

Nonmajor Governmental Funds

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

- Special Revenue Funds are used to account for the proceeds of specific revenue resources or to finance specified activities as required by law or administrative regulation.
- Debt Service Funds are used to account for the accumulation and disbursement of financial resources that will be used to make principal and interest payments on general long-term debt of the City of Glendale.
- Capital Project Funds are used to account for financial resources used for the acquisition of major capital facilities other than those financed by Special Revenue and Proprietary Funds.



Exhibit G-1
CITY OF GLENDALE
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015 (in thousands)

	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total Nonmajor Governmental Funds
Assets				
Pooled cash and investments	\$ 47,529	21,475	17,668	86,672
Investments with fiscal agent	-	17	-	17
Designated cash and investments	-	-	25,850	25,850
Interest receivable	113	47	34	194
Accounts receivable, net	10,664	-	403	11,067
Prepaid items	42	-	-	42
Property held for resale	6,988	-	-	6,988
Total assets	65,336	21,539	43,955	130,830
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	2,072	-	866	2,938
Due to other funds	8,560	-	-	8,560
Advance from other funds	1,946	-	-	1,946
Interest payable	-	17	-	17
Unearned revenues	34	-	-	34
Deposits	663	-	-	663
Total liabilities	13,275	17	866	14,158
Deferred inflows of resources:				
Unavailable revenues	2,035	-	345	2,380
Total liabilities and deferred inflows of resources	15,310	17	1,211	16,538
Fund balances:				
Nonspendable:				
Prepaid	42	-	-	42
Property held for resale	981	-	-	981
Restricted for:				
Federal and state grants	2,668	-	-	2,668
Public safety	1,465	-	-	1,465
Youth employment	4	-	-	4
Transportation	19,965	-	-	19,965
Landscaping district	99	-	-	99
Low and moderate housing	9,219	-	-	9,219
Air quality improvement	293	-	-	293
Cable access	1,833	-	-	1,833
Electric public benefit AB1890	2,788	-	-	2,788
State gas tax mandates	-	-	2,868	2,868
Landfill postclosure	-	-	25,850	25,850
Committed to:				
Debt service	-	21,522	-	21,522
Urban art	4,283	-	-	4,283
Public safety	121	-	-	121
Impact fee funded projects	-	-	14,227	14,227
Recreation	3,602	-	-	3,602
Hazardous materials	1,646	-	-	1,646
Parking	6,776	-	-	6,776
Unassigned:	(5,759)	-	(201)	(5,960)
Total fund balances	50,026	21,522	42,744	114,292
Total liabilities, deferred inflows of resources and fund balances	\$ 65,336	21,539	43,955	130,830

Exhibit G-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total Nonmajor Governmental Funds
Revenues:				
Sales taxes	\$ 2,131	-	-	2,131
Other taxes	6,704	-	-	6,704
Revenue from other agencies	31,102	-	5,667	36,769
Licenses and permits	1,939	-	9,036	10,975
Fines and forfeitures	611	-	-	611
Charges for services	14,927	-	-	14,927
Use of money and property	298	193	117	608
Miscellaneous revenue	4,610	-	-	4,610
Total revenues	62,322	193	14,820	77,335
Expenditures:				
Current:				
Police	2,572	3	-	2,575
Fire	4,960	-	-	4,960
Public works	440	-	1,935	2,375
Housing, health and community development	10,804	-	-	10,804
Employment programs	5,589	-	-	5,589
Public service	5,896	-	-	5,896
Transportation	13,780	-	-	13,780
Parks, recreation and community services	446	-	109	555
Library	370	-	-	370
Capital outlay	6,087	-	8,543	14,630
Debt service:				
Interest	28	214	-	242
Principal	178	2,795	-	2,973
Total expenditures	51,150	3,012	10,587	64,749
Excess (deficiency) of revenues over (under) expenditures	11,172	(2,819)	4,233	12,586
Other financing sources (uses):				
Transfers in	12,396	500	2,000	14,896
Net change in fund balances	23,568	(2,319)	6,233	27,482
Fund balance, July 1	26,458	23,841	36,511	86,810
Fund balance, June 30	\$ 50,026	21,522	42,744	114,292

SPECIAL REVENUE FUNDS

- CDBG Fund - To account for monies received and expended by the City as a participant in the Federal Community Development Block Grant (CDBG) Program.
- Home Grant Fund - To account for monies received and expended by the City under the HOME Investment Partnerships Program to strengthen public-private partnerships and to preserve and provide affordable housing.
- Supportive Housing Grant Fund - To account for monies received and expended by the City under the Supportive Housing Grant Program to address the homeless needs of the City.
- Emergency Solutions Grant Fund - To account for monies received and expended by the City under the Emergency Solutions Grant Program to address the homeless needs of the City.
- Workforce Investment Act Fund - To account for monies received and expended for the federal, state and local-funded job training programs.
- Urban Art Fund - To account for the art fees collected from the City developments that are committed to support the public art installation and maintenance, in accordance with the City's Urban Art Program Guidelines.
- Glendale Youth Alliance Fund - To account for monies received and expended in the youth employment programs.
- Low & Moderate Income Housing Asset Fund - To account for monies received and expended for low and moderate income housing activities pursuant to AB1484.
- Grant Fund - To account for grant monies received and expended by the City.
- Air Quality Improvement Fund - To account for monies received from South Coast Air Quality Management District and expended on air pollution reduction.
- PW Special Grants Fund - To account for various grants received and expended by the City in the Public Works (PW) department.
- San Fernando Landscape District Fund - To account for assessments and expenditures associated with the San Fernando Road Corridor (SFRC) Landscape & Maintenance District Project.
- Measure R Local Return Fund - To account for monies received from the ½ cent sales tax increase approved in November 2008 by Los Angeles County voters, and the related transportation and street expenses.
- Measure R Regional Return Fund - To account for monies received from the various grants that are funded by the Measure R, which is the ½ cent sales tax increase approved in November 2008 by Los Angeles County voters, and the related transportation and street project expenses.
- Transit Prop A Local Return Fund - To account for monies received from a portion of the sales tax via Prop A which is restricted to transportation-related activities.
- Transit Prop C Local Return Fund - To account for monies received from a portion of the sales tax via Prop C which is restricted to transportation-related activities.
- Transit Utility Fund - To capture the revenues and expenses associated with the operation of fixed route and demand response transit services for reporting to state and federal regulators.
- Asset Forfeiture Fund - To account for the proceeds of money or property seized as a result of illegal activity which is restricted to law enforcement uses.
- Police Special Grants Fund - To account for various small grants received and expended by the City in the Police department, such as the Career Criminal Apprehension Program, Community Oriented Policing and the Child Passenger Safety Grant.

