

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 Balance Sheet

Nonmajor Governmental Funds

June 30, 2017 (in thousands)

	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total Nonmajor Governmental Funds
Assets				
Pooled cash and investments	\$ 73,299	17,924	61,495	152,718
Cash and investments with fiscal agent	-	37	-	37
Restricted cash and investments	-	-	29,850	29,850
Interest receivable	211	56	185	452
Accounts receivable, net	8,930	-	1,749	10,679
Prepaid items	41	-	-	41
Property held for resale	981	-	-	981
Total assets	83,462	18,017	93,279	194,758
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	4,467	-	2,088	6,555
Due to other funds	3,028	-	703	3,731
Interest payable	-	36	-	36
Wages and benefits payable	969	-	48	1,017
Unearned revenues	644	-	-	644
Deposits	171	-	-	171
Total liabilities	9,279	36	2,839	12,154
Deferred inflows of resources:				
Unavailable revenues	4,291	-	1,745	6,036
Total liabilities and deferred inflows of resources	13,570	36	4,584	18,190
Fund Balances:				
Nonspendable:				
Prepaid	41	-	-	41
Restricted for:				
Property held for resale	981	-	-	981
Federal and state grants	3,195	-	-	3,195
Public safety	2,730	-	-	2,730
Transportation	25,471	-	-	25,471
Landscaping district	172	-	-	172
Low and moderate housing	11,175	-	-	11,175
Air quality improvement	425	-	-	425
Cable access	2,895	-	-	2,895
Electric public benefit AB1890	3,962	-	-	3,962
State gas tax mandates	-	-	2,257	2,257
Landfill postclosure	-	-	29,850	29,850
Capital projects	-	-	33,951	33,951
Committed to:				
Debt service	-	17,981	-	17,981
Urban art	6,372	-	-	6,372
Public safety	206	-	-	206
Impact fee funded projects	-	-	24,132	24,132
Filming	622	-	-	622
Recreation	3,652	-	-	3,652
Hazardous materials	2,342	-	-	2,342
Parking	8,738	-	-	8,738
Unassigned:	(3,087)	-	(1,495)	(4,582)
Total fund balances	69,892	17,981	88,695	176,568
Total liabilities, deferred inflows of resources and fund balances	\$ 83,462	18,017	93,279	194,758

Exhibit G-2

CITY OF GLENDALE

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

Nonmajor Governmental Funds

Fiscal Year Ended June 30, 2017 (in thousands)

	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total Nonmajor Governmental Funds
Revenues:				
Sales taxes	\$ 2,261	-	-	2,261
Other taxes	7,052	-	-	7,052
Revenue from other agencies	29,288	-	9,698	38,986
Licenses and permits	1,242	-	2,546	3,788
Fines and forfeitures	2,784	-	-	2,784
Charges for services	27,584	-	-	27,584
Use of money and property	774	69	240	1,083
Miscellaneous revenue	7,900	-	-	7,900
Total revenues	<u>78,885</u>	<u>69</u>	<u>12,484</u>	<u>91,438</u>
Expenditures:				
Current:				
General government	456	-	-	456
Police	2,200	5	-	2,205
Fire	7,431	-	-	7,431
Public works	7,492	-	1,601	9,093
Housing, health and community	5,792	-	-	5,792
Employment programs	6,254	-	-	6,254
Public service	6,720	-	-	6,720
Transportation	13,251	-	-	13,251
Parks, recreation and community services	3,687	-	288	3,975
Library	398	-	-	398
Capital outlay	12,595	-	9,992	22,587
Debt service:				
Interest	24	350	-	374
Principal	194	1,820	-	2,014
Total expenditures	<u>66,494</u>	<u>2,175</u>	<u>11,881</u>	<u>80,550</u>
Excess (deficiency) of revenues over (under) expenditures	<u>12,391</u>	<u>(2,106)</u>	<u>603</u>	<u>10,888</u>
Other financing sources:				
Transfers in	3,885	800	2,000	6,685
Net change in fund balances	16,276	(1,306)	2,603	17,573
Fund balances, July 1	<u>53,616</u>	<u>19,287</u>	<u>86,092</u>	<u>158,995</u>
Fund balances, June 30	<u>\$ 69,892</u>	<u>17,981</u>	<u>88,695</u>	<u>176,568</u>

Special Revenue 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.



SPECIAL REVENUE FUNDS

- 201 - CDBG Fund - To account for monies received and expended by the City as a participant in the Federal Community Development Block Grant (CDBG) Program.
- 203 - 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.
- 204 - Continuum of Care Grant Fund - To account for monies received and expended by the City under the Continuum of Care Grant Program to address the homeless needs of the City.
- 205 - 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.
- 206 - Workforce Investment and Opportunity Act Fund - To account for monies received and expended for the federal, state and local-funded job training programs.
- 209 - Affordable Housing Trust Fund - To account for monies received from inclusionary housing fees in the San Fernando Road Corridor Redevelopment Project Area, from affordable housing density bonus fees and miscellaneous program income, and expended for affordable housing development, monitoring, and administration.
- 210 - 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.
- 211 - Glendale Youth Alliance Fund - To account for monies received and expended in the youth employment programs.
- 212 - 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 or homeowner rehabilitation loans to low and moderate income homebuyers
- 213 - Low & Moderate Income Housing Asset Fund - To account for monies received and expended for low and moderate income housing activities pursuant to AB1484.
- 216 - Grant Fund - To account for miscellaneous grant monies received and expended by the City that are not accounted for in other specific grant funds.
- 217 - Filming Fund - To account for monies received and expended by the City relating to filming activities.
- 251 - Air Quality Improvement Fund - To account for monies received from South Coast Air Quality Management District and expended on air pollution reduction.
- 252 - PW Special Grants Fund - To account for various grants received and expended by the City in the Public Works (PW) department.
- 253 - San Fernando Landscape District Fund - To account for assessments and expenditures associated with the San Fernando Road Corridor (SFRC) Landscape & Maintenance District Project.
- 254 - 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.
- 255 - 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.
- 256 - 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.

