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

- <u>5300 - Refuse Disposal Fund</u> - To account for operations of the City-owned refuse collection and disposal service.

- <u>5400 - Fiber Optic Fund</u> - To account for the design and construction of the City-owned fiber-optic network backbone.

- <u>5800 - Fire Communication Fund</u> - 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, 2022
(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	$ 24,474	$ 297	$ 6,655	$ 31,426
Accounts receivable, net	6,721	19	-	6,740
Interest receivable	120	1	34	155
Total current assets	31,315	317	6,689	38,321
Noncurrent assets:				
Capital assets, net	10,724	-	2,658	13,382
Capital assets, not being depreciated	1,639	-	27	1,666
Total noncurrent assets	12,363	-	2,685	15,048
Total assets	43,678	317	9,374	53,369
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related to pensions	1,812	-	638	2,450
Total assets and deferred outflows of resources	45,490	317	10,012	55,819
LIABILITIES				
Current liabilities:				
Accounts payable	1,972	-	78	2,050
Deposits	107	-	-	107
Wages and benefits payable	268	2	120	390
Total current liabilities	2,347	2	198	2,547
Noncurrent liabilities:				
Net pension liability	10,003	-	1,156	11,159
Total liabilities	12,350	2	1,354	13,706
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to pensions	4,077	-	2,084	6,161
Total liabilities and deferred inflows of resources	16,427	2	3,438	19,867
NET POSITION				
Net investment in capital assets	10,817	-	2,684	13,501
Unrestricted	18,246	315	3,890	22,451
Total net position	$ 29,063	$ 315	$ 6,574	$ 35,952

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, 2022
(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	$ 15,805	$ 236	$ 4,956	$ 20,997
Miscellaneous revenue	3,043	-	19	3,062
Total operating revenues	18,848	236	4,975	24,059
OPERATING EXPENSES				
Maintenance and operation	18,794	99	4,158	23,051
Amortization	-	-	118	118
Depreciation	1,686	-	555	2,241
Total operating expenses	20,480	99	4,831	25,410
Operating income (loss)	(1,632)	137	144	(1,351)
NONOPERATING REVENUES (EXPENSES)				
Intergovernmental grants	394	-	-	394
Use of money and property	474	(12)	(313)	149
Total nonoperating revenues (expenses)	868	(12)	(313)	543
Income (loss) before transfers	(764)	125	(169)	(808)
Transfers out	(479)	-	-	(479)
Change in net position	(1,243)	125	(169)	(1,287)
Total net position - beginning	30,306	190	6,743	37,239
Total net position - ending	$ 29,063	$ 315	$ 6,574	$ 35,952

Exhibit K-3
CITY OF GLENDALE
Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended June 30, 2022
(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	$ 15,622	$ 217	$ 4,974	$ 20,813
Payments to employees	(8,579)	(56)	(3,679)	(12,314)
Payments to suppliers	(11,228)	(5)	(1,218)	(12,451)
Operating grants received	394	-	-	394
Net cash provided (used) by operating activities	(3,791)	156	77	(3,558)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers in (out), net	(479)	-	-	(479)
Net cash provided (used) by noncapital financing activities	(479)	-	-	(479)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(2,984)	-	(27)	(3,011)
Proceeds from sales of capital assets	1,657	-	-	1,657
Net cash provided (used) by capital and related financing activities	(1,327)	-	(27)	(1,354)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	365	2	88	455
Decrease in fair value of investments	(1,552)	(15)	(409)	(1,976)
Net cash provided (used) by investing activities	(1,187)	(13)	(321)	(1,521)
Net increase (decrease) in cash and cash equivalents	(6,784)	143	(271)	(6,912)
Balances - beginning of year	31,258	154	6,926	38,338
Balances - end of the year	24,474	297	6,655	31,426
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating Income	(1,632)	137	144	(1,351)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	1,686	-	555	2,241
Amortization	-	-	118	118
Operating grants received	394	-	-	394
(Increase) Decrease Accounts receivable, net	(2,576)	(19)	-	(2,595)
(Increase) Decrease Deferred outflows from pension	31	60	83	174
Increase (Decrease) Accrued wages payable	(295)	(15)	(124)	(434)
Increase (Decrease) Accounts payable	608	-	72	680
Increase (Decrease) Deposits	(47)	-	-	(47)
Increase (Decrease) Deferred inflows from pension	4,066	-	2,081	6,147
Increase (Decrease) Net pension liability	(6,026)	(7)	(2,852)	(8,885)
Net cash provided (used) by operating activities	$ (3,791)	$ 156	$ 77	$ (3,558)

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