

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

- 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.
- Joint Helicopter Operation Fund - To account for set-aside funds to perform major maintenance or replacement of the helicopters.
- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- Employee Benefits Fund - To account for the resources and the liability for employees' compensated absences (vacation and comp time).
- Retiree Health Savings Plan (RHSP) Benefits Fund - To account for the resources and the liability for employees' sick leave conversion under RHSP plan.
- Post Employment Benefits Fund - To account for the resources and the liability for all the benefits provided after the employees' separation from the City.
- ISD Wireless Fund - To account for the operation of the citywide radio system.

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Exhibit L-1
CITY OF GLENDALE
Combining Statement of Net Position
Internal Service Funds
June 30, 2015 (in thousands)

	Fleet/Equipment Management Fund	Joint Helicopter Operation Fund	ISD Infrastructure Fund
Assets			
Current assets:			
Pooled cash and investments	\$ 15,592	2,469	4,760
Interest receivable	34	5	10
Accounts receivable, net	6	71	-
Prepaid items	-	-	-
Total current assets	<u>15,632</u>	<u>2,545</u>	<u>4,770</u>
Capital assets:			
Machinery and equipment	29,451	3,518	1,176
Accumulated depreciation	(19,769)	(1,706)	(297)
Construction in progress	-	-	3,799
Total capital assets	<u>9,682</u>	<u>1,812</u>	<u>4,678</u>
Total assets	<u>25,314</u>	<u>4,357</u>	<u>9,448</u>
Liabilities and net position			
Current liabilities:			
Accounts payable	288	21	189
Advance from other funds	-	-	-
Interest payable	18	-	-
Capital leases	242	-	-
Claims payable	-	-	-
Compensated absences	-	-	-
Total current liabilities	<u>548</u>	<u>21</u>	<u>189</u>
Noncurrent liabilities:			
Claims payable	-	-	-
Compensated absences	-	-	-
Capital leases	515	-	-
Total noncurrent liabilities	<u>515</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,063</u>	<u>21</u>	<u>189</u>
Net position:			
Net investment in capital assets	8,925	1,812	4,678
Unrestricted (deficits)	15,326	2,524	4,581
Total net position (deficits)	<u>\$ 24,251</u>	<u>4,336</u>	<u>9,259</u>

(Continued)

Exhibit L-1
CITY OF GLENDALE
Combining Statement of Net Position
Internal Service Funds
June 30, 2015 (in thousands)

	ISD Applications Fund	Unemployment Insurance Fund	Liability Insurance Fund
Assets			
Current assets:			
Pooled cash and investments	\$ 8,183	564	19,941
Interest receivable	17	1	300
Accounts receivable, net	-	-	10
Prepaid items	-	-	-
Total current assets	<u>8,200</u>	<u>565</u>	<u>20,251</u>
Capital assets:			
Machinery and equipment	66	-	-
Accumulated depreciation	(31)	-	-
Construction in progress	521	-	-
Total capital assets	<u>556</u>	<u>-</u>	<u>-</u>
Total assets	<u>8,756</u>	<u>565</u>	<u>20,251</u>
Liabilities and net position			
Current liabilities:			
Accounts payable	202	46	21
Advance from other funds	-	-	-
Interest payable	-	-	-
Capital leases	-	-	-
Claims payable	-	-	3,705
Compensated absences	-	-	-
Total current liabilities	<u>202</u>	<u>46</u>	<u>3,726</u>
Noncurrent liabilities:			
Claims payable	-	-	2,351
Compensated absences	-	-	-
Capital leases	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>2,351</u>
Total liabilities	<u>202</u>	<u>46</u>	<u>6,077</u>
Net position:			
Net investment in capital assets	556	-	-
Unrestricted (deficits)	<u>7,998</u>	<u>519</u>	<u>14,174</u>
Total net position (deficits)	<u>\$ 8,554</u>	<u>519</u>	<u>14,174</u>

(Continued)

Exhibit L-1
CITY OF GLENDALE
Combining Statement of Net Position
Internal Service Funds
June 30, 2015 (in thousands)

