

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 projects funds.



CITY OF GLENDALE
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2016 (in thousands)

	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total Nonmajor Governmental Funds
Assets				
Pooled cash and investments	\$ 57,675	19,275	59,181	136,131
Cash and investments with fiscal agent	-	22	-	22
Restricted cash and investments	-	-	27,850	27,850
Interest receivable	145	47	136	328
Accounts receivable, net	13,170	-	556	13,726
Prepaid items	45	-	-	45
Property held for resale	6,988	-	-	6,988
Total assets	78,023	19,344	87,723	185,090
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	9,672	36	1,171	10,879
Due to other funds	6,386	-	132	6,518
Interest payable	-	21	-	21
Unearned revenues	336	-	-	336
Deposits	247	-	-	247
Total liabilities	16,641	57	1,303	18,001
Deferred inflows of resources:				
Unavailable revenues	7,766	-	328	8,094
Total liabilities and deferred inflows of resources	24,407	57	1,631	26,095
Fund balances:				
Nonspendable:				
Prepaid	45	-	-	45
Property held for resale	981	-	-	981
Restricted for:				
Federal and state grants	2,685	-	-	2,685
Public safety	1,820	-	-	1,820
Youth employment	52	-	-	52
Transportation	22,297	-	-	22,297
Landscaping district	139	-	-	139
Low and moderate housing	9,642	-	-	9,642
Air quality improvement	370	-	-	370
Cable access	2,434	-	-	2,434
Electric public benefit AB1890	3,609	-	-	3,609
State gas tax mandates	-	-	3,240	3,240
Landfill postclosure	-	-	27,850	27,850
Capital projects	-	-	29,034	29,034
Committed to:				
Debt service	-	19,287	-	19,287
Urban art	5,275	-	-	5,275
Public safety	13	-	-	13
Impact fee funded projects	-	-	26,078	26,078
Filming	373	-	-	373
Recreation	3,548	-	-	3,548
Hazardous materials	2,057	-	-	2,057
Parking	7,511	-	-	7,511
Unassigned:	(9,235)	-	(110)	(9,345)
Total fund balances	53,616	19,287	86,092	158,995
Total liabilities, deferred inflows of resources and fund balances	\$ 78,023	19,344	87,723	185,090

CITY OF GLENDALE

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

Nonmajor Governmental Funds

Fiscal Year Ended June 30, 2016 (in thousands)

	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total Nonmajor Governmental Funds
Revenues:				
Sales taxes	\$ 2,200	-	-	2,200
Other taxes	7,147	-	-	7,147
Revenue from other agencies	23,620	-	7,559	31,179
Licenses and permits	1,036	-	12,486	13,522
Fines and forfeitures	1,598	-	-	1,598
Charges for services	27,300	-	-	27,300
Use of money and property	1,241	343	825	2,409
Miscellaneous revenue	1,851	-	45	1,896
Total revenues	<u>65,993</u>	<u>343</u>	<u>20,915</u>	<u>87,251</u>
Expenditures:				
Current:				
General government	340	-	-	340
Police	1,922	42	-	1,964
Fire	7,394	-	-	7,394
Public works	7,889	-	1,870	9,759
Housing, health and community development	7,563	-	-	7,563
Employment programs	5,603	-	-	5,603
Public service	6,381	-	-	6,381
Transportation	13,341	-	-	13,341
Parks, recreation and community services	3,579	-	106	3,685
Library	421	-	9	430
Capital outlay	8,694	-	4,072	12,766
Debt service:				
Interest	27	241	-	268
Principal	186	2,795	-	2,981
Total expenditures	<u>63,340</u>	<u>3,078</u>	<u>6,057</u>	<u>72,475</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,653</u>	<u>(2,735)</u>	<u>14,858</u>	<u>14,776</u>
Other financing source:				
Transfers in	937	500	2,000	3,437
Extraordinary gain	-	-	26,490	26,490
Net change in fund balances	3,590	(2,235)	43,348	44,703
Fund balances, July 1	<u>50,026</u>	<u>21,522</u>	<u>42,744</u>	<u>114,292</u>
Fund balances, June 30	<u>\$ 53,616</u>	<u>19,287</u>	<u>86,092</u>	<u>158,995</u>

Special Revenue 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.



SPECIAL REVENUE FUNDS

- 201 - CDBG Fund - To account for monies received and expended by the City as a participant in the Federal Community Development Block Grant (CDBG) Program.
- 203 - 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.
- 204 - Continuum of Care Grant Fund - To account for monies received and expended by the City under the Continuum of Care Grant Program to address the homeless needs of the City.
- 205 - 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.
- 206 - Workforce Investment and Opportunity Act Fund - To account for monies received and expended for the federal, state and local-funded job training programs.
- 209 - Affordable Housing Trust Fund - To account for monies received from inclusionary housing fees in the San Fernando Road Corridor Redevelopment Project Area, from affordable housing density bonus fees and miscellaneous program income, and expended for affordable housing development, monitoring, and administration.
- 210 - 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.
- 211 - Glendale Youth Alliance Fund - To account for monies received and expended in the youth employment programs.
- 212 - BEGIN Affordable Homeownership Fund - To account for monies received and expended by the City under the Building Equity and Growth in Neighborhoods (BEGIN) grant to provide down payment assistance or homeowner rehabilitation loans to low and moderate income homebuyers
- 213 - Low & Moderate Income Housing Asset Fund - To account for monies received and expended for low and moderate income housing activities pursuant to AB1484.
- 216 - Grant Fund - To account for miscellaneous grant monies received and expended by the City that are not accounted for in other specific grant funds.
- 217 - Filming Fund - To account for monies received and expended by the City relating to filming activities.
- 251 - Air Quality Improvement Fund - To account for monies received from South Coast Air Quality Management District and expended on air pollution reduction.
- 252 - PW Special Grants Fund - To account for various grants received and expended by the City in the Public Works (PW) department.
- 253 - San Fernando Landscape District Fund - To account for assessments and expenditures associated with the San Fernando Road Corridor (SFRC) Landscape & Maintenance District Project.
- 254 - 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.
- 255 - 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.
- 256 - 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.

