

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

- 601 - 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.
- 602 - 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.
- 603 - 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.
- 604 - 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.
- 607 - Building Maintenance Fund - To account for maintenance, repairs or services necessary to sustain facility operations at approximately one hundred City owned facilities.
- 610 - 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.
- 612 - 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.
- 614 - 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.
- 615 - 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.
- 616 - 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.
- 617 - 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.
- 640 - Compensated Absences Fund - To account for the resources and the liability for employees' compensated absences (vacation and comp time).
- 641 - Retiree Health Savings Plan (RHSP) Benefits Fund - To account for the resources and the liability for employees' sick leave conversion under RHSP plan.
- 642 - Post Employment Benefits Fund - To account for the resources and the liability for all the benefits provided after the employees' separation from the City.
- 660 - 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, 2017 (in thousands)

	Fleet/ Equipment Management Fund	Joint Helicopter Operation Fund	ISD Infrastructure Fund	ISD Applications Fund
Assets				
Current assets:				
Pooled cash and investments	\$ 18,899	2,719	5,050	11,508
Interest receivable	58	8	16	37
Accounts receivable, net	11	186	-	-
Inventories	192	-	-	-
Prepaid items	1,379	-	-	-
Total current assets	<u>20,539</u>	<u>2,913</u>	<u>5,066</u>	<u>11,545</u>
Capital assets:				
Buildings and improvements	-	-	214	-
Machinery and equipment	32,492	3,518	5,141	133
Accumulated depreciation	(22,364)	(1,911)	(929)	(42)
Construction in progress	-	-	1,495	4,278
Total capital assets	<u>10,128</u>	<u>1,607</u>	<u>5,921</u>	<u>4,369</u>
Total assets	<u>30,667</u>	<u>4,520</u>	<u>10,987</u>	<u>15,914</u>
Liabilities and net position				
Current liabilities:				
Accounts payable	512	19	441	343
Wages and benefits payable	225	11	135	115
Interest payable	6	-	-	-
Capital leases	262	-	-	-
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Total current liabilities	<u>1,005</u>	<u>30</u>	<u>576</u>	<u>458</u>
Noncurrent liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Advance from other funds	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,005</u>	<u>30</u>	<u>576</u>	<u>458</u>
Net position:				
Net investment in capital assets	9,866	1,607	5,921	4,369
Unrestricted	19,796	2,883	4,490	11,087
Total net position (deficits)	<u>\$ 29,662</u>	<u>4,490</u>	<u>10,411</u>	<u>15,456</u>

(Continued)

Exhibit L-1
CITY OF GLENDALE
Combining Statement of Net Position
Internal Service Funds
June 30, 2017 (in thousands)

	Building Maintenance Fund	Unemployment Insurance Fund	Liability Insurance Fund	Compensation Insurance Fund
Assets				
Current assets:				
Pooled cash and investments	\$ 2,864	835	17,825	30,588
Interest receivable	5	3	313	97
Accounts receivable, net	-	6	255	1,152
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Total current assets	<u>2,869</u>	<u>844</u>	<u>18,393</u>	<u>31,837</u>
Capital assets:				
Buildings and improvements	-	-	-	-
Machinery and equipment	-	-	-	100
Accumulated depreciation	-	-	-	(86)
Construction in progress	-	-	-	-
Total capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>14</u>
Total assets	<u>2,869</u>	<u>844</u>	<u>18,393</u>	<u>31,851</u>
Liabilities and net position				
Current liabilities:				
Accounts payable	399	-	41	15
Wages and benefits payable	162	-	34	545
Interest payable	-	-	-	-
Capital leases	-	-	-	-
Claims payable	-	-	5,092	8,238
Compensated absences	-	-	-	-
Total current liabilities	<u>561</u>	<u>-</u>	<u>5,167</u>	<u>8,798</u>
Noncurrent liabilities:				
Claims payable	-	-	2,811	34,076
Compensated absences	-	-	-	-
Advance from other funds	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>2,811</u>	<u>34,076</u>
Total liabilities	<u>561</u>	<u>-</u>	<u>7,978</u>	<u>42,874</u>
Net position:				
Net investment in capital assets	-	-	-	14
Unrestricted	2,308	844	10,415	(11,037)
Total net position (deficits)	<u>\$ 2,308</u>	<u>844</u>	<u>10,415</u>	<u>(11,023)</u>

(Continued)

