

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.

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Exhibit K-1

CITY OF GLENDALE

Combining Statement of Net Position

Proprietary Fund - Nonmajor Enterprise Funds

June 30, 2016 (in thousands)

	Refuse Disposal Fund	Fire Communication Fund	Total Nonmajor Enterprise Fund
Assets and deferred outflows of resources			
Current assets:			
Pooled cash and investments	\$ 30,445	6,846	37,291
Interest receivable	72	16	88
Accounts receivable, net	2,379	-	2,379
Total current assets	<u>32,896</u>	<u>6,862</u>	<u>39,758</u>
Noncurrent assets:			
Capital assets:			
Land	1,639	-	1,639
Buildings and improvements	6,799	-	6,799
Machinery and equipment	17,104	4,360	21,464
Accumulated depreciation	(16,785)	(3,817)	(20,602)
Construction in progress	396	323	719
Total capital assets	<u>9,153</u>	<u>866</u>	<u>10,019</u>
Loans receivable	-	55	55
Total noncurrent assets	<u>9,153</u>	<u>921</u>	<u>10,074</u>
Total assets	<u>42,049</u>	<u>7,783</u>	<u>49,832</u>
Deferred outflow of resources:			
Deferred outflows of resources related to pensions	807	241	1,048
Total assets and deferred outflows of resources	<u>42,856</u>	<u>8,024</u>	<u>50,880</u>
Liabilities, deferred inflows of resources and net position			
Current liabilities:			
Accounts payable	846	-	846
Deposits	329	-	329
Total current liabilities	<u>1,175</u>	<u>-</u>	<u>1,175</u>
Noncurrent liabilities:			
Net pension liability	10,926	2,133	13,059
Total liabilities	<u>12,101</u>	<u>2,133</u>	<u>14,234</u>
Deferred inflows of resources:			
Deferred inflows of resources related to pensions	1,259	252	1,511
Total liabilities and deferred inflows of resources	<u>13,360</u>	<u>2,385</u>	<u>15,745</u>
Net position:			
Net investment in capital assets	9,153	866	10,019
Unrestricted	20,343	4,773	25,116
Total net position	<u>\$ 29,496</u>	<u>5,639</u>	<u>35,135</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, 2016 (in thousands)

	Refuse Disposal Fund	Fire Communication Fund	Total Nonmajor Enterprise Funds
Operating revenues:			
Charges for services	\$ 21,768	3,516	25,284
Miscellaneous revenues	12	322	334
Total operating revenues	<u>21,780</u>	<u>3,838</u>	<u>25,618</u>
Operating expenses:			
Salaries and benefits	7,079	2,088	9,167
Maintenance and operations	9,947	767	10,714
Depreciation	1,839	152	1,991
Total operating expenses	<u>18,865</u>	<u>3,007</u>	<u>21,872</u>
Operating income	<u>2,915</u>	<u>831</u>	<u>3,746</u>
Non operating revenues (expenses):			
Interest revenue	566	118	684
Intergovernmental grants	52	2	54
Loss on disposal of capital asset	(23)	(200)	(223)
Total non operating revenues (expenses), net	<u>595</u>	<u>(80)</u>	<u>515</u>
Income before capital grants and contributions and transfers	<u>3,510</u>	<u>751</u>	<u>4,261</u>
Capital grants and contributions	-	5	5
Transfers out	(1,150)	-	(1,150)
Change in net position	<u>2,360</u>	<u>756</u>	<u>3,116</u>
Net position, July 1	<u>27,136</u>	<u>4,883</u>	<u>32,019</u>
Net position, June 30	<u>\$ 29,496</u>	<u>5,639</u>	<u>35,135</u>

CITY OF GLENDALE

Combining Statement of Cash Flows

Proprietary Funds - Nonmajor Enterprise Funds

Year Ended June 30, 2016 (in thousands)

	Refuse Disposal Fund	Fire Communication Fund	Total Nonmajor Enterprise Funds
Cash flows from operating activities:			
Cash from customers	\$ 21,870	3,894	25,764
Cash paid to employees	(7,564)	(2,265)	(9,829)
Cash paid to suppliers	(9,911)	(783)	(10,694)
Net cash provided by operating activities	4,395	846	5,241
Cash flows from noncapital financing activities:			
Operating transfers out	(1,150)	-	(1,150)
Operating grants received	52	2	54
Loans receivable	-	(55)	(55)
Net cash (used) by noncapital financing activities	(1,098)	(53)	(1,151)
Cash flows from capital and related financing activities:			
Acquisition of property, plant, and equipment	(885)	(315)	(1,200)
Capital grants received	-	5	5
Net cash (used) by capital and related financing activities	(885)	(310)	(1,195)
Cash flows from investing activities:			
Interest received	554	115	669
Net increase in cash and cash equivalents	2,966	598	3,564
Cash and cash equivalents at July 1	27,479	6,248	33,727
Cash and cash equivalents at June 30	30,445	6,846	37,291
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	2,915	831	3,746
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	1,839	152	1,991
Pension expense	(485)	(177)	(662)
Decrease Accounts receivable net	90	56	146
Increase (Decrease) Accounts payable	2	(16)	(14)
Increase Deposits	34	-	34
Total adjustments	1,480	15	1,495
Net cash provided by operating activities	\$ 4,395	846	5,241
Noncash investing, capital, and financing activities:			
Increase in fair value of investments	256	59	315

Exhibit K-4

CITY OF GLENDALE

Schedule of Net Investment in Capital Assets

Proprietary Funds - Nonmajor Enterprise Funds

Fiscal Year Ended June 30, 2016 (in thousands)

		Land	Construction in Progress	Infrastructure	Buildings and Improvements	Machinery and Equipment	Total
Refuse Disposal Fund	\$	1,639	396	-	6,799	17,104	25,938
Fire Communication Fund		-	323	-	-	4,360	4,683
Total capital assets	\$	1,639	719	-	6,799	21,464	30,621

Exhibit K-5

CITY OF GLENDALE

Schedule of Changes in Capital Assets

Proprietary Funds - Nonmajor Enterprise Funds

Fiscal Year Ended June 30, 2016 (in thousands)

	Balance at July 1	Additions/ Reclass	Retirements/ Reclass	Balance at June 30
Refuse Disposal Fund	\$ 25,433	884	(379)	25,938
Fire Communication Fund	5,787	315	(1,419)	4,683
Total capital assets	\$ 31,220	1,199	(1,798)	30,621

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