- 257 - 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.
- 258 - 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.
- 260 - 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.
- 261 - Police Special Grants Fund - To account for various grants received and expended by the City in the Police department.
- 262 - 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).
- 265 - Fire Grant Fund - To account for grant monies received and expended for fire prevention programs.
- 266 - 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.
- 267 - Special Events Fund - To account for the monies received from the Police and Fire special events that are committed for the related personnel and operation costs.
- 270 - Nutritional Meals Grant Fund - To account for monies received from Federal assistance programs for senior citizen services.
- 275 - Library Fund - To account for the various grant monies and donations received from Federal, State and local agencies that are restricted for library services.
- 280 - 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.
- 290 - 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.
- 501 - 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.
- 510 - 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.
- 511 - Emergency Medical Services Fund - To account for operations of the emergency transport and paramedic service in the City.
- 520 - 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, 2016 (in thousands)

	CDBG Fund	Home Grant Fund	Continuum of Care Grant Fund	Emergency Solutions Grant Fund
Assets				
Pooled cash and investments	\$ -	-	-	-
Interest receivable	-	-	-	-
Accounts receivable, net	137	68	324	20
Prepaid items	-	-	45	-
Property held for resale	-	981	-	-
Total assets	137	1,049	369	20
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	73	10	64	13
Due to other funds	65	58	305	7
Unearned revenues	-	-	-	-
Deposits	-	-	-	-
Total liabilities	138	68	369	20
Deferred inflows of resources:				
Unavailable revenues	13	-	20	-
Total liabilities and deferred inflows of resources	151	68	389	20
Fund balances:				
Nonspendable:				
Prepaid	-	-	45	-
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	-	-	-	-
Filming	-	-	-	-
Recreation	-	-	-	-
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:	(14)	-	(65)	-
Total fund balances (deficits)	(14)	981	(20)	-
Total liabilities, deferred inflows of resources and fund balances	\$ 137	1,049	369	20

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds -
 Special Revenue Funds
 June 30, 2016 (in thousands)

	Workforce Investment and Opportunity Act Fund	Affordable Housing Trust Fund	Urban Art Fund	Glendale Youth Alliance Fund
Assets				
Pooled cash and investments	\$ -	1	5,272	-
Interest receivable	-	-	13	(1)
Accounts receivable, net	949	-	-	338
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Total assets	949	1	5,285	337
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	149	-	10	-
Due to other funds	123	-	-	285
Unearned revenues	-	-	-	-
Deposits	-	-	-	-
Total liabilities	272	-	10	285
Deferred inflows of resources:				
Unavailable revenues	10	-	-	-
Total liabilities and deferred inflows of resources	282	-	10	285
Fund balances:				
Nonspendable:				
Prepaid	-	-	-	-
Property held for resale	-	-	-	-
Restricted for:				
Federal and state grants	667	-	-	-
Public safety	-	-	-	-
Youth employment	-	-	-	52
Transportation	-	-	-	-
Landscaping district	-	-	-	-
Low and moderate housing	-	1	-	-
Air quality improvement	-	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	5,275	-
Public safety	-	-	-	-
Filming	-	-	-	-
Recreation	-	-	-	-
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:	-	-	-	-
Total fund balances (deficits)	667	1	5,275	52
Total liabilities, deferred inflows of resources and fund balances	\$ 949	1	5,285	337

Exhibit H-1

CITY OF GLENDALE

Combining Balance Sheet
 Nonmajor Governmental Funds -
 Special Revenue Funds
 June 30, 2016 (in thousands)

	BEGIN Affordable Homeownership Fund	Low & Moderate Income Housing Asset Fund	Grant Fund	Filming Fund
Assets				
Pooled cash and investments	\$ 89	3,709	-	372
Interest receivable	-	9	-	1
Accounts receivable, net	-	128	3,995	-
Prepaid items	-	-	-	-
Property held for resale	-	6,007	-	-
Total assets	89	9,853	3,995	373
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	-	212	3,740	-
Due to other funds	-	-	236	-
Unearned revenues	-	-	-	-
Deposits	-	-	-	-
Total liabilities	-	212	3,976	-
Deferred inflows of resources:				
Unavailable revenues	-	-	3,996	-
Total liabilities and deferred inflows of resources	-	212	7,972	-
Fund balances:				
Nonspendable:				
Prepaid	-	-	-	-
Property held for resale	-	-	-	-
Restricted for:				
Federal and state grants	89	-	-	-
Public safety	-	-	-	-
Youth employment	-	-	-	-
Transportation	-	-	-	-
Landscaping district	-	-	-	-
Low and moderate housing	-	9,641	-	-
Air quality improvement	-	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	-	-	-
Filming	-	-	-	373
Recreation	-	-	-	-
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:	-	-	(3,977)	-
Total fund balances (deficits)	89	9,641	(3,977)	373
Total liabilities, deferred inflows of resources and fund balances	\$ 89	9,853	3,995	373

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds -
 Special Revenue Funds
 June 30, 2016 (in thousands)

	Air Quality Improvement Fund	PW Special Grants Fund	San Fernando Landscape District Fund	Measure R Local Return Fund
Assets				
Pooled cash and investments	\$ 334	-	136	9,152
Interest receivable	1	-	-	22
Accounts receivable, net	67	1,285	3	-
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Total assets	402	1,285	139	9,174
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	32	37	-	1,379
Due to other funds	-	1,248	-	-
Unearned revenues	-	-	-	-
Deposits	-	-	-	-
Total liabilities	32	1,285	-	1,379
Deferred inflows of resources:				
Unavailable revenues	-	451	-	-
Total liabilities and deferred inflows of resources	32	1,736	-	1,379
Fund balances:				
Nonspendable:				
Prepaid	-	-	-	-
Property held for resale	-	-	-	-
Restricted for:				
Federal and state grants	-	-	-	-
Public safety	-	-	-	-
Youth employment	-	-	-	-
Transportation	-	-	-	7,795
Landscaping district	-	-	139	-
Low and moderate housing	-	-	-	-
Air quality improvement	370	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	-	-	-
Filming	-	-	-	-
Recreation	-	-	-	-
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:	-	(451)	-	-
Total fund balances (deficits)	370	(451)	139	7,795
Total liabilities, deferred inflows of resources and fund balances	\$ 402	1,285	139	9,174

