

CITY OF GLENDALE, ARIZONA
SINGLE AUDIT ACT REPORTS
YEAR ENDED JUNE 30, 2025



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**CITY OF GLENDALE, ARIZONA
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Mayor and Members of City Council
City of Glendale, Arizona
Glendale, Arizona

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Glendale, Arizona (City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 29, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Honorable Mayor and Members of City Council
City of Glendale, Arizona

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Glendale, Arizona’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Tempe, Arizona
December 29, 2025



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Mayor and Members of City Council
City of Glendale, Arizona
Glendale, Arizona

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Glendale, Arizona (City)'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2025. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Glendale, Arizona's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Glendale, Arizona's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Glendale, Arizona's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Glendale, Arizona's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Glendale, Arizona's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Honorable Mayor and Members of City Council
City of Glendale, Arizona

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Glendale, Arizona as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements. We have issued our report thereon dated December 29, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Tempe, Arizona
March 23, 2026

CITY OF GLENDALE, ARIZONA, (AN ARIZONA MUNICIPALITY)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025

Federal Grantor, Pass Through Grantor, Program Name or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Pass-Through to Subrecipients
<u>U.S. Department of Housing and Urban Development</u>				
CDBG - Entitlement Grants Cluster				
Office of Community Planning and Development				
COVID 19 - Community Development Block Grants/Entitlement Grants	14.218	B-20-MW-040506	\$ 83,638	\$ 75,232
COVID 19 - Community Development Block Grants/Entitlement Grants	14.218	B-20-MW-040506	92,998	24,306
Community Development Block Grants/Entitlement Grants	14.218	B-21-MC-040506	218,431	25,226
Community Development Block Grants/Entitlement Grants	14.218	B-22-MC-040506	160,818	35,265
Community Development Block Grants/Entitlement Grants	14.218	B-23-MC-040506	513,041	-
Community Development Block Grants/Entitlement Grants	14.218	B-24-MC-040506	1,026,830	311,165
Community Development Block Grants/Entitlement Grants	14.218	Program Income	7,711	-
Community Development Block Grants/Entitlement Grants - Neighborhood Stabilization Program	14.218	Program Income	1,109	-
Community Development Block Grants/Entitlement Grants - Neighborhood Stabilization Program	14.218	Program Income	33,294	-
Total Assistance Listing Number 14.218			<u>2,137,870</u>	<u>471,194</u>
Total CDBG - Entitlement Grants Cluster			2,137,870	471,194
Office of Community Planning and Development				
Emergency Solutions Grant Program	14.231	E-22-MC-040506	113,341	-
Emergency Solutions Grant Program	14.231	E-23-MC-040506	202,365	-
Emergency Solutions Grant Program	14.231	E-24-MC-040506	198,092	-
Total Assistance Listing Number 14.231			<u>513,798</u>	-
Passed-Through Maricopa County, Arizona				
COVID-19 HOME Investment Partnerships Program	14.239	M-21-DP-04-0227	428,809	205,715
HOME Investment Partnerships Program	14.239	M-21-DC-04-0227	541,712	541,712
HOME Investment Partnerships Program	14.239	M-22-DC-04-0227	37,861	37,861
HOME Investment Partnerships Program	14.239	M-23-DC-04-0227	43,172	43,172
Total Assistance Listing Number 14.239			<u>1,051,554</u>	<u>828,460</u>
Economic Development Initiative, Community Project Funding, and Miscellaneous Grants	14.251	B-23-CP-AZ-0047	195,569	-
Office of Public and Indian Housing				
Public Housing and Operating Fund	14.850	SF-466	782,832	-
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers	14.871	SF-512 V	15,891,062	-
Emergency Housing Choice Vouchers	14.EHV	AZ003ES0001	957,698	-
Total Assistance Listing Number 14.871			<u>16,848,760</u>	-
Total Housing Voucher Cluster			16,848,760	-
Public Housing Capital Fund (CFP)	14.872	AZ20P003501-19	2,941	-
Public Housing Capital Fund (CFP)	14.872	AZ20P003501-20	868	-
Public Housing Capital Fund (CFP)	14.872	AZ20P003501-21	2,285	-
Public Housing Capital Fund (CFP)	14.872	AZ20P003501-22	614	-
Public Housing Capital Fund (CFP)	14.872	AZ20P003501-23	71,903	-
Public Housing Capital Fund (CFP)	14.872	AZ20P003501-24	464,085	-
Total Assistance Listing Number 14.872			<u>542,696</u>	-
ROSS Supportive Services Programs	14.898	ROSS201465	178,936	-
Total U.S. Department of Housing and Urban Development			<u>22,252,015</u>	<u>1,299,654</u>
<u>U.S. Department of Justice</u>				
Criminal Division				
Joint Law Enforcement Operations (JLEO)	16.111	M-24-D08-O-000121	3,589	-
Joint Law Enforcement Operations (JLEO)	16.111	M-25-D08-O-000037	55,000	-
Total Assistance Listing Number 16.111			<u>58,589</u>	-
Passed-Through City of Phoenix, Arizona, Internet Crimes Against Children Task Force Missing Children's Assistance				
	16.543		5,821	-
Office of Victims of Crime				
Passed-Through Arizona Department of Public Safety				
Crime Victim Assistance	16.575	State Contract #2024-239	192,680	-
Crime Victim Assistance	16.575	State Contract #2024-240	70,092	-
Total Assistance Listing Number 16.575			<u>262,772</u>	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

