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.

Exhibit G-1
CITY OF GLENDALE
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018 (in thousands)

		Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Assets					
Pooled cash and investments	$	84,814	16,362	68,683	169,859
Cash and investments with fiscal agent		-	52	-	52
Restricted cash and investments		-	-	31,850	31,850
Interest receivable		344	66	270	680
Accounts receivable, net		9,320	-	3,757	13,077
Prepaid items		47	-	-	47
Property held for resale		981	-	-	981
Total assets		95,506	16,480	104,560	216,546
Liabilities, deferred inflows of resources and fund balances					
Liabilities:					
Accounts payable		5,031	-	2,502	7,533
Due to other funds		3,491	-	1,787	5,278
Loans payable		594	-	-	594
Interest payable		41	51	-	92
Wages and benefits payable		995	-	73	1,068
Unearned revenues		580	-	-	580
Deposits		203	-	19	222
Total liabilities		10,935	51	4,381	15,367
Deferred inflows of resources:					
Unavailable revenues		3,634	-	2,238	5,872
Total liabilities and deferred inflows of resources		14,569	51	6,619	21,239
Fund Balances:					
Nonspendable:					
Prepaid		47	-	-	47
Restricted for:					
Property held for resale		981	-	-	981
Federal and state grants		3,798	-	-	3,798
Public safety		2,594	-	-	2,594
Youth employment		44	-	-	44
Transportation		30,324	-	-	30,324
Landscaping district		207	-	-	207
Low and moderate housing		12,254	-	-	12,254
Air quality improvement		518	-	-	518
Cable access		3,401	-	-	3,401
Electric public benefit AB 1890		5,146	-	-	5,146
State gas tax mandates		-	-	4,405	4,405
Landfill postclosure		-	-	31,850	31,850
Capital projects		-	-	38,884	38,884
Committed to:					
Debt service		-	16,429	-	16,429
Urban art		6,974	-	-	6,974
Public safety		333	-	-	333
Impact fee funded projects		-	-	24,565	24,565
Filming		945	-	-	945
Recreation		3,775	-	-	3,775
Hazardous materials		2,885	-	-	2,885
Parking		9,638	-	-	9,638
Unassigned:		(2,927)	-	(1,763)	(4,690)
Total fund balances		80,937	16,429	97,941	195,307
Total liabilities, deferred inflows of resources and fund balances	$	95,506	16,480	104,560	216,546

Exhibit G-2
CITY OF GLENDALE
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Fiscal Year Ended June 30, 2018 (in thousands)

		Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total Nonmajor Governmental Funds
Revenues:					
Sales taxes	$	4,455	-	-	4,455
Other taxes		7,124	-	-	7,124
Revenue from other agencies		24,901	-	12,755	37,656
Licenses and permits		775	-	2,051	2,826
Fines and forfeitures		2,752	-	-	2,752
Charges for services		22,844	-	-	22,844
Use of money and property		705	77	207	989
Miscellaneous revenue		2,289	-	205	2,494
Total revenues		65,845	77	15,218	81,140
Expenditures:					
Current:					
General government		584	-	-	584
Police		2,032	4	6	2,042
Fire		3,140	-	-	3,140
Public works		7,423	-	1,286	8,709
Housing, health and community development		5,499	-	1	5,500
Employment programs		5,680	-	-	5,680
Public service		5,951	-	-	5,951
Transportation		14,271	-	-	14,271
Parks, recreation and community services		3,960	-	179	4,139
Library		969	-	41	1,010
Capital outlay		6,087	-	6,459	12,546
Debt service:					
Interest		63	520	-	583
Principal		203	1,905	-	2,108
Total expenditures		55,862	2,429	7,972	66,263
Excess (deficiency) of revenues over (under) expenditures		9,983	(2,352)	7,246	14,877
Other financing sources:					
Transfers in		1,062	800	2,000	3,862
Net change in fund balances		11,045	(1,552)	9,246	18,739
Fund balances, July 1		69,892	17,981	88,695	176,568
Fund balances, June 30	$	80,937	16,429	97,941	195,307

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue resources that are restricted or committed to expenditures for specified purposes, 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 and committed to filming activities.

- 222 - Measure M Local Return Fund - To account for monies received from the ½ cent sales tax increase approved in November 2016 by Los Angeles County voters and the related transportation and traffic congestion expenses.

- 224 - Measure H Fund - To account for monies received from the ¼ cent sales tax increase approved in March 2017 by Los Angeles County voters and the related homeless services and prevention expenses.

- 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 and 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.

- 291 - 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.

- 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, 2018 (in thousands)

		CDBG Fund	Home Grant Fund	Continuum Of Care Grant Fund	Emergency Solutions Grant Fund
Assets					
Pooled cash and investments	$	-	1,085	-	-
Interest receivable		-	4	-	-
Accounts receivable, net		352	41	632	47
Prepaid items		-	-	47	-
Property held for resale		-	981	-	-
Total assets		352	2,111	679	47
Liabilities, deferred inflows of resources and fund balances					
Liabilities:					
Accounts payable		50	244	241	24
Due to other funds		282	-	426	23
Wages and benefits payable		20	3	12	-
Interest payable		-	-	-	-
Unearned revenues		-	-	-	-
Deposits		-	-	-	-
Loans payable		-	-	-	-
Total liabilities		352	247	679	47
Deferred inflows of resources:					
Unavailable revenues		2	41	97	-
Total liabilities and deferred inflows of resources		354	288	776	47
Fund Balances:					
Nonspendable:					
Prepaid		-	-	47	-
Restricted for:					
Property held for resale		-	981	-	-
Federal and state grants		-	842	-	-
Public safety		-	-	-	-
Youth employment		-	-	-	-
Transportation		-	-	-	-
Landscaping district		-	-	-	-
Low and moderate housing		-	-	-	-
Air quality improvement		-	-	-	-
Cable access		-	-	-	-
Electric public benefit AB 1890		-	-	-	-
Committed to:					
Urban art		-	-	-	-
Public safety		-	-	-	-
Filming		-	-	-	-
Recreation		-	-	-	-
Hazardous materials		-	-	-	-
Parking		-	-	-	-
Unassigned:		(2)	-	(144)	-
Total fund balances (deficits)		(2)	1,823	(97)	-
Total liabilities, deferred inflows of resources and fund balances	$	352	2,111	679	47

(Continued)

Exhibit H-1
CITY OF GLENDALE
Combining Balance Sheet
Nonmajor Governmental Funds -
Special Revenue Funds
June 30, 2018 (in thousands)