Exhibit H-1

CITY OF GLENDALE

Combining Balance Sheet
 Nonmajor Governmental Funds -
 Special Revenue Funds
 June 30, 2016 (in thousands)

	Measure R Regional Return Fund	Transit Prop A Local Return Fund	Transit Prop C Local Return Fund	Transit Utility Fund
Assets				
Pooled cash and investments	\$ -	10,400	4,735	-
Interest receivable	-	20	13	-
Accounts receivable, net	2,342	244	25	-
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Total assets	2,342	10,664	4,773	-
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	1,285	772	163	-
Due to other funds	1,049	-	-	-
Unearned revenues	-	-	-	-
Deposits	-	-	-	-
Total liabilities	2,334	772	163	-
Deferred inflows of resources:				
Unavailable revenues	2,249	-	-	-
Total liabilities and deferred inflows of resources	4,583	772	163	-
Fund balances:				
Nonspendable:				
Prepaid	-	-	-	-
Property held for resale	-	-	-	-
Restricted for:				
Federal and state grants	-	-	-	-
Public safety	-	-	-	-
Youth employment	-	-	-	-
Transportation	-	9,892	4,610	-
Landscaping district	-	-	-	-
Low and moderate housing	-	-	-	-
Air quality improvement	-	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	-	-	-
Filming	-	-	-	-
Recreation	-	-	-	-
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:	(2,241)	-	-	-
Total fund balances (deficits)	(2,241)	9,892	4,610	-
Total liabilities, deferred inflows of resources and fund balances	\$ 2,342	10,664	4,773	-

(Continued)

Exhibit H-1

CITY OF GLENDALE

Combining Balance Sheet
 Nonmajor Governmental Funds -
 Special Revenue Funds
 June 30, 2016 (in thousands)

	Asset Forfeiture Fund	Police Special Grants Fund	Supplemental Law Enforcement Fund	Fire Grant Fund
Assets				
Pooled cash and investments	\$ 1,920	-	31	-
Interest receivable	4	-	-	-
Accounts receivable, net	22	549	40	511
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Total assets	1,946	549	71	511
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	138	-	-	-
Due to other funds	-	318	-	385
Unearned revenues	-	-	-	-
Deposits	59	30	-	-
Total liabilities	197	348	-	385
Deferred inflows of resources:				
Unavailable revenues	-	263	-	448
Total liabilities and deferred inflows of resources	197	611	-	833
Fund balances:				
Nonspendable:				
Prepaid	-	-	-	-
Property held for resale	-	-	-	-
Restricted for:				
Federal and state grants	-	-	-	-
Public safety	1,749	-	71	-
Youth employment	-	-	-	-
Transportation	-	-	-	-
Landscaping district	-	-	-	-
Low and moderate housing	-	-	-	-
Air quality improvement	-	-	-	-
Cable access	-	-	-	-
Electric public benefit AB1890	-	-	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	-	-	-
Filming	-	-	-	-
Recreation	-	-	-	-
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:	-	(62)	-	(322)
Total fund balances (deficits)	1,749	(62)	71	(322)
Total liabilities, deferred inflows of resources and fund balances	\$ 1,946	549	71	511

(Continued)

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds -
 Special Revenue Funds
 June 30, 2016 (in thousands)

	Fire Mutual Aid Fund	Special Events Fund	Nutritional Meals Grant Fund	Library Fund
Assets				
Pooled cash and investments	\$ -	13	-	1,909
Interest receivable	2	-	-	5
Accounts receivable, net	141	-	43	-
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Total assets	143	13	43	1,914
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	-	-	15	-
Due to other funds	66	-	13	-
Unearned revenues	-	-	-	-
Deposits	-	-	-	-
Total liabilities	66	-	28	-
Deferred inflows of resources:				
Unavailable revenues	141	-	-	-
Total liabilities and deferred inflows of resources	207	-	28	-
Fund balances:				
Nonspendable:				
Prepaid	-	-	-	-
Property held for resale	-	-	-	-
Restricted for:				
Federal and state grants	-	-	15	1,914
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	-	13	-	-
Filming	-	-	-	-
Recreation	-	-	-	-
Hazardous materials	-	-	-	-
Parking	-	-	-	-
Unassigned:	(64)	-	-	-
Total fund balances (deficits)	(64)	13	15	1,914
Total liabilities, deferred inflows of resources and fund balances	\$ 143	13	43	1,914

Exhibit H-1
CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Governmental Funds -
 Special Revenue Funds
 June 30, 2016 (in thousands)

	Cable Access Fund	Electric Public Benefit Fund	Recreation Fund	Hazardous Disposal Fund
Assets				
Pooled cash and investments	\$ 2,290	3,075	3,672	2,151
Interest receivable	6	7	9	5
Accounts receivable, net	191	972	25	271
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Total assets	2,487	4,054	3,706	2,427
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	53	445	-	34
Due to other funds	-	-	-	-
Unearned revenues	-	-	-	336
Deposits	-	-	158	-
Total liabilities	53	445	158	370
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total liabilities and deferred inflows of resources	53	445	158	370
Fund balances:				
Nonspendable:				
Prepaid	-	-	-	-
Property held for resale	-	-	-	-
Restricted for:				
Federal and state grants	-	-	-	-
Public safety	-	-	-	-
Youth employment	-	-	-	-
Transportation	-	-	-	-
Landscaping district	-	-	-	-
Low and moderate housing	-	-	-	-
Air quality improvement	-	-	-	-
Cable access	2,434	-	-	-
Electric public benefit AB1890	-	3,609	-	-
Committed to:				
Urban art	-	-	-	-
Public safety	-	-	-	-
Filming	-	-	-	-
Recreation	-	-	3,548	-
Hazardous materials	-	-	-	2,057
Parking	-	-	-	-
Unassigned:	-	-	-	-
Total fund balances (deficits)	2,434	3,609	3,548	2,057
Total liabilities, deferred inflows of resources and fund balances	\$ 2,487	4,054	3,706	2,427

(Continued)

Exhibit H-1

CITY OF GLENDALE

Combining Balance Sheet
 Nonmajor Governmental Funds -
 Special Revenue Funds
 June 30, 2016 (in thousands)

