

# 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.

This page is left blank intentionally.

Exhibit L-1  
CITY OF GLENDALE  
Combining Statement of Net Position  
Internal Service Funds  
June 30, 2023  
(amounts expressed in thousands)

	Fleet Management Fund 6010	Joint Air Support Fund 6020	ITD Infrastructure Fund 6030	ITD Applications Fund 6040
<b>ASSETS</b>				
Current assets:				
Pooled cash and investments	\$ 8,241	\$ 5,754	\$ 5,016	\$ 2,234
Accounts receivable, net	30	297	-	-
Interest receivable	1	41	31	19
Inventories	818	-	-	-
Prepaid items	2,506	-	-	-
Total current assets	11,596	6,092	5,047	2,253
Noncurrent assets:				
Capital assets, net	15,630	989	6,039	8,536
Capital assets, not being depreciated	-	-	-	-
Total noncurrent assets	15,630	989	6,039	8,536
Total assets	27,226	7,081	11,086	10,789
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	751	38	1,266	201
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Leases payable	-	-	-	-
Subscriptions payable	-	-	1,290	965
Wages and benefits payable	187	7	149	130
Total current liabilities	938	45	2,705	1,296
Noncurrent liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Leases payable	-	-	-	-
Subscriptions payable	-	-	1,120	1,247
Total noncurrent liabilities	-	-	1,120	1,247
Total liabilities	938	45	3,825	2,543
<b>NET POSITION</b>				
Net investment in capital assets	15,468	989	3,091	6,324
Unrestricted	10,820	6,047	4,170	1,922
Total net position	\$ 26,288	\$ 7,036	\$ 7,261	\$ 8,246

Exhibit L-1  
CITY OF GLENDALE  
Combining Statement of Net Position  
Internal Service Funds  
June 30, 2023  
(amounts expressed in thousands)

	Building Maintenance Fund 6070	Unemployment Insurance Fund 6100	Liability Insurance Fund 6120	Compensation Insurance Fund 6140
<b>ASSETS</b>				
Current assets:				
Pooled cash and investments	\$ 2,840	\$ 324	\$ 14,530	\$ 55,510
Accounts receivable, net	-	15	404	911
Interest receivable	17	2	100	403
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Total current assets	2,857	341	15,034	56,824
Noncurrent assets:				
Capital assets, net	28	-	-	9
Capital assets, not being depreciated	-	-	-	-
Total noncurrent assets	28	-	-	9
Total assets	2,885	341	15,034	56,833
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	436	24	148	32
Claims payable	-	-	6,797	8,917
Compensated absences	-	-	-	-
Leases payable	-	-	-	-
Subscriptions payable	-	-	-	-
Wages and benefits payable	129	-	15	387
Total current liabilities	565	24	6,960	9,336
Noncurrent liabilities:				
Claims payable	-	-	7,714	59,592
Compensated absences	-	-	-	-
Leases payable	-	-	-	-
Subscriptions payable	-	-	-	-
Total noncurrent liabilities	-	-	7,714	59,592
Total liabilities	565	24	14,674	68,928
<b>NET POSITION</b>				
Net investment in capital assets	28	-	-	9
Unrestricted	2,292	317	360	(12,104)
Total net position	\$ 2,320	\$ 317	\$ 360	\$ (12,095)

Exhibit L-1  
CITY OF GLENDALE  
Combining Statement of Net Position  
Internal Service Funds  
June 30, 2023  
(amounts expressed in thousands)

	Dental Insurance Fund 6150	Medical Insurance Fund 6160	Vision Insurance Fund 6170	Employee Benefits Fund 6400
<b>ASSETS</b>				
Current assets:				
Pooled cash and investments	\$ 354	\$ 4,492	\$ 304	\$ 16,908
Accounts receivable, net	39	1,018	8	105
Interest receivable	3	33	2	122
Inventories	-	-	-	-
Prepaid items	-	503	-	-
Total current assets	<u>396</u>	<u>6,046</u>	<u>314</u>	<u>17,135</u>
Noncurrent assets:				
Capital assets, net	-	-	-	-
Capital assets, not being depreciated	-	-	-	-
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u><u>396</u></u>	<u><u>6,046</u></u>	<u><u>314</u></u>	<u><u>17,135</u></u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	86	1,037	12	-
Claims payable	-	679	-	-
Compensated absences	-	-	-	2,029
Leases payable	-	-	-	-
Subscriptions payable	-	-	-	-
Wages and benefits payable	-	-	-	25
Total current liabilities	<u>86</u>	<u>1,716</u>	<u>12</u>	<u>2,054</u>
Noncurrent liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	17,046
Leases payable	-	-	-	-
Subscriptions payable	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,046</u>
Total liabilities	<u><u>86</u></u>	<u><u>1,716</u></u>	<u><u>12</u></u>	<u><u>19,100</u></u>
<b>NET POSITION</b>				
Net investment in capital assets	-	-	-	-
Unrestricted	310	4,330	302	(1,965)
Total net position	<u><u>\$ 310</u></u>	<u><u>\$ 4,330</u></u>	<u><u>\$ 302</u></u>	<u><u>\$ (1,965)</u></u>