Exhibit L-1
CITY OF GLENDALE
Combining Statement of Net Position
Internal Service Funds
June 30, 2017 (in thousands)

	Dental Insurance Fund	Medical Insurance Fund	Vision Insurance Fund	Employee Benefits Fund
Assets				
Current assets:				
Pooled cash and investments	\$ 1,109	299	490	13,693
Interest receivable	4	-	2	44
Accounts receivable, net	45	842	9	179
Inventories	-	-	-	-
Prepaid items	-	496	-	-
Total current assets	1,158	1,637	501	13,916
Capital assets:				
Buildings and improvements	-	-	-	-
Machinery and equipment	-	-	-	-
Accumulated depreciation	-	-	-	-
Construction in progress	-	-	-	-
Total capital assets	-	-	-	-
Total assets	1,158	1,637	501	13,916
Liabilities and net position				
Current liabilities:				
Accounts payable	92	1,664	13	-
Wages and benefits payable	-	-	-	-
Interest payable	-	-	-	-
Capital leases	-	-	-	-
Claims payable	-	1,177	-	-
Compensated absences	-	-	-	1,936
Total current liabilities	92	2,841	13	1,936
Noncurrent liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	12,000
Advance from other funds	-	-	-	-
Total noncurrent liabilities	-	-	-	12,000
Total liabilities	92	2,841	13	13,936
Net position:				
Net investment in capital assets	-	-	-	-
Unrestricted	1,066	(1,204)	488	(20)
Total net position (deficits)	\$ 1,066	(1,204)	488	(20)

(Continued)

Exhibit L-1
CITY OF GLENDALE
Combining Statement of Net Position
Internal Service Funds
June 30, 2017 (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	\$ 13,507	195	1,218	120,799
Interest receivable	43	3	3	636
Accounts receivable, net	193	11	-	2,889
Inventories	-	-	-	192
Prepaid items	-	-	-	1,875
Total current assets	13,743	209	1,221	126,391
Capital assets:				
Buildings and improvements	-	-	-	214
Machinery and equipment	-	-	9,739	51,123
Accumulated depreciation	-	-	(2,641)	(27,973)
Construction in progress	-	-	-	5,773
Total capital assets	-	-	7,098	29,137
Total assets	13,743	209	8,319	155,528
Liabilities and net position				
Current liabilities:				
Accounts payable	-	20	188	3,747
Wages and benefits payable	-	-	55	1,282
Interest payable	-	-	10	16
Capital leases	-	-	-	262
Claims payable	-	-	-	14,507
Compensated absences	1,661	-	-	3,597
Total current liabilities	1,661	20	253	23,411
Noncurrent liabilities:				
Claims payable	-	-	-	36,887
Compensated absences	11,907	-	-	23,907
Advance from other funds	-	-	582	582
Total noncurrent liabilities	11,907	-	582	61,376
Total liabilities	13,568	20	835	84,787
Net position:				
Net investment in capital assets	-	-	7,098	28,875
Unrestricted	175	189	386	41,866
Total net position (deficits)	\$ 175	189	7,484	70,741

Exhibit L-2

CITY OF GLENDALE

Combining Statement of Revenues, Expenses
and Changes in Net Position

Internal Service Funds

Fiscal Year Ended June 30, 2017 (in thousands)

	Fleet/ Equipment Management Fund	Joint Helicopter Operation Fund	ISD Infrastructure Fund	ISD Applications Fund
Operating revenues:				
Charges for services	\$ 12,990	866	6,835	5,435
Miscellaneous revenues	13	-	-	-
Total operating revenues	<u>13,003</u>	<u>866</u>	<u>6,835</u>	<u>5,435</u>
Operating Expenses:				
Salaries and benefits	3,653	140	2,489	3,182
Maintenance and operations	5,668	558	3,153	2,429
Equipment purchased	-	7	860	-
Claims and settlements	-	-	-	-
Depreciation	1,488	103	418	10
Total operating expenses	<u>10,809</u>	<u>808</u>	<u>6,920</u>	<u>5,621</u>
Operating income (loss)	<u>2,194</u>	<u>58</u>	<u>(85)</u>	<u>(186)</u>
Non operating revenues (expenses):				
Interest revenue	73	14	20	37
Interest expense	(15)	-	-	-
Total non operating revenues (expenses), net	<u>58</u>	<u>14</u>	<u>20</u>	<u>37</u>
Income (loss) before transfers	<u>2,252</u>	<u>72</u>	<u>(65)</u>	<u>(149)</u>
Change in net position	2,252	72	(65)	(149)
Net position (deficits), July 1	<u>27,410</u>	<u>4,418</u>	<u>10,476</u>	<u>15,605</u>
Net position (deficits), June 30	<u>\$ 29,662</u>	<u>4,490</u>	<u>10,411</u>	<u>15,456</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, 2017 (in thousands)