CITY OF GLENDALE, ARIZONA, (AN ARIZONA MUNICIPALITY)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2025

Federal Grantor, Pass Through Grantor, Program Name or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Pass-Through to Subrecipients
<u>U.S. Department of Justice (Continued)</u>				
Bureau of Justice Assistance				
Treatment Court Discretionary Grant Program	16.585	15PBJA-21-GG-04281-VTCX	\$ 34,294	\$ -
Office of Community Oriented Policing Services				
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-22-GG-01460-TECP	715,000	-
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-03536-UHPX	184,000	-
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-22-GG-03483-UHPX	55,538	-
Total Assistance Listing Number 16.710			<u>954,538</u>	<u>-</u>
Justice Assistance Grant (JAG) Program Cluster				
Bureau of Justice Assistance				
Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.738	15PBJA-23-GG-03084-JAGX	50,406	-
Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.738	15PBJA-24-GG-05189-JAGX	40,224	-
Total Assistance Listing Number 16.738			<u>90,630</u>	<u>-</u>
Total JAG Program Cluster			<u>90,630</u>	<u>-</u>
Paul Coverdell Forensic Sciences Improvement Grant Program				
Passed-Through Arizona Criminal Justice Commission	16.742	15PBJA-23-GG-02689-COVE	100,536	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CV-23-24-002	3,318	-
Total Assistance Listing Number 16.742			<u>103,854</u>	<u>-</u>
Criminal Division				
Equitable Sharing Program	16.922	Direct Grant	43,099	-
Drug Enforcement Administration--DEA Phoenix Task Force	16.000	Direct Grant	2,053	-
Drug Enforcement Administration--DEA Phoenix Task Force	16.000	Direct Grant	63,380	-
Drug Enforcement Administration--DEA Phoenix Task Force	16.000	Direct Grant	10,125	-
Federal Bureau of Investigation--Joint Terrorism Task Force	16.000	Direct Grant	1,271	-
Federal Bureau of Investigation--Joint Terrorism Task Force	16.000	Direct Grant	6,423	-
Total U.S. Department of Justice			<u>1,636,849</u>	<u>-</u>
<u>U.S. Department of Transportation</u>				
Federal Transit Administration (FTA)				
Federal Transit Cluster				
Passed-Through City of Phoenix, Arizona				
Federal Transit Formula Grants	20.507	AZ-2018-009-00	13,379	-
Federal Transit Formula Grants	20.507	AZ-2020-008	388,661	-
Federal Transit Formula Grants	20.507	AZ-2019-014	243,774	-
Federal Transit Formula Grants	20.507	AZ-2020-052-00	215,078	-
Federal Transit Formula Grants	20.507	AZ-2022-003	123,250	-
Federal Transit Formula Grants	20.507	AZ-2024-028-00	232,093	-
Total Assistance Listing Number 20.507			<u>1,216,235</u>	<u>-</u>
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs				
Total Federal Transit Cluster	20.526	AZ-2020-051-00	<u>195,105</u>	<u>-</u>
			1,411,340	-
Transit Services Programs Cluster				
Passed-Through City of Phoenix, Arizona				
Enhanced Mobility for Seniors and Individuals with Disabilities	20.513	AZ-2019-038-00	5,797	-
Enhanced Mobility for Seniors and Individuals with Disabilities	20.513	AZ-2020-040-00	6,640	-
Enhanced Mobility for Seniors and Individuals with Disabilities	20.513	AZ-2024-001-00	39,789	-
Total Assistance Listing Number 20.513			<u>52,226</u>	<u>-</u>
Total Transit Services Programs Cluster			<u>52,226</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

