

Nonmajor Governmental Funds

This section of the CAFR provides information on each individual governmental fund, except for those major governmental funds reported in the basic financial statements: General Fund, Housing Assistance Fund and Capital Improvement Fund. This section includes special revenue funds, debt service funds, and capital project funds:

- Special Revenue Funds are used to account for the proceeds of specific revenue resources or to finance specified activities as required by law or administrative regulation.
- Debt Service Funds are used to account for the accumulation and disbursement of financial resources that will be used to make principal and interest payments on general long-term debt of the City of Glendale.
- Capital Project Funds are used to account for financial resources used for the acquisition of major capital facilities other than those financed by Special Revenue and Proprietary Funds.



Exhibit G-1
CITY OF GLENDALE
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2014 (in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Assets				
Pooled cash and investments	\$ 30,065	23,787	12,845	66,697
Cash with fiscal agent	-	-	-	-
Designated and invested cash	-	-	23,850	23,850
Interest receivable	80	71	38	189
Accounts receivable, net	12,688	-	603	13,291
Prepaid items	38	-	-	38
Loans receivable-current	165	-	-	165
Property held for resale	6,007	-	-	6,007
Total assets	49,043	23,858	37,336	110,237
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	2,746	-	821	3,567
Due to other funds	12,040	-	-	12,040
Advance from other funds	1,946	-	-	1,946
Interest payable	-	17	-	17
Deposits	375	-	-	375
Total liabilities	17,107	17	821	17,945
Deferred inflows of resources:				
Unavailable revenues	5,478	-	4	5,482
Total liabilities and deferred inflows of resources	22,585	17	825	23,427
Fund Balances:				
Nonspendable:				
Prepaid	38	-	-	38
Restricted for:				
Federal and state grants	2,604	-	-	2,604
Public safety	1,197	-	-	1,197
Youth employment	18	-	-	18
Transportation	17,019	-	-	17,019
Landscaping district	63	-	-	63
Low and moderate housing	9,820	-	-	9,820
Air quality improvement	276	-	-	276
Cable access	1,237	-	-	1,237
Electric public benefit AB1890	1,960	-	-	1,960
State gas tax mandates	-	-	7,044	7,044
Landfill postclosure	-	-	23,850	23,850
Committed to:				
Debt service	-	23,841	-	23,841
Urban art	2,437	-	-	2,437
Public safety	116	-	-	116
Impact fee funded projects	-	-	5,562	5,562
Capital projects	-	-	55	55
Unassigned:	(10,327)	-	-	(10,327)
Total fund balances	26,458	23,841	36,511	86,810
Total liabilities, deferred inflows of resources and fund balances	\$ 49,043	23,858	37,336	110,237

Exhibit G-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Revenues:				
Sales taxes	\$ 2,035	-	-	2,035
Other taxes	5,947	-	-	5,947
Revenue from other agencies	31,465	-	6,438	37,903
Licenses and permits	539	-	802	1,341
Fines and forfeitures	723	-	-	723
Charges for services	13,526	-	-	13,526
Use of money and property	759	316	156	1,231
Miscellaneous revenue	1,144	-	121	1,265
Total revenues	<u>56,138</u>	<u>316</u>	<u>7,517</u>	<u>63,971</u>
Expenditures:				
Current:				
Police	3,288	134	-	3,422
Fire	5,570	-	-	5,570
Public works	13,643	-	2,288	15,931
Housing, health & community development	9,567	-	-	9,567
Employment programs	5,545	-	-	5,545
Public service	5,325	-	-	5,325
Parks, recreation and community services	368	-	184	552
Library	186	-	12	198
Capital	11,572	-	6,741	18,313
Debt service				
Interest expenses	520	286	-	806
Principal	4,813	9,037	-	13,850
Total expenditures	<u>60,397</u>	<u>9,457</u>	<u>9,225</u>	<u>79,079</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,259)</u>	<u>(9,141)</u>	<u>(1,708)</u>	<u>(15,108)</u>
Other financing sources (uses):				
Transfers in	60	1,392	1,500	2,952
Transfers out	(1,100)	-	-	(1,100)
Total financing sources (uses)	<u>(1,040)</u>	<u>1,392</u>	<u>1,500</u>	<u>1,852</u>
Net change in fund balances	<u>(5,299)</u>	<u>(7,749)</u>	<u>(208)</u>	<u>(13,256)</u>
Fund balance, July 1	<u>31,757</u>	<u>31,590</u>	<u>36,719</u>	<u>100,066</u>
Fund balance, June 30	<u>\$ 26,458</u>	<u>23,841</u>	<u>36,511</u>	<u>86,810</u>

SPECIAL REVENUE FUNDS

- CDBG Fund - To account for monies received and expended by the City as a participant in the Federal Community Development Block Grant (CDBG) Program.
- Home Grant Fund - To account for monies received and expended by the City under the HOME Investment Partnerships Program to strengthen public-private partnerships and to preserve and provide affordable housing.
- Supportive Housing Grant Fund - To account for monies received and expended by the City under the Supportive Housing Grant Program to address the homeless needs of the City.
- Emergency Solutions Grant Fund - To account for monies received and expended by the City under the Emergency Solutions Grant Program to address the homeless needs of the City.
- Workforce Investment Act Fund - To account for monies received and expended for the federal, state and local-funded job training programs.
- Urban Art Fund - To account for the art fees collected from the City developments that are committed to support the public art installation and maintenance, in accordance with the City's Urban Art Program Guidelines.
- Glendale Youth Alliance Fund - To account for monies received and expended in the youth employment programs.
- BEGIN Affordable Homeownership Fund - To account for monies received and expended by the City under the Building Equity and Growth in Neighborhoods (BEGIN) grant to provide down payment assistance to 57 eligible first time home buyers in the Doran Gardens project.
- Low & Moderate Income Housing Asset Fund - To account for monies received and expended for low and moderate income housing activities pursuant to AB1484.
- Air Quality Improvement Fund - To account for monies received from South Coast Air Quality Management District and expended on air pollution reduction.
- PW Special Grants Fund - To account for various grants received and expended by the City in the Public Works (PW) department.
- San Fernando Landscape District Fund - To account for assessments and expenditures associated with the San Fernando Road Corridor (SFRC) Landscape & Maintenance District Project.
- Measure R Local Return Fund - To account for monies received from the ½ cent sales tax increase approved in November 2008 by Los Angeles County voters, and the related transportation and street expenses.
- Measure R Regional Return Fund - To account for monies received from the various grants that are funded by the Measure R, which is the ½ cent sales tax increase approved in November 2008 by Los Angeles County voters, and the related transportation and street project expenses.
- Transit Prop A Local Return Fund - To account for monies received from a portion of the sales tax via Prop A which is restricted to transportation-related activities.
- Transit Prop C Local Return Fund - To account for monies received from a portion of the sales tax via Prop C which is restricted to transportation-related activities.
- Transit Utility Fund - To capture the revenues and expenses associated with the operation of fixed route and demand response transit services for reporting to state and federal regulators.
- Asset Forfeiture Fund - To account for the proceeds of money or property seized as a result of illegal activity which is restricted to law enforcement uses.