	Emergency Medical Services Fund	Parking Fund	Total Nonmajor Special Revenue Funds
Assets			
Pooled cash and investments	\$ -	8,414	57,675
Interest receivable	10	19	145
Accounts receivable, net	259	221	13,170
Prepaid items	-	-	45
Property held for resale	-	-	6,988
Total assets	269	8,654	78,023
Liabilities, deferred inflows of resources and fund balances			
Liabilities:			
Accounts payable	80	968	9,672
Due to other funds	2,228	-	6,386
Unearned revenues	-	-	336
Deposits	-	-	247
Total liabilities	2,308	968	16,641
Deferred inflows of resources:			
Unavailable revenues	-	175	7,766
Total liabilities and deferred inflows of resources	2,308	1,143	24,407
Fund balances:			
Nonspendable:			
Prepaid	-	-	45
Property held for resale	-	-	981
Restricted for:			
Federal and state grants	-	-	2,685
Public safety	-	-	1,820
Youth employment	-	-	52
Transportation	-	-	22,297
Landscaping district	-	-	139
Low and moderate housing	-	-	9,642
Air quality improvement	-	-	370
Cable access	-	-	2,434
Electric public benefit AB1890	-	-	3,609
Committed to:			
Urban art	-	-	5,275
Public safety	-	-	13
Filming	-	-	373
Recreation	-	-	3,548
Hazardous materials	-	-	2,057
Parking	-	7,511	7,511
Unassigned:	(2,039)	-	(9,235)
Total fund balances (deficits)	(2,039)	7,511	53,616
Total liabilities, deferred inflows of resources and fund balances	\$ 269	8,654	78,023

CITY OF GLENDALECombining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2016 (in thousands)

	CDBG Fund	Home Grant Fund	Continuum of Care Grant Fund	Emergency Solutions Grant Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	1,849	2,055	2,131	105
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	-	-	-	-
Miscellaneous revenue	62	152	-	-
Total revenues	1,911	2,207	2,131	105
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	1,404	2,207	2,123	105
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital Outlay	308	-	-	-
Debt service:				
Interest	27	-	-	-
Principal	186	-	-	-
Total expenditures	1,925	2,207	2,123	105
Excess (deficiency) of revenues over (under) expenditures	(14)	-	8	-
Other financing source:				
Transfers in	-	-	-	-
Net change in fund balances	(14)	-	8	-
Fund balances (deficits), July 1	-	981	(28)	-
Fund balances (deficits), June 30	\$ (14)	981	(20)	-

(Continued)

CITY OF GLENDALECombining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2016 (in thousands)

	Workforce Investment and Opportunity Act Fund	Affordable Housing Trust Fund	Urban Art Fund	Glendale Youth Alliance Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	4,057	-	-	-
Licenses and permits	-	-	1,016	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	1,481
Use of money and property	-	-	92	-
Miscellaneous revenue	102	1	-	-
Total revenues	4,159	1	1,108	1,481
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	-	-	-	-
Employment programs	4,170	-	-	1,433
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	116	-
Capital Outlay	-	-	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	4,170	-	116	1,433
Excess (deficiency) of revenues over (under) expenditures	(11)	1	992	48
Other financing source:				
Transfers in	-	-	-	-
Net change in fund balances	(11)	1	992	48
Fund balances (deficits), July 1	678	-	4,283	4
Fund balances (deficits), June 30	\$ 667	1	5,275	52

(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, 2016 (in thousands)

	BEGIN Affordable Homeownership Fund	Low & Moderate Income Housing Asset Fund	Grant Fund	Filming Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	-	-	52	-
Licenses and permits	-	-	-	20
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	687
Use of money and property	1	79	-	6
Miscellaneous revenue	88	927	-	-
Total revenues	89	1,006	52	713
Expenditures:				
Current:				
General government	-	-	-	340
Police	-	-	-	-
Fire	-	-	-	-
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	-	1,451	178	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	3	-
Library	-	-	-	-
Capital Outlay	-	-	3,846	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	-	1,451	4,027	340
Excess (deficiency) of revenues over (under) expenditures	89	(445)	(3,975)	373
Other financing source:				
Transfers in	-	867	-	-
Net change in fund balances	89	422	(3,975)	373
Fund balances (deficits), July 1	-	9,219	(2)	-
Fund balances (deficits), June 30	\$ 89	9,641	(3,977)	373

(Continued)

CITY OF GLENDALECombining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2016 (in thousands)

	Air Quality Improvement Fund	PW Special Grants Fund	San Fernando Landscape District Fund	Measure R Local Return Fund
Revenues:				
Sales taxes	\$ -	-	-	2,200
Other taxes	-	-	-	-
Revenue from other agencies	252	1,058	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	7	-	-	-
Use of money and property	5	-	2	152
Miscellaneous revenue	-	-	69	-
Total revenues	264	1,058	71	2,352
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Public works	-	195	31	-
Transportation	187	-	-	141
Housing, health and community development	-	-	-	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital Outlay	-	18	-	1,234
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	187	213	31	1,375
Excess (deficiency) of revenues over (under) expenditures	77	845	40	977
Other financing source:				
Transfers in	-	-	-	-
Net change in fund balances	77	845	40	977
Fund balances (deficits), July 1	293	(1,296)	99	6,818
Fund balances (deficits), June 30	\$ 370	(451)	139	7,795

(Continued)

CITY OF GLENDALECombining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2016 (in thousands)

	Measure R Regional Return Fund	Transit Prop A Local Return Fund	Transit Prop C Local Return Fund	Transit Utility Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	1,240	3,534	2,939	1,171
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	20	41	6,443
Use of money and property	-	154	83	-
Miscellaneous revenue	-	-	-	78
Total revenues	1,240	3,708	3,063	7,692
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Public works	170	-	-	-
Transportation	-	3,708	1,613	7,692
Housing, health and community development	-	-	95	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital Outlay	2,540	-	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	2,710	3,708	1,708	7,692
Excess (deficiency) of revenues over (under) expenditures	(1,470)	-	1,355	-
Other financing source:				
Transfers in	-	-	-	-
Net change in fund balances	(1,470)	-	1,355	-
Fund balances (deficits), July 1	(771)	9,892	3,255	-
Fund balances (deficits), June 30	\$ (2,241)	9,892	4,610	-

(Continued)