	Compensation Insurance Fund	Dental Insurance Fund	Medical Insurance Fund
Assets			
Current assets:			
Pooled cash and investments	\$ 21,494	920	805
Interest receivable	46	2	5
Accounts receivable, net	93	-	-
Prepaid items	-	-	546
Total current assets	<u>21,633</u>	<u>922</u>	<u>1,356</u>
Capital assets:			
Machinery and equipment	100	-	-
Accumulated depreciation	(79)	-	-
Construction in progress	-	-	-
Total capital assets	<u>21</u>	<u>-</u>	<u>-</u>
Total assets	<u>21,654</u>	<u>922</u>	<u>1,356</u>
Liabilities and net position			
Current liabilities:			
Accounts payable	45	103	607
Advance from other funds	-	-	-
Interest payable	-	-	-
Capital leases	-	-	-
Claims payable	7,513	-	1,091
Compensated absences	-	-	-
Total current liabilities	<u>7,558</u>	<u>103</u>	<u>1,698</u>
Noncurrent liabilities:			
Claims payable	28,542	-	-
Compensated absences	-	-	-
Capital leases	-	-	-
Total noncurrent liabilities	<u>28,542</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>36,100</u>	<u>103</u>	<u>1,698</u>
Net position:			
Net investment in capital assets	21	-	-
Unrestricted (deficits)	(14,467)	819	(342)
Total net position (deficits)	<u>\$ (14,446)</u>	<u>819</u>	<u>(342)</u>

(Continued)

Exhibit L-1
CITY OF GLENDALE
Combining Statement of Net Position
Internal Service Funds
June 30, 2015 (in thousands)

	Vision Insurance Fund	Employee Benefits Fund	Retiree Health Savings Plan Benefits Fund
Assets			
Current assets:			
Pooled cash and investments	\$ 441	11,121	10,952
Interest receivable	1	24	24
Accounts receivable, net	-	-	-
Prepaid items	-	-	-
Total current assets	<u>442</u>	<u>11,145</u>	<u>10,976</u>
Capital assets:			
Machinery and equipment	-	-	-
Accumulated depreciation	-	-	-
Construction in progress	-	-	-
Total capital assets	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>442</u>	<u>11,145</u>	<u>10,976</u>
Liabilities and net position			
Current liabilities:			
Accounts payable	15	-	-
Advance from other funds	-	-	-
Interest payable	-	-	-
Capital leases	-	-	-
Claims payable	-	-	-
Compensated absences	-	1,701	1,999
Total current liabilities	<u>15</u>	<u>1,701</u>	<u>1,999</u>
Noncurrent liabilities:			
Claims payable	-	-	-
Compensated absences	-	11,236	11,632
Capital leases	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>11,236</u>	<u>11,632</u>
Total liabilities	<u>15</u>	<u>12,937</u>	<u>13,631</u>
Net position:			
Net investment in capital assets	-	-	-
Unrestricted (deficits)	427	(1,792)	(2,655)
Total net position (deficits)	<u>\$ 427</u>	<u>(1,792)</u>	<u>(2,655)</u>

(Continued)

Exhibit L-1
CITY OF GLENDALE
Combining Statement of Net Position
Internal Service Funds
June 30, 2015 (in thousands)

	Post Employment Benefits Fund	ISD Wireless Fund	Total Internal Service Funds
Assets			
Current assets:			
Pooled cash and investments	\$ 6,843	1,178	105,263
Interest receivable	15	2	486
Accounts receivable, net	-	20	200
Prepaid items	-	-	546
Total current assets	<u>6,858</u>	<u>1,200</u>	<u>106,495</u>
Capital assets:			
Machinery and equipment	-	5,696	40,007
Accumulated depreciation	-	(1,437)	(23,319)
Construction in progress	-	2,534	6,854
Total capital assets	<u>-</u>	<u>6,793</u>	<u>23,542</u>
Total assets	<u>6,858</u>	<u>7,993</u>	<u>130,037</u>
Liabilities and net position			
Current liabilities:			
Accounts payable	-	26	1,563
Advance from other funds	-	1,713	1,713
Interest payable	-	29	47
Capital leases	-	-	242
Claims payable	-	-	12,309
Compensated absences	-	-	3,700
Total current liabilities	<u>-</u>	<u>1,768</u>	<u>19,574</u>
Noncurrent liabilities:			
Claims payable	-	-	30,893
Compensated absences	-	-	22,868
Capital leases	-	-	515
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>54,276</u>
Total liabilities	<u>-</u>	<u>1,768</u>	<u>73,850</u>
Net position:			
Net investment in capital assets	-	5,346	21,338
Unrestricted (deficits)	<u>6,858</u>	<u>879</u>	<u>34,849</u>
Total net position (deficits)	<u>\$ 6,858</u>	<u>6,225</u>	<u>56,187</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, 2015 (in thousands)

