

# 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 Governmental Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2019  
 (amounts expressed in thousands)

	Special revenue funds	Debt service funds	Capital projects funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Pooled cash and investments	\$ 104,780	\$ 15,303	\$ 83,498	\$ 203,581
Restricted cash and investments	-	-	37,103	37,103
Interest receivable	498	74	567	1,139
Accounts receivable, net	10,616	-	5,257	15,873
Prepaid items	47	-	-	47
Total assets	<u>115,941</u>	<u>15,377</u>	<u>126,425</u>	<u>257,743</u>
<b>LIABILITIES</b>				
Accounts payable	6,026	5	2,997	9,028
Wages and benefits payable	834	-	86	920
Due to other funds	2,743	-	1,844	4,587
Unearned revenues	564	-	-	564
Deposits	60	-	15	75
Total liabilities	<u>10,227</u>	<u>5</u>	<u>4,942</u>	<u>15,174</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenues	3,436	-	3,805	7,241
Total liabilities and deferred inflows of resources	<u>13,663</u>	<u>5</u>	<u>8,747</u>	<u>22,415</u>
<b>FUND BALANCES (DEFICITS)</b>				
Nonspendable				
Prepaid	47	-	-	47
Restricted				
Air quality improvement	635	-	-	635
Cable access	4,044	-	-	4,044
Capital projects	-	-	45,773	45,773
Electric public benefit AB1890	5,903	-	-	5,903
Federal and state grants	5,043	-	-	5,043
Landfill postclosure	-	-	37,286	37,286
Landscaping district	239	-	-	239
Low and moderate housing	23,413	-	-	23,413
Public safety	3,600	-	-	3,600
State gas tax mandates	-	-	8,473	8,473
Transportation	37,223	-	-	37,223
Youth employment	33	-	-	33
Committed				
Capital projects	-	-	1,976	1,976
Debt service	-	15,372	-	15,372
Hazardous materials	3,294	-	-	3,294
Impact fee funded projects	-	-	27,668	27,668
Parking	13,077	-	-	13,077
Public safety	448	-	-	448
Urban art	8,130	-	-	8,130
Unassigned	(2,851)	-	(3,498)	(6,349)
Total fund balances (deficits)	<u>102,278</u>	<u>15,372</u>	<u>117,678</u>	<u>235,328</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ 115,941</u>	<u>\$ 15,377</u>	<u>\$ 126,425</u>	<u>\$ 257,743</u>

Exhibit G-2  
 CITY OF GLENDALE  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended June 30, 2019  
 (amounts expressed in thousands)

	Special revenue funds	Debt service funds	Capital projects funds	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
Sales tax	\$ 5,390	\$ -	\$ -	\$ 5,390
Other taxes	6,714	-	-	6,714
Revenue from other agencies	26,799	-	17,603	44,402
Licenses and permits	919	-	3,342	4,261
Fines and forfeitures	3,003	-	-	3,003
Charges for services	25,277	-	-	25,277
Use of money and property	4,977	687	3,961	9,625
Miscellaneous revenue	1,780	-	44	1,824
Total revenues	<u>74,859</u>	<u>687</u>	<u>24,950</u>	<u>100,496</u>
<b>EXPENDITURES</b>				
Current:				
General government	925	-	-	925
Police	1,048	8	-	1,056
Fire	3,075	-	-	3,075
Public works	8,736	-	1,826	10,562
Transportation	14,760	-	-	14,760
Housing, health and community development	6,681	-	35	6,716
Employment programs	7,449	-	-	7,449
Public service	6,177	-	-	6,177
Parks, recreation and community services	4,341	-	162	4,503
Library	438	-	16	454
Debt service:				
Principal retirement	212	1,985	-	2,197
Interest	18	751	-	769
Bond issuance costs	-	357	-	357
Capital outlay	5,112	-	9,710	14,822
Total expenditures	<u>58,972</u>	<u>3,101</u>	<u>11,749</u>	<u>73,822</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,887</u>	<u>(2,414)</u>	<u>13,201</u>	<u>26,674</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,093	16,372	4,560	23,025
Transfers out	(5,330)	(15,372)	-	(20,702)
Refunding bonds issued	-	24,925	-	24,925
Premium on refunding bonds issued	-	5,327	-	5,327
Payment to refunded bond escrow agent	-	(29,895)	-	(29,895)
Total other financing sources (uses)	<u>(3,237)</u>	<u>1,357</u>	<u>4,560</u>	<u>2,680</u>
<b>SPECIAL ITEM</b>				
Transfer of bond proceeds from Successor Agency	<u>8,691</u>	<u>-</u>	<u>1,976</u>	<u>10,667</u>
Net change in fund balances	21,341	(1,057)	19,737	40,021
Fund balances - beginning	80,937	16,429	97,941	195,307
Fund balances - ending	<u>\$ 102,278</u>	<u>\$ 15,372</u>	<u>\$ 117,678</u>	<u>\$ 235,328</u>