CITY OF GLENDALECombining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2016 (in thousands)

	Asset Forfeiture Fund	Police Special Grants Fund	Supplemental Law Enforcement Fund	Fire Grant Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	-	827	361	85
Licenses and permits	-	-	-	-
Fines and forfeitures	511	-	-	-
Charges for services	-	40	-	-
Use of money and property	29	-	-	-
Miscellaneous revenue	-	114	-	2
Total revenues	540	981	361	87
Expenditures:				
Current:				
General government	-	-	-	-
Police	133	932	394	-
Fire	-	-	-	177
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	-	-	-	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital Outlay	-	130	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	133	1,062	394	177
Excess (deficiency) of revenues over (under) expenditures	407	(81)	(33)	(90)
Other financing source:				
Transfers in	-	-	-	-
Net change in fund balances	407	(81)	(33)	(90)
Fund balances (deficits), July 1	1,342	19	104	(232)
Fund balances (deficits), June 30	\$ 1,749	(62)	71	(322)

(Continued)

CITY OF GLENDALECombining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2016 (in thousands)

	Fire Mutual Aid Fund	Special Events Fund	Nutritional Meals Grant Fund	Library Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	713	-	316	67
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	428	-	105
Use of money and property	9	-	-	21
Miscellaneous revenue	-	-	41	55
Total revenues	722	428	357	248
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	463	-	-
Fire	854	5	-	-
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	-	-	-	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	431	-
Library	-	-	-	305
Capital Outlay	-	-	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	854	468	431	305
Excess (deficiency) of revenues over (under) expenditures	(132)	(40)	(74)	(57)
Other financing source:				
Transfers in	-	-	70	-
Net change in fund balances	(132)	(40)	(4)	(57)
Fund balances (deficits), July 1	68	53	19	1,971
Fund balances (deficits), June 30	\$ (64)	13	15	1,914

(Continued)

CITY OF GLENDALECombining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2016 (in thousands)

	Cable Access Fund	Electric Public Benefit Fund	Recreation Fund	Hazardous Disposal Fund
Revenues:				
Sales taxes	\$ -	-	-	-
Other taxes	-	7,147	-	-
Revenue from other agencies	-	-	4	55
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	561	-	3,115	1,751
Use of money and property	40	54	395	33
Miscellaneous revenue	-	1	6	13
Total revenues	601	7,202	3,520	1,852
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	1,441
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	-	-	-	-
Employment programs	-	-	-	-
Public service	-	6,381	-	-
Parks, recreation and community services	-	-	3,145	-
Library	-	-	-	-
Capital Outlay	-	-	429	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	-	6,381	3,574	1,441
Excess (deficiency) of revenues over (under) expenditures	601	821	(54)	411
Other financing source:				
Transfers in	-	-	-	-
Net change in fund balances	601	821	(54)	411
Fund balances (deficits), July 1	1,833	2,788	3,602	1,646
Fund balances (deficits), June 30	\$ 2,434	3,609	3,548	2,057

(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, 2016 (in thousands)

	Emergency Medical Services Fund	Parking Fund	Total Nonmajor Special Revenue Funds
Revenues:			
Sales taxes	\$ -	-	2,200
Other taxes	-	-	7,147
Revenue from other agencies	747	2	23,620
Licenses and permits	-	-	1,036
Fines and forfeitures	-	1,087	1,598
Charges for services	5,429	7,192	27,300
Use of money and property	-	86	1,241
Miscellaneous revenue	90	50	1,851
Total revenues	6,266	8,417	65,993
Expenditures:			
Current:			
General government	-	-	340
Police	-	-	1,922
Fire	4,917	-	7,394
Public works	-	7,493	7,889
Transportation	-	-	13,341
Housing, health and community development	-	-	7,563
Employment programs	-	-	5,603
Public service	-	-	6,381
Parks, recreation and community services	-	-	3,579
Library	-	-	421
Capital Outlay	-	189	8,694
Debt service:			
Interest	-	-	27
Principal	-	-	186
Total expenditures	4,917	7,682	63,340
Excess (deficiency) of revenues over (under) expenditures	1,349	735	2,653
Other financing source:			
Transfers in	-	-	937
Net change in fund balances	1,349	735	3,590
Fund balances (deficits), July 1	(3,388)	6,776	50,026
Fund balances (deficits), June 30	\$ (2,039)	7,511	53,616

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, 2016 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget Over/(Under)
CDBG Fund:				
Revenue from other agencies	\$ 1,580	1,580	1,849	269
Miscellaneous revenue	-	62	62	-
Total	1,580	1,642	1,911	269
Home Grant Fund:				
Revenue from other agencies	1,137	1,137	2,055	918
Miscellaneous revenue	4	4	152	148
Total	1,141	1,141	2,207	1,066
Continuum of Care Grant Fund:				
Revenue from other agencies	2,345	2,345	2,131	(214)
Total	2,345	2,345	2,131	(214)
Emergency Solutions Grant Fund:				
Revenue from other agencies	156	156	105	(51)
Total	156	156	105	(51)
Workforce Investment and Opportunity Act Fund:				
Revenue from other agencies	5,179	5,289	4,057	(1,232)
Miscellaneous revenue	30	30	102	72
Total	5,209	5,319	4,159	(1,160)
Affordable Housing Trust Fund:				
Miscellaneous revenue	-	-	1	1
Total	-	-	1	1
Urban Art Fund:				
Use of money and property	20	20	92	72
Licenses and permits	1,122	1,122	1,016	(106)
Total	1,142	1,142	1,108	(34)
Glendale Youth Alliance Fund:				
Charges for services	1,538	1,588	1,481	(107)
Total	1,538	1,588	1,481	(107)
BEGIN Affordable Homeownership Fund:				
Use of money and property	-	-	1	1
Miscellaneous revenue	89	89	88	(1)
Total	89	89	89	-
Low & Moderate Income Housing Asset Fund:				
Use of money and property	86	86	79	(7)
Miscellaneous revenue	207	207	927	720
Transfers	784	784	867	83
Total	\$ 1,077	1,077	1,873	796

