

# 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

- 5300 - Refuse Disposal Fund - To account for operations of the City-owned refuse collection and disposal service.
- 5400 - Fiber Optic Fund - To account for the design and construction of the City-owned fiber-optic network backbone.
- 5800 - 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  
Nonmajor Enterprise funds  
June 30, 2020  
(amounts expressed in thousands)

	Refuse Disposal Fund	Fiber Optic Fund	Fire Communication Fund	Total Nonmajor Enterprise Funds
<b>ASSETS</b>				
Current assets:				
Pooled cash and investments	\$ 35,621	\$ 158	\$ 7,143	\$ 42,922
Interest receivable	177	1	35	213
Accounts receivable, net	3,541	19	-	3,560
Total current assets	<u>39,339</u>	<u>178</u>	<u>7,178</u>	<u>46,695</u>
Noncurrent assets:				
Capital assets, not being depreciated	1,639	-	1,906	3,545
Capital assets, net	8,917	-	1,277	10,194
Total noncurrent assets	<u>10,556</u>	<u>-</u>	<u>3,183</u>	<u>13,739</u>
Total assets	<u>49,895</u>	<u>178</u>	<u>10,361</u>	<u>60,434</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows of resources related to pensions	1,561	12	626	2,199
Total assets and deferred outflows of resources	<u>51,456</u>	<u>190</u>	<u>10,987</u>	<u>62,633</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	1,421	-	116	1,537
Wages and benefits payable	563	17	213	793
Deposits	257	-	-	257
Total current liabilities	<u>2,241</u>	<u>17</u>	<u>329</u>	<u>2,587</u>
Noncurrent liabilities:				
Net pension liability	15,148	-	3,671	18,819
Total liabilities	<u>17,389</u>	<u>17</u>	<u>4,000</u>	<u>21,406</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows of resources related to pensions	370	-	242	612
Total liabilities and deferred inflows of resources	<u>17,759</u>	<u>17</u>	<u>4,242</u>	<u>22,018</u>
Net investment in capital assets	10,556	-	3,183	13,739
Unrestricted	23,141	173	3,562	26,876
Total net position	<u>\$ 33,697</u>	<u>\$ 173</u>	<u>\$ 6,745</u>	<u>\$ 40,615</u>

Exhibit K-2  
CITY OF GLENDALE  
Combining Statement of Revenues,  
Expenditures, and Changes in Net Position  
Nonmajor Enterprise funds  
For the Year Ended June 30, 2020  
(amounts expressed in thousands)

	Refuse Disposal Fund	Fiber Optic Fund	Fire Communication Fund	Total Nonmajor Enterprise funds
<b>OPERATING REVENUES</b>				
Charges for services	\$ 23,415	\$ 229	\$ 4,354	\$ 27,998
Miscellaneous revenue	52	-	-	52
Total operating revenues	<u>23,467</u>	<u>229</u>	<u>4,354</u>	<u>28,050</u>
<b>OPERATING EXPENSES</b>				
Maintenance and operation	23,069	62	4,995	28,126
Depreciation	1,240	-	134	1,374
Total operating expenses	<u>24,309</u>	<u>62</u>	<u>5,129</u>	<u>29,500</u>
Operating income (loss)	<u>(842)</u>	<u>167</u>	<u>(775)</u>	<u>(1,450)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Use of money and property	1,541	6	296	1,843
Intergovernmental grants	196	-	-	196
Total nonoperating revenues (expenses)	<u>1,737</u>	<u>6</u>	<u>296</u>	<u>2,039</u>
Income (loss) before transfers	895	173	(479)	589
Transfers out	(1,150)	-	-	(1,150)
Change in net position	<u>(255)</u>	<u>173</u>	<u>(479)</u>	<u>(561)</u>
Total net position - beginning	33,952	-	7,224	41,176
Total net position - ending	<u>\$ 33,697</u>	<u>\$ 173</u>	<u>\$ 6,745</u>	<u>\$ 40,615</u>

Exhibit K-3  
CITY OF GLENDALE  
Statement of Cash Flows  
Nonmajor Enterprise funds  
For the Year Ended June 30, 2020  
(amounts expressed in thousands)

	Refuse Disposal Fund	Fiber Optic Fund	Fire Communication Fund	Total Nonmajor Enterprise Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash receipts from customers	\$ 22,353	\$ 211	\$ 4,353	\$ 26,917
Payments to employees	(8,744)	(58)	(3,293)	(12,095)
Payments to suppliers	(14,929)	-	(975)	(15,904)
Net cash provided (used) by operating activities	<u>(1,320)</u>	<u>153</u>	<u>85</u>	<u>(1,082)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers in (out)	(1,150)	-	-	(1,150)
Operating grants received	196	-	-	196
Loan receivable	-	-	26	26
Net cash provided (used) by noncapital financing activities	<u>(954)</u>	<u>-</u>	<u>26</u>	<u>(928)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of property, plant, equipment and gas reserves	(2,420)	-	(1,904)	(4,324)
Proceeds from sales of capital assets	93	-	-	93
Net cash provided (used) by capital and related financing activities	<u>(2,327)</u>	<u>-</u>	<u>(1,904)</u>	<u>(4,231)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	1,459	5	302	1,766
Net increase (decrease) in cash and cash equivalents	(3,142)	158	(1,491)	(4,475)
Balances - beginning of year	38,763	-	8,634	47,397
Balances - end of the year	<u>35,621</u>	<u>158</u>	<u>7,143</u>	<u>42,922</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating Income (loss)	(842)	167	(775)	(1,450)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	1,240	-	134	1,374
(Increase) Decrease Accounts receivable, net	(890)	(19)	-	(909)
(Increase) Decrease Prepaid expenses	-	-	89	89
(Increase) Decrease Deferred outflows from pension	802	(12)	6	796
Increase (Decrease) Accrued wages payable	59	17	30	106
Increase (Decrease) Accounts payable	(2,041)	-	79	(1,962)
Increase (Decrease) Deposits	(224)	-	-	(224)
Increase (Decrease) Net pension liability	598	-	437	1,035
Increase (Decrease) Deferred inflows from pension	(22)	-	85	63
Net cash provided (used) by operating activities	<u>\$ (1,320)</u>	<u>\$ 153</u>	<u>\$ 85</u>	<u>\$ (1,082)</u>

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