	-	-	-
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:			
(Increase) decrease in special assessments receivable	-	-	126
(Increase) decrease in accounts receivable	-	(11,508)	-
(Increase) decrease in due from other funds	-	-	-
(Increase) decrease in due from other governments	5,288	-	-
(Increase) decrease in deferred outflows of resources	46,205	-	-
Increase (decrease) in accounts payable	-	26,978	10,350
Increase (decrease) in wages payable	(237)	18	-
Increase (decrease) in payroll taxes payable	(36)	3	-
Increase (decrease) in compensated absences payable	(77,658)	-	-
Increase (decrease) in net pension liability	(118,231)	-	-
Increase (decrease) in deferred inflows of resources	73,616	-	-
Net cash flows from operating activities	<u>\$ 52,355</u>	<u>\$ 208,615</u>	<u>\$ 22,356</u>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Disposal of fully depreciated capital assets	\$ (16,771)	\$ -	\$ -
Acquisition of capital assets through accounts payable	-	(747,256)	-

Urban Sewer	Community Based Case Management	Iowa Tax & Tags	Total Nonmajor Enterprise Funds
\$ -	\$ 470,691	\$ 270,205	\$ 1,686,187
-	-	-	867,076
-	(196,356)	(45,039)	(656,211)
-	-	(419,470)	(1,533,695)
-	274,335	(194,304)	363,357

-	(519,719)	-	(2,714,995)
-	-	-	3,775,000
-	-	-	(257,832)
1,441,368	245,384	-	1,686,752
-	-	-	(98,638)
1,441,368	(274,335)	-	2,390,287

(265,000)	-	-	(265,000)
(122,250)	-	-	(139,418)
-	-	-	(877,564)
112,930	-	-	112,930
(274,320)	-	-	(1,169,052)

5,350	-	224,644	242,956
5,350	-	224,644	242,956

1,172,398	-	30,340	1,827,548
468,490	-	702,262	1,704,394
\$ 1,640,888	\$ -	\$ 732,602	\$ 3,531,942

\$ 48,534	\$ 30,347	\$ (200,039)	\$ (449,934)
-	-	-	657,188
(48,534)	-	-	(48,534)
-	-	-	126
-	180,683	-	169,175
-	167,383	-	167,383
-	92,278	5,335	102,901
-	-	18,222	64,427
-	(196,356)	-	(159,028)
-	-	410	191
-	-	70	37
-	-	(707)	(78,365)
-	-	(46,626)	(164,857)
-	-	29,031	102,647
\$ -	\$ 274,335	\$ (194,304)	\$ 363,357

\$ -	\$ -	\$ -	\$ (16,771)
-	-	-	(747,256)