

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.

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Exhibit L-1
 CITY OF GLENDALE
 Combining Statement of Net Position
 Internal service funds
 June 30, 2020
 (amounts expressed in thousands)

	Fleet/Equipment Management Fund	Joint Helicopter Operation Fund	ISD Infrastructure Fund	ISD Applications Fund
ASSETS				
Current assets:				
Pooled cash and investments	\$ 10,205	\$ 4,721	\$ 2,852	\$ 9,197
Interest receivable	51	23	14	43
Accounts receivable, net	75	190	29	183
Inventories	198	-	-	-
Prepaid items	1,617	-	-	-
Total current assets	<u>12,146</u>	<u>4,934</u>	<u>2,895</u>	<u>9,423</u>
Noncurrent assets:				
Capital assets, not being depreciated	251	-	1,671	612
Capital assets, net	18,235	1,297	2,781	5,743
Total noncurrent assets	<u>18,486</u>	<u>1,297</u>	<u>4,452</u>	<u>6,355</u>
Total assets	<u>30,632</u>	<u>6,231</u>	<u>7,347</u>	<u>15,778</u>
LIABILITIES				
Current liabilities:				
Accounts payable	1,151	30	364	163
Wages and benefits payable	351	10	248	169
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Total current liabilities	<u>1,502</u>	<u>40</u>	<u>612</u>	<u>332</u>
Noncurrent liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,502</u>	<u>40</u>	<u>612</u>	<u>332</u>
NET POSITION				
Net investment in capital assets	18,486	1,297	4,452	6,355
Unrestricted	10,644	4,894	2,283	9,091
Total net position (deficit)	<u>\$ 29,130</u>	<u>\$ 6,191</u>	<u>\$ 6,735</u>	<u>\$ 15,446</u>

Exhibit L-1
 CITY OF GLENDALE
 Combining Statement of Net Position
 Internal service funds
 June 30, 2020
 (amounts expressed in thousands)

	Building Maintenance Fund	Unemployment Insurance Fund	Liability Insurance Fund	Compensation Insurance Fund
ASSETS				
Current assets:				
Pooled cash and investments	\$ 2,880	\$ 126	\$ 23,408	\$ 45,443
Interest receivable	15	1	115	226
Accounts receivable, net	8	3	484	1,199
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Total current assets	<u>2,903</u>	<u>130</u>	<u>24,007</u>	<u>46,868</u>
Noncurrent assets:				
Capital assets, not being depreciated	-	-	-	-
Capital assets, net	9	-	-	3
Total noncurrent assets	<u>9</u>	<u>-</u>	<u>-</u>	<u>3</u>
Total assets	<u>2,912</u>	<u>130</u>	<u>24,007</u>	<u>46,871</u>
LIABILITIES				
Current liabilities:				
Accounts payable	540	230	105	10
Wages and benefits payable	237	-	20	346
Claims payable	-	-	4,487	11,040
Compensated absences	-	-	-	-
Total current liabilities	<u>777</u>	<u>230</u>	<u>4,612</u>	<u>11,396</u>
Noncurrent liabilities:				
Claims payable	-	-	8,967	41,971
Compensated absences	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>8,967</u>	<u>41,971</u>
Total liabilities	<u>777</u>	<u>230</u>	<u>13,579</u>	<u>53,367</u>
NET POSITION				
Net investment in capital assets	9	-	-	3
Unrestricted	2,126	(100)	10,428	(6,499)
Total net position (deficit)	<u>\$ 2,135</u>	<u>\$ (100)</u>	<u>\$ 10,428</u>	<u>\$ (6,496)</u>

Exhibit L-1
 CITY OF GLENDALE
 Combining Statement of Net Position
 Internal service funds
 June 30, 2020
 (amounts expressed in thousands)

