Nonmajor Governmental Funds

This section of the Comprehensive Annual Financial Report 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, 2021 (amounts expressed in thousands)

(amounts expressed in thousands)								
	Special Revenue Funds		Debt Service Funds		Capital Projects Funds		Total Nonmajor Governmental Funds	
ASSETS	<u> </u>	<u>.</u>				_		
Pooled cash and investments	\$	118,058	\$	12,877	\$	105,090	\$	236,025
Restricted cash and investments		-		-		48,185		48,185
Interest receivable		85		-		162		247
Accounts receivable, net		12,311		-		4,785		17,096
Prepaid items		53		-		-		53
Loans receivable		7,239						7,239
Total assets		137,746		12,877		158,222		308,845
LIABILITIES								
Accounts payable		4,739		-		2,066		6,805
Wages and benefits payable		1,057		-		122		1,179
Due to other funds		4,509		-		2,567		7,076
Unearned revenues		23,826		-		-		23,826
Deposits		74		-		-		74
Total liabilities		34,205		-	-	4,755		38,960
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenues		11,168		_		2,911		14,079
Total liabilities and deferred inflows of resources		45,373		_		7,666		53,039
,		,				.,,,,,,	-	
FUND BALANCES (DEFICITS) Nonspendable								
Prepaid		53						53
Restricted		33		_		_		33
Air quality improvement		909						909
Cable access		3,492		_		_		3,492
Capital projects		5,492		_		58,456		58,456
Electric public benefit AB1890		6,927		_		50,450		6,927
Federal and state grants		5,663		_		_		5,663
Impact fee funded projects		3,003		_		30,273		30,273
Landfill postclosure		-		-		48,185		48,185
Landscaping district		285		-		40,100		285
Low and moderate housing		12,840		-		-		12,840
Public safety		4,047		-		-		4,047
Public works		4,04 <i>1</i> 1,268		-		-		4,047 1,268
State gas tax mandates		1,200		-		14,502		14,502
Transportation		38,519		-		14,502		38,519
Urban art		8,800		-		-		8,800
Youth employment		28		-		-		28
Committed		20		-		-		20
Capital projects						2,051		2,051
Debt service		-		12,877		2,031		12,877
Hazardous materials		3,690		12,077		-		3,690
Parking		3,690 8,525		-		-		8,525
Public safety				_		_		
Unassigned		1,098 (3,771)		-		- (2,911)		1,098 (6,682)
		92,373		12,877		150,556		255,806
Total fund balances (deficits)		92,313		12,011		130,330		233,000
Total liabilities, deferred inflows of	_		_		_		_	
resources and fund balances (deficits)	\$	137,746	\$	12,877	\$	158,222	\$	308,845

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, 2021 (amounts expressed in thousands)

Revenue from other agencies \$ 43,832 - \$ 18,400 \$ 62,232 Licenses and permits 530 - 1,406 1,936 Fines and forfeitures 757 757 Charges for services 24,401 1,339 Use of money and property 1,028 222 1,674 2,924 Miscellaneous revenue 1,339 1,339 1,339 1,339 Total revenues 8 222 21,480 93,589 EXPENDITURES Current: General government 255		Special Revenue Funds		Debt Service Funds		Capital Projects Funds		Total Nonmajor Governmental Funds	
Licenses and permits 530 - 1,406 1,936 Fines and forfeitures 757 - - 757 Charges for services 24,401 - - 24,401 Use of money and property 1,028 222 1,674 2,924 Miscellaneous revenue 1,339 - - 1,339 Total revenues 71,887 222 21,480 93,589 EXPENDITURES Current: General government 255 - - 255 Police 1,293 3 - 1,296 Fire 4,318 - - 4,318 Public works 9,740 - 2,484 12,224 Transportation 18,486 - - 18,486 Housing, health and community development 9,128 - 120 9,248 Employment programs 7,001 - - 7,001 Pulsic service 2,186 - 162		Φ.	40.000	Φ.		Φ.	40.400	Φ.	00.000
Fines and forfeitures 757 - - 757 Charges for services 24,401 - - 24,401 Use of money and property 1,028 222 1,674 2,924 Miscellaneous revenue 1,339 - - 1,339 Total revenues 71,887 222 21,480 93,589 EXPENDITURES Current: 8 2 - - 255 General government 255 - - - 255 Police 1,293 3 - 1,296 Fire 4,318 - - 4,318 Public works 9,740 - 2,484 12,224 Transportation 18,486 - - - 18,486 Housing, health and community development 9,128 - 120 9,248 Employment programs 7,001 - - 7,121 Parks, recreation and community services 2,186 - <		\$		Ъ	-	Ъ		\$	