- 257 - 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.
- 258 - 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.
- 260 - 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.
- 261 - Police Special Grants Fund - To account for various grants received and expended by the City in the Police department.
- 262 - 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).
- 265 - Fire Grant Fund - To account for grant monies received and expended for fire prevention programs.
- 266 - 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.
- 267 - Special Events Fund - To account for the monies received from the Police and Fire special events that are committed for the related personnel and operation costs.
- 270 - Nutritional Meals Grant Fund - To account for monies received from Federal assistance programs for senior citizen services.
- 275 - Library Fund - To account for the various grant monies and donations received from Federal, State and local agencies that are restricted for library services.
- 280 - 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.
- 290 - 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.
- 501 - Recreation Fund - To account for the user fees collected from the recreation programs of the Community Services and Parks department that are committed to provide variety of recreational opportunities, enrichment programs, and social service programs for all ages and abilities.
- 510 - Hazardous Disposal Fund - To account for the revenues from hazardous permits and waste disposal fees that are committed to recycle household hazardous waste, in order to divert this waste from landfill.
- 511 - Emergency Medical Services Fund - To account for operations of the emergency transport and paramedic service in the City.
- 520 - Parking Fund - To account for the parking revenues collected from the operations of City owned public parking lots and garages that are committed to operate City owned parking structures, public parking lots and the administration of the residential preferential parking program.

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds -
 Special Revenue Funds
 June 30, 2017 (in thousands)

	CDBG Fund	Home Grant Fund	Continuum Of Care Grant Fund	Emergency Solutions Grant Fund
Assets				
Pooled cash and investments	\$ -	751	-	-
Interest receivable	-	-	-	-
Accounts receivable, net	195	85	655	29
Prepaid items	-	-	41	-
Property held for resale	-	981	-	-
Total assets	195	1,817	696	29
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	63	26	298	14
Due to other funds	112	-	381	15
Wages and benefits payable	20	13	17	-
Unearned revenues	-	-	-	-
Deposits	-	-	-	-
Total liabilities	195	39	696	29
Deferred inflows of resources:				
Unavailable revenues	118	-	371	16
Total liabilities and deferred inflows of resources	313	39	1,067	45
Fund Balances:				
Nonspendable:				
Prepaid	-	-	41	-
Restricted for:				
Property held for resale	-	981	-	-
Federal and state grants	-	797	-	-
Public safety	-	-	-	-
Transportation	-	-	-	-
Landscaping district	-	-	-	-
Low and moderate housing	-	-	-	-
Air quality improvement	-	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	-	-	-
Filming	-	-	-	-
Recreation	-	-	-	-
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:	(118)	-	(412)	(16)
Total fund balances (deficits)	(118)	1,778	(371)	(16)
Total liabilities, deferred inflows of resources and fund balances	\$ 195	1,817	696	29

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds -
 Special Revenue Funds
 June 30, 2017 (in thousands)

	Workforce Investment and Opportunity Act Fund	Affordable Housing Trust Fund	Urban Art Fund	Glendale Youth Alliance Fund
Assets				
Pooled cash and investments	\$ 384	2,190	6,376	-
Interest receivable	-	5	20	-
Accounts receivable, net	1,201	-	-	323
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Total assets	1,585	2,195	6,396	323
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	278	-	24	5
Due to other funds	-	-	-	131
Wages and benefits payable	164	-	-	83
Unearned revenues	-	-	-	-
Deposits	-	-	-	-
Total liabilities	442	-	24	219
Deferred inflows of resources:				
Unavailable revenues	671	-	-	120
Total liabilities and deferred inflows of resources	1,113	-	24	339
Fund Balances:				
Nonspendable:				
Prepaid	-	-	-	-
Restricted for:				
Property held for resale	-	-	-	-
Federal and state grants	472	-	-	-
Public safety	-	-	-	-
Transportation	-	-	-	-
Landscaping district	-	-	-	-
Low and moderate housing	-	2,195	-	-
Air quality improvement	-	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	6,372	-
Public safety	-	-	-	-
Filming	-	-	-	-
Recreation	-	-	-	-
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:	-	-	-	(16)
Total fund balances (deficits)	472	2,195	6,372	(16)
Total liabilities, deferred inflows of resources and fund balances	\$ 1,585	2,195	6,396	323

(Continued)

Exhibit H-1
CITY OF GLENDALE
Combining Balance Sheet
Nonmajor Governmental Funds -
Special Revenue Funds
June 30, 2017 (in thousands)

	BEGIN Affordable Homeownership Fund	Low & Moderate Income Housing Asset Fund	Grant Fund	Filming Fund
Assets				
Pooled cash and investments	\$ 1	8,911	-	628
Interest receivable	-	19	-	2
Accounts receivable, net	-	65	599	9
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Total assets	1	8,995	599	639
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	-	2	66	-
Due to other funds	-	-	518	-
Wages and benefits payable	-	13	4	17
Unearned revenues	-	-	-	-
Deposits	-	-	-	-
Total liabilities	-	15	588	17
Deferred inflows of resources:				
Unavailable revenues	-	-	219	-
Total liabilities and deferred inflows of resources	-	15	807	17
Fund Balances:				
Nonspendable:				
Prepaid	-	-	-	-
Restricted for:				
Property held for resale	-	-	-	-
Federal and state grants	1	-	-	-
Public safety	-	-	-	-
Transportation	-	-	-	-
Landscaping district	-	-	-	-
Low and moderate housing	-	8,980	-	-
Air quality improvement	-	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	-	-	-
Filming	-	-	-	622
Recreation	-	-	-	-
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:	-	-	(208)	-
Total fund balances (deficits)	1	8,980	(208)	622
Total liabilities, deferred inflows of resources and fund balances	\$ 1	8,995	599	639

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds -
 Special Revenue Funds
 June 30, 2017 (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	\$ 372	-	172	9,718
Interest receivable	2	-	1	30
Accounts receivable, net	65	61	1	-
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Total assets	439	61	174	9,748
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	14	1	2	19
Due to other funds	-	62	-	-
Wages and benefits payable	-	-	-	-
Unearned revenues	-	-	-	-
Deposits	-	-	-	-
Total liabilities	14	63	2	19
Deferred inflows of resources:				
Unavailable revenues	-	61	-	-
Total liabilities and deferred inflows of resources	14	124	2	19
Fund Balances:				
Nonspendable:				
Prepaid	-	-	-	-
Restricted for:				
Property held for resale	-	-	-	-
Federal and state grants	-	-	-	-
Public safety	-	-	-	-
Transportation	-	-	-	9,729
Landscaping district	-	-	172	-
Low and moderate housing	-	-	-	-
Air quality improvement	425	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	-	-	-
Filming	-	-	-	-
Recreation	-	-	-	-
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:	-	(63)	-	-
Total fund balances (deficits)	425	(63)	172	9,729
Total liabilities, deferred inflows of resources and fund balances	\$ 439	61	174	9,748