	Fleet/Equipment Management Fund	Joint Helicopter Operation Fund	ISD Infrastructure Fund
Operating revenues:			
Charges for services	\$ 12,217	904	9,439
Miscellaneous revenues	5	3	-
Total operating revenues	<u>12,222</u>	<u>907</u>	<u>9,439</u>
Operating Expenses:			
Salaries and benefits	3,605	129	2,859
Maintenance and operations	5,649	665	3,195
Equipment purchased	3	-	336
Claims and settlements	-	-	-
Depreciation	1,732	31	179
Total operating expenses	<u>10,989</u>	<u>825</u>	<u>6,569</u>
Operating income (loss)	<u>1,233</u>	<u>82</u>	<u>2,870</u>
Non operating revenues (expenses):			
Interest revenue	233	19	34
Grant revenue	-	-	-
Interest expense	(47)	-	-
Total non operating revenues (expenses), net	<u>186</u>	<u>19</u>	<u>34</u>
Income (loss)	<u>1,419</u>	<u>101</u>	<u>2,904</u>
Change in net position	1,419	101	2,904
Net position (deficits), July 1	<u>22,832</u>	<u>4,235</u>	<u>6,355</u>
Net position (deficits), June 30	<u>\$ 24,251</u>	<u>4,336</u>	<u>9,259</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, 2015 (in thousands)

	ISD Applications Fund	Unemployment Insurance Fund	Liability Insurance Fund
Operating revenues:			
Charges for services	\$ 6,979	302	6,244
Miscellaneous revenues	-	-	170
Total operating revenues	<u>6,979</u>	<u>302</u>	<u>6,414</u>
Operating Expenses:			
Salaries and benefits	2,132	-	322
Maintenance and operations	3,463	5	1,400
Equipment purchased	-	-	-
Claims and settlements	-	257	(35)
Depreciation	15	-	-
Total operating expenses	<u>5,610</u>	<u>262</u>	<u>1,687</u>
Operating income (loss)	<u>1,369</u>	<u>40</u>	<u>4,727</u>
Non operating revenues (expenses):			
Interest revenue	64	5	160
Grant revenue	-	-	-
Interest expense	-	-	-
Total non operating revenues (expenses), net	<u>64</u>	<u>5</u>	<u>160</u>
Income (loss)	<u>1,433</u>	<u>45</u>	<u>4,887</u>
Change in net position	1,433	45	4,887
Net position (deficits), July 1	<u>7,121</u>	<u>474</u>	<u>9,287</u>
Net position (deficits), June 30	<u>\$ 8,554</u>	<u>519</u>	<u>14,174</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, 2015 (in thousands)

	Compensation Insurance Fund	Dental Insurance Fund	Medical Insurance Fund
Operating revenues:			
Charges for services	\$ 14,271	1,572	25,558
Miscellaneous revenues	-	-	2
Total operating revenues	<u>14,271</u>	<u>1,572</u>	<u>25,560</u>
Operating Expenses:			
Salaries and benefits	833	-	-
Maintenance and operations	1,149	30	1,156
Equipment purchased	-	-	-
Claims and settlements	11,103	1,448	26,616
Depreciation	3	-	-
Total operating expenses	<u>13,088</u>	<u>1,478</u>	<u>27,772</u>
Operating income (loss)	<u>1,183</u>	<u>94</u>	<u>(2,212)</u>
Non operating revenues (expenses):			
Interest revenue	178	8	24
Grant revenue	-	-	-
Interest expense	-	-	-
Total non operating revenues (expenses), net	<u>178</u>	<u>8</u>	<u>24</u>
Income (loss)	<u>1,361</u>	<u>102</u>	<u>(2,188)</u>
Change in net position	1,361	102	(2,188)
Net position (deficits), July 1	<u>(15,807)</u>	<u>717</u>	<u>1,846</u>
Net position (deficits), June 30	<u>\$ (14,446)</u>	<u>819</u>	<u>(342)</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, 2015 (in thousands)

