

# CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays of major capital facilities other than those financed by Proprietary Funds.



## CAPITAL PROJECTS FUNDS

- 4020 - State Gas Tax Fund - To account for monies received and expended from state gas tax allocations and Senate Bill 1 for street improvement purposes.
- 4030 - Landfill Postclosure Fund - To account for monies reserved for the post-closure maintenance cost of Scholl Canyon landfill.
- 4050 - 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.
- 4070 - 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.
- 4080 - 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.
- 4090 - 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.
- 4100 - 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.
- 4110 - Housing Development Impact Fee - To account for fees imposed on new commercial developments to mitigate the cost of developing new affordable housing, and rehabilitating existing housing and/or performing adaptive re-use projects for affordable housing.
- 4120 - 2011 TABs Projects Fund - To account for capital improvement project expenses funded by the Glendale Successor Agency 2011 Tax Allocation Bonds (non-housing portion).
- 4130 - Measure A Fund – To account for grant revenue received from Los Angeles County Regional Park and Open Space District (RPOSD) and expenditures on projects that repair and upgrade parks and recreational facilities; create new parks; preserve and protect open spaces and beaches; and support recreational programming. (Not shown in the exhibits because the Fund has no transactions yet).

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Exhibit J-1  
CITY OF GLENDALE  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
June 30, 2022  
(amounts expressed in thousands)

	State Gas Tax Fund 4020	Landfill Postclosure Fund 4030	Parks Mitigation Fee Fund 4050	Library Mitigation Fee Fund 4070	Parks Quimby Fee Fund 4080
<b>ASSETS</b>					
Pooled cash and investments	\$ 16,278	\$ -	\$ 27,502	\$ 1,272	\$ 547
Restricted cash and investments	-	52,763	-	-	-
Accounts receivable, net	1,044	-	-	-	-
Interest receivable	80	-	140	7	3
Total assets	<u>17,402</u>	<u>52,763</u>	<u>27,642</u>	<u>1,279</u>	<u>550</u>
<b>LIABILITIES</b>					
Accounts payable	240	-	-	16	-
Due to other funds	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Wages and benefits payable	25	-	-	-	-
Total liabilities	<u>265</u>	<u>-</u>	<u>-</u>	<u>16</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenues	-	-	-	-	-
Total liabilities and deferred inflows of resources	<u>265</u>	<u>-</u>	<u>-</u>	<u>16</u>	<u>-</u>
<b>FUND BALANCES (DEFICITS)</b>					
Nonspendable					
Restricted					
Capital projects	-	-	-	-	-
Impact fee funded projects	-	-	27,642	1,263	550
Landfill postclosure	-	52,763	-	-	-
State gas tax mandates	17,137	-	-	-	-
Committed					
Capital projects	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>17,137</u>	<u>52,763</u>	<u>27,642</u>	<u>1,263</u>	<u>550</u>
Total liabilities, deferred inflow of resources and fund balances (deficits)	<u>\$ 17,402</u>	<u>\$ 52,763</u>	<u>\$ 27,642</u>	<u>\$ 1,279</u>	<u>\$ 550</u>

Exhibit J-1  
CITY OF GLENDALE  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
June 30, 2022  
(amounts expressed in thousands)

