

# 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)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
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	<u>137,746</u>	<u>12,877</u>	<u>158,222</u>	<u>308,845</u>
<b>LIABILITIES</b>				
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	<u>34,205</u>	<u>-</u>	<u>4,755</u>	<u>38,960</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenues	11,168	-	2,911	14,079
Total liabilities and deferred inflows of resources	<u>45,373</u>	<u>-</u>	<u>7,666</u>	<u>53,039</u>
<b>FUND BALANCES (DEFICITS)</b>				
Nonspendable				
Prepaid	53	-	-	53
Restricted				
Air quality improvement	909	-	-	909
Cable access	3,492	-	-	3,492
Capital projects	-	-	58,456	58,456
Electric public benefit AB1890	6,927	-	-	6,927
Federal and state grants	5,663	-	-	5,663
Impact fee funded projects	-	-	30,273	30,273
Landfill postclosure	-	-	48,185	48,185
Landscaping district	285	-	-	285
Low and moderate housing	12,840	-	-	12,840
Public safety	4,047	-	-	4,047
Public works	1,268	-	-	1,268
State gas tax mandates	-	-	14,502	14,502
Transportation	38,519	-	-	38,519
Urban art	8,800	-	-	8,800
Youth employment	28	-	-	28
Committed				
Capital projects	-	-	2,051	2,051
Debt service	-	12,877	-	12,877
Hazardous materials	3,690	-	-	3,690
Parking	8,525	-	-	8,525
Public safety	1,098	-	-	1,098
Unassigned	(3,771)	-	(2,911)	(6,682)
Total fund balances (deficits)	<u>92,373</u>	<u>12,877</u>	<u>150,556</u>	<u>255,806</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ 137,746</u>	<u>\$ 12,877</u>	<u>\$ 158,222</u>	<u>\$ 308,845</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, 2021  
(amounts expressed in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
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	-	-	24,401
Use of money and property	1,028	222	1,674	2,924
Miscellaneous revenue	1,339	-	-	1,339
Total revenues	<u>71,887</u>	<u>222</u>	<u>21,480</u>	<u>93,589</u>
<b>EXPENDITURES</b>				
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	-	-	7,121
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	<u>67,590</u>	<u>2,993</u>	<u>11,231</u>	<u>81,814</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,297</u>	<u>(2,771)</u>	<u>10,249</u>	<u>11,775</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	85	1,500	4,877	6,462
Total other financing sources (uses)	<u>85</u>	<u>1,500</u>	<u>4,877</u>	<u>6,462</u>
Net change in fund balances	4,382	(1,271)	15,126	18,237
Fund balances - beginning	87,991	14,148	135,430	237,569
Fund balances - ending	<u>\$ 92,373</u>	<u>\$ 12,877</u>	<u>\$ 150,556</u>	<u>\$ 255,806</u>