		Workforce Investment and Opportunity Act Fund	Affordable Housing Trust Fund	Urban Art Fund	Glendale Youth Alliance Fund
Assets					
Pooled cash and investments	$	1,099	2,214	6,951	29
Interest receivable		-	9	28	-
Accounts receivable, net		740	-	-	113
Prepaid items		-	-	-	-
Property held for resale		-	-	-	-
Total assets		1,839	2,223	6,979	142
Liabilities, deferred inflows of resources and fund balances					
Liabilities:					
Accounts payable		186	-	5	1
Due to other funds		-	-	-	-
Wages and benefits payable		141	-	-	97
Interest payable		-	-	-	-
Unearned revenues		-	-	-	-
Deposits		-	-	-	-
Loans payable		-	-	-	-
Total liabilities		327	-	5	98
Deferred inflows of resources:					
Unavailable revenues		1	-	-	-
Total liabilities and deferred inflows of resources		328	-	5	98
Fund Balances:					
Nonspendable:					
Prepaid		-	-	-	-
Restricted for:					
Property held for resale		-		-	-
Federal and state grants		1,511	-	-	-
Public safety		-	-	-	-
Youth employment		-	-	-	44
Transportation		-	-	-	-
Landscaping district		-	-	-	-
Low and moderate housing		-	2,223	-	-
Air quality improvement		-	-	-	-
Cable access		-	-	-	-
Electric public benefit AB 1890		-	-	-	-
Committed to:					
Urban art		-	-	6,974	-
Public safety		-	-	-	-
Filming		-	-	-	-
Recreation		-	-	-	-
Hazardous materials		-	-	-	-
Parking		-	-	-	-
Unassigned:		-	-	-	-
Total fund balances (deficits)		1,511	2,223	6,974	44
Total liabilities, deferred inflows of resources and fund balances	$	1,839	2,223	6,979	142

(Continued)

Exhibit H-1
CITY OF GLENDALE
Combining Balance Sheet
Nonmajor Governmental Funds -
Special Revenue Funds
June 30, 2018 (in thousands)

		BEGIN Affordable Homeownership Fund	Low & Moderate Income Housing Asset Fund	Grant Fund	Filming Fund
Assets					
Pooled cash and investments	$	1	10,209	-	954
Interest receivable		-	42	-	4
Accounts receivable, net		-	168	896	4
Prepaid items		-	-	-	-
Property held for resale		-	-	-	-
Total assets		1	10,419	896	962
Liabilities, deferred inflows of resources and fund balances					
Liabilities:					
Accounts payable		-	365	11	-
Due to other funds		-	-	848	-
Wages and benefits payable		-	23	4	17
Interest payable		-	-	-	-
Unearned revenues		-	-	-	-
Deposits		-	-	-	-
Loans payable		-	-	-	-
Total liabilities		-	388	863	17
Deferred inflows of resources:					
Unavailable revenues		-	-	653	-
Total liabilities and deferred inflows of resources		-	388	1,516	17
Fund Balances:					
Nonspendable:					
Prepaid		-	-	-	-
Restricted for:					
Property held for resale			-	-	-
Federal and state grants		1	-	-	-
Public safety		-	-	-	-
Youth employment		-	-	-	-
Transportation		-	-	-	-
Landscaping district		-	-	-	-
Low and moderate housing		-	10,031	-	-
Air quality improvement		-	-	-	-
Cable access		-	-	-	-
Electric public benefit AB 1890		-	-	-	-
Committed to:					
Urban art		-	-	-	-
Public safety		-	-	-	-
Filming		-	-	-	945
Recreation		-	-	-	-
Hazardous materials		-	-	-	-
Parking		-	-	-	-
Unassigned:		-	-	(620)	-
Total fund balances (deficits)		1	10,031	(620)	945
Total liabilities, deferred inflows of resources and fund balances	$	1	10,419	896	962

(Continued)

Exhibit H-1
CITY OF GLENDALE
Combining Balance Sheet
Nonmajor Governmental Funds -
Special Revenue Funds
June 30, 2018 (in thousands)

		Measure M Local Return Fund	Measure H Fund	Air Quality Improvement Fund	PW Special Grants Fund
Assets					
Pooled cash and investments	$	2,104	-	465	-
Interest receivable		8	-	2	-
Accounts receivable, net		-	42	67	49
Prepaid items		-	-	-	-
Property held for resale		-	-	-	-
Total assets		2,112	42	534	49
Liabilities, deferred inflows of resources and fund balances					
Liabilities:					
Accounts payable		-	-	16	-
Due to other funds		-	52	-	84
Wages and benefits payable		-	-	-	-
Interest payable		-	-	-	-
Unearned revenues		-	-	-	-
Deposits		-	-	-	-
Loans payable		-	-	-	-
Total liabilities		-	52	16	84
Deferred inflows of resources:					
Unavailable revenues		-	42	-	49
Total liabilities and deferred inflows of resources		-	94	16	133
Fund Balances:					
Nonspendable:					
Prepaid		-	-	-	-
Restricted for:					
Property held for resale		-	-	-	-
Federal and state grants		-	-	-	-
Public safety		-	-	-	-
Youth employment		-	-	-	-
Transportation		2,112	-	-	-
Landscaping district		-	-	-	-
Low and moderate housing		-	-	-	-
Air quality improvement		-	-	518	-
Cable access		-	-	-	-
Electric public benefit AB 1890		-	-	-	-
Committed to:					
Urban art		-	-	-	-
Public safety		-	-	-	-
Filming		-	-	-	-
Recreation		-	-	-	-
Hazardous materials		-	-	-	-
Parking		-	-	-	-
Unassigned:		-	(52)	-	(84)
Total fund balances (deficits)		2,112	(52)	518	(84)
Total liabilities, deferred inflows of resources and fund balances	$	2,112	42	534	49

(Continued)

Exhibit H-1
CITY OF GLENDALE
Combining Balance Sheet
Nonmajor Governmental Funds -
Special Revenue Funds
June 30, 2018 (in thousands)

