

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	<u>4,809</u>	<u>1,871</u>	<u>6,680</u>
LIABILITIES			
Accounts payable	<u>55</u>	<u>-</u>	<u>55</u>
NET POSITION			
Restricted for:			
ICI system	4,754	-	4,754
Unclaimed evidence	<u>-</u>	<u>1,871</u>	<u>1,871</u>
Total net position	<u>\$ 4,754</u>	<u>\$ 1,871</u>	<u>\$ 6,625</u>

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	<u>726</u>	<u>477</u>	<u>1,203</u>
DEDUCTIONS			
Depreciation	26	-	26
Operating expenses	526	-	526
Refunds	-	544	544
Total deductions	<u>552</u>	<u>544</u>	<u>1,096</u>
Net increase (decrease) in fiduciary net position	174	(67)	107
Net Position - beginning of the year	<u>4,580</u>	<u>1,938</u>	<u>6,518</u>
Net Position - end of the year	<u>\$ 4,754</u>	<u>\$ 1,871</u>	<u>\$ 6,625</u>