Charges for services 24,401 - - 24,401 Use of money and property 1,028 222 1,674 2,924 Miscellaneous revenue 1,339 - - - 1,339 Total revenues 71,887 222 21,480 93,589 EXPENDITURES Current: General government 255 - - 255 Police 1,293 3 - 1,296 Fire 4,318 - - 4,318 Public works 9,740 - 2,484 12,224 Transportation 18,486 - - 18,486 Housing, health and community development 9,128 - 120 9,248 Employment programs 7,001 - - 7,001 Pulsic service 7,121 - - 7,121 Parks, recreation and community services 2,186 - 162 2,348 Library 415	•				-		1,406		•
Use of money and property 1,028 222 1,674 2,924 Miscellaneous revenue 1,339 - - - 1,339 Total revenues 71,887 222 21,480 93,589 EXPENDITURES Current: Seneral government 255 - - 255 Police 1,293 3 - 1,296 Fire 4,318 - - 4,318 Public works 9,740 - 2,484 12,224 Transportation 18,486 - - 18,486 Housing, health and community development 9,128 - 120 9,248 Employment programs 7,001 - - 7,001 Public service 7,121 - - 7,121 Parks, recreation and community services 2,186 - 162 2,348 Library 415 - 25 440 Debt service: - - - -<					-		-		
Miscellaneous revenue 1,339 - - 1,339 Total revenues 71,887 222 21,480 93,589 EXPENDITURES Current: Separal government 255 - - 255 Police 1,293 3 - 1,296 Fire 4,318 - - 4,318 Public works 9,740 - 2,484 12,224 Transportation 18,486 - - 18,486 Housing, health and community development 9,128 - 120 9,248 Employment programs 7,001 - - 7,011 Parks, recreation and community services 2,186 - 162 2,348 Library 415 - 25 440 Debt service: - 162 2,348 Library 415 - 25 440 Debt service: - 1,167 4,44 1,835 - 2,309					-		4.074		
Total revenues 71,887 222 21,480 93,589					222		1,674		•
Current: General government 255 -					-		-		
Current: General government 255 - - 255 Police 1,293 3 - 1,296 Fire 4,318 - - 4,318 Public works 9,740 - 2,484 12,224 Transportation 18,486 - - 18,486 Housing, health and community development 9,128 - 120 9,248 Employment programs 7,001 - - 7,001 Public service 7,121 - - 7,001 Parks, recreation and community services 2,186 - 162 2,348 Library 415 - 25 440 Debt service: - 2,186 - 162 2,348 Library 415 - 25 440 Debt service: - 1,555 - 1,167 Capital outlay 7,161 - 8,440 15,601 Total expenditures 67,590	lotal revenues		71,887		222		21,480		93,589
General government 255 - - 255 Police 1,293 3 - 1,296 Fire 4,318 - - 4,318 Public works 9,740 - 2,484 12,224 Transportation 18,486 - - 18,486 Housing, health and community development 9,128 - 120 9,248 Employment programs 7,001 - - 7,001 Public service 7,121 - - 7,001 Parks, recreation and community services 2,186 - 162 2,348 Library 415 - 25 440 Debt service: - 162 2,348 Library 415 - 25 440 Debt service: - 12 1,155 - 1,167 Capital oritiment 474 1,835 - 2,309 Interest 12 1,155 - 1,167	EXPENDITURES								
Police									
Fire 4,318 - - 4,318 Public works 9,740 - 2,484 12,224 Transportation 18,486 - - 18,486 Housing, health and community development 9,128 - 120 9,248 Employment programs 7,001 - - 7,001 Public service 7,121 - - 7,121 Parks, recreation and community services 2,186 - 162 2,348 Library 415 - 25 440 Debt service - 2,186 - 162 2,348 Library 415 - 25 440 Debt service: - - 25 440 Debt service: - - 2,309 Interest 12 1,155 - 1,167 Capital outlay 7,161 - 8,440 15,601 Total expenditures 67,590 2,993 11,231	General government				-		-		