- Police Special Grants Fund - To account for various small grants received and expended by the City in the Police department, such as the Career Criminal Apprehension Program, Community Oriented Policing and the Child Passenger Safety Grant.
- Supplemental Law Enforcement Fund - To account for monies received from the State of California to provide funding for local agencies for the Citizen's Option for Public Safety Program (COPS).
- Fire Grant Fund - To account for grant monies received and expended for fire prevention programs.
- Fire Mutual Aid Fund - To account for the reimbursements received from either the Federal government or the State of California that are committed for the City's fire strike team labor costs, fire equipment charges as well as overhead costs incurred by the City in assisting fire incidents outside of the City's jurisdiction.
- Special Events Fund - To account for the monies received from the Police and Fire special events and movie details that are committed for the related personnel and operation costs.
- Nutritional Meals Grant Fund - To account for monies received from Federal assistance programs for senior citizen services.
- Library Fund - To account for the various grant monies and donations received from Federal, State and local agencies that are restricted for library services.
- Cable Access Fund - To account for the cable access fee that is restricted to provide for resources to broadcast the City Council meetings and other various commissions, forums, etc.
- Electric Public Benefit Fund - To account for the fee assessed on the electric customers to fund public benefit programs such as low income projects, research and development and demonstration program as mandated by State of California, AB 1890.
- Emergency Medical Services Fund - To account for operations of the emergency transport and paramedic service in the City.

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds
 June 30, 2014 (in thousands)

	CDBG Fund	Home Grant Fund	Supportive Housing Grant Fund	Emergency Solutions Grant Fund
Assets				
Pooled cash and investments	\$ -	-	-	-
Interest receivable	-	-	-	-
Accounts receivable, net	491	696	763	39
Prepaid items	-	-	38	-
Loans receivable-current	-	-	-	-
Property held for resale	-	-	-	-
Total assets	491	696	801	39
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	117	283	255	9
Due to other funds	436	413	546	30
Advance from other funds	-	-	-	-
Deposits	-	-	-	-
Total liabilities	553	696	801	39
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total liabilities and deferred inflows of resources	553	696	801	39
Fund Balances:				
Nonspendable:				
Prepaid	-	-	38	-
Restricted for:				
Federal and state grants	-	-	-	-
Public safety	-	-	-	-
Youth employment	-	-	-	-
Transportation	-	-	-	-
Landscaping district	-	-	-	-
Low and moderate housing	-	-	-	-
Air quality improvement	-	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	-	-	-
Unassigned:	(62)	-	(38)	-
Total fund balances (deficits)	(62)	-	-	-
Total liabilities, deferred inflows of resources and fund balances	\$ 491	696	801	39

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds
 June 30, 2014 (in thousands)

	Workforce Investment Act Fund	Urban Art Fund	Glendale Youth Alliance Fund	Low & Moderate Income Housing Asset Fund
Assets				
Pooled cash and investments	\$ -	2,430	-	3,539
Interest receivable	-	7	-	11
Accounts receivable, net	638	-	93	124
Prepaid items	-	-	-	-
Loans receivable-current	-	-	-	165
Property held for resale	-	-	-	6,007
Total assets	638	2,437	93	9,846
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	69	-	-	26
Due to other funds	21	-	75	-
Advance from other funds	-	-	-	-
Deposits	1	-	-	-
Total liabilities	91	-	75	26
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total liabilities and deferred inflows of resources	91	-	75	26
Fund Balances:				
Nonspendable:				
Prepaid	-	-	-	-
Restricted for:				
Federal and state grants	547	-	-	-
Public safety	-	-	-	-
Youth employment	-	-	18	-
Transportation	-	-	-	-
Landscaping district	-	-	-	-
Low and moderate housing	-	-	-	9,820
Air quality improvement	-	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	2,437	-	-
Public safety	-	-	-	-
Unassigned:				
Total fund balances (deficits)	547	2,437	18	9,820
Total liabilities, deferred inflows of resources and fund balances	\$ 638	2,437	93	9,846

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds
 June 30, 2014 (in thousands)

	Air Quality Improvement Fund	PW Special Grants Fund	San Fernando Landscape District Fund	Measure R Local Return Fund
Assets				
Pooled cash and investments	\$ 165	-	64	4,861
Interest receivable	-	-	-	14
Accounts receivable, net	125	1,369	1	-
Prepaid items	-	-	-	-
Loans receivable-current	-	-	-	-
Property held for resale	-	-	-	-
Total assets	290	1,369	65	4,875
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	14	12	2	-
Due to other funds	-	1,357	-	-
Advance from other funds	-	-	-	-
Deposits	-	-	-	-
Total liabilities	14	1,369	2	-
Deferred inflows of resources:				
Unavailable revenues	-	551	-	-
Total liabilities and deferred inflows of resources	14	1,920	2	-
Fund Balances:				
Nonspendable:				
Prepaid	-	-	-	-
Restricted for:				
Federal and state grants	-	-	-	-
Public safety	-	-	-	-
Youth employment	-	-	-	-
Transportation	-	-	-	4,875
Landscaping district	-	-	63	-
Low and moderate housing	-	-	-	-
Air quality improvement	276	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	-	-	-
Unassigned:	-	(551)	-	-
Total fund balances (deficits)	276	(551)	63	4,875
Total liabilities, deferred inflows of resources and fund balances	\$ 290	1,369	65	4,875

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds
 June 30, 2014 (in thousands)