- Supplemental Law Enforcement Fund - To account for monies received from the State of California to provide funding for local agencies for the Citizen's Option for Public Safety Program (COPS).
- Fire Grant Fund - To account for grant monies received and expended for fire prevention programs.
- Fire Mutual Aid Fund - To account for the reimbursements received from either the Federal government or the State of California that are committed for the City's fire strike team labor costs, fire equipment charges as well as overhead costs incurred by the City in assisting fire incidents outside of the City's jurisdiction.
- Special Events Fund - To account for the monies received from the Police and Fire special events and movie details that are committed for the related personnel and operation costs.
- Nutritional Meals Grant Fund - To account for monies received from Federal assistance programs for senior citizen services.
- Library Fund - To account for the various grant monies and donations received from Federal, State and local agencies that are restricted for library services.
- Cable Access Fund - To account for the cable access fee that is restricted to provide for resources to broadcast the City Council meetings and other various commissions, forums, etc.
- Electric Public Benefit Fund - To account for the fee assessed on the electric customers to fund public benefit programs such as low income projects, research and development and demonstration program as mandated by State of California, AB 1890.
- Recreation Fund - To account for the user fees collected from the recreation programs of the Community Services and Parks department that are committed to provide variety of recreational opportunities, enrichment programs, and social service programs for all ages and abilities.
- Hazardous Disposal Fund - To account for the revenues from hazardous permits and waste disposal fees that are committed to recycle household hazardous waste, in order to divert this waste from landfill.
- Emergency Medical Services Fund - To account for operations of the emergency transport and paramedic service in the City.
- Parking Fund - To account for the parking revenues collected from the operations of City owned public parking lots and garages that are committed to operate City owned parking structures, public parking lots and the administration of the residential preferential parking program.

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds
 June 30, 2015 (in thousands)

	CDBG Fund	Home Grant Fund	Supportive Housing Grant Fund	Emergency Solutions Grant Fund
Assets				
Pooled cash and investments	\$ -	-	-	-
Interest receivable	-	-	-	-
Accounts receivable, net	274	1,137	669	57
Prepaid items	-	-	42	-
Property held for resale	-	981	-	-
Total assets	274	2,118	711	57
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	39	7	155	14
Due to other funds	235	1,130	556	43
Advance from other funds	-	-	-	-
Unearned revenues	-	-	-	-
Deposits	-	-	-	-
Total liabilities	274	1,137	711	57
Deferred inflows of resources				
Unavailable revenues	-	-	28	-
Total liabilities and deferred inflows of resources	274	1,137	739	57
Fund balances:				
Nonspendable:				
Prepaid	-	-	42	-
Property held for resale	-	981	-	-
Restricted for:				
Federal and state grants	-	-	-	-
Public safety	-	-	-	-
Youth employment	-	-	-	-
Transportation	-	-	-	-
Landscaping district	-	-	-	-
Low and moderate housing	-	-	-	-
Air quality improvement	-	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	-	-	-
Recreation	-	-	-	-
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:	-	-	(70)	-
Total fund balances (deficits)	-	981	(28)	-
Total liabilities, deferred inflows of resources and fund balances	\$ 274	2,118	711	57

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds
 June 30, 2015 (in thousands)

	Workforce Investment Act Fund	Urban Art Fund	Glendale Youth Alliance Fund	Low & Moderate Income Housing Asset Fund
Assets				
Pooled cash and investments	\$ 77	4,274	-	3,296
Interest receivable	-	9	-	7
Accounts receivable, net	791	-	158	111
Prepaid items	-	-	-	-
Property held for resale	-	-	-	6,007
Total assets	868	4,283	158	9,421
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	189	-	-	202
Due to other funds	-	-	154	-
Advance from other funds	-	-	-	-
Unearned revenues	-	-	-	-
Deposits	1	-	-	-
Total liabilities	190	-	154	202
Deferred inflows of resources				
Unavailable revenues	-	-	-	-
Total liabilities and deferred inflows of resources	190	-	154	202
Fund balances:				
Nonspendable:				
Prepaid	-	-	-	-
Property held for resale	-	-	-	-
Restricted for:				
Federal and state grants	678	-	-	-
Public safety	-	-	-	-
Youth employment	-	-	4	-
Transportation	-	-	-	-
Landscaping district	-	-	-	-
Low and moderate housing	-	-	-	9,219
Air quality improvement	-	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	4,283	-	-
Public safety	-	-	-	-
Recreation	-	-	-	-
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:				
Total fund balances (deficits)	678	4,283	4	9,219
Total liabilities, deferred inflows of resources and fund balances	\$ 868	4,283	158	9,421

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds
 June 30, 2015 (in thousands)

	Grant Fund	Air Quality Improvement Fund	PW Special Grants Fund	San Fernando Landscape District Fund
Assets				
Pooled cash and investments	\$ -	255	-	99
Interest receivable	-	1	-	-
Accounts receivable, net	-	65	3,260	-
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Total assets	-	321	3,260	99
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	-	28	79	-
Due to other funds	2	-	3,219	-
Advance from other funds	-	-	-	-
Unearned revenues	-	-	-	-
Deposits	-	-	-	-
Total liabilities	2	28	3,298	-
Deferred inflows of resources				
Unavailable revenues	-	-	1,258	-
Total liabilities and deferred inflows of resources	2	28	4,556	-
Fund balances:				
Nonspendable:				
Prepaid	-	-	-	-
Property held for resale	-	-	-	-
Restricted for:				
Federal and state grants	-	-	-	-
Public safety	-	-	-	-
Youth employment	-	-	-	-
Transportation	-	-	-	-
Landscaping district	-	-	-	99
Low and moderate housing	-	-	-	-
Air quality improvement	-	293	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	-	-	-
Recreation	-	-	-	-
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:	(2)	-	(1,296)	-
Total fund balances (deficits)	(2)	293	(1,296)	99
Total liabilities, deferred inflows of resources and fund balances	\$ -	321	3,260	99

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds
 June 30, 2015 (in thousands)