(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, 2016 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget Over/(Under)
Grant Fund:				
Revenue from other agencies	\$ 5,540	6,413	52	(6,361)
Total	5,540	6,413	52	(6,361)
Filming Fund:				
Use of money and property	-	-	6	6
Licenses and permits	-	-	20	20
Charges for services	505	505	687	182
Total	505	505	713	208
Air Quality Improvement Fund:				
Use of money and property	2	2	5	3
Revenue from other agencies	245	245	252	7
Charges for services	8	8	7	(1)
Total	255	255	264	9
PW Special Grants Fund:				
Revenue from other agencies	-	-	1,058	1,058
Total	-	-	1,058	1,058
San Fernando Landscape District Fund:				
Use of money and property	-	-	2	2
Miscellaneous revenue	75	75	69	(6)
Total	75	75	71	(4)
Measure R Local Return Fund:				
Sales taxes	2,142	2,142	2,200	58
Use of money and property	30	30	152	122
Total	2,172	2,172	2,352	180
Measure R Regional Return Fund:				
Revenue from other agencies	2,618	4,155	1,240	(2,915)
Total	2,618	4,155	1,240	(2,915)
Transit Prop A Local Return Fund:				
Use of money and property	50	50	154	104
Revenue from other agencies	3,456	3,456	3,534	78
Charges for services	100	100	20	(80)
Total	3,606	3,606	3,708	102
Transit Prop C Local Return Fund:				
Use of money and property	25	25	83	58
Revenue from other agencies	2,884	2,884	2,939	55
Charges for services	40	40	41	1
Total	\$ 2,949	2,949	3,063	114

(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, 2016 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget Over/(Under)
Transit Utility Fund:				
Revenue from other agencies	\$ 1,223	1,223	1,171	(52)
Charges for services	8,249	8,249	6,443	(1,806)
Miscellaneous revenue	57	57	78	21
Total	9,529	9,529	7,692	(1,837)
Asset Forfeiture Fund:				
Use of money and property	-	-	29	29
Fines and forfeitures	-	-	511	511
Total	-	-	540	540
Police Special Grants Fund:				
Revenue from other agencies	706	2,028	827	(1,201)
Charges for services	179	179	40	(139)
Miscellaneous revenue	29	29	114	85
Total	914	2,236	981	(1,255)
Supplemental Law Enforcement Fund:				
Revenue from other agencies	410	410	361	(49)
Total	410	410	361	(49)
Fire Grant Fund:				
Revenue from other agencies	-	1,012	85	(927)
Miscellaneous revenue	-	6	2	(4)
Total	-	1,018	87	(931)
Fire Mutual Aid Fund:				
Use of money and property	-	-	9	9
Revenue from other agencies	400	400	713	313
Total	400	400	722	322
Special Events Fund:				
Charges for services	440	440	428	(12)
Total	440	440	428	(12)
Nutritional Meals Grant Fund:				
Revenue from other agencies	303	310	316	6
Miscellaneous revenue	42	42	41	(1)
Transfers	70	70	70	-
Total	415	422	427	5
Library Fund:				
Use of money and property	4	4	21	17
Revenue from other agencies	-	67	67	-
Charges for services	113	113	105	(8)
Miscellaneous revenue	52	52	55	3
Total	\$ 169	236	248	12

(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, 2016 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget Over/(Under)
Cable Access Fund:				
Use of money and property	\$ 8	8	40	32
Charges for services	450	450	561	111
Total	458	458	601	143
Electric Public Benefit Fund:				
Other taxes	6,973	6,973	7,147	174
Use of money and property	15	15	54	39
Miscellaneous revenue	-	-	1	1
Total	6,988	6,988	7,202	214
Recreation Fund:				
Use of money and property	448	448	395	(53)
Revenue from other agencies	4	4	4	-
Charges for services	2,888	2,888	3,115	227
Miscellaneous revenue	67	67	6	(61)
Total	3,407	3,407	3,520	113
Hazardous Disposal Fund:				
Use of money and property	9	9	33	24
Revenue from other agencies	55	55	55	-
Charges for services	1,433	1,497	1,751	254
Miscellaneous revenue	75	11	13	2
Total	1,572	1,572	1,852	280
Emergency Medical Services Fund:				
Revenue from other agencies	-	-	747	747
Charges for services	5,200	5,200	5,429	229
Miscellaneous revenue	63	63	90	27
Total	5,263	5,263	6,266	1,003
Parking Fund:				
Use of money and property	50	50	86	36
Revenue from other agencies	-	-	2	2
Charges for services	5,266	5,266	7,192	1,926
Fines and forfeitures	2,597	2,597	1,087	(1,510)
Miscellaneous revenue	-	-	50	50
Total	7,913	7,913	8,417	504
Total revenues and other financing sources	\$ 69,875	74,921	66,930	(7,991)

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual
 Nonmajor Governmental Funds - Special Revenue Funds
 Fiscal Year Ended June 30, 2016 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget (Over)/Under
CDBG Fund:				
Housing, health and community development:				
Salaries and benefits	\$ 645	730	729	1
Maintenance and operations	628	2,145	675	1,470
Capital	100	310	308	2
Debt service	207	213	213	-
Total	1,580	3,398	1,925	1,473
Home Grant Fund:				
Housing, health and community development:				
Salaries and benefits	268	269	247	22
Maintenance and operations	873	4,394	1,960	2,434
Total	1,141	4,663	2,207	2,456
Continuum of Care Grant Fund:				
Housing, health and community development:				
Salaries and benefits	243	264	260	4
Maintenance and operations	2,102	3,198	1,863	1,335
Total	2,345	3,462	2,123	1,339
Emergency Solutions Grant Fund:				
Housing, health and community development:				
Salaries and benefits	51	51	26	25
Maintenance and operations	111	112	79	33
Total	162	163	105	58
Workforce Investment and Opportunity Act Fund:				
Employment and job training services:				
Salaries and benefits	3,268	3,353	2,387	966
Maintenance and operations	1,949	3,505	1,783	1,722
Total	5,217	6,858	4,170	2,688
Urban Art Fund:				
Library:				
Salaries and benefits	28	28	22	6
Maintenance and operations	220	600	94	506
Total	248	628	116	512
Glendale Youth Alliance Fund:				
Employment and job training services:				
Salaries and benefits	1,345	1,388	1,231	157
Maintenance and operations	193	203	202	1
Total	1,538	1,591	1,433	158
Low & Moderate Income Housing Asset Fund:				
Housing, health and community development:				
Salaries and benefits	232	233	218	15
Maintenance and operations	170	2,054	1,233	821
Total	\$ 402	2,287	1,451	836