	Vision Insurance Fund	Employee Benefits Fund	Retiree Health Savings Plan Benefits Fund
Operating revenues:			
Charges for services	\$ 272	5,140	3,214
Miscellaneous revenues	-	-	-
Total operating revenues	<u>272</u>	<u>5,140</u>	<u>3,214</u>
Operating Expenses:			
Salaries and benefits	-	21	3
Maintenance and operations	7	91	45
Equipment purchased	-	-	-
Claims and settlements	236	3,883	10,512
Depreciation	-	-	-
Total operating expenses	<u>243</u>	<u>3,995</u>	<u>10,560</u>
Operating income (loss)	<u>29</u>	<u>1,145</u>	<u>(7,346)</u>
Non operating revenues (expenses):			
Interest revenue	4	93	89
Grant revenue	-	-	-
Interest expense	-	-	-
Total non operating revenues (expenses), net	<u>4</u>	<u>93</u>	<u>89</u>
Income (loss)	<u>33</u>	<u>1,238</u>	<u>(7,257)</u>
Change in net position	33	1,238	(7,257)
Net position (deficits), July 1	<u>394</u>	<u>(3,030)</u>	<u>4,602</u>
Net position (deficits), June 30	<u>\$ 427</u>	<u>(1,792)</u>	<u>(2,655)</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, 2015 (in thousands)

	Post Employment Benefits Fund	ISD Wireless Fund	Total Internal Service Funds
Operating revenues:			
Charges for services	\$ 2,169	3,832	92,113
Miscellaneous revenues	-	6	186
Total operating revenues	<u>2,169</u>	<u>3,838</u>	<u>92,299</u>
Operating Expenses:			
Salaries and benefits	-	1,088	10,992
Maintenance and operations	12	2,194	19,061
Equipment purchased	-	-	339
Claims and settlements	2,138	-	56,158
Depreciation	-	591	2,551
Total operating expenses	<u>2,150</u>	<u>3,873</u>	<u>89,101</u>
Operating income (loss)	<u>19</u>	<u>(35)</u>	<u>3,198</u>
Non operating revenues (expenses):			
Interest revenue	52	11	974
Grant revenue	-	20	20
Interest expense	-	(37)	(84)
Total non operating revenues (expenses), net	<u>52</u>	<u>(6)</u>	<u>910</u>
Income (loss)	<u>71</u>	<u>(41)</u>	<u>4,108</u>
Change in net position	71	(41)	4,108
Net position (deficits), July 1	<u>6,787</u>	<u>6,266</u>	<u>52,079</u>
Net position (deficits), June 30	<u>\$ 6,858</u>	<u>6,225</u>	<u>56,187</u>

Exhibit L-3
CITY OF GLENDALE
Combining Statement of Cash Flows
Internal Service Funds
Fiscal Year Ended June 30, 2015 (in thousands)

	Fleet/Equipment Management Fund	Joint Helicopter Operation Fund	ISD Infrastructure Fund
Cash flows from operating activities:			
Cash from customers	\$ 12,246	1,083	9,439
Cash paid to employees	(3,605)	(129)	(2,859)
Cash paid to suppliers	(5,518)	(675)	(4,183)
Net cash provided (used) by operating activities	<u>3,123</u>	<u>279</u>	<u>2,397</u>
Cash flows from noncapital financing activities:			
Amounts paid to other funds	-	-	-
Grants received	-	-	-
Net cash (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:			
Interest on long-term debt	(55)	-	-
Capital leases principal and interest payable	(669)	-	-
Acquisition of property, plant, and equipment	(539)	(1,445)	(2,553)
Net cash (used) by capital and related financial activities	<u>(1,263)</u>	<u>(1,445)</u>	<u>(2,553)</u>
Cash flows from investing activities:			
Interest received	240	25	35
Net increase (decrease) in cash and cash equivalents	<u>2,100</u>	<u>(1,141)</u>	<u>(121)</u>
Cash and cash equivalents at July 1	<u>13,492</u>	<u>3,610</u>	<u>4,881</u>
Cash and cash equivalents at June 30	<u><u>15,592</u></u>	<u><u>2,469</u></u>	<u><u>4,760</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	1,233	82	2,870
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	1,732	31	179
(Increase)Decrease Accounts receivable, net	24	176	-
(Increase) Prepaid expenses	-	-	-
Increase(Decrease) Compensated absences	-	-	-
Increase(Decrease) Accounts payable	134	(10)	(652)
Increase(Decrease) Claims payable	-	-	-
Total adjustments	<u>1,890</u>	<u>197</u>	<u>(473)</u>
Net cash provided (used) by operating activities	<u>\$ 3,123</u>	<u>279</u>	<u>2,397</u>
Noncash investing, capital and financing activities:			
Increase in fair value of investments	21	3	6