	Building Maintenance Fund	Unemployment Insurance Fund	Liability Insurance Fund	Compensation Insurance Fund
Operating revenues:				
Charges for services	\$ 8,463	111	4,741	16,108
Miscellaneous revenues	-	-	66	-
Total operating revenues	<u>8,463</u>	<u>111</u>	<u>4,807</u>	<u>16,108</u>
Operating Expenses:				
Salaries and benefits	2,975	-	379	1,213
Maintenance and operations	3,638	7	1,783	1,287
Equipment purchased	-	-	-	-
Claims and settlements	-	24	5,054	16,406
Depreciation	-	-	-	3
Total operating expenses	<u>6,613</u>	<u>31</u>	<u>7,216</u>	<u>18,909</u>
Operating income (loss)	<u>1,850</u>	<u>80</u>	<u>(2,409)</u>	<u>(2,801)</u>
Non operating revenues (expenses):				
Interest revenue	13	4	37	144
Interest expense	-	-	-	-
Total non operating revenues (expenses), net	<u>13</u>	<u>4</u>	<u>37</u>	<u>144</u>
Income (loss) before transfers	<u>1,863</u>	<u>84</u>	<u>(2,372)</u>	<u>(2,657)</u>
Change in net position	1,863	84	(2,372)	(2,657)
Net position (deficits), July 1	<u>445</u>	<u>760</u>	<u>12,787</u>	<u>(8,366)</u>
Net position (deficits), June 30	<u>\$ 2,308</u>	<u>844</u>	<u>10,415</u>	<u>(11,023)</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, 2017 (in thousands)

	Dental Insurance Fund	Medical Insurance Fund	Vision Insurance Fund	Employee Benefits Fund
Operating revenues:				
Charges for services	\$ 1,469	23,892	230	5,912
Miscellaneous revenues	2	77	-	-
Total operating revenues	1,471	23,969	230	5,912
Operating Expenses:				
Salaries and benefits	-	-	-	19
Maintenance and operations	30	1,140	6	86
Equipment purchased	-	-	-	-
Claims and settlements	1,313	22,855	219	5,593
Depreciation	-	-	-	-
Total operating expenses	1,343	23,995	225	5,698
Operating income (loss)	128	(26)	5	214
Non operating revenues (expenses):				
Interest revenue	5	-	2	59
Interest expense	-	-	-	-
Total non operating revenues (expenses), net	5	-	2	59
Income (loss) before transfers	133	(26)	7	273
Change in net position	133	(26)	7	273
Net position (deficits), July 1	933	(1,178)	481	(293)
Net position (deficits), June 30	\$ 1,066	(1,204)	488	(20)

(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, 2017 (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	\$ 3,416	2,177	3,473	96,118
Miscellaneous revenues	-	-	6	164
Total operating revenues	<u>3,416</u>	<u>2,177</u>	<u>3,479</u>	<u>96,282</u>
Operating Expenses:				
Salaries and benefits	3	-	978	15,031
Maintenance and operations	179	46	1,634	21,644
Equipment purchased	-	-	210	1,077
Claims and settlements	-	3,133	-	54,597
Depreciation	-	-	660	2,682
Total operating expenses	<u>182</u>	<u>3,179</u>	<u>3,482</u>	<u>95,031</u>
Operating income (loss)	<u>3,234</u>	<u>(1,002)</u>	<u>(3)</u>	<u>1,251</u>
Non operating revenues (expenses):				
Interest revenue	54	(8)	6	460
Interest expense	-	-	(14)	(29)
Total non operating revenues (expenses), net	<u>54</u>	<u>(8)</u>	<u>(8)</u>	<u>431</u>
Income (loss) before transfers	<u>3,288</u>	<u>(1,010)</u>	<u>(11)</u>	<u>1,682</u>
Change in net position	3,288	(1,010)	(11)	1,682
Net position (deficits), July 1	<u>(3,113)</u>	<u>1,199</u>	<u>7,495</u>	<u>69,059</u>
Net position (deficits), June 30	<u>\$ 175</u>	<u>189</u>	<u>7,484</u>	<u>70,741</u>