(Continued)

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual
 Nonmajor Governmental Funds - Special Revenue Funds
 Fiscal Year Ended June 30, 2016 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget (Over)/Under
Grant Fund:				
General government:				
Salaries and benefits	\$ -	42	41	1
Maintenance and operations	-	155	140	15
Capital	5,540	6,715	3,846	2,869
Total	5,540	6,912	4,027	2,885
Filming Fund:				
General government:				
Salaries and benefits	489	490	331	159
Maintenance and operations	11	11	9	2
Total	500	501	340	161
Air Quality Improvement Fund:				
Transit:				
Salaries and benefits	190	190	116	74
Maintenance and operations	117	147	71	76
Total	307	337	187	150
PW Special Grants Fund:				
Public works:				
Salaries and benefits	23	23	3	20
Maintenance and operations	1	710	192	518
Capital	-	18	18	-
Total	24	751	213	538
San Fernando Landscape District Fund:				
Public works:				
Maintenance and operations	81	83	31	52
Total	81	83	31	52
Measure R Local Return Fund				
Public works:				
Salaries and benefits	-	11	10	1
Maintenance and operations	-	277	131	146
Capital	1,915	8,730	1,234	7,496
Total	1,915	9,018	1,375	7,643
Measure R Regional Return Fund:				
Public works:				
Salaries and benefits	-	128	127	1
Maintenance and operations	-	44	43	1
Capital	-	8,321	2,540	5,781
Total	-	8,493	2,710	5,783
Transit Prop A Local Return Fund:				
Transit:				
Salaries and benefits	208	208	191	17
Maintenance and operations	3,567	3,567	3,517	50
Capital	166	298	-	298
Total	\$ 3,941	4,073	3,708	365

(Continued)

CITY OF GLENDALE

Schedule of Expenditures and Other Financing Uses - Budget and Actual

Nonmajor Governmental Funds - Special Revenue Funds

Fiscal Year Ended June 30, 2016 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget (Over)/Under
Transit Prop C Local Return Fund:				
Transit:				
Salaries and benefits	\$ 487	490	345	145
Maintenance and operations	3,487	3,487	1,363	2,124
Capital	250	750	-	750
Total	4,224	4,727	1,708	3,019
Transit Utility Fund:				
Transit:				
Salaries and benefits	448	453	375	78
Maintenance and operations	9,081	9,081	7,317	1,764
Capital	-	445	-	445
Total	9,529	9,979	7,692	2,287
Asset Forfeiture Fund:				
Public safety:				
Salaries and benefits	270	270	98	172
Maintenance and operations	300	352	35	317
Total	570	622	133	489
Police Special Grants Fund:				
Public safety:				
Salaries and benefits	858	1,596	778	818
Maintenance and operations	76	259	154	105
Capital	-	750	130	620
Total	934	2,605	1,062	1,543
Supplemental Law Enforcement Fund:				
Public safety:				
Salaries and benefits	398	399	386	13
Maintenance and operations	8	8	8	-
Total	406	407	394	13
Fire Grant Fund:				
Public safety:				
Salaries and benefits	-	350	45	305
Maintenance and operations	-	754	132	622
Capital	-	25	-	25
Total	-	1,129	177	952
Fire Mutual Aid Fund:				
Public safety:				
Salaries and benefits	194	194	854	(660)
Maintenance and operations	6	6	-	6
Total	200	200	854	(654)
Special Events Fund:				
Public safety:				
Salaries and benefits	360	360	455	(95)
Maintenance and operations	10	10	13	(3)
Total	\$ 370	370	468	(98)

(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, 2016 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget (Over)/Under
Nutritional Meals Grant Fund:				
Parks, recreation and community services:				
Salaries and benefits	\$ 211	212	211	1
Maintenance and operations	219	225	220	5
Total	430	437	431	6
Library Fund:				
Library:				
Salaries and benefits	55	64	25	39
Maintenance and operations	267	458	280	178
Total	322	522	305	217
Electric Public Benefit Fund:				
Public service:				
Salaries and benefits	497	499	436	63
Maintenance and operations	5,924	6,924	5,945	979
Total	6,421	7,423	6,381	1,042
Recreation Fund:				
Parks, recreation and community services:				
Salaries and benefits	2,246	2,256	2,064	192
Maintenance and operations	1,253	1,253	1,081	172
Capital	1,650	2,732	429	2,303
Total	5,149	6,241	3,574	2,667
Hazardous Disposal Fund:				
Public safety:				
Salaries and benefits	1,017	1,038	1,038	-
Maintenance and operations	513	496	403	93
Total	1,530	1,534	1,441	93
Emergency Medical Services Fund:				
Public safety:				
Salaries and benefits	3,545	3,592	3,163	429
Maintenance and operations	1,919	1,967	1,754	213
Total	5,464	5,559	4,917	642
Parking Fund:				
Public Works:				
Salaries and benefits	2,752	2,795	2,478	317
Maintenance and operations	5,004	5,619	5,015	604
Capital	2,455	4,899	189	4,710
Total	10,211	13,313	7,682	5,631
Total expenditures and other financing uses	\$ 70,701	108,286	63,340	44,946

Debt Service Funds

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.



