

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
Interest receivable		14	4
Accounts receivable, net		22	211
Total current assets		4,774	1,518
Capital assets:			
Land		-	-
Buildings and improvements		343	598
Machinery and equipment		65	240
Accumulated depreciation		(65)	(831)
Construction in progress		46	-
Total capital assets		389	7
Total assets		5,163	1,525
Liabilities and net position			
Accounts payable		50	30
Deposits		112	51
Total liabilities		162	81
Net position:			
Net investment in capital assets		389	7
Unrestricted		4,612	1,437
Total net position	\$	5,001	1,444

(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 GLENDALE

Combining 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		<u>3,180</u>	<u>1,645</u>	<u>9,026</u>
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		<u>2,743</u>	<u>1,595</u>	<u>7,336</u>
Operating income		<u>437</u>	<u>50</u>	<u>1,690</u>
Non operating revenues:				
Interest revenue		53	13	83
Intergovernmental grants		179	55	-
Contribution in aid		4	-	-
Total non operating revenues, net		<u>236</u>	<u>68</u>	<u>83</u>
Income before transfers		<u>673</u>	<u>118</u>	<u>1,773</u>
Transfers in		-	-	1,100
Transfers out		-	-	(1,921)
Change in net position		673	118	952
Net position, July 1		<u>4,328</u>	<u>1,326</u>	<u>31,489</u>
Net position, June 30	\$	<u><u>5,001</u></u>	<u><u>1,444</u></u>	<u><u>32,441</u></u>

(Continued)

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, 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	<u>21,224</u>	<u>3,768</u>	<u>38,843</u>
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	<u>19,086</u>	<u>3,180</u>	<u>33,940</u>
Operating income	<u>2,138</u>	<u>588</u>	<u>4,903</u>
Non operating revenues:			
Interest revenue	396	59	604
Intergovernmental grants	52	-	286
Contribution in aid	-	-	4
Total non operating revenues, net	<u>448</u>	<u>59</u>	<u>894</u>
Income before transfers	<u>2,586</u>	<u>647</u>	<u>5,797</u>
Transfers in	-	-	1,100
Transfers out	<u>(2,542)</u>	<u>-</u>	<u>(4,463)</u>
Change in net position	44	647	2,434
Net position, July 1	<u>36,222</u>	<u>5,615</u>	<u>78,980</u>
Net position, June 30	<u>\$ 36,266</u>	<u>6,262</u>	<u>81,414</u>

Exhibit K-3
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	<u>189</u>	<u>48</u>	<u>2,680</u>
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	<u>179</u>	<u>55</u>	<u>(821)</u>
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	<u>(83)</u>	<u>-</u>	<u>(356)</u>
Cash flows from investing activities:			
Interest received	50	12	75
Net increase in cash and cash equivalents	<u>335</u>	<u>115</u>	<u>1,578</u>
Cash and cash equivalents at July 1	<u>4,403</u>	<u>1,188</u>	<u>5,415</u>
Cash and cash equivalents at June 30	<u><u>4,738</u></u>	<u><u>1,303</u></u>	<u><u>6,993</u></u>
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	<u>(248)</u>	<u>(2)</u>	<u>990</u>
Net cash provided by operating activities	<u>\$ 189</u>	<u>48</u>	<u>2,680</u>
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	<u>4,886</u>	<u>798</u>	<u>8,601</u>
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	<u>(2,490)</u>	<u>-</u>	<u>(3,077)</u>
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	<u>(1,163)</u>	<u>(43)</u>	<u>(1,645)</u>
Cash flows from investing activities:			
Interest received	382	54	573
Net increase in cash and cash equivalents	<u>1,615</u>	<u>809</u>	<u>4,452</u>
Cash and cash equivalents at July 1	<u>22,326</u>	<u>4,418</u>	<u>37,750</u>
Cash and cash equivalents at June 30	<u>23,941</u>	<u>5,227</u>	<u>42,202</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income	<u>2,138</u>	<u>588</u>	<u>4,903</u>
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	<u>2,748</u>	<u>210</u>	<u>3,698</u>
Net cash provided by operating activities	<u>\$ 4,886</u>	<u>798</u>	<u>8,601</u>
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