(Continued)

Exhibit L-3
CITY OF GLENDALE
Combining Statement of Cash Flows
Internal Service Funds
Fiscal Year Ended June 30, 2015 (in thousands)

	ISD Applications Fund	Unemployment Insurance Fund	Liability Insurance Fund
Cash flows from operating activities:			
Cash from customers	\$ 7,313	302	6,404
Cash paid to employees	(2,132)	-	(322)
Cash paid to suppliers	(3,415)	(216)	(5,000)
Net cash provided (used) by operating activities	<u>1,766</u>	<u>86</u>	<u>1,082</u>
Cash flows from noncapital financing activities:			
Amounts paid to other funds	-	-	-
Grants received	-	-	-
Net cash (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:			
Interest on long-term debt	-	-	-
Capital leases principal and interest payable	-	-	-
Acquisition of property, plant, and equipment	(229)	-	-
Net cash (used) by capital and related financial activities	<u>(229)</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:			
Interest received	66	5	174
Net increase (decrease) in cash and cash equivalents	<u>1,603</u>	<u>91</u>	<u>1,256</u>
Cash and cash equivalents at July 1	<u>6,580</u>	<u>473</u>	<u>18,685</u>
Cash and cash equivalents at June 30	<u><u>8,183</u></u>	<u><u>564</u></u>	<u><u>19,941</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	<u>1,369</u>	<u>40</u>	<u>4,727</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	15	-	-
(Increase)Decrease Accounts receivable, net	334	-	(10)
(Increase) Prepaid expenses	-	-	-
Increase(Decrease) Compensated absences	-	-	-
Increase(Decrease) Accounts payable	48	46	(39)
Increase(Decrease) Claims payable	-	-	(3,596)
Total adjustments	<u>397</u>	<u>46</u>	<u>(3,645)</u>
Net cash provided (used) by operating activities	<u><u>\$ 1,766</u></u>	<u><u>86</u></u>	<u><u>1,082</u></u>
Noncash investing, capital and financing activities:			
Increase in fair value of investments	11	1	27

(Continued)

Exhibit L-3
CITY OF GLENDALE
Combining Statement of Cash Flows
Internal Service Funds
Fiscal Year Ended June 30, 2015 (in thousands)

	Compensation Insurance Fund	Dental Insurance Fund	Medical Insurance Fund
Cash flows from operating activities:			
Cash from customers	\$ 14,180	1,572	25,698
Cash paid to employees	(833)	-	-
Cash paid to suppliers	(10,551)	(1,515)	(27,379)
Net cash provided (used) by operating activities	<u>2,796</u>	<u>57</u>	<u>(1,681)</u>
Cash flows from noncapital financing activities:			
Amounts paid to other funds	-	-	-
Grants received	-	-	-
Net cash (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:			
Interest on long-term debt	-	-	-
Capital leases principal and interest payable	-	-	-
Acquisition of property, plant, and equipment	-	-	-
Net cash (used) by capital and related financial activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:			
Interest received	187	8	22
Net increase (decrease) in cash and cash equivalents	<u>2,983</u>	<u>65</u>	<u>(1,659)</u>
Cash and cash equivalents at July 1	18,511	855	2,464
Cash and cash equivalents at June 30	<u>21,494</u>	<u>920</u>	<u>805</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	1,183	94	(2,212)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	3	-	-
(Increase)Decrease Accounts receivable, net	(91)	-	138
(Increase) Prepaid expenses	-	-	(40)
Increase(Decrease) Compensated absences	-	-	-
Increase(Decrease) Accounts payable	45	(37)	(212)
Increase(Decrease) Claims payable	1,656	-	645
Total adjustments	<u>1,613</u>	<u>(37)</u>	<u>531</u>
Net cash provided (used) by operating activities	<u>\$ 2,796</u>	<u>57</u>	<u>(1,681)</u>
Noncash investing, capital and financing activities:			
Increase in fair value of investments	29	1	3