		San Fernando Landscape District Fund	Measure R Local Return Fund	Measure R Regional Return Fund	Transit Prop A Local Return Fund
Assets					
Pooled cash and investments	$	206	11,604	-	11,211
Interest receivable		1	47	-	35
Accounts receivable, net		1	-	1,846	635
Prepaid items		-	-	-	-
Property held for resale		-	-	-	-
Total assets		208	11,651	1,846	11,881
Liabilities, deferred inflows of resources and fund balances					
Liabilities:					
Accounts payable		1	127	415	733
Due to other funds		-	-	1,389	-
Wages and benefits payable		-	1	42	24
Interest payable		-	-	-	-
Unearned revenues		-	-	-	-
Deposits		-	-	-	-
Loans payable		-	-	-	-
Total liabilities		1	128	1,846	757
Deferred inflows of resources:					
Unavailable revenues		-	-	1,846	154
Total liabilities and deferred inflows of resources		1	128	3,692	911
Fund Balances:					
Nonspendable:					
Prepaid		-	-	-	-
Restricted for:					
Property held for resale		-	-	-	-
Federal and state grants		-	-	-	-
Public safety		-	-	-	-
Youth employment		-	-	-	-
Transportation		-	11,523	-	10,970
Landscaping district		207	-	-	-
Low and moderate housing		-	-	-	-
Air quality improvement		-	-	-	-
Cable access		-	-	-	-
Electric public benefit AB 1890		-	-	-	-
Committed to:					
Urban art		-	-	-	-
Public safety		-	-	-	-
Filming		-	-	-	-
Recreation		-	-	-	-
Hazardous materials		-	-	-	-
Parking		-	-	-	-
Unassigned:		-	-	(1,846)	-
Total fund balances (deficits)		207	11,523	(1,846)	10,970
Total liabilities, deferred inflows of resources and fund balances	$	208	11,651	1,846	11,881

(Continued)

Exhibit H-1
CITY OF GLENDALE
Combining Balance Sheet
Nonmajor Governmental Funds -
Special Revenue Funds
June 30, 2018 (in thousands)

		Transit Prop C Local Return Fund	Transit Utility Fund	Asset Forfeiture Fund	Police Special Grants Fund
Assets					
Pooled cash and investments	$	5,671	-	2,243	-
Interest receivable		32	-	8	1
Accounts receivable, net		627	-	-	951
Prepaid items		-	-	-	-
Property held for resale		-	-	-	-
Total assets		6,330	-	2,251	952
Liabilities, deferred inflows of resources and fund balances					
Liabilities:					
Accounts payable		502	-	143	4
Due to other funds		-	-	-	244
Wages and benefits payable		24	-	5	42
Interest payable		-	-	-	-
Unearned revenues		-	-	-	-
Deposits		-	-	60	46
Loans payable		-	-	-	-
Total liabilities		526	-	208	336
Deferred inflows of resources:					
Unavailable revenues		85	-	-	233
Total liabilities and deferred inflows of resources		611	-	208	569
Fund Balances:					
Nonspendable:					
Prepaid		-	-	-	-
Restricted for:					
Property held for resale		-	-	-	-
Federal and state grants		-	-	-	-
Public safety		-	-	2,043	383
Youth employment		-	-	-	-
Transportation		5,719	-	-	-
Landscaping district		-	-	-	-
Low and moderate housing		-	-	-	-
Air quality improvement		-	-	-	-
Cable access		-	-	-	-
Electric public benefit AB 1890		-	-	-	-
Committed to:					
Urban art		-	-	-	-
Public safety		-	-	-	-
Filming		-	-	-	-
Recreation		-	-	-	-
Hazardous materials		-	-	-	-
Parking		-	-	-	-
Unassigned:		-	-	-	-
Total fund balances (deficits)		5,719	-	2,043	383
Total liabilities, deferred inflows of resources and fund balances	$	6,330	-	2,251	952

(Continued)

Exhibit H-1
CITY OF GLENDALE
Combining Balance Sheet
Nonmajor Governmental Funds -
Special Revenue Funds
June 30, 2018 (in thousands)

		Supplemental Law Enforcement Fund	Fire Grant Fund	Fire Mutual Aid Fund	Special Events Fund
Assets					
Pooled cash and investments	$	181	-	311	7
Interest receivable		1	-	7	-
Accounts receivable, net		-	9	376	19
Prepaid items		-	-	-	-
Property held for resale		-	-	-	-
Total assets		182	9	694	26
Liabilities, deferred inflows of resources and fund balances					
Liabilities:					
Accounts payable		-	33	-	-
Due to other funds		-	143	-	-
Wages and benefits payable		14	3	-	12
Interest payable		-	-	-	-
Unearned revenues		-	-	-	-
Deposits		-	-	-	-
Loans payable		-	-	-	-
Total liabilities		14	179	-	12
Deferred inflows of resources:					
Unavailable revenues		-	9	375	-
Total liabilities and deferred inflows of resources		14	188	375	12
Fund Balances:					
Nonspendable:					
Prepaid		-	-	-	-
Restricted for:					
Property held for resale		-	-	-	-
Federal and state grants		-	-	-	-
Public safety		168	-	-	-
Youth employment		-	-	-	-
Transportation		-	-	-	-
Landscaping district		-	-	-	-
Low and moderate housing		-	-	-	-
Air quality improvement		-	-	-	-
Cable access		-	-	-	-
Electric public benefit AB 1890		-	-	-	-
Committed to:					
Urban art		-	-	-	-
Public safety		-	-	319	14
Filming		-	-	-	-
Recreation		-	-	-	-
Hazardous materials		-	-	-	-
Parking		-	-	-	-
Unassigned:		-	(179)	-	-
Total fund balances (deficits)		168	(179)	319	14
Total liabilities, deferred inflows of resources and fund balances	$	182	9	694	26

(Continued)

Exhibit H-1
CITY OF GLENDALE
Combining Balance Sheet
Nonmajor Governmental Funds -
Special Revenue Funds
June 30, 2018 (in thousands)

		Nutritional Meals Grant Fund	Library Fund	Cable Access Fund	Electric Public Benefit Fund
Assets					
Pooled cash and investments	$	7	1,467	3,276	4,680
Interest receivable		-	6	14	19
Accounts receivable, net		20	11	111	956
Prepaid items		-	-	-	-
Property held for resale		-	-	-	-
Total assets		27	1,484	3,401	5,655
Liabilities, deferred inflows of resources and fund balances					
Liabilities:					
Accounts payable		16	23	-	463
Due to other funds		-	-	-	-
Wages and benefits payable		11	17	-	46
Interest payable		-	-	-	-
Unearned revenues		-	-	-	-
Deposits		-	-	-	-
Loans payable		-	-	-	-
Total liabilities		27	40	-	509
Deferred inflows of resources:					
Unavailable revenues		-	-	-	-
Total liabilities and deferred inflows of resources		27	40	-	509
Fund Balances:					
Nonspendable:					
Prepaid		-	-	-	-
Restricted for:					
Property held for resale		-	-	-	-
Federal and state grants		-	1,444	-	-
Public safety		-	-	-	-
Youth employment		-	-	-	-
Transportation		-	-	-	-
Landscaping district		-	-	-	-
Low and moderate housing		-	-	-	-
Air quality improvement		-	-	-	-
Cable access		-	-	3,401	-
Electric public benefit AB 1890		-	-	-	5,146
Committed to:					
Urban art		-	-	-	-
Public safety		-	-	-	-
Filming		-	-	-	-
Recreation		-	-	-	-
Hazardous materials		-	-	-	-
Parking		-	-	-	-
Unassigned:		-	-	-	-
Total fund balances (deficits)		-	1,444	3,401	5,146
Total liabilities, deferred inflows of resources and fund balances	$	27	1,484	3,401	5,655