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds -
 Special Revenue Funds
 June 30, 2017 (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	\$ -	10,523	5,428	-
Interest receivable	-	27	21	-
Accounts receivable, net	2,157	379	152	-
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Total assets	2,157	10,929	5,601	-
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	735	490	257	-
Due to other funds	1,419	-	-	-
Wages and benefits payable	7	18	23	-
Unearned revenues	-	-	-	-
Deposits	-	-	-	-
Total liabilities	2,161	508	280	-
Deferred inflows of resources:				
Unavailable revenues	1,853	-	-	-
Total liabilities and deferred inflows of resources	4,014	508	280	-
Fund Balances:				
Nonspendable:				
Prepaid	-	-	-	-
Restricted for:				
Property held for resale	-	-	-	-
Federal and state grants	-	-	-	-
Public safety	-	-	-	-
Transportation	-	10,421	5,321	-
Landscaping district	-	-	-	-
Low and moderate housing	-	-	-	-
Air quality improvement	-	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	-	-	-
Filming	-	-	-	-
Recreation	-	-	-	-
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:	(1,857)	-	-	-
Total fund balances (deficits)	(1,857)	10,421	5,321	-
Total liabilities, deferred inflows of resources and fund balances	\$ 2,157	10,929	5,601	-

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds -
 Special Revenue Funds
 June 30, 2017 (in thousands)

	Asset Forfeiture Fund	Police Special Grants Fund	Supplemental Law Enforcement Fund	Fire Grant Fund
Assets				
Pooled cash and investments	\$ 2,407	303	72	-
Interest receivable	8	-	-	-
Accounts receivable, net	5	343	143	527
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Total assets	2,420	646	215	527
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	220	11	-	6
Due to other funds	-	-	-	390
Wages and benefits payable	23	29	25	1
Unearned revenues	-	-	-	-
Deposits	59	32	-	-
Total liabilities	302	72	25	397
Deferred inflows of resources:				
Unavailable revenues	-	152	-	527
Total liabilities and deferred inflows of resources	302	224	25	924
Fund Balances:				
Nonspendable:				
Prepaid	-	-	-	-
Restricted for:				
Property held for resale	-	-	-	-
Federal and state grants	-	-	-	-
Public safety	2,118	422	190	-
Transportation	-	-	-	-
Landscaping district	-	-	-	-
Low and moderate housing	-	-	-	-
Air quality improvement	-	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	-	-	-
Filming	-	-	-	-
Recreation	-	-	-	-
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:	-	-	-	(397)
Total fund balances (deficits)	2,118	422	190	(397)
Total liabilities, deferred inflows of resources and fund balances	\$ 2,420	646	215	527

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds -
 Special Revenue Funds
 June 30, 2017 (in thousands)

	Fire Mutual Aid Fund	Special Events Fund	Nutritional Meals Grant Fund	Library Fund
Assets				
Pooled cash and investments	\$ 197	57	33	1,935
Interest receivable	2	-	-	6
Accounts receivable, net	-	9	24	7
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Total assets	199	66	57	1,948
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	-	-	29	34
Due to other funds	-	-	-	-
Wages and benefits payable	-	59	15	2
Unearned revenues	-	-	-	-
Deposits	-	-	-	-
Total liabilities	-	59	44	36
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total liabilities and deferred inflows of resources	-	59	44	36
Fund Balances:				
Nonspendable:				
Prepaid	-	-	-	-
Restricted for:				
Property held for resale	-	-	-	-
Federal and state grants	-	-	13	1,912
Public safety	-	-	-	-
Transportation	-	-	-	-
Landscaping district	-	-	-	-
Low and moderate housing	-	-	-	-
Air quality improvement	-	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	199	7	-	-
Filming	-	-	-	-
Recreation	-	-	-	-
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:	-	-	-	-
Total fund balances (deficits)	199	7	13	1,912
Total liabilities, deferred inflows of resources and fund balances	\$ 199	66	57	1,948

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds -
 Special Revenue Funds
 June 30, 2017 (in thousands)

	Cable Access Fund	Electric Public Benefit Fund	Recreation Fund	Hazardous Materials Fund
Assets				
Pooled cash and investments	\$ 2,754	3,855	4,015	2,703
Interest receivable	9	12	12	7
Accounts receivable, net	135	1,031	22	392
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Total assets	2,898	4,898	4,049	3,102
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	3	901	124	79
Due to other funds	-	-	-	-
Wages and benefits payable	-	35	193	69
Unearned revenues	-	-	-	612
Deposits	-	-	80	-
Total liabilities	3	936	397	760
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total liabilities and deferred inflows of resources	3	936	397	760
Fund Balances:				
Nonspendable:				
Prepaid	-	-	-	-
Restricted for:				
Property held for resale	-	-	-	-
Federal and state grants	-	-	-	-
Public safety	-	-	-	-
Transportation	-	-	-	-
Landscaping district	-	-	-	-
Low and moderate housing	-	-	-	-
Air quality improvement	-	-	-	-
Cable access	2,895	-	-	-
Electric public benefit AB1890	-	3,962	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	-	-	-
Filming	-	-	-	-
Recreation	-	-	3,652	-
Hazardous materials	-	-	-	2,342
Parking	-	-	-	-
Unassigned:	-	-	-	-
Total fund balances (deficits)	2,895	3,962	3,652	2,342
Total liabilities, deferred inflows of resources and fund balances	\$ 2,898	4,898	4,049	3,102

(Continued)

Exhibit H-1
CITY OF GLENDALE
Combining Balance Sheet
Nonmajor Governmental Funds -
Special Revenue Funds
June 30, 2017 (in thousands)

