

Internal Service Funds

This section of the CAFR provides information on each individual internal service fund. Internal service funds are used by the City to centralize certain services and then allocate the cost of those services to the user departments on a cost reimbursement basis. User fund charges from internal service funds with capital assets typically consist of two components: a maintenance/service component and a capital replacement component. User fund charges from self-insurance internal service funds generally are based on claims experience of the user department.



INTERNAL SERVICE FUNDS

- 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.
- Joint Helicopter Operation Fund - To account for set-aside funds to perform major maintenance or replacement of the helicopters.
- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- Employee Benefits Fund - To account for the resources and the liability for employees' compensated absences (vacation and comp time).
- Retiree Health Savings Plan (RHSP) Benefits Fund - To account for the resources and the liability for employees' sick leave conversion under RHSP plan.
- Post Employment Benefits Fund - To account for the resources and the liability for all the benefits provided after the employees' separation from the City.
- ISD Wireless Fund - To account for the operation of the citywide radio system.

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Exhibit L-1
CITY OF GLENDALE
 Combining Statement of Net Position
 Internal Service Funds
 June 30, 2014 (in thousands)

		ISD		
	Fleet/ Equipment Management Fund	Joint Helicopter Operation Fund	Infrastructure Fund	ISD Applications Fund
Assets				
Current assets:				
Pooled cash and investments	\$ 13,492	3,610	4,881	6,580
Interest receivable	41	11	11	19
Accounts receivable, net	30	247	-	334
Prepaid items	-	-	-	-
Total current assets	<u>13,563</u>	<u>3,868</u>	<u>4,892</u>	<u>6,933</u>
Capital assets:				
Machinery and equipment	29,678	2,074	963	66
Accumulated depreciation	(18,803)	(1,676)	(119)	(15)
Construction in progress	-	-	1,460	291
Total capital assets	<u>10,875</u>	<u>398</u>	<u>2,304</u>	<u>342</u>
Total assets	<u>24,438</u>	<u>4,266</u>	<u>7,196</u>	<u>7,275</u>
Liabilities and net position				
Current liabilities:				
Accounts payable	154	31	841	154
Advance from other funds	-	-	-	-
Interest payable	26	-	-	-
Capital leases	670	-	-	-
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Total current liabilities	<u>850</u>	<u>31</u>	<u>841</u>	<u>154</u>
Noncurrent liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Capital leases	756	-	-	-
Total noncurrent liabilities	<u>756</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,606</u>	<u>31</u>	<u>841</u>	<u>154</u>
Net position:				
Net investment in capital assets	9,449	398	2,304	342
Unrestricted (deficits)	13,383	3,837	4,051	6,779
Total net position (deficits)	<u>\$ 22,832</u>	<u>4,235</u>	<u>6,355</u>	<u>7,121</u>

(Continued)

Exhibit L-1
CITY OF GLENDALE
Combining Statement of Net Position
Internal Service Funds
June 30, 2014 (in thousands)

	Unemployment Insurance Fund	Liability Insurance Fund	Compensation Insurance Fund	Dental Insurance Fund
Assets				
Current assets:				
Pooled cash and investments	\$ 473	18,685	18,511	855
Interest receivable	1	314	55	2
Accounts receivable, net	-	-	2	-
Prepaid items	-	-	-	-
Total current assets	<u>474</u>	<u>18,999</u>	<u>18,568</u>	<u>857</u>
Capital assets:				
Machinery and equipment	-	-	100	-
Accumulated depreciation	-	-	(76)	-
Construction in progress	-	-	-	-
Total capital assets	<u>-</u>	<u>-</u>	<u>24</u>	<u>-</u>
Total assets	<u>474</u>	<u>18,999</u>	<u>18,592</u>	<u>857</u>
Liabilities and net position				
Current liabilities:				
Accounts payable	-	60	-	140
Advance from other funds	-	-	-	-
Interest payable	-	-	-	-
Capital leases	-	-	-	-
Claims payable	-	4,496	6,997	-
Compensated absences	-	-	-	-
Total current liabilities	<u>-</u>	<u>4,556</u>	<u>6,997</u>	<u>140</u>
Noncurrent liabilities:				
Claims payable	-	5,156	27,402	-
Compensated absences	-	-	-	-
Capital leases	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>5,156</u>	<u>27,402</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>9,712</u>	<u>34,399</u>	<u>140</u>
Net position:				
Net investment in capital assets	-	-	24	-
Unrestricted (deficits)	<u>474</u>	<u>9,287</u>	<u>(15,831)</u>	<u>717</u>
Total net position (deficits)	<u>\$ 474</u>	<u>9,287</u>	<u>(15,807)</u>	<u>717</u>