CITY OF GLENDALE, ARIZONA, (AN ARIZONA MUNICIPALITY)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2025

Federal Grantor, Pass Through Grantor, Program Name or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Pass-Through to Subrecipients
<u>U.S. Department of Transportation (Continued)</u>				
National Highway Traffic Safety Administration (NHTSA)				
Highway Safety Cluster				
Passed-Through Arizona Governor's Office of Highway Safety				
State and Community Highway Safety	20.600	2024-AI-009	\$ 5,072	\$ -
State and Community Highway Safety	20.600	2024-PTS-026	52,446	-
State and Community Highway Safety	20.600	2024-OP-008	22,856	-
State and Community Highway Safety	20.600	2025-AI-008	29,923	-
State and Community Highway Safety	20.600	2025-PTS-026	35,307	-
State and Community Highway Safety	20.600	2025-OP-010	8,971	-
Total Assistance Listing Number 20.600			154,575	-
National Priority Safety Programs	20.616	2024-405d-017	44,428	-
National Priority Safety Programs	20.616	2024-405g-004	40,004	-
National Priority Safety Programs	20.616	2025-405d-016	45,919	-
National Priority Safety Programs	20.616	2025-405g-005	19,748	-
National Priority Safety Programs	20.616	2025-405b-502	7,420	-
Total Assistance Listing Number 20.616			157,519	-
Total Highway Safety Cluster			312,094	-
Total U.S. Department of Transportation			1,775,660	-
<u>U. S. Department of the Treasury</u>				
COVID-19 Emergency Rental Assistance Program	21.023	Direct Grant	274,404	-
COVID-19 Emergency Rental Assistance Program	21.023	Direct Grant	-	-
COVID-19 Emergency Rental Assistance Program	21.023	Direct Grant	-	-
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	Direct Grant	23,486,980	-
Passed-Through Maricopa County, Arizona				
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	C-86-24-170-X-00	189,578	-
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	C-86-24-170-X-00	168,292	-
Passed-Through Water Infrastructure Finance Authority of Arizona				
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	WC1-017-2023	165,886	-
Passed-Through Arizona Department of Public Safety				
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	State Contract #2023-199, State Contract #2023-200	118,285	-
Total Assistance Listing Number 21.027			24,129,021	-
Total U. S. Department of the Treasury			24,403,425	-
<u>Institute of Museum and Library Services</u>				
Passed-Through Arizona State Library, Archives and Public Records				
Grants to States	45.310	2023-0260-06	2,864	-
Grants to States	45.310	2023-0260-07	429	-
Grants to States	45.310	2023-0260-08	960	-
Grants to States	45.310		9,580	-
Grants to States	45.310		5,000	-
Total Institute of Museum and Library Services			18,833	-
<u>U.S. Department of Health and Human Services</u>				
Administration for Children and Families				
Temporary Assistance for Needy Families (TANF) Cluster				
Passed-Through Arizona Department of Economic Security				
Temporary Assistance for Needy Families	93.558	DI20-002260	148,295	-
Total Assistance Listing Number 93.558			148,295	-
Passed-Through Arizona Department of Economic Security				
Low-Income Home Energy Assistance	93.568	DI20-002260	212,626	-
Total Assistance Listing Number 93.568			212,626	-
Passed-Through Arizona Department of Economic Security				
Community Services Block Grant	93.569	DI20-002260	636,530	-
Total Assistance Listing Number 93.569			636,530	-
Social Services Block Grant	93.667	DI20-002260	88,932	-
Total U.S. Department of Health and Human Services			1,086,383	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