(Continued)

Exhibit H-1
CITY OF GLENDALE
Combining Balance Sheet
Nonmajor Governmental Funds -
Special Revenue Funds
June 30, 2018 (in thousands)

		Recreation Fund	Hazardous Disposal Fund	Parking Fund	Total Nonmajor Special Revenue Funds
Assets					
Pooled cash and investments	$	4,070	3,069	11,700	84,814
Interest receivable		16	13	47	344
Accounts receivable, net		16	495	96	9,320
Prepaid items		-	-	-	47
Property held for resale		-	-	-	981
Total assets		4,102	3,577	11,843	95,506
Liabilities, deferred inflows of resources and fund balances					
Liabilities:					
Accounts payable		24	81	1,323	5,031
Due to other funds		-	-	-	3,491
Wages and benefits payable		206	74	157	995
Interest payable		-	-	41	41
Unearned revenues		-	537	43	580
Deposits		97	-	-	203
Loans payable		-	-	594	594
Total liabilities		327	692	2,158	10,935
Deferred inflows of resources:					
Unavailable revenues		-	-	47	3,634
Total liabilities and deferred inflows of resources		327	692	2,205	14,569
Fund Balances:					
Nonspendable:					
Prepaid		-	-	-	47
Restricted for:					
Property held for resale		-	-	-	981
Federal and state grants		-	-	-	3,798
Public safety		-	-	-	2,594
Youth employment		-	-	-	44
Transportation		-	-	-	30,324
Landscaping district		-	-	-	207
Low and moderate housing		-	-	-	12,254
Air quality improvement		-	-	-	518
Cable access		-	-	-	3,401
Electric public benefit AB 1890		-	-	-	5,146
Committed to:					
Urban art		-	-	-	6,974
Public safety		-	-	-	333
Filming		-	-	-	945
Recreation		3,775	-	-	3,775
Hazardous materials		-	2,885	-	2,885
Parking		-	-	9,638	9,638
Unassigned:		-	-	-	(2,927)
Total fund balances (deficits)		3,775	2,885	9,638	80,937
Total liabilities, deferred inflows of resources and fund balances	$	4,102	3,577	11,843	95,506

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, 2018 (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	1,557	76	2,398	162
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	-	18	-	-
Miscellaneous revenue	-	368	-	-
Total revenues	1,557	462	2,398	162
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	1,216	417	2,124	146
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Interest	22	-	-	-
Principal	203	-	-	-
Total expenditures	1,441	417	2,124	146
Excess (deficiency) of revenues over (under) expenditures	116	45	274	16
Other financing sources:				
Transfers in	-	-	-	-
Net change in fund balances	116	45	274	16
Fund balances (deficits), July 1	(118)	1,778	(371)	(16)
Fund balances (deficits), June 30	$ (2)	1,823	(97)	-

(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, 2018 (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	4,706	-	-	-
Licenses and permits	-	-	763	-
Fines and forfeitures	-	-	-	-
Charges for services	6	4	-	1,805
Use of money and property	-	10	22	-
Miscellaneous revenue	176	14	-	2
Total revenues	4,888	28	785	1,807
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	-	-	-	-
Employment programs	3,849	-	-	1,747
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	183	-
Capital outlay	-	-	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	3,849	-	183	1,747
Excess (deficiency) of revenues over (under) expenditures	1,039	28	602	60
Other financing sources:				
Transfers in	-	-	-	-
Net change in fund balances	1,039	28	602	60
Fund balances (deficits), July 1	472	2,195	6,372	(16)
Fund balances (deficits), June 30	$ 1,511	2,223	6,974	44

(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, 2018 (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	-	-	497	-
Licenses and permits	-	-	-	12
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	880
Use of money and property	-	52	-	15
Miscellaneous revenue	-	1,180	23	-
Total revenues	-	1,232	520	907
Expenditures:				
Current:				
General government	-	-	-	584
Police	-	-	-	-
Fire	-	-	-	-
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	-	1,158	378	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	4	-
Library	-	-	-	-
Capital outlay	-	-	550	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	-	1,158	932	584
Excess (deficiency) of revenues over (under) expenditures	-	74	(412)	323
Other financing sources:				
Transfers in	-	977	-	-
Net change in fund balances	-	1,051	(412)	323
Fund balances (deficits), July 1	1	8,980	(208)	622
Fund balances (deficits), June 30	$ 1	10,031	(620)	945

(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, 2018 (in thousands)

	Measure M Local Return Fund	Measure H Fund	Air Quality Improvement Fund	PW Special Grants Fund
Revenues:				
Sales taxes	$ 2,118	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	-	58	254	107
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	5	-
Use of money and property	(6)	-	1	-
Miscellaneous revenue	-	-	-	-
Total revenues	2,112	58	260	107
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Public works	-	-	-	128
Transportation	-	-	167	-
Housing, health and community development	-	26	-	-
Employment programs	-	84	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	-	110	167	128
Excess (deficiency) of revenues over (under) expenditures	2,112	(52)	93	(21)
Other financing sources:				
Transfers in	-	-	-	-
Net change in fund balances	2,112	(52)	93	(21)
Fund balances (deficits), July 1	-	-	425	(63)
Fund balances (deficits), June 30	$ 2,112	(52)	518	(84)

(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, 2018 (in thousands)

	San Fernando Landscape Distrct Fund	Measure R Local Return Fund	Measure R Regional Return Fund	Transit Prop A Local Return Fund
Revenues:				
Sales taxes	$ -	2,337	-	-
Other taxes	-	-	-	-
Revenue from other agencies	-	-	2,396	3,762
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	14
Use of money and property	-	34	-	41
Miscellaneous revenue	80	-	-	5
Total revenues	80	2,371	2,396	3,822
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Public works	45	-	273	-
Transportation	-	-	-	3,262
Housing, health and community development	-	32	-	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital outlay	-	545	2,112	11
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	45	577	2,385	3,273
Excess (deficiency) of revenues over (under) expenditures	35	1,794	11	549
Other financing sources:				
Transfers in	-	-	-	-
Net change in fund balances	35	1,794	11	549
Fund balances (deficits), July 1	172	9,729	(1,857)	10,421
Fund balances (deficits), June 30	$ 207	11,523	(1,846)	10,970

(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, 2018 (in thousands)