(Continued)

Exhibit L-1
CITY OF GLENDALE
Combining Statement of Net Position
Internal Service Funds
June 30, 2014 (in thousands)

	Medical Insurance Fund	Vision Insurance Fund	Employee Benefits Fund	Retiree Health Savings Plan Benefits Fund
Assets				
Current assets:				
Pooled cash and investments	\$ 2,464	407	10,408	9,499
Interest receivable	3	1	30	27
Accounts receivable, net	138	-	-	-
Prepaid items	506	-	-	-
Total current assets	3,111	408	10,438	9,526
Capital assets:				
Machinery and equipment	-	-	-	-
Accumulated depreciation	-	-	-	-
Construction in progress	-	-	-	-
Total capital assets	-	-	-	-
Total assets	3,111	408	10,438	9,526
Liabilities and net position				
Current liabilities:				
Accounts payable	819	14	-	-
Advance from other funds	-	-	-	-
Interest payable	-	-	-	-
Capital leases	-	-	-	-
Claims payable	446	-	-	-
Compensated absences	-	-	1,629	1,944
Total current liabilities	1,265	14	1,629	1,944
Noncurrent liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	11,839	2,980
Capital leases	-	-	-	-
Total noncurrent liabilities	-	-	11,839	2,980
Total liabilities	1,265	14	13,468	4,924
Net position:				
Net investment in capital assets	-	-	-	-
Unrestricted (deficits)	1,846	394	(3,030)	4,602
Total net position (deficits)	\$ 1,846	394	(3,030)	4,602

(Continued)

Exhibit L-1
CITY OF GLENDALE
Combining Statement of Net Position
Internal Service Funds
June 30, 2014 (in thousands)

	Post Employment Benefits Fund	ISD Wireless Fund	Total Internal Service Funds
Assets			
Current assets:			
Pooled cash and investments	\$ 6,787	2,315	98,967
Interest receivable	20	7	542
Accounts receivable, net	-	-	751
Prepaid items	-	-	506
Total current assets	<u>6,807</u>	<u>2,322</u>	<u>100,766</u>
Capital assets:			
Machinery and equipment	-	5,691	38,572
Accumulated depreciation	-	(859)	(21,548)
Construction in progress	-	1,860	3,611
Total capital assets	<u>-</u>	<u>6,692</u>	<u>20,635</u>
Total assets	<u>6,807</u>	<u>9,014</u>	<u>121,401</u>
Liabilities and net position			
Current liabilities:			
Accounts payable	20	449	2,682
Advance from other funds	-	2,262	2,262
Interest payable	-	37	63
Capital leases	-	-	670
Claims payable	-	-	11,939
Compensated absences	-	-	3,573
Total current liabilities	<u>20</u>	<u>2,748</u>	<u>21,189</u>
Noncurrent liabilities:			
Claims payable	-	-	32,558
Compensated absences	-	-	14,819
Capital leases	-	-	756
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>48,133</u>
Total liabilities	<u>20</u>	<u>2,748</u>	<u>69,322</u>
Net position:			
Net investment in capital assets	-	5,369	17,886
Unrestricted (deficits)	<u>6,787</u>	<u>897</u>	<u>34,193</u>
Total net position (deficits)	<u>\$ 6,787</u>	<u>6,266</u>	<u>52,079</u>

