

Nonmajor Enterprise Funds

This section of the CAFR provides information on nonmajor enterprise funds, which are used to account for operations that provide goods or services to the general public that are financed primarily by a user charge or where the periodic measurement of net income is deemed appropriate.



NONMAJOR ENTERPRISE FUNDS

- 530 - Refuse Disposal Fund - To account for operations of the City-owned refuse collection and disposal service.
- 701 - Fire Communication Fund - To account for monies received and expended, as the lead city, for the tri-city (Burbank, Glendale and Pasadena) Verdugo Fire Communication operations.

This page is left blank intentionally.

Exhibit K-1

CITY OF GLENDALE

Combining Statement of Net Position

Proprietary Fund - Nonmajor Enterprise Funds

June 30, 2017 (in thousands)

	Refuse Disposal Fund	Fire Communication Fund	Total Nonmajor Enterprise Fund
Assets and deferred outflows of resources			
Current assets:			
Pooled cash and investments	\$ 32,486	7,962	40,448
Interest receivable	102	25	127
Accounts receivable, net	2,652	-	2,652
Total current assets	<u>35,240</u>	<u>7,987</u>	<u>43,227</u>
Noncurrent assets:			
Capital assets:			
Land	1,639	-	1,639
Buildings and improvements	7,258	-	7,258
Machinery and equipment	18,330	4,925	23,255
Accumulated depreciation	(18,057)	(3,974)	(22,031)
Total capital assets	<u>9,170</u>	<u>951</u>	<u>10,121</u>
Loans receivable	-	78	78
Total noncurrent assets	<u>9,170</u>	<u>1,029</u>	<u>10,199</u>
Total assets	<u>44,410</u>	<u>9,016</u>	<u>53,426</u>
Deferred outflow of resources:			
Deferred outflows of resources related to pensions	2,988	697	3,685
Total assets and deferred outflows of resources	<u>47,398</u>	<u>9,713</u>	<u>57,111</u>
Liabilities, deferred inflows of resources and net position			
Current liabilities:			
Accounts payable	792	170	962
Wages and benefits payable	502	137	639
Deposits	363	-	363
Total current liabilities	<u>1,657</u>	<u>307</u>	<u>1,964</u>
Noncurrent liabilities:			
Net pension liability	13,254	2,519	15,773
Total liabilities	<u>14,911</u>	<u>2,826</u>	<u>17,737</u>
Deferred inflows of resources:			
Deferred inflows of resources related to pensions	878	175	1,053
Total liabilities and deferred inflows of resources	<u>15,789</u>	<u>3,001</u>	<u>18,790</u>
Net position:			
Net investment in capital assets	9,170	951	10,121
Unrestricted	22,439	5,761	28,200
Total net position	<u>\$ 31,609</u>	<u>6,712</u>	<u>38,321</u>

Exhibit K-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenses and Changes in Net Position

Proprietary Funds - Nonmajor Enterprise Funds

Fiscal Year Ended June 30, 2017 (in thousands)

	Refuse Disposal Fund	Fire Communication Fund	Total Nonmajor Enterprise Funds
Operating revenues:			
Charges for services	\$ 22,319	3,794	26,113
Miscellaneous revenues	15	622	637
Total operating revenues	<u>22,334</u>	<u>4,416</u>	<u>26,750</u>
Operating expenses:			
Salaries and benefits	7,623	2,234	9,857
Maintenance and operations	10,512	1,000	11,512
Depreciation	1,272	157	1,429
Total operating expenses	<u>19,407</u>	<u>3,391</u>	<u>22,798</u>
Operating income	<u>2,927</u>	<u>1,025</u>	<u>3,952</u>
Non operating revenues:			
Interest revenue	141	34	175
Intergovernmental grants	193	14	207
Total non operating revenues, net	<u>334</u>	<u>48</u>	<u>382</u>
Income before transfers	<u>3,261</u>	<u>1,073</u>	<u>4,334</u>
Transfers in	2	-	2
Transfers out	<u>(1,150)</u>	<u>-</u>	<u>(1,150)</u>
Change in net position	2,113	1,073	3,186
Net position, July 1	<u>29,496</u>	<u>5,639</u>	<u>35,135</u>
Net position, June 30	<u>\$ 31,609</u>	<u>6,712</u>	<u>38,321</u>

CITY OF GLENDALE

Combining Statement of Cash Flows

Proprietary Funds - Nonmajor Enterprise Funds

Year Ended June 30, 2017 (in thousands)

	Refuse Disposal Fund	Fire Communication Fund	Total Nonmajor Enterprise Funds
Cash flows from operating activities:			
Cash from customers	\$ 22,061	4,416	26,477
Cash paid to employees	(7,355)	(2,244)	(9,599)
Cash paid to suppliers	(10,532)	(830)	(11,362)
Net cash provided by operating activities	4,174	1,342	5,516
Cash flows from noncapital financing activities:			
Operating transfers out	(1,150)	-	(1,150)
Operating transfers in	2	-	2
Operating grants received	193	14	207
Loans receivable	-	(23)	(23)
Net cash (used) by noncapital financing activities	(955)	(9)	(964)
Cash flows from capital and related financing activities:			
Acquisition of property, plant, and equipment	(1,289)	(242)	(1,531)
Cash flows from investing activities:			
Interest received	111	25	136
Net increase in cash and cash equivalents	2,041	1,116	3,157
Cash and cash equivalents at July 1	30,445	6,846	37,291
Cash and cash equivalents at June 30	32,486	7,962	40,448
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	2,927	1,025	3,952
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	1,272	157	1,429
Pension expense	(234)	(147)	(381)
(Increase) Accounts receivable net	(273)	-	(273)
Increase Accrued wages payable	502	137	639
Increase (Decrease) Accounts payable	(54)	170	116
Increase Deposits	34	-	34
Total adjustments	1,247	317	1,564
Net cash provided by operating activities	\$ 4,174	1,342	5,516
Noncash investing, capital, and financing activities:			
Decrease in fair value of investments	(2)	(1)	(3)

This page is left blank intentionally.