	Transit Prop C Local Return Fund	Transit Utility Fund	Asset Forfeiture Fund	Police Special Grants Fund
Revenues:				
Sales taxes	$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	3,114	1,182	-	1,365
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	295	-
Charges for services	21	6,837	-	61
Use of money and property	11	-	5	7
Miscellaneous revenue	-	141	-	31
Total revenues	3,146	8,160	300	1,464
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	-	219	812
Fire	-	-	-	-
Public works	-	-	-	-
Transportation	2,682	8,160	-	-
Housing, health and community development	2	-	-	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital outlay	64	-	156	691
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	2,748	8,160	375	1,503
Excess (deficiency) of revenues over (under) expenditures	398	-	(75)	(39)
Other financing sources:				
Transfers in	-	-	-	-
Net change in fund balances	398	-	(75)	(39)
Fund balances (deficits), July 1	5,321	-	2,118	422
Fund balances (deficits), June 30	$ 5,719	-	2,043	383

(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, 2018 (in thousands)

	Supplemental Law Enforcement Fund	Fire Grant Fund	Fire Mutual Aid Fund	Special Events Fund
Revenues:				
Sales taxes	$ -	-	-	-
Other taxes	-	-	-	-
Revenue from other agencies	309	340	1,730	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	706
Use of money and property	-	-	(9)	-
Miscellaneous revenue	-	35	-	-
Total revenues	309	375	1,721	706
Expenditures:				
Current:				
General government	-	-	-	-
Police	331	-	-	670
Fire	-	114	1,601	29
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	-	-	-	-
Employment programs	-	-	-	-
Public service	-	-	-	-
Parks, recreation and community services	-	-	-	-
Library	-	-	-	-
Capital outlay	-	43	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	331	157	1,601	699
Excess (deficiency) of revenues over (under) expenditures	(22)	218	120	7
Other financing sources:				
Transfers in	-	-	-	-
Net change in fund balances	(22)	218	120	7
Fund balances (deficits), July 1	190	(397)	199	7
Fund balances (deficits), June 30	$ 168	(179)	319	14

(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, 2018 (in thousands)

	Nutritional Meals Grant Fund	Library Fund	Cable Access Fund	Electric Public Benefit Fund
Revenues:				
Sales taxes	$ -	-	-	-
Other taxes	-	-	-	7,124
Revenue from other agencies	309	169	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	90	498	-
Use of money and property	-	(8)	8	11
Miscellaneous revenue	41	67	-	-
Total revenues	350	318	506	7,135
Expenditures:				
Current:				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Public works	-	-	-	-
Transportation	-	-	-	-
Housing, health and community development	-	-	-	-
Employment programs	-	-	-	-
Public service	-	-	-	5,951
Parks, recreation and community services	448	-	-	-
Library	-	786	-	-
Capital outlay	-	-	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total expenditures	448	786	-	5,951
Excess (deficiency) of revenues over (under) expenditures	(98)	(468)	506	1,184
Other financing sources:				
Transfers in	85	-	-	-
Net change in fund balances	(13)	(468)	506	1,184
Fund balances (deficits), July 1	13	1,912	2,895	3,962
Fund balances (deficits), June 30	$ -	1,444	3,401	5,146

(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, 2018 (in thousands)

	Recreation Fund	Hazardous Disposal Fund	Parking Fund	Total Nonmajor Special Revenue Funds
Revenues:				
Sales taxes	$ -	-	-	4,455
Other taxes	-	-	-	7,124
Revenue from other agencies	4	55	351	24,901
Licenses and permits	-	-	-	775
Fines and forfeitures	-	-	2,457	2,752
Charges for services	3,274	1,891	6,752	22,844
Use of money and property	458	7	28	705
Miscellaneous revenue	85	-	41	2,289
Total revenues	3,821	1,953	9,629	65,845
Expenditures:				
Current:				
General government	-	-	-	584
Police	-	-	-	2,032
Fire	-	1,396	-	3,140
Public works	-	-	6,977	7,423
Transportation	-	-	-	14,271
Housing, health and community development	-	-	-	5,499
Employment programs	-	-	-	5,680
Public service	-	-	-	5,951
Parks, recreation and community services	3,508	-	-	3,960
Library	-	-	-	969
Capital outlay	190	14	1,711	6,087
Debt service:				
Interest	-	-	41	63
Principal	-	-	-	203
Total expenditures	3,698	1,410	8,729	55,862
Excess (deficiency) of revenues over (under) expenditures	123	543	900	9,983
Other financing sources:				
Transfers in	-	-	-	1,062
Net change in fund balances	123	543	900	11,045
Fund balances (deficits), July 1	3,652	2,342	8,738	69,892
Fund balances (deficits), June 30	$ 3,775	2,885	9,638	80,937

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, 2018 (in thousands)

		Original Budget	Final Budget	Actual	Variance With Final Budget Over/(Under)
CDBG Fund:					
Revenue from other agencies	$	1,675	1,675	1,557	(118)
Total		1,675	1,675	1,557	(118)
Home Grant Fund:					
Use of money and property		-	-	18	18
Revenue from other agencies		900	900	76	(824)
Miscellaneous revenue		59	59	368	309
Total		959	959	462	(497)
Continuum of Care Grant Fund:					
Revenue from other agencies		2,372	2,372	2,398	26
Total		2,372	2,372	2,398	26
Emergency Solutions Grant Fund:					
Revenue from other agencies		263	263	162	(101)
Total		263	263	162	(101)
Workforce Investment and Opportunity Act Fund:					
Revenue from other agencies		5,752	6,134	4,706	(1,428)
Charges for services		-	-	6	6
Miscellaneous revenue		30	30	176	146
Total		5,782	6,164	4,888	(1,276)
Affordable Housing Trust Fund:					
Use of money and property		8	8	10	2
Charges for services		-	-	4	4
Miscellaneous revenue		12	12	14	2
Total		20	20	28	8
Urban Art Fund:					
Use of money and property		60	60	22	(38)
Licenses and permits		293	293	763	470
Total		353	353	785	432
Glendale Youth Alliance Fund:					
Charges for services		1,904	1,984	1,805	(179)
Miscellaneous revenue		-	-	2	2
Total		1,904	1,984	1,807	(177)
BEGIN Affordable Homeownership Fund:					
Miscellaneous revenue		300	300	-	(300)
Total		300	300	-	(300)
Low & Moderate Income Housing Asset Fund:					
Use of money and property		61	61	52	(9)
Miscellaneous revenue		246	281	1,180	899
Transfers		977	977	977	-
Total	$	1,284	1,319	2,209	890

(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, 2018 (in thousands)