(Continued)

Exhibit L-3
CITY OF GLENDALE
Combining Statement of Cash Flows
Internal Service Funds
Fiscal Year Ended June 30, 2015 (in thousands)

	Vision Insurance Fund	Employee Benefits Fund	Retiree Health Savings Plan Benefits Fund
Cash flows from operating activities:			
Cash from customers	\$ 272	5,140	3,214
Cash paid to employees	-	(4,434)	(3)
Cash paid to suppliers	(242)	(92)	(1,850)
Net cash provided (used) by operating activities	30	614	1,361
Cash flows from noncapital financing activities:			
Amounts paid to other funds	-	-	-
Grants received	-	-	-
Net cash (used) by noncapital financing activities	-	-	-
Cash flows from capital and related financing activities:			
Interest on long-term debt	-	-	-
Capital leases principal and interest payable	-	-	-
Acquisition of property, plant, and equipment	-	-	-
Net cash (used) by capital and related financial activities	-	-	-
Cash flows from investing activities:			
Interest received	4	99	92
Net increase (decrease) in cash and cash equivalents	34	713	1,453
Cash and cash equivalents at July 1	407	10,408	9,499
Cash and cash equivalents at June 30	441	11,121	10,952
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	29	1,145	(7,346)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	-	-
(Increase)Decrease Accounts receivable, net	-	-	-
(Increase) Prepaid expenses	-	-	-
Increase(Decrease) Compensated absences	-	(531)	8,707
Increase(Decrease) Accounts payable	1	-	-
Increase(Decrease) Claims payable	-	-	-
Total adjustments	1	(531)	8,707
Net cash provided (used) by operating activities	\$ 30	614	1,361
Noncash investing, capital and financing activities:			
Increase in fair value of investments	1	15	15

(Continued)

Exhibit L-3
CITY OF GLENDALE
Combining Statement of Cash Flows
Internal Service Funds
Fiscal Year Ended June 30, 2015 (in thousands)

	Post Employment Benefits Fund	ISD Wireless Fund	Total Internal Service Funds
Cash flows from operating activities:			
Cash from customers	\$ 2,169	3,818	92,850
Cash paid to employees	-	(1,088)	(15,405)
Cash paid to suppliers	(2,170)	(2,617)	(65,423)
Net cash provided (used) by operating activities	(1)	113	12,022
Cash flows from noncapital financing activities:			
Amounts paid to other funds	-	(549)	(549)
Grants received	-	20	20
Net cash (used) by noncapital financing activities	-	(529)	(529)
Cash flows from capital and related financing activities:			
Interest on long-term debt	-	(45)	(100)
Capital leases principal and interest payable	-	-	(669)
Acquisition of property, plant, and equipment	-	(692)	(5,458)
Net cash (used) by capital and related financial activities	-	(737)	(6,227)
Cash flows from investing activities:			
Interest received	57	16	1,030
Net increase (decrease) in cash and cash equivalents	56	(1,137)	6,296
Cash and cash equivalents at July 1	6,787	2,315	98,967
Cash and cash equivalents at June 30	6,843	1,178	105,263
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	19	(35)	3,198
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	591	2,551
(Increase)Decrease Accounts receivable, net	-	(20)	551
(Increase) Prepaid expenses	-	-	(40)
Increase(Decrease) Compensated absences	-	-	8,176
Increase(Decrease) Accounts payable	(20)	(423)	(1,119)
Increase(Decrease) Claims payable	-	-	(1,295)
Total adjustments	(20)	148	8,824
Net cash provided (used) by operating activities	\$ (1)	113	12,022
Noncash investing, capital and financing activities:			
Increase in fair value of investments	9	2	143

Exhibit M-1

CITY OF GLENDALE

Capital Assets Used in the Operation of Governmental Funds

Schedule by Function and Activity

June 30, 2015 (in thousands)

