

2013 combined enterprise fund statements from Final Financial Report (published Jan 31, 2014)

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COUNTY OF MARIN

Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the Fiscal Year Ended June 30, 2013

	County Fair	Gross Airport	Marin. Org
<b>Cash Flows from Operating Activities</b>			
Cash receipts from customers	\$ 1,899,857	\$ 841,496	\$ 1,512,558
Cash paid to suppliers for goods and services	(1,372,279)	(394,859)	(1,195,321)
Cash paid to employees for salaries and benefits	(494,239)	(187,389)	(187,597)
	<u>(186,861)</u>	<u>59,248</u>	<u>129,640</u>
Net cash provided (used) by operating activities	(186,861)	59,248	129,640
<b>Cash Flows from Noncapital Financing Activities</b>			
Intergovernmental revenues	--	163,229	--
Transfers in	--	--	--
Transfers out	--	--	--
Interfund loans	(168,499)	(109)	--
Internal activities - payment to other funds	--	--	--
	<u>(168,499)</u>	<u>163,120</u>	<u>--</u>
Net cash provided (used) by noncapital financing activities	(168,499)	163,120	--
<b>Cash Flows from Capital and Related Financing Activities</b>			
Payments related to the acquisition of capital assets	--	(195,602)	--
	<u>--</u>	<u>(195,602)</u>	<u>--</u>
Net cash used by capital and related financing activities	--	(195,602)	--
<b>Cash Flows from Investing Activity</b>			
Interest and investments earnings received	297,158	321	844
	<u>297,158</u>	<u>321</u>	<u>844</u>
Net increase (decrease) in cash and cash equivalents	(38,004)	27,087	130,484
Cash and cash equivalents, beginning of year, restated	42,459	287,465	585,888
	<u>42,459</u>	<u>287,465</u>	<u>585,888</u>
Cash and cash equivalents, end of year	<u>\$ 4,455</u>	<u>\$ 314,552</u>	<u>\$ 716,372</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>			
Operating income (loss)	\$ 141,998	\$ (14,877)	\$ 154,288
Depreciation	73,745	98,978	86,827
Changes in assets and liabilities:			
(Increase) decrease in:			
Accounts receivable	192,994	(20,529)	--
Prepaid items and other assets	36,804	--	--
Increase (decrease) in:			
Accounts payable	(422,719)	(9,431)	(119,544)
Salaries payable	--	1,416	8,069
Unearned revenue	(189,240)	--	--
Other liabilities	(243)	--	--
Liability for compensated absences	--	3,691	--
	<u>--</u>	<u>3,691</u>	<u>--</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (186,861)</u>	<u>\$ 59,248</u>	<u>\$ 129,640</u>

continued

**COUNTY OF MARIN**

**Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the Fiscal Year Ended June 30, 2013**

	Marin Commons Property Management	Marin Center Promotions	Total
<b>Cash Flows from Operating Activities</b>			
Cash receipts from customers	\$ 1,340,222	\$ 496,758	\$ 5,690,891
Cash paid to suppliers for goods and services	(868,604)	(533,624)	(4,384,687)
Cash paid to employees for salaries and benefits	--	--	(869,225)
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Net cash provided (used) by operating activities	471,618	(36,866)	456,979
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<b>Cash Flows from Noncapital Financing Activities</b>			
Intergovernmental revenues	--	--	163,229
Transfers in	650,000	--	650,000
Transfers out	(600,000)	--	(600,000)
Interfund loans	--	--	(168,608)
Internal activities - payment to other funds	(50,000)	--	(50,000)
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Net cash used by noncapital financing activities	--	--	(5,379)
	<hr/>	<hr/>	<hr/>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Payments related to the acquisition of capital assets	(10,464)	--	(206,066)
	<hr/>	<hr/>	<hr/>
Net cash used by capital and related financing activities	(10,464)	--	(206,066)
	<hr/>	<hr/>	<hr/>
<b>Cash Flows from Investing Activity</b>			
Interest and investments earnings received	503	135,183	434,007
	<hr/>	<hr/>	<hr/>
Net increase in cash and cash equivalents	461,657	98,317	679,541
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Cash and cash equivalents, beginning of year, restated	862,492	--	1,778,304
	<hr/>	<hr/>	<hr/>
Cash and cash equivalents, end of year	\$ 1,324,149	\$ 98,317	\$ 2,457,845
	<hr/>	<hr/>	<hr/>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>			
Operating income (loss)	\$ 128,419	\$ (38,846)	\$ 370,982
Depreciation	523	--	260,073
Changes in assets and liabilities:			
(Increase) decrease in:			
Accounts receivable	243,982	--	416,447
Prepaid items and other assets	--	--	38,804
Increase (decrease) in:			
Accounts payable	549,825	1,980	111
Salaries payable	--	--	9,485
Unearned revenue	--	--	(189,240)
Other liabilities	(451,131)	--	(451,374)
Liability for compensated absences	--	--	3,691
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<b>Net Cash Provided (Used) by Operating Activities</b>	\$ 471,618	\$ (36,866)	\$ 456,979
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**COUNTY OF MARIN**

