

INTERNAL SERVICE FUNDS

This section of the Annual Comprehensive 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 Management Fund - To account for fleet replacement resources which are derived from periodic charges to governmental operations to ensure timely replacement of fleet.
- 6020 - Joint Air Support 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 - ITD 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 - ITD Applications Fund - To account for major ITD 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 - 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, 2022
(amounts expressed in thousands)

	Fleet Management Fund 6010	Joint Air Support Fund 6020	ITD Infrastructure Fund 6030	ITD Applications Fund 6040
ASSETS				
Current assets:				
Pooled cash and investments	\$ -	\$ 5,480	\$ 1,753	\$ 5,294
Accounts receivable, net	129	140	-	10
Interest receivable	1	27	10	26
Inventories	606	-	-	-
Prepaid items	1,497	-	-	-
Total current assets	<u>2,233</u>	<u>5,647</u>	<u>1,763</u>	<u>5,330</u>
Noncurrent assets:				
Capital assets, net	17,306	1,092	3,568	4,738
Capital assets, not being depreciated	-	-	67	2,222
Lease assets, net	-	-	-	-
Total noncurrent assets	<u>17,306</u>	<u>1,092</u>	<u>3,635</u>	<u>6,960</u>
Total assets	<u>19,539</u>	<u>6,739</u>	<u>5,398</u>	<u>12,290</u>
LIABILITIES				
Current liabilities:				
Accounts payable	441	118	603	891
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Due to other funds	55	-	-	-
Leases payable	-	-	-	-
Wages and benefits payable	163	6	129	96
Total current liabilities	<u>659</u>	<u>124</u>	<u>732</u>	<u>987</u>
Noncurrent liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Leases payable	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>659</u>	<u>124</u>	<u>732</u>	<u>987</u>
NET POSITION				
Net investment in capital assets	17,285	1,092	3,508	6,164
Unrestricted	1,595	5,523	1,158	5,139
Total net position	<u>\$ 18,880</u>	<u>\$ 6,615</u>	<u>\$ 4,666</u>	<u>\$ 11,303</u>

Exhibit L-1
CITY OF GLENDALE
Combining Statement of Net Position
Internal Service Funds
June 30, 2022
(amounts expressed in thousands)

	Building Maintenance Fund 6070	Unemployment Insurance Fund 6100	Liability Insurance Fund 6120	Compensation Insurance Fund 6140
ASSETS				
Current assets:				
Pooled cash and investments	\$ 2,305	\$ 81	\$ 19,189	\$ 51,263
Accounts receivable, net	-	12	302	620
Interest receivable	12	-	97	259
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Total current assets	<u>2,317</u>	<u>93</u>	<u>19,588</u>	<u>52,142</u>
Noncurrent assets:				
Capital assets, net	33	-	12	-
Capital assets, not being depreciated	-	-	-	-
Lease assets, net	-	-	-	-
Total noncurrent assets	<u>33</u>	<u>-</u>	<u>12</u>	<u>-</u>
Total assets	<u>2,350</u>	<u>93</u>	<u>19,600</u>	<u>52,142</u>
LIABILITIES				
Current liabilities:				
Accounts payable	426	16	172	5
Claims payable	-	-	4,519	7,933
Compensated absences	-	-	-	-
Due to other funds	-	-	-	-
Leases payable	-	-	-	-
Wages and benefits payable	126	-	11	223
Total current liabilities	<u>552</u>	<u>16</u>	<u>4,702</u>	<u>8,161</u>
Noncurrent liabilities:				
Claims payable	-	-	13,107	53,835
Compensated absences	-	-	-	-
Leases payable	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>13,107</u>	<u>53,835</u>
Total liabilities	<u>552</u>	<u>16</u>	<u>17,809</u>	<u>61,996</u>
NET POSITION				
Net investment in capital assets	33	-	12	-
Unrestricted	1,765	77	1,779	(9,854)
Total net position	<u>\$ 1,798</u>	<u>\$ 77</u>	<u>\$ 1,791</u>	<u>\$ (9,854)</u>

