

# Internal Service Funds

This section of the Comprehensive Annual Financial Report 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, 2021  
(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	\$ 3,685	\$ 5,045	\$ 1,735	\$ 7,905
Interest receivable	15	18	6	30
Accounts receivable, net	17	230	-	-
Inventories	454	-	-	-
Prepaid items	-	-	-	-
Total current assets	<u>4,171</u>	<u>5,293</u>	<u>1,741</u>	<u>7,935</u>
Noncurrent assets:				
Capital assets, not being depreciated	-	-	67	754
Capital assets, net	<u>19,626</u>	<u>1,194</u>	<u>4,070</u>	<u>5,616</u>
Total noncurrent assets	<u>19,626</u>	<u>1,194</u>	<u>4,137</u>	<u>6,370</u>
Total assets	<u>23,797</u>	<u>6,487</u>	<u>5,878</u>	<u>14,305</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	498	15	437	160
Wages and benefits payable	336	10	234	183
Due to other funds	-	-	-	-
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Total current liabilities	<u>834</u>	<u>25</u>	<u>671</u>	<u>343</u>
Noncurrent liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>834</u>	<u>25</u>	<u>671</u>	<u>343</u>
<b>NET POSITION</b>				
Net investment in capital assets	19,491	1,194	4,029	6,297
Unrestricted	<u>3,472</u>	<u>5,268</u>	<u>1,178</u>	<u>7,665</u>
Total net position	<u>\$ 22,963</u>	<u>\$ 6,462</u>	<u>\$ 5,207</u>	<u>\$ 13,962</u>

Exhibit L-1  
CITY OF GLENDALE  
Combining Statement of Net Position  
Internal Service Funds  
June 30, 2021  
(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	\$ 1,906	\$ -	\$ 21,556	\$ 48,826
Interest receivable	7	-	80	181
Accounts receivable, net	4	6	436	1,171
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Total current assets	<u>1,917</u>	<u>6</u>	<u>22,072</u>	<u>50,178</u>
Noncurrent assets:				
Capital assets, not being depreciated	-	-	-	-
Capital assets, net	<u>38</u>	<u>-</u>	<u>15</u>	<u>-</u>
Total noncurrent assets	<u>38</u>	<u>-</u>	<u>15</u>	<u>-</u>
Total assets	<u>1,955</u>	<u>6</u>	<u>22,087</u>	<u>50,178</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	375	17	122	21
Wages and benefits payable	225	-	21	297
Due to other funds	-	164	-	-
Claims payable	-	-	6,533	8,152
Compensated absences	-	-	-	-
Total current liabilities	<u>600</u>	<u>181</u>	<u>6,676</u>	<u>8,470</u>
Noncurrent liabilities:				
Claims payable	-	-	13,582	46,428
Compensated absences	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>13,582</u>	<u>46,428</u>
Total liabilities	<u>600</u>	<u>181</u>	<u>20,258</u>	<u>54,898</u>
<b>NET POSITION</b>				
Net investment in capital assets	38	-	15	-
Unrestricted	<u>1,317</u>	<u>(175)</u>	<u>1,814</u>	<u>(4,720)</u>
Total net position	<u>\$ 1,355</u>	<u>\$ (175)</u>	<u>\$ 1,829</u>	<u>\$ (4,720)</u>

Exhibit L-1  
CITY OF GLENDALE  
Combining Statement of Net Position  
Internal Service Funds  
June 30, 2021  
(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	\$ 600	\$ 2,450	\$ 312	\$ 19,268
Interest receivable	2	15	1	72
Accounts receivable, net	42	917	9	109
Inventories	-	-	-	-
Prepaid items	-	503	-	-
Total current assets	<u>644</u>	<u>3,885</u>	<u>322</u>	<u>19,449</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>644</u>	<u>3,885</u>	<u>322</u>	<u>19,449</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	97	770	13	-
Wages and benefits payable	-	-	-	319
Due to other funds	-	-	-	-
Claims payable	-	770	-	-
Compensated absences	-	-	-	2,434
Total current liabilities	<u>97</u>	<u>1,540</u>	<u>13</u>	<u>2,753</u>
Noncurrent liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	16,424
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,424</u>
Total liabilities	<u>97</u>	<u>1,540</u>	<u>13</u>	<u>19,177</u>
<b>NET POSITION</b>				
Net investment in capital assets	-	-	-	-
Unrestricted	547	2,345	309	272
Total net position	<u>\$ 547</u>	<u>\$ 2,345</u>	<u>\$ 309</u>	<u>\$ 272</u>