Exhibit L-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenses
and Changes in Net Position

Internal Service Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Fleet/Equipment Management Fund	Joint Helicopter Operation Fund	ISD Infrastructure Fund	ISD Applications Fund
Operating revenues:				
Charges for services	\$ 11,806	605	8,934	8,148
Miscellaneous revenue	1	-	867	-
Total operating revenues	<u>11,807</u>	<u>605</u>	<u>9,801</u>	<u>8,148</u>
Operating Expenses:				
Salaries and benefits	3,731	129	2,948	2,649
Maintenance and operations	5,924	1,080	4,155	3,802
Equipment purchased	28	-	273	60
Claims and settlements	-	-	-	-
Depreciation	2,129	109	118	11
Total operating expenses	<u>11,812</u>	<u>1,318</u>	<u>7,494</u>	<u>6,522</u>
Operating income (loss)	<u>(5)</u>	<u>(713)</u>	<u>2,307</u>	<u>1,626</u>
Non operating revenues (expenses):				
Interest revenue	274	41	39	66
Grant revenue	-	-	-	16
Interest expense	(73)	-	-	-
Total non operating revenues (expenses)	<u>201</u>	<u>41</u>	<u>39</u>	<u>82</u>
Income (loss) before capital contribution	<u>196</u>	<u>(672)</u>	<u>2,346</u>	<u>1,708</u>
Capital contributions	<u>-</u>	<u>774</u>	<u>-</u>	<u>-</u>
Change in net position	196	102	2,346	1,708
Net position (deficits), July 1	<u>22,636</u>	<u>4,133</u>	<u>4,009</u>	<u>5,413</u>
Net position (deficits), June 30	<u>\$ 22,832</u>	<u>4,235</u>	<u>6,355</u>	<u>7,121</u>

(Continued)

Exhibit L-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenses
and Changes in Net Position

Internal Service Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Unemployment Insurance Fund	Liability Insurance Fund	Compensation Insurance Fund	Dental Insurance Fund
Operating revenues:				
Charges for services	\$ 302	7,311	12,402	1,660
Miscellaneous revenue	-	1	2	-
Total operating revenues	<u>302</u>	<u>7,312</u>	<u>12,404</u>	<u>1,660</u>
Operating Expenses:				
Salaries and benefits	-	325	786	-
Maintenance and operations	5	1,324	1,251	20
Equipment purchased	-	-	-	-
Claims and settlements	216	4,482	9,617	1,446
Depreciation	-	-	3	-
Total operating expenses	<u>221</u>	<u>6,131</u>	<u>11,657</u>	<u>1,466</u>
Operating income (loss)	<u>81</u>	<u>1,181</u>	<u>747</u>	<u>194</u>
Non operating revenues (expenses):				
Interest revenue	5	204	203	8
Grant revenue	-	-	-	-
Interest expense	-	-	-	-
Total non operating revenues (expenses)	<u>5</u>	<u>204</u>	<u>203</u>	<u>8</u>
Income (loss) before capital contribution	<u>86</u>	<u>1,385</u>	<u>950</u>	<u>202</u>
Capital contributions	-	-	-	-
Change in net position	86	1,385	950	202
Net position (deficits), July 1	<u>388</u>	<u>7,902</u>	<u>(16,757)</u>	<u>515</u>
Net position (deficits), June 30	<u>\$ 474</u>	<u>9,287</u>	<u>(15,807)</u>	<u>717</u>

(Continued)

Exhibit L-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenses
and Changes in Net Position