Exhibit L-1
 CITY OF GLENDALE
 Combining Statement of Net Position
 Internal Service Funds
 June 30, 2022
 (amounts expressed in thousands)

	Dental Insurance Fund 6150	Medical Insurance Fund 6160	Vision Insurance Fund 6170	Employee Benefits Fund 6400
ASSETS				
Current assets:				
Pooled cash and investments	\$ 566	\$ 1,461	\$ 295	\$ 16,949
Accounts receivable, net	-	-	-	52
Interest receivable	3	7	2	87
Inventories	-	-	-	-
Prepaid items	-	503	-	-
Total current assets	<u>569</u>	<u>1,971</u>	<u>297</u>	<u>17,088</u>
Noncurrent assets:				
Capital assets, net	-	-	-	-
Capital assets, not being depreciated	-	-	-	-
Lease assets, net	-	-	-	-
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>569</u>	<u>1,971</u>	<u>297</u>	<u>17,088</u>
LIABILITIES				
Current liabilities:				
Accounts payable	189	2,164	15	-
Claims payable	-	707	-	-
Compensated absences	-	-	-	2,236
Due to other funds	-	-	-	-
Leases payable	-	-	-	-
Wages and benefits payable	-	-	-	62
Total current liabilities	<u>189</u>	<u>2,871</u>	<u>15</u>	<u>2,298</u>
Noncurrent liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	16,535
Leases payable	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,535</u>
Total liabilities	<u>189</u>	<u>2,871</u>	<u>15</u>	<u>18,833</u>
NET POSITION				
Net investment in capital assets	-	-	-	-
Unrestricted	380	(900)	282	(1,745)
Total net position	<u>\$ 380</u>	<u>\$ (900)</u>	<u>\$ 282</u>	<u>\$ (1,745)</u>

Exhibit L-1
CITY OF GLENDALE
Combining Statement of Net Position
Internal Service Funds
June 30, 2022
(amounts expressed in thousands)

	Retiree Health Savings Plan (RHSP) Benefits Fund 6410	Post Employment Benefits Fund 6420	Wireless Fund 6600	Total Internal Service Funds
ASSETS				
Current assets:				
Pooled cash and investments	\$ 18,120	\$ 62	\$ 2,706	\$ 125,524
Accounts receivable, net	25	27	-	1,317
Interest receivable	93	-	10	634
Inventories	-	-	-	606
Prepaid items	-	-	-	2,000
Total current assets	<u>18,238</u>	<u>89</u>	<u>2,716</u>	<u>130,081</u>
Noncurrent assets:				
Capital assets, net	-	-	6,581	33,330
Capital assets, not being depreciated	-	-	1	2,290
Lease assets, net	-	-	585	585
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>7,167</u>	<u>36,205</u>
Total assets	<u>18,238</u>	<u>89</u>	<u>9,883</u>	<u>166,286</u>
LIABILITIES				
Current liabilities:				
Accounts payable	-	25	106	5,171
Claims payable	-	-	-	13,159
Compensated absences	1,117	-	-	3,353
Due to other funds	-	-	-	55
Leases payable	-	-	41	41
Wages and benefits payable	4	-	46	866
Total current liabilities	<u>1,121</u>	<u>25</u>	<u>193</u>	<u>22,645</u>
Noncurrent liabilities:				
Claims payable	-	-	-	66,942
Compensated absences	12,114	-	-	28,649
Leases payable	-	-	557	557
Total noncurrent liabilities	<u>12,114</u>	<u>-</u>	<u>557</u>	<u>96,148</u>
Total liabilities	<u>13,235</u>	<u>25</u>	<u>750</u>	<u>118,793</u>
NET POSITION				
Net investment in capital assets	-	-	6,569	34,663
Unrestricted	5,003	64	2,564	12,830
Total net position	<u>\$ 5,003</u>	<u>\$ 64</u>	<u>\$ 9,133</u>	<u>\$ 47,493</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, 2022
 (amounts expressed in thousands)