Exhibit L-1  
CITY OF GLENDALE  
Combining Statement of Net Position  
Internal Service Funds  
June 30, 2021  
(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	\$ 19,274	\$ 62	\$ 4,067	\$ 136,691
Interest receivable	71	-	14	512
Accounts receivable, net	73	39	-	3,053
Inventories	-	-	-	454
Prepaid items	-	-	-	503
Total current assets	<u>19,418</u>	<u>101</u>	<u>4,081</u>	<u>141,213</u>
Noncurrent assets:				
Capital assets, not being depreciated	-	-	167	988
Capital assets, net	-	-	7,001	37,560
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>7,168</u>	<u>38,548</u>
Total assets	<u>19,418</u>	<u>101</u>	<u>11,249</u>	<u>179,761</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	-	29	1,285	3,839
Wages and benefits payable	86	-	80	1,791
Due to other funds	-	-	-	164
Claims payable	-	-	-	15,455
Compensated absences	1,077	-	-	3,511
Total current liabilities	<u>1,163</u>	<u>29</u>	<u>1,365</u>	<u>24,760</u>
Noncurrent liabilities:				
Claims payable	-	-	-	60,010
Compensated absences	13,958	-	-	30,382
Total noncurrent liabilities	<u>13,958</u>	<u>-</u>	<u>-</u>	<u>90,392</u>
Total liabilities	<u>15,121</u>	<u>29</u>	<u>1,365</u>	<u>115,152</u>
<b>NET POSITION</b>				
Net investment in capital assets	-	-	6,506	37,570
Unrestricted	4,297	72	3,378	27,039
Total net position	<u>\$ 4,297</u>	<u>\$ 72</u>	<u>\$ 9,884</u>	<u>\$ 64,609</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, 2021  
(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	\$ 7,443	\$ 1,455	\$ 8,136	\$ 6,445
Miscellaneous revenue	6	-	-	3
Total operating revenues	<u>7,449</u>	<u>1,455</u>	<u>8,136</u>	<u>6,448</u>
<b>OPERATING EXPENSES</b>				
Maintenance and operation	10,190	1,100	8,772	7,074
Claims and settlement	-	-	-	-
Depreciation	3,481	103	818	36
Amortization	-	-	44	813
Total operating expenses	<u>13,671</u>	<u>1,203</u>	<u>9,634</u>	<u>7,923</u>
Operating income (loss)	<u>(6,222)</u>	<u>252</u>	<u>(1,498)</u>	<u>(1,475)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Use of money and property	55	19	(30)	(9)
Total nonoperating revenues (expenses)	<u>55</u>	<u>19</u>	<u>(30)</u>	<u>(9)</u>
Income (loss)	<u>(6,167)</u>	<u>271</u>	<u>(1,528)</u>	<u>(1,484)</u>
Change in net position	<u>(6,167)</u>	<u>271</u>	<u>(1,528)</u>	<u>(1,484)</u>
Total net position - beginning	<u>29,130</u>	<u>6,191</u>	<u>6,735</u>	<u>15,446</u>
Total net position - ending	<u>\$ 22,963</u>	<u>\$ 6,462</u>	<u>\$ 5,207</u>	<u>\$ 13,962</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, 2021  
(amounts expressed in thousands)

	Building Maintenance Fund	Unemployment Insurance Fund	Liability Insurance Fund	Compensation Insurance Fund
<b>OPERATING REVENUES</b>				
Charges for services	\$ 6,980	\$ 88	\$ 6,576	\$ 16,956
Miscellaneous revenue	-	115	49	2
Total operating revenues	<u>6,980</u>	<u>203</u>	<u>6,625</u>	<u>16,958</u>
<b>OPERATING EXPENSES</b>				
Maintenance and operation	7,731	11	1,681	4,028
Claims and settlement	-	261	13,527	11,298
Depreciation	1	-	-	3
Amortization	-	-	-	-
Total operating expenses	<u>7,732</u>	<u>272</u>	<u>15,208</u>	<u>15,329</u>
Operating income (loss)	<u>(752)</u>	<u>(69)</u>	<u>(8,583)</u>	<u>1,629</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Use of money and property	(28)	(6)	(16)	147
Total nonoperating revenues (expenses)	<u>(28)</u>	<u>(6)</u>	<u>(16)</u>	<u>147</u>
Income (loss)	<u>(780)</u>	<u>(75)</u>	<u>(8,599)</u>	<u>1,776</u>
Change in net position	(780)	(75)	(8,599)	1,776
Total net position - beginning	2,135	(100)	10,428	(6,496)
Total net position - ending	<u>\$ 1,355</u>	<u>\$ (175)</u>	<u>\$ 1,829</u>	<u>\$ (4,720)</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, 2021  
(amounts expressed in thousands)