		Original Budget	Final Budget	Actual	Variance With Final Budget Over/(Under)
Grant Fund:					
Revenue from other agencies	$	1,813	2,172	497	(1,675)
Miscellaneous revenue		-	-	23	23
Total		1,813	2,172	520	(1,652)
Filming Fund:					
Use of money and property		4	4	15	11
Licenses and permits		-	-	12	12
Charges for services		711	711	880	169
Total		715	715	907	192
Measure M Local Return Fund:					
Sales taxes		1,800	1,831	2,118	287
Use of money and property		10	10	(6)	(16)
Total		1,810	1,841	2,112	271
Measure H Fund:					
Revenue from other agencies		-	243	58	(185)
Total		-	243	58	(185)
Air Quality Improvement Fund:					
Use of money and property		-	-	1	1
Revenue from other agencies		255	255	254	(1)
Charges for services		6	6	5	(1)
Total		261	261	260	(1)
PW Special Grants Fund:					
Revenue from other agencies		-	-	107	107
Total		-	-	107	107
San Fernando Landscape District Fund:					
Use of money and property		1	1	-	(1)
Miscellaneous revenue		90	90	80	(10)
Total		91	91	80	(11)
Measure R Local Return Fund:					
Sales taxes		2,300	2,300	2,337	37
Use of money and property		100	100	34	(66)
Total		2,400	2,400	2,371	(29)
Measure R Regional Return Fund:					
Revenue from other agencies		2,600	5,867	2,396	(3,471)
Total	$	2,600	5,867	2,396	(3,471)

(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, 2018 (in thousands)

		Original Budget	Final Budget	Actual	Variance With Final Budget Over/(Under)
Transit Prop A Local Return Fund:					
Use of money and property	$	100	100	41	(59)
Revenue from other agencies		3,760	3,760	3,762	2
Charges for services		100	100	14	(86)
Miscellaneous revenue		-	-	5	5
Total		3,960	3,960	3,822	(138)
Transit Prop C Local Return Fund:					
Use of money and property		40	40	11	(29)
Revenue from other agencies		3,100	3,100	3,114	14
Charges for services		30	30	21	(9)
Total		3,170	3,170	3,146	(24)
Transit Utility Fund:					
Revenue from other agencies		1,175	1,175	1,182	7
Charges for services		8,688	8,688	6,837	(1,851)
Miscellaneous revenue		81	81	141	60
Total		9,944	9,944	8,160	(1,784)
Asset Forfeiture Fund:					
Use of money and property		-	-	5	5
Fines and forfeitures		-	-	295	295
Total		-	-	300	300
Police Special Grants Fund:					
Use of money and property		-	-	7	7
Revenue from other agencies		554	1,307	1,365	58
Charges for services		42	195	61	(134)
Miscellaneous revenue		110	110	31	(79)
Total		706	1,612	1,464	(148)
Supplemental Law Enforcement Fund:					
Revenue from other agencies		436	436	309	(127)
Total		436	436	309	(127)
Fire Grant Fund:					
Revenue from other agencies		287	574	340	(234)
Miscellaneous revenue		4	37	35	(2)
Total		291	611	375	(236)
Fire Mutual Aid Fund:					
Use of money and property		-	-	(9)	(9)
Revenue from other agencies		300	300	1,730	1,430
Total		300	300	1,721	1,421
Special Events Fund:					
Charges for services		481	481	706	225
Total	$	481	481	706	225

(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, 2018 (in thousands)

		Original Budget	Final Budget	Actual	Variance With Final Budget Over/(Under)
Nutritional Meals Grant Fund:					
Revenue from other agencies	$	313	314	309	(5)
Miscellaneous revenue		45	45	41	(4)
Transfers		85	85	85	-
Total		443	444	435	(9)
Library Fund:					
Use of money and property		12	12	(8)	(20)
Revenue from other agencies		-	197	169	(28)
Charges for services		107	107	90	(17)
Miscellaneous revenue		45	45	67	22
Total		164	361	318	(43)
Cable Access Fund:					
Use of money and property		25	25	8	(17)
Charges for services		500	500	498	(2)
Total		525	525	506	(19)
Electric Public Benefit Fund:					
Other taxes		7,588	7,588	7,124	(464)
Use of money and property		31	31	11	(20)
Total		7,619	7,619	7,135	(484)
Recreation Fund:					
Use of money and property		469	469	458	(11)
Revenue from other agencies		4	4	4	-
Charges for services		3,143	3,143	3,274	131
Miscellaneous revenue		70	70	85	15
Total		3,686	3,686	3,821	135
Hazardous Disposal Fund:					
Use of money and property		10	10	7	(3)
Revenue from other agencies		55	55	55	-
Charges for services		1,532	1,532	1,891	359
Miscellaneous revenue		33	33	-	(33)
Total		1,630	1,630	1,953	323
Parking Fund:					
Use of money and property		50	50	28	(22)
Revenue from other agencies		-	-	351	351
Charges for services		6,300	6,300	6,752	452
Fines and forfeitures		3,700	3,700	2,457	(1,243)
Miscellaneous revenue		50	50	41	(9)
Total		10,100	10,100	9,629	(471)
Total revenues and other financing sources	$	68,057	73,878	66,907	(6,971)

Exhibit H-4
CITY OF GLENDALE
Schedule of Expenditures and Other Financing Uses - Budget and Actual
Nonmajor Governmental Funds - Special Revenue Funds
Year Ended June 30, 2018 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget (Over)/Under
CDBG Fund:				
Housing, health and community development:				
Salaries and benefits	$ 293	303	286	17
Maintenance and operations	701	2,075	930	1,145
Capital projects	450	889	-	889
Debt service	230	230	225	5
Total	1,674	3,497	1,441	2,056
Home Grant Fund:				
Housing, health and community development:				
Salaries and benefits	51	54	61	(7)
Maintenance and operations	908	4,384	356	4,028
Total	959	4,438	417	4,021
Continuum of Care Grant Fund:				
Housing, health and community development:				
Salaries and benefits	252	1,524	236	1,288
Maintenance and operations	1,273	2,116	1,888	228
Total	1,525	3,640	2,124	1,516
Emergency Solutions Grant Fund:				
Housing, health and community development:				
Salaries and benefits	3	7	1	6
Maintenance and operations	177	196	145	51
Total	180	203	146	57
Workforce Investment and Opportunity Act Fund:				
Employment and job training services:				
Salaries and benefits	3,508	4,464	2,619	1,845
Maintenance and operations	2,315	3,200	1,230	1,970
Total	5,823	7,664	3,849	3,815
Affordable Housing Trust Fund:				
Housing, health and community development:				
Maintenance and operations	20	20	-	20
Capital	-	39	-	39
Total	20	59	-	59
Urban Art Fund:				
Library:				
Maintenance and operations	293	293	183	110
Total	$ 293	293	183	110

