

# 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

- 6010 - 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.
- 6020 - 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.
- 6030 - 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.
- 6040 - 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.
- 6070 - Building Maintenance Fund - To account for maintenance, repairs or services necessary to sustain facility operations at approximately one hundred City owned facilities.
- 6100 - 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.
- 6120 - 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.
- 6140 - 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.
- 6150 - 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.
- 6160 - 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.
- 6170 - 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.
- 6400 - Employee Benefits Fund - To account for the resources and the liability for employees' compensated absences (vacation and comp time).
- 6410 - Retiree Health Savings Plan (RHSP) Benefits Fund - To account for the resources and the liability for employees' sick leave conversion under RHSP plan.
- 6420 - Post Employment Benefits Fund - To account for the resources and the liability for all the benefits provided after the employees' separation from the City.
- 6600 - 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, 2019  
 (amounts expressed in thousands)

	Fleet/Equipment Management Fund	Joint Helicopter Operation Fund	ISD Infrastructure Fund	ISD Applications Fund
<b>ASSETS</b>				
Current assets:				
Pooled cash and investments	\$ 17,432	\$ 4,133	\$ 4,744	\$ 9,776
Interest receivable	86	19	22	44
Accounts receivable, net	9	238	-	-
Inventories	190	-	-	-
Prepaid items	1,325	-	-	-
Total current assets	<u>19,042</u>	<u>4,390</u>	<u>4,766</u>	<u>9,820</u>
Noncurrent assets:				
Capital assets, not being depreciated	161	-	1,754	373
Capital assets, net	15,163	1,400	3,317	6,122
Total noncurrent assets	<u>15,324</u>	<u>1,400</u>	<u>5,071</u>	<u>6,495</u>
Total assets	<u>34,366</u>	<u>5,790</u>	<u>9,837</u>	<u>16,315</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	771	211	201	251
Wages and benefits payable	275	9	142	141
Due to other funds	-	-	-	-
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Total current liabilities	<u>1,046</u>	<u>220</u>	<u>343</u>	<u>392</u>
Noncurrent liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,046</u>	<u>220</u>	<u>343</u>	<u>392</u>
<b>NET POSITION</b>				
Net investment in capital assets	15,324	1,400	5,071	6,495
Unrestricted	17,996	4,170	4,423	9,428
Total net position (deficit)	<u>\$ 33,320</u>	<u>\$ 5,570</u>	<u>\$ 9,494</u>	<u>\$ 15,923</u>

Exhibit L-1  
CITY OF GLENDALE  
Combining Statement of Net Position  
Internal service funds  
June 30, 2019  
(amounts expressed in thousands)

	Building Maintenance Fund	Unemployment Insurance Fund	Liability Insurance Fund	Compensation Insurance Fund
<b>ASSETS</b>				
Current assets:				
Pooled cash and investments	\$ 3,938	\$ 187	\$ 18,997	\$ 40,045
Interest receivable	19	1	350	196
Accounts receivable, net	-	3	1,680	1,120
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Total current assets	<u>3,957</u>	<u>191</u>	<u>21,027</u>	<u>41,361</u>
Noncurrent assets:				
Capital assets, not being depreciated	316	-	-	-
Capital assets, net	10	-	-	7
Total noncurrent assets	<u>326</u>	<u>-</u>	<u>-</u>	<u>7</u>
Total assets	<u>4,283</u>	<u>191</u>	<u>21,027</u>	<u>41,368</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	430	56	452	206
Wages and benefits payable	214	-	14	360
Due to other funds	-	-	-	-
Claims payable	-	-	6,761	8,885
Compensated absences	-	-	-	-
Total current liabilities	<u>644</u>	<u>56</u>	<u>7,227</u>	<u>9,451</u>
Noncurrent liabilities:				
Claims payable	-	-	5,175	36,688
Compensated absences	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>5,175</u>	<u>36,688</u>
Total liabilities	<u>644</u>	<u>56</u>	<u>12,402</u>	<u>46,139</u>
<b>NET POSITION</b>				
Net investment in capital assets	326	-	-	7
Unrestricted	3,313	135	8,625	(4,778)
Total net position (deficit)	<u>\$ 3,639</u>	<u>\$ 135</u>	<u>\$ 8,625</u>	<u>\$ (4,771)</u>

