

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 Funds - Nonmajor Enterprise Funds

June 30, 2018 (in thousands)

	Refuse Disposal Fund	Fire Communication Fund	Total Nonmajor Enterprise Funds
Assets and deferred outflows of resources			
Current assets:			
Pooled cash and investments	\$ 34,391	8,085	42,476
Interest receivable	138	34	172
Accounts receivable, net	2,540	-	2,540
Total current assets	<u>37,069</u>	<u>8,119</u>	<u>45,188</u>
Noncurrent assets:			
Capital assets:			
Land	1,639	-	1,639
Buildings and improvements	7,258	-	7,258
Machinery and equipment	18,268	4,925	23,193
Accumulated depreciation	(18,691)	(4,184)	(22,875)
Construction in progress	-	779	779
Total capital assets	<u>8,474</u>	<u>1,520</u>	<u>9,994</u>
Total assets	<u>45,543</u>	<u>9,639</u>	<u>55,182</u>
Deferred outflow of resources:			
Deferred outflows related to pensions	3,766	1,044	4,810
Total assets and deferred outflows of resources	<u>49,309</u>	<u>10,683</u>	<u>59,992</u>
Liabilities, deferred inflows of resources and net position			
Current liabilities:			
Accounts payable	859	13	872
Wages and benefits payable	471	183	654
Deposits	427	-	427
Total current liabilities	<u>1,757</u>	<u>196</u>	<u>1,953</u>
Noncurrent liabilities:			
Net pension liability	14,888	3,261	18,149
Total liabilities	<u>16,645</u>	<u>3,457</u>	<u>20,102</u>
Deferred inflows of resources:			
Deferred inflows related to pensions	607	195	802
Total liabilities and deferred inflows of resources	<u>17,252</u>	<u>3,652</u>	<u>20,904</u>
Net position:			
Net investment in capital assets	8,474	1,520	9,994
Unrestricted	23,583	5,511	29,094
Total net position	<u>\$ 32,057</u>	<u>7,031</u>	<u>39,088</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, 2018 (in thousands)

	Refuse Disposal Fund	Fire Communication Fund	Total Nonmajor Enterprise Funds
Operating revenues:			
Charges for services	\$ 22,417	3,984	26,401
Miscellaneous revenues	11	467	478
Total operating revenues	<u>22,428</u>	<u>4,451</u>	<u>26,879</u>
Operating expenses:			
Salaries and benefits	8,309	3,042	11,351
Maintenance and operations	11,346	912	12,258
Depreciation	1,390	211	1,601
Total operating expenses	<u>21,045</u>	<u>4,165</u>	<u>25,210</u>
Operating income	<u>1,383</u>	<u>286</u>	<u>1,669</u>
Non operating revenues:			
Interest revenue	146	30	176
Intergovernmental grant	69	3	72
Total non operating revenues, net	<u>215</u>	<u>33</u>	<u>248</u>
Income before transfers	<u>1,598</u>	<u>319</u>	<u>1,917</u>
Transfer out	<u>(1,150)</u>	-	<u>(1,150)</u>
Change in net position	448	319	767
Net position, July 1	<u>31,609</u>	<u>6,712</u>	<u>38,321</u>
Net position, June 30	<u>\$ 32,057</u>	<u>7,031</u>	<u>39,088</u>

CITY OF GLENDALE

Combining Statement of Cash Flows

Proprietary Funds - Nonmajor Enterprise Funds

Year Ended June 30, 2018 (in thousands)

	Refuse Disposal Fund	Fire Communication Fund	Total Nonmajor Enterprise Funds
Cash flows from operating activities:			
Cash from customers	\$ 22,540	4,451	26,991
Cash paid to employees	(7,755)	(2,581)	(10,336)
Cash paid to suppliers	(11,215)	(1,069)	(12,284)
Net cash provided by operating activities	<u>3,570</u>	<u>801</u>	<u>4,371</u>
Cash flows from noncapital financing activities:			
Operating transfers out	(1,150)	-	(1,150)
Operating grants received	69	3	72
Loan payments received	-	78	78
Net cash provided (used) by noncapital financing activities	<u>(1,081)</u>	<u>81</u>	<u>(1,000)</u>
Cash flows from capital and related financing activities:			
Acquisition of property, plant, and equipment	(694)	(780)	(1,474)
Cash flows from investing activities:			
Interest received	110	21	131
Net increase in cash and cash equivalents	1,905	123	2,028
Cash and cash equivalents at July 1	32,486	7,962	40,448
Cash and cash equivalents at June 30	<u>34,391</u>	<u>8,085</u>	<u>42,476</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income	1,383	286	1,669
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	1,390	211	1,601
Pension expense	585	415	1,000
Decrease Accounts receivable net	112	-	112
Increase (Decrease) Accrued wages payable	(31)	46	15
Increase (Decrease) Accounts payable	67	(157)	(90)
Increase Deposits	64	-	64
Total adjustments	<u>2,187</u>	<u>515</u>	<u>2,702</u>
Net cash provided by operating activities	<u>\$ 3,570</u>	<u>801</u>	<u>4,371</u>
Noncash investing, capital, and financing activities:			
Decrease in fair value of investments	(453)	(113)	(566)

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