

Internal Service Funds

This section of the CAFR provides information on each individual internal service fund. Internal service funds are used by the City to centralize certain services and then allocate the cost of those services to the user departments on a cost reimbursement basis. User fund charges from internal service funds with capital assets typically consist of two components: a maintenance/service component and a capital replacement component. User fund charges from self-insurance internal service funds generally are based on claims experience of the user department.



INTERNAL SERVICE FUNDS

- 601 - Fleet/Equipment Management Fund - To account for equipment replacement resources which are derived from periodic charges to governmental operations to ensure timely replacement of equipment.
- 602 - Joint Helicopter Operation Fund - To account for resources and expenses for the operation of the Joint Law Enforcement Air Support Unit between City of Glendale and City of Burbank.
- 603 - ISD Infrastructure Fund - To account for technological equipment replacement resources which are derived from periodic charges to governmental operations to ensure timely replacement of the technological equipment.
- 604 - ISD Applications Fund - To account for major ISD Applications resources which are derived from periodic charges to governmental operations to ensure timely replacement of the major application software.
- 607 - Building Maintenance Fund - To account for maintenance, repairs or services necessary to sustain facility operations at approximately one hundred City owned facilities.
- 610 - Unemployment Insurance Fund - To finance and account for unemployment claims. Resources are derived from unemployment insurance charges to various City operations. Unemployment claims are reimbursed to the State Employment Department which disburses the unemployment claims.
- 612 - Liability Insurance Fund - To account for financing and disbursement of City self-insurance funds for uninsurable litigation activities, general liability and auto liability claims. Charges, in lieu of insurance premiums, are made periodically to City operations to provide the self-insurance resources.
- 614 - Compensation Insurance Fund - To finance and account for the City's workers' compensation claims. Funding is derived from charges in lieu of actual premiums to various City operations to provide the self-insurance resources.
- 615 - Dental Insurance Fund - To finance and account for the City's dental insurance program for its employees. Funding is derived from charges in lieu of actual premiums to various City operations to provide the self-insurance resources.
- 616 - Medical Insurance Fund - To finance and account for the City's medical insurance program for its employees. Funding is derived from charges in lieu of actual premiums to various City operations to provide the self-insurance resources.
- 617 - Vision Insurance Fund - To finance and account for the City's vision insurance program for its employees. Funding is derived from charges in lieu of actual premiums to various City operations to provide the self-insurance resources.
- 640 - Employee Benefits Fund - To account for the resources and the liability for employees' compensated absences (vacation and comp time).
- 641 - Retiree Health Savings Plan (RHSP) Benefits Fund - To account for the resources and the liability for employees' sick leave conversion under RHSP plan.
- 642 - Post Employment Benefits Fund - To account for the resources and the liability for all the benefits provided after the employees' separation from the City.
- 660 - ISD Wireless Fund - To account for the operation of the citywide radio system, including maintenance, replacement and acquisition of equipment.

This page is left blank intentionally.

Exhibit L-1

CITY OF GLENDALE

Combining Statement of Net Position

Internal Service Funds

June 30, 2018 (in thousands)

	Fleet/ Equipment Management Fund	Joint Helicopter Operation Fund	ISD Infrastructure Fund	ISD Applications Fund
Assets				
Current assets:				
Pooled cash and investments	\$ 19,782	3,555	5,439	10,313
Interest receivable	81	13	23	42
Accounts receivable, net	5	138	-	-
Inventories	208	-	-	-
Prepaid items	1,325	-	-	-
Total current assets	<u>21,401</u>	<u>3,706</u>	<u>5,462</u>	<u>10,355</u>
Capital assets:				
Buildings and improvements	-	-	214	-
Machinery and equipment	34,704	3,517	5,245	8
Intangible assets	-	-	58	359
Accumulated depreciation	(22,979)	(2,015)	(1,847)	(8)
Accumulated amortization	-	-	-	(29)
Construction in progress	15	-	1,421	5,632
Total capital assets	<u>11,740</u>	<u>1,502</u>	<u>5,091</u>	<u>5,962</u>
Total assets	<u>33,141</u>	<u>5,208</u>	<u>10,553</u>	<u>16,317</u>
Liabilities and net position				
Current liabilities:				
Accounts payable	787	37	361	266
Wages and benefits payable	213	8	129	138
Due to other funds	-	-	-	-
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Total current liabilities	<u>1,000</u>	<u>45</u>	<u>490</u>	<u>404</u>
Noncurrent liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,000</u>	<u>45</u>	<u>490</u>	<u>404</u>
Net position:				
Net investment in capital assets	11,740	1,502	5,091	5,962
Unrestricted	20,401	3,661	4,972	9,951
Total net position (deficit)	<u>\$ 32,141</u>	<u>5,163</u>	<u>10,063</u>	<u>15,913</u>