	Emergency Medical Services Fund	Parking Fund	Total Nonmajor Special Revenue Funds
Assets			
Pooled cash and investments	-	9,514	73,299
Interest receivable	-	28	211
Accounts receivable, net	-	316	8,930
Prepaid items	-	-	41
Property held for resale	-	-	981
Total assets	-	9,858	83,462
Liabilities, deferred inflows of resources and fund balances			
Liabilities:			
Accounts payable	-	766	4,467
Due to other funds	-	-	3,028
Wages and benefits payable	-	139	969
Unearned revenues	-	32	644
Deposits	-	-	171
Total liabilities	-	937	9,279
Deferred inflows of resources:			
Unavailable revenues	-	183	4,291
Total liabilities and deferred inflows of resources	-	1,120	13,570
Fund Balances:			
Nonspendable:			
Prepaid	-	-	41
Restricted for:			
Property held for resale	-	-	981
Federal and state grants	-	-	3,195
Public safety	-	-	2,730
Transportation	-	-	25,471
Landscaping district	-	-	172
Low and moderate housing	-	-	11,175
Air quality improvement	-	-	425
Cable access	-	-	2,895
Electric public benefit AB1890	-	-	3,962
Committed to:			
Urban art	-	-	6,372
Public safety	-	-	206
Filming	-	-	622
Recreation	-	-	3,652
Hazardous materials	-	-	2,342
Parking	-	8,738	8,738
Unassigned:	-	-	(3,087)
Total fund balances (deficits)	-	8,738	69,892
Total liabilities, deferred inflows of resources and fund balances	-	9,858	83,462

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, 2017 (in thousands)

	CDBG Fund	Home Grant Fund	Continuum Of Care Grant Fund	Emergency Solutions Grant Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	1,110	764	2,065	116
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	-	-	-	-
Miscellaneous revenue	21	1,001	-	-
Total revenues	1,131	1,765	2,065	116
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	772	968	2,416	132
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital outlay	245	-	-	-
Debt service:				
Interest	24	-	-	-
Principal	194	-	-	-
Total expenditures	1,235	968	2,416	132
Excess (deficiency) of revenues over (under) expenditures	(104)	797	(351)	(16)
Other financing sources:				
Transfers in	-	-	-	-
Net change in fund balances	(104)	797	(351)	(16)
Fund balances (deficits), July 1	(14)	981	(20)	-
Fund balances (deficits), June 30	\$ (118)	1,778	(371)	(16)

(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, 2017 (in thousands)

	Workforce Investment and Opportunity Act Fund	Affordable Housing Trust Fund	Urban Art Fund	Glendale Youth Alliance Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	4,259	-	-	-
Licenses and permits	-	-	1,217	-
Fines and forfeitures	-	-	-	-
Charges for services	-	3	-	1,580
Use of money and property	-	16	32	-
Miscellaneous revenue	152	2,175	-	-
Total revenues	4,411	2,194	1,249	1,580
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	-	-	-	-
Employment programs	4,606	-	-	1,648
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	152	-
Capital outlay	-	-	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	4,606	-	152	1,648
Excess (deficiency) of revenues over (under) expenditures	(195)	2,194	1,097	(68)
Other financing sources:				
Transfers in	-	-	-	-
Net change in fund balances	(195)	2,194	1,097	(68)
Fund balances (deficits), July 1	667	1	5,275	52
Fund balances (deficits), June 30	\$ 472	2,195	6,372	(16)

(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, 2017 (in thousands)

	BEGIN Affordable Homeownership Fund	Low & Moderate Income Housing Asset Fund	Grant Fund	Filming Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	-	-	4,402	-
Licenses and permits	-	-	-	25
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	677
Use of money and property	(1)	74	-	3
Miscellaneous revenue	-	3,691	-	-
Total revenues	(1)	3,765	4,402	705
Expenditures:				
Current:				
General government	-	-	-	456
Police	-	-	-	-
Fire	-	-	-	-
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	87	921	403	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	10	-
Library	-	-	-	-
Capital outlay	-	6,007	220	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	87	6,928	633	456
Excess (deficiency) of revenues over (under) expenditures	(88)	(3,163)	3,769	249
Other financing sources:				
Transfers in	-	2,502	-	-
Net change in fund balances	(88)	(661)	3,769	249
Fund balances (deficits), July 1	89	9,641	(3,977)	373
Fund balances (deficits), June 30	\$ 1	8,980	(208)	622

(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, 2017 (in thousands)

	Air Quality Improvement Fund	PW Special Grants Fund	San Fernando Landscape District Fund	Measure R Local Return Fund
Revenues:				
Sales taxes	\$ -	-	-	2,261
Other taxes	-	-	-	-
Revenue from other agencies	258	416	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	6	-	-	-
Use of money and property	2	-	1	35
Miscellaneous revenue	-	-	87	-
Total revenues	266	416	88	2,296
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Public works	30	28	55	-
Transportation	181	-	-	-
Housing, health and community development	-	-	-	83
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital outlay	-	-	-	279
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	211	28	55	362
Excess (deficiency) of revenues over (under) expenditures	55	388	33	1,934
Other financing sources:				
Transfers in	-	-	-	-
Net change in fund balances	55	388	33	1,934
Fund balances (deficits), July 1	370	(451)	139	7,795
Fund balances (deficits), June 30	\$ 425	(63)	172	9,729

(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, 2017 (in thousands)

	Measure R Regional Return Fund	Transit Prop A Local Return Fund	Transit Prop C Local Return Fund	Transit Utility Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	4,690	3,635	3,021	1,172
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	18	25	6,606
Use of money and property	-	40	28	-
Miscellaneous revenue	-	-	-	115
Total revenues	4,690	3,693	3,074	7,893
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Public works	72	-	-	-
Transportation	-	3,164	2,013	7,893
Housing, health and community development	-	-	10	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital outlay	4,234	-	340	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	4,306	3,164	2,363	7,893
Excess (deficiency) of revenues over (under) expenditures	384	529	711	-
Other financing sources:				
Transfers in	-	-	-	-
Net change in fund balances	384	529	711	-
Fund balances (deficits), July 1	(2,241)	9,892	4,610	-
Fund balances (deficits), June 30	\$ (1,857)	10,421	5,321	-

(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, 2017 (in thousands)

	Asset Forfeiture Fund	Police Special Grants Fund	Supplemental Law Enforcement Fund	Fire Grant Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	-	1,261	528	101
Licenses and permits	-	-	-	-
Fines and forfeitures	867	-	-	-
Charges for services	-	42	-	-
Use of money and property	13	-	-	-
Miscellaneous revenue	-	48	-	6
Total revenues	880	1,351	528	107
Expenditures:				
Current:				
General government	-	-	-	-
Police	511	772	409	-
Fire	-	-	-	182
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	-	-	-	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital outlay	-	95	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	511	867	409	182
Excess (deficiency) of revenues over (under) expenditures	369	484	119	(75)
Other financing sources:				
Transfers in	-	-	-	-
Net change in fund balances	369	484	119	(75)
Fund balances (deficits), July 1	1,749	(62)	71	(322)
Fund balances (deficits), June 30	\$ 2,118	422	190	(397)

