

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

- 5300 - Refuse Disposal Fund - To account for operations of the City-owned refuse collection and disposal service.
- 5800 - 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.

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Exhibit K-1
CITY OF GLENDALE
Combining Statement of Net Position
Nonmajor Enterprise funds
June 30, 2019
(amounts expressed in thousands)

	Refuse Disposal Fund	Fire Communication Fund	Total Nonmajor Enterprise Funds
ASSETS			
Current assets:			
Pooled cash and investments	\$ 38,763	\$ 8,634	\$ 47,397
Interest receivable	187	42	229
Accounts receivable, net	2,651	-	2,651
Loans receivable	-	25	25
Prepaid items	-	89	89
Total current assets	<u>41,601</u>	<u>8,790</u>	<u>50,391</u>
Noncurrent assets:			
Capital assets, not being depreciated	1,692	797	2,489
Capital assets, net	<u>7,685</u>	<u>615</u>	<u>8,300</u>
Total noncurrent assets	<u>9,377</u>	<u>1,412</u>	<u>10,789</u>
Total assets	<u>50,978</u>	<u>10,202</u>	<u>61,180</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	<u>2,364</u>	<u>631</u>	<u>2,995</u>
Total assets and deferred outflows of resources	<u>53,342</u>	<u>10,833</u>	<u>64,175</u>
LIABILITIES			
Current liabilities:			
Accounts payable	3,463	35	3,498
Wages and benefits payable	504	182	686
Deposits	<u>480</u>	<u>-</u>	<u>480</u>
Total current liabilities	<u>4,447</u>	<u>217</u>	<u>4,664</u>
Noncurrent liabilities:			
Net pension liability	<u>14,551</u>	<u>3,235</u>	<u>17,786</u>
Total liabilities	<u>18,998</u>	<u>3,452</u>	<u>22,450</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	<u>392</u>	<u>157</u>	<u>549</u>
Total liabilities and deferred inflows of resources	<u>19,390</u>	<u>3,609</u>	<u>22,999</u>
NET POSITION			
Net investment in capital assets	9,377	1,412	10,789
Unrestricted	<u>24,575</u>	<u>5,812</u>	<u>30,387</u>
Total net position	<u>\$ 33,952</u>	<u>\$ 7,224</u>	<u>\$ 41,176</u>

Exhibit K-2
 CITY OF GLENDALE
 Combining Statement of Revenues,
 Expenditures, and Changes in Net Position
 Nonmajor Enterprise funds
 For the Year Ended June 30, 2019
 (amounts expressed in thousands)

	Refuse Disposal Fund	Fire Communication Fund	Total Nonmajor Enterprise funds
OPERATING REVENUES			
Charges for services	\$ 22,727	\$ 4,225	\$ 26,952
Miscellaneous revenue	564	2	566
Total operating revenues	<u>23,291</u>	<u>4,227</u>	<u>27,518</u>
OPERATING EXPENSES			
Maintenance and operation	20,675	4,262	24,937
Depreciation	1,324	132	1,456
Total operating expenses	<u>21,999</u>	<u>4,394</u>	<u>26,393</u>
Operating income (loss)	<u>1,292</u>	<u>(167)</u>	<u>1,125</u>
NONOPERATING REVENUES (EXPENSES)			
Use of money and property	1,595	360	1,955
Intergovernmental grants	158	-	158
Total nonoperating revenues (expenses)	<u>1,753</u>	<u>360</u>	<u>2,113</u>
Income (loss) before transfers	3,045	193	3,238
Transfers out	(1,150)	-	(1,150)
Change in net position	1,895	193	2,088
Total net position - beginning	<u>32,057</u>	<u>7,031</u>	<u>39,088</u>
Total net position - ending	<u>\$ 33,952</u>	<u>\$ 7,224</u>	<u>\$ 41,176</u>

Exhibit K-3
CITY OF GLENDALE
Statement of Cash Flows
Nonmajor Enterprise funds
For the Year Ended June 30, 2019
(amounts expressed in thousands)

	Refuse Disposal Fund	Fire Communication Fund	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts from customers	\$ 23,233	\$ 4,227	\$ 27,460
Payments to employees	(7,751)	(3,086)	(10,837)
Payments to suppliers	(9,437)	(895)	(10,332)
Net cash provided (used) by operating activities	<u>6,045</u>	<u>246</u>	<u>6,291</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in (out)	(1,150)	-	(1,150)
Operating grants received	158	-	158
Loans receivable	-	(25)	(25)
Net cash provided (used) by noncapital financing activities	<u>(992)</u>	<u>(25)</u>	<u>(1,017)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of property, plant, equipment and gas reserves	(2,227)	(25)	(2,252)
Proceed from sales of capital assets	66	-	66
Net cash provided (used) by capital and related financing activities	<u>(2,161)</u>	<u>(25)</u>	<u>(2,186)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	1,480	353	1,833
Net increase (decrease) in cash and cash equivalents	<u>4,372</u>	<u>549</u>	<u>4,921</u>
Balances - beginning of year	34,391	8,085	42,476
Balances - end of the year	<u>38,763</u>	<u>8,634</u>	<u>47,397</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating Income (loss)	1,292	(167)	1,125
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	1,324	132	1,456
Changes in assets and liabilities:			
Pension expense	850	349	1,199
(Increase) Decrease Accounts receivable, net	(111)	-	(111)
(Increase) Decrease Prepaid expenses	-	(89)	(89)
Increase (Decrease) Accrued wages payable	33	(1)	32
Increase (Decrease) Accounts payable	2,604	22	2,626
Increase (Decrease) Deposits	53	-	53
Net cash provided (used) by operating activities	<u>\$ 6,045</u>	<u>\$ 246</u>	<u>\$ 6,291</u>

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