	Dental Insurance Fund	Medical Insurance Fund	Vision Insurance Fund	Employee Benefits Fund
ASSETS				
Current assets:				
Pooled cash and investments	\$ 574	\$ 2,228	\$ 309	\$ 19,979
Interest receivable	3	14	2	98
Accounts receivable, net	46	928	9	307
Inventories	-	-	-	-
Prepaid items	-	547	-	-
Total current assets	<u>623</u>	<u>3,717</u>	<u>320</u>	<u>20,384</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>623</u>	<u>3,717</u>	<u>320</u>	<u>20,384</u>
LIABILITIES				
Current liabilities:				
Accounts payable	79	694	13	-
Wages and benefits payable	-	-	-	384
Claims payable	-	772	-	-
Compensated absences	-	-	-	2,216
Total current liabilities	<u>79</u>	<u>1,466</u>	<u>13</u>	<u>2,600</u>
Noncurrent liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	15,053
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,053</u>
Total liabilities	<u>79</u>	<u>1,466</u>	<u>13</u>	<u>17,653</u>
NET POSITION				
Net investment in capital assets	-	-	-	-
Unrestricted	544	2,251	307	2,731
Total net position (deficit)	<u>\$ 544</u>	<u>\$ 2,251</u>	<u>\$ 307</u>	<u>\$ 2,731</u>

Exhibit L-1
 CITY OF GLENDALE
 Combining Statement of Net Position
 Internal service funds
 June 30, 2020
 (amounts expressed 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	\$ 19,185	\$ 177	\$ 2,854	\$ 144,138
Interest receivable	95	1	13	714
Accounts receivable, net	114	67	61	3,703
Inventories	-	-	-	198
Prepaid items	-	-	-	2,164
Total current assets	<u>19,394</u>	<u>245</u>	<u>2,928</u>	<u>150,917</u>
Noncurrent assets:				
Capital assets, not being depreciated	-	-	-	2,534
Capital assets, net	-	-	7,150	35,218
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>7,150</u>	<u>37,752</u>
Total assets	<u>19,394</u>	<u>245</u>	<u>10,078</u>	<u>188,669</u>
LIABILITIES				
Current liabilities:				
Accounts payable	-	26	109	3,514
Wages and benefits payable	127	-	88	1,980
Claims payable	-	-	-	16,299
Compensated absences	1,063	-	-	3,279
Total current liabilities	<u>1,190</u>	<u>26</u>	<u>197</u>	<u>25,072</u>
Noncurrent liabilities:				
Claims payable	-	-	-	50,938
Compensated absences	13,667	-	-	28,720
Total noncurrent liabilities	<u>13,667</u>	<u>-</u>	<u>-</u>	<u>79,658</u>
Total liabilities	<u>14,857</u>	<u>26</u>	<u>197</u>	<u>104,730</u>
NET POSITION				
Net investment in capital assets	-	-	7,150	37,752
Unrestricted	4,537	219	2,731	46,187
Total net position (deficit)	<u>\$ 4,537</u>	<u>\$ 219</u>	<u>\$ 9,881</u>	<u>\$ 83,939</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, 2020
(amounts expressed in thousands)

	Fleet/Equipment Management Fund	Joint Helicopter Operation Fund	ISD Infrastructure Fund	ISD Applications Fund
OPERATING REVENUES				
Charges for services	\$ 8,820	\$ 1,228	\$ 7,312	\$ 6,292
Miscellaneous revenue	10	-	-	-
Total operating revenues	<u>8,830</u>	<u>1,228</u>	<u>7,312</u>	<u>6,292</u>
OPERATING EXPENSES				
Maintenance and operation	11,111	707	9,352	6,552
Claims and settlement	-	-	-	-
Depreciation	2,517	103	847	-
Amortization	-	-	34	597
Total operating expenses	<u>13,628</u>	<u>810</u>	<u>10,233</u>	<u>7,149</u>
Operating income (loss)	<u>(4,798)</u>	<u>418</u>	<u>(2,921)</u>	<u>(857)</u>
NONOPERATING REVENUES (EXPENSES)				
Use of money and property	608	203	132	380
Intergovernmental grants	-	-	30	-
Total nonoperating revenues (expenses)	<u>608</u>	<u>203</u>	<u>162</u>	<u>380</u>
Income (loss)	<u>(4,190)</u>	<u>621</u>	<u>(2,759)</u>	<u>(477)</u>
Change in net position	<u>(4,190)</u>	<u>621</u>	<u>(2,759)</u>	<u>(477)</u>
Total net position - beginning	<u>33,320</u>	<u>5,570</u>	<u>9,494</u>	<u>15,923</u>
Total net position - ending	<u>\$ 29,130</u>	<u>\$ 6,191</u>	<u>\$ 6,735</u>	<u>\$ 15,446</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, 2020
 (amounts expressed in thousands)