Internal Service Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Medical Insurance Fund	Vision Insurance Fund	Employee Benefits Fund	Retiree Health Savings Plan Benefits Fund
Operating revenues:				
Charges for services	\$ 25,189	252	5,368	3,294
Miscellaneous revenue	80	-	5	-
Total operating revenues	25,269	252	5,373	3,294
Operating Expenses:				
Salaries and benefits	-	-	13	-
Maintenance and operations	924	6	47	32
Equipment purchased	-	-	-	-
Claims and settlements	25,230	231	3,698	(3,664)
Depreciation	-	-	-	-
Total operating expenses	26,154	237	3,758	(3,632)
Operating income (loss)	(885)	15	1,615	6,926
Non operating revenues (expenses):				
Interest revenue	28	5	107	93
Grant revenue	-	-	-	-
Interest expense	-	-	-	-
Total non operating revenues (expenses)	28	5	107	93
Income (loss) before capital contribution	(857)	20	1,722	7,019
Capital contributions	-	-	-	-
Change in net position	(857)	20	1,722	7,019
Net position (deficits), July 1	2,703	374	(4,752)	(2,417)
Net position (deficits), June 30	\$ 1,846	394	(3,030)	4,602

(Continued)

Exhibit L-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenses
and Changes in Net Position

Internal Service Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Post Employment Benefits Fund	ISD Wireless Fund	Total Internal Service Funds
Operating revenues:			
Charges for services	\$ 2,173	4,257	91,701
Miscellaneous revenue	93	2	1,051
Total operating revenues	<u>2,266</u>	<u>4,259</u>	<u>92,752</u>
Operating Expenses:			
Salaries and benefits	-	1,092	11,673
Maintenance and operations	3	1,629	20,202
Equipment purchased	-	567	928
Claims and settlements	2,122	-	43,378
Depreciation	-	580	2,950
Total operating expenses	<u>2,125</u>	<u>3,868</u>	<u>79,131</u>
Operating income (loss)	<u>141</u>	<u>391</u>	<u>13,621</u>
Non operating revenues (expenses):			
Interest revenue	72	19	1,164
Grant revenue	-	-	16
Interest expense	-	(47)	(120)
Total non operating revenues (expenses)	<u>72</u>	<u>(28)</u>	<u>1,060</u>
Income (loss) before capital contribution	<u>213</u>	<u>363</u>	<u>14,681</u>
Capital contributions	-	-	774
Change in net position	213	363	15,455
Net position (deficits), July 1	<u>6,574</u>	<u>5,903</u>	<u>36,624</u>
Net position (deficits), June 30	<u>\$ 6,787</u>	<u>6,266</u>	<u>52,079</u>

Exhibit L-3

CITY OF GLENDALE

Combining Statement of Cash Flows

Internal Service Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Fleet/Equipment Management Fund	Joint Helicopter Operation Fund	ISD Infrastructure Fund
Cash flows from operating activities:			
Cash from customers	\$ 11,777	548	9,801
Cash paid to employees	(3,731)	(129)	(2,948)
Cash paid to suppliers	(5,828)	(1,077)	(4,009)
Net Cash provided (used) by operating activities	<u>2,218</u>	<u>(658)</u>	<u>2,844</u>
Cash flows from noncapital financing activities:			
Amounts paid to other funds	-	-	-
Grants Received	-	-	-
Net Cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:			
Interest on long-term debt	(81)	-	-
Bond, premium and interest accrued	(647)	-	-
Contribution in aid	-	774	-
Acquisition of property, plant, and equipment	(905)	-	(1,341)
Net cash provided (used) by capital and related financing activities	<u>(1,633)</u>	<u>774</u>	<u>(1,341)</u>
Cash flows from investing activities:			
Interest received	264	38	35
Net increase (decrease) in cash and cash equivalents	<u>849</u>	<u>154</u>	<u>1,538</u>
Cash and cash equivalents at July 1	12,643	3,456	3,343
Cash and cash equivalents at June 30	<u>13,492</u>	<u>3,610</u>	<u>4,881</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	(5)	(713)	2,307
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	2,129	109	118
(Increase)Decrease Accounts receivable, net	(30)	(57)	-
(Increase)Decrease Prepaid expenses	-	-	-
Increase(Decrease) Compensated absences	-	-	-
Increase(Decrease) Accounts payable	124	3	419
Increase(Decrease) Claims payable	-	-	-
Total adjustments	<u>2,223</u>	<u>55</u>	<u>537</u>
Net cash provided (used) by operating activities	<u>\$ 2,218</u>	<u>(658)</u>	<u>2,844</u>
Noncash investing, capital, and financing activities:			
Increase in fair value of investments	9	2	2