Exhibit L-1  
 CITY OF GLENDALE  
 Combining Statement of Net Position  
 Internal service funds  
 June 30, 2019  
 (amounts expressed in thousands)

	Dental Insurance Fund	Medical Insurance Fund	Vision Insurance Fund	Employee Benefits Fund
<b>ASSETS</b>				
Current assets:				
Pooled cash and investments	\$ 473	\$ 2,314	\$ 275	\$ 17,405
Interest receivable	3	11	1	85
Accounts receivable, net	44	855	10	339
Inventories	-	-	-	-
Prepaid items	-	503	-	-
Total current assets	<u>520</u>	<u>3,683</u>	<u>286</u>	<u>17,829</u>
Noncurrent assets:				
Capital assets, not being depreciated	-	-	-	-
Capital assets, net	-	-	-	-
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>520</u>	<u>3,683</u>	<u>286</u>	<u>17,829</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	-	2,501	13	-
Wages and benefits payable	-	-	-	423
Due to other funds	-	-	-	-
Claims payable	-	839	-	-
Compensated absences	-	-	-	2,124
Total current liabilities	<u>-</u>	<u>3,340</u>	<u>13</u>	<u>2,547</u>
Noncurrent liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	13,352
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,352</u>
Total liabilities	<u>-</u>	<u>3,340</u>	<u>13</u>	<u>15,899</u>
<b>NET POSITION</b>				
Net investment in capital assets	-	-	-	-
Unrestricted	520	343	273	1,930
Total net position (deficit)	<u>\$ 520</u>	<u>\$ 343</u>	<u>\$ 273</u>	<u>\$ 1,930</u>

Exhibit L-1  
 CITY OF GLENDALE  
 Combining Statement of Net Position  
 Internal service funds  
 June 30, 2019  
 (amounts expressed in thousands)

	Retiree Health Savings Plan (RHSP) Benefits Fund	Post Employment Benefits Fund	ISD Wireless Fund	Total Internal service funds
<b>ASSETS</b>				
Current assets:				
Pooled cash and investments	\$ 17,621	\$ -	\$ 1,055	\$ 138,395
Interest receivable	86	-	1	924
Accounts receivable, net	103	44	2,195	6,640
Inventories	-	-	-	190
Prepaid items	-	-	404	2,232
Total current assets	<u>17,810</u>	<u>44</u>	<u>3,655</u>	<u>148,381</u>
Noncurrent assets:				
Capital assets, not being depreciated	-	-	2,253	4,857
Capital assets, net	-	-	5,663	31,682
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>7,916</u>	<u>36,539</u>
Total assets	<u>17,810</u>	<u>44</u>	<u>11,571</u>	<u>184,920</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	-	27	414	5,533
Wages and benefits payable	24	-	63	1,665
Due to other funds	-	196	-	196
Claims payable	-	-	-	16,485
Compensated absences	1,209	-	-	3,333
Total current liabilities	<u>1,233</u>	<u>223</u>	<u>477</u>	<u>27,212</u>
Noncurrent liabilities:				
Claims payable	-	-	-	41,863
Compensated absences	13,744	-	-	27,096
Total noncurrent liabilities	<u>13,744</u>	<u>-</u>	<u>-</u>	<u>68,959</u>
Total liabilities	<u>14,977</u>	<u>223</u>	<u>477</u>	<u>96,171</u>
<b>NET POSITION</b>				
Net investment in capital assets	-	-	7,916	36,539
Unrestricted	2,833	(179)	3,178	52,210
Total net position (deficit)	<u>\$ 2,833</u>	<u>\$ (179)</u>	<u>\$ 11,094</u>	<u>\$ 88,749</u>