	Measure R Regional Return Fund	Transit Prop A Local Return Fund	Transit Prop C Local Return Fund	Transit Utility Fund
Assets				
Pooled cash and investments	\$ -	9,159	3,238	-
Interest receivable	-	10	16	-
Accounts receivable, net	912	184	257	3,793
Prepaid items	-	-	-	-
Loans receivable-current	-	-	-	-
Property held for resale	-	-	-	-
Total assets	912	9,353	3,511	3,793
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	255	242	478	-
Due to other funds	656	-	-	3,793
Advance from other funds	-	-	-	-
Deposits	-	-	-	-
Total liabilities	911	242	478	3,793
Deferred inflows of resources:				
Unavailable revenues	735	-	-	3,793
Total liabilities and deferred inflows of resources	1,646	242	478	7,586
Fund Balances:				
Nonspendable:				
Prepaid	-	-	-	-
Restricted for:				
Federal and state grants	-	-	-	-
Public safety	-	-	-	-
Youth employment	-	-	-	-
Transportation	-	9,111	3,033	-
Landscaping district	-	-	-	-
Low and moderate housing	-	-	-	-
Air quality improvement	-	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	-	-	-
Unassigned:	(734)	-	-	(3,793)
Total fund balances (deficits)	(734)	9,111	3,033	(3,793)
Total liabilities, deferred inflows of resources and fund balances	\$ 912	9,353	3,511	3,793

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds
 June 30, 2014 (in thousands)

	Asset Forfeiture Fund	Police Special Grants Fund	Supplemental Law Enforcement Fund	Fire Grant Fund
Assets				
Pooled cash and investments	\$ 1,240	1	72	-
Interest receivable	3	-	-	-
Accounts receivable, net	11	1,172	64	796
Prepaid items	-	-	-	-
Loans receivable-current	-	-	-	-
Property held for resale	-	-	-	-
Total assets	1,254	1,173	136	796
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	136	1	-	19
Due to other funds	-	1,197	-	648
Advance from other funds	-	-	-	-
Deposits	57	-	-	-
Total liabilities	193	1,198	-	667
Deferred inflows of resources:				
Unavailable revenues	-	-	-	393
Total liabilities and deferred inflows of resources	193	1,198	-	1,060
Fund Balances:				
Nonspendable:				
Prepaid	-	-	-	-
Restricted for:				
Federal and state grants	-	-	-	-
Public safety	1,061	-	136	-
Youth employment	-	-	-	-
Transportation	-	-	-	-
Landscaping district	-	-	-	-
Low and moderate housing	-	-	-	-
Air quality improvement	-	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	-	-	-
Unassigned:	-	(25)	-	(264)
Total fund balances (deficits)	1,061	(25)	136	(264)
Total liabilities, deferred inflows of resources and fund balances	\$ 1,254	1,173	136	796

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds
 June 30, 2014 (in thousands)

	Fire Mutual Aid Fund	Special Events Fund	Nutritional Meals Grant Fund	Library Fund
Assets				
Pooled cash and investments	\$ 15	99	4	2,041
Interest receivable	-	1	-	7
Accounts receivable, net	7	-	38	-
Prepaid items	-	-	-	-
Loans receivable-current	-	-	-	-
Property held for resale	-	-	-	-
Total assets	22	100	42	2,048
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	-	-	33	-
Due to other funds	-	-	-	-
Advance from other funds	-	-	-	-
Deposits	-	-	-	-
Total liabilities	-	-	33	-
Deferred inflows of resources:				
Unavailable revenues	6	-	-	-
Total liabilities and deferred inflows of resources	6	-	33	-
Fund Balances:				
Nonspendable:				
Prepaid	-	-	-	-
Restricted for:				
Federal and state grants	-	-	9	2,048
Public safety	-	-	-	-
Youth employment	-	-	-	-
Transportation	-	-	-	-
Landscaping district	-	-	-	-
Low and moderate housing	-	-	-	-
Air quality improvement	-	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	16	100	-	-
Unassigned:				
	-	-	-	-
Total fund balances (deficits)	16	100	9	2,048
Total liabilities, deferred inflows of resources and fund balances	\$ 22	100	42	2,048

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds
 June 30, 2014 (in thousands)

	Cable Access Fund	Electric Public Benefit Fund	Emergency Medical Services Fund	Total Nonmajor Special Revenue Funds
Assets				
Pooled cash and investments	\$ 1,089	2,048	-	30,065
Interest receivable	4	7	-	80
Accounts receivable, net	199	902	14	12,688
Prepaid items	-	-	-	38
Loans receivable-current	-	-	-	165
Property held for resale	-	-	-	6,007
Total assets	1,292	2,957	14	49,043
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	55	680	60	2,746
Due to other funds	-	-	2,868	12,040
Advance from other funds	-	-	1,946	1,946
Deposits	-	317	-	375
Total liabilities	55	997	4,874	17,107
Deferred inflows of resources:				
Unavailable revenues	-	-	-	5,478
Total liabilities and deferred inflows of resources	55	997	4,874	22,585
Fund Balances:				
Nonspendable:				
Prepaid	-	-	-	38
Restricted for:				
Federal and state grants	-	-	-	2,604
Public safety	-	-	-	1,197
Youth employment	-	-	-	18
Transportation	-	-	-	17,019
Landscaping district	-	-	-	63
Low and moderate housing	-	-	-	9,820
Air quality improvement	-	-	-	276
Cable access	1,237	-	-	1,237
Electric public benefit AB1890	-	1,960	-	1,960
Committed to:				
Urban art	-	-	-	2,437
Public safety	-	-	-	116
Unassigned:	-	-	(4,860)	(10,327)
Total fund balances (deficits)	1,237	1,960	(4,860)	26,458
Total liabilities, deferred inflows of resources and fund balances	\$ 1,292	2,957	14	49,043

Exhibit H-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	CDBG Fund	Home Grant Fund	Supportive Housing Grant Fund	Emergency Solutions Grant Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	3,857	2,709	2,437	138
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	-	-	-	-
Miscellaneous revenue	87	11	-	-
Total revenues	3,944	2,720	2,437	138
Expenditures:				
Current:				
Police	-	-	-	-
Fire	-	-	-	-
Public works	-	-	-	-
Housing, health and community development	1,912	2,720	2,437	138
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital	1,853	-	-	-
Debt service:				
Interest expenses	29	-	-	-
Principal	170	-	-	-
Total expenditures	3,964	2,720	2,437	138
Excess (deficiency) of revenues over (under) expenditures	(20)	-	-	-
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(20)	-	-	-
Fund balances (deficits), July 1	(42)	-	-	-
Fund balances (deficits), June 30	\$ (62)	-	-	-

(Continued)