Public works 9,740 - 2,484 12,224 Transportation 18,486 - - 18,486 Housing, health and community development 9,128 - 120 9,248 Employment programs 7,001 - - 7,001 Public service 7,121 - - 7,121 Parks, recreation and community services 2,186 - 162 2,348 Library 415 - 25 440 Debt service: - 25 440 Principal retirement 474 1,835 - 2,309 Interest 12 1,155 - 1,167 Capital outlay 7,161 - 8,440 15,601 Total expenditures 67,590 2,993 11,231 81,814 Excess (deficiency) of revenues over (under) expenditures 4,297 (2,771) 10,249 11,775 OTHER FINANCING SOURCES (USES) Transfers in 85 1,500 4,877<					3		-		•
Transportation 18,486 - - 18,486 Housing, health and community development 9,128 - 120 9,248 Employment programs 7,001 - - 7,001 Public service 7,121 - - 7,121 Parks, recreation and community services 2,186 - 162 2,348 Library 415 - 25 440 Debt service: - - - 2,309 Interest 12 1,155 - 2,309 Interest 12 1,155 - 1,167 Capital outlay 7,161 - 8,440 15,601 Total expenditures 67,590 2,993 11,231 81,814 Excess (deficiency) of revenues over (under) - <td< td=""><td></td><td></td><td>•</td><td></td><td>-</td><td></td><td>-</td><td></td><td></td></td<>			•		-		-		
Housing, health and community development 9,128 - 120 9,248	Public works				-		2,484		
Employment programs 7,001 - - 7,001 Public service 7,121 - - 7,121 Parks, recreation and community services 2,186 - 162 2,348 Library 415 - 25 440 Debt service: - 25 440 Debt service: - 25 440 Principal retirement 474 1,835 - 2,309 Interest 12 1,155 - 1,167 Capital outlay 7,161 - 8,440 15,601 Total expenditures 67,590 2,993 11,231 81,814 Excess (deficiency) of revenues over (under) expenditures 4,297 (2,771) 10,249 11,775 OTHER FINANCING SOURCES (USES) Transfers in 85 1,500 4,877 6,462 Total other financing sources (uses) 85 1,500 4,877 6,462 Net change in fund balances 4,382 (1,271) 15,126 18,237 Fund balances - beginning 87,991 14,148 135,430 2	Transportation		18,486		-		-		18,486
Public service 7,121 - - 7,121 Parks, recreation and community services 2,186 - 162 2,348 Library 415 - 25 440 Debt service: Principal retirement 474 1,835 - 2,309 Interest 12 1,155 - 1,167 Capital outlay 7,161 - 8,440 15,601 Total expenditures 67,590 2,993 11,231 81,814 Excess (deficiency) of revenues over (under) expenditures 4,297 (2,771) 10,249 11,775 OTHER FINANCING SOURCES (USES) Transfers in 85 1,500 4,877 6,462 Total other financing sources (uses) 85 1,500 4,877 6,462 Net change in fund balances 4,382 (1,271) 15,126 18,237 Fund balances - beginning 87,991 14,148 135,430 237,569	Housing, health and community development		9,128		-		120		9,248
Parks, recreation and community services 2,186 - 162 2,348 Library 415 - 25 440 Debt service: Principal retirement 474 1,835 - 2,309 Interest 12 1,155 - 1,167 Capital outlay 7,161 - 8,440 15,601 Total expenditures 67,590 2,993 11,231 81,814 Excess (deficiency) of revenues over (under) expenditures 4,297 (2,771) 10,249 11,775 OTHER FINANCING SOURCES (USES) Transfers in 85 1,500 4,877 6,462 Total other financing sources (uses) 85 1,500 4,877 6,462 Net change in fund balances 4,382 (1,271) 15,126 18,237 Fund balances - beginning 87,991 14,148 135,430 237,569	Employment programs		7,001		-		-		7,001
Library 415 - 25 440 Debt service: Principal retirement 474 1,835 - 2,309 Interest 12 1,155 - 1,167 Capital outlay 7,161 - 8,440 15,601 Total expenditures 67,590 2,993 11,231 81,814 Excess (deficiency) of revenues over (under) expenditures 4,297 (2,771) 10,249 11,775 OTHER FINANCING SOURCES (USES) Transfers in 85 1,500 4,877 6,462 Total other financing sources (uses) 85 1,500 4,877 6,462 Net change in fund balances 4,382 (1,271) 15,126 18,237 Fund balances - beginning 87,991 14,148 135,430 237,569	Public service		7,121		-		-		7,121
Debt service: Principal retirement 474 1,835 - 2,309 Interest 12 1,155 - 1,167 Capital outlay 7,161 - 8,440 15,601 Total expenditures 67,590 2,993 11,231 81,814 Excess (deficiency) of revenues over (under) expenditures 4,297 (2,771) 10,249 11,775 OTHER FINANCING SOURCES (USES) Transfers in 85 1,500 4,877 6,462 Total other financing sources (uses) 85 1,500 4,877 6,462 Net change in fund balances 4,382 (1,271) 15,126 18,237 Fund balances - beginning 87,991 14,148 135,430 237,569	Parks, recreation and community services		2,186		-		162		2,348