Exhibit L-2  
CITY OF GLENDALE  
Combining Statement of Revenues,  
Expenditures, and Changes in Net Position  
Internal service funds  
For the Year Ended June 30, 2019  
(amounts expressed in thousands)

	Fleet/Equipment Management Fund	Joint Helicopter Operation Fund	ISD Infrastructure Fund	ISD Applications Fund
<b>OPERATING REVENUES</b>				
Charges for services	\$ 11,834	\$ 1,308	\$ 7,516	\$ 6,838
Miscellaneous revenue	30	-	-	-
Total operating revenues	<u>11,864</u>	<u>1,308</u>	<u>7,516</u>	<u>6,838</u>
<b>OPERATING EXPENSES</b>				
Maintenance and operation	9,969	954	7,431	7,160
Claims and settlement	-	-	-	-
Depreciation	1,650	103	853	-
Amortization	-	-	11	75
Total operating expenses	<u>11,619</u>	<u>1,057</u>	<u>8,295</u>	<u>7,235</u>
Operating income (loss)	<u>245</u>	<u>251</u>	<u>(779)</u>	<u>(397)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Use of money and property	895	156	209	407
Intergovernmental grants	39	-	1	-
Total nonoperating revenues (expenses)	<u>934</u>	<u>156</u>	<u>210</u>	<u>407</u>
Income (loss) before capital grants and contributions and transfers	1,179	407	(569)	10
Capital grants and contributions	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Change in net position	<u>1,179</u>	<u>407</u>	<u>(569)</u>	<u>10</u>
Total net position - beginning	<u>32,141</u>	<u>5,163</u>	<u>10,063</u>	<u>15,913</u>
Total net position - ending	<u>\$ 33,320</u>	<u>\$ 5,570</u>	<u>\$ 9,494</u>	<u>\$ 15,923</u>

(Continued)



Exhibit L-2  
CITY OF GLENDALE  
Combining Statement of Revenues,  
Expenditures, and Changes in Net Position  
Internal service funds  
For the Year Ended June 30, 2019  
(amounts expressed in thousands)

	Building Maintenance Fund	Unemployment Insurance Fund	Liability Insurance Fund	Compensation Insurance Fund
<b>OPERATING REVENUES</b>				
Charges for services	\$ 7,442	\$ 52	\$ 6,425	\$ 18,409
Miscellaneous revenue	-	-	2,664	-
Total operating revenues	<u>7,442</u>	<u>52</u>	<u>9,089</u>	<u>18,409</u>
<b>OPERATING EXPENSES</b>				
Maintenance and operation	7,409	5	2,139	3,672
Claims and settlement	-	121	6,682	12,564
Depreciation	-	-	-	3
Amortization	-	-	-	-
Total operating expenses	<u>7,409</u>	<u>126</u>	<u>8,821</u>	<u>16,239</u>
Operating income (loss)	<u>33</u>	<u>(74)</u>	<u>268</u>	<u>2,170</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Use of money and property	164	23	752	1,572
Intergovernmental grants	-	-	-	-
Total nonoperating revenues (expenses)	<u>164</u>	<u>23</u>	<u>752</u>	<u>1,572</u>
Income (loss) before capital grants and contributions and transfers	197	(51)	1,020	3,742
Capital grants and contributions	-	-	-	-
Transfers in	-	-	-	700
Transfers out	-	(700)	-	-
Change in net position	<u>197</u>	<u>(751)</u>	<u>1,020</u>	<u>4,442</u>
Total net position - beginning	<u>3,442</u>	<u>886</u>	<u>7,605</u>	<u>(9,213)</u>
Total net position - ending	<u>\$ 3,639</u>	<u>\$ 135</u>	<u>\$ 8,625</u>	<u>\$ (4,771)</u>

(Continued)