(Continued)

Exhibit L-1
CITY OF GLENDALE
Combining Statement of Net Position
Internal Service Funds
June 30, 2018 (in thousands)

	Building Maintenance Fund	Unemployment Insurance Fund	Liability Insurance Fund	Compensation Insurance Fund
Assets				
Current assets:				
Pooled cash and investments	\$ 3,849	877	16,100	32,814
Interest receivable	16	3	326	134
Accounts receivable, net	-	6	770	1,051
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Total current assets	<u>3,865</u>	<u>886</u>	<u>17,196</u>	<u>33,999</u>
Capital assets:				
Buildings and improvements	-	-	-	-
Machinery and equipment	-	-	-	101
Intangible assets	-	-	-	-
Accumulated depreciation	-	-	-	(89)
Accumulated amortization	-	-	-	-
Construction in progress	-	-	-	-
Total capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>12</u>
Total assets	<u>3,865</u>	<u>886</u>	<u>17,196</u>	<u>34,011</u>
Liabilities and net position				
Current liabilities:				
Accounts payable	251	-	151	32
Wages and benefits payable	172	-	20	214
Due to other funds	-	-	-	-
Claims payable	-	-	5,120	8,379
Compensated absences	-	-	-	-
Total current liabilities	<u>423</u>	<u>-</u>	<u>5,291</u>	<u>8,625</u>
Noncurrent liabilities:				
Claims payable	-	-	4,300	34,599
Compensated absences	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>4,300</u>	<u>34,599</u>
Total liabilities	<u>423</u>	<u>-</u>	<u>9,591</u>	<u>43,224</u>
Net position:				
Net investment in capital assets	-	-	-	12
Unrestricted	3,442	886	7,605	(9,225)
Total net position (deficit)	<u>\$ 3,442</u>	<u>886</u>	<u>7,605</u>	<u>(9,213)</u>

Exhibit L-1
CITY OF GLENDALE
Combining Statement of Net Position
Internal Service Funds
June 30, 2018 (in thousands)

	Dental Insurance Fund	Medical Insurance Fund	Vision Insurance Fund	Employee Benefits Fund
Assets				
Current assets:				
Pooled cash and investments	\$ 1,064	604	498	14,658
Interest receivable	5	2	2	63
Accounts receivable, net	45	825	9	198
Inventories	-	-	-	-
Prepaid items	-	504	-	-
Total current assets	1,114	1,935	509	14,919
Capital assets:				
Buildings and improvements	-	-	-	-
Machinery and equipment	-	-	-	-
Intangible assets	-	-	-	-
Accumulated depreciation	-	-	-	-
Accumulated amortization	-	-	-	-
Construction in progress	-	-	-	-
Total capital assets	-	-	-	-
Total assets	1,114	1,935	509	14,919
Liabilities and net position				
Current liabilities:				
Accounts payable	87	1,661	15	-
Wages and benefits payable	-	-	-	-
Due to other funds	-	-	-	-
Claims payable	-	870	-	-
Compensated absences	-	-	-	2,007
Total current liabilities	87	2,531	15	2,007
Noncurrent liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	12,950
Total noncurrent liabilities	-	-	-	12,950
Total liabilities	87	2,531	15	14,957
Net position:				
Net investment in capital assets	-	-	-	-
Unrestricted	1,027	(596)	494	(38)
Total net position (deficit)	\$ 1,027	(596)	494	(38)

Exhibit L-1

CITY OF GLENDALE

Combining Statement of Net Position

Internal Service Funds

June 30, 2018 (in thousands)

