

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 |
|---------------------------------------|---------------------------------------|------------------------------------|----------------------------|--------------------------|
| ASSETS | | | | |
| 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 | 19,626 | 1,194 | 4,070 | 5,616 |
| 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> |
| LIABILITIES | | | | |
| 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> |
| NET POSITION | | | | |
| Net investment in capital assets | 19,491 | 1,194 | 4,029 | 6,297 |
| Unrestricted | 3,472 | 5,268 | 1,178 | 7,665 |
| 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 |
|---------------------------------------|------------------------------|--------------------------------|-----------------------------|--------------------------------|
| ASSETS | | | | |
| 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 | 38 | - | 15 | - |
| 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> |
| LIABILITIES | | | | |
| 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> |
| NET POSITION | | | | |
| Net investment in capital assets | 38 | - | 15 | - |
| Unrestricted | 1,317 | (175) | 1,814 | (4,720) |
| 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 |
|---------------------------------------|--------------------------|---------------------------|--------------------------|---------------------------|
| ASSETS | | | | |
| 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> |
| LIABILITIES | | | | |
| 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> |
| NET POSITION | | | | |
| 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 |
|---------------------------------------|---|----------------------------------|----------------------|---------------------------------|
| ASSETS | | | | |
| 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> |
| LIABILITIES | | | | |
| 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> |
| NET POSITION | | | | |
| 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 |
|---|---------------------------------------|------------------------------------|-------------------------------|-----------------------------|
| OPERATING REVENUES | | | | |
| 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> |
| OPERATING EXPENSES | | | | |
| 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> |
| NONOPERATING REVENUES (EXPENSES) | | | | |
| 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 |
|---|---------------------------------|--------------------------------|-----------------------------|--------------------------------|
| OPERATING REVENUES | | | | |
| 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> |
| OPERATING EXPENSES | | | | |
| 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> |
| NONOPERATING REVENUES (EXPENSES) | | | | |
| 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 |
|---|--------------------------|---------------------------|--------------------------|---------------------------|
| OPERATING REVENUES | | | | |
| 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> |
| OPERATING EXPENSES | | | | |
| 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> |
| NONOPERATING REVENUES (EXPENSES) | | | | |
| 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 | <u>544</u> | <u>2,251</u> | <u>307</u> | <u>2,731</u> |
| 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 |
|---|---|----------------------------------|----------------------|---------------------------------|
| OPERATING REVENUES | | | | |
| 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> |
| OPERATING EXPENSES | | | | |
| 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> |
| NONOPERATING REVENUES (EXPENSES) | | | | |
| 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 |
|---|---------------------------------------|------------------------------------|-------------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| 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> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| Amounts received (paid) to other funds | - | - | - | - |
| 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 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> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| 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> |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | | | |
| 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 |
|---|---------------------------------|--------------------------------|--------------------------------|-----------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| 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 | <u>(924)</u> | <u>(284)</u> | <u>(1,857)</u> | <u>3,191</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| Amounts received (paid) to other funds | - | 164 | - | - |
| Net cash provided (used) by noncapital financing activities | <u>-</u> | <u>164</u> | <u>-</u> | <u>-</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| Acquisition of capital assets | (30) | - | (15) | - |
| Proceeds from sales of capital assets | - | - | - | - |
| Net cash provided (used) by capital and related financing activities | <u>(30)</u> | <u>-</u> | <u>(15)</u> | <u>-</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| 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 | <u>1,906</u> | <u>-</u> | <u>21,556</u> | <u>48,826</u> |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | | | |
| 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 | <u>\$ (924)</u> | <u>\$ (284)</u> | <u>\$ (1,857)</u> | <u>\$ 3,191</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)

| | Dental Insurance Fund | Medical Insurance Fund | Vision Insurance Fund | Employee Benefits Fund |
|---|--------------------------|------------------------------|-----------------------------|---------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| 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 | <u>22</u> | <u>193</u> | <u>2</u> | <u>(753)</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| Amounts received (paid) to other funds | - | - | - | - |
| 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 capital assets | - | - | - | - |
| 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 (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 | <u>600</u> | <u>2,450</u> | <u>312</u> | <u>19,268</u> |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | | | |
| 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 | <u>\$ 22</u> | <u>\$ 193</u> | <u>\$ 2</u> | <u>\$ (753)</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)

| | 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 | \$ 1,112 | \$ 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 | <u>39</u> | <u>(114)</u> | <u>2,707</u> | <u>(445)</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| Amounts received (paid) to other funds | - | - | - | 164 |
| Net cash provided (used) by noncapital financing activities | <u>-</u> | <u>-</u> | <u>-</u> | <u>164</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| 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 | <u>-</u> | <u>-</u> | <u>(1,530)</u> | <u>(7,376)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Interest received (changed 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 | <u>19,274</u> | <u>62</u> | <u>4,067</u> | <u>136,691</u> |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | | | |
| 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 | <u>\$ 39</u> | <u>\$ (114)</u> | <u>\$ 2,707</u> | <u>\$ (445)</u> |