

NONMAJOR GOVERNMENTAL FUNDS

This section of the Annual Comprehensive Financial Report provides information on each individual governmental fund, except for those major governmental funds reported in the basic financial statements: General Fund, Housing Assistance Fund, Parking Fund and Capital Improvement Fund. This section includes special revenue funds, debt service funds, and capital projects funds.



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

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Pooled cash and investments	\$ 96,522	\$ 11,549	\$ 113,177	\$ 221,248
Restricted cash and investments	-	-	52,763	52,763
Leases receivable	481	-	-	481
Accounts receivable, net	14,960	-	2,595	17,555
Interest receivable	77	-	230	307
Loans receivable	6,723	-	-	6,723
Prepaid items	53	-	-	53
Total assets	<u>118,816</u>	<u>11,549</u>	<u>168,765</u>	<u>299,130</u>
LIABILITIES				
Accounts payable	4,878	-	665	5,543
Deposits	126	-	-	126
Due to other funds	4,996	-	1,140	6,136
Unearned revenues	2,939	-	1	2,940
Wages and benefits payable	390	-	26	416
Total liabilities	<u>13,329</u>	<u>-</u>	<u>1,832</u>	<u>15,161</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to leases	473	-	-	473
Unavailable revenues	15,383	-	1,201	16,584
Total deferred inflows of resources	<u>15,856</u>	<u>-</u>	<u>1,201</u>	<u>17,057</u>
Total liabilities and deferred inflows of resources	<u>29,185</u>	<u>-</u>	<u>3,033</u>	<u>32,218</u>
FUND BALANCES (DEFICITS)				
Nonspendable				
Prepaid	53	-	-	53
Restricted				
Air quality improvement	997	-	-	997
Cable access	3,711	-	-	3,711
Capital projects	-	-	65,168	65,168
Electric public benefit AB1890	8,609	-	-	8,609
Federal and state grants	5,553	-	-	5,553
Impact fee funded projects	-	-	29,713	29,713
Landfill postclosure	-	-	52,763	52,763
Landscaping district	266	-	-	266
Low and moderate housing	12,677	-	-	12,677
Public safety	4,251	-	-	4,251
Public works	2,488	-	-	2,488
State gas tax mandates	-	-	17,137	17,137
Transportation	45,936	-	-	45,936
Urban art	8,743	-	-	8,743
Youth employment	45	-	-	45
Committed				
Capital projects	-	-	2,152	2,152
Debt service	-	11,549	-	11,549
Hazardous materials	3,554	-	-	3,554
Public safety	968	-	-	968
Unassigned	(8,220)	-	(1,201)	(9,421)
Total fund balances (deficits)	<u>89,631</u>	<u>11,549</u>	<u>165,732</u>	<u>266,912</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ 118,816</u>	<u>\$ 11,549</u>	<u>\$ 168,765</u>	<u>\$ 299,130</u>

Exhibit G-2
 CITY OF GLENDALE
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Nonmajor Governmental Funds
 Summary by Fund Type
 For the Year Ended June 30, 2022
 (amounts expressed in thousands)

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES				
Revenue from other agencies	\$ 35,475	\$ -	\$ 19,414	\$ 54,889
Licenses and permits	244	-	1,835	2,079
Fines and forfeitures	136	-	-	136
Charges for services	21,134	-	258	21,392
Miscellaneous revenue	924	-	74	998
Use of money and property	353	170	(572)	(49)
Total revenues	<u>58,266</u>	<u>170</u>	<u>21,009</u>	<u>79,445</u>
EXPENDITURES				
Current:				
Police	1,761	5	-	1,766
Fire	3,553	-	-	3,553
Public works	1,156	-	2,063	3,219
Transportation	19,607	-	-	19,607
Housing, health and community development	7,671	-	97	7,768
Employment programs	6,125	-	-	6,125
Public service	5,129	-	-	5,129
Parks, recreation and community services	1,408	-	110	1,518
Library	837	-	314	1,151
Debt service:				
Principal retirement - Leases	690	-	-	690
Interest - Leases	2	-	-	2
Principal retirement	-	1,930	-	1,930
Interest	-	1,063	-	1,063
Capital outlay	4,582	-	7,215	11,797
Total expenditures	<u>52,521</u>	<u>2,998</u>	<u>9,799</u>	<u>65,318</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,745</u>	<u>(2,828)</u>	<u>11,210</u>	<u>14,127</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	101	1,500	3,966	5,567
Transfers out	(63)	-	-	(63)
Total other financing sources (uses)	<u>38</u>	<u>1,500</u>	<u>3,966</u>	<u>5,504</u>
Net change in fund balances	5,783	(1,328)	15,176	19,631
Fund balances - beginning	83,848	12,877	150,556	247,281
Fund balances - ending	<u>\$ 89,631</u>	<u>\$ 11,549</u>	<u>\$ 165,732</u>	<u>\$ 266,912</u>