Exhibit H-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Workforce Investment Act Fund	Urban Art Fund	Glendale Youth Alliance Fund	BEGIN Affordable Homeownership Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	4,109	-	-	1,266
Licenses and permits	-	539	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	1,439	-
Use of money and property	-	27	-	4
Miscellaneous revenue	60	-	-	-
Total revenues	4,169	566	1,439	1,270
Expenditures:				
Current:				
Police	-	-	-	-
Fire	-	-	-	-
Public works	-	-	-	-
Housing, health and community development	-	-	-	1,885
Employment programs	4,136	-	1,409	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	22	-	-
Capital	-	-	-	-
Debt service:				
Interest expenses	-	-	-	-
Principal	-	-	-	-
Total expenditures	4,136	22	1,409	1,885
Excess (deficiency) of revenues over (under) expenditures	33	544	30	(615)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total financing sources (uses)	-	-	-	-
Net change in fund balances	33	544	30	(615)
Fund balances (deficits), July 1	514	1,893	(12)	615
Fund balances (deficits), June 30	\$ 547	2,437	18	-

(Continued)

Exhibit H-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Low & Moderate Income Housing Asset Fund	Air Quality Improvement Fund	PW Special Grants Fund	San Fernando Landscape District Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	-	238	1,564	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	6	-	-
Use of money and property	494	2	-	1
Miscellaneous revenue	430	-	-	62
Total revenues	924	246	1,564	63
Expenditures:				
Current:				
Police	-	-	-	-
Fire	-	-	-	-
Public works	-	239	205	48
Housing, health and community development	475	-	-	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital	-	-	1,603	-
Debt service:				
Interest expenses	491	-	-	-
Principal	4,643	-	-	-
Total expenditures	5,609	239	1,808	48
Excess (deficiency) of revenues over (under) expenditures	(4,685)	7	(244)	15
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(1,100)	-	-	-
Total financing sources (uses)	(1,100)	-	-	-
Net change in fund balances	(5,785)	7	(244)	15
Fund balances (deficits), July 1	15,605	269	(307)	48
Fund balances (deficits), June 30	\$ 9,820	276	(551)	63

(Continued)

Exhibit H-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Measure R Local Return Fund	Measure R Regional Return Fund	Transit Prop A Local Return Fund	Transit Prop C Local Return Fund
Revenues:				
Sales taxes	\$ 2,035	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	-	1,556	3,287	2,735
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	26	37
Use of money and property	47	-	51	66
Miscellaneous revenue	-	-	1	-
Total revenues	2,082	1,556	3,365	2,838
Expenditures:				
Current:				
Police	-	-	-	-
Fire	-	-	-	-
Public works	6	159	1,976	3,244
Housing, health and community development	-	-	-	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital	307	1,372	1,302	-
Debt service:				
Interest expenses	-	-	-	-
Principal	-	-	-	-
Total expenditures	313	1,531	3,278	3,244
Excess (deficiency) of revenues over (under) expenditures	1,769	25	87	(406)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total financing sources (uses)	-	-	-	-
Net change in fund balances	1,769	25	87	(406)
Fund balances (deficits), July 1	3,106	(759)	9,024	3,439
Fund balances (deficits), June 30	\$ 4,875	(734)	9,111	3,033

(Continued)

Exhibit H-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Transit Utility Fund	Asset Forfeiture Fund	Police Special Grants Fund	Supplemental Law Enforcement Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	1,268	-	2,884	355
Licenses and permits	-	-	-	-
Fines and forfeitures	-	723	-	-
Charges for services	6,448	-	133	-
Use of money and property	-	12	-	1
Miscellaneous revenue	49	-	69	-
Total revenues	7,765	735	3,086	356
Expenditures:				
Current:				
Police	-	633	1,604	388
Fire	-	-	-	-
Public works	7,766	-	-	-
Housing, health and community development	-	-	-	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital	3,792	-	1,341	-
Debt service:				
Interest expenses	-	-	-	-
Principal	-	-	-	-
Total expenditures	11,558	633	2,945	388
Excess (deficiency) of revenues over (under) expenditures	(3,793)	102	141	(32)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(3,793)	102	141	(32)
Fund balances (deficits), July 1	-	959	(166)	168
Fund balances (deficits), June 30	\$ (3,793)	1,061	(25)	136

(Continued)

Exhibit H-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Fire Grant Fund	Fire Mutual Aid Fund	Special Events Fund	Nutritional Meals Grant Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	2,034	217	-	245
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	684	-
Use of money and property	-	2	3	-
Miscellaneous revenue	-	-	-	47
Total revenues	2,034	219	687	292
Expenditures:				
Current:				
Police	-	-	663	-
Fire	506	212	31	-
Public works	-	-	-	-
Housing, health and community development	-	-	-	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	368
Library	-	-	-	-
Capital	2	-	-	-
Debt service:				
Interest expenses	-	-	-	-
Principal	-	-	-	-
Total expenditures	508	212	694	368
Excess (deficiency) of revenues over (under) expenditures	1,526	7	(7)	(76)
Other financing sources (uses):				
Transfers in	-	-	-	60
Transfers out	-	-	-	-
Total financing sources (uses)	-	-	-	60
Net change in fund balances	1,526	7	(7)	(16)
Fund balances (deficits), July 1	(1,790)	9	107	25
Fund balances (deficits), June 30	\$ (264)	16	100	9

(Continued)

Exhibit H-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Library Fund	Cable Access Fund	Electric Public Benefit Fund
Revenues:			
Sales taxes	\$ -	-	-
Other taxes	-	-	5,947
Revenue from other agencies	8	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Charges for services	80	442	-
Use of money and property	13	12	24
Miscellaneous revenue	96	-	6
Total revenues	<u>197</u>	<u>454</u>	<u>5,977</u>
Expenditures:			
Current:			
Police	-	-	-
Fire	-	-	-
Public works	-	-	-
Housing, health and community development	-	-	-
Employment programs	-	-	-
Public service	-	-	5,325
Parks, recreation and community services	-	-	-
Library	164	-	-
Capital	-	-	-
Debt service:			
Interest expenses	-	-	-
Principal	-	-	-
Total expenditures	<u>164</u>	<u>-</u>	<u>5,325</u>
Excess (deficiency) of revenues over (under) expenditures	<u>33</u>	<u>454</u>	<u>652</u>
Other financing sources (uses):			
Transfers in	-	-	-
Transfers out	-	-	-
Total financing sources (uses)	-	-	-
Net change in fund balances	33	454	652
Fund balances (deficits), July 1	<u>2,015</u>	<u>783</u>	<u>1,308</u>
Fund balances (deficits), June 30	<u>\$ 2,048</u>	<u>1,237</u>	<u>1,960</u>

(Continued)