Exhibit L-1  
CITY OF GLENDALE  
Combining Statement of Net Position  
Internal Service Funds  
June 30, 2023  
(amounts expressed in thousands)

	Retiree Health Savings Plan (RHSP) Benefits Fund 6410	Post Employment Benefits Fund 6420	Wireless Fund 6600	Total Internal Service Funds
<b>ASSETS</b>				
Current assets:				
Pooled cash and investments	\$ 15,170	\$ 183	\$ 3,764	\$ 135,624
Accounts receivable, net	40	31	-	2,898
Interest receivable	113	1	26	914
Inventories	-	-	-	818
Prepaid items	-	-	-	3,009
Total current assets	15,323	215	3,790	143,263
Noncurrent assets:				
Capital assets, net	-	-	5,890	37,121
Capital assets, not being depreciated	-	-	242	242
Total noncurrent assets	-	-	6,132	37,363
Total assets	15,323	215	9,922	180,626
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	-	61	79	4,171
Claims payable	-	-	-	16,393
Compensated absences	1,103	-	-	3,132
Leases payable	-	-	44	44
Subscriptions payable	-	-	-	2,255
Wages and benefits payable	-	-	37	1,066
Total current liabilities	1,103	61	160	27,061
Noncurrent liabilities:				
Claims payable	-	-	-	67,306
Compensated absences	12,248	-	-	29,294
Leases payable	-	-	513	513
Subscriptions payable	-	-	-	2,367
Total noncurrent liabilities	12,248	-	513	99,480
Total liabilities	13,351	61	673	126,541
<b>NET POSITION</b>				
Net investment in capital assets	-	-	5,576	31,485
Unrestricted	1,972	154	3,673	22,600
Total net position	\$ 1,972	\$ 154	\$ 9,249	\$ 54,085

Exhibit L-2  
CITY OF GLENDALE  
Combining Statement of Revenues,  
Expenses, and Changes in Net Position  
Internal Service Funds  
For the Year Ended June 30, 2023  
(amounts expressed in thousands)

	Fleet Management Fund 6010	Joint Air Support Fund 6020	ITD Infrastructure Fund 6030	ITD Applications Fund 6040
<b>OPERATING REVENUES</b>				
Charges for services	\$ 13,993	\$ 1,410	\$ 14,327	\$ 7,806
Miscellaneous revenue	8	-	-	7
Total operating revenues	<u>14,001</u>	<u>1,410</u>	<u>14,327</u>	<u>7,813</u>
<b>OPERATING EXPENSES</b>				
Salaries and benefits	4,901	168	3,813	3,003
Claims and settlement	-	-	-	-
Maintenance and operation	9,681	809	7,857	7,929
Total operating expenses	<u>14,582</u>	<u>977</u>	<u>11,670</u>	<u>10,932</u>
Operating income (loss)	<u>(581)</u>	<u>433</u>	<u>2,657</u>	<u>(3,119)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Intergovernmental grants	3	-	-	-
Use of money and property	186	(12)	(99)	119
Interest expense	-	-	(73)	(57)
Total nonoperating revenues (expenses)	<u>189</u>	<u>(12)</u>	<u>(172)</u>	<u>62</u>
Income (loss) before contributions and transfers	(392)	421	2,485	(3,057)
Transfers in	7,800	-	110	-
Capital grants and contributions (expenses)	-	-	-	-
Transfers out	-	-	-	-
Change in net position	<u>7,408</u>	<u>421</u>	<u>2,595</u>	<u>(3,057)</u>
Total net position - beginning	<u>18,880</u>	<u>6,615</u>	<u>4,666</u>	<u>11,303</u>
Total net position - ending	<u>\$ 26,288</u>	<u>\$ 7,036</u>	<u>\$ 7,261</u>	<u>\$ 8,246</u>



Exhibit L-2  
CITY OF GLENDALE  
Combining Statement of Revenues,  
Expenses, and Changes in Net Position  
Internal Service Funds  
For the Year Ended June 30, 2023  
(amounts expressed in thousands)