(Continued)

Exhibit L-3

CITY OF GLENDALE

Combining Statement of Cash Flows

Internal Service Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	ISD Applications Fund	Unemployment Insurance Fund	Liability Insurance Fund
Cash flows from operating activities:			
Cash from customers	\$ 7,836	302	7,312
Cash paid to employees	(2,649)	-	(325)
Cash paid to suppliers	(3,859)	(221)	(5,231)
Net Cash provided (used) by operating activities	<u>1,328</u>	<u>81</u>	<u>1,756</u>
Cash flows from noncapital financing activities:			
Amounts paid to other funds	-	-	-
Grants Received	16	-	-
Net Cash provided (used) by noncapital financing activities	<u>16</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:			
Interest on long-term debt	-	-	-
Bond, premium and interest accrued	-	-	-
Contribution in aid	-	-	-
Acquisition of property, plant, and equipment	(20)	-	-
Net cash provided (used) by capital and related financing activities	<u>(20)</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:			
Interest received	60	5	187
Net increase (decrease) in cash and cash equivalents	<u>1,384</u>	<u>86</u>	<u>1,943</u>
Cash and cash equivalents at July 1	5,196	387	16,742
Cash and cash equivalents at June 30	<u>6,580</u>	<u>473</u>	<u>18,685</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	1,626	81	1,181
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	11	-	-
(Increase)Decrease Accounts receivable, net	(312)	-	-
(Increase)Decrease Prepaid expenses	-	-	-
Increase(Decrease) Compensated absences	-	-	-
Increase(Decrease) Accounts payable	3	-	(74)
Increase(Decrease) Claims payable	-	-	649
Total adjustments	<u>(298)</u>	<u>-</u>	<u>575</u>
Net cash provided (used) by operating activities	<u>\$ 1,328</u>	<u>81</u>	<u>1,756</u>
Noncash investing, capital, and financing activities:			
Increase in fair value of investments	4	-	12

(Continued)

CITY OF GLENDALE

Combining Statement of Cash Flows

Internal Service Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Compensation Insurance Fund	Dental Insurance Fund	Medical Insurance Fund
Cash flows from operating activities:			
Cash from customers	\$ 12,402	1,660	25,249
Cash paid to employees	(786)	-	-
Cash paid to suppliers	(10,364)	(1,413)	(26,716)
Net Cash provided (used) by operating activities	<u>1,252</u>	<u>247</u>	<u>(1,467)</u>
Cash flows from noncapital financing activities:			
Amounts paid to other funds	-	-	-
Grants Received	-	-	-
Net Cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:			
Interest on long-term debt	-	-	-
Bond, premium and interest accrued	-	-	-
Contribution in aid	-	-	-
Acquisition of property, plant, and equipment	-	-	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:			
Interest received	191	7	33
Net increase (decrease) in cash and cash equivalents	<u>1,443</u>	<u>254</u>	<u>(1,434)</u>
Cash and cash equivalents at July 1	17,068	601	3,898
Cash and cash equivalents at June 30	<u>18,511</u>	<u>855</u>	<u>2,464</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	747	194	(885)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	3	-	-
(Increase)Decrease Accounts receivable, net	(2)	-	(20)
(Increase)Decrease Prepaid expenses	-	-	77
Increase(Decrease) Compensated absences	-	-	-
Increase(Decrease) Accounts payable	(7)	53	(326)
Increase(Decrease) Claims payable	511	-	(313)
Total adjustments	<u>505</u>	<u>53</u>	<u>(582)</u>
Net cash provided (used) by operating activities	<u>\$ 1,252</u>	<u>247</u>	<u>(1,467)</u>
Noncash investing, capital, and financing activities:			
Increase in fair value of investments	12	1	1