Exhibit H-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Emergency Medical Services Fund	Total Nonmajor Special Revenue Funds
	<u> </u>	<u> </u>
Revenues:		
Sales taxes	\$ -	2,035
Other taxes	-	5,947
Revenue from other agencies	558	31,465
Licenses and permits	-	539
Fines and forfeitures	-	723
Charges for services	4,231	13,526
Use of money and property	-	759
Miscellaneous revenue	226	1,144
	<u>5,015</u>	<u>56,138</u>
Total revenues		
Expenditures:		
Current:		
Police	-	3,288
Fire	4,821	5,570
Public works	-	13,643
Housing, health and community development	-	9,567
Employment programs	-	5,545
Public service	-	5,325
Parks, recreation and community services	-	368
Library	-	186
Capital	-	11,572
Debt service:		
Interest expenses	-	520
Principal	-	4,813
	<u>4,821</u>	<u>60,397</u>
Total expenditures		
Excess (deficiency) of revenues over (under) expenditures	<u>194</u>	<u>(4,259)</u>
Other financing sources (uses):		
Transfers in	-	60
Transfers out	-	(1,100)
	<u>-</u>	<u>(1,040)</u>
Total financing sources (uses)		
Net change in fund balances	194	(5,299)
Fund balances (deficits), July 1	(5,054)	31,757
	<u>(4,860)</u>	<u>26,458</u>
Fund balances (deficits), June 30	\$	26,458

Exhibit H-3

CITY OF GLENDALE

Schedule of Revenues and Other Financing Sources - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over/(Under)</u>
CDBG Fund:				
Revenue from other agencies	\$ 2,067	2,029	3,857	1,828
Charges for services	4	4	-	(4)
Miscellaneous revenue	-	87	87	-
Total	<u>2,071</u>	<u>2,120</u>	<u>3,944</u>	<u>1,824</u>
Home Grant Fund:				
Revenue from other agencies	1,259	7,255	2,709	(4,546)
Miscellaneous revenue	3	3	11	8
Total	<u>1,262</u>	<u>7,258</u>	<u>2,720</u>	<u>(4,538)</u>
Supportive Housing Grant Fund:				
Revenue from other agencies	2,367	2,367	2,437	70
Total	<u>2,367</u>	<u>2,367</u>	<u>2,437</u>	<u>70</u>
Emergency Solutions Grant Fund:				
Revenue from other agencies	243	141	138	(3)
Total	<u>243</u>	<u>141</u>	<u>138</u>	<u>(3)</u>
Workforce Investment Act Fund:				
Revenue from other agencies	4,548	4,548	4,109	(439)
Miscellaneous revenue	26	26	60	34
Total	<u>4,574</u>	<u>4,574</u>	<u>4,169</u>	<u>(405)</u>
Urban Art Fund:				
Use of money and property	-	-	27	27
Licenses & Permits	-	-	539	539
Total	<u>-</u>	<u>-</u>	<u>566</u>	<u>566</u>
Glendale Youth Alliance Fund:				
Charges for services	1,743	1,743	1,439	(304)
Total	<u>1,743</u>	<u>1,743</u>	<u>1,439</u>	<u>(304)</u>
BEGIN Affordable Homeownership Fund:				
Use of money and property	-	-	4	4
Revenue from other agencies	-	1,873	1,266	(607)
Total	<u>-</u>	<u>1,873</u>	<u>1,270</u>	<u>(603)</u>
Low & Moderate Income Housing Asset Fund:				
Use of money and property	45	45	494	449
Miscellaneous revenue	507	3,467	430	(3,037)
Total	<u>\$ 552</u>	<u>3,512</u>	<u>924</u>	<u>(2,588)</u>

(Continued)

Exhibit H-3

CITY OF GLENDALE

Schedule of Revenues and Other Financing Sources - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over/(Under)</u>
Air Quality Improvement Fund:				
Use of money and property	2	2	2	-
Revenue from other agencies	235	235	238	3
Charges for services	6	6	6	-
Total	<u>243</u>	<u>243</u>	<u>246</u>	<u>3</u>
PW Special Grants Fund:				
Revenue from other agencies	709	4,133	1,564	(2,569)
Total	<u>709</u>	<u>4,133</u>	<u>1,564</u>	<u>(2,569)</u>
San Fernando Landscape District Fund:				
Use of money and property	-	-	1	1
Miscellaneous revenue	75	75	62	(13)
Total	<u>75</u>	<u>75</u>	<u>63</u>	<u>(12)</u>
Measure R Local Return Fund:				
Sales taxes	2,053	2,053	2,035	(18)
Use of money and property	19	19	47	28
Total	<u>2,072</u>	<u>2,072</u>	<u>2,082</u>	<u>10</u>
Measure R Regional Return Fund:				
Revenue from other agencies	2,825	5,275	1,556	(3,719)
Total	<u>2,825</u>	<u>5,275</u>	<u>1,556</u>	<u>(3,719)</u>
Transit Prop A Local Return Fund:				
Use of money and property	67	67	51	(16)
Revenue from other agencies	3,313	3,313	3,287	(26)
Charges for services	100	100	26	(74)
Miscellaneous revenue	-	-	1	1
Total	<u>3,480</u>	<u>3,480</u>	<u>3,365</u>	<u>(115)</u>
Transit Prop C Local Return Fund:				
Use of money and property	52	52	66	14
Revenue from other agencies	2,756	2,756	2,735	(21)
Charges for services	25	25	37	12
Total	<u>2,833</u>	<u>2,833</u>	<u>2,838</u>	<u>5</u>

(Continued)