	Retiree Health Savings Plan (RHSP) Benefits Fund	Post Employment Benefits Fund	ISD Wireless Fund	Total Internal Service Funds
Assets				
Current assets:				
Pooled cash and investments	\$ 15,979	-	3,046	128,578
Interest receivable	65	-	11	786
Accounts receivable, net	214	12	-	3,273
Inventories	-	-	-	208
Prepaid items	-	-	-	1,829
Total current assets	<u>16,258</u>	<u>12</u>	<u>3,057</u>	<u>134,674</u>
Capital assets:				
Buildings and improvements	-	-	-	214
Machinery and equipment	-	-	9,727	53,302
Intangible assets	-	-	-	417
Accumulated depreciation	-	-	(3,505)	(30,443)
Accumulated amortization	-	-	-	(29)
Construction in progress	-	-	440	7,508
Total capital assets	<u>-</u>	<u>-</u>	<u>6,662</u>	<u>30,969</u>
Total assets	<u>16,258</u>	<u>12</u>	<u>9,719</u>	<u>165,643</u>
Liabilities and net position				
Current liabilities:				
Accounts payable	-	26	915	4,589
Wages and benefits payable	-	-	118	1,012
Due to other funds	-	215	-	215
Claims payable	-	-	-	14,369
Compensated absences	1,130	-	-	3,137
Total current liabilities	<u>1,130</u>	<u>241</u>	<u>1,033</u>	<u>23,322</u>
Noncurrent liabilities:				
Claims payable	-	-	-	38,899
Compensated absences	12,947	-	-	25,897
Total noncurrent liabilities	<u>12,947</u>	<u>-</u>	<u>-</u>	<u>64,796</u>
Total liabilities	<u>14,077</u>	<u>241</u>	<u>1,033</u>	<u>88,118</u>
Net position:				
Net investment in capital assets	-	-	6,662	30,969
Unrestricted	2,181	(229)	2,024	46,556
Total net position (deficit)	<u>\$ 2,181</u>	<u>(229)</u>	<u>8,686</u>	<u>77,525</u>

Exhibit L-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenses
and Changes in Net Position

Internal Service Funds

Fiscal Year Ended June 30, 2018 (in thousands)

	Fleet/ Equipment Management Fund	Joint Helicopter Operation Fund	ISD Infrastructure Fund	ISD Applications Fund
Operating revenues:				
Charges for services	\$ 12,855	1,275	6,708	6,402
Miscellaneous revenues	3	-	-	-
Total operating revenues	<u>12,858</u>	<u>1,275</u>	<u>6,708</u>	<u>6,402</u>
Operating expenses:				
Salaries and benefits	3,435	134	2,347	2,725
Maintenance and operations	5,485	575	2,665	3,238
Equipment purchased	36	-	1,132	-
Claims and settlements	-	-	-	-
Depreciation	1,550	103	929	1
Amortization	-	-	-	18
Total operating expenses	<u>10,506</u>	<u>812</u>	<u>7,073</u>	<u>5,982</u>
Operating income (loss)	<u>2,352</u>	<u>463</u>	<u>(365)</u>	<u>420</u>
Non operating revenues (expenses):				
Interest revenue	131	210	17	37
Grant revenue	-	-	-	-
Interest expense	(4)	-	-	-
Total non operating revenues (expenses), net	<u>127</u>	<u>210</u>	<u>17</u>	<u>37</u>
Income (loss)	<u>2,479</u>	<u>673</u>	<u>(348)</u>	<u>457</u>
Change in net position	2,479	673	(348)	457
Net position (deficit), July 1	<u>29,662</u>	<u>4,490</u>	<u>10,411</u>	<u>15,456</u>
Net position (deficit), June 30	<u>\$ 32,141</u>	<u>5,163</u>	<u>10,063</u>	<u>15,913</u>

(Continued)

Exhibit L-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenses
and Changes in Net Position

Internal Service Funds

Fiscal Year Ended June 30, 2018 (in thousands)

