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 NajarianCOUNCILMEMBER



Vrej AgajanianCOUNCILMEMBER



Ardy Kassakhian COUNCILMEMBER



Daniel BrotmanCOUNCILMEMBER

City of Glendale, California

Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2021

City of Glendale, California

Table of Contents

	<u>Exhibit</u>	<u>Page</u>
INTRODUCTORY SECTION (Not Covered by Independent Auditors' Report)		
Letter of Transmittal		i xiii xiv xv
FINANCIAL SECTION		
Independent Auditors' Report		1
Management's Discussion and Analysis		5
Basic Financial Statements:		
Government-wide Financial Statements:	Fubibit A 4	22
Statement of Net PositionStatement of Activities	Exhibit A-1 Exhibit A-2	23 25
Statement of Activities	EXHIBIT A-Z	23
Fund Financial Statements:		
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	LAHIDIL G-Z	30
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

	<u>Exhibit</u>	<u>Page</u>
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 –	E 1 2 2 1 1 4	445
Nonmajor Special Revenue Funds	Exhibit H-1	115
Combining Statement of Revenues, Expenditures, and		
Changes in Fund Balances –	E-1-2-2-11-0	405
Nonmajor Special Revenue Funds	Exhibit H-2	125
Schedule of Revenues, Expenditures, and Changes in		
Fund Balances – Budget and Actual –	E-1-2-2-11-0	405
Nonmajor Special Revenue Funds	Exhibit H-3	135
Combining Balance Sheet –		4
Nonmajor Debt Service Funds	Exhibit I-1	155
Combining Statement of Revenues, Expenditures, and		
Changes in Fund Balances –	E 1 11 11 1 0	450
Nonmajor Debt Service Funds	Exhibit I-2	156
Schedule of Revenues, Expenditures, and Changes in		
Fund Balances – Budget and Actual –	-	4
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

	<u>Schedule</u>	<u>Page</u>
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