

# NONMAJOR GOVERNMENTAL FUNDS

This section of the Annual Comprehensive Financial Report provides information on each individual governmental fund, except for those major governmental funds reported in the basic financial statements: General Fund, Housing Assistance Fund, 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, 2024  
(amounts expressed in thousands)

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Pooled cash and investments	\$ 131,440	\$ 9,043	\$ 135,040	\$ 275,523
Restricted cash and investments	-	-	60,953	60,953
Leases receivable	21,707	-	-	21,707
Accounts receivable, net	14,774	-	12,772	27,546
Interest receivable	225	-	399	624
Loans receivable	6,805	-	-	6,805
Prepaid items	61	-	-	61
Total assets	175,012	9,043	209,164	393,219
<b>LIABILITIES</b>				
Accounts payable	11,642	-	10,514	22,156
Deposits	116	-	-	116
Due to other funds	2,143	-	61	2,204
Unearned revenues	9,643	-	10,692	20,335
Wages and benefits payable	652	-	74	726
Total liabilities	24,196	-	21,341	45,537
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows of resources related to leases	20,996	-	-	20,996
Unavailable revenues	13,201	-	11,368	24,569
Total deferred inflows of resources	34,197	-	11,368	45,565
Total liabilities and deferred inflows of resources	58,393	-	32,709	91,102
<b>FUND BALANCES (DEFICITS)</b>				
Nonspendable				
Prepaid	61	-	-	61
Restricted				
Air quality improvement	1,288	-	-	1,288
Cable access	4,564	-	-	4,564
Capital projects	-	-	72,475	72,475
Electric public benefit AB1890	15,113	-	-	15,113
Federal and state grants	3,999	-	-	3,999
Impact fee funded projects	-	-	30,937	30,937
Landfill postclosure	-	-	60,953	60,953
Landscaping district	278	-	-	278
Low and moderate housing	7,065	-	-	7,065
Public safety	4,619	-	-	4,619
Public works	3,106	-	-	3,106
State gas tax mandates	-	-	21,210	21,210
Transportation	59,417	-	-	59,417
Urban art	9,640	-	-	9,640
Youth employment	54	-	-	54
Committed				
Capital projects	-	-	2,248	2,248
Debt service	-	9,043	-	9,043
Hazardous materials	4,324	-	-	4,324
Parking	8,017	-	-	8,017
Public safety	134	-	-	134
Unassigned	(5,060)	-	(11,368)	(16,428)
Total fund balances (deficits)	116,619	9,043	176,455	302,117
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 175,012	\$ 9,043	\$ 209,164	\$ 393,219

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, 2024  
(amounts expressed in thousands)

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
Revenue from other agencies	\$ 54,470	\$ -	\$ 13,254	\$ 67,724
Licenses and permits	1,821	-	903	2,724
Fines and forfeitures	4,675	-	-	4,675
Charges for services	31,175	-	79	31,254
Miscellaneous revenue	519	-	-	519
Use of money and property	3,810	255	6,348	10,413
Total revenues	<u>96,470</u>	<u>255</u>	<u>20,584</u>	<u>117,309</u>
<b>EXPENDITURES</b>				
Current:				
General government	77	-	-	77
Police	2,791	3	-	2,794
Fire	2,345	-	-	2,345
Public works	12,549	-	3,098	15,647
Transportation	28,340	-	-	28,340
Housing, health and community development	13,368	-	334	13,702
Employment programs	7,652	-	-	7,652
Public service	4,738	-	-	4,738
Parks, recreation and community services	1,149	-	3	1,152
Library, arts and culture	1,436	-	60	1,496
Debt service:				
Principal retirement - Bonds	-	2,125	-	2,125
Interest - Bonds	-	865	-	865
Principal retirement - Leases	664	-	-	664
Interest - Leases	34	-	-	34
Principal retirement - Subscription	140	-	-	140
Interest - Subscription	4	-	-	4
Capital outlay:				
Capital outlay	10,067	-	27,080	37,147
Total expenditures	<u>85,354</u>	<u>2,993</u>	<u>30,575</u>	<u>118,922</u>
Excess (deficiency) of revenues over (under) expenditures	<u>11,116</u>	<u>(2,738)</u>	<u>(9,991)</u>	<u>(1,613)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	135	1,500	-	1,635
Total other financing sources (uses)	<u>135</u>	<u>1,500</u>	<u>-</u>	<u>1,635</u>
Net change in fund balances	11,251	(1,238)	(9,991)	22
Fund balances - beginning	105,368	10,281	186,446	302,095
Fund balances - ending	<u>\$ 116,619</u>	<u>\$ 9,043</u>	<u>\$ 176,455</u>	<u>\$ 302,117</u>