(Continued)

Exhibit H-4
CITY OF GLENDALE
Schedule of Expenditures and Other Financing Uses - Budget and Actual
Nonmajor Governmental Funds - Special Revenue Funds
Year Ended June 30, 2018 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget (Over)/Under
Glendale Youth Alliance Fund:				
Employment and job training services:				
Salaries and benefits	$ 1,697	1,849	1,539	310
Maintenance and operations	207	207	208	(1)
Total	1,904	2,056	1,747	309
BEGIN Affordable Homeownership Fund:				
Housing, health and community development:				
Maintenance and operations	300	302	-	302
Total	300	302	-	302
Low & Moderate Income Housing Asset Fund:				
Housing, health and community development:				
Salaries and benefits	384	387	387	-
Maintenance and operations	1,228	3,483	771	2,712
Capital	-	886	-	886
Total	1,612	4,756	1,158	3,598
Grant Fund:				
General government:				
Salaries and benefits	122	133	61	72
Maintenance and operations	2	2,861	321	2,540
Capital	799	985	550	435
Total	923	3,979	932	3,047
Filming Fund:				
General government:				
Salaries and benefits	367	369	468	(99)
Maintenance and operations	114	114	116	(2)
Total	481	483	584	(101)
Measure M Local Return Fund:				
Transit:				
Maintenance and operations	1,200	1,231	-	1,231
Total	1,200	1,231	-	1,231
Measure H Fund:				
Parks, recreation and community services:				
Salaries and benefits	-	25	14	11
Maintenance and operations	-	218	96	122
Total	$ -	243	110	133

(Continued)

Exhibit H-4
CITY OF GLENDALE
Schedule of Expenditures and Other Financing Uses - Budget and Actual
Nonmajor Governmental Funds - Special Revenue Funds
Year Ended June 30, 2018 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget (Over)/Under
Air Quality Improvement Fund:				
Transit:				
Salaries and benefits	$ 191	191	106	85
Maintenance and operations	136	136	61	75
Total	327	327	167	160
PW Special Grants Fund:				
Public works:				
Salaries and benefits	-	-	13	(13)
Maintenance and operations	-	219	115	104
Total	-	219	128	91
San Fernando Landscape District Fund:				
Public works:				
Maintenance and operations	91	91	45	46
Total	91	91	45	46
Measure R Local Return Fund				
Transit:				
Salaries and benefits	-	-	5	(5)
Maintenance and operations	-	-	27	(27)
Capital	401	9,528	545	8,983
Total	401	9,528	577	8,951
Measure R Regional Return Fund:				
Public works:				
Salaries and benefits	-	-	268	(268)
Maintenance and operations	-	-	5	(5)
Capital	1,765	7,138	2,112	5,026
Total	1,765	7,138	2,385	4,753
Transit Prop A Local Return Fund:				
Transit:				
Salaries and benefits	161	165	120	45
Maintenance and operations	4,041	4,041	3,142	899
Capital	-	3,953	11	3,942
Total	4,202	8,159	3,273	4,886
Transit Prop C Local Return Fund:				
Transit:				
Salaries and benefits	476	484	257	227
Maintenance and operations	3,479	3,479	2,427	1,052
Capital	50	448	64	384
Total	$ 4,005	4,411	2,748	1,663

(Continued)

Exhibit H-4
CITY OF GLENDALE
Schedule of Expenditures and Other Financing Uses - Budget and Actual
Nonmajor Governmental Funds - Special Revenue Funds
Year Ended June 30, 2018 (in thousands)

	Original Budget	Final Budget	Actual	Variance With Final Budget (Over)/Under
Transit Utility Fund:				
Transit:				
Salaries and benefits	$ 504	512	469	43
Maintenance and operations	9,440	9,440	7,691	1,749
Total	9,944	9,952	8,160	1,792
Asset Forfeiture Fund:				
Public safety:				
Salaries and benefits	439	439	49	390
Maintenance and operations	336	336	170	166
Capital	-	-	156	(156)
Total	775	775	375	400
Police Special Grants Fund:				
Public safety:				
Salaries and benefits	619	2,139	685	1,454
Maintenance and operations	163	427	127	300
Capital	-	137	691	(554)
Total	782	2,703	1,503	1,200
Supplemental Law Enforcement Fund:				
Public safety:				
Salaries and benefits	430	430	326	104
Maintenance and operations	6	7	5	2
Total	436	437	331	106
Fire Grant Fund:				
Public safety:				
Salaries and benefits	-	14	86	(72)
Maintenance and operations	4	373	28	345
Capital	-	-	43	(43)
Total	4	387	157	230
Fire Mutual Aid Fund:				
Public safety:				
Salaries and benefits	293	293	1,601	(1,308)
Maintenance and operations	7	7	-	7
Total	300	300	1,601	(1,301)
Special Events Fund:				
Public safety:				
Salaries and benefits	427	427	641	(214)
Maintenance and operations	54	54	58	(4)
Total	$ 481	481	699	(218)

(Continued)

Exhibit H-4
CITY OF GLENDALE
Schedule of Expenditures and Other Financing Uses - Budget and Actual
Nonmajor Governmental Funds - Special Revenue Funds
Year Ended June 30, 2018 (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	$ 224	228	226	2
Maintenance and operations	219	220	222	(2)
Total	443	448	448	-
Library Fund:				
Library:				
Salaries and benefits	56	141	103	38
Maintenance and operations	639	969	683	286
Total	695	1,110	786	324
Cable Access Fund:				
General government:				
Capital	-	39	-	39
Total	-	39	-	39
Electric Public Benefit Fund:				
Public service:				
Salaries and benefits	684	693	730	(37)
Maintenance and operations	7,600	7,600	5,221	2,379
Total	8,284	8,293	5,951	2,342
Recreation Fund:				
Parks, recreation and community services:				
Salaries and benefits	2,508	2,542	2,379	163
Maintenance and operations	1,359	1,359	1,129	230
Capital	364	2,225	190	2,035
Total	4,231	6,126	3,698	2,428
Hazardous Disposal Fund:				
Public safety:				
Salaries and benefits	1,105	1,122	1,083	39
Maintenance and operations	485	485	313	172
Capital	50	50	14	36
Total	1,640	1,657	1,410	247
Parking Fund:				
Public Works:				
Salaries and benefits	3,172	3,217	2,589	628
Maintenance and operations	6,164	6,247	4,388	1,859
Capital	518	3,671	1,711	1,960
Debt service	-	-	41	(41)
Total	9,854	13,135	8,729	4,406
Total expenditures and other financing uses	$ 65,554	108,560	55,862	52,698

