

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

- Recreation Fund - To account for recreation programs of the Parks, Recreation and Community Services department on a proprietary user fee basis.
- Hazardous Disposal Fund - To account for operations of the toxic waste disposal in the City.
- Parking Fund - To account for operations of City-owned public parking lots and garages.
- Refuse Disposal Fund - To account for operations of the City-owned refuse collection and disposal service.
- 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
Proprietary Funds - Nonmajor Enterprise Funds
June 30, 2014 (in thousands)

		Hazardous	
	Recreation Fund	Disposal Fund	Parking Fund
Assets			
Current assets:			
Pooled cash and investments	\$ 4,738	1,303	6,993
Interest receivable	14	4	21
Accounts receivable, net	22	211	158
Total current assets	4,774	1,518	7,172
Capital assets:			
Land	-	-	5,630
Buildings and improvements	343	598	41,742
Machinery and equipment	65	240	3,067
Accumulated depreciation	(65)	(831)	(24,841)
Construction in progress	46	-	13
Total capital assets	389	7	25,611
Total assets	5,163	1,525	32,783
Liabilities and net position			
Accounts payable	50	30	342
Deposits	112	51	-
Total liabilities	162	81	342
Net position:			
Net investment in capital assets	389	7	25,611
Unrestricted	4,612	1,437	6,830
Total net position	\$ 5,001	1,444	32,441

(Continued)

Exhibit K-1

CITY OF GLENDALE

Combining Statement of Net Position

Proprietary Funds - Nonmajor Enterprise Funds

June 30, 2014 (in thousands)

	Refuse Disposal Fund	Fire Communication Fund	Total Nonmajor Enterprise Fund
Assets			
Current assets:			
Pooled cash and investments	\$ 23,941	5,227	42,202
Interest receivable	69	16	124
Accounts receivable, net	2,284	-	2,675
Total current assets	26,294	5,243	45,001
Capital assets:			
Land	1,639	-	7,269
Buildings and improvements	6,798	-	49,481
Machinery and equipment	17,018	5,678	26,068
Accumulated depreciation	(14,314)	(4,659)	(44,710)
Construction in progress	-	15	74
Total capital assets	11,141	1,034	38,182
Total assets	37,435	6,277	83,183
Liabilities and net position			
Accounts payable	885	15	1,322
Deposits	284	-	447
Total liabilities	1,169	15	1,769
Net position:			
Net investment in capital assets	11,141	1,034	38,182
Unrestricted	25,125	5,228	43,232
Total net position	\$ 36,266	6,262	81,414

Exhibit K-2

CITY OF GLENDALECombining Statement of Revenues, Expenses and
Changes in Net Position

Proprietary Funds - Nonmajor Enterprise Funds

Fiscal Year Ended June 30, 2014 (in thousands)

			Hazardous	
			Recreation Fund	Disposal Fund Parking Fund
Operating revenues:				
Charges for services	\$	2,813	1,598	8,897
Miscellaneous revenue		367	47	129
Total operating revenues		3,180	1,645	9,026
Operating expenses:				
Salaries and benefits		1,770	1,094	2,461
Maintenance and operations		973	492	3,695
Depreciation		-	9	1,180
Total operating expenses		2,743	1,595	7,336
Operating income		437	50	1,690
Non operating revenues:				
Interest revenue		53	13	83
Intergovernmental grants		179	55	-
Contribution in aid		4	-	-
Total non operating revenues, net		236	68	83
Income before transfers		673	118	1,773
Transfers in		-	-	1,100
Transfers out		-	-	(1,921)
Change in net position		673	118	952
Net position, July 1		4,328	1,326	31,489
Net position, June 30	\$	5,001	1,444	32,441

(Continued)

Exhibit K-2

CITY OF GLENDALECombining Statement of Revenues, Expenses and
Changes in Net Position

Proprietary Funds - Nonmajor Enterprise Funds

Fiscal Year Ended June 30, 2014 (in thousands)

		Refuse Disposal Fund	Fire Communication Fund	Total Nonmajor Enterprise Funds
Operating revenues:				
Charges for services	\$	21,195	3,191	37,694
Miscellaneous revenue		29	577	1,149
Total operating revenues		21,224	3,768	38,843
Operating expenses:				
Salaries and benefits		7,276	2,110	14,711
Maintenance and operations		9,675	849	15,684
Depreciation		2,135	221	3,545
Total operating expenses		19,086	3,180	33,940
Operating income		2,138	588	4,903
Non operating revenues:				
Interest revenue		396	59	604
Intergovernmental grants		52	-	286
Contribution in aid		-	-	4
Total non operating revenues, net		448	59	894
Income before transfers		2,586	647	5,797
Transfers in		-	-	1,100
Transfers out		(2,542)	-	(4,463)
Change in net position		44	647	2,434
Net position, July 1		36,222	5,615	78,980
Net position, June 30	\$	36,266	6,262	81,414

