

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 projects funds.



Exhibit G-1
CITY OF GLENDALE
Combining Governmental Balance Sheet
Nonmajor Governmental Funds
June 30, 2020
(amounts expressed in thousands)

	Special revenue funds	Debt service funds	Capital projects funds	Total Nonmajor Governmental Funds
ASSETS				
Pooled cash and investments	\$ 96,657	\$ 14,150	\$ 94,253	\$ 205,060
Restricted cash and investments	-	-	42,584	42,584
Interest receivable	130	-	205	335
Accounts receivable, net	13,010	-	4,328	17,338
Prepaid items	48	-	-	48
Loans receivable	2,004	-	-	2,004
Total assets	<u>111,849</u>	<u>14,150</u>	<u>141,370</u>	<u>267,369</u>
LIABILITIES				
Accounts payable	5,491	2	1,698	7,191
Wages and benefits payable	947	-	88	1,035
Due to other funds	5,496	-	3,077	8,573
Unearned revenues	2,919	-	14	2,933
Deposits	69	-	12	81
Total liabilities	<u>14,922</u>	<u>2</u>	<u>4,889</u>	<u>19,813</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	8,936	-	1,051	9,987
Total liabilities and deferred inflows of resources	<u>23,858</u>	<u>2</u>	<u>5,940</u>	<u>29,800</u>
FUND BALANCES (DEFICITS)				
Nonspendable				
Prepaid	48	-	-	48
Restricted				
Air quality improvement	654	-	-	654
Cable access	3,460	-	-	3,460
Capital projects	-	-	50,856	50,856
Electric public benefit AB1890	7,159	-	-	7,159
Federal and state grants	4,335	-	-	4,335
Impact fee funded projects	-	-	29,647	29,647
Landfill postclosure	-	-	42,584	42,584
Landscaping district	270	-	-	270
Low and moderate housing	13,471	-	-	13,471
Public safety	3,665	-	-	3,665
State gas tax mandates	-	-	11,373	11,373
Transportation	37,479	-	-	37,479
Urban art	8,393	-	-	8,393
Committed				
Capital projects	-	-	2,020	2,020
Debt service	-	14,148	-	14,148
Hazardous materials	3,599	-	-	3,599
Parking	12,229	-	-	12,229
Public safety	768	-	-	768
Unassigned	(7,539)	-	(1,050)	(8,589)
Total fund balances (deficits)	<u>87,991</u>	<u>14,148</u>	<u>135,430</u>	<u>237,569</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ 111,849</u>	<u>\$ 14,150</u>	<u>\$ 141,370</u>	<u>\$ 267,369</u>

Exhibit G-2
CITY OF GLENDALE
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2020
(amounts expressed in thousands)

	Special revenue funds	Debt service funds	Capital projects funds	Total Nonmajor Governmental Funds
REVENUES				
Revenue from other agencies	\$ 27,703	\$ -	\$ 21,335	\$ 49,038
Licenses and permits	274	-	1,115	1,389
Fines and forfeitures	1,752	-	-	1,752
Charges for services	25,595	-	-	25,595
Use of money and property	1,762	270	2,963	4,995
Miscellaneous revenue	815	-	4	819
Total revenues	<u>57,901</u>	<u>270</u>	<u>25,417</u>	<u>83,588</u>
EXPENDITURES				
Current:				
General government	83	-	-	83
Police	1,318	5	-	1,323
Fire	2,490	-	-	2,490
Public works	9,447	-	2,366	11,813
Transportation	15,849	-	-	15,849
Housing, health and community development	4,941	-	201	5,142
Employment programs	6,988	-	-	6,988
Public service	5,860	-	-	5,860
Parks, recreation and community services	1,353	-	121	1,474
Library	313	-	20	333
Debt service:				
Principal retirement	222	1,830	-	2,052
Interest	14	1,159	-	1,173
Capital outlay	26,235	-	9,517	35,752
Total expenditures	<u>75,113</u>	<u>2,994</u>	<u>12,225</u>	<u>90,332</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(17,212)</u>	<u>(2,724)</u>	<u>13,192</u>	<u>(6,744)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	215	1,500	4,560	6,275
Total other financing sources (uses)	<u>215</u>	<u>1,500</u>	<u>4,560</u>	<u>6,275</u>
Net change in fund balances	(16,997)	(1,224)	17,752	(469)
Fund balances - beginning, as restated	104,988	15,372	117,678	238,038
Fund balances - ending	<u>\$ 87,991</u>	<u>\$ 14,148</u>	<u>\$ 135,430</u>	<u>\$ 237,569</u>