	Building Maintenance Fund	Unemployment Insurance Fund	Liability Insurance Fund	Compensation Insurance Fund
OPERATING REVENUES				
Charges for services	\$ 7,185	\$ 52	\$ 7,950	\$ 18,200
Miscellaneous revenue	8	-	12	2
Total operating revenues	<u>7,193</u>	<u>52</u>	<u>7,962</u>	<u>18,202</u>
OPERATING EXPENSES				
Maintenance and operation	8,817	7	1,464	4,014
Claims and settlement	-	284	5,416	17,827
Depreciation	1	-	-	3
Amortization	-	-	-	-
Total operating expenses	<u>8,818</u>	<u>291</u>	<u>6,880</u>	<u>21,844</u>
Operating income (loss)	<u>(1,625)</u>	<u>(239)</u>	<u>1,082</u>	<u>(3,642)</u>
NONOPERATING REVENUES (EXPENSES)				
Use of money and property	121	4	721	1,917
Intergovernmental grants	-	-	-	-
Total nonoperating revenues (expenses)	<u>121</u>	<u>4</u>	<u>721</u>	<u>1,917</u>
Income (loss)	<u>(1,504)</u>	<u>(235)</u>	<u>1,803</u>	<u>(1,725)</u>
Change in net position	<u>(1,504)</u>	<u>(235)</u>	<u>1,803</u>	<u>(1,725)</u>
Total net position - beginning	<u>3,639</u>	<u>135</u>	<u>8,625</u>	<u>(4,771)</u>
Total net position - ending	<u>\$ 2,135</u>	<u>\$ (100)</u>	<u>\$ 10,428</u>	<u>\$ (6,496)</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, 2020
(amounts expressed in thousands)

	Dental Insurance Fund	Medical Insurance Fund	Vision Insurance Fund	Employee Benefits Fund
OPERATING REVENUES				
Charges for services	\$ 1,314	\$ 23,796	\$ 226	\$ 6,484
Miscellaneous revenue	-	18	-	-
Total operating revenues	<u>1,314</u>	<u>23,814</u>	<u>226</u>	<u>6,484</u>
OPERATING EXPENSES				
Maintenance and operation	69	1,213	20	50
Claims and settlement	1,243	20,798	184	6,461
Depreciation	-	-	-	-
Amortization	-	-	-	-
Total operating expenses	<u>1,312</u>	<u>22,011</u>	<u>204</u>	<u>6,511</u>
Operating income (loss)	<u>2</u>	<u>1,803</u>	<u>22</u>	<u>(27)</u>
NONOPERATING REVENUES (EXPENSES)				
Use of money and property	22	105	12	828
Intergovernmental grants	-	-	-	-
Total nonoperating revenues (expenses)	<u>22</u>	<u>105</u>	<u>12</u>	<u>828</u>
Income (loss)	<u>24</u>	<u>1,908</u>	<u>34</u>	<u>801</u>
Change in net position	24	1,908	34	801
Total net position - beginning	<u>520</u>	<u>343</u>	<u>273</u>	<u>1,930</u>
Total net position - ending	<u>\$ 544</u>	<u>\$ 2,251</u>	<u>\$ 307</u>	<u>\$ 2,731</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, 2020
 (amounts expressed 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	\$ 1,728	\$ 1,004	\$ 4,223	\$ 95,814
Miscellaneous revenue	47	-	1	98
Total operating revenues	<u>1,775</u>	<u>1,004</u>	<u>4,224</u>	<u>95,912</u>
OPERATING EXPENSES				
Maintenance and operation	19	14	4,104	47,513
Claims and settlement	853	599	-	53,665
Depreciation	-	-	1,544	5,015
Amortization	-	-	-	631
Total operating expenses	<u>872</u>	<u>613</u>	<u>5,648</u>	<u>106,824</u>
Operating income (loss)	<u>903</u>	<u>391</u>	<u>(1,424)</u>	<u>(10,912)</u>
NONOPERATING REVENUES (EXPENSES)				
Use of money and property	801	7	211	6,072
Intergovernmental grants	-	-	-	30
Total nonoperating revenues (expenses)	<u>801</u>	<u>7</u>	<u>211</u>	<u>6,102</u>
Income (loss)	<u>1,704</u>	<u>398</u>	<u>(1,213)</u>	<u>(4,810)</u>
Change in net position	<u>1,704</u>	<u>398</u>	<u>(1,213)</u>	<u>(4,810)</u>
Total net position - beginning	<u>2,833</u>	<u>(179)</u>	<u>11,094</u>	<u>88,749</u>
Total net position - ending	<u>\$ 4,537</u>	<u>\$ 219</u>	<u>\$ 9,881</u>	<u>\$ 83,939</u>