Combining Statement of Net Position  
Nonmajor Enterprise Funds  
June 30, 2013

	County Fair	Gross Airport	Marin Org	Marin Commons Property Management	Marin Center Promotions	Total
<b>ASSETS</b>						
Current Assets:						
Cash and investments in County pool	\$ 4,455	\$ 314,552	\$ 716,372	\$ 887,307	\$ 98,317	\$ 2,021,003
Cash with a fiscal agent	--	--	--	436,842	--	436,842
Other receivables	--	--	--	32,021	--	32,021
Due from other governments	--	31,402	115,746	--	--	147,148
Due from other funds	--	--	--	50,000	--	50,000
Total current assets	<u>4,455</u>	<u>345,954</u>	<u>832,118</u>	<u>1,406,170</u>	<u>98,317</u>	<u>2,687,014</u>
Noncurrent Assets:						
Capital assets:						
Nondepreciable	1,777,659	3,775,560	--	--	--	5,553,219
Depreciable, net	884,936	2,009,372	187,017	9,941	--	3,091,266
Total noncurrent assets	<u>2,662,595</u>	<u>5,784,932</u>	<u>187,017</u>	<u>9,941</u>	<u>--</u>	<u>8,644,485</u>
<b>Total assets</b>	<u>2,667,050</u>	<u>6,130,886</u>	<u>1,019,135</u>	<u>1,416,111</u>	<u>98,317</u>	<u>11,331,499</u>
<b>LIABILITIES</b>						
Current Liabilities:						
Vouchers and accounts payable	466,706	4,554	2,352	180,040	1,980	655,632
Interest payable	--	--	7,212	--	--	7,212
Accrued salaries and benefits	--	6,056	8,069	--	--	14,125
Other liabilities	--	--	--	192,019	--	192,019
Compensated absences	--	12,029	--	--	--	12,029
Total current liabilities	<u>466,706</u>	<u>22,639</u>	<u>17,633</u>	<u>372,059</u>	<u>1,980</u>	<u>881,017</u>
Long-Term Liabilities:						
Compensated absences	--	3,236	--	--	--	3,236
Total noncurrent liabilities	<u>--</u>	<u>3,236</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>3,236</u>
Total liabilities	<u>466,706</u>	<u>25,875</u>	<u>17,633</u>	<u>372,059</u>	<u>1,980</u>	<u>884,253</u>
<b>NET POSITION</b>						
Net investment in capital assets	2,662,595	5,784,932	187,017	9,941	--	8,644,485
Unrestricted	(462,251)	320,079	814,485	1,034,111	96,337	1,802,761
Total net position	<u>\$ 2,200,344</u>	<u>\$ 6,105,011</u>	<u>\$ 1,001,502</u>	<u>\$ 1,044,052</u>	<u>\$ 96,337</u>	<u>\$ 10,447,246</u>

**COUNTY OF MARIN**

Combining Statement of Revenues, Expenses and  
Changes in Net Position  
Nonmajor Enterprise Funds  
For the Fiscal Year Ended June 30, 2013

	County Fair	Gross Airport	Marin Org	Marin Commons Property Management	Marin Center Promotions	Total
<b>Operating Revenues:</b>						
Charges for services	\$ 1,541,510	\$ 648,019	\$ 1,512,558	\$ 1,540,944	\$ 496,758	\$ 5,739,789
Other revenue	117,789	14,006	--	6,427	--	138,222
Total operating revenues	<u>1,659,299</u>	<u>662,025</u>	<u>1,512,558</u>	<u>1,547,371</u>	<u>496,758</u>	<u>5,878,011</u>
<b>Operating Expenses:</b>						
Salaries and employee benefits	494,239	192,496	195,666	--	--	882,401
Services and supplies	949,317	385,428	1,075,778	1,418,429	535,604	4,364,556
Depreciation	73,745	98,978	86,826	523	--	260,072
Total operating expenses	<u>1,517,301</u>	<u>676,902</u>	<u>1,358,270</u>	<u>1,418,952</u>	<u>535,604</u>	<u>5,507,029</u>
<b>Operating Income (Loss)</b>	<u>141,998</u>	<u>(14,877)</u>	<u>154,288</u>	<u>128,419</u>	<u>(38,846)</u>	<u>370,982</u>
<b>Non-Operating Revenues:</b>						
Intergovernmental revenue	--	163,229	--	--	--	163,229
Investment income - unrestricted	297,156	321	844	503	1,494	300,318
Total non-operating revenues	<u>297,156</u>	<u>163,550</u>	<u>844</u>	<u>503</u>	<u>1,494</u>	<u>463,547</u>
<b>Income (Loss) Before Capital Contributions and Transfers:</b>	439,154	148,673	155,132	128,922	(37,352)	834,529
Transfers in	--	--	--	650,000	--	650,000
Transfers out	--	--	--	(600,000)	--	(600,000)
<b>Change in net position</b>	439,154	148,673	155,132	178,922	(37,352)	884,529
Net position, beginning of year - restated	<u>1,761,190</u>	<u>5,956,338</u>	<u>846,370</u>	<u>865,130</u>	<u>133,689</u>	<u>9,562,717</u>
Net position, end of year	<u>\$ 2,200,344</u>	<u>\$ 6,105,011</u>	<u>\$ 1,001,502</u>	<u>\$ 1,044,052</u>	<u>\$ 96,337</u>	<u>\$ 10,447,246</u>