

Nonmajor Enterprise Funds

This section of the Comprehensive Annual Financial Report 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, 2021
(amounts expressed in thousands)

	Refuse Disposal Fund	Fiber Optic Fund	Fire Communication Fund	Total Nonmajor Enterprise Funds
ASSETS				
Current assets:				
Pooled cash and investments	\$ 31,258	\$ 154	\$ 6,926	\$ 38,338
Interest receivable	117	-	26	143
Accounts receivable, net	4,145	-	-	4,145
Total current assets	<u>35,520</u>	<u>154</u>	<u>6,952</u>	<u>42,626</u>
Noncurrent assets:				
Capital assets, not being depreciated	1,639	-	-	1,639
Capital assets, net	9,426	-	3,331	12,757
Total noncurrent assets	<u>11,065</u>	<u>-</u>	<u>3,331</u>	<u>14,396</u>
Total assets	<u>46,585</u>	<u>154</u>	<u>10,283</u>	<u>57,022</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related to pensions	<u>1,842</u>	<u>60</u>	<u>722</u>	<u>2,624</u>
Total assets and deferred outflows of resources	<u>48,427</u>	<u>214</u>	<u>11,005</u>	<u>59,646</u>
LIABILITIES				
Current liabilities:				
Accounts payable	1,364	-	6	1,370
Wages and benefits payable	562	17	245	824
Deposits	155	-	-	155
Total current liabilities	<u>2,081</u>	<u>17</u>	<u>251</u>	<u>2,349</u>
Noncurrent liabilities:				
Net pension liability	<u>16,030</u>	<u>7</u>	<u>4,007</u>	<u>20,044</u>
Total liabilities	<u>18,111</u>	<u>24</u>	<u>4,258</u>	<u>22,393</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to pensions	<u>10</u>	<u>-</u>	<u>4</u>	<u>14</u>
Total liabilities and deferred inflows of resources	<u>18,121</u>	<u>24</u>	<u>4,262</u>	<u>22,407</u>
Net investment in capital assets	11,065	-	3,331	14,396
Unrestricted	19,241	190	3,412	22,843
Total net position	<u>\$ 30,306</u>	<u>\$ 190</u>	<u>\$ 6,743</u>	<u>\$ 37,239</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, 2021
(amounts expressed in thousands)

	Refuse Disposal Fund	Fiber Optic Fund	Fire Communication Fund	Total Nonmajor Enterprise Funds
OPERATING REVENUES				
Charges for services	\$ 22,833	\$ 231	\$ 4,899	\$ 27,963
Miscellaneous revenue	917	-	-	917
Total operating revenues	<u>23,750</u>	<u>231</u>	<u>4,899</u>	<u>28,880</u>
OPERATING EXPENSES				
Maintenance and operation	24,532	214	4,647	29,393
Depreciation	1,466	-	142	1,608
Amortization	-	-	118	118
Total operating expenses	<u>25,998</u>	<u>214</u>	<u>4,907</u>	<u>31,119</u>
Operating income (loss)	<u>(2,248)</u>	<u>17</u>	<u>(8)</u>	<u>(2,239)</u>
NONOPERATING REVENUES (EXPENSES)				
Use of money and property	(44)	-	6	(38)
Intergovernmental grants	51	-	-	51
Total nonoperating revenues (expenses)	<u>7</u>	<u>-</u>	<u>6</u>	<u>13</u>
Income (loss) before transfers	(2,241)	17	(2)	(2,226)
Transfers out	(1,150)	-	-	(1,150)
Change in net position	(3,391)	17	(2)	(3,376)
Total net position - beginning	33,697	173	6,745	40,615
Total net position - ending	<u>\$ 30,306</u>	<u>\$ 190</u>	<u>\$ 6,743</u>	<u>\$ 37,239</u>

Exhibit K-3
CITY OF GLENDALE
Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended June 30, 2021
(amounts expressed in thousands)

	Refuse Disposal Fund	Fiber Optic Fund	Fire Communication Fund	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers	\$ 23,044	\$ 249	\$ 4,899	\$ 28,192
Payments to employees	(8,593)	(253)	(3,376)	(12,222)
Payments to suppliers	(15,755)	-	(1,349)	(17,104)
Net cash provided (used) by operating activities	(1,304)	(4)	174	(1,134)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers in (out)	(1,150)	-	-	(1,150)
Operating grants received	51	-	-	51
Net cash provided (used) by noncapital financing activities	(1,099)	-	-	(1,099)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(1,975)	-	(407)	(2,382)
Proceeds from sales of capital assets	16	-	-	16
Net cash provided (used) by capital and related financing activities	(1,959)	-	(407)	(2,366)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received (changed due to GASB 31)	(1)	-	16	15
Net increase (decrease) in cash and cash equivalents	(4,363)	(4)	(217)	(4,584)
Balances - beginning of year	35,621	158	7,143	42,922
Balances - end of the year	31,258	154	6,926	38,338
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating Income	(2,248)	17	(8)	(2,239)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	1,466	-	142	1,608
Amortization	-	-	118	118
(Increase) Decrease Accounts receivable, net	(604)	19	-	(585)
(Increase) Decrease Deferred outflows from pension	(280)	(48)	(97)	(425)
Increase (Decrease) Accrued wages payable	(1)	1	31	31
Increase (Decrease) Accounts payable	(58)	-	(110)	(168)
Increase (Decrease) Deposits	(102)	-	-	(102)
Increase (Decrease) Deferred inflows from pension	(359)	-	(238)	(597)
Increase (Decrease) Net pension liability	882	7	336	1,225
Net cash provided (used) by operating activities	\$ (1,304)	\$ (4)	\$ 174	\$ (1,134)

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