Exhibit L-3
CITY OF GLENDALE
Statement of Cash Flows
Internal service funds
For the Year Ended June 30, 2020
(amounts expressed in thousands)

	Fleet/Equipment Management Fund	Joint Helicopter Operation Fund	ISD Infrastructure Fund	ISD Applications Fund
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers	\$ 8,763	\$ 1,275	\$ 7,282	\$ 6,108
Payments to employees	(5,189)	(160)	(3,067)	(2,439)
Payments to suppliers	(5,765)	(727)	(6,016)	(4,172)
Net cash provided (used) by operating activities	<u>(2,191)</u>	<u>388</u>	<u>(1,801)</u>	<u>(503)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Amounts paid to other funds	-	-	-	-
Operating grants received	-	-	30	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>30</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of property, plant, equipment and gas reserves	(5,678)	-	(260)	(457)
Proceeds from sales of capital assets	199	11	-	-
Net cash provided (used) by capital and related financing activities	<u>(5,479)</u>	<u>11</u>	<u>(260)</u>	<u>(457)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	443	189	139	381
Net increase (decrease) in cash and cash equivalents	(7,227)	588	(1,892)	(579)
Balances - beginning of year	17,432	4,133	4,744	9,776
Balances - end of the year	<u>10,205</u>	<u>4,721</u>	<u>2,852</u>	<u>9,197</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating Income (loss)	(4,798)	418	(2,921)	(857)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	2,517	103	847	-
Amortization	-	-	34	597
(Increase) Decrease Accounts receivable, net	(67)	47	(30)	(184)
(Increase) Decrease Inventories	(8)	-	-	-
(Increase) Decrease Prepaid expenses	(291)	-	-	-
Increase (Decrease) Accrued wages payable	76	1	106	27
Increase (Decrease) Compensated absences	-	-	-	-
Increase (Decrease) Accounts payable	380	(181)	163	(86)
Increase (Decrease) Claims payable	-	-	-	-
(Increase) Decrease Capital assets adjustment	-	-	-	-
Net cash provided (used) by operating activities	<u>\$ (2,191)</u>	<u>\$ 388</u>	<u>\$ (1,801)</u>	<u>\$ (503)</u>

Exhibit L-3
CITY OF GLENDALE
Statement of Cash Flows
Internal service funds
For the Year Ended June 30, 2020
(amounts expressed in thousands)

	Building Maintenance Fund	Unemployment Insurance Fund	Liability Insurance Fund	Compensation Insurance Fund
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers	\$ 7,185	\$ 52	\$ 9,158	\$ 18,149
Payments to employees	(3,597)	-	(291)	(2,436)
Payments to suppliers	(4,771)	(118)	(5,412)	(12,202)
Net cash provided (used) by operating activities	<u>(1,183)</u>	<u>(66)</u>	<u>3,455</u>	<u>3,511</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				
Acquisition of property, plant, equipment and gas reserves	-	-	-	-
Proceeds from sales of capital assets	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	125	5	956	1,887
Net increase (decrease) in cash and cash equivalents	(1,058)	(61)	4,411	5,398
Balances - beginning of year	3,938	187	18,997	40,045
Balances - end of the year	<u>2,880</u>	<u>126</u>	<u>23,408</u>	<u>45,443</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating Income (loss)	(1,625)	(239)	1,082	(3,642)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	1	-	-	3
Amortization	-	-	-	-
(Increase) Decrease Accounts receivable, net	(8)	-	1,196	(53)
(Increase) Decrease Inventories	-	-	-	-
(Increase) Decrease Prepaid expenses	-	-	-	-
Increase (Decrease) Accrued wages payable	23	-	5	(38)
Increase (Decrease) Compensated absences	-	-	-	-
Increase (Decrease) Accounts payable	110	173	(347)	(196)
Increase (Decrease) Claims payable	-	-	1,519	7,437
(Increase) Decrease Capital assets adjustment	316	-	-	-
Net cash provided (used) by operating activities	<u>\$ (1,183)</u>	<u>\$ (66)</u>	<u>\$ 3,455</u>	<u>\$ 3,511</u>

