

# NONMAJOR ENTERPRISE FUNDS

This section of the Annual Comprehensive Financial Report provides information on each individual enterprise fund, except for those major enterprise funds reported in the basic financial statements: Sewer Fund, Electric Fund and Water Fund. Nonmajor enterprise funds 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, 2023  
(amounts expressed in thousands)

	Refuse Disposal Fund 5300	Fiber Optic Fund 5400	Fire Communication Fund 5800	Total Nonmajor Enterprise Funds
<b>ASSETS</b>				
Current assets:				
Pooled cash and investments	\$ 16,968	\$ 381	\$ 7,035	\$ 24,384
Accounts receivable, net	2,665	19	-	2,684
Interest receivable	123	2	51	176
Total current assets	<u>19,756</u>	<u>402</u>	<u>7,086</u>	<u>27,244</u>
Noncurrent assets:				
PPP receivable	124	-	-	124
Capital assets, net	13,314	-	2,076	15,390
Capital assets, not being depreciated	1,639	-	-	1,639
Total noncurrent assets	<u>15,077</u>	<u>-</u>	<u>2,076</u>	<u>17,153</u>
Total assets	<u>34,833</u>	<u>402</u>	<u>9,162</u>	<u>44,397</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows of resources related to OPEB	15	-	6	21
Deferred outflows of resources related to pensions	4,540	-	2,090	6,630
Total assets and deferred outflows of resources	<u>39,388</u>	<u>402</u>	<u>11,258</u>	<u>51,048</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	1,512	-	67	1,579
Deposits	94	-	-	94
Subscriptions payable	-	-	18	18
Wages and benefits payable	307	3	139	449
Total current liabilities	<u>1,913</u>	<u>3</u>	<u>224</u>	<u>2,140</u>
Noncurrent liabilities:				
OPEB liability	397	-	162	559
Net pension liability	16,070	-	4,450	20,520
Total noncurrent liabilities	<u>16,467</u>	<u>-</u>	<u>4,612</u>	<u>21,079</u>
Total liabilities	<u>18,380</u>	<u>3</u>	<u>4,836</u>	<u>23,219</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows of resources related to OPEB	62	-	28	90
Deferred inflows of resources related to pensions	573	-	287	860
Deferred inflows of resources related to PPP	122	-	-	122
Total liabilities and deferred inflows of resources	<u>19,137</u>	<u>3</u>	<u>5,151</u>	<u>24,291</u>
<b>NET POSITION</b>				
Net investment in capital assets	14,549	-	2,058	16,607
Unrestricted	5,702	399	4,049	10,150
Total net position	<u>\$ 20,251</u>	<u>\$ 399</u>	<u>\$ 6,107</u>	<u>\$ 26,757</u>

Exhibit K-2  
 CITY OF GLENDALE  
 Combining Statement of Revenues,  
 Expenses, and Changes in Net Position  
 Nonmajor Enterprise funds  
 For the Year Ended June 30, 2023  
 (amounts expressed in thousands)

	Refuse Disposal Fund 5300	Fiber Optic Fund 5400	Fire Communication Fund 5800	Total Nonmajor Enterprise Funds
<b>OPERATING REVENUES</b>				
Charges for services	\$ 12,122	\$ 231	\$ 5,470	\$ 17,823
Miscellaneous revenue	147	-	-	147
Total operating revenues	<u>12,269</u>	<u>231</u>	<u>5,470</u>	<u>17,970</u>
<b>OPERATING EXPENSES</b>				
Salaries and benefits	8,126	104	3,780	12,010
Maintenance and operation	13,479	40	2,148	15,667
Total operating expenses	<u>21,605</u>	<u>144</u>	<u>5,928</u>	<u>27,677</u>
Operating income (loss)	<u>(9,336)</u>	<u>87</u>	<u>(458)</u>	<u>(9,707)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Intergovernmental grants	50	-	-	50
Use of money and property	474	(3)	(9)	462
Total nonoperating revenues (expenses)	<u>524</u>	<u>(3)</u>	<u>(9)</u>	<u>512</u>
Change in net position	(8,812)	84	(467)	(9,195)
Total net position - beginning	<u>29,063</u>	<u>315</u>	<u>6,574</u>	<u>35,952</u>
Total net position - ending	<u>\$ 20,251</u>	<u>\$ 399</u>	<u>\$ 6,107</u>	<u>\$ 26,757</u>

Exhibit K-3  
CITY OF GLENDALE  
Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the Year Ended June 30, 2023  
(amounts expressed in thousands)

	Refuse Disposal Fund 5300	Fiber Optic Fund 5400	Fire Communication Fund 5800	Total Nonmajor Enterprise Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash receipts from customers	\$ 16,059	\$ 231	\$ 5,469	\$ 21,759
Payments to employees	(8,067)	(106)	(3,655)	(11,828)
Payments to suppliers	(11,512)	(37)	(1,391)	(12,940)
Intergovernmental grants received	50	-	-	50
Net cash provided (used) by operating activities	<u>(3,470)</u>	<u>88</u>	<u>423</u>	<u>(2,959)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Lease and PPP revenue received	1	-	-	1
Net cash provided (used) by noncapital financing activities	<u>1</u>	<u>-</u>	<u>-</u>	<u>1</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	(4,506)	-	(18)	(4,524)
Proceeds from sales of capital assets	116	-	-	116
Net cash provided (used) by capital and related financing activities	<u>(4,390)</u>	<u>-</u>	<u>(18)</u>	<u>(4,408)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	353	(4)	(25)	324
Net cash provided (used) by investing activities	<u>353</u>	<u>(4)</u>	<u>(25)</u>	<u>324</u>
Net increase (decrease) in cash and cash equivalents	<u>(7,506)</u>	<u>84</u>	<u>380</u>	<u>(7,042)</u>
Balances - beginning of year	24,474	297	6,655	31,426
Balances - end of the year	<u>16,968</u>	<u>381</u>	<u>7,035</u>	<u>24,384</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating Income (loss)	(9,336)	87	(458)	(9,707)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	1,915	-	526	2,441
Amortization	-	-	118	118
Intergovernmental grants received	50	-	-	50
(Increase) Decrease Accounts receivable, net	3,933	-	-	3,933
(Increase) Decrease Deferred outflows from OPEB	(15)	-	(6)	(21)
(Increase) Decrease Deferred outflows from pension	(2,728)	-	(1,452)	(4,180)
Increase (Decrease) Accrued wages payable	39	1	20	60
Increase (Decrease) Accounts payable	(460)	-	(10)	(470)
Increase (Decrease) Deposits	(14)	-	-	(14)
Increase (Decrease) OPEB liability	398	-	161	559
Increase (Decrease) Deferred inflows from OPEB	62	-	28	90
Increase (Decrease) Deferred inflows from pension	(3,503)	-	(1,798)	(5,301)
Increase (Decrease) Deferred inflows from PPP	122	-	-	122
Increase (Decrease) Net pension liability	6,067	-	3,294	9,361
Net cash provided (used) by operating activities	<u>\$ (3,470)</u>	<u>\$ 88</u>	<u>\$ 423</u>	<u>\$ (2,959)</u>

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