	Fleet Management Fund 6010	Joint Air Support Fund 6020	ITD Infrastructure Fund 6030	ITD Applications Fund 6040
OPERATING REVENUES				
Charges for services	\$ 10,403	\$ 1,362	\$ 10,160	\$ 6,437
Miscellaneous revenue	6	-	9	7
Total operating revenues	<u>10,409</u>	<u>1,362</u>	<u>10,169</u>	<u>6,444</u>
OPERATING EXPENSES				
Claims and settlement	-	-	-	-
Maintenance and operation	10,959	872	9,596	7,950
Amortization	-	-	44	737
Depreciation	3,606	103	985	142
Total operating expenses	<u>14,565</u>	<u>975</u>	<u>10,625</u>	<u>8,829</u>
Operating income (loss)	<u>(4,156)</u>	<u>387</u>	<u>(456)</u>	<u>(2,385)</u>
NONOPERATING REVENUES (EXPENSES)				
Capital grants	-	-	-	-
Use of money and property	73	(234)	(85)	(274)
Interest expense	-	-	-	-
Total nonoperating revenues (expenses)	<u>73</u>	<u>(234)</u>	<u>(85)</u>	<u>(274)</u>
Income (loss)	<u>(4,083)</u>	<u>153</u>	<u>(541)</u>	<u>(2,659)</u>
Change in net position	<u>(4,083)</u>	<u>153</u>	<u>(541)</u>	<u>(2,659)</u>
Total net position - beginning	<u>22,963</u>	<u>6,462</u>	<u>5,207</u>	<u>13,962</u>
Total net position - ending	<u>\$ 18,880</u>	<u>\$ 6,615</u>	<u>\$ 4,666</u>	<u>\$ 11,303</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, 2022
 (amounts expressed in thousands)

	Building Maintenance Fund 6070	Unemployment Insurance Fund 6100	Liability Insurance Fund 6120	Compensation Insurance Fund 6140
OPERATING REVENUES				
Charges for services	\$ 8,503	\$ 353	\$ 9,223	\$ 18,283
Miscellaneous revenue	-	-	4	-
Total operating revenues	<u>8,503</u>	<u>353</u>	<u>9,227</u>	<u>18,283</u>
OPERATING EXPENSES				
Claims and settlement	-	92	6,456	16,825
Maintenance and operation	7,950	10	1,889	4,293
Amortization	-	-	-	-
Depreciation	5	-	3	-
Total operating expenses	<u>7,955</u>	<u>102</u>	<u>8,348</u>	<u>21,118</u>
Operating income (loss)	<u>548</u>	<u>251</u>	<u>879</u>	<u>(2,835)</u>
NONOPERATING REVENUES (EXPENSES)				
Capital grants	-	-	-	-
Use of money and property	(105)	1	(917)	(2,299)
Interest expense	-	-	-	-
Total nonoperating revenues (expenses)	<u>(105)</u>	<u>1</u>	<u>(917)</u>	<u>(2,299)</u>
Income (loss)	<u>443</u>	<u>252</u>	<u>(38)</u>	<u>(5,134)</u>
Change in net position	<u>443</u>	<u>252</u>	<u>(38)</u>	<u>(5,134)</u>
Total net position - beginning	<u>1,355</u>	<u>(175)</u>	<u>1,829</u>	<u>(4,720)</u>
Total net position - ending	<u>\$ 1,798</u>	<u>\$ 77</u>	<u>\$ 1,791</u>	<u>\$ (9,854)</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, 2022
(amounts expressed in thousands)