		Measure R		
	Measure R Local	Measure R	Transit Prop A	Transit Prop C
	Return Fund	Regional Return	Local Return Fund	Local Return Fund
		Fund		
Assets				
Pooled cash and investments	\$ 6,809	-	9,877	3,213
Interest receivable	15	-	17	12
Accounts receivable, net	-	847	219	220
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Total assets	6,824	847	10,113	3,445
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	6	-	221	190
Due to other funds	-	869	-	-
Advance from other funds	-	-	-	-
Unearned revenues	-	-	-	-
Deposits	-	-	-	-
Total liabilities	6	869	221	190
Deferred inflows of resources				
Unavailable revenues	-	749	-	-
Total liabilities and deferred inflows of resources	6	1,618	221	190
Fund balances:				
Nonspendable:				
Prepaid	-	-	-	-
Property held for resale	-	-	-	-
Restricted for:				
Federal and state grants	-	-	-	-
Public safety	-	-	-	-
Youth employment	-	-	-	-
Transportation	6,818	-	9,892	3,255
Landscaping district	-	-	-	-
Low and moderate housing	-	-	-	-
Air quality improvement	-	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	-	-	-
Recreation	-	-	-	-
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:	-	(771)	-	-
Total fund balances (deficits)	6,818	(771)	9,892	3,255
Total liabilities, deferred inflows of resources and fund balances	\$ 6,824	847	10,113	3,445

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds
 June 30, 2015 (in thousands)

	Transit Utility Fund	Asset Forfeiture Fund	Police Special Grants Fund	Supplemental Law Enforcement Fund
Assets				
Pooled cash and investments	\$ -	1,439	-	67
Interest receivable	-	3	-	-
Accounts receivable, net	-	95	630	37
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Total assets	-	1,537	630	104
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	-	137	-	-
Due to other funds	-	-	611	-
Advance from other funds	-	-	-	-
Unearned revenues	-	-	-	-
Deposits	-	58	-	-
Total liabilities	-	195	611	-
Deferred inflows of resources				
Unavailable revenues	-	-	-	-
Total liabilities and deferred inflows of resources	-	195	611	-
Fund balances:				
Nonspendable:				
Prepaid	-	-	-	-
Property held for resale	-	-	-	-
Restricted for:				
Federal and state grants	-	-	-	-
Public safety	-	1,342	19	104
Youth employment	-	-	-	-
Transportation	-	-	-	-
Landscaping district	-	-	-	-
Low and moderate housing	-	-	-	-
Air quality improvement	-	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	-	-	-
Recreation	-	-	-	-
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:	-	-	-	-
Total fund balances (deficits)	-	1,342	19	104
Total liabilities, deferred inflows of resources and fund balances	\$ -	1,537	630	104

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds
 June 30, 2015 (in thousands)

	Fire Grant Fund	Fire Mutual Aid Fund	Special Events Fund	Nutritional Meals Grant Fund
Assets				
Pooled cash and investments	\$ -	17	53	-
Interest receivable	-	-	-	-
Accounts receivable, net	96	51	-	57
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Total assets	96	68	53	57
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	-	-	-	19
Due to other funds	328	-	-	19
Advance from other funds	-	-	-	-
Unearned revenues	-	-	-	-
Deposits	-	-	-	-
Total liabilities	328	-	-	38
Deferred inflows of resources				
Unavailable revenues	-	-	-	-
Total liabilities and deferred inflows of resources	328	-	-	38
Fund balances:				
Nonspendable:				
Prepaid	-	-	-	-
Property held for resale	-	-	-	-
Restricted for:				
Federal and state grants	-	-	-	19
Public safety	-	-	-	-
Youth employment	-	-	-	-
Transportation	-	-	-	-
Landscaping district	-	-	-	-
Low and moderate housing	-	-	-	-
Air quality improvement	-	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	68	53	-
Recreation	-	-	-	-
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:	(232)	-	-	-
Total fund balances (deficits)	(232)	68	53	19
Total liabilities, deferred inflows of resources and fund balances	\$ 96	68	53	57

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds
 June 30, 2015 (in thousands)

	Library Fund	Cable Access Fund	Electric Public Benefit Fund	Recreation Fund
Assets				
Pooled cash and investments	\$ 1,967	1,684	2,706	3,690
Interest receivable	4	4	6	9
Accounts receivable, net	-	200	944	51
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Total assets	1,971	1,888	3,656	3,750
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	-	55	473	9
Due to other funds	-	-	-	-
Advance from other funds	-	-	-	-
Unearned revenues	-	-	-	-
Deposits	-	-	395	139
Total liabilities	-	55	868	148
Deferred inflows of resources				
Unavailable revenues	-	-	-	-
Total liabilities and deferred inflows of resources	-	55	868	148
Fund balances:				
Nonspendable:				
Prepaid	-	-	-	-
Property held for resale	-	-	-	-
Restricted for:				
Federal and state grants	1,971	-	-	-
Public safety	-	-	-	-
Youth employment	-	-	-	-
Transportation	-	-	-	-
Landscaping district	-	-	-	-
Low and moderate housing	-	-	-	-
Air quality improvement	-	-	-	-
Cable access	-	1,833	-	-
Electric public benefit AB1890	-	-	2,788	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	-	-	-
Recreation	-	-	-	3,602
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:				
Total fund balances (deficits)	1,971	1,833	2,788	3,602
Total liabilities, deferred inflows of resources and fund balances	\$ 1,971	1,888	3,656	3,750

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds
 June 30, 2015 (in thousands)

	Hazardous Disposal Fund	Emergency Medical Services Fund	Parking Fund	Total Nonmajor Special Revenue Funds
Assets				
Pooled cash and investments	\$ 1,454	-	6,552	47,529
Interest receivable	3	8	15	113
Accounts receivable, net	271	33	391	10,664
Prepaid items	-	-	-	42
Property held for resale	-	-	-	6,988
Total assets	1,728	41	6,958	65,336
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	12	89	148	2,072
Due to other funds	-	1,394	-	8,560
Advance from other funds	-	1,946	-	1,946
Unearned revenues	-	-	34	34
Deposits	70	-	-	663
Total liabilities	82	3,429	182	13,275
Deferred inflows of resources				
Unavailable revenues	-	-	-	2,035
Total liabilities and deferred inflows of resources	82	3,429	182	15,310
Fund balances:				
Nonspendable:				
Prepaid	-	-	-	42
Property held for resale	-	-	-	981
Restricted for:				
Federal and state grants	-	-	-	2,668
Public safety	-	-	-	1,465
Youth employment	-	-	-	4
Transportation	-	-	-	19,965
Landscaping district	-	-	-	99
Low and moderate housing	-	-	-	9,219
Air quality improvement	-	-	-	293
Cable access	-	-	-	1,833
Electric public benefit AB1890	-	-	-	2,788
Committed to:				
Urban art	-	-	-	4,283
Public safety	-	-	-	121
Recreation	-	-	-	3,602
Hazardous materials	1,646	-	-	1,646
Parking	-	-	6,776	6,776
Unassigned:	-	(3,388)	-	(5,759)
Total fund balances (deficits)	1,646	(3,388)	6,776	50,026
Total liabilities, deferred inflows of resources and fund balances	\$ 1,728	41	6,958	65,336