DEBT SERVICE FUND

- 303 - Police Building Project Debt Service Fund - To accumulate monies for the payment of interest and 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, 2016 (in thousands)

		<u>Police Building Project Debt Service Fund</u>
Assets		
Pooled cash and investments	\$	19,275
Cash and investments with fiscal agent		22
Interest receivable		<u>47</u>
Total assets		<u><u>19,344</u></u>
 Liability and fund balance		
Liability:		
Accounts payable		36
Interest payable		<u>21</u>
Total liabilities		<u>57</u>
Fund balance:		
Committed to:		
Debt service		<u>19,287</u>
Total liability and fund balance	\$	<u><u>19,344</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, 2016 (in thousands)

	<u>Police Building Project Debt Service Fund</u>
Revenues:	
Use of money and property	\$ <u>343</u>
Expenditures:	
Current:	
Police	42
Debt service:	
Interest	241
Principal	<u>2,795</u>
Total expenditures	<u>3,078</u>
Excess of revenues (under) expenditures	<u>(2,735)</u>
Other financing source:	
Transfers in	<u>500</u>
Net change in fund balance	(2,235)
Fund balance, July 1	<u>21,522</u>
Fund balance, June 30	\$ <u><u>19,287</u></u>

Exhibit I-3

CITY OF GLENDALE

Schedule of Revenues and Other Financing Sources - Budget and Actual

Nonmajor Governmental Fund - Debt Service Fund

Fiscal Year Ended June 30, 2016 (in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Over/(Under)
Police Building Project Debt Service Fund:				
Interest and investment revenue	\$ 175	175	343	168
Transfers in	500	500	500	-
Total revenues and other financing sources	\$ 675	675	843	168

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, 2016 (in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget (Over)/Under
Police Building Project Debt Service Fund				
Administration	\$ 15	15	42	(27)
Debt service	3,010	3,010	3,036	(26)
Total expenditures and other financing uses	\$ 3,025	3,025	3,078	(53)

Capital Projects Funds

Capital Projects 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.



CAPITAL PROJECTS FUNDS

- 402 - State Gas Tax Fund - To account for monies received and expended from state gas tax allocations for street improvement purposes.
- 403 - 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:

- 405 - 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.
 - 407 - 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.
 - 408 - 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.
- 409 - 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.
 - 410 - 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.

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Exhibit J-1

CITY OF GLENDALE

Combining Balance Sheet

Nonmajor Governmental Funds - Capital Projects Funds

June 30, 2016 (in thousands)

	State Gas Tax Fund	Landfill Postclosure Fund	Parks Mitigation Fee Fund	Library Mitigation Fee Fund
Assets				
Pooled cash and investments	\$ 3,918	-	23,796	2,496
Restricted cash and investments	-	27,850	-	-
Interest receivable	8	-	57	6
Accounts receivable, net	-	-	-	-
Total assets	<u>3,926</u>	<u>27,850</u>	<u>23,853</u>	<u>2,502</u>
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	686	-	279	-
Due to other funds	-	-	-	-
Total liabilities	<u>686</u>	<u>-</u>	<u>279</u>	<u>-</u>
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total liabilities and deferred inflows of resources	<u>686</u>	<u>-</u>	<u>279</u>	<u>-</u>
Fund balances:				
Restricted for:				
State gas tax mandates	3,240	-	-	-
Landfill postclosure	-	27,850	-	-
Capital projects	-	-	-	-
Committed to:				
Impact fee funded projects	-	-	23,574	2,502
Unassigned:	-	-	-	-
Total fund balances	<u>3,240</u>	<u>27,850</u>	<u>23,574</u>	<u>2,502</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,926</u>	<u>27,850</u>	<u>23,853</u>	<u>2,502</u>

(Continued)

Exhibit J-1

CITY OF GLENDALE

Combining Balance Sheet

Nonmajor Governmental Funds - Capital Projects Funds

June 30, 2016 (in thousands)

	Parks Quimby Fee Fund	CIP Reimbursement Fund	SF Corridor Tax Share Fund	Total Nonmajor Capital Projects Funds
Assets				
Pooled cash and investments	\$ 2	-	28,969	59,181
Restricted cash and investments	-	-	-	27,850
Interest receivable	-	-	65	136
Accounts receivable, net	-	556	-	556
Total assets	2	556	29,034	87,723
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	-	206	-	1,171
Due to other funds	-	132	-	132
Total liabilities	-	338	-	1,303
Deferred inflows of resources:				
Unavailable revenues	-	328	-	328
Total liabilities and deferred inflows of resources	-	666	-	1,631
Fund balances:				
Restricted for:				
State gas tax mandates	-	-	-	3,240
Landfill postclosure	-	-	-	27,850
Capital projects	-	-	29,034	29,034
Committed to:				
Impact fee funded projects	2	-	-	26,078
Unassigned:	-	(110)	-	(110)
Total fund balances	2	(110)	29,034	86,092
Total liabilities, deferred inflows of resources and fund balances	\$ 2	556	29,034	87,723

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, 2016 (in thousands)

	State Gas Tax Fund	Landfill Postclosure Fund	Parks Mitigation Fee Fund	Library Mitigation Fee Fund
Revenues:				
Revenue from other agencies	\$ 4,268	-	-	-
Licenses and permits	-	-	11,362	1,124
Use of money and property	58	-	380	40
Miscellaneous revenue	-	-	-	-
Total revenues	4,326	-	11,742	1,164
Expenditures:				
Current:				
Public works	1,698	-	-	-
Parks, recreation and community services	-	-	106	-
Library	-	-	-	9
Capital outlay	2,256	-	939	2
Total expenditures	3,954	-	1,045	11
Excess of revenues over (under) expenditures	372	-	10,697	1,153
Other financing source:				
Transfers in	-	2,000	-	-
Extraordinary gain	-	-	-	-
Net change in fund balances	372	2,000	10,697	1,153
Fund balances (deficits), July 1	2,868	25,850	12,877	1,349
Fund balances (deficits), June 30	\$ 3,240	27,850	23,574	2,502

(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, 2016 (in thousands)

	Parks Quimby Fee Fund	CIP Reimbursement Fund	SF Corridor Tax Share Fund	Total Nonmajor Capital Projects
Revenues:				
Revenue from other agencies	\$ -	1,093	2,198	7,559
Licenses and permits	-	-	-	12,486
Use of money and property	1	-	346	825
Miscellaneous revenue	-	45	-	45
Total revenues	1	1,138	2,544	20,915
Expenditures:				
Current:				
Public works	-	172	-	1,870
Parks, recreation and community services	-	-	-	106
Library	-	-	-	9
Capital outlay	-	875	-	4,072
Total expenditures	-	1,047	-	6,057
Excess of revenues over (under) expenditures	1	91	2,544	14,858
Other financing source:				
Transfers in	-	-	-	2,000
Extraordinary gain	-	-	26,490	26,490
Net change in fund balances	1	91	29,034	43,348
Fund balances (deficits), July 1	1	(201)	-	42,744
Fund balances (deficits), June 30	\$ 2	(110)	29,034	86,092