Exhibit H-3

CITY OF GLENDALE

Schedule of Revenues and Other Financing Sources - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over/(Under)</u>
Transit Utility Fund:				
Revenue from other agencies	\$ 7,750	7,750	1,268	(6,482)
Charges for services	7,890	7,951	6,448	(1,503)
Miscellaneous revenue	67	67	49	(18)
Total	<u>15,707</u>	<u>15,768</u>	<u>7,765</u>	<u>(8,003)</u>
Asset Forfeiture Fund:				
Use of money and property	-	-	12	12
Fines and forfeitures	-	-	723	723
Total	<u>-</u>	<u>-</u>	<u>735</u>	<u>735</u>
Police Special Grants Fund:				
Revenue from other agencies	648	1,364	2,884	1,520
Charges for services	244	244	133	(111)
Miscellaneous revenue	56	56	69	13
Total	<u>948</u>	<u>1,664</u>	<u>3,086</u>	<u>1,422</u>
Supplemental Law Enforcement Fund:				
Use of money and property	-	-	1	1
Revenue from other agencies	388	388	355	(33)
Total	<u>388</u>	<u>388</u>	<u>356</u>	<u>(32)</u>
Fire Grant Fund:				
Revenue from other agencies	-	-	2,034	2,034
Miscellaneous revenue	-	4	-	(4)
Total	<u>-</u>	<u>4</u>	<u>2,034</u>	<u>2,030</u>
Fire Mutual Aid Fund:				
Use of money and property	-	-	2	2
Revenue from other agencies	100	100	217	117
Total	<u>100</u>	<u>100</u>	<u>219</u>	<u>119</u>
Special Events Fund:				
Use of money and property	-	-	3	3
Charges for services	838	838	684	(154)
Total	<u>838</u>	<u>838</u>	<u>687</u>	<u>(151)</u>
Nutritional Meals Grant Fund:				
Revenue from other agencies	253	303	245	(58)
Miscellaneous revenue	59	64	47	(17)
Transfers	60	60	60	-
Total	<u>\$ 372</u>	<u>427</u>	<u>352</u>	<u>(75)</u>

(Continued)

Exhibit H-3

CITY OF GLENDALE

Schedule of Revenues and Other Financing Sources - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over/(Under)</u>
Library Fund:				
Use of money and property	\$ 6	6	13	7
Revenue from other agencies	-	10	8	(2)
Charges for services	121	121	80	(41)
Miscellaneous revenue	48	48	96	48
Total	<u>175</u>	<u>185</u>	<u>197</u>	<u>12</u>
Cable Access Fund:				
Use of money and property	5	5	12	7
Charges for services	625	625	442	(183)
Miscellaneous revenue	-	-	-	-
Total	<u>630</u>	<u>630</u>	<u>454</u>	<u>(176)</u>
Electric Public Benefit Fund:				
Other taxes	5,944	5,944	5,947	3
Use of money and property	10	10	24	14
Miscellaneous revenue	-	-	6	6
Total	<u>5,954</u>	<u>5,954</u>	<u>5,977</u>	<u>23</u>
Emergency Medical Services Fund:				
Revenue from other agencies	-	-	558	558
Charges for services	7,111	7,111	4,231	(2,880)
Miscellaneous revenue	53	53	226	173
Total	<u>7,164</u>	<u>7,164</u>	<u>5,015</u>	<u>(2,149)</u>
Total revenues and other financing sources	<u>\$ 57,325</u>	<u>74,821</u>	<u>56,198</u>	<u>(18,623)</u>

Exhibit H-4

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget (Over)/Under</u>
CDBG Fund:				
Housing, health and community development:				
Salaries and benefits	\$ 786	1,126	852	274
Maintenance and operations	582	1,483	1,060	423
Capital projects	500	2,506	1,853	653
Debt service	199	199	199	-
Total	<u>2,067</u>	<u>5,314</u>	<u>3,964</u>	<u>1,350</u>
Home Grant Fund:				
Housing, health and community development:				
Salaries and benefits	298	360	290	70
Maintenance and operations	964	6,879	2,430	4,449
Capital	-	46	-	46
Total	<u>1,262</u>	<u>7,285</u>	<u>2,720</u>	<u>4,565</u>
Supportive Housing Grant Fund:				
Housing, health and community development:				
Salaries and benefits	199	325	247	78
Maintenance and operations	2,167	3,336	2,190	1,146
Total	<u>2,366</u>	<u>3,661</u>	<u>2,437</u>	<u>1,224</u>
Emergency Solutions Grant Fund:				
Housing, health and community development:				
Salaries and benefits	84	35	35	-
Maintenance and operations	159	119	103	16
Total	<u>243</u>	<u>154</u>	<u>138</u>	<u>16</u>
Workforce Investment Act Fund:				
Employment and job training services:				
Salaries and benefits	2,733	3,618	2,460	1,158
Maintenance and operations	1,841	2,109	1,676	433
Total	<u>\$ 4,574</u>	<u>5,727</u>	<u>4,136</u>	<u>1,591</u>

(Continued)

Exhibit H-4

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget (Over)/Under</u>
Urban Art Fund:				
Library:				
Maintenance and operations	\$ -	366	22	344
Total	<u>-</u>	<u>366</u>	<u>22</u>	<u>344</u>
Glendale Youth Alliance Fund:				
Employment and job training services:				
Salaries and benefits	1,494	1,494	1,170	324
Maintenance and operations	<u>249</u>	<u>249</u>	<u>239</u>	<u>10</u>
Total	<u>1,743</u>	<u>1,743</u>	<u>1,409</u>	<u>334</u>
BEGIN Affordable Homeownership Fund:				
Housing, health and community development:				
Maintenance and operations	<u>-</u>	<u>1,873</u>	<u>1,885</u>	<u>(12)</u>
Total	<u>-</u>	<u>1,873</u>	<u>1,885</u>	<u>(12)</u>
Low & Moderate Income Housing Asset Fund:				
Housing, health and community development:				
Salaries and benefits	47	107	40	67
Maintenance and operations	43	6,600	435	6,165
Debt Service	524	5,135	5,134	1
Transfer to other funds	<u>-</u>	<u>1,100</u>	<u>1,100</u>	<u>-</u>
Total	<u>614</u>	<u>12,942</u>	<u>6,709</u>	<u>6,233</u>
Air Quality Improvement Fund:				
Public works:				
Salaries and benefits	202	202	160	42
Maintenance and operations	<u>104</u>	<u>154</u>	<u>79</u>	<u>75</u>
Total	<u>306</u>	<u>356</u>	<u>239</u>	<u>117</u>
PW Special Grants Fund:				
Public works:				
Salaries and benefits	-	108	109	(1)
Maintenance and operations	-	270	96	174
Capital	<u>709</u>	<u>6,302</u>	<u>1,603</u>	<u>4,699</u>
Total	<u>709</u>	<u>6,680</u>	<u>1,808</u>	<u>4,872</u>
San Fernando Landscape District Fund:				
Public works:				
Maintenance and operations	<u>81</u>	<u>81</u>	<u>48</u>	<u>33</u>
Total	<u>\$ 81</u>	<u>81</u>	<u>48</u>	<u>33</u>

(Continued)