Exhibit L-2  
CITY OF GLENDALE  
Combining Statement of Revenues,  
Expenditures, and Changes in Net Position  
Internal service funds  
For the Year Ended June 30, 2019  
(amounts expressed in thousands)

	Dental Insurance Fund	Medical Insurance Fund	Vision Insurance Fund	Employee Benefits Fund
<b>OPERATING REVENUES</b>				
Charges for services	\$ 1,321	\$ 23,595	\$ 226	\$ 6,498
Miscellaneous revenue	-	8	-	-
Total operating revenues	<u>1,321</u>	<u>23,603</u>	<u>226</u>	<u>6,498</u>
<b>OPERATING EXPENSES</b>				
Maintenance and operation	58	1,208	14	67
Claims and settlement	1,204	22,380	200	5,151
Depreciation	-	-	-	-
Amortization	-	-	-	-
Total operating expenses	<u>1,262</u>	<u>23,588</u>	<u>214</u>	<u>5,218</u>
Operating income (loss)	<u>59</u>	<u>15</u>	<u>12</u>	<u>1,280</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Use of money and property	34	74	17	688
Intergovernmental grants	-	-	-	-
Total nonoperating revenues (expenses)	<u>34</u>	<u>74</u>	<u>17</u>	<u>688</u>
Income (loss) before capital grants and contributions and transfers	93	89	29	1,968
Capital grants and contributions	-	-	-	-
Transfers in	-	850	-	-
Transfers out	(600)	-	(250)	-
Change in net position	<u>(507)</u>	<u>939</u>	<u>(221)</u>	<u>1,968</u>
Total net position - beginning	<u>1,027</u>	<u>(596)</u>	<u>494</u>	<u>(38)</u>
Total net position - ending	<u>\$ 520</u>	<u>\$ 343</u>	<u>\$ 273</u>	<u>\$ 1,930</u>

Exhibit L-2  
CITY OF GLENDALE  
Combining Statement of Revenues,  
Expenditures, and Changes in Net Position  
Internal service funds  
For the Year Ended June 30, 2019  
(amounts expressed in thousands)

	Retiree Health Savings Plan (RHSP) Benefits Fund	Post Employment Benefits Fund	ISD Wireless Fund	Total Internal service funds
<b>OPERATING REVENUES</b>				
Charges for services	\$ 1,724	\$ 688	\$ 4,420	\$ 98,296
Miscellaneous revenue	-	-	5	2,707
Total operating revenues	<u>1,724</u>	<u>688</u>	<u>4,425</u>	<u>101,003</u>
<b>OPERATING EXPENSES</b>				
Maintenance and operation	29	19	3,717	43,851
Claims and settlement	1,763	619	-	50,684
Depreciation	-	-	1,082	3,691
Amortization	-	-	-	86
Total operating expenses	<u>1,792</u>	<u>638</u>	<u>4,799</u>	<u>98,312</u>
Operating income (loss)	<u>(68)</u>	<u>50</u>	<u>(374)</u>	<u>2,691</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Use of money and property	720	-	62	5,773
Intergovernmental grants	-	-	2	42
Total nonoperating revenues (expenses)	<u>720</u>	<u>-</u>	<u>64</u>	<u>5,815</u>
Income (loss) before capital grants and contributions and transfers	652	50	(310)	8,506
Capital grants and contributions	-	-	2,718	2,718
Transfers in	-	-	-	1,550
Transfers out	-	-	-	(1,550)
Change in net position	<u>652</u>	<u>50</u>	<u>2,408</u>	<u>11,224</u>
Total net position - beginning	<u>2,181</u>	<u>(229)</u>	<u>8,686</u>	<u>77,525</u>
Total net position - ending	<u>\$ 2,833</u>	<u>\$ (179)</u>	<u>\$ 11,094</u>	<u>\$ 88,749</u>

Exhibit L-3  
CITY OF GLENDALE  
Statement of Cash Flows  
Internal service funds  
For the Year Ended June 30, 2019  
(amounts expressed in thousands)