CITY OF GLENDALE

Combining Statement of Cash Flows

Internal Service Funds

Fiscal Year Ended June 30, 2017 (in thousands)

	Fleet/ Equipment Management Fund	Joint Helicopter Operation Fund	ISD Infrastructure Fund	ISD Applications Fund
Cash flows from operating activities:				
Cash from customers	\$ 12,999	838	6,835	5,435
Cash paid to employees	(3,428)	(129)	(2,354)	(3,067)
Cash paid to suppliers	(5,349)	(576)	(3,611)	(2,153)
Net cash provided (used) by operating activities	<u>4,222</u>	<u>133</u>	<u>870</u>	<u>215</u>
Cash flows from noncapital financing activities:				
Amounts paid to other funds	-	-	-	-
Net cash (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:				
Interest on long-term debt	(15)	-	-	-
Capital leases	(258)	-	-	-
Acquisition of property, plant, and equipment	(2,442)	(2)	(670)	(2,150)
Net cash (used) by capital and related financing activities	<u>(2,715)</u>	<u>(2)</u>	<u>(670)</u>	<u>(2,150)</u>
Cash provided by investing activities:				
Interest received	56	13	16	31
Net increase (decrease) in cash and cash equivalents	<u>1,563</u>	<u>144</u>	<u>216</u>	<u>(1,904)</u>
Cash and cash equivalents at July 1	<u>17,336</u>	<u>2,575</u>	<u>4,834</u>	<u>13,412</u>
Cash and cash equivalents at June 30	<u><u>18,899</u></u>	<u><u>2,719</u></u>	<u><u>5,050</u></u>	<u><u>11,508</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	<u>2,194</u>	<u>58</u>	<u>(85)</u>	<u>(186)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	1,488	103	418	10
(Increase)Decrease Accounts receivable, net	(4)	(28)	-	-
Decrease Inventories	27	-	-	-
(Increase)Decrease Prepaid expenses	(107)	-	-	-
Increase Accrued salaries and withholding	225	11	135	115
Increase(Decrease) Compensated absences	-	-	-	-
Increase(Decrease) Accounts payable	399	(11)	402	276
(Decrease) Due to other funds	-	-	-	-
Increase Claims payable	-	-	-	-
Total adjustments	<u>2,028</u>	<u>75</u>	<u>955</u>	<u>401</u>
Net cash provided (used) by operating activities	<u><u>\$ 4,222</u></u>	<u><u>133</u></u>	<u><u>870</u></u>	<u><u>215</u></u>
Noncash investing, capital, and financing activities:				
Increase in fair value of investments	(2)	-	(1)	(1)

(Continued)

Exhibit L-3
CITY OF GLENDALE
Combining Statement of Cash Flows
Internal Service Funds
Fiscal Year Ended June 30, 2017 (in thousands)

	Building Maintenance Fund	Unemployment Insurance Fund	Liability Insurance Fund	Compensation Insurance Fund
Cash flows from operating activities:				
Cash from customers	\$ 8,463	105	4,552	14,975
Cash paid to employees	(2,813)	-	(345)	(668)
Cash paid to suppliers	(3,268)	(39)	(5,183)	(10,279)
Net cash provided (used) by operating activities	<u>2,382</u>	<u>66</u>	<u>(976)</u>	<u>4,028</u>
Cash flows from noncapital financing activities:				
Amounts paid to other funds	-	-	-	-
Net cash (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:				
Interest on long-term debt	-	-	-	-
Capital leases	-	-	-	-
Acquisition of property, plant, and equipment	-	-	-	-
Net cash (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash provided by investing activities:				
Interest received	9	3	30	109
Net increase (decrease) in cash and cash equivalents	<u>2,391</u>	<u>69</u>	<u>(946)</u>	<u>4,137</u>
Cash and cash equivalents at July 1	<u>473</u>	<u>766</u>	<u>18,771</u>	<u>26,451</u>
Cash and cash equivalents at June 30	<u><u>2,864</u></u>	<u><u>835</u></u>	<u><u>17,825</u></u>	<u><u>30,588</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	<u>1,850</u>	<u>80</u>	<u>(2,409)</u>	<u>(2,801)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	-	3
(Increase)Decrease Accounts receivable, net	-	(6)	(255)	(1,133)
Decrease Inventories	-	-	-	-
(Increase)Decrease Prepaid expenses	-	-	-	-
Increase Accrued salaries and withholding	162	-	34	545
Increase(Decrease) Compensated absences	-	-	-	-
Increase(Decrease) Accounts payable	370	(8)	(126)	14
(Decrease) Due to other funds	-	-	-	-
Increase Claims payable	-	-	1,780	7,400
Total adjustments	<u>532</u>	<u>(14)</u>	<u>1,433</u>	<u>6,829</u>
Net cash provided (used) by operating activities	<u><u>\$ 2,382</u></u>	<u><u>66</u></u>	<u><u>(976)</u></u>	<u><u>4,028</u></u>
Noncash investing, capital, and financing activities:				
Increase in fair value of investments	-	-	(1)	(2)