Exhibit H-4

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget (Over)/Under</u>
Measure R Local Return Fund				
Public works:				
Salaries and benefits	\$ -	4	4	-
Maintenance and operations	-	2	2	-
Capital	<u>1,996</u>	<u>1,990</u>	<u>307</u>	<u>1,683</u>
Total	<u>1,996</u>	<u>1,996</u>	<u>313</u>	<u>1,683</u>
Measure R Regional Return Fund:				
Public works:				
Salaries and benefits	-	118	118	-
Maintenance and operations	-	41	41	-
Capital	<u>2,025</u>	<u>6,711</u>	<u>1,372</u>	<u>5,339</u>
Total	<u>2,025</u>	<u>6,870</u>	<u>1,531</u>	<u>5,339</u>
Transit Prop A Local Return Fund:				
Public works:				
Salaries and benefits	113	113	113	-
Maintenance and operations	3,169	3,230	1,863	1,367
Capital	<u>1,757</u>	<u>1,889</u>	<u>1,302</u>	<u>587</u>
Total	<u>5,039</u>	<u>5,232</u>	<u>3,278</u>	<u>1,954</u>
Transit Prop C Local Return Fund:				
Public works:				
Salaries and benefits	205	205	200	5
Maintenance and operations	<u>3,377</u>	<u>3,377</u>	<u>3,044</u>	<u>333</u>
Total	<u>3,582</u>	<u>3,582</u>	<u>3,244</u>	<u>338</u>
Transit Utility Fund:				
Public works:				
Salaries and benefits	302	302	281	21
Maintenance and operations	8,770	8,831	7,485	1,346
Capital	<u>6,635</u>	<u>7,080</u>	<u>3,792</u>	<u>3,288</u>
Total	<u>15,707</u>	<u>16,213</u>	<u>11,558</u>	<u>4,655</u>
Asset Forfeiture Fund:				
Public safety:				
Salaries and benefits	414	414	472	(58)
Maintenance and operations	<u>199</u>	<u>199</u>	<u>161</u>	<u>38</u>
Total	<u>\$ 613</u>	<u>613</u>	<u>633</u>	<u>(20)</u>

(Continued)

Exhibit H-4

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget (Over)/Under</u>
Police Special Grants Fund:				
Public safety:				
Salaries and benefits	\$ 870	2,300	1,075	1,225
Maintenance and operations	78	627	529	98
Capital	-	1,629	1,341	288
Total	<u>948</u>	<u>4,556</u>	<u>2,945</u>	<u>1,611</u>
Supplemental Law Enforcement Fund:				
Public safety:				
Salaries and benefits	379	379	380	(1)
Maintenance and operations	8	8	8	-
Total	<u>387</u>	<u>387</u>	<u>388</u>	<u>(1)</u>
Fire Grant Fund:				
Public safety:				
Salaries and benefits	-	225	163	62
Maintenance and operations	-	364	343	21
Capital	-	13	2	11
Total	<u>-</u>	<u>602</u>	<u>508</u>	<u>94</u>
Fire Mutual Aid Fund:				
Public safety:				
Salaries and benefits	97	97	212	(115)
Maintenance and operations	3	3	-	3
Total	<u>100</u>	<u>100</u>	<u>212</u>	<u>(112)</u>
Special Events Fund:				
Public safety:				
Salaries and benefits	787	787	649	138
Maintenance and operations	51	51	45	6
Total	<u>838</u>	<u>838</u>	<u>694</u>	<u>144</u>
Nutritional Meals Grant Fund:				
Parks, recreation and community services:				
Salaries and benefits	148	189	153	36
Maintenance and operations	225	238	215	23
Total	<u>373</u>	<u>427</u>	<u>368</u>	<u>59</u>
Library Fund:				
Library:				
Salaries and benefits	57	121	30	91
Maintenance and operations	148	258	134	124
Total	<u>\$ 205</u>	<u>379</u>	<u>164</u>	<u>215</u>

(Continued)

Exhibit H-4

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget (Over)/Under</u>
Electric Public Benefit Fund:				
Public service:				
Salaries and benefits	\$ 466	466	376	90
Maintenance and operations	<u>5,842</u>	<u>5,842</u>	<u>4,949</u>	<u>893</u>
Total	<u>6,308</u>	<u>6,308</u>	<u>5,325</u>	<u>983</u>
Emergency Medical Services Fund:				
Public safety:				
Salaries and benefits	3,689	3,637	2,737	900
Maintenance and operations	<u>3,310</u>	<u>3,362</u>	<u>2,084</u>	<u>1,278</u>
Total	<u>6,999</u>	<u>6,999</u>	<u>4,821</u>	<u>2,178</u>
 Total expenditures and other financing uses	 \$ <u>59,085</u>	 <u>101,284</u>	 <u>61,497</u>	 <u>39,787</u>

DEBT SERVICE FUNDS

- Police Building Project Debt Service Fund - To accumulate monies for the payment of interest principal of the 2000 Police Building Project Variable Rate Demands Certificates of Participation. The debt service is financed via lease payments from the City to the Financing Authority.
- Capital Leases Fund - To accumulate monies for the payment of interest and principal for the Capital Lease of the Municipal Building Services (MSB) Seismic Upgrade Project. Debt Service is financed via lease payments.

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Exhibit I-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds - Debt Service Funds
 June 30, 2014 (in thousands)

		<u>Police Building Project Fund</u>
Assets		
Pooled cash and investments	\$	23,787
Interest receivable		<u>71</u>
Total assets		<u><u>23,858</u></u>
 Liabilities and Fund Balances		
Liabilities:		
Interest payable		<u>17</u>
Total liabilities		<u>17</u>
 Fund Balances:		
Committed to:		
Debt service		<u>23,841</u>
Total fund balances		<u>23,841</u>
Total liabilities and fund balances	\$	<u><u>23,858</u></u>

Exhibit I-2

CITY OF GLENDALECombining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Debt Service Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Police Building Project Fund	Capital Leases Fund	Total Nonmajor Debt Service Funds
Revenues:			
Use of money and property	\$ 316	-	316
Total revenues	316	-	316
Expenditures:			
Current:			
Police	134	-	134
Debt service			
Interest expenses	226	60	286
Principal	7,705	1,332	9,037
Total expenditures	8,065	1,392	9,457
Excess (deficiency) of revenues over (under) expenditures	(7,749)	(1,392)	(9,141)
Other financing sources (uses):			
Transfers in	-	1,392	1,392
Total financing sources (uses)	-	1,392	1,392
Net change in fund balances	(7,749)	-	(7,749)
Fund balances, July 1	31,590	-	31,590
Fund balances, June 30	\$ 23,841	-	23,841