	Dental Insurance Fund	Medical Insurance Fund	Vision Insurance Fund	Employee Benefits Fund
<b>OPERATING REVENUES</b>				
Charges for services	\$ 1,312	\$ 24,650	\$ 222	\$ 4,347
Miscellaneous revenue	-	87	-	-
Total operating revenues	<u>1,312</u>	<u>24,737</u>	<u>222</u>	<u>4,347</u>
<b>OPERATING EXPENSES</b>				
Maintenance and operation	65	1,154	19	48
Claims and settlement	1,248	23,520	202	6,772
Depreciation	-	-	-	-
Amortization	-	-	-	-
Total operating expenses	<u>1,313</u>	<u>24,674</u>	<u>221</u>	<u>6,820</u>
Operating income (loss)	<u>(1)</u>	<u>63</u>	<u>1</u>	<u>(2,473)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Use of money and property	4	31	1	14
Total nonoperating revenues (expenses)	<u>4</u>	<u>31</u>	<u>1</u>	<u>14</u>
Income (loss)	<u>3</u>	<u>94</u>	<u>2</u>	<u>(2,459)</u>
Change in net position	3	94	2	(2,459)
Total net position - beginning	544	2,251	307	2,731
Total net position - ending	<u>\$ 547</u>	<u>\$ 2,345</u>	<u>\$ 309</u>	<u>\$ 272</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, 2021  
(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	\$ 1,064	\$ 569	\$ 4,221	\$ 90,464
Miscellaneous revenue	6	-	254	522
Total operating revenues	<u>1,070</u>	<u>569</u>	<u>4,475</u>	<u>90,986</u>
<b>OPERATING EXPENSES</b>				
Maintenance and operation	19	19	2,996	44,907
Claims and settlement	1,317	695	-	58,840
Depreciation	-	-	1,513	5,955
Amortization	-	-	-	857
Total operating expenses	<u>1,336</u>	<u>714</u>	<u>4,509</u>	<u>110,559</u>
Operating income (loss)	<u>(266)</u>	<u>(145)</u>	<u>(34)</u>	<u>(19,573)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Use of money and property	26	(2)	37	243
Total nonoperating revenues (expenses)	<u>26</u>	<u>(2)</u>	<u>37</u>	<u>243</u>
Income (loss)	<u>(240)</u>	<u>(147)</u>	<u>3</u>	<u>(19,330)</u>
Change in net position	<u>(240)</u>	<u>(147)</u>	<u>3</u>	<u>(19,330)</u>
Total net position - beginning	<u>4,537</u>	<u>219</u>	<u>9,881</u>	<u>83,939</u>
Total net position - ending	<u>\$ 4,297</u>	<u>\$ 72</u>	<u>\$ 9,884</u>	<u>\$ 64,609</u>

Exhibit L-3  
CITY OF GLENDALE  
Statement of Cash Flows  
Internal Service Funds  
For the Year Ended June 30, 2021  
(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	\$ 7,507	\$ 1,416	\$ 8,166	\$ 6,632
Payments to employees	(5,016)	(153)	(3,684)	(2,596)
Payments to suppliers	(4,481)	(962)	(5,029)	(4,467)
Net cash provided (used) by operating activities	<u>(1,990)</u>	<u>301</u>	<u>(547)</u>	<u>(431)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Amounts received (paid) to other funds	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	(4,622)	-	(548)	(866)
Proceeds from sales of capital assets	231	4	-	-
Net cash provided (used) by capital and related financing activities	<u>(4,391)</u>	<u>4</u>	<u>(548)</u>	<u>(866)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received (changed due to GASB 31)	(139)	19	(22)	5
Net increase (decrease) in cash and cash equivalents	(6,520)	324	(1,117)	(1,292)
Balances - beginning of year	10,205	4,721	2,852	9,197
Balances - end of the year	<u>3,685</u>	<u>5,045</u>	<u>1,735</u>	<u>7,905</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating Income (loss)	(6,222)	252	(1,498)	(1,475)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	3,481	103	818	36
Amortization	-	-	44	813
(Increase) Decrease Accounts receivable, net	58	(39)	30	184
(Increase) Decrease Inventories	(255)	-	-	-
(Increase) Decrease Prepaid expenses	1,617	-	-	-
Increase (Decrease) Accrued wages payable	(15)	1	(13)	14
Increase (Decrease) Compensated absences	-	-	-	-
Increase (Decrease) Accounts payable	(654)	(16)	72	(3)
Increase (Decrease) Claims payable	-	-	-	-
Net cash provided (used) by operating activities	<u>\$ (1,990)</u>	<u>\$ 301</u>	<u>\$ (547)</u>	<u>\$ (431)</u>