	Dental Insurance Fund 6150	Medical Insurance Fund 6160	Vision Insurance Fund 6170	Employee Benefits Fund 6400
OPERATING REVENUES				
Charges for services	\$ 1,158	\$ 23,367	\$ 191	\$ 4,341
Miscellaneous revenue	-	52	-	-
Total operating revenues	<u>1,158</u>	<u>23,419</u>	<u>191</u>	<u>4,341</u>
OPERATING EXPENSES				
Claims and settlement	1,229	25,282	186	5,491
Maintenance and operation	70	1,265	18	51
Amortization	-	-	-	-
Depreciation	-	-	-	-
Total operating expenses	<u>1,299</u>	<u>26,547</u>	<u>204</u>	<u>5,542</u>
Operating income (loss)	<u>(141)</u>	<u>(3,128)</u>	<u>(13)</u>	<u>(1,201)</u>
NONOPERATING REVENUES (EXPENSES)				
Capital grants	-	-	-	-
Use of money and property	(26)	(117)	(14)	(816)
Interest expense	-	-	-	-
Total nonoperating revenues (expenses)	<u>(26)</u>	<u>(117)</u>	<u>(14)</u>	<u>(816)</u>
Income (loss)	<u>(167)</u>	<u>(3,245)</u>	<u>(27)</u>	<u>(2,017)</u>
Change in net position	<u>(167)</u>	<u>(3,245)</u>	<u>(27)</u>	<u>(2,017)</u>
Total net position - beginning	<u>547</u>	<u>2,345</u>	<u>309</u>	<u>272</u>
Total net position - ending	<u>\$ 380</u>	<u>\$ (900)</u>	<u>\$ 282</u>	<u>\$ (1,745)</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, 2022
(amounts expressed in thousands)

	Retiree Health Savings Plan (RHSP) Benefits Fund 6410	Post Employment Benefits Fund 6420	Wireless Fund 6600	Total Internal Service Funds
OPERATING REVENUES				
Charges for services	\$ 768	\$ 792	\$ 4,946	\$ 100,287
Miscellaneous revenue	460	-	55	593
Total operating revenues	<u>1,228</u>	<u>792</u>	<u>5,001</u>	<u>100,880</u>
OPERATING EXPENSES				
Claims and settlement	(347)	773	-	55,987
Maintenance and operation	20	24	4,399	49,366
Amortization	-	-	-	781
Depreciation	-	-	1,757	6,601
Total operating expenses	<u>(327)</u>	<u>797</u>	<u>6,156</u>	<u>112,735</u>
Operating income (loss)	<u>1,555</u>	<u>(5)</u>	<u>(1,155)</u>	<u>(11,855)</u>
NONOPERATING REVENUES (EXPENSES)				
Capital grants	-	-	500	500
Use of money and property	(849)	(3)	(88)	(5,753)
Interest expense	-	-	(8)	(8)
Total nonoperating revenues (expenses)	<u>(849)</u>	<u>(3)</u>	<u>404</u>	<u>(5,261)</u>
Income (loss)	<u>706</u>	<u>(8)</u>	<u>(751)</u>	<u>(17,116)</u>
Change in net position	<u>706</u>	<u>(8)</u>	<u>(751)</u>	<u>(17,116)</u>
Total net position - beginning	<u>4,297</u>	<u>72</u>	<u>9,884</u>	<u>64,609</u>
Total net position - ending	<u>\$ 5,003</u>	<u>\$ 64</u>	<u>\$ 9,133</u>	<u>\$ 47,493</u>

Exhibit L-3
CITY OF GLENDALE
Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2022
(amounts expressed in thousands)