Exhibit H-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	CDBG Fund	Home Grant Fund	Supportive Housing Grant Fund	Emergency Solutions Grant Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	1,957	3,166	2,025	171
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	-	-	-	-
Miscellaneous revenue	-	567	-	-
Total revenues	1,957	3,733	2,025	171
Expenditures:				
Current:				
Police	-	-	-	-
Fire	-	-	-	-
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	1,327	2,752	2,053	171
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital outlay	362	-	-	-
Debt service:				
Interest	28	-	-	-
Principal	178	-	-	-
Total expenditures	1,895	2,752	2,053	171
Excess (deficiency) of revenues over (under) expenditures	62	981	(28)	-
Other financing sources (uses):				
Transfers in	-	-	-	-
Net change in fund balances	62	981	(28)	-
Fund balances (deficits), July 1	(62)	-	-	-
Fund balances (deficits), June 30	\$ -	981	(28)	-

(Continued)

Exhibit H-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	Workforce Investment Act Fund	Urban Art Fund	Glendale Youth Alliance Fund	Low & Moderate Income Housing Asset Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	4,257	-	-	-
Licenses and permits	-	1,939	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	1,371	-
Use of money and property	-	31	-	49
Miscellaneous revenue	78	-	-	3,545
Total revenues	4,335	1,970	1,371	3,594
Expenditures:				
Current:				
Police	-	-	-	-
Fire	-	-	-	-
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	-	-	-	4,497
Employment programs	4,204	-	1,385	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	124	-	-
Capital outlay	-	-	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	4,204	124	1,385	4,497
Excess (deficiency) of revenues over (under) expenditures	131	1,846	(14)	(903)
Other financing sources (uses):				
Transfers in	-	-	-	302
Net change in fund balances	131	1,846	(14)	(601)
Fund balances (deficits), July 1	547	2,437	18	9,820
Fund balances (deficits), June 30	\$ 678	4,283	4	9,219

(Continued)

Exhibit H-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	Grant Fund	Air Quality Improvement Fund	PW Special Grants Fund	San Fernando Landscape District Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	2	243	2,924	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	7	-	-
Use of money and property	-	3	-	1
Miscellaneous revenue	-	-	-	61
Total revenues	2	253	2,924	62
Expenditures:				
Current:				
Police	-	-	-	-
Fire	-	-	-	-
Public works	-	20	233	26
Transportation	-	216	-	-
Housing, health and community development	4	-	-	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital outlay	-	-	3,436	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	4	236	3,669	26
Excess (deficiency) of revenues over (under) expenditures	(2)	17	(745)	36
Other financing sources (uses):				
Transfers in	-	-	-	-
Net change in fund balances	(2)	17	(745)	36
Fund balances (deficits), July 1	-	276	(551)	63
Fund balances (deficits), June 30	\$ (2)	293	(1,296)	99

(Continued)

Exhibit H-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	Measure R Local Return Fund	Measure R Regional Return Fund	Transit Prop A Local Return Fund	Transit Prop C Local Return Fund
Revenues:				
Sales taxes	\$ 2,131	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	-	1,770	3,424	2,850
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	24	52
Use of money and property	56	-	69	37
Miscellaneous revenue	-	-	-	-
Total revenues	2,187	1,770	3,517	2,939
Expenditures:				
Current:				
Police	-	-	-	-
Fire	-	-	-	-
Public works	27	134	-	-
Transportation	-	-	2,736	2,714
Housing, health and community development	-	-	-	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital outlay	217	1,673	-	3
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	244	1,807	2,736	2,717
Excess (deficiency) of revenues over (under) expenditures	1,943	(37)	781	222
Other financing sources (uses):				
Transfers in	-	-	-	-
Net change in fund balances	1,943	(37)	781	222
Fund balances (deficits), July 1	4,875	(734)	9,111	3,033
Fund balances (deficits), June 30	\$ 6,818	(771)	9,892	3,255

(Continued)

Exhibit H-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	Transit Utility Fund	Asset Forfeiture Fund	Police Special Grants Fund	Supplemental Law Enforcement Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	5,083	-	1,662	358
Licenses and permits	-	-	-	-
Fines and forfeitures	-	611	-	-
Charges for services	6,766	-	39	-
Use of money and property	-	10	-	-
Miscellaneous revenue	58	-	49	-
Total revenues	11,907	621	1,750	358
Expenditures:				
Current:				
Police	-	340	1,324	390
Fire	-	-	-	-
Public works	-	-	-	-
Transportation	8,114	-	-	-
Housing, health and community development	-	-	-	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital outlay	-	-	382	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	8,114	340	1,706	390
Excess (deficiency) of revenues over (under) expenditures	3,793	281	44	(32)
Other financing sources (uses):				
Transfers in	-	-	-	-
Net change in fund balances	3,793	281	44	(32)
Fund balances (deficits), July 1	(3,793)	1,061	(25)	136
Fund balances (deficits), June 30	\$ -	1,342	19	104

(Continued)

Exhibit H-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	Fire Grant Fund	Fire Mutual Aid Fund	Special Events Fund	Nutritional Meals Grant Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	184	299	-	332
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	512	-
Use of money and property	-	1	1	-
Miscellaneous revenue	5	-	-	54
Total revenues	189	300	513	386
Expenditures:				
Current:				
Police	-	-	518	-
Fire	150	248	42	-
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	-	-	-	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	446
Library	-	-	-	-
Capital outlay	7	-	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	157	248	560	446
Excess (deficiency) of revenues over (under) expenditures	32	52	(47)	(60)
Other financing sources (uses):				
Transfers in	-	-	-	70
Net change in fund balances	32	52	(47)	10
Fund balances (deficits), July 1	(264)	16	100	9
Fund balances (deficits), June 30	\$ (232)	68	53	19

(Continued)