(Continued)

Exhibit L-3

CITY OF GLENDALE

Combining Statement of Cash Flows

Internal Service Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Vision Insurance Fund	Employee Benefits Fund	Retiree Health Savings Plan Benefits Fund
Cash flows from operating activities:			
Cash from customers	\$ 252	5,373	3,294
Cash paid to employees	-	(13)	-
Cash paid to suppliers	(237)	(3,334)	(534)
Net Cash provided (used) by operating activities	15	2,026	2,760
Cash flows from noncapital financing activities:			
Amounts paid to other funds	-	-	-
Grants Received	-	-	-
Net Cash provided (used) by noncapital financing activities	-	-	-
Cash flows from capital and related financing activities:			
Interest on long-term debt	-	-	-
Bond, premium and interest accrued	-	-	-
Contribution in aid	-	-	-
Acquisition of property, plant, and equipment	-	-	-
Net cash provided (used) by capital and related financing activities	-	-	-
Cash flows from investing activities:			
Interest received	5	99	82
Net increase (decrease) in cash and cash equivalents	20	2,125	2,842
Cash and cash equivalents at July 1	387	8,283	6,657
Cash and cash equivalents at June 30	407	10,408	9,499
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	15	1,615	6,926
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	-	-
(Increase)Decrease Accounts receivable, net	-	-	-
(Increase)Decrease Prepaid expenses	-	-	-
Increase(Decrease) Compensated absences	-	411	(4,166)
Increase(Decrease) Accounts payable	-	-	-
Increase(Decrease) Claims payable	-	-	-
Total adjustments	-	411	(4,166)
Net cash provided (used) by operating activities	\$ 15	2,026	2,760
Noncash investing, capital, and financing activities:			
Increase in fair value of investments	-	7	6

(Continued)

Exhibit L-3

CITY OF GLENDALE

Combining Statement of Cash Flows

Internal Service Funds

Fiscal Year Ended June 30, 2014 (in thousands)

	Post Employment Benefits Fund	ISD Wireless Fund	Total Internal Service Funds
Cash flows from operating activities:			
Cash from customers	\$ 2,266	5,571	93,643
Cash paid to employees	-	(1,092)	(11,673)
Cash paid to suppliers	(2,116)	(1,883)	(66,822)
Net Cash provided (used) by operating activities	150	2,596	15,148
Cash flows from noncapital financing activities:			
Amounts paid to other funds	-	(538)	(538)
Grants Received	-	-	16
Net Cash provided (used) by noncapital financing activities	-	(538)	(522)
Cash flows from capital and related financing activities:			
Interest on long-term debt	-	(57)	(138)
Bond, premium and interest accrued	-	-	(647)
Contribution in aid	-	-	774
Acquisition of property, plant, and equipment	-	(102)	(2,368)
Net cash provided (used) by capital and related financing activities	-	(159)	(2,379)
Cash flows from investing activities:			
Interest received	66	12	1,084
Net increase (decrease) in cash and cash equivalents	216	1,911	13,331
Cash and cash equivalents at July 1	6,571	404	85,636
Cash and cash equivalents at June 30	6,787	2,315	98,967
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	141	391	13,621
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	580	2,950
(Increase)Decrease Accounts receivable, net	-	1,312	891
(Increase)Decrease Prepaid expenses	-	-	77
Increase(Decrease) Compensated absences	-	-	(3,755)
Increase(Decrease) Accounts payable	9	313	517
Increase(Decrease) Claims payable	-	-	847
Total adjustments	9	2,205	1,527
Net cash provided (used) by operating activities	\$ 150	2,596	15,148
Noncash investing, capital, and financing activities:			
Increase in fair value of investments	4	2	61

Exhibit M-1

CITY OF GLENDALE

Capital Assets Used in the Operation of Governmental Funds

Schedule by Function and Activity

June 30, 2014 (in thousands)

