

CUSTODIAL FUNDS

This section of the Annual Comprehensive Financial Report provides information on custodial funds. Custodial funds are fiduciary activities that are not held in a trust or equivalent arrangement.



CUSTODIAL FUNDS

- 7020 - ICI System Fund - To account for monies received and expended by the City under the Joint Powers Agreement for Interagency Communications Interoperability System Authority.
- 7030 - Unclaimed Evidence Fund - To account for monies seized by Police as evidence.

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Exhibit M-1
CITY OF GLENDALE
Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2022
(amounts expressed in thousands)

	ICI System Fund 7020 & 8020	Unclaimed Evidence Fund 7030	Total Custodial Funds
ASSETS			
Cash and investments	\$ 1,791	\$ 1,871	\$ 3,662
Prepaid items	55	-	55
Accounts receivable, net	3	-	3
Interest receivable	9	-	9
Capital assets, net	156	-	156
Capital assets, not being depreciated	2,795	-	2,795
Total assets	4,809	1,871	6,680
LIABILITIES			
Accounts payable	55	-	55
NET POSITION			
Restricted for:			
ICI system	4,754	-	4,754
Unclaimed evidence	-	1,871	1,871
Total net position	\$ 4,754	\$ 1,871	\$ 6,625

Exhibit M-2
CITY OF GLENDALE
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended June 30, 2022
(amounts expressed in thousands)

	ICI System Fund 7020 & 8020	Unclaimed Evidence Fund 7030	Total Custodial Funds
ADDITIONS			
Charges for services	\$ 540	\$ -	\$ 540
Interest income	(79)	1	(78)
Miscellaneous revenue	265	-	265
Unclaimed deposits	-	476	476
Total additions	726	477	1,203
DEDUCTIONS			
Depreciation	26	-	26
Operating expenses	526	-	526
Refunds	-	544	544
Total deductions	552	544	1,096
Net increase (decrease) in fiduciary net position	174	(67)	107
Net Position - beginning of the year	4,580	1,938	6,518
Net Position - end of the year	\$ 4,754	\$ 1,871	\$ 6,625