	Fleet/Equipment Management Fund	Joint Helicopter Operation Fund	ISD Infrastructure Fund	ISD Applications Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash receipts from customers	\$ 11,861	\$ 1,208	\$ 7,516	\$ 6,838
Payments to employees	(4,165)	(147)	(2,551)	(2,656)
Payments to suppliers	(5,741)	(632)	(5,026)	(4,517)
Net cash provided (used) by operating activities	1,955	429	(61)	(335)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Amounts paid to other funds	-	-	-	-
Transfers in (out)	-	-	-	-
Operating grants received	39	-	1	-
Net cash provided (used) by noncapital financing activities	39	-	1	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING</b>				
Acquisition of property, plant, equipment and gas reserves	(5,234)	-	(845)	(607)
Capital grants received	-	-	-	-
Proceed from sales of capital assets	98	-	-	-
Net cash provided (used) by capital and related financing activities	(5,136)	-	(845)	(607)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	792	149	210	405
Net increase (decrease) in cash and cash equivalents	(2,350)	578	(695)	(537)
Balances - beginning of year	19,782	3,555	5,439	10,313
Balances - end of the year	17,432	4,133	4,744	9,776
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating Income (loss)	245	251	(779)	(397)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	1,650	103	853	-
Amortization	-	-	11	75
Changes in assets and liabilities:				
(Increase) Decrease Accounts receivable, net	(5)	(101)	-	-
(Increase) Inventories	20	-	-	-
(Increase) Decrease Prepaid expenses	-	-	-	-
Increase (Decrease) Accrued wages payable	61	1	14	3
Increase Compensated absences	-	-	-	-
Increase (Decrease) Accounts payable	(16)	175	(160)	(16)
Increase Claims payable	-	-	-	-
Net cash provided (used) by operating activities	\$ 1,955	\$ 429	\$ (61)	\$ (335)

Exhibit L-3  
CITY OF GLENDALE  
Statement of Cash Flows  
Internal service funds  
For the Year Ended June 30, 2019  
(amounts expressed in thousands)

	Building Maintenance Fund	Unemployment Insurance Fund	Liability Insurance Fund	Compensation Insurance Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash receipts from customers	\$ 7,442	\$ 52	\$ 8,279	\$ 18,423
Payments to employees	(3,146)	-	(385)	(2,166)
Payments to suppliers	(4,042)	(67)	(5,725)	(11,238)
Net cash provided (used) by operating activities	<u>254</u>	<u>(15)</u>	<u>2,169</u>	<u>5,019</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Amounts paid to other funds	-	-	-	-
Transfers in (out)	-	(700)	-	700
Operating grants received	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>(700)</u>	<u>-</u>	<u>700</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING</b>				
Acquisition of property, plant, equipment and gas reserves	(326)	-	-	-
Capital grants received	-	-	-	-
Proceed from sales of capital assets	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>(326)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	161	25	728	1,512
Net increase (decrease) in cash and cash equivalents	89	(690)	2,897	7,231
Balances - beginning of year	3,849	877	16,100	32,814
Balances - end of the year	<u>3,938</u>	<u>187</u>	<u>18,997</u>	<u>40,045</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating Income (loss)	33	(74)	268	2,170
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	-	3
Amortization	-	-	-	-
Changes in assets and liabilities:				
(Increase) Decrease Accounts receivable, net	-	-	(809)	16
(Increase) Inventories	-	-	-	-
(Increase) Decrease Prepaid expenses	-	-	-	-
Increase (Decrease) Accrued wages payable	42	3	(107)	61
Increase Compensated absences	-	-	-	-
Increase (Decrease) Accounts payable	179	56	301	174
Increase Claims payable	-	-	2,516	2,595
Net cash provided (used) by operating activities	<u>\$ 254</u>	<u>\$ (15)</u>	<u>\$ 2,169</u>	<u>\$ 5,019</u>