(Continued)

CITY OF GLENDALE

Combining Statement of Cash Flows

Internal Service Funds

Fiscal Year Ended June 30, 2017 (in thousands)

	Dental Insurance Fund	Medical Insurance Fund	Vision Insurance Fund	Employee Benefits Fund
Cash flows from operating activities:				
Cash from customers	\$ 1,426	23,130	221	5,733
Cash paid to employees	-	-	-	(4,560)
Cash paid to suppliers	(1,437)	(22,831)	(226)	(86)
Net cash provided (used) by operating activities	(11)	299	(5)	1,087
Cash flows from noncapital financing activities:				
Amounts paid to other funds	-	-	-	-
Net cash (used) by noncapital financing activities	-	-	-	-
Cash flows from capital and related financing activities:				
Interest on long-term debt	-	-	-	-
Capital leases	-	-	-	-
Acquisition of property, plant, and equipment	-	-	-	-
Net cash (used) by capital and related financing activities	-	-	-	-
Cash provided by investing activities:				
Interest received	4	-	1	45
Net increase (decrease) in cash and cash equivalents	(7)	299	(4)	1,132
Cash and cash equivalents at July 1	1,116	-	494	12,561
Cash and cash equivalents at June 30	1,109	299	490	13,693
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	128	(26)	5	214
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	-	-
(Increase)Decrease Accounts receivable, net	(45)	(839)	(9)	(179)
Decrease Inventories	-	-	-	-
(Increase)Decrease Prepaid expenses	-	1,033	-	-
Increase Accrued salaries and withholding	-	-	-	-
Increase(Decrease) Compensated absences	-	-	-	1,052
Increase(Decrease) Accounts payable	(94)	1,315	(1)	-
(Decrease) Due to other funds	-	(1,456)	-	-
Increase Claims payable	-	272	-	-
Total adjustments	(139)	325	(10)	873
Net cash provided (used) by operating activities	\$ (11)	299	(5)	1,087
Noncash investing, capital, and financing activities:				
Increase in fair value of investments	-	-	-	(1)

(Continued)

Exhibit L-3

CITY OF GLENDALE

Combining Statement of Cash Flows

Internal Service Funds

Fiscal Year Ended June 30, 2017 (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 from customers	\$ 3,223	2,166	3,926	94,027
Cash paid to employees	(1,285)	-	(923)	(19,572)
Cash paid to suppliers	(179)	(3,159)	(1,666)	(60,042)
Net cash provided (used) by operating activities	1,759	(993)	1,337	14,413
Cash flows from noncapital financing activities:				
Amounts paid to other funds	-	-	(571)	(571)
Net cash (used) by noncapital financing activities	-	-	(571)	(571)
Cash flows from capital and related financing activities:				
Interest on long-term debt	-	-	(14)	(29)
Capital leases	-	-	(9)	(267)
Acquisition of property, plant, and equipment	-	-	(1,051)	(6,315)
Net cash (used) by capital and related financing activities	-	-	(1,074)	(6,611)
Cash provided by investing activities:				
Interest received	41	(7)	6	357
Net increase (decrease) in cash and cash equivalents	1,800	(1,000)	(302)	7,588
Cash and cash equivalents at July 1	11,707	1,195	1,520	113,211
Cash and cash equivalents at June 30	13,507	195	1,218	120,799
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	3,234	(1,002)	(3)	1,251
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	660	2,682
(Increase)Decrease Accounts receivable, net	(193)	(11)	447	(2,255)
Decrease Inventories	-	-	-	27
(Increase)Decrease Prepaid expenses	-	-	-	926
Increase Accrued salaries and withholding	-	-	55	1,282
Increase(Decrease) Compensated absences	(1,282)	-	-	(230)
Increase(Decrease) Accounts payable	-	20	178	2,734
(Decrease) Due to other funds	-	-	-	(1,456)
Increase Claims payable	-	-	-	9,452
Total adjustments	(1,475)	9	1,340	13,162
Net cash provided (used) by operating activities	\$ 1,759	(993)	1,337	14,413
Noncash investing, capital, and financing activities:				
Increase in fair value of investments	(1)	-	-	(9)