	Building Maintenance Fund	Unemployment Insurance Fund	Liability Insurance Fund	Compensation Insurance Fund
Operating revenues:				
Charges for services	\$ 7,929	100	4,930	17,016
Miscellaneous revenues	-	-	664	1,087
Total operating revenues	<u>7,929</u>	<u>100</u>	<u>5,594</u>	<u>18,103</u>
Operating expenses:				
Salaries and benefits	2,916	-	326	1,940
Maintenance and operations	3,838	2	1,848	1,476
Equipment purchased	52	-	-	-
Claims and settlements	-	59	6,283	12,967
Depreciation	-	-	-	3
Amortization	-	-	-	-
Total operating expenses	<u>6,806</u>	<u>61</u>	<u>8,457</u>	<u>16,386</u>
Operating income (loss)	<u>1,123</u>	<u>39</u>	<u>(2,863)</u>	<u>1,717</u>
Non operating revenues (expenses):				
Interest revenue	11	3	53	93
Grant revenue	-	-	-	-
Interest expense	-	-	-	-
Total non operating revenues (expenses), net	<u>11</u>	<u>3</u>	<u>53</u>	<u>93</u>
Income (loss)	<u>1,134</u>	<u>42</u>	<u>(2,810)</u>	<u>1,810</u>
Change in net position	1,134	42	(2,810)	1,810
Net position (deficit), July 1	<u>2,308</u>	<u>844</u>	<u>10,415</u>	<u>(11,023)</u>
Net position (deficit), June 30	<u>\$ 3,442</u>	<u>886</u>	<u>7,605</u>	<u>(9,213)</u>

(Continued)

Exhibit L-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenses
and Changes in Net Position

Internal Service Funds

Fiscal Year Ended June 30, 2018 (in thousands)

	Dental Insurance Fund	Medical Insurance Fund	Vision Insurance Fund	Employee Benefits Fund
Operating revenues:				
Charges for services	\$ 1,328	23,257	225	6,144
Miscellaneous revenues	-	22	-	47
Total operating revenues	1,328	23,279	225	6,191
Operating expenses:				
Salaries and benefits	-	-	-	31
Maintenance and operations	39	1,087	6	21
Equipment purchased	-	-	-	-
Claims and settlements	1,332	21,584	215	6,200
Depreciation	-	-	-	-
Amortization	-	-	-	-
Total operating expenses	1,371	22,671	221	6,252
Operating income (loss)	(43)	608	4	(61)
Non operating revenues (expenses):				
Interest revenue	4	-	2	43
Grant revenue	-	-	-	-
Interest expense	-	-	-	-
Total non operating revenues (expenses), net	4	-	2	43
Income (loss)	(39)	608	6	(18)
Change in net position	(39)	608	6	(18)
Net position (deficit), July 1	1,066	(1,204)	488	(20)
Net position (deficit), June 30	\$ 1,027	(596)	494	(38)

(Continued)

Exhibit L-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenses
and Changes in Net Position

Internal Service Funds

Fiscal Year Ended June 30, 2018 (in thousands)

	Retiree Health Savings Plan (RHSP) Benefits Fund	Post Employment Benefits Fund	ISD Wireless Fund	Total Internal Service Funds
Operating revenues:				
Charges for services	\$ 3,629	202	4,278	96,278
Miscellaneous revenues	-	-	6	1,829
Total operating revenues	3,629	202	4,284	98,107
Operating expenses:				
Salaries and benefits	16	-	1,019	14,889
Maintenance and operations	16	11	1,580	21,887
Equipment purchased	-	-	344	1,564
Claims and settlements	1,635	609	-	50,884
Depreciation	-	-	1,140	3,726
Amortization	-	-	-	18
Total operating expenses	1,667	620	4,083	92,968
Operating income (loss)	1,962	(418)	201	5,139
Non operating revenues (expenses):				
Interest revenue	44	-	2	650
Grant revenue	-	-	1,001	1,001
Interest expense	-	-	(2)	(6)
Total non operating revenues (expenses), net	44	-	1,001	1,645
Income (loss)	2,006	(418)	1,202	6,784
Change in net position	2,006	(418)	1,202	6,784
Net position (deficit), July 1	175	189	7,484	70,741
Net position (deficit), June 30	\$ 2,181	(229)	8,686	77,525

Exhibit L-3

CITY OF GLENDALE

Combining Statement of Cash Flows

Internal Service Funds

Fiscal Year Ended June 30, 2018 (in thousands)