	Land	Construction in Progress	Infrastructure	Buildings and Improvements	Machinery and Equipment	Total
General government						
City council	\$ -	151	-	-	2,436	2,587
City clerk	-	-	-	5	55	60
City manager	-	-	-	307	583	890
Legal	-	-	-	10	41	51
Finance	-	-	-	-	6,117	6,117
Information services	-	-	12,221	430	17,454	30,105
Planning	-	-	-	-	5	5
Personnel	-	5	-	-	246	251
Total	-	156	12,221	752	26,937	40,066
Public safety						
Police	5,227	-	-	68,881	11,040	85,148
Fire	5,925	35	-	19,075	12,755	37,790
Fire paramedics	-	-	-	-	685	685
Hazardous materials	-	-	-	599	240	839
Emergency services	-	-	-	-	150	150
Total	11,152	35	-	88,555	24,870	124,612
Public works						
Public works	16,208	3,278	36,373	1,560	1,766	59,185
Engineering	-	-	-	-	56	56
Corporation yard	282,468	24,980	252,462	74,579	1,150	635,639
Mechanical maintenance	-	-	-	-	154	154
Traffic engineering	-	2,453	5,455	922	350	9,180
Transit administration	15,441	167	-	3,267	16,471	35,346
Parking	5,547	1,260	-	41,365	2,860	51,032
Air quality improvement	-	36	-	-	514	550
Total	319,664	32,174	294,290	121,693	23,321	791,142
Housing, health and community development						
	23,262	1,895	326	27,715	1,887	55,085
Employment programs						
	-	-	-	-	155	155
Parks, recreation and community services						
	59,772	7,385	-	108,434	1,410	177,001
Library						
	448	10,842	-	9,888	1,917	23,095
Total capital assets	414,298	52,487	306,837	357,037	80,497	1,211,156
Accumulated depreciation	-	-	(106,322)	(141,981)	(63,051)	(311,354)
Net capital assets	\$ 414,298	52,487	200,515	215,056	17,446	899,802

This schedule presents only the capital asset balances related to the government funds.

Accordingly, the capital assets reported in internal service funds are excluded from the above amounts.

Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

Exhibit M-2

CITY OF GLENDALE

Capital Assets Used in the Operation of Governmental Funds

Schedule of Changes by Function and Activity

Fiscal Year Ended June 30, 2015 (in thousands)

	Balance at July 1	Additions	Retirements	Reclass	Balance at June 30
General government:					
City council	\$ 2,488	99	-	-	2,587
City clerk	60	-	-	-	60
City manager	790	100	-	-	890
Legal	51	-	-	-	51
Finance	6,117	-	-	-	6,117
Information services	30,105	-	-	-	30,105
Planning	5	-	-	-	5
Personnel	246	5	-	-	251
Total	39,862	204	-	-	40,066
Public safety:					
Police	84,930	218	-	-	85,148
Fire	37,378	412	-	-	37,790
Fire paramedics	678	7	-	-	685
Hazardous materials	-	-	-	839	839
Emergency services	150	-	-	-	150
Total	123,136	637	-	839	124,612
Public works:					
Public works	58,968	217	-	-	59,185
Engineering	56	-	-	-	56
Corporation yard	622,127	14,369	(857)	-	635,639
Mechanical maintenance	154	-	-	-	154
Traffic engineering	8,757	499	-	(76)	9,180
Transit administration	35,804	43	(577)	76	35,346
Parking	-	-	-	51,032	51,032
Air quality improvement	550	-	-	-	550
Total	726,416	15,128	(1,434)	51,032	791,142
Housing, health and community development	34,346	754	-	19,985	55,085
Employment programs	155	-	-	-	155
Parks, recreation and community services	167,551	795	-	8,655	177,001
Library	22,729	366	-	-	23,095
Total capital assets	1,114,195	17,884	(1,434)	80,511	1,211,156
Accumulated depreciation	(261,025)	(20,351)	1,434	(31,412)	(311,354)
Net capital assets	\$ 853,170	(2,467)	-	49,099	899,802

This schedule presents only the capital asset balances related to the governmental funds.

Accordingly, the capital assets reported in internal service funds are excluded from the above amounts.

Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

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