CITY OF GLENDALE

Combining Statement of Cash Flows

Proprietary Funds - Nonmajor Enterprise Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Recreation Fund	Hazardous Disposal Fund	Parking Fund
Cash flows from operating activities:			
Cash from customers	\$ 3,186	1,643	9,073
Cash paid to employees	(1,769)	(1,094)	(2,461)
Cash paid to suppliers	(1,228)	(501)	(3,932)
Net Cash provided by operating activities	189	48	2,680
Cash flows from noncapital financing activities:			
Operating transfers out	-	-	(1,921)
Operating transfers in	-	-	1,100
Operating grant received	179	55	-
Net Cash provided (used) by noncapital financing activities	179	55	(821)
Cash flows from capital and related financing activities:			
Contribution in aid	4	-	-
Acquisition of property, plant, and equipment	(87)	-	(356)
Net cash provided (used) by capital and related financing activities	(83)	-	(356)
Cash flows from investing activities:			
Interest received	50	12	75
Net increase in cash and cash equivalents	335	115	1,578
Cash and cash equivalents at July 1	4,403	1,188	5,415
Cash and cash equivalents at June 30	4,738	1,303	6,993
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income	437	50	1,690
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	-	9	1,180
(Increase)Decrease Accounts receivable net	6	(2)	47
Increase(Decrease) Accounts payable	(283)	(15)	(237)
Increase(Decrease) Deposits	29	6	-
Total adjustments	(248)	(2)	990
Net cash provided by operating activities	\$ 189	48	2,680
Noncash investing, capital, and financing activities:			
Increase in fair value of investments	3	1	4

(Continued)

Exhibit K-3

CITY OF GLENDALE

Combining Statement of Cash Flows

Proprietary Funds - Nonmajor Enterprise Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Refuse Disposal Fund	Fire Communication Fund	Total Nonmajor Enterprise Funds
Cash flows from operating activities:			
Cash from customers	\$ 21,561	3,768	39,231
Cash paid to employees	(7,276)	(2,111)	(14,711)
Cash paid to suppliers	(9,399)	(859)	(15,919)
Net Cash provided by operating activities	4,886	798	8,601
Cash flows from noncapital financing activities:			
Operating transfers out	(2,542)	-	(4,463)
Operating transfers in	-	-	1,100
Operating grant received	52	-	286
Net Cash provided (used) by noncapital financing activities	(2,490)	-	(3,077)
Cash flows from capital and related financing activities:			
Contribution in aid	-	-	4
Acquisition of property, plant, and equipment	(1,163)	(43)	(1,649)
Net cash provided (used) by capital and related financing activities	(1,163)	(43)	(1,645)
Cash flows from investing activities:			
Interest received	382	54	573
Net increase in cash and cash equivalents	1,615	809	4,452
Cash and cash equivalents at July 1	22,326	4,418	37,750
Cash and cash equivalents at June 30	23,941	5,227	42,202
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income	2,138	588	4,903
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	2,135	221	3,545
(Increase)Decrease Accounts receivable net	337	-	388
Increase(Decrease) Accounts payable	309	(11)	(237)
Increase(Decrease) Deposits	(33)	-	2
Total adjustments	2,748	210	3,698
Net cash provided by operating activities	\$ 4,886	798	8,601
Noncash investing, capital, and financing activities:			
Increase in fair value of investments	15	4	27

Exhibit K-4

CITY OF GLENDALE

Schedule of Net Investment in Capital Assets

Proprietary Funds - Nonmajor Enterprise Funds

Fiscal Year Ended June 30, 2014 (in thousands)

		Land	Construction in Progress	Buildings and Improvements	Machinery and Equipment	Total
Recreation Fund	\$	-	46	343	65	454
Hazardous Disposal Fund		-	-	598	240	838
Fire Communications Fund		-	15	-	5,678	5,693
Parking Fund		5,630	13	41,742	3,067	50,452
Refuse Disposal Fund		1,639	-	6,798	17,018	25,455
Total capital assets	\$	7,269	74	49,481	26,068	82,892

Exhibit K-5

CITY OF GLENDALE

Schedule of Changes in Capital Assets

Proprietary Funds - Nonmajor Enterprise Funds

Fiscal Year Ended June 30, 2014 (in thousands)

		Balance at July 1	Additions/ Reclass	Retirements/ Reclass	Balance at June 30
Recreation Fund	\$	367	87	-	454
Hazardous Disposal Fund		838	-	-	838
Fire Communication Fund		5,650	43	-	5,693
Parking Fund		50,143	378	(69)	50,452
Refuse Disposal Fund		25,855	1,164	(1,564)	25,455
Total capital assets	\$	82,853	1,672	(1,633)	82,892