Exhibit L-3
CITY OF GLENDALE
Statement of Cash Flows
Internal service funds
For the Year Ended June 30, 2020
(amounts expressed in thousands)

	Dental Insurance Fund	Medical Insurance Fund	Vision Insurance Fund	Employee Benefits Fund
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers	\$ 1,313	\$ 23,740	\$ 226	\$ 6,517
Payments to employees	-	-	-	(4,736)
Payments to suppliers	(1,234)	(23,928)	(205)	(22)
Net cash provided (used) by operating activities	<u>79</u>	<u>(188)</u>	<u>21</u>	<u>1,759</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				
Acquisition of property, plant, equipment and gas reserves	-	-	-	-
Proceeds from sales of capital assets	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	<u>22</u>	<u>102</u>	<u>13</u>	<u>815</u>
Net increase (decrease) in cash and cash equivalents	101	(86)	34	2,574
Balances - beginning of year	473	2,314	275	17,405
Balances - end of the year	<u>574</u>	<u>2,228</u>	<u>309</u>	<u>19,979</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating Income (loss)	2	1,803	22	(27)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	-	-
Amortization	-	-	-	-
(Increase) Decrease Accounts receivable, net	(1)	(74)	-	32
(Increase) Decrease Inventories	-	-	-	-
(Increase) Decrease Prepaid expenses	-	(43)	-	-
Increase (Decrease) Accrued wages payable	-	-	-	(39)
Increase (Decrease) Compensated absences	-	-	-	1,793
Increase (Decrease) Accounts payable	78	(1,806)	(1)	-
Increase (Decrease) Claims payable	-	(68)	-	-
(Increase) Decrease Capital assets adjustment	-	-	-	-
Net cash provided (used) by operating activities	<u>\$ 79</u>	<u>\$ (188)</u>	<u>\$ 21</u>	<u>\$ 1,759</u>

Exhibit L-3
CITY OF GLENDALE
Statement of Cash Flows
Internal service funds
For the Year Ended June 30, 2020
(amounts expressed in thousands)

	Retiree Health Savings Plan (RHSP) Benefits Fund	Post Employment Benefits Fund	ISD Wireless Fund	Total Internal service funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers	\$ 1,764	\$ 980	\$ 6,359	\$ 98,871
Payments to employees	-	-	(1,210)	(23,125)
Payments to suppliers	(993)	(613)	(2,771)	(68,949)
Net cash provided (used) by operating activities	<u>771</u>	<u>367</u>	<u>2,378</u>	<u>6,797</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Amounts paid to other funds	-	(196)	-	(196)
Operating grants received	-	-	-	30
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>(196)</u>	<u>-</u>	<u>(166)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of property, plant, equipment and gas reserves	-	-	(778)	(7,173)
Proceeds from sales of capital assets	-	-	61	271
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>(717)</u>	<u>(6,902)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	793	6	138	6,014
Net increase (decrease) in cash and cash equivalents	1,564	177	1,799	5,743
Balances - beginning of year	17,621	-	1,055	138,395
Balances - end of the year	<u>19,185</u>	<u>177</u>	<u>2,854</u>	<u>144,138</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating Income (loss)	903	391	(1,424)	(10,912)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	1,544	5,015
Amortization	-	-	-	631
(Increase) Decrease Accounts receivable, net	(12)	(24)	2,134	2,956
(Increase) Decrease Inventories	-	-	-	(8)
(Increase) Decrease Prepaid expenses	-	-	404	70
Increase (Decrease) Accrued wages payable	-	-	25	186
Increase (Decrease) Compensated absences	-	-	-	1,793
Increase (Decrease) Accounts payable	(120)	-	(305)	(2,138)
Increase (Decrease) Claims payable	-	-	-	8,888
(Increase) Decrease Capital assets adjustment	-	-	-	316
Net cash provided (used) by operating activities	<u>\$ 771</u>	<u>\$ 367</u>	<u>\$ 2,378</u>	<u>\$ 6,797</u>