

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 the recreation programs of the Community Services and Parks department on a user fee basis.
- Hazardous Disposal Fund - To account for the operations of the toxic waste disposal of 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 Fund - Nonmajor Enterprise Funds

June 30, 2015 (in thousands)

	Refuse Disposal Fund	Fire Communication Fund	Total Nonmajor Enterprise Funds
Assets and deferred outflows of resources			
Current assets:			
Pooled cash and investments	\$ 27,479	6,248	33,727
Interest receivable	60	13	73
Accounts receivable, net	2,469	56	2,525
Total current assets	30,008	6,317	36,325
Capital assets:			
Land	1,639	-	1,639
Buildings and improvements	6,798	-	6,798
Machinery and equipment	16,995	5,772	22,767
Accumulated depreciation	(15,302)	(4,884)	(20,186)
Construction in progress	-	15	15
Total capital assets	10,130	903	11,033
Total assets	40,138	7,220	47,358
Deferred outflows of resources:			
Deferred outflows of resources related to pensions	628	177	805
Total assets and deferred outflows of resources	40,766	7,397	48,163
Liabilities, deferred inflows of resources and net position			
Current liabilities:			
Accounts payable	844	16	860
Deposits	295	-	295
Total current liabilities	1,139	16	1,155
Noncurrent liabilities:			
Net pension liability	9,807	1,961	11,768
Total liabilities	10,946	1,977	12,923
Deferred inflows of resources:			
Deferred inflows of resources related to pensions	2,684	537	3,221
Total liabilities and deferred inflows of resources	13,630	2,514	16,144
Net position:			
Net investment in capital assets	10,130	903	11,033
Unrestricted	17,006	3,980	20,986
Total net position	\$ 27,136	4,883	32,019

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, 2015 (in thousands)

	Recreation Fund	Hazardous Disposal Fund	Parking Fund
Operating revenues:			
Charges for services	\$ 2,774	1,632	9,303
Miscellaneous revenues	396	26	43
Total operating revenues	3,170	1,658	9,346
Operating expenses:			
Salaries and benefits	1,784	1,093	2,664
Maintenance and operations	808	422	3,635
Depreciation	9	6	1,206
Total operating expenses	2,601	1,521	7,505
Operating income	569	137	1,841
Non operating revenues (expenses):			
Interest revenue	37	11	47
Grant revenue	10	54	-
Loss on disposal of capital asset	-	-	(243)
Contribution in aid	3	-	-
Total non operating revenues, net	50	65	(196)
Income before transfers	619	202	1,645
Transfers out	(5,620)	(1,646)	(34,086)
Change in net position	(5,001)	(1,444)	(32,441)
Net position, July 1, as restated	5,001	1,444	32,441
Net position, June 30	\$ -	-	-

(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, 2015 (in thousands)

	Refuse Disposal Fund	Fire Communication Fund	Total Nonmajor Enterprise Funds
Operating revenues:			
Charges for services	\$ 21,989	3,253	38,951
Miscellaneous revenues	227	623	1,315
Total operating revenues	22,216	3,876	40,266
Operating expenses:			
Salaries and benefits	7,140	2,008	14,689
Maintenance and operations	9,762	752	15,379
Depreciation	1,732	224	3,177
Total operating expenses	18,634	2,984	33,245
Operating income	3,582	892	7,021
Non operating revenues (expenses):			
Interest revenue	321	49	465
Grant revenue	-	56	120
Loss on disposal of capital asset	-	-	(243)
Contribution in aid	-	-	3
Total non operating revenues, net	321	105	345
Income before transfers	3,903	997	7,366
Transfers out	(1,150)	-	(42,502)
Change in net position	2,753	997	(35,136)
Net position, July 1, as restated	24,383	3,886	67,155
Net position, June 30	\$ 27,136	4,883	32,019