	Building Maintenance Fund 6070	Unemployment Insurance Fund 6100	Liability Insurance Fund 6120	Compensation Insurance Fund 6140
<b>OPERATING REVENUES</b>				
Charges for services	\$ 8,732	\$ 363	\$ 10,446	\$ 20,485
Miscellaneous revenue	-	-	5	7
Total operating revenues	<u>8,732</u>	<u>363</u>	<u>10,451</u>	<u>20,492</u>
<b>OPERATING EXPENSES</b>				
Salaries and benefits	3,553	-	321	3,141
Claims and settlement	-	112	13,080	17,734
Maintenance and operation	5,122	1	1,729	1,740
Total operating expenses	<u>8,675</u>	<u>113</u>	<u>15,130</u>	<u>22,615</u>
Operating income (loss)	<u>57</u>	<u>250</u>	<u>(4,679)</u>	<u>(2,123)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Intergovernmental grants	459	-	-	-
Use of money and property	6	(10)	257	(127)
Interest expense	-	-	-	-
Total nonoperating revenues (expenses)	<u>465</u>	<u>(10)</u>	<u>257</u>	<u>(127)</u>
Income (loss) before contributions and transfers	522	240	(4,422)	(2,250)
Transfers in	-	-	3,000	-
Capital grants and contributions (expenses)	-	-	(9)	9
Transfers out	-	-	-	-
Change in net position	<u>522</u>	<u>240</u>	<u>(1,431)</u>	<u>(2,241)</u>
Total net position - beginning	1,798	77	1,791	(9,854)
Total net position - ending	<u>\$ 2,320</u>	<u>\$ 317</u>	<u>\$ 360</u>	<u>\$ (12,095)</u>

Exhibit L-2  
CITY OF GLENDALE  
Combining Statement of Revenues,  
Expenses, and Changes in Net Position  
Internal Service Funds  
For the Year Ended June 30, 2023  
(amounts expressed in thousands)

	Dental Insurance Fund 6150	Medical Insurance Fund 6160	Vision Insurance Fund 6170	Employee Benefits Fund 6400
<b>OPERATING REVENUES</b>				
Charges for services	\$ 1,229	\$ 26,696	\$ 200	\$ 5,416
Miscellaneous revenue	-	48	-	-
Total operating revenues	<u>1,229</u>	<u>26,744</u>	<u>200</u>	<u>5,416</u>
<b>OPERATING EXPENSES</b>				
Salaries and benefits	-	-	-	-
Claims and settlement	1,243	20,037	168	5,660
Maintenance and operation	62	1,331	12	9
Total operating expenses	<u>1,305</u>	<u>21,368</u>	<u>180</u>	<u>5,669</u>
Operating income (loss)	<u>(76)</u>	<u>5,376</u>	<u>20</u>	<u>(253)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Intergovernmental grants	-	-	-	-
Use of money and property	6	(146)	-	33
Interest expense	-	-	-	-
Total nonoperating revenues (expenses)	<u>6</u>	<u>(146)</u>	<u>-</u>	<u>33</u>
Income (loss) before contributions and transfers	(70)	5,230	20	(220)
Transfers in	-	-	-	-
Capital grants and contributions (expenses)	-	-	-	-
Transfers out	-	-	-	-
Change in net position	(70)	5,230	20	(220)
Total net position - beginning	380	(900)	282	(1,745)
Total net position - ending	<u>\$ 310</u>	<u>\$ 4,330</u>	<u>\$ 302</u>	<u>\$ (1,965)</u>

Exhibit L-2  
CITY OF GLENDALE  
Combining Statement of Revenues,  
Expenses, and Changes in Net Position  
Internal Service Funds  
For the Year Ended June 30, 2023  
(amounts expressed in thousands)