	Fleet/ Equipment Management Fund	Joint Helicopter Operation Fund	ISD Infrastructure Fund	ISD Applications Fund
Cash flows from operating activities:				
Cash from customers	\$ 12,864	1,323	6,708	6,402
Cash paid to employees	(3,447)	(137)	(2,353)	(2,702)
Cash paid to suppliers	(5,208)	(557)	(3,877)	(3,315)
Net cash provided (used) by operating activities	<u>4,209</u>	<u>629</u>	<u>478</u>	<u>385</u>
Cash flows from noncapital financing activities:				
Amounts paid to other funds	-	-	-	-
Operating grants received	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:				
Interest on long-term debt	(10)	-	-	-
Payments on capital lease	(262)	-	-	-
Acquisition of property, plant, and equipment	(3,162)	2	(99)	(1,612)
Net cash provided (used) by capital and related financing activities	<u>(3,434)</u>	<u>2</u>	<u>(99)</u>	<u>(1,612)</u>
Cash provided by investing activities:				
Interest received	108	205	10	32
Net increase (decrease) in cash and cash equivalents	<u>883</u>	<u>836</u>	<u>389</u>	<u>(1,195)</u>
Cash and cash equivalents at July 1	<u>18,899</u>	<u>2,719</u>	<u>5,050</u>	<u>11,508</u>
Cash and cash equivalents at June 30	<u><u>19,782</u></u>	<u><u>3,555</u></u>	<u><u>5,439</u></u>	<u><u>10,313</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	2,352	463	(365)	420
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	1,550	103	929	1
Amortization	-	-	-	18
(Increase) Decrease Accounts receivable, net	6	48	-	-
(Increase) Inventories	(16)	-	-	-
(Increase) Decrease Prepaid expenses	54	-	-	-
Increase (Decrease) Accrued wages payable	(12)	(3)	(6)	23
Increase Compensated absences	-	-	-	-
Increase (Decrease) Accounts payable	275	18	(80)	(77)
Increase (Decrease) Claims payable	-	-	-	-
Total adjustments	<u>1,857</u>	<u>166</u>	<u>843</u>	<u>(35)</u>
Net cash provided (used) by operating activities	<u>\$ 4,209</u>	<u>629</u>	<u>478</u>	<u>385</u>
Noncash investing, capital, and financing activities:				
Decrease in fair value of investments	(266)	(41)	(75)	(137)

(Continued)

Exhibit L-3

CITY OF GLENDALE

Combining Statement of Cash Flows

Internal Service Funds

Fiscal Year Ended June 30, 2018 (in thousands)

	Building Maintenance Fund	Unemployment Insurance Fund	Liability Insurance Fund	Compensation Insurance Fund
Cash flows from operating activities:				
Cash from customers	\$ 7,929	100	5,079	18,204
Cash paid to employees	(2,906)	-	(340)	(2,271)
Cash paid to suppliers	(4,038)	(61)	(6,504)	(13,762)
Net cash provided (used) by operating activities	985	39	(1,765)	2,171
Cash flows from noncapital financing activities:				
Amounts paid to other funds	-	-	-	-
Operating grants received	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	-	-
Cash flows from capital and related financing activities:				
Interest on long-term debt	-	-	-	-
Payments on capital lease	-	-	-	-
Acquisition of property, plant, and equipment	-	-	-	(1)
Net cash provided (used) by capital and related financing activities	-	-	-	(1)
Cash provided by investing activities:				
Interest received	-	3	40	56
Net increase (decrease) in cash and cash equivalents	985	42	(1,725)	2,226
Cash and cash equivalents at July 1	2,864	835	17,825	30,588
Cash and cash equivalents at June 30	3,849	877	16,100	32,814
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	1,123	39	(2,863)	1,717
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	-	3
Amortization	-	-	-	-
(Increase) Decrease Accounts receivable, net	-	-	(515)	101
(Increase) Inventories	-	-	-	-
(Increase) Decrease Prepaid expenses	-	-	-	-
Increase (Decrease) Accrued wages payable	10	-	(14)	(331)
Increase Compensated absences	-	-	-	-
Increase (Decrease) Accounts payable	(148)	-	110	17
Increase (Decrease) Claims payable	-	-	1,517	664
Total adjustments	(138)	-	1,098	454
Net cash provided (used) by operating activities	\$ 985	39	(1,765)	2,171
Noncash investing, capital, and financing activities:				
Decrease in fair value of investments	(52)	(12)	(226)	(445)

(Continued)