	Fleet Management Fund 6010	Joint Air Support Fund 6020	ITD Infrastructure Fund 6030	ITD Applications Fund 6040
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers	\$ 10,296	\$ 1,451	\$ 10,169	\$ 6,433
Payments to employees	(5,189)	(168)	(3,894)	(2,731)
Payments to suppliers	(7,649)	(605)	(5,642)	(4,575)
Net cash provided (used) by operating activities	<u>(2,542)</u>	<u>678</u>	<u>633</u>	<u>(873)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Lease revenue received	-	-	-	-
Amounts received from (paid to) other funds	55	-	-	-
Net cash provided (used) by noncapital financing activities	<u>55</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Lease payments	-	-	-	-
Acquisition of capital assets	(1,285)	-	(527)	(1,468)
Capital grants received	-	-	-	-
Proceeds from sales of capital assets	144	-	-	-
Net cash provided (used) by capital and related financing activities	<u>(1,141)</u>	<u>-</u>	<u>(527)</u>	<u>(1,468)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	17	66	23	87
Decrease in fair value of investments	(74)	(309)	(111)	(357)
Net cash provided (used) by investing activities	<u>(57)</u>	<u>(243)</u>	<u>(88)</u>	<u>(270)</u>
Net increase (decrease) in cash and cash equivalents	<u>(3,685)</u>	<u>435</u>	<u>18</u>	<u>(2,611)</u>
Balances - beginning of year	<u>3,685</u>	<u>5,045</u>	<u>1,735</u>	<u>7,905</u>
Balances - end of the year	<u>-</u>	<u>5,480</u>	<u>1,753</u>	<u>5,294</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating Income	(4,156)	387	(456)	(2,385)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	3,606	103	985	142
Amortization	-	-	44	737
(Increase) Decrease Accounts receivable, net	(113)	89	-	(10)
(Increase) Decrease Inventories	(153)	-	-	-
(Increase) Decrease Prepaid expenses	(1,497)	-	-	-
Increase (Decrease) Accrued wages payable	(173)	(5)	(105)	(87)
Increase (Decrease) Compensated absences	-	-	-	-
Increase (Decrease) Accounts payable	(56)	104	165	730
Increase (Decrease) Claims payable	-	-	-	-
Net cash provided (used) by operating activities	<u>\$ (2,542)</u>	<u>\$ 678</u>	<u>\$ 633</u>	<u>\$ (873)</u>

Exhibit L-3
CITY OF GLENDALE
Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2022
(amounts expressed in thousands)

	Building Maintenance Fund 6070	Unemployment Insurance Fund 6100	Liability Insurance Fund 6120	Compensation Insurance Fund 6140
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers	\$ 8,506	\$ 347	\$ 9,360	\$ 18,849
Payments to employees	(3,613)	-	(378)	(2,599)
Payments to suppliers	(4,384)	(103)	(10,414)	(11,435)
Net cash provided (used) by operating activities	<u>509</u>	<u>244</u>	<u>(1,432)</u>	<u>4,815</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Lease revenue received	-	-	-	-
Amounts received from (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				
Lease payments	-	-	-	-
Acquisition of capital assets	-	-	-	-
Capital grants received	-	-	-	-
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	26	1	252	660
Decrease in fair value of investments	(136)	-	(1,187)	(3,038)
Net cash provided (used) by investing activities	<u>(110)</u>	<u>1</u>	<u>(935)</u>	<u>(2,378)</u>
Net increase (decrease) in cash and cash equivalents	<u>399</u>	<u>81</u>	<u>(2,367)</u>	<u>2,437</u>
Balances - beginning of year	<u>1,906</u>	<u>-</u>	<u>21,556</u>	<u>48,826</u>
Balances - end of the year	<u>2,305</u>	<u>81</u>	<u>19,189</u>	<u>51,263</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating Income	548	251	879	(2,835)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	5	-	3	-
Amortization	-	-	-	-
(Increase) Decrease Accounts receivable, net	4	(6)	134	567
(Increase) Decrease Inventories	-	-	-	-
(Increase) Decrease Prepaid expenses	-	-	-	-
Increase (Decrease) Accrued wages payable	(100)	-	(10)	(88)
Increase (Decrease) Compensated absences	-	-	-	-
Increase (Decrease) Accounts payable	52	(1)	51	(17)
Increase (Decrease) Claims payable	-	-	(2,489)	7,188
Net cash provided (used) by operating activities	<u>\$ 509</u>	<u>\$ 244</u>	<u>\$ (1,432)</u>	<u>\$ 4,815</u>

Exhibit L-3
CITY OF GLENDALE
Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2022
(amounts expressed in thousands)