	Retiree Health Savings Plan (RHSP) Benefits Fund 6410	Post Employment Benefits Fund 6420	Wireless Fund 6600	Total Internal Service Funds
<b>OPERATING REVENUES</b>				
Charges for services	\$ 1,019	\$ 802	\$ 4,801	\$ 117,725
Miscellaneous revenue	-	1	22	98
Total operating revenues	<u>1,019</u>	<u>803</u>	<u>4,823</u>	<u>117,823</u>
<b>OPERATING EXPENSES</b>				
Salaries and benefits	-	-	968	19,868
Claims and settlement	1,193	703	-	59,930
Maintenance and operation	6	8	3,709	40,005
Total operating expenses	<u>1,199</u>	<u>711</u>	<u>4,677</u>	<u>119,803</u>
Operating income (loss)	<u>(180)</u>	<u>92</u>	<u>146</u>	<u>(1,980)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Intergovernmental grants	-	-	-	462
Use of money and property	149	(2)	(23)	337
Interest expense	-	-	(7)	(137)
Total nonoperating revenues (expenses)	<u>149</u>	<u>(2)</u>	<u>(30)</u>	<u>662</u>
Income (loss) before contributions and transfers	(31)	90	116	(1,318)
Transfers in	-	-	-	10,910
Capital grants and contributions (expenses)	-	-	-	-
Transfers out	<u>(3,000)</u>	<u>-</u>	<u>-</u>	<u>(3,000)</u>
Change in net position	<u>(3,031)</u>	<u>90</u>	<u>116</u>	<u>6,592</u>
Total net position - beginning	<u>5,003</u>	<u>64</u>	<u>9,133</u>	<u>47,493</u>
Total net position - ending	<u>\$ 1,972</u>	<u>\$ 154</u>	<u>\$ 9,249</u>	<u>\$ 54,085</u>

Exhibit L-3  
CITY OF GLENDALE  
Statement of Cash Flows  
Internal service funds  
For the Year Ended June 30, 2023  
(amounts expressed in thousands)

	Fleet Management Fund 6010	Joint Air Support Fund 6020	ITD Infrastructure Fund 6030	ITD Applications Fund 6040
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash receipts from customers	\$ 14,101	\$ 1,254	\$ 14,327	\$ 7,822
Payments to employees	(5,036)	(173)	(3,926)	(3,075)
Payments to suppliers	(7,189)	(781)	(5,369)	(6,499)
Intergovernmental grants received	3	-	-	-
Net cash provided (used) by operating activities	1,879	300	5,032	(1,752)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Lease and PPP revenue received	-	-	-	-
Amounts received from (paid to) other funds	(55)	-	-	-
Transfers in (out), net	7,800	-	110	-
Net cash provided (used) by noncapital financing activities	7,745	-	110	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	(1,569)	-	(1,757)	(1,435)
Proceeds from sales of capital assets	185	-	-	-
Net cash provided (used) by capital and related financing activities	(1,384)	-	(1,757)	(1,435)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	1	(26)	(122)	127
Net cash provided (used) by investing activities	1	(26)	(122)	127
Net increase (decrease) in cash and cash equivalents	8,241	274	3,263	(3,060)
Balances - beginning of year	-	5,480	1,753	5,294
Balances - end of the year	8,241	5,754	5,016	2,234
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating Income (loss)	(581)	433	2,657	(3,119)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	3,245	103	1,647	1,380
Amortization	-	-	44	633
Intergovernmental grants received	3	-	-	-
(Increase) Decrease Accounts receivable, net	100	(157)	-	10
(Increase) Decrease Inventories	(211)	-	-	-
(Increase) Decrease Prepaid expenses	(1,010)	-	-	-
Increase (Decrease) Accrued wages payable	24	1	20	34
Increase (Decrease) Compensated absences	-	-	-	-
Increase (Decrease) Accounts payable	309	(80)	664	(690)
Increase (Decrease) Claims payable	-	-	-	-
Net cash provided (used) by operating activities	\$ 1,879	\$ 300	\$ 5,032	\$ (1,752)

Exhibit L-3  
CITY OF GLENDALE  
Statement of Cash Flows  
Internal service funds  
For the Year Ended June 30, 2023  
(amounts expressed in thousands)

	Building Maintenance Fund 6070	Unemployment Insurance Fund 6100	Liability Insurance Fund 6120	Compensation Insurance Fund 6140
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash receipts from customers	\$ 8,731	\$ 361	\$ 10,348	\$ 20,261
Payments to employees	(3,663)	-	(331)	(3,073)
Payments to suppliers	(4,995)	(106)	(17,930)	(12,670)
Intergovernmental grants received	459	-	-	-
Net cash provided (used) by operating activities	532	255	(7,913)	4,518
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Lease and PPP revenue received	-	-	-	-
Amounts received from (paid to) other funds	-	-	-	-
Transfers in (out), net	-	-	3,000	-
Net cash provided (used) by noncapital financing activities	-	-	3,000	-
<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	3	(12)	254	(271)
Net cash provided (used) by investing activities	3	(12)	254	(271)
Net increase (decrease) in cash and cash equivalents	535	243	(4,659)	4,247
Balances - beginning of year	2,305	81	19,189	51,263
Balances - end of the year	2,840	324	14,530	55,510
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating Income (loss)	57	250	(4,679)	(2,123)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	5	-	3	-
Amortization	-	-	-	-
Intergovernmental grants received	459	-	-	-
(Increase) Decrease Accounts receivable, net	-	(3)	(102)	(225)
(Increase) Decrease Inventories	-	-	-	-
(Increase) Decrease Prepaid expenses	-	-	-	-
Increase (Decrease) Accrued wages payable	3	-	4	97
Increase (Decrease) Compensated absences	-	-	-	-
Increase (Decrease) Accounts payable	8	8	(24)	28
Increase (Decrease) Claims payable	-	-	(3,115)	6,741
Net cash provided (used) by operating activities	\$ 532	\$ 255	\$ (7,913)	\$ 4,518