Principal retirement 474 1,835 - 2,309 Interest 12 1,155 - 1,167 Capital outlay 7,161 - 8,440 15,601 Total expenditures 67,590 2,993 11,231 81,814 Excess (deficiency) of revenues over (under) expenditures 4,297 (2,771) 10,249 11,775 OTHER FINANCING SOURCES (USES) 85 1,500 4,877 6,462 Total other financing sources (uses) 85 1,500 4,877 6,462 Net change in fund balances 4,382 (1,271) 15,126 18,237 Fund balances - beginning 87,991 14,148 135,430 237,569	Library		415		-		25		440
Interest 12 1,155 - 1,167 Capital outlay 7,161 - 8,440 15,601 Total expenditures 67,590 2,993 11,231 81,814 Excess (deficiency) of revenues over (under) expenditures 4,297 (2,771) 10,249 11,775 OTHER FINANCING SOURCES (USES) Transfers in 85 1,500 4,877 6,462 Total other financing sources (uses) 85 1,500 4,877 6,462 Net change in fund balances 4,382 (1,271) 15,126 18,237 Fund balances - beginning 87,991 14,148 135,430 237,569	Debt service:								
Capital outlay 7,161 - 8,440 15,601 Total expenditures 67,590 2,993 11,231 81,814 Excess (deficiency) of revenues over (under) expenditures 4,297 (2,771) 10,249 11,775 OTHER FINANCING SOURCES (USES) Transfers in 85 1,500 4,877 6,462 Total other financing sources (uses) 85 1,500 4,877 6,462 Net change in fund balances 4,382 (1,271) 15,126 18,237 Fund balances - beginning 87,991 14,148 135,430 237,569	Principal retirement		474		1,835		-		2,309
Total expenditures 67,590 2,993 11,231 81,814 Excess (deficiency) of revenues over (under) expenditures 4,297 (2,771) 10,249 11,775 OTHER FINANCING SOURCES (USES) Transfers in 85 1,500 4,877 6,462 Total other financing sources (uses) 85 1,500 4,877 6,462 Net change in fund balances 4,382 (1,271) 15,126 18,237 Fund balances - beginning 87,991 14,148 135,430 237,569	Interest		12		1,155		-		1,167
Excess (deficiency) of revenues over (under) expenditures 4,297 (2,771) 10,249 11,775 OTHER FINANCING SOURCES (USES) Transfers in 85 1,500 4,877 6,462 Total other financing sources (uses) 85 1,500 4,877 6,462 Net change in fund balances 4,382 (1,271) 15,126 18,237 Fund balances - beginning 87,991 14,148 135,430 237,569	Capital outlay		7,161		-		8,440		15,601
expenditures 4,297 (2,771) 10,249 11,775 OTHER FINANCING SOURCES (USES) Transfers in 85 1,500 4,877 6,462 Total other financing sources (uses) 85 1,500 4,877 6,462 Net change in fund balances 4,382 (1,271) 15,126 18,237 Fund balances - beginning 87,991 14,148 135,430 237,569	Total expenditures		67,590		2,993		11,231		81,814
OTHER FINANCING SOURCES (USES) Transfers in 85 1,500 4,877 6,462 Total other financing sources (uses) 85 1,500 4,877 6,462 Net change in fund balances 4,382 (1,271) 15,126 18,237 Fund balances - beginning 87,991 14,148 135,430 237,569	• • • • • • • • • • • • • • • • • • • •								
Transfers in Total other financing sources (uses) 85 1,500 4,877 6,462 Net change in fund balances 4,382 (1,271) 15,126 18,237 Fund balances - beginning 87,991 14,148 135,430 237,569	expenditures		4,297		(2,771)		10,249		11,775
Total other financing sources (uses) 85 1,500 4,877 6,462 Net change in fund balances 4,382 (1,271) 15,126 18,237 Fund balances - beginning 87,991 14,148 135,430 237,569	OTHER FINANCING SOURCES (USES)								
Net change in fund balances 4,382 (1,271) 15,126 18,237 Fund balances - beginning 87,991 14,148 135,430 237,569	Transfers in		85		1,500		4,877		6,462
Fund balances - beginning 87,991 14,148 135,430 237,569	Total other financing sources (uses)		85		1,500				6,462
Fund balances - beginning 87,991 14,148 135,430 237,569	Net change in fund balances		4.382		(1,271)		15.126		18.237
		\$		\$		\$		\$	