Exhibit L-3  
 CITY OF GLENDALE  
 Statement of Cash Flows  
 Internal service funds  
 For the Year Ended June 30, 2019  
 (amounts expressed in thousands)

	Dental Insurance Fund	Medical Insurance Fund	Vision Insurance Fund	Employee Benefits Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash receipts from customers	\$ 1,321	\$ 23,603	\$ 226	\$ 6,498
Payments to employees	-	-	-	(4,376)
Payments to suppliers	(1,349)	(22,808)	(216)	(40)
Net cash provided (used) by operating activities	(28)	795	10	2,082
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Amounts paid to other funds	-	-	-	-
Transfers in (out)	(600)	850	(250)	-
Operating grants received	-	-	-	-
Net cash provided (used) by noncapital financing activities	(600)	850	(250)	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING</b>				
Acquisition of property, plant, equipment and gas reserves	-	-	-	-
Capital grants received	-	-	-	-
Proceed from sales of capital assets	-	-	-	-
Net cash provided (used) by capital and related financing activities	-	-	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	37	65	17	665
Net increase (decrease) in cash and cash equivalents	(591)	1,710	(223)	2,747
Balances - beginning of year	1,064	604	498	14,658
Balances - end of the year	473	2,314	275	17,405
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating Income (loss)	59	15	12	1,280
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	-	-
Amortization	-	-	-	-
Changes in assets and liabilities:				
(Increase) Decrease Accounts receivable, net	-	-	-	-
(Increase) Inventories	-	-	-	-
(Increase) Decrease Prepaid expenses	-	-	-	-
Increase (Decrease) Accrued wages payable	1	(30)	-	424
Increase Compensated absences	-	-	-	378
Increase (Decrease) Accounts payable	(88)	840	(2)	-
Increase Claims payable	-	(30)	-	-
Net cash provided (used) by operating activities	\$ (28)	\$ 795	\$ 10	\$ 2,082

Exhibit L-3  
CITY OF GLENDALE  
Statement of Cash Flows  
Internal service funds  
For the Year Ended June 30, 2019  
(amounts expressed in thousands)

	Retiree Health Savings Plan (RHSP) Benefits Fund	Post Employment Benefits Fund	ISD Wireless Fund	Total Internal service funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash receipts from customers	\$ 1,724	\$ 688	\$ 2,230	\$ 97,909
Payments to employees	-	-	(1,029)	(20,621)
Payments to suppliers	(780)	(668)	(3,648)	(66,497)
Net cash provided (used) by operating activities	944	20	(2,447)	10,791
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Amounts paid to other funds	-	(20)	-	(20)
Transfers in (out)	-	-	-	-
Operating grants received	-	-	2	42
Net cash provided (used) by noncapital financing activities	-	(20)	2	22
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING</b>				
Acquisition of property, plant, equipment and gas reserves	-	-	(2,336)	(9,348)
Capital grants received	-	-	2,718	2,718
Proceed from sales of capital assets	-	-	-	98
Net cash provided (used) by capital and related financing activities	-	-	382	(6,532)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	698	-	72	5,536
Net increase (decrease) in cash and cash equivalents	1,642	-	(1,991)	9,817
Balances - beginning of year	15,979	-	3,046	128,578
Balances - end of the year	17,621	-	1,055	138,395
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating Income (loss)	(68)	50	(374)	2,691
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	1,082	3,691
Amortization	-	-	-	86
Changes in assets and liabilities:				
(Increase) Decrease Accounts receivable, net	-	-	(2,195)	(3,094)
(Increase) Inventories	-	-	-	20
(Increase) Decrease Prepaid expenses	-	-	(404)	(404)
Increase (Decrease) Accrued wages payable	1,012	(30)	(55)	1,400
Increase Compensated absences	-	-	-	378
Increase (Decrease) Accounts payable	-	-	(501)	942
Increase Claims payable	-	-	-	5,081
Net cash provided (used) by operating activities	\$ 944	\$ 20	\$ (2,447)	\$ 10,791