

NONMAJOR GOVERNMENTAL FUNDS

This section of the Annual Comprehensive 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, 2023
(amounts expressed in thousands)

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Pooled cash and investments	\$ 123,245	\$ 10,281	\$ 137,388	\$ 270,914
Restricted cash and investments	-	-	59,504	59,504
Leases receivable	22,067	-	-	22,067
Accounts receivable, net	21,803	-	3,383	25,186
Interest receivable	188	-	383	571
Loans receivable	6,760	-	-	6,760
Prepaid items	76	-	-	76
Total assets	<u>174,139</u>	<u>10,281</u>	<u>200,658</u>	<u>385,078</u>
LIABILITIES				
Accounts payable	6,144	-	850	6,994
Deposits	114	-	-	114
Due to other funds	10,902	-	473	11,375
Unearned revenues	9,176	-	10,454	19,630
Wages and benefits payable	647	-	37	684
Total liabilities	<u>26,983</u>	<u>-</u>	<u>11,814</u>	<u>38,797</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to leases	21,590	-	-	21,590
Unavailable revenues	20,198	-	2,398	22,596
Total deferred inflows of resources	<u>41,788</u>	<u>-</u>	<u>2,398</u>	<u>44,186</u>
Total liabilities and deferred inflows of resources	<u>68,771</u>	<u>-</u>	<u>14,212</u>	<u>82,983</u>
FUND BALANCES (DEFICITS)				
Nonspendable				
Prepaid	76	-	-	76
Restricted				
Air quality improvement	1,148	-	-	1,148
Cable access	4,010	-	-	4,010
Capital projects	-	-	73,038	73,038
Electric public benefit AB1890	10,857	-	-	10,857
Federal and state grants	5,474	-	-	5,474
Impact fee funded projects	-	-	32,585	32,585
Landfill postclosure	-	-	59,504	59,504
Landscaping district	285	-	-	285
Low and moderate housing	9,430	-	-	9,430
Public safety	4,477	-	-	4,477
Public works	4,506	-	-	4,506
State gas tax mandates	-	-	21,521	21,521
Transportation	55,529	-	-	55,529
Urban art	9,680	-	-	9,680
Youth employment	11	-	-	11
Committed				
Capital projects	-	-	2,194	2,194
Debt service	-	10,281	-	10,281
Hazardous materials	3,704	-	-	3,704
Parking	8,474	-	-	8,474
Public safety	499	-	-	499
Unassigned	(12,792)	-	(2,396)	(15,188)
Total fund balances (deficits)	<u>105,368</u>	<u>10,281</u>	<u>186,446</u>	<u>302,095</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ 174,139</u>	<u>\$ 10,281</u>	<u>\$ 200,658</u>	<u>\$ 385,078</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, 2023
(amounts expressed in thousands)

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES				
Revenue from other agencies	\$ 42,044	\$ -	\$ 16,376	\$ 58,420
Licenses and permits	972	-	3,771	4,743
Fines and forfeitures	4,361	-	-	4,361
Charges for services	28,217	-	5,695	33,912
Miscellaneous revenue	1,169	-	-	1,169
Use of money and property	1,998	229	2,309	4,536
Total revenues	<u>78,761</u>	<u>229</u>	<u>28,151</u>	<u>107,141</u>
EXPENDITURES				
Current:				
General government	165	-	-	165
Police	2,243	5	-	2,248
Fire	2,701	-	-	2,701
Public works	11,925	-	1,688	13,613
Transportation	19,927	-	-	19,927
Housing, health and community development	8,172	-	13	8,185
Employment programs	6,171	-	-	6,171
Public service	5,429	-	-	5,429
Parks, recreation and community services	1,070	-	51	1,121
Library	1,088	-	91	1,179
Debt service:				
Principal retirement - Bonds	-	2,025	-	2,025
Interest - Bonds	-	967	-	967
Principal retirement - Leases	693	-	-	693
Interest - Leases	11	-	-	11
Principal retirement - Subscription	137	-	-	137
Interest - Subscription	7	-	-	7
Capital outlay:				
Capital outlay	14,406	-	5,594	20,000
Total expenditures	<u>74,145</u>	<u>2,997</u>	<u>7,437</u>	<u>84,579</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,616</u>	<u>(2,768)</u>	<u>20,714</u>	<u>22,562</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	149	1,500	-	1,649
Lease issuance	2,026	-	-	2,026
Total other financing sources (uses)	<u>2,175</u>	<u>1,500</u>	<u>-</u>	<u>3,675</u>
Net change in fund balances	6,791	(1,268)	20,714	26,237
Fund balances - beginning	98,577	11,549	165,732	275,858
Fund balances - ending	<u>\$ 105,368</u>	<u>\$ 10,281</u>	<u>\$ 186,446</u>	<u>\$ 302,095</u>