	CIP Reimbursement Fund 4090	SF Corridor Tax Share Fund 4100	Housing Development Impact Fee 4110	2011 TABs Project Fund 4120	Total Nonmajor Capital Projects
<b>ASSETS</b>					
Pooled cash and investments	\$ -	\$ 65,168	\$ 258	\$ 2,152	\$ 113,177
Restricted cash and investments	-	-	-	-	52,763
Accounts receivable, net	1,551	-	-	-	2,595
Interest receivable	-	-	-	-	230
Total assets	<u>1,551</u>	<u>65,168</u>	<u>258</u>	<u>2,152</u>	<u>168,765</u>
<b>LIABILITIES</b>					
Accounts payable	409	-	-	-	665
Due to other funds	1,140	-	-	-	1,140
Unearned revenues	1	-	-	-	1
Wages and benefits payable	1	-	-	-	26
Total liabilities	<u>1,551</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,832</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenues	<u>1,201</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,201</u>
Total liabilities and deferred inflows of resources	<u>2,752</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,033</u>
<b>FUND BALANCES (DEFICITS)</b>					
Nonspendable					
Restricted					
Capital projects	-	65,168	-	-	65,168
Impact fee funded projects	-	-	258	-	29,713
Landfill postclosure	-	-	-	-	52,763
State gas tax mandates	-	-	-	-	17,137
Committed					
Capital projects	-	-	-	2,152	2,152
Unassigned	<u>(1,201)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,201)</u>
Total fund balances (deficits)	<u>(1,201)</u>	<u>65,168</u>	<u>258</u>	<u>2,152</u>	<u>165,732</u>
Total liabilities, deferred inflow of resources and fund balances (deficits)	<u>\$ 1,551</u>	<u>\$ 65,168</u>	<u>\$ 258</u>	<u>\$ 2,152</u>	<u>\$ 168,765</u>

Exhibit J-2  
CITY OF GLENDALE  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended June 30, 2022  
(amounts expressed in thousands)

	State Gas Tax Fund 4020	Landfill Postclosure Fund 4030	Parks Mitigation Fee Fund 4050	Library Mitigation Fee Fund 4070	Parks Quimby Fee Fund 4080
<b>REVENUES</b>					
Revenue from other agencies	\$ 8,805	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	1,679	161	(5)
Charges for services	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Use of money and property	(676)	672	(1,269)	(73)	(26)
Total revenues	8,129	672	410	88	(31)
<b>EXPENDITURES</b>					
Current:					
Public works	1,941	-	-	-	-
Housing, health and community development	-	-	-	-	-
Parks, recreation and community services	-	-	110	-	-
Library	-	-	-	314	-
Capital outlay	3,553	-	601	260	-
Total expenditures	5,494	-	711	574	-
Excess (deficiency) of revenues over (under) expenditures	2,635	672	(301)	(486)	(31)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	3,906	-	-	-
Total other financing sources (uses)	-	3,906	-	-	-
Net change in fund balances	2,635	4,578	(301)	(486)	(31)
Fund balances - beginning	14,502	48,185	27,943	1,749	581
Fund balances - ending	\$ 17,137	\$ 52,763	\$ 27,642	\$ 1,263	\$ 550

Exhibit J-2  
CITY OF GLENDALE  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended June 30, 2022  
(amounts expressed in thousands)

	CIP Reimbursement Fund 4090	SF Corridor Tax Share Fund 4100	Housing Development Impact Fee 4110	2011 TABs Project Fund 4120	Total Nonmajor Capital Projects
<b>REVENUES</b>					
Revenue from other agencies	\$ 4,665	\$ 5,944	\$ -	\$ -	\$ 19,414
Licenses and permits	-	-	-	-	1,835
Charges for services	-	-	258	-	258
Miscellaneous revenue	-	-	-	74	74
Use of money and property	-	773	-	27	(572)
Total revenues	4,665	6,717	258	101	21,009
<b>EXPENDITURES</b>					
Current:					
Public works	117	5	-	-	2,063
Housing, health and community development	97	-	-	-	97
Parks, recreation and community services	-	-	-	-	110
Library	-	-	-	-	314
Capital outlay	2,801	-	-	-	7,215
Total expenditures	3,015	5	-	-	9,799
Excess (deficiency) of revenues over (under) expenditures	1,650	6,712	258	101	11,210
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	60	-	-	-	3,966
Total other financing sources (uses)	60	-	-	-	3,966
Net change in fund balances	1,710	6,712	258	101	15,176
Fund balances - beginning	(2,911)	58,456	-	2,051	150,556
Fund balances - ending	<u>\$ (1,201)</u>	<u>\$ 65,168</u>	<u>\$ 258</u>	<u>\$ 2,152</u>	<u>\$ 165,732</u>