

City of Glendale, California

# Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2021



# Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2021

The Glendale Beeline Transit Facility, located at 1759 Gardena Avenue, is Glendale's first ever co-located Beeline and Dial-A-Ride facility. The Facility, completed in 2020, improves transit operations by locating Administration, Operations, and Maintenance on one campus. It provides secured vehicle parking for the transit fleet of 44 buses, 10 demand response vehicles, non-revenue vehicles, and staff.

Site work for this project included the relocation of existing CNG, or compressed natural gas, and natural gas that ran through the new building footprint, all new site utilities including on-site infiltration chamber, storm drain, sewer, water, gas, electrical, and low-voltage utilities, site parking for bus fleet and visitor parking, development of easement along Southern California Regional Rail Authority rail right of way, as well as street and sidewalk improvements.

The building construction included a new 24,000 square foot, 2-story building that houses centralized bus maintenance bays, fleet operations center, and administrative offices. This main facility includes Leadership in Energy and Environmental Design energy efficiency components, including sun controls and shade canopies, and features high design and elegance, combined with efficiencies. The complex also includes a 2,500 square foot bus CNG fuel canopy, and a 2,200 square foot bus wash facility, with chassis wash capabilities.

Public transportation provides people with mobility and access to employment, community resources, medical care, and recreational opportunities in communities across America. Glendale is proud to have a state of the art facility to better support the City's fleet.



City of Glendale, California  
**City Council**



**Paula Devine**  
MAYOR



**Ara Najarian**  
COUNCILMEMBER



**Vrej Agajanian**  
COUNCILMEMBER



**Ardy Kassakhian**  
COUNCILMEMBER



**Daniel Brotman**  
COUNCILMEMBER



City of Glendale, California

# **Comprehensive Annual Financial Report**

Fiscal Year Ended June 30, 2021

Prepared by the Finance Department - Accounting Section

Michele Flynn, CPA, Director of Finance

# City of Glendale, California

# Table of Contents

	<u>Exhibit</u>	<u>Page</u>
 <b>INTRODUCTORY SECTION</b>		
(Not Covered by Independent Auditors' Report)		
Letter of Transmittal .....		i
Officials of the City of Glendale .....		xiii
Organizational Chart of the City of Glendale .....		xiv
Certificate of Achievement for Excellence in Financial Reporting..		xv
 <b>FINANCIAL SECTION</b>		
Independent Auditors' Report .....		1
Management's Discussion and Analysis .....		5
 Basic Financial Statements:		
<b>Government-wide Financial Statements:</b>		
Statement of Net Position .....	Exhibit A-1	23
Statement of Activities .....	Exhibit A-2	25
 <b>Fund Financial Statements:</b>		
Balance Sheet – Governmental Funds .....	Exhibit B-1	26
Reconciliation of Balance Sheet to the Statement of Net Position .....	Exhibit B-2	28
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds .....	Exhibit C-1	29
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities .....	Exhibit C-2	30
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund .....	Exhibit D-1	31
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Housing Assistance Fund .....	Exhibit D-2	32
Statement of Net Position – Proprietary Funds .....	Exhibit E-1	33
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds .....	Exhibit E-2	35
Statement of Cash Flows – Proprietary Funds .....	Exhibit E-3	36
Statement of Fiduciary Net Position – Fiduciary Funds ...	Exhibit F-1	38
Statement of Changes in Fiduciary Net Position – Fiduciary Funds .....	Exhibit F-2	39
 Notes to the Basic Financial Statements .....		 41
Required Supplementary Information .....		102

**Combining and Individual Fund Statements:**

Combining Governmental Balance Sheet – Nonmajor Governmental Funds .....	Exhibit G-1	111
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds .....	Exhibit G-2	112
Combining Balance Sheet – Nonmajor Special Revenue Funds .....	Exhibit H-1	115
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds .....	Exhibit H-2	125
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Nonmajor Special Revenue Funds .....	Exhibit H-3	135
Combining Balance Sheet – Nonmajor Debt Service Funds .....	Exhibit I-1	155
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Debt Service Funds .....	Exhibit I-2	156
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Nonmajor Debt Services Funds .....	Exhibit I-3	157
Combining Balance Sheet – Nonmajor Capital Projects Funds .....	Exhibit J-1	161
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Capital Projects Funds .....	Exhibit J-2	163
Combining Statement of Net Position – Nonmajor Enterprise Funds .....	Exhibit K-1	167
Combining Statement of Revenues, Expenditures, and Changes in Net Position – Nonmajor Enterprise Funds .....	Exhibit K-2	168
Statement of Cash Flows – Nonmajor Enterprise Funds .....	Exhibit K-3	169
Combining Statement of Net Position – Internal Service Funds .....	Exhibit L-1	173
Combining Statement of Revenues, Expenditures and Changes in Net Position – Internal Service Funds .....	Exhibit L-2	177
Statement of Cash Flows – Internal Service Funds .....	Exhibit L-3	181
Combining Statement of Fiduciary Net Position – Custodial Funds .....	Exhibit M-1	187
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds .....	Exhibit M-2	188

## STATISTICAL SECTION

(Not Covered by Independent Auditors' Report)

Net Position by Component .....	Schedule 1	189
Changes in Net Position .....	Schedule 2	190
Fund Balances of Governmental Funds .....	Schedule 3	196
Changes in Fund Balances of Governmental Funds .....	Schedule 4	198
Electric Revenue by Type of Customers .....	Schedule 5	200
Electric Rates .....	Schedule 6	202
Principal Electric Payer Groups .....	Schedule 7	203
Assessed Value and Actual Value of Taxable Property .....	Schedule 8	204
Direct and Overlapping Property Tax Rates .....	Schedule 9	205
Principal Property Tax Payers .....	Schedule 10	207
Property Tax Levies and Collections .....	Schedule 11	208
Ratios of Outstanding Debt by Type .....	Schedule 12	209
Direct and Overlapping Governmental Activities Debt .....	Schedule 13	211
Legal Debt Margin Information .....	Schedule 14	212
Pledged-Revenue Coverage .....	Schedule 15	213
Demographic and Economic Statistics .....	Schedule 16	215
Principal Employers .....	Schedule 17	216
Authorized Salaried Positions by Department .....	Schedule 18	217
Operations Indicators by Function/Program .....	Schedule 19	219
Capital Asset Statistics by Function/Program .....	Schedule 20	223