Exhibit L-3

CITY OF GLENDALE

Combining Statement of Cash Flows

Internal Service Funds

Fiscal Year Ended June 30, 2018 (in thousands)

	Dental Insurance Fund	Medical Insurance Fund	Vision Insurance Fund	Employee Benefits Fund
Cash flows from operating activities:				
Cash from customers	\$ 1,328	23,296	225	6,172
Cash paid to employees	-	-	-	(5,210)
Cash paid to suppliers	(1,376)	(22,989)	(219)	(21)
Net cash provided (used) by operating activities	(48)	307	6	941
Cash flows from noncapital financing activities:				
Amounts paid to other funds	-	-	-	-
Operating grants received	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	-	-
Cash flows from capital and related financing activities:				
Interest on long-term debt	-	-	-	-
Payments on capital lease	-	-	-	-
Acquisition of property, plant, and equipment	-	-	-	-
Net cash provided (used) by capital and related financing activities	-	-	-	-
Cash provided by investing activities:				
Interest received	3	(2)	2	24
Net increase (decrease) in cash and cash equivalents	(45)	305	8	965
Cash and cash equivalents at July 1	1,109	299	490	13,693
Cash and cash equivalents at June 30	1,064	604	498	14,658
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	(43)	608	4	(61)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	-	-
Amortization	-	-	-	-
(Increase) Decrease Accounts receivable, net	-	17	-	(19)
(Increase) Inventories	-	-	-	-
(Increase) Decrease Prepaid expenses	-	(8)	-	-
Increase (Decrease) Accrued wages payable	-	-	-	-
Increase Compensated absences	-	-	-	1,021
Increase (Decrease) Accounts payable	(5)	(3)	2	-
Increase (Decrease) Claims payable	-	(307)	-	-
Total adjustments	(5)	(301)	2	1,002
Net cash provided (used) by operating activities	\$ (48)	307	6	941
Noncash investing, capital, and financing activities:				
Decrease in fair value of investments	(15)	(8)	(7)	(200)

(Continued)

Exhibit L-3

CITY OF GLENDALE

Combining Statement of Cash Flows

Internal Service Funds

Fiscal Year Ended June 30, 2018 (in thousands)

	Health Savings Plan (RSHP) Benefits Fund	Post Employment Benefits Fund	ISD Wireless Fund	Total Internal Service Funds
Cash flows from operating activities:				
Cash from customers	\$ 3,608	201	4,284	97,723
Cash paid to employees	(1,142)	-	(956)	(21,464)
Cash paid to suppliers	(16)	(614)	(1,197)	(63,754)
Net cash provided (used) by operating activities	2,450	(413)	2,131	12,505
Cash flows from noncapital financing activities:				
Amounts paid to other funds	-	215	(582)	(367)
Operating grants received	-	-	1,001	1,001
Net cash provided (used) by noncapital financing activities	-	215	419	634
Cash flows from capital and related financing activities:				
Interest on long-term debt	-	-	(12)	(22)
Payments on capital lease	-	-	-	(262)
Acquisition of property, plant, and equipment	-	-	(704)	(5,576)
Net cash provided (used) by capital and related financing activities	-	-	(716)	(5,860)
Cash provided by investing activities:				
Interest received	22	3	(6)	500
Net increase (decrease) in cash and cash equivalents	2,472	(195)	1,828	7,779
Cash and cash equivalents at July 1	13,507	195	1,218	120,799
Cash and cash equivalents at June 30	15,979	-	3,046	128,578
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	1,962	(418)	201	5,139
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	1,140	3,726
Amortization	-	-	-	18
(Increase) Decrease Accounts receivable, net	(21)	(1)	-	(384)
(Increase) Inventories	-	-	-	(16)
(Increase) Decrease Prepaid expenses	-	-	-	46
Increase (Decrease) Accrued wages payable	-	-	63	(270)
Increase Compensated absences	509	-	-	1,530
Increase (Decrease) Accounts payable	-	6	727	842
Increase (Decrease) Claims payable	-	-	-	1,874
Total adjustments	488	5	1,930	7,366
Net cash provided (used) by operating activities	\$ 2,450	(413)	2,131	12,505
Noncash investing, capital, and financing activities:				
Decrease in fair value of investments	(215)	-	(37)	(1,736)