CITY OF GLENDALE, ARIZONA, (AN ARIZONA MUNICIPALITY)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2025

<u>Federal Grantor, Pass Through Grantor, Program Name or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>	<u>Pass-Through to Subrecipients</u>
<u>Executive Office of the President</u>				
Passed-Through City of Tucson, Arizona Police Department				
High Intensity Drug Trafficking Areas Program HIDTA	95.001	HT-23-2922A	\$ 19,324	\$ -
High Intensity Drug Trafficking Areas Program HIDTA	95.001	HT-23-2922	17,694	-
High Intensity Drug Trafficking Areas Program HIDTA	95.001	HT-24-2922A	74,626	-
High Intensity Drug Trafficking Areas Program HIDTA	95.001	HT-24-2922	40,000	-
High Intensity Drug Trafficking Areas Program HIDTA	95.001	HT-25-2922	10,096	-
Total Assistance Listing Number 95.001			<u>161,740</u>	<u>-</u>
Total Executive Office of the President			<u>161,740</u>	<u>-</u>
<u>U.S. Department of Homeland Security</u>				
Federal Emergency Management Agency				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA 178622	10,582	-
Assistance to Firefighters Grant	97.044	EMW-2023-FG-06309	35,797	-
Passed-Through Arizona Department of Homeland Security				
Homeland Security Grant Program	97.067	230808-02	7,500	-
Homeland Security Grant Program	97.067	230809-01	25,775	-
Homeland Security Grant Program	97.067	230809-02	15,228	-
Homeland Security Grant Program	97.067	230204-01	9,101	-
Homeland Security Grant Program	97.067	240808-01	20,444	-
Homeland Security Grant Program	97.067	220810-03	49,554	-
Total Assistance Listing Number 97.067			<u>127,602</u>	<u>-</u>
Passed-Through Maricopa County Department of Emergency Management				
Securing the Cities Program	97.106	C-15-25-006-X-00	22,588	-
Total U.S. Department of Homeland Security			<u>196,569</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 51,531,474</u>	<u>\$ 1,299,654</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

CITY OF GLENDALE, ARIZONA, (AN ARIZONA MUNICIPALITY)
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2025

NOTE 1 GENERAL

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of City of Glendale (City) under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

NOTE 2 BASIS OF ACCOUNTING

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 INDIRECT COST RATE

The City of Glendale, Arizona did not elect to use the 15 percent de minimis indirect cost rate as covered in 2 CFR 200.414.

CITY OF GLENDALE, ARIZONA, (AN ARIZONA MUNICIPALITY)
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
JUNE 30, 2025

NOTE 4 RECONCILIATION OF SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS TO STATEMENT REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (GOVERNMENTAL FUNDS) AND STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (PROPRIETARY FUNDS)

(Amounts expressed in thousands)

Intergovernmental Revenues:		
From General Fund	\$ 114,594	
From Transportation Special Revenue Fund	3,702	
From Other Construction Funds	20,828	
From Municipal Property Corporation Debt Service Fund	9,990	
From Nonmajor Governmental Funds	<u>35,201</u>	
Total from Governmental Funds		\$ 184,315
From Housing Fund - Operating revenues and Capital Grants	<u>18,353</u>	
Total from Proprietary Funds		<u>18,353</u>
Total Intergovernmental Revenues		<u>202,668</u>
Less Nonfederal Revenue from General Fund:		
State and Local Intergovernmental Revenues	<u>(114,594)</u>	(114,594)
Less Nonfederal Revenue from Transportation Fund:		
State ALF Revenue	(628)	
Other State and Local Intergovernmental Revenues	<u>(1,610)</u>	(2,238)
Less Nonfederal Revenue from Municipal Property Corporation Debt Service Fund:		
Other Intergovernmental Revenues	<u>(9,990)</u>	(9,990)
Less Nonfederal Revenue from Other Special Revenue Funds:		
State and HURF Revenues in Highway Users Gas Tax Fund	(19,689)	
Other Special Revenue Funds	<u>(4,905)</u>	(24,594)
Plus (Less) Immaterial Timing Differences:		
Federal Revenues in Nonmajor Governmental Funds not Recorded in the Current Year	199	
Expenditures of Program Income Earned	<u>80</u>	<u>279</u>
Total Adjustments		<u>(151,137)</u>
Schedule of Expenditures of Federal Awards, Total Federal Financial Assistance		<u><u>\$ 51,531</u></u>

**CITY OF GLENDALE, ARIZONA, (AN ARIZONA MUNICIPALITY)
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED JUNE 30, 2025**

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditors’ report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

Type of auditors’ report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes X no

Identification of major programs:

<u>Federal Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds (COVID-19)
14.871	Section 7 Housing Choice Vouchers

Dollar threshold used to distinguish between Type A and Type B programs: \$1,545,944

Auditee qualified as low-risk auditee? _____ yes X no

CITY OF GLENDALE, ARIZONA, (AN ARIZONA MUNICIPALITY)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025

Section II – Financial Statement Findings

None noted.

Section III – Federal Award Findings and Questioned Costs

None noted.



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