	Land	Construction in Progress	Infrastructure	Buildings and Improvements	Machinery and Equipment	Total
General government:						
City council	\$ -	248	-	-	2,240	2,488
City clerk	-	-	-	5	55	60
City manager	-	(66)	-	273	583	790
Legal	-	-	-	10	41	51
Finance	-	-	-	-	6,117	6,117
Information services	-	-	12,221	430	17,454	30,105
Planning	-	-	-	-	5	5
Personnel	-	-	-	-	246	246
Total	-	182	12,221	718	26,741	39,862
Public Safety:						
Police	5,227	-	-	68,881	10,822	84,930
Fire	5,925	21	-	18,689	12,743	37,378
Fire paramedics	-	-	-	-	678	678
Emergency services	-	-	-	-	150	150
Total	11,152	21	-	87,570	24,393	123,136
Public Works:						
Public works	16,208	3,263	36,373	1,560	1,564	58,968
Engineering	-	-	-	-	56	56
Corporation yard	282,468	18,604	245,456	74,395	1,204	622,127
Mechanical maintenance	-	-	-	-	154	154
Traffic engineering	-	2,030	5,455	922	350	8,757
Transit administration	15,441	48	-	3,267	17,048	35,804
Air quality improvement	-	36	-	-	514	550
Total	314,117	23,981	287,284	80,144	20,890	726,416
Housing, health and community development	19,943	1,617	326	11,588	872	34,346
Employment programs	-	-	-	-	155	155
Parks, recreation and community services	53,209	6,041	-	107,184	1,117	167,551
Library	448	10,476	-	9,888	1,917	22,729
Total capital assets	398,869	42,318	299,831	297,092	76,085	1,114,195
Accumulated depreciation	-	-	(99,152)	(106,428)	(55,445)	(261,025)
Net capital assets	\$ 398,869	42,318	200,679	190,664	20,640	853,170

This schedule presents only the capital asset balances related to the government funds.

Accordingly, the capital assets reported in internal service funds are excluded from the above amounts.

Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

Exhibit M-2

CITY OF GLENDALE

Capital Assets Used in the Operation of Governmental Funds

Schedule of Changes by Function and Activity

Fiscal Year Ended June 30, 2014 (in thousands)

	Balance at July 1	Additions	Retirements	Reclass	Total
General government:					
City council	\$ 2,306	182	-	-	2,488
City clerk	60	-	-	-	60
City manager	821	-	(31)	-	790
Legal	51	-	-	-	51
Finance	6,117	-	-	-	6,117
Information services	30,105	-	-	-	30,105
Planning	-	5	-	-	5
Personnel	246	-	-	-	246
Total	39,706	187	(31)	-	39,862
Public safety:					
Police	84,031	953	(54)	-	84,930
Fire	37,343	35	-	-	37,378
Fire paramedics	678	-	-	-	678
Emergency services	150	-	-	-	150
Total	122,202	988	(54)	-	123,136
Public works:					
Public works	58,655	313	-	-	58,968
Engineering	56	-	-	-	56
Corporation yard	613,435	9,330	(638)	-	622,127
Mechanical maintenance	154	-	-	-	154
Traffic engineering	11,143	2,247	(4,633)	-	8,757
Transit administration	31,989	5,095	(1,280)	-	35,804
Air quality improvement	514	36	-	-	550
Total	715,946	17,021	(6,551)	-	726,416
Housing, health and community development	32,354	1,971	-	21	34,346
Employment programs	155	-	-	-	155
Parks, recreation and community services	164,601	2,950	-	-	167,551
Library	20,579	2,150	-	-	22,729
Total capital assets	1,095,543	25,267	(6,636)	21	1,114,195
Accumulated Depreciation	(247,672)	(19,989)	6,636	-	(261,025)
Net Capital Assets	\$ 847,871	5,278	-	21	853,170

This schedule presents only the capital asset balances related to the governmental funds.

Accordingly, the capital assets reported in internal service funds are excluded from the above amounts.

Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

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