Exhibit L-3  
CITY OF GLENDALE  
Statement of Cash Flows  
Internal Service Funds  
For the Year Ended June 30, 2021  
(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	\$ 6,984	\$ 200	\$ 11,893	\$ 16,959
Payments to employees	(3,414)	-	(357)	(2,496)
Payments to suppliers	(4,494)	(484)	(13,393)	(11,272)
Net cash provided (used) by operating activities	(924)	(284)	(1,857)	3,191
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Amounts received (paid) to other funds	-	164	-	-
Net cash provided (used) by noncapital financing activities	-	164	-	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	(30)	-	(15)	-
Proceeds from sales of capital assets	-	-	-	-
Net cash provided (used) by capital and related financing activities	(30)	-	(15)	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received (changed due to GASB 31)	(20)	(6)	20	192
Net increase (decrease) in cash and cash equivalents	(974)	(126)	(1,852)	3,383
Balances - beginning of year	2,880	126	23,408	45,443
Balances - end of the year	1,906	-	21,556	48,826
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating Income (loss)	(752)	(69)	(8,583)	1,629
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	1	-	-	3
Amortization	-	-	-	-
(Increase) Decrease Accounts receivable, net	4	(3)	47	2
(Increase) Decrease Inventories	-	-	-	-
(Increase) Decrease Prepaid expenses	-	-	-	-
Increase (Decrease) Accrued wages payable	(11)	-	1	(25)
Increase (Decrease) Compensated absences	-	-	-	-
Increase (Decrease) Accounts payable	(166)	(212)	17	13
Increase (Decrease) Claims payable	-	-	6,661	1,569
Net cash provided (used) by operating activities	\$ (924)	\$ (284)	\$ (1,857)	\$ 3,191

Exhibit L-3  
CITY OF GLENDALE  
Statement of Cash Flows  
Internal Service Funds  
For the Year Ended June 30, 2021  
(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	\$ 1,316	\$ 24,749	\$ 223	\$ 4,544
Payments to employees	-	-	-	(5,275)
Payments to suppliers	(1,294)	(24,556)	(221)	(22)
Net cash provided (used) by operating activities	22	193	2	(753)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Amounts received (paid) to other funds	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	-	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	-	-	-	-
Proceeds from sales of capital assets	-	-	-	-
Net cash provided (used) by capital and related financing activities	-	-	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received (changed due to GASB 31)	4	29	1	42
Net increase (decrease) in cash and cash equivalents	26	222	3	(711)
Balances - beginning of year	574	2,228	309	19,979
Balances - end of the year	600	2,450	312	19,268
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating Income (loss)	(1)	63	1	(2,473)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	-	-
Amortization	-	-	-	-
(Increase) Decrease Accounts receivable, net	4	12	1	197
(Increase) Decrease Inventories	-	-	-	-
(Increase) Decrease Prepaid expenses	-	43	-	-
Increase (Decrease) Accrued wages payable	-	-	-	(67)
Increase (Decrease) Compensated absences	-	-	-	1,590
Increase (Decrease) Accounts payable	19	76	-	-
Increase (Decrease) Claims payable	-	(1)	-	-
Net cash provided (used) by operating activities	\$ 22	\$ 193	\$ 2	\$ (753)

Exhibit L-3  
CITY OF GLENDALE  
Statement of Cash Flows  
Internal Service Funds  
For the Year Ended June 30, 2021  
(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	\$ 1,112	\$ 597	\$ 4,536	\$ 96,834
Payments to employees	-	-	(1,163)	(24,154)
Payments to suppliers	(1,073)	(711)	(666)	(73,125)
Net cash provided (used) by operating activities	39	(114)	2,707	(445)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Amounts received (paid) to other funds	-	-	-	164
Net cash provided (used) by noncapital financing activities	-	-	-	164
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	-	-	(1,530)	(7,611)
Proceeds from sales of capital assets	-	-	-	235
Net cash provided (used) by capital and related financing activities	-	-	(1,530)	(7,376)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received (charged due to GASB 31)	50	(1)	36	210
Net increase (decrease) in cash and cash equivalents	89	(115)	1,213	(7,447)
Balances - beginning of year	19,185	177	2,854	144,138
Balances - end of the year	19,274	62	4,067	136,691
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating Income (loss)	(266)	(145)	(34)	(19,573)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	1,513	5,955
Amortization	-	-	-	857
(Increase) Decrease Accounts receivable, net	41	28	62	628
(Increase) Decrease Inventories	-	-	-	(255)
(Increase) Decrease Prepaid expenses	-	-	-	1,660
Increase (Decrease) Accrued wages payable	-	-	(8)	(123)
Increase (Decrease) Compensated absences	-	-	-	1,590
Increase (Decrease) Accounts payable	264	3	1,174	587
Increase (Decrease) Claims payable	-	-	-	8,229
Net cash provided (used) by operating activities	\$ 39	\$ (114)	\$ 2,707	\$ (445)