Exhibit H-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	Library Fund	Cable Access Fund	Electric Public Benefit Fund	Recreation Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	6,704	-
Revenue from other agencies	23	-	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	83	582	-	-
Use of money and property	6	14	20	-
Miscellaneous revenue	57	-	-	-
Total revenues	169	596	6,724	-
Expenditures:				
Current:				
Police	-	-	-	-
Fire	-	-	-	-
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	-	-	-	-
Employment programs	-	-	-	-
Public service	-	-	5,896	-
Parks, recreation and community services	-	-	-	-
Library	246	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	246	-	5,896	-
Excess (deficiency) of revenues over (under) expenditures	(77)	596	828	-
Other financing sources (uses):				
Transfers in	-	-	-	3,602
Net change in fund balances	(77)	596	828	3,602
Fund balances (deficits), July 1	2,048	1,237	1,960	-
Fund balances (deficits), June 30	\$ 1,971	1,833	2,788	3,602

(Continued)

Exhibit H-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	Hazardous Materials Fund	Emergency Medical Services Fund	Parking Fund	Total Nonmajor Special Revenue Funds
Revenues:				
Sales taxes	\$ -	-	-	2,131
Other taxes	-	-	-	6,704
Revenue from other agencies	-	372	-	31,102
Licenses and permits	-	-	-	1,939
Fines and forfeitures	-	-	-	611
Charges for services	-	5,491	-	14,927
Use of money and property	-	-	-	298
Miscellaneous revenue	-	136	-	4,610
Total revenues	-	5,999	-	62,322
Expenditures:				
Current:				
Police	-	-	-	2,572
Fire	-	4,520	-	4,960
Public works	-	-	-	440
Transportation	-	-	-	13,780
Housing, health and community development	-	-	-	10,804
Employment programs	-	-	-	5,589
Public service	-	-	-	5,896
Parks, recreation and community services	-	-	-	446
Library	-	-	-	370
Capital outlay	-	7	-	6,087
Debt service:				
Interest	-	-	-	28
Principal	-	-	-	178
Total expenditures	-	4,527	-	51,150
Excess (deficiency) of revenues over (under) expenditures	-	1,472	-	11,172
Other financing sources (uses):				
Transfers in	1,646	-	6,776	12,396
Net change in fund balances	1,646	1,472	6,776	23,568
Fund balances (deficits), July 1	-	(4,860)	-	26,458
Fund balances (deficits), June 30	\$ 1,646	(3,388)	6,776	50,026

Exhibit H-3

CITY OF GLENDALE

Schedule of Revenues and Other Financing Sources - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over/(Under)</u>
CDBG Fund:				
Revenue from other agencies	\$ 1,747	1,747	1,957	210
Charges for services	<u>3</u>	<u>3</u>	<u>-</u>	<u>(3)</u>
Total	<u>1,750</u>	<u>1,750</u>	<u>1,957</u>	<u>207</u>
Home Grant Fund:				
Revenue from other agencies	1,307	6,400	3,166	(3,234)
Miscellaneous revenue	<u>3</u>	<u>3</u>	<u>567</u>	<u>564</u>
Total	<u>1,310</u>	<u>6,403</u>	<u>3,733</u>	<u>(2,670)</u>
Supportive Housing Grant Fund:				
Revenue from other agencies	<u>2,043</u>	<u>2,043</u>	<u>2,025</u>	<u>(18)</u>
Total	<u>2,043</u>	<u>2,043</u>	<u>2,025</u>	<u>(18)</u>
Emergency Solutions Grant Fund:				
Revenue from other agencies	<u>157</u>	<u>157</u>	<u>171</u>	<u>14</u>
Total	<u>157</u>	<u>157</u>	<u>171</u>	<u>14</u>
Workforce Investment Act Fund:				
Revenue from other agencies	4,779	5,350	4,257	(1,093)
Miscellaneous revenue	<u>30</u>	<u>30</u>	<u>78</u>	<u>48</u>
Total	<u>4,809</u>	<u>5,380</u>	<u>4,335</u>	<u>(1,045)</u>
Urban Art Fund:				
Use of money and property	15	15	31	16
Licenses and Permits	<u>1,519</u>	<u>1,519</u>	<u>1,939</u>	<u>420</u>
Total	<u>1,534</u>	<u>1,534</u>	<u>1,970</u>	<u>436</u>
Glendale Youth Alliance Fund:				
Charges for services	<u>1,515</u>	<u>1,515</u>	<u>1,371</u>	<u>(144)</u>
Total	<u>1,515</u>	<u>1,515</u>	<u>1,371</u>	<u>(144)</u>
Low & Moderate Income Housing Asset Fund:				
Use of money and property	71	71	49	(22)
Miscellaneous revenue	459	459	3,545	3,086
Transfers	<u>-</u>	<u>-</u>	<u>302</u>	<u>302</u>
Total	<u>530</u>	<u>530</u>	<u>3,896</u>	<u>3,366</u>
Grant Fund:				
Revenue from other agencies	<u>-</u>	<u>500</u>	<u>2</u>	<u>(498)</u>
Total	<u>\$ -</u>	<u>500</u>	<u>2</u>	<u>(498)</u>

(Continued)

Exhibit H-3

CITY OF GLENDALE

Schedule of Revenues and Other Financing Sources - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over/(Under)</u>
Air Quality Improvement Fund:				
Use of money and property	\$ 2	2	3	1
Revenue from other agencies	235	235	243	8
Charges for services	6	6	7	1
Total	<u>243</u>	<u>243</u>	<u>253</u>	<u>10</u>
PW Special Grants Fund:				
Revenue from other agencies	-	-	2,924	2,924
Total	<u>-</u>	<u>-</u>	<u>2,924</u>	<u>2,924</u>
San Fernando Landscape District Fund:				
Use of money and property	-	-	1	1
Miscellaneous revenue	75	75	61	(14)
Total	<u>75</u>	<u>75</u>	<u>62</u>	<u>(13)</u>
Measure R Local Return Fund:				
Sales taxes	2,110	2,110	2,131	21
Use of money and property	25	25	56	31
Total	<u>2,135</u>	<u>2,135</u>	<u>2,187</u>	<u>52</u>
Measure R Regional Return Fund:				
Revenue from other agencies	4,000	8,815	1,770	(7,045)
Total	<u>4,000</u>	<u>8,815</u>	<u>1,770</u>	<u>(7,045)</u>
Transit Prop A Local Return Fund:				
Use of money and property	75	75	69	(6)
Revenue from other agencies	3,412	3,412	3,424	12
Charges for services	100	100	24	(76)
Total	<u>3,587</u>	<u>3,587</u>	<u>3,517</u>	<u>(70)</u>
Transit Prop C Local Return Fund:				
Use of money and property	30	30	37	7
Revenue from other agencies	2,866	2,866	2,850	(16)
Charges for services	30	30	52	22
Total	<u>\$ 2,926</u>	<u>2,926</u>	<u>2,939</u>	<u>13</u>