(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, 2017 (in thousands)

	Fire Mutual Aid Fund	Special Events Fund	Nutritional Meals Grant Fund	Library Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	971	-	300	91
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	517	-	58
Use of money and property	(4)	-	-	(9)
Miscellaneous revenue	-	-	40	104
Total revenues	967	517	340	244
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	508	-	-
Fire	704	15	-	-
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	-	-	-	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	427	-
Library	-	-	-	246
Capital outlay	-	-	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	704	523	427	246
Excess (deficiency) of revenues over (under) expenditures	263	(6)	(87)	(2)
Other financing sources:				
Transfers in	-	-	85	-
Net change in fund balances	263	(6)	(2)	(2)
Fund balances (deficits), July 1	(64)	13	15	1,914
Fund balances (deficits), June 30	<u>\$ 199</u>	<u>7</u>	<u>13</u>	<u>1,912</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, 2017 (in thousands)

	Cable Access Fund	Electric Public Benefit Fund	Recreation Fund	Hazardous Materials Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	7,052	-	-
Revenue from other agencies	-	-	3	57
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	539	-	3,120	1,705
Use of money and property	13	22	463	9
Miscellaneous revenue	-	(1)	19	9
Total revenues	552	7,073	3,605	1,780
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	1,495
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	-	-	-	-
Employment programs	-	-	-	-
Public service	-	6,720	-	-
Parks, recreation and community services	-	-	3,250	-
Library	-	-	-	-
Capital outlay	91	-	251	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	91	6,720	3,501	1,495
Excess (deficiency) of revenues over (under) expenditures	461	353	104	285
Other financing sources:				
Transfers in	-	-	-	-
Net change in fund balances	461	353	104	285
Fund balances (deficits), July 1	2,434	3,609	3,548	2,057
Fund balances (deficits), June 30	\$ 2,895	3,962	3,652	2,342

(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, 2017 (in thousands)

	Emergency Medical Services Fund	Parking Fund	Total Nonmajor Special Revenue Funds
Revenues:			
Sales taxes	\$ -	-	2,261
Other taxes	-	-	7,052
Revenue from other agencies	-	68	29,288
Licenses and permits	-	-	1,242
Fines and forfeitures	-	1,917	2,784
Charges for services	5,478	7,210	27,584
Use of money and property	-	37	774
Miscellaneous revenue	310	123	7,900
Total revenues	<u>5,788</u>	<u>9,355</u>	<u>78,885</u>
Expenditures:			
Current:			
General government	-	-	456
Police	-	-	2,200
Fire	5,035	-	7,431
Public works	-	7,307	7,492
Transportation	-	-	13,251
Housing, health and community development	-	-	5,792
Employment programs	-	-	6,254
Public service	-	-	6,720
Parks, recreation and community services	-	-	3,687
Library	-	-	398
Capital outlay	12	821	12,595
Debt service:			
Interest	-	-	24
Principal	-	-	194
Total expenditures	<u>5,047</u>	<u>8,128</u>	<u>66,494</u>
Excess (deficiency) of revenues over (under) expenditures	<u>741</u>	<u>1,227</u>	<u>12,391</u>
Other financing sources:			
Transfers in	1,298	-	3,885
Net change in fund balances	2,039	1,227	16,276
Fund balances (deficits), July 1	<u>(2,039)</u>	<u>7,511</u>	<u>53,616</u>
Fund balances (deficits), June 30	<u>\$ -</u>	<u>8,738</u>	<u>69,892</u>

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, 2017 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget Over/(Under)
CDBG Fund:				
Revenue from other agencies	\$ 1,644	1,644	1,110	(534)
Miscellaneous revenue	-	-	21	21
Total	1,644	1,644	1,131	(513)
Home Grant Fund:				
Revenue from other agencies	1,122	1,122	764	(358)
Miscellaneous revenue	77	77	1,001	924
Total	1,199	1,199	1,765	566
Continuum of Care Grant Fund:				
Revenue from other agencies	2,320	2,320	2,065	(255)
Total	2,320	2,320	2,065	(255)
Emergency Solutions Grant Fund:				
Revenue from other agencies	142	142	116	(26)
Total	142	142	116	(26)
Workforce Investment and Opportunity Act Fund:				
Revenue from other agencies	5,475	5,563	4,259	(1,304)
Miscellaneous revenue	30	30	152	122
Total	5,505	5,593	4,411	(1,182)
Affordable Housing Trust Fund:				
Use of money and property	-	-	16	16
Charges for services	-	-	3	3
Miscellaneous revenue	-	-	2,175	2,175
Total	-	-	2,194	2,194
Urban Art Fund:				
Use of money and property	30	30	32	2
Licenses and permits	239	239	1,217	978
Total	269	269	1,249	980
Glendale Youth Alliance Fund:				
Charges for services	1,905	1,905	1,580	(325)
Total	1,905	1,905	1,580	(325)
BEGIN Affordable Homeownership Fund:				
Use of money and property	-	-	(1)	(1)
Total	-	-	(1)	(1)
Low & Moderate Income Housing Asset Fund:				
Use of money and property	51	51	74	23
Miscellaneous revenue	246	246	3,691	3,445
Transfers	600	2,502	2,502	-
Total	\$ 897	2,799	6,267	3,468

(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, 2017 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget Over/(Under)
Grant Fund:				
Revenue from other agencies	\$ 569	779	4,402	3,623
Total	569	779	4,402	3,623
Filming Fund:				
Use of money and property	-	-	3	3
Licenses & permits	-	-	25	25
Charges for services	600	600	677	77
Total	600	600	705	105
Air Quality Improvement Fund:				
Use of money and property	-	-	2	2
Revenue from other agencies	240	240	258	18
Charges for services	7	7	6	(1)
Total	247	247	266	19
PW Special Grants Fund:				
Revenue from other agencies	-	-	416	416
Total	-	-	416	416
San Fernando Landscape District Fund:				
Use of money and property	1	1	1	-
Miscellaneous revenue	90	90	87	(3)
Total	91	91	88	(3)
Measure R Local Return Fund:				
Sales taxes	2,270	2,270	2,261	(9)
Use of money and property	30	30	35	5
Total	2,300	2,300	2,296	(4)
Measure R Regional Return Fund:				
Revenue from other agencies	2,774	3,774	4,690	916
Total	2,774	3,774	4,690	916
Transit Prop A Local Return Fund:				
Use of money and property	50	50	40	(10)
Revenue from other agencies	3,649	3,649	3,635	(14)
Charges for services	100	100	18	(82)
Total	3,799	3,799	3,693	(106)
Transit Prop C Local Return Fund:				
Use of money and property	30	30	28	(2)
Revenue from other agencies	3,027	3,027	3,021	(6)
Charges for services	35	35	25	(10)
Total	\$ 3,092	3,092	3,074	(18)