Exhibit L-3  
CITY OF GLENDALE  
Statement of Cash Flows  
Internal service funds  
For the Year Ended June 30, 2023  
(amounts expressed in thousands)

	Dental Insurance Fund 6150	Medical Insurance Fund 6160	Vision Insurance Fund 6170	Employee Benefits Fund 6400
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash receipts from customers	\$ 1,190	\$ 25,725	\$ 193	\$ 5,364
Payments to employees	-	-	-	(5,393)
Payments to suppliers	(1,407)	(22,523)	(183)	(10)
Intergovernmental grants received	-	-	-	-
Net cash provided (used) by operating activities	(217)	3,202	10	(39)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Lease and PPP revenue received	-	-	-	-
Amounts received from (paid to) other funds	-	-	-	-
Transfers in (out), net	-	-	-	-
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	5	(171)	(1)	(2)
Net cash provided (used) by investing activities	5	(171)	(1)	(2)
Net increase (decrease) in cash and cash equivalents	(212)	3,031	9	(41)
Balances - beginning of year	566	1,461	295	16,949
Balances - end of the year	354	4,492	304	16,908
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating Income (loss)	(76)	5,376	20	(253)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	-	-
Amortization	-	-	-	-
Intergovernmental grants received	-	-	-	-
(Increase) Decrease Accounts receivable, net	(39)	(1,018)	(7)	(53)
(Increase) Decrease Inventories	-	-	-	-
(Increase) Decrease Prepaid expenses	-	-	-	-
Increase (Decrease) Accrued wages payable	-	-	-	(37)
Increase (Decrease) Compensated absences	-	-	-	304
Increase (Decrease) Accounts payable	(102)	(1,128)	(3)	-
Increase (Decrease) Claims payable	-	(28)	-	-
Net cash provided (used) by operating activities	\$ (217)	\$ 3,202	\$ 10	\$ (39)

Exhibit L-3  
CITY OF GLENDALE  
Statement of Cash Flows  
Internal service funds  
For the Year Ended June 30, 2023  
(amounts expressed in thousands)

	Retiree Health Savings Plan (RHSP) Benefits Fund 6410	Post Employment Benefits Fund 6420	Wireless Fund 6600	Total Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash receipts from customers	\$ 1,006	\$ 797	\$ 4,823	\$ 116,303
Payments to employees	-	-	(1,008)	(25,678)
Payments to suppliers	(1,084)	(673)	(1,866)	(83,285)
Intergovernmental grants received	-	-	-	462
Net cash provided (used) by operating activities	(78)	124	1,949	7,802
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Lease and PPP revenue received	-	-	41	41
Amounts received from (paid to) other funds	-	-	-	(55)
Transfers in (out), net	(3,000)	-	-	7,910
Net cash provided (used) by noncapital financing activities	(3,000)	-	41	7,896
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	-	-	(853)	(5,614)
Proceeds from sales of capital assets	-	-	-	185
Net cash provided (used) by capital and related financing activities	-	-	(853)	(5,429)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	128	(3)	(79)	(169)
Net cash provided (used) by investing activities	128	(3)	(79)	(169)
Net increase (decrease) in cash and cash equivalents	(2,950)	121	1,058	10,100
Balances - beginning of year	18,120	62	2,706	125,524
Balances - end of the year	15,170	183	3,764	135,624
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating Income (loss)	(180)	92	146	(1,980)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	1,839	8,222
Amortization	-	-	-	677
Intergovernmental grants received	-	-	-	462
(Increase) Decrease Accounts receivable, net	(14)	(4)	-	(1,512)
(Increase) Decrease Inventories	-	-	-	(211)
(Increase) Decrease Prepaid expenses	-	-	-	(1,010)
Increase (Decrease) Accrued wages payable	-	-	(9)	137
Increase (Decrease) Compensated absences	-	-	-	304
Increase (Decrease) Accounts payable	116	36	(27)	(885)
Increase (Decrease) Claims payable	-	-	-	3,598
Net cash provided (used) by operating activities	\$ (78)	\$ 124	\$ 1,949	\$ 7,802