(Continued)

Exhibit H-3

CITY OF GLENDALE

Schedule of Revenues and Other Financing Sources - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over/(Under)</u>
Transit Utility Fund:				
Revenue from other agencies	\$ 10,495	10,495	5,083	(5,412)
Charges for services	8,165	8,165	6,766	(1,399)
Miscellaneous revenue	66	66	58	(8)
Total	<u>18,726</u>	<u>18,726</u>	<u>11,907</u>	<u>(6,819)</u>
Asset Forfeiture Fund:				
Use of money and property	-	-	10	10
Fines and forfeitures	-	-	611	611
Total	<u>-</u>	<u>-</u>	<u>621</u>	<u>621</u>
Police Special Grants Fund:				
Revenue from other agencies	746	1,876	1,662	(214)
Charges for services	175	175	39	(136)
Miscellaneous revenue	23	107	49	(58)
Total	<u>944</u>	<u>2,158</u>	<u>1,750</u>	<u>(408)</u>
Supplemental Law Enforcement Fund:				
Revenue from other agencies	396	396	358	(38)
Total	<u>396</u>	<u>396</u>	<u>358</u>	<u>(38)</u>
Fire Grant Fund:				
Revenue from other agencies	-	265	184	(81)
Miscellaneous revenue	-	-	5	5
Total	<u>-</u>	<u>265</u>	<u>189</u>	<u>(76)</u>
Fire Mutual Aid Fund:				
Use of money and property	-	-	1	1
Revenue from other agencies	125	125	299	174
Total	<u>125</u>	<u>125</u>	<u>300</u>	<u>175</u>
Special Events Fund:				
Use of money and property	-	-	1	1
Charges for services	697	697	512	(185)
Total	<u>697</u>	<u>697</u>	<u>513</u>	<u>(184)</u>
Nutritional Meals Grant Fund:				
Revenue from other agencies	253	256	332	76
Miscellaneous revenue	45	45	54	9
Transfers	70	70	70	-
Total	<u>\$ 368</u>	<u>371</u>	<u>456</u>	<u>85</u>

(Continued)

Exhibit H-3

CITY OF GLENDALE

Schedule of Revenues and Other Financing Sources - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over/(Under)</u>
Library Fund:				
Use of money and property	\$ 4	4	6	2
Revenue from other agencies	-	19	23	4
Charges for services	113	113	83	(30)
Miscellaneous revenue	50	50	57	7
Total	<u>167</u>	<u>186</u>	<u>169</u>	<u>(17)</u>
Cable Access Fund:				
Use of money and property	7	7	14	7
Charges for services	625	625	582	(43)
Total	<u>632</u>	<u>632</u>	<u>596</u>	<u>(36)</u>
Electric Public Benefit Fund:				
Other taxes	6,608	6,608	6,704	96
Use of money and property	15	15	20	5
Total	<u>6,623</u>	<u>6,623</u>	<u>6,724</u>	<u>101</u>
Recreation Fund:				
Transfers	-	-	3,602	3,602
Total	<u>-</u>	<u>-</u>	<u>3,602</u>	<u>3,602</u>
Hazardous Disposal Fund:				
Transfers	-	-	1,646	1,646
Total	<u>-</u>	<u>-</u>	<u>1,646</u>	<u>1,646</u>
Emergency Medical Services Fund:				
Revenue from other agencies	-	-	372	372
Charges for services	7,145	7,145	5,491	(1,654)
Miscellaneous revenue	58	58	136	78
Total	<u>7,203</u>	<u>7,203</u>	<u>5,999</u>	<u>(1,204)</u>
Parking Fund:				
Transfers	-	-	6,776	6,776
Total	<u>-</u>	<u>-</u>	<u>6,776</u>	<u>6,776</u>
Total revenues and other financing sources	<u>\$ 62,495</u>	<u>74,975</u>	<u>74,718</u>	<u>(257)</u>

Exhibit H-4

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget (Over)/Under</u>
CDBG Fund:				
Housing, health and community development:				
Salaries and benefits	\$ 673	727	727	-
Maintenance and operations	615	1,963	600	1,363
Capital outlay	253	759	362	397
Debt service	206	206	206	-
Total	<u>1,747</u>	<u>3,655</u>	<u>1,895</u>	<u>1,760</u>
Home Grant Fund:				
Housing, health and community development:				
Salaries and benefits	277	404	272	132
Maintenance and operations	1,033	4,992	2,480	2,512
Capital outlay	-	1,026	-	1,026
Total	<u>1,310</u>	<u>6,422</u>	<u>2,752</u>	<u>3,670</u>
Supportive Housing Grant Fund:				
Housing, health and community development:				
Salaries and benefits	200	288	196	92
Maintenance and operations	1,843	2,719	1,857	862
Total	<u>2,043</u>	<u>3,007</u>	<u>2,053</u>	<u>954</u>
Emergency Solutions Grant Fund:				
Housing, health and community development:				
Salaries and benefits	46	62	71	(9)
Maintenance and operations	111	111	100	11
Total	<u>157</u>	<u>173</u>	<u>171</u>	<u>2</u>
Workforce Investment Act Fund:				
Employment and job training services:				
Salaries and benefits	3,008	3,897	2,504	1,393
Maintenance and operations	1,801	2,304	1,700	604
Total	<u>\$ 4,809</u>	<u>6,201</u>	<u>4,204</u>	<u>1,997</u>

(Continued)

Exhibit H-4

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget (Over)/Under</u>
Urban Art Fund:				
Library:				
Maintenance and operations	\$ 360	360	124	236
Total	<u>360</u>	<u>360</u>	<u>124</u>	<u>236</u>
Glendale Youth Alliance Fund:				
Employment and job training services:				
Salaries and benefits	1,267	1,276	1,162	114
Maintenance and operations	<u>248</u>	<u>248</u>	<u>223</u>	<u>25</u>
Total	<u>1,515</u>	<u>1,524</u>	<u>1,385</u>	<u>139</u>
Low & Moderate Income Housing Asset Fund:				
Housing, health and community development:				
Salaries and benefits	99	194	113	81
Maintenance and operations	<u>431</u>	<u>6,602</u>	<u>4,384</u>	<u>2,218</u>
Total	<u>530</u>	<u>6,796</u>	<u>4,497</u>	<u>2,299</u>
Grant fund:				
General government:				
Salaries and benefits	-	50	2	48
Maintenance and operations	<u>-</u>	<u>450</u>	<u>2</u>	<u>448</u>
Total	<u>-</u>	<u>500</u>	<u>4</u>	<u>496</u>
Air Quality Improvement Fund:				
Transit:				
Salaries and benefits	192	192	136	56
Maintenance and operations	<u>113</u>	<u>163</u>	<u>100</u>	<u>63</u>
Total	<u>305</u>	<u>355</u>	<u>236</u>	<u>119</u>
PW Special Grants Fund:				
Public works:				
Salaries and benefits	-	-	148	(148)
Maintenance and operations	-	-	85	(85)
Capital outlay	<u>-</u>	<u>4,729</u>	<u>3,436</u>	<u>1,293</u>
Total	<u>\$ -</u>	<u>4,729</u>	<u>3,669</u>	<u>1,060</u>