(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, 2017 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget Over/(Under)
Transit Utility Fund:				
Revenue from other agencies	\$ 1,210	1,210	1,172	(38)
Charges for services	8,301	8,304	6,606	(1,698)
Miscellaneous revenue	93	93	115	22
Total	9,604	9,607	7,893	(1,714)
Asset Forfeiture Fund:				
Use of money and property	-	-	13	13
Fines and forfeitures	-	-	867	867
Total	-	-	880	880
Police Special Grants Fund:				
Revenue from other agencies	461	1,317	1,261	(56)
Charges for services	140	140	42	(98)
Miscellaneous revenue	29	29	48	19
Total	630	1,486	1,351	(135)
Supplemental Law Enforcement Fund:				
Revenue from other agencies	398	398	528	130
Total	398	398	528	130
Fire Grant Fund:				
Revenue from other agencies	-	-	101	101
Miscellaneous revenue	-	-	6	6
Total	-	-	107	107
Fire Mutual Aid Fund:				
Use of money and property	-	-	(4)	(4)
Revenue from other agencies	500	500	971	471
Total	500	500	967	467
Special Events Fund:				
Charges for services	307	307	517	210
Total	307	307	517	210
Nutritional Meals Grant Fund:				
Revenue from other agencies	303	312	300	(12)
Miscellaneous revenue	43	43	40	(3)
Transfers	85	85	85	-
Total	431	440	425	(15)
Library Fund:				
Use of money and property	4	4	(9)	(13)
Revenue from other agencies	-	127	91	(36)
Charges for services	108	108	58	(50)
Miscellaneous revenue	47	47	104	57
Total	\$ 159	286	244	(42)

(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, 2017 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget Over/(Under)
Cable Access Fund:				
Use of money and property	\$ 8	8	13	5
Charges for services	450	450	539	89
Total	458	458	552	94
Electric Public Benefit Fund:				
Other taxes	7,439	7,439	7,052	(387)
Use of money and property	30	30	22	(8)
Miscellaneous revenue	-	-	(1)	(1)
Total	7,469	7,469	7,073	(396)
Recreation Fund:				
Use of money and property	535	535	463	(72)
Revenue from other agencies	4	4	3	(1)
Charges for services	2,983	2,983	3,120	137
Miscellaneous revenue	68	68	19	(49)
Total	3,590	3,590	3,605	15
Hazardous Disposal Fund:				
Use of money and property	9	9	9	-
Revenue from other agencies	-	55	57	2
Charges for services	1,497	1,497	1,705	208
Miscellaneous revenue	66	11	9	(2)
Total	1,572	1,572	1,780	208
Emergency Medical Services Fund:				
Charges for services	5,240	5,240	5,478	238
Miscellaneous revenue	61	61	310	249
Transfers	-	-	1,298	1,298
Total	5,301	5,301	7,086	1,785
Parking Fund:				
Use of money and property	50	50	37	(13)
Revenue from other agencies	-	-	68	68
Charges for services	5,885	5,885	7,210	1,325
Fines and forfeitures	3,700	3,700	1,917	(1,783)
Miscellaneous revenue	50	50	123	73
Total	9,685	9,685	9,355	(330)
Total revenues and other financing sources	\$ 67,457	71,652	82,770	11,118

Exhibit H-4

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2017 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget (Over)/Under
CDBG Fund:				
Housing, health and community development:				
Salaries and benefits	\$ 299	299	310	(11)
Maintenance and operations	752	2,163	462	1,701
Capital projects	370	370	245	125
Debt service	223	223	218	5
Total	1,644	3,055	1,235	1,820
Home Grant Fund:				
Housing, health and community development:				
Salaries and benefits	222	222	216	6
Maintenance and operations	975	3,288	752	2,536
Total	1,197	3,510	968	2,542
Continuum of Care Grant Fund:				
Housing, health and community development:				
Salaries and benefits	277	277	250	27
Maintenance and operations	2,043	2,816	2,166	650
Total	2,320	3,093	2,416	677
Emergency Solutions Grant Fund:				
Housing, health and community development:				
Salaries and benefits	45	45	43	2
Maintenance and operations	97	147	89	58
Total	142	192	132	60
Workforce Investment and Opportunity Act Fund:				
Employment and job training services:				
Salaries and benefits	3,449	3,515	2,603	912
Maintenance and operations	2,056	3,415	2,003	1,412
Total	5,505	6,930	4,606	2,324
Affordable Housing Trust Fund:				
Housing, health and community development:				
Salaries and benefits	-	-	-	-
Maintenance and operations	-	-	-	-
Total	-	-	-	-
Urban Art Fund:				
Library:				
Salaries and benefits	-	-	26	(26)
Maintenance and operations	235	310	126	184
Total	\$ 235	310	152	158

(Continued)

Exhibit H-4

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2017 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget (Over)/Under
Glendale Youth Alliance Fund:				
Employment and job training services:				
Salaries and benefits	\$ 1,704	1,762	1,466	296
Maintenance and operations	202	202	182	20
Total	1,906	1,964	1,648	316
BEGIN Affordable Homeownership Fund:				
Housing, health and community development:				
Maintenance and operations	90	90	87	3
Total	90	90	87	3
Low & Moderate Income Housing Asset Fund:				
Housing, health and community development:				
Salaries and benefits	207	208	201	7
Maintenance and operations	164	3,824	720	3,104
Capital	-	6,007	6,007	-
Total	371	10,039	6,928	3,111
Grant Fund:				
General government:				
Salaries and benefits	-	30	111	(81)
Maintenance and operations	-	194	302	(108)
Capital	198	3,104	220	2,884
Total	198	3,328	633	2,695
Filming Fund:				
General government:				
Salaries and benefits	390	390	318	72
Maintenance and operations	137	137	138	(1)
Total	527	527	456	71
Air Quality Improvement Fund:				
Transit:				
Salaries and benefits	191	191	121	70
Maintenance and operations	139	169	90	79
Total	330	360	211	149
PW Special Grants Fund:				
Public works:				
Salaries and benefits	-	-	2	(2)
Maintenance and operations	-	255	26	229
Total	\$ -	255	28	227