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Debt Service Funds

Debt Service Funds are used to account for financial resources that are restricted, committed or assigned to expenditures for principal and interest 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, 2018 (in thousands)

		Police Building Project Debt Service Fund
Assets		
Pooled cash and investments	$	16,362
Cash and investments with fiscal agent		52
Interest receivable		66
Total assets		16,480
Liability and fund balance		
Liability:		
Interest payable		51
Fund Balance:		
Committed to:		
Debt service		16,429
Total liability and fund balance	$	16,480

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, 2018 (in thousands)

		Police Building Project Debt Service Fund
Revenues:		
Use of money and property	$	77
Expenditures:		
Current:		
Administration		4
Debt service		
Interest		520
Principal		1,905
Total expenditures		2,429
Excess of revenues (under) expenditures		(2,352)
Other financing sources:		
Transfers in		800
Net change in fund balance		(1,552)
Fund balance, July 1		17,981
Fund balance, June 30	$	16,429

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, 2018 (in thousands)

		Original Budget	Final Budget	Actual	Variance with Final Budget Over/(Under)
Police Building Project Debt Service Fund					
Interest and investment revenue	$	181	181	77	(104)
Transfers in		800	800	800	-
Total revenues and other financing sources	$	981	981	877	(104)

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, 2018 (in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget (Over)/Under
Police Building Project Debt Service Fund				
Administration	$ 3	3	4	(1)
Debt service	2,219	2,219	2,425	(206)
Total expenditures and other financing uses	$ 2,222	2,222	2,429	(207)

Capital Projects Funds

Capital Projects Funds are used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays of major capital facilities other than those financed by Proprietary Funds.

CAPITAL PROJECTS FUNDS

- 402 - State Gas Tax Fund - To account for monies received and expended from state gas tax allocations and Senate Bill 1 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, 2018 (in thousands)

		State Gas Tax Fund	Landfill Postclosure Fund	Parks Mitigation Fee Fund	Library Mitigation Fee Fund
Assets					
Pooled cash and investments	$	5,363	-	22,948	1,606
Restricted cash and investments		-	31,850	-	-
Interest receivable		20	-	95	7
Accounts receivable, net		428	-	-	-
Total assets		5,811	31,850	23,043	1,613
Liabilities, deferred inflows of resources and fund balances					
Liabilities:					
Accounts payable		1,393	-	107	-
Due to other funds		-	-	-	-
Wages and benefits payable		13	-	9	1
Deposits		-	-	-	-
Total liabilities		1,406	-	116	1
Deferred inflows of resources:					
Unavailable revenues		-	-	-	-
Total liabilities and deferred inflows of resources		1,406	-	116	1
Fund Balances:					
Restricted for:					
State gas tax mandates		4,405	-	-	-
Landfill postclosure		-	31,850	-	-
Capital projects		-	-	-	-
Committed to:					
Impact fee funded projects		-	-	22,927	1,612
Unassigned:		-	-	-	-
Total fund balances		4,405	31,850	22,927	1,612
Total liabilities, deferred inflows of resources and fund balances	$	5,811	31,850	23,043	1,613

(Continued)

Exhibit J-1
CITY OF GLENDALE
Combining Balance Sheet
Nonmajor Governmental Funds-
Capital Projects Funds
June 30, 2018 (in thousands)

		Parks Quimby Fee Fund	CIP Reimbursement Fund	SF Corridor Tax Share Fund	Total Nonmajor Capital Projects Funds
Assets					
Pooled cash and investments	$	26	-	38,740	68,683
Restricted cash and investments		-	-	-	31,850
Interest receivable		-	-	148	270
Accounts receivable, net		-	3,329	-	3,757
Total assets		26	3,329	38,888	104,560
Liabilities, deferred inflows of resources and fund balances					
Liabilities:					
Accounts payable		-	1,002	-	2,502
Due to other funds		-	1,787	-	1,787
Wages and benefits payable		-	46	4	73
Deposits		-	19	-	19
Total liabilities		-	2,854	4	4,381
Deferred inflows of resources:					
Unavailable revenues		-	2,238	-	2,238
Total liabilities and deferred inflows of resources		-	5,092	4	6,619
Fund Balances:					
Restricted for:					
State gas tax mandates		-	-	-	4,405
Landfill postclosure		-	-	-	31,850
Capital projects		-	-	38,884	38,884
Committed to:					
Impact fee funded projects		26	-	-	24,565
Unassigned:		-	(1,763)	-	(1,763)
Total fund balances		26	(1,763)	38,884	97,941
Total liabilities, deferred inflows of resources and fund balances	$	26	3,329	38,888	104,560

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, 2018 (in thousands)

		State Gas Tax Fund	Landfill Postclosure Fund	Parks Mitigation Fee Fund	Library Mitigation Fee Fund
Revenues:					
Revenue from other agencies	$	5,389	-	-	-
Licenses and permits		-	-	1,813	214
Use of money and property		1	-	80	5
Miscellaneous revenue		-	-	-	-
Total revenues		5,390	-	1,893	219
Expenditures:					
Current:					
Housing, health and community development		-	-	-	-
Police		-	-	-	-
Public works		893	-	-	-
Parks, recreation and community services		-	-	166	-
Library		-	-	-	41
Capital outlay		2,349	-	1,220	277
Total expenditures		3,242	-	1,386	318
Excess of revenues over (under) expenditures		2,148	-	507	(99)
Other financing source:					
Transfers in		-	2,000	-	-
Net change in fund balances		2,148	2,000	507	(99)
Fund balances (deficits), July 1		2,257	29,850	22,420	1,711
Fund balances (deficits), June 30	$	4,405	31,850	22,927	1,612

(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, 2018 (in thousands)

		Parks Quimby Fee Fund	CIP Reimbursement Fund	SF Corridor Tax Share Fund	Total Nonmajor Capital Projects Funds
Revenues:					
Revenue from other agencies	$	-	2,499	4,867	12,755
Licenses and permits		24	-	-	2,051
Use of money and property		1	-	120	207
Miscellaneous revenue		-	205	-	205
Total revenues		25	2,704	4,987	15,218
Expenditures:					
Current:					
Housing, health and community development		-	1	-	1
Police		-	6	-	6
Public works		-	339	54	1,286
Parks, recreation and community services		-	13	-	179
Library		-	-	-	41
Capital outlay		-	2,613	-	6,459
Total expenditures		-	2,972	54	7,972
Excess of revenues over (under) expenditures		25	(268)	4,933	7,246
Other financing source:					
Transfers in		-	-	-	2,000
Net change in fund balances		25	(268)	4,933	9,246
Fund balances (deficits), July 1		1	(1,495)	33,951	88,695
Fund balances (deficits), June 30	$	26	(1,763)	38,884	97,941