(Continued)

Exhibit H-4

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget (Over)/Under</u>
San Fernando Landscape District Fund:				
Public works:				
Maintenance and operations	\$ 81	81	26	55
Total	<u>81</u>	<u>81</u>	<u>26</u>	<u>55</u>
Measure R Local Return Fund				
Public works:				
Salaries and benefits	-	-	4	(4)
Maintenance and operations	-	330	23	307
Capital outlay	<u>6,908</u>	<u>8,592</u>	<u>217</u>	<u>8,375</u>
Total	<u>6,908</u>	<u>8,922</u>	<u>244</u>	<u>8,678</u>
Measure R Regional Return Fund:				
Public works:				
Salaries and benefits	-	26	102	(76)
Maintenance and operations	-	-	32	(32)
Capital outlay	<u>2,400</u>	<u>12,529</u>	<u>1,673</u>	<u>10,856</u>
Total	<u>2,400</u>	<u>12,555</u>	<u>1,807</u>	<u>10,748</u>
Transit Prop A Local Return Fund:				
Transit:				
Salaries and benefits	177	115	157	(42)
Maintenance and operations	3,395	3,395	2,579	816
Capital outlay	<u>166</u>	<u>298</u>	<u>-</u>	<u>298</u>
Total	<u>3,738</u>	<u>3,808</u>	<u>2,736</u>	<u>1,072</u>
Transit Prop C Local Return Fund:				
Transit:				
Salaries and benefits	214	216	251	(35)
Maintenance and operations	3,379	3,378	2,463	915
Capital outlay	<u>250</u>	<u>253</u>	<u>3</u>	<u>250</u>
Total	<u>3,843</u>	<u>3,847</u>	<u>2,717</u>	<u>1,130</u>
Transit Utility Fund:				
Transit:				
Salaries and benefits	310	313	295	18
Maintenance and operations	9,046	9,160	7,819	1,341
Capital outlay	<u>9,369</u>	<u>11,374</u>	<u>-</u>	<u>11,374</u>
Total	<u>\$ 18,725</u>	<u>20,847</u>	<u>8,114</u>	<u>12,733</u>

(Continued)

Exhibit H-4

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget (Over)/Under</u>
Asset Forfeiture Fund:				
Public safety:				
Salaries and benefits	\$ 369	371	194	177
Maintenance and operations	190	190	146	44
Total	<u>559</u>	<u>561</u>	<u>340</u>	<u>221</u>
Police Special Grants Fund:				
Public safety:				
Salaries and benefits	883	2,356	915	1,441
Maintenance and operations	62	474	409	65
Capital outlay	-	494	382	112
Total	<u>945</u>	<u>3,324</u>	<u>1,706</u>	<u>1,618</u>
Supplemental Law Enforcement Fund:				
Public safety:				
Salaries and benefits	387	389	382	7
Maintenance and operations	9	9	8	1
Total	<u>396</u>	<u>398</u>	<u>390</u>	<u>8</u>
Fire Grant Fund:				
Public safety:				
Salaries and benefits	-	112	78	34
Maintenance and operations	-	161	72	89
Capital	-	-	7	(7)
Total	<u>-</u>	<u>273</u>	<u>157</u>	<u>116</u>
Fire Mutual Aid Fund:				
Public safety:				
Salaries and benefits	121	121	248	(127)
Maintenance and operations	4	4	-	4
Total	<u>125</u>	<u>125</u>	<u>248</u>	<u>(123)</u>
Special Events Fund:				
Public safety:				
Salaries and benefits	665	665	532	133
Maintenance and operations	32	32	28	4
Total	<u>\$ 697</u>	<u>697</u>	<u>560</u>	<u>137</u>

(Continued)

Exhibit H-4

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget (Over)/Under</u>
Nutritional Meals Grant Fund:				
Parks, recreation and community services:				
Salaries and benefits	\$ 156	199	214	(15)
Maintenance and operations	234	244	232	12
Total	<u>390</u>	<u>443</u>	<u>446</u>	<u>(3)</u>
Library Fund:				
Library:				
Salaries and benefits	52	121	61	60
Maintenance and operations	180	291	185	106
Total	<u>232</u>	<u>412</u>	<u>246</u>	<u>166</u>
Electric Public Benefit Fund:				
Public service:				
Salaries and benefits	502	504	457	47
Maintenance and operations	5,542	5,542	5,439	103
Total	<u>6,044</u>	<u>6,046</u>	<u>5,896</u>	<u>150</u>
Emergency Medical Services Fund:				
Public safety:				
Salaries and benefits	3,259	3,273	2,758	515
Maintenance and operations	3,487	3,480	1,762	1,718
Capital outlay	-	7	7	-
Total	<u>6,746</u>	<u>6,760</u>	<u>4,527</u>	<u>2,233</u>
Total expenditures and other financing uses	<u>\$ 64,605</u>	<u>102,821</u>	<u>51,150</u>	<u>51,671</u>

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DEBT SERVICE FUND

- Police Building Project Debt Service Fund - To accumulate monies for the payment of interest principal of the 2000 Police Building Project Variable Rate Demands Certificates of Participation. The debt service is financed via lease payments from the City to the Financing Authority.