(Continued)

Exhibit H-4

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2017 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget (Over)/Under
San Fernando Landscape District Fund:				
Public works:				
Maintenance and operations	\$ 90	93	55	38
Total	90	93	55	38
Measure R Local Return Fund:				
Public works:				
Salaries and benefits	-	-	4	(4)
Maintenance and operations	35	35	79	(44)
Capital	2,375	11,139	279	10,860
Total	2,410	11,174	362	10,812
Measure R Regional Return Fund:				
Public works:				
Salaries and benefits	-	-	61	(61)
Maintenance and operations	-	-	11	(11)
Capital	-	6,620	4,234	2,386
Total	-	6,620	4,306	2,314
Transit Prop A Local Return Fund:				
Transit:				
Salaries and benefits	217	217	81	136
Maintenance and operations	3,605	3,617	3,083	534
Capital	3,376	3,674	-	3,674
Total	7,198	7,508	3,164	4,344
Transit Prop C Local Return Fund:				
Transit:				
Salaries and benefits	501	501	131	370
Maintenance and operations	3,449	4,116	1,892	2,224
Capital	-	92	340	(248)
Total	3,950	4,709	2,363	2,346
Transit Utility Fund:				
Transit:				
Salaries and benefits	461	461	387	74
Maintenance and operations	9,143	9,146	7,506	1,640
Capital	-	445	-	445
Total	9,604	10,052	7,893	2,159
Asset Forfeiture Fund:				
Public safety:				
Salaries and benefits	319	369	387	(18)
Maintenance and operations	250	559	124	435
Total	\$ 569	928	511	417

(Continued)

Exhibit H-4

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2017 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget (Over)/Under
Police Special Grants Fund:				
Public safety:				
Salaries and benefits	\$ 289	1,152	563	589
Maintenance and operations	75	196	209	(13)
Capital	-	875	95	780
Total	364	2,223	867	1,356
Supplemental Law Enforcement Fund:				
Public safety:				
Salaries and benefits	391	391	403	(12)
Maintenance and operations	6	6	6	-
Total	397	397	409	(12)
Fire Grant Fund:				
Public safety:				
Salaries and benefits	-	-	127	(127)
Maintenance and operations	-	413	55	358
Capital	-	2	-	2
Total	-	415	182	233
Fire Mutual Aid Fund:				
Public safety:				
Salaries and benefits	244	244	704	(460)
Maintenance and operations	6	6	-	6
Total	250	250	704	(454)
Special Events Fund:				
Public safety:				
Salaries and benefits	301	301	511	(210)
Maintenance and operations	7	7	12	(5)
Total	308	308	523	(215)
Nutritional Meals Grant Fund:				
Parks, recreation and community services:				
Salaries and benefits	217	217	216	1
Maintenance and operations	213	227	211	16
Total	430	444	427	17
Library Fund:				
Library:				
Salaries and benefits	41	70	19	51
Maintenance and operations	204	465	227	238
Total	\$ 245	535	246	289

(Continued)

Exhibit H-4

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2017 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget (Over)/Under
Cable Access Fund:				
General government:				
Capital	\$ -	100	91	9
Total	-	100	91	9
Electric Public Benefit Fund:				
Public service:				
Salaries and benefits	544	547	473	74
Maintenance and operations	7,167	7,167	6,247	920
Total	7,711	7,714	6,720	994
Recreation Fund:				
Parks, recreation and community services:				
Salaries and benefits	2,420	2,432	2,210	222
Maintenance and operations	1,160	1,241	1,040	201
Capital	-	2,154	251	1,903
Total	3,580	5,827	3,501	2,326
Hazardous Materials Fund:				
Public safety:				
Salaries and benefits	1,081	1,087	1,035	52
Maintenance and operations	453	454	460	(6)
Total	1,534	1,541	1,495	46
Emergency Medical Services Fund:				
Public safety:				
Salaries and benefits	3,888	3,898	3,291	607
Maintenance and operations	2,029	2,029	1,744	285
Capital	-	-	12	(12)
Total	5,917	5,927	5,047	880
Parking Fund:				
Public Works:				
Salaries and benefits	2,968	2,984	2,540	444
Maintenance and operations	5,322	5,519	4,767	752
Capital	540	4,993	821	4,172
Total	8,830	13,496	8,128	5,368
Total expenditures and other financing uses	\$ 67,852	113,914	66,494	47,420

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Debt Service Funds

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.



DEBT SERVICE FUND

- 303 - Police Building Project Debt Service Fund - To accumulate monies for the payment of interest and 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.

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Exhibit I-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Fund - Debt Service Fund
 June 30, 2017 (in thousands)

		<u>Police Building Project Debt Service Fund</u>
Assets		
Pooled cash and investments	\$	17,924
Cash and investments with fiscal agent		37
Interest receivable		<u>56</u>
Total assets		<u><u>18,017</u></u>
 Liability and fund balance		
Liability:		
Interest payable		36
Fund balance:		
Committed to:		
Debt service		<u>17,981</u>
Total liability and fund balance	\$	<u><u>18,017</u></u>

Exhibit I-2

CITY OF GLENDALE

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

Nonmajor Governmental Fund - Debt Service Fund

Fiscal Year Ended June 30, 2017 (in thousands)

	<u>Police Building Project Debt Service Fund</u>
Revenues:	
Use of money and property	\$ <u>69</u>
Expenditures:	
Current:	
Police	5
Debt service:	
Interest	350
Principal	<u>1,820</u>
Total expenditures	<u>2,175</u>
Excess of revenues (under) expenditures	<u>(2,106)</u>
Other financing sources:	
Transfers in	<u>800</u>
Net change in fund balance	(1,306)
Fund balance, July 1	<u>19,287</u>
Fund balance, June 30	<u>\$ <u>17,981</u></u>

Exhibit I-3

CITY OF GLENDALE

Schedule of Revenues and Other Financing Sources - Budget and Actual

Nonmajor Governmental Fund - Debt Service Fund

Fiscal Year Ended June 30, 2017 (in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Over/(Under)
Police Building Project Debt Service Fund				
Interest and investment revenue	\$ 178	178	69	(109)
Transfers in	800	800	800	-
Total revenues and other financing sources	<u>\$ 978</u>	<u>978</u>	<u>869</u>	<u>(109)</u>

Exhibit I-4

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual

Nonmajor Governmental Fund - Debt Service Fund

Fiscal Year Ended June 30, 2017 (in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget (Over)/Under
Police Building Project Debt Service Fund				
Administration	\$ -	-	5	(5)
Debt service	3,010	3,010	2,170	840
Total expenditures and other financing uses	\$ 3,010	3,010	2,175	835

Capital Projects Funds

Capital Projects 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.



