

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 for the tri-city-operated fire communications center, jointly-owned by Burbank, Glendale and Pasadena.

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Exhibit K-1
CITY OF GLENDALE
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2024
(amounts expressed in thousands)

	Refuse Disposal Fund 5300	Fiber Optic Fund 5400	Fire Communication Fund 5800	Total Nonmajor Enterprise Funds
ASSETS				
Current assets:				
Pooled cash and investments	\$ 10,229	\$ 530	\$ 7,802	\$ 18,561
Accounts receivable, net	3,564	19	465	4,048
PPP receivable	70	-	-	70
Interest receivable	74	4	58	136
Total current assets	13,937	553	8,325	22,815
Noncurrent assets:				
PPP receivable	53	-	-	53
Capital assets, net	14,404	-	1,432	15,836
Capital assets, not being depreciated	1,638	-	-	1,638
Total noncurrent assets	16,095	-	1,432	17,527
Total assets	30,032	553	9,757	40,342
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related to OPEB	12	-	-	12
Deferred outflows of resources related to pensions	4,102	-	1,864	5,966
Total assets and deferred outflows of resources	34,146	553	11,621	46,320
LIABILITIES				
Current liabilities:				
Accounts payable	807	-	36	843
Deposits	124	-	-	124
OPEB liability	12	-	-	12
Wages and benefits payable	357	3	179	539
Total current liabilities	1,300	3	215	1,518
Noncurrent liabilities:				
OPEB liability	273	-	-	273
Net pension liability	16,350	-	4,731	21,081
Total noncurrent liabilities	16,623	-	4,731	21,354
Total liabilities	17,923	3	4,946	22,872
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to OPEB	155	-	-	155
Deferred inflows of resources related to pensions	284	-	142	426
Deferred inflows of resources related to PPP	123	-	-	123
Total liabilities and deferred inflows of resources	18,485	3	5,088	23,576
NET POSITION				
Net investment in capital assets	16,042	-	1,432	17,474
Unrestricted	(381)	550	5,101	5,270
Total net position	\$ 15,661	\$ 550	\$ 6,533	\$ 22,744

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, 2024
(amounts expressed in thousands)

	Refuse Disposal Fund 5300	Fiber Optic Fund 5400	Fire Communication Fund 5800	Total Nonmajor Enterprise Funds
OPERATING REVENUES				
Charges for services	\$ 17,789	\$ 231	\$ 6,164	\$ 24,184
Miscellaneous revenue	255	-	-	255
Total operating revenues	18,044	231	6,164	24,439
OPERATING EXPENSES				
Salaries and benefits	8,428	85	3,777	12,290
Maintenance and operation	15,979	12	2,318	18,309
Total operating expenses	24,407	97	6,095	30,599
Operating income (loss)	(6,363)	134	69	(6,160)
NONOPERATING REVENUES (EXPENSES)				
Intergovernmental grants	639	-	10	649
Use of money and property	1,134	17	347	1,498
Total nonoperating revenues (expenses)	1,773	17	357	2,147
Change in net position	(4,590)	151	426	(4,013)
Total net position - beginning	20,251	399	6,107	26,757
Total net position - ending	\$ 15,661	\$ 550	\$ 6,533	\$ 22,744

Exhibit K-3
CITY OF GLENDALE
Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended June 30, 2024
(amounts expressed in thousands)

	Refuse Disposal Fund 5300	Fiber Optic Fund 5400	Fire Communication Fund 5800	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers	\$ 16,933	\$ 231	\$ 5,699	\$ 22,863
Payments to employees	(8,388)	(91)	(3,752)	(12,231)
Payments to suppliers	(13,783)	(6)	(1,513)	(15,302)
Intergovernmental grants received	639	-	10	649
Net cash provided (used) by operating activities	(4,599)	134	444	(4,021)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Lease and PPP revenue received	71	-	-	71
Net cash provided (used) by noncapital financing activities	71	-	-	71
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(3,324)	-	(18)	(3,342)
Proceeds from sales of capital assets	64	-	-	64
Net cash provided (used) by capital and related financing activities	(3,260)	-	(18)	(3,278)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	1,049	15	341	1,405
Net cash provided (used) by investing activities	1,049	15	341	1,405
Net increase (decrease) in cash and cash equivalents	(6,739)	149	767	(5,823)
Balances - beginning of year	16,968	381	7,035	24,384
Balances - end of the year	10,229	530	7,802	18,561
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating Income (loss)	(6,363)	134	69	(6,160)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	2,234	-	640	2,874
Amortization	-	-	3	3
Intergovernmental grants received	639	-	10	649
(Increase) Decrease Accounts receivable, net	(897)	-	(465)	(1,362)
(Increase) Decrease Deferred outflows from OPEB	2	-	7	9
(Increase) Decrease Deferred outflows from pension	438	-	226	664
Increase (Decrease) Accrued wages payable	51	-	39	90
Increase (Decrease) Accounts payable	(705)	-	(31)	(736)
Increase (Decrease) Deposits	30	-	-	30
Increase (Decrease) OPEB liability	(112)	-	(162)	(274)
Increase (Decrease) Deferred inflows from OPEB	93	-	(28)	65
Increase (Decrease) Deferred inflows from pension	(289)	-	(145)	(434)
Increase (Decrease) Net pension liability	280	-	281	561
Net cash provided (used) by operating activities	\$ (4,599)	\$ 134	\$ 444	\$ (4,021)

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