Exhibit I-3

CITY OF GLENDALE

Schedule of Revenues and Other Financing Sources - Budget and Actual

Nonmajor Governmental Funds - Debt Service Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Over/(Under)
Police Building Project Fund				
Interest and investment revenue	\$ 250	250	316	66
Capital Leases Fund				
Transfers	1,392	1,392	1,392	-
Total revenues and other financing sources	\$ 1,642	1,642	1,708	66

Exhibit I-4

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual

Nonmajor Governmental Funds - Debt Service Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget (Over)/Under
Police Building Project Fund				
Administration	\$ 700	150	134	16
Debt service	2,000	7,940	7,931	9
Total	<u>2,700</u>	<u>8,090</u>	<u>8,065</u>	<u>25</u>
Capital Leases Fund				
Debt service	1,392	1,392	1,392	-
Total expenditures and other financing uses	<u>\$ 4,092</u>	<u>9,482</u>	<u>9,457</u>	<u>25</u>

CAPITAL PROJECTS FUNDS

- State Gas Tax Fund - To account for monies received and expended from state gas tax allocations for street improvement purposes.
- Landfill Postclosure Fund - To account for monies reserved for the post-closure maintenance cost of Scholl Canyon landfill.
- Development Impact Fee Funds:

City Council adopted Ordinance No. 5575 on September 11, 2007, in accordance with California AB1600 later on codified under State Government Code section 66006, allowing the City to impose development impact fees on new residential, commercial, office and industrial developments to mitigate the cost of developing new or rehabilitating existing parks and recreational facilities, developing new libraries and/or adding to existing collections in order to maintain adequate parks and library services for those new residents. The Development Impact Fees are broken down into the following three funds:

 - Parks Mitigation Fee Fund - To account for the parks revenue collected as impact fees and usage of these funds for allowed projects. In addition, this fund will also be used to guarantee adequate interest accumulation and disbursements of unused funds.
 - Library Mitigation Fee Fund - To account for the library revenue collected as impact fees and usage of these funds for allowed projects. In addition, this fund will also be used to guarantee adequate interest accumulation and disbursement of unused funds.
 - Parks Quimby Fee Fund - To account for the fees imposed for park or recreational purposes as a condition to the approval of a tentative map or parcel map and usage of these funds for allowed projects. In addition, this fund will also be used to guarantee adequate interest accumulation and disbursements of unused funds.
- CIP Reimbursement Fund - To account for monies received and expended for CIP projects that are funded by non-City money, such as grants and joint ventures.

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Exhibit J-1
CITY OF GLENDALE
Combining Balance Sheet
Nonmajor Governmental Funds - Capital Projects Funds
June 30, 2014 (in thousands)

	State Gas Tax Fund	Landfill Postclosure Fund	Parks Mitigation Fee Fund	Library Mitigation Fee Fund
Assets				
Pooled cash and investments	\$ 7,084	-	5,183	522
Designated and invested cash	-	23,850	-	-
Interest receivable	20	-	16	2
Accounts receivable, net	599	-	-	-
Total assets	7,703	23,850	5,199	524
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	659	-	162	-
Total liabilities	659	-	162	-
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total liabilities and deferred inflows of resources	659	-	162	-
Fund Balances:				
Restricted for:				
State gas tax mandates	7,044	-	-	-
Landfill postclosure	-	23,850	-	-
Committed to:				
Impact fee funded projects	-	-	5,037	524
Capital projects	-	-	-	-
Total fund balances	7,044	23,850	5,037	524
Total liabilities, deferred inflows of resources and fund balances	\$ 7,703	23,850	5,199	524

(Continued)

Exhibit J-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds - Capital Projects Funds
 June 30, 2014 (in thousands)

	Parks Quimby Fee Fund	CIP Reimbursement Fund	Total Nonmajor Capital Projects Funds
Assets			
Pooled cash and investments	\$ 1	55	12,845
Designated and invested cash	-	-	23,850
Interest receivable	-	-	38
Accounts receivable, net	-	4	603
Total assets	<u>1</u>	<u>59</u>	<u>37,336</u>
Liabilities, deferred inflows of resources and fund balances			
Liabilities:			
Accounts payable	-	-	821
Total liabilities	<u>-</u>	<u>-</u>	<u>821</u>
Deferred inflows of resources:			
Unavailable revenues	-	4	4
Total liabilities and deferred inflows of resources	<u>-</u>	<u>4</u>	<u>825</u>
Fund Balances:			
Restricted for:			
State gas tax mandates	-	-	7,044
Landfill postclosure	-	-	23,850
Committed to:			
Impact fee funded projects	1	-	5,562
Capital projects	-	55	55
Total fund balances	<u>1</u>	<u>55</u>	<u>36,511</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1</u>	<u>59</u>	<u>37,336</u>

Exhibit J-2

CITY OF GLENDALECombining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Capital Projects Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	State Gas Tax Fund	Landfill Postclosure Fund	Parks Mitigation Fee Fund	Library Mitigation Fee Fund
Revenues:				
Revenue from other agencies	\$ 6,438	-	-	-
Licenses and permits	-	-	728	74
Use of money and property	83	-	65	7
Miscellaneous revenue	62	-	-	-
Total Revenues	6,583	-	793	81
Expenditures:				
Current:				
Public works	2,284	-	-	-
Parks, recreation and community services	-	-	177	-
Library	-	-	-	12
Capital	5,794	-	639	-
Total expenditures	8,078	-	816	12
Excess (deficiency) of revenues over (under) expenditures	(1,495)	-	(23)	69
Other financing sources:				
Transfers in	-	1,500	-	-
Total financing sources	-	1,500	-	-
Net change in fund balances	(1,495)	1,500	(23)	69
Fund balances, July 1	8,539	22,350	5,060	455
Fund balances, June 30	\$ 7,044	23,850	5,037	524

(Continued)

Exhibit J-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Capital Projects Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Parks Quimby Fee Fund	CIP Reimbursement Fund	Total Nonmajor Capital Projects Funds
Revenues:			
Revenue from other agencies	\$ -	-	6,438
Licenses and permits	-	-	802
Use of money and property	1	-	156
Miscellaneous revenue	-	59	121
Total Revenues	1	59	7,517
Expenditures:			
Current:			
Public works	-	4	2,288
Parks, recreation and community services	7	-	184
Library	-	-	12
Capital	308	-	6,741
Total expenditures	315	4	9,225
Excess (deficiency) of revenues over (under) expenditures	(314)	55	(1,708)
Other financing sources:			
Transfers in	-	-	1,500
Total financing sources	-	-	1,500
Net change in fund balances	(314)	55	(208)
Fund balances, July 1	315	-	36,719
Fund balances, June 30	\$ 1	55	36,511