CAPITAL PROJECTS FUNDS

- 402 - State Gas Tax Fund - To account for monies received and expended from state gas tax allocations for street improvement purposes.
- 403 - 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:

- 405 - 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.
 - 407 - 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.
 - 408 - 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.
- 409 - 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.
 - 410 - SF Corridor Tax Share Fund - County of Los Angeles' contribution (passback) to City of Glendale of 60% of County's share of tax increment (pass through) funds from the San Fernando Road Corridor Redevelopment Project Area to be used by the City to construct regional public improvement projects benefiting the County.

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Exhibit J-1

CITY OF GLENDALE

Combining Balance Sheet

Nonmajor Governmental Funds -

Capital Projects Funds

June 30, 2017 (in thousands)

	State Gas Tax Fund	Landfill Postclosure Fund	Parks Mitigation Fee Fund	Library Mitigation Fee Fund
Assets				
Pooled cash and investments	\$ 2,996	-	22,609	2,036
Restricted cash and investments	-	29,850	-	-
Interest receivable	10	-	70	7
Accounts receivable, net	-	-	-	-
Total assets	3,006	29,850	22,679	2,043
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	734	-	245	332
Due to other funds	-	-	-	-
Wages and benefits payable	15	-	14	-
Total liabilities	749	-	259	332
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total liabilities and deferred inflows of resources	749	-	259	332
Fund Balances:				
Restricted for:				
State gas tax mandates	2,257	-	-	-
Landfill postclosure	-	29,850	-	-
Capital projects	-	-	-	-
Committed to:				
Impact fee funded projects	-	-	22,420	1,711
Unassigned:				
	-	-	-	-
Total fund balances	2,257	29,850	22,420	1,711
Total liabilities, deferred inflows of resources and fund balances	\$ 3,006	29,850	22,679	2,043

(Continued)

Exhibit J-1

CITY OF GLENDALE

Combining Balance Sheet

Nonmajor Governmental Funds -

Capital Projects Funds

June 30, 2017 (in thousands)

	Parks Quimby Fee Fund	CIP Reimbursement Fund	SF Corridor Tax Share Fund	Total Nonmajor Capital Projects Funds
Assets				
Pooled cash and investments	\$ 1	-	33,853	61,495
Restricted cash and investments	-	-	-	29,850
Interest receivable	-	-	98	185
Accounts receivable, net	-	1,749	-	1,749
Total assets	1	1,749	33,951	93,279
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	-	777	-	2,088
Due to other funds	-	703	-	703
Wages and benefits payable	-	19	-	48
Total liabilities	-	1,499	-	2,839
Deferred inflows of resources:				
Unavailable revenues	-	1,745	-	1,745
Total liabilities and deferred inflows of resources	-	3,244	-	4,584
Fund Balances:				
Restricted for:				
State gas tax mandates	-	-	-	2,257
Landfill postclosure	-	-	-	29,850
Capital projects	-	-	33,951	33,951
Committed to:				
Impact fee funded projects	1	-	-	24,132
Unassigned:	-	(1,495)	-	(1,495)
Total fund balances	1	(1,495)	33,951	88,695
Total liabilities, deferred inflows of resources and fund balances	\$ 1	1,749	33,951	93,279

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, 2017 (in thousands)

	State Gas Tax Fund	Landfill Postclosure Fund	Parks Mitigation Fee Fund	Library Mitigation Fee Fund
Revenues:				
Revenue from other agencies	\$ 3,784	-	-	-
Licenses and permits	-	-	2,322	224
Use of money and property	4	-	80	7
Total revenues	<u>3,788</u>	<u>-</u>	<u>2,402</u>	<u>231</u>
Expenditures:				
Current:				
Public works	1,385	-	-	-
Parks, recreation and community services	-	-	288	-
Capital outlay	<u>3,386</u>	<u>-</u>	<u>3,268</u>	<u>1,022</u>
Total expenditures	<u>4,771</u>	<u>-</u>	<u>3,556</u>	<u>1,022</u>
Excess of revenues over (under) expenditures	<u>(983)</u>	<u>-</u>	<u>(1,154)</u>	<u>(791)</u>
Other financing source:				
Transfers in	-	2,000	-	-
Net change in fund balances	(983)	2,000	(1,154)	(791)
Fund balances (deficits), July 1	<u>3,240</u>	<u>27,850</u>	<u>23,574</u>	<u>2,502</u>
Fund balances (deficits), June 30	<u>\$ 2,257</u>	<u>29,850</u>	<u>22,420</u>	<u>1,711</u>

(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, 2017 (in thousands)

	Parks Quimby Fee Fund	CIP Reimbursement Fund	SF Corridor Tax Share Fund	Total Nonmajor Capital Projects Funds
Revenues:				
Revenue from other agencies	-	1,146	4,768	9,698
Licenses and permits	-	-	-	2,546
Use of money and property	(1)	1	149	240
Total revenues	(1)	1,147	4,917	12,484
Expenditures:				
Current:				
Public works	-	216	-	1,601
Parks, recreation and community services	-	-	-	288
Capital outlay	-	2,316	-	9,992
Total expenditures	-	2,532	-	11,881
Excess of revenues over (under) expenditures	(1)	(1,385)	4,917	603
Other financing source:				
Transfers in	-	-	-	2,000
Net change in fund balances	(1)	(1,385)	4,917	2,603
Fund balances (deficits), July 1	2	(110)	29,034	86,092
Fund balances (deficits), June 30	\$ 1	(1,495)	33,951	88,695