CITY OF GLENDALE

Combining Statement of Cash Flows

Proprietary Funds - Nonmajor Enterprise Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	Recreation Fund	Hazardous Disposal Fund	Parking Fund
Cash flows from operating activities:			
Cash from customers	\$ 3,192	1,869	9,504
Cash paid to employees	(1,784)	(1,093)	(2,664)
Cash paid to suppliers	(970)	(503)	(3,977)
Net cash provided by operating activities	438	273	2,863
Cash flows from noncapital financing activities:			
Operating transfers out	(3,602)	(1,646)	(8,676)
Operating grants received	10	54	-
Net cash provided (used) by noncapital financing activities	(3,592)	(1,592)	(8,676)
Cash flows from capital and related financing activities:			
related financing activities:			
Contribution in aid	3	-	-
Acquisition of property, plant, and equipment	(1,638)	-	(1,248)
Net cash (used by) capital and related financing activities	(1,635)	-	(1,248)
Cash flows from investing activities:			
Interest received	51	16	68
Net increase (decrease) in cash and cash equivalents	(4,738)	(1,303)	(6,993)
Cash and cash equivalents at July 1	4,738	1,303	6,993
Cash and cash equivalents at June 30	-	-	-
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income	569	137	1,841
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	9	6	1,206
(Increase)Decrease Accounts receivable net	22	211	158
Increase(Decrease) Accounts payable	(50)	(30)	(342)
(Decrease) Net pension liability	-	-	-
Increase(Decrease) Deposits	(112)	(51)	-
Total adjustments	(131)	136	1,022
Net cash provided by operating activities	\$ 438	273	2,863
Noncash investing, capital and financing activities:			
Increase in fair value of investments	-	-	-

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CITY OF GLENDALE

Combining Statement of Cash Flows

Proprietary Funds - Nonmajor Enterprise Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	Refuse Disposal Fund	Fire Communication Fund	Total Nonmajor Enterprise Funds
Cash flows from operating activities:			
Cash from customers	\$ 22,031	3,820	40,416
Cash paid to employees	(7,160)	(2,063)	(14,764)
Cash paid to suppliers	(9,792)	(751)	(15,993)
Net cash provided by operating activities	5,079	1,006	9,659
Cash flows from noncapital financing activities:			
Operating transfers out	(1,150)	-	(15,074)
Operating grants received	-	56	120
Net cash provided (used) by noncapital financing activities	(1,150)	56	(14,954)
Cash flows from capital and related financing activities:			
related financing activities:			
Contribution in aid	-	-	3
Acquisition of property, plant, and equipment	(721)	(93)	(3,700)
Net cash (used by) capital and related financing activities	(721)	(93)	(3,697)
Cash flows from investing activities:			
Interest received	330	52	517
Net increase (decrease) in cash and cash equivalents	3,538	1,021	(8,475)
Cash and cash equivalents at July 1	23,941	5,227	42,202
Cash and cash equivalents at June 30	27,479	6,248	33,727
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income	3,582	892	7,021
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	1,732	224	3,177
(Increase)Decrease Accounts receivable net	(185)	(56)	150
Increase(Decrease) Accounts payable	(41)	1	(462)
(Decrease) Net pension liability	(20)	(55)	(75)
Increase(Decrease) Deposits	11	-	(152)
Total adjustments	1,497	114	2,638
Net cash provided by operating activities	\$ 5,079	1,006	9,659
Noncash investing, capital and financing activities:			
Increase in fair value of investments	37	8	45

Exhibit K-4

CITY OF GLENDALE

Schedule of Net Investment in Capital Assets

Proprietary Funds - Nonmajor Enterprise Funds

Fiscal Year Ended June 30, 2015 (in thousands)

		Land	Construction in Progress	Infrastructure	Buildings and Improvements	Machinery and Equipment	Total
Refuse Disposal Fund	\$	1,639	-	-	6,799	16,995	25,433
Fire Communications Fund		-	15	-	-	5,772	5,787
Total capital assets	\$	1,639	15	-	6,799	22,767	31,220

Exhibit K-5

CITY OF GLENDALE

Schedule of Changes in Capital Assets

Proprietary Funds - Nonmajor Enterprise Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	Balance at July 1	Additions/ Reclass	Retirements/ Reclass	Balance at June 30
Recreation Fund	\$ 454	1,629	(2,083)	-
Hazardous Disposal Fund	838	-	(838)	-
Parking Fund	50,452	1,256	(51,708)	-
Refuse Disposal Fund	25,455	720	(742)	25,433
Fire Communication Fund	5,693	94	-	5,787
Total capital assets	\$ 82,892	3,699	(55,371)	31,220

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