	Dental Insurance Fund 6150	Medical Insurance Fund 6160	Vision Insurance Fund 6170	Employee Benefits Fund 6400
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers	\$ 1,200	\$ 24,336	\$ 200	\$ 4,398
Payments to employees	-	-	-	(5,861)
Payments to suppliers	(1,208)	(25,215)	(203)	(25)
Net cash provided (used) by operating activities	<u>(8)</u>	<u>(879)</u>	<u>(3)</u>	<u>(1,488)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Lease revenue received	-	-	-	-
Amounts received from (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				
Lease payments	-	-	-	-
Acquisition of capital assets	-	-	-	-
Capital grants received	-	-	-	-
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	8	19	5	233
Decrease in fair value of investments	(34)	(129)	(19)	(1,064)
Net cash provided (used) by investing activities	<u>(26)</u>	<u>(110)</u>	<u>(14)</u>	<u>(831)</u>
Net increase (decrease) in cash and cash equivalents	<u>(34)</u>	<u>(989)</u>	<u>(17)</u>	<u>(2,319)</u>
Balances - beginning of year	<u>600</u>	<u>2,450</u>	<u>312</u>	<u>19,268</u>
Balances - end of the year	<u><u>566</u></u>	<u><u>1,461</u></u>	<u><u>295</u></u>	<u><u>16,949</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating Income	(141)	(3,128)	(13)	(1,201)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	-	-
Amortization	-	-	-	-
(Increase) Decrease Accounts receivable, net	42	918	9	56
(Increase) Decrease Inventories	-	-	-	-
(Increase) Decrease Prepaid expenses	-	-	-	-
Increase (Decrease) Accrued wages payable	-	-	-	(255)
Increase (Decrease) Compensated absences	-	-	-	(88)
Increase (Decrease) Accounts payable	91	1,394	1	-
Increase (Decrease) Claims payable	-	(63)	-	-
Net cash provided (used) by operating activities	<u><u>\$ (8)</u></u>	<u><u>\$ (879)</u></u>	<u><u>\$ (3)</u></u>	<u><u>\$ (1,488)</u></u>

Exhibit L-3
CITY OF GLENDALE
Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2022
(amounts expressed in thousands)

	Retiree Health Savings Plan (RHSP) Benefits Fund 6410	Post Employment Benefits Fund 6420	Wireless Fund 6600	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers	\$ 1,275	\$ 804	\$ 5,001	\$ 102,625
Payments to employees	-	-	(1,196)	(25,629)
Payments to suppliers	(1,559)	(801)	(4,417)	(78,235)
Net cash provided (used) by operating activities	<u>(284)</u>	<u>3</u>	<u>(612)</u>	<u>(1,239)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Lease revenue received	-	-	34	34
Amounts received from (paid to) other funds	-	-	-	(109)
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>34</u>	<u>(75)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Lease payments	-	-	(47)	(47)
Acquisition of capital assets	-	-	(1,119)	(4,399)
Capital grants received	-	-	500	500
Proceeds from sales of capital assets	-	-	-	144
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>(666)</u>	<u>(3,802)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	243	1	36	1,677
Decrease in fair value of investments	(1,113)	(4)	(153)	(7,728)
Net cash provided (used) by investing activities	<u>(870)</u>	<u>(3)</u>	<u>(117)</u>	<u>(6,051)</u>
Net increase (decrease) in cash and cash equivalents	<u>(1,154)</u>	<u>-</u>	<u>(1,361)</u>	<u>(11,167)</u>
Balances - beginning of year	<u>19,274</u>	<u>62</u>	<u>4,067</u>	<u>136,691</u>
Balances - end of the year	<u>18,120</u>	<u>62</u>	<u>2,706</u>	<u>125,524</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating Income	1,555	(5)	(1,155)	(11,855)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	1,757	6,601
Amortization	-	-	-	781
(Increase) Decrease Accounts receivable, net	47	12	-	1,749
(Increase) Decrease Inventories	-	-	-	(153)
(Increase) Decrease Prepaid expenses	-	-	-	(1,497)
Increase (Decrease) Accrued wages payable	-	-	(34)	(857)
Increase (Decrease) Compensated absences	-	-	-	(88)
Increase (Decrease) Accounts payable	(1,886)	(4)	(1,180)	(556)
Increase (Decrease) Claims payable	-	-	-	4,636
Net cash provided (used) by operating activities	<u>\$ (284)</u>	<u>\$ 3</u>	<u>\$ (612)</u>	<u>\$ (1,239)</u>