Exhibit M-1

CITY OF GLENDALE

Capital Assets Used in the Operation of Governmental Funds

Schedule by Function and Activity

June 30, 2017 (in thousands)

	Land	Construction in Progress	Infrastructure	Buildings and Improvements	Machinery and Equipment	Total
General government						
City council	\$ -	-	-	124	2,677	2,801
City clerk	-	-	-	5	55	60
City manager	-	-	-	307	583	890
Legal	-	-	-	10	41	51
Finance	-	-	-	-	6,117	6,117
Information services	-	-	12,221	430	17,454	30,105
Planning	-	-	-	-	5	5
Personnel	-	5	-	-	246	251
Total	-	5	12,221	876	27,178	40,280
Public Safety						
Police	5,227	-	-	68,881	11,247	85,355
Fire	5,925	56	-	19,158	13,569	38,708
Fire paramedics	-	-	-	-	697	697
Hazardous materials	-	-	-	598	209	807
Emergency services	-	-	-	-	150	150
Total	11,152	56	-	88,637	25,872	125,717
Public Works						
Public works	16,209	2,605	36,373	1,560	1,774	58,521
Engineering	-	-	-	-	56	56
Corporation yard	283,910	23,760	269,824	75,308	1,147	653,949
Mechanical maintenance	-	-	-	-	154	154
Traffic engineering	-	5,214	5,725	922	350	12,211
Transit administration	15,441	985	-	3,267	13,237	32,930
Parking	5,547	2,282	-	42,793	2,652	53,274
Air quality improvement	-	36	-	-	514	550
Total	321,107	34,882	311,922	123,850	19,884	811,645
Housing, health and community development						
	29,269	(5)	326	33,813	6,829	70,232
Employment programs						
	-	-	-	-	155	155
Parks, recreation and community services						
	59,772	6,887	266	115,082	1,542	183,549
Library						
	448	1,284	-	38,246	2,106	42,084
Total capital assets	421,748	43,109	324,735	400,504	83,566	1,273,662
Accumulated depreciation	-	-	(118,860)	(159,848)	(67,545)	(346,253)
Net capital assets	\$ 421,748	43,109	205,875	240,656	16,021	927,409

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, 2017 (in thousands)

	Balance at July 1	Additions	Retirements	Reclass	Balance at June 30
General government					
City council	\$ 2,737	64	-	-	2,801
City clerk	60	-	-	-	60
City manager	890	-	-	-	890
Legal	51	-	-	-	51
Finance	6,117	-	-	-	6,117
Information services	30,105	-	-	-	30,105
Planning	5	-	-	-	5
Personnel	251	-	-	-	251
Total	40,216	64	-	-	40,280
Public safety					
Police	85,288	67	-	-	85,355
Fire	38,359	33	-	316	38,708
Fire paramedics	685	12	-	-	697
Hazardous materials	807	-	-	-	807
Emergency services	150	-	-	-	150
Total	125,289	112	-	316	125,717
Public works					
Public works	58,514	7	-	-	58,521
Engineering	56	-	-	-	56
Corporation yard	642,144	9,046	(953)	3,712	653,949
Mechanical maintenance	154	-	-	-	154
Traffic engineering	10,518	2,071	(378)	-	12,211
Transit administration	34,658	870	(2,598)	-	32,930
Parking	52,224	1,418	(368)	-	53,274
Air quality improvement	550	-	-	-	550
Total	798,818	13,412	(4,297)	3,712	811,645
Housing, health and community development					
	63,929	295	-	6,008	70,232
Employment programs					
	155	-	-	-	155
Parks, recreation and community services					
	179,020	4,719	-	(190)	183,549
Library					
	23,234	7,445	-	11,405	42,084
Total capital assets					
	1,230,661	26,047	(4,297)	21,251	1,273,662
Accumulated depreciation					
	(330,161)	(20,389)	4,297	-	(346,253)
Net capital assets					
	\$ 900,500	5,658	-	21,251	927,409