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Exhibit I-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Fund - Debt Service Fund
 June 30, 2015 (in thousands)

	<u>Police Building Project Fund</u>
Assets	
Pooled cash and investments	\$ 21,475
Investments with fiscal agent	17
Interest receivable	<u>47</u>
Total assets	<u><u>21,539</u></u>
Liabilities and Fund Balances	
Liabilities:	
Interest payable	17
Fund balances:	
Committed to:	
Debt service	<u>21,522</u>
Total liabilities and fund balances	<u><u>\$ 21,539</u></u>

Exhibit I-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Fund - Debt Service Fund

Fiscal Year Ended June 30, 2015 (in thousands)

	<u>Police Building Project Fund</u>
Revenues:	
Use of money and property	\$ <u>193</u>
Expenditures:	
Current:	
Police	3
Debt service:	
Interest	214
Principal	<u>2,795</u>
Total expenditures	<u>3,012</u>
Excess of revenues (under) expenditures	<u>(2,819)</u>
Other financing sources:	
Transfers in	<u>500</u>
Net change in fund balances	(2,319)
Fund balance, July 1	<u>23,841</u>
Fund balance, June 30	\$ <u><u>21,522</u></u>

Exhibit I-3

CITY OF GLENDALE

Schedule of Revenues and Other Financing Sources - Budget and Actual

Nonmajor Governmental Funds - Debt Service Fund

Fiscal Year Ended June 30, 2015 (in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Over/(Under)
Police Building Project Fund:				
Interest and investment revenue	\$ 200	200	193	(7)
Transfer in	500	500	500	-
Total revenues and other financing sources	\$ 700	700	693	(7)

Exhibit I-4

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual

Nonmajor Governmental Fund - Debt Service Fund

Fiscal Year Ended June 30, 2015 (in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget (Over)/Under</u>
Police Building Project Fund:				
Administration	\$ 7	7	3	4
Debt service	3,047	3,047	3,009	38
Total expenditures and other financing uses	<u>\$ 3,054</u>	<u>3,054</u>	<u>3,012</u>	<u>42</u>

CAPITAL PROJECTS FUNDS

- State Gas Tax Fund - To account for monies received and expended from state gas tax allocations for street improvement purposes.
- Landfill Postclosure Fund - To account for monies reserved for the post-closure maintenance cost of Scholl Canyon landfill.
- Development Impact Fee Funds:

City Council adopted Ordinance No. 5575 on September 11, 2007, in accordance with California AB1600 later on codified under State Government Code section 66006, allowing the City to impose development impact fees on new residential, commercial, office and industrial developments to mitigate the cost of developing new or rehabilitating existing parks and recreational facilities, developing new libraries and/or adding to existing collections in order to maintain adequate parks and library services for those new residents. The Development Impact Fees are broken down into the following three funds:

- 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.
 - 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.
 - 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.
- 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.

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Exhibit J-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds - Capital Projects Funds
 June 30, 2015 (in thousands)

	State Gas Tax Fund	Landfill Postclosure Fund	Parks Mitigation Fee Fund	Library Mitigation Fee Fund
Assets				
Pooled cash and investments	\$ 3,323	-	12,998	1,346
Designated cash and investments	-	25,850	-	-
Interest receivable	6	-	25	3
Accounts receivable, net	58	-	-	-
Total assets	<u>3,387</u>	<u>25,850</u>	<u>13,023</u>	<u>1,349</u>
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	519	-	146	-
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total liabilities and deferred inflows of resources	<u>519</u>	<u>-</u>	<u>146</u>	<u>-</u>
Fund balances:				
Restricted for:				
State gas tax mandates	2,868	-	-	-
Landfill postclosure	-	25,850	-	-
Committed to:				
Impact fee funded projects	-	-	12,877	1,349
Unassigned	-	-	-	-
Total fund balances	<u>2,868</u>	<u>25,850</u>	<u>12,877</u>	<u>1,349</u>
Total liabilities, deferred inflows of resources and fund balances	\$ <u>3,387</u>	<u>25,850</u>	<u>13,023</u>	<u>1,349</u>

(Continued)

Exhibit J-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds - Capital Projects Funds
 June 30, 2015 (in thousands)

	Parks Quimby Fee Fund	CIP Reimbursement Fund	Total Nonmajor Capital Projects Funds
Assets			
Pooled cash and investments	\$ 1	-	17,668
Designated cash and investments	-	-	25,850
Interest receivable	-	-	34
Accounts receivable, net	-	345	403
Total assets	<u>1</u>	<u>345</u>	<u>43,955</u>
Liabilities, deferred inflows of resources and fund balances			
Liabilities:			
Accounts payable	-	201	866
Deferred inflows of resources:			
Unavailable revenues	-	345	345
Total liabilities and deferred inflows of resources	<u>-</u>	<u>546</u>	<u>1,211</u>
Fund balances:			
Restricted for:			
State gas tax mandates	-	-	2,868
Landfill postclosure	-	-	25,850
Committed to:			
Impact fee funded projects	1	-	14,227
Unassigned	-	(201)	(201)
Total fund balances	<u>1</u>	<u>(201)</u>	<u>42,744</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1</u>	<u>345</u>	<u>43,955</u>

Exhibit J-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Capital Projects Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	State Gas Tax Fund	Landfill Postclosure Fund	Parks Mitigation Fee Fund	Library Mitigation Fee Fund
Revenues:				
Revenue from other agencies	\$ 5,172	-	-	-
Licenses and permits	-	-	8,219	817
Use of money and property	26	-	83	8
Miscellaneous revenue	-	-	-	-
Total revenues	5,198	-	8,302	825
Expenditures:				
Current:				
Public works	1,713	-	-	-
Parks, recreation and community services	-	-	109	-
Capital outlay	7,661	-	353	-
Total expenditures	9,374	-	462	-
Excess of revenues over (under) expenditures	(4,176)	-	7,840	825
Other financing source:				
Transfers in	-	2,000	-	-
Net change in fund balances	(4,176)	2,000	7,840	825
Fund balances, July 1	7,044	23,850	5,037	524
Fund balances (deficits), June 30	\$ 2,868	25,850	12,877	1,349

(Continued)

Exhibit J-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Capital Projects Funds

Fiscal Year Ended June 30, 2015 (in thousands)

	Parks Quimby Fee Fund	CIP Reimbursement Fund	Total Nonmajor Capital Projects Funds
Revenues:			
Revenue from other agencies	\$ -	495	5,667
Licenses and permits	-	-	9,036
Use of money and property	-	-	117
Miscellaneous revenue	-	-	-
Total revenues	-	495	14,820
Expenditures:			
Current:			
Public works	-	222	1,935
Parks, recreation and community services	-	-	109
Capital outlay	-	529	8,543
Total expenditures	-	751	10,587
Excess of revenues over (under) expenditures	-	(256)	4,233
Other financing source:			
Transfers in	-	-	2,000
Net change in fund balances	-	(256)	6,233
Fund balances, July 1	1	55	36,511
Fund balances (deficits), June 30	\$ 1	(201)	42,744