

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 - Compensated Absences 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, 2024
(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	\$ 11,425	\$ 6,864	\$ 3,068	\$ 3,446
Accounts receivable, net	54	127	-	-
Interest receivable	78	49	22	23
Inventories	788	-	-	-
Prepaid items	1,273	-	-	-
Total current assets	13,618	7,040	3,090	3,469
Noncurrent assets:				
Capital assets, net	16,812	886	5,824	6,881
Capital assets, not being depreciated	-	-	-	-
Total noncurrent assets	16,812	886	5,824	6,881
Total assets	30,430	7,926	8,914	10,350
LIABILITIES				
Current liabilities:				
Accounts payable	1,215	81	1,149	268
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Leases payable	-	-	-	-
Subscriptions payable	38	-	1,120	947
Wages and benefits payable	225	7	169	135
Total current liabilities	1,478	88	2,438	1,350
Noncurrent liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Leases payable	-	-	-	-
Subscriptions payable	40	-	-	631
Total noncurrent liabilities	40	-	-	631
Total liabilities	1,518	88	2,438	1,981
NET POSITION				
Net investment in capital assets	16,356	886	4,256	5,127
Unrestricted	12,556	6,952	2,220	3,242
Total net position	\$ 28,912	\$ 7,838	\$ 6,476	\$ 8,369

Exhibit L-1
CITY OF GLENDALE
Combining Statement of Net Position
Internal Service Funds
June 30, 2024
(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	\$ 2,681	\$ 326	\$ 19,936	\$ 62,240
Accounts receivable, net	7	4	678	1,023
Interest receivable	18	3	144	450
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Total current assets	<u>2,706</u>	<u>333</u>	<u>20,758</u>	<u>63,713</u>
Noncurrent assets:				
Capital assets, net	23	-	-	6
Capital assets, not being depreciated	-	-	-	-
Total noncurrent assets	<u>23</u>	<u>-</u>	<u>-</u>	<u>6</u>
Total assets	<u><u>2,729</u></u>	<u><u>333</u></u>	<u><u>20,758</u></u>	<u><u>63,719</u></u>
LIABILITIES				
Current liabilities:				
Accounts payable	862	61	181	255
Claims payable	-	-	4,632	10,428
Compensated absences	-	-	-	-
Leases payable	-	-	-	-
Subscriptions payable	-	-	-	-
Wages and benefits payable	131	-	12	376
Total current liabilities	<u>993</u>	<u>61</u>	<u>4,825</u>	<u>11,059</u>
Noncurrent liabilities:				
Claims payable	-	-	10,317	56,492
Compensated absences	-	-	-	-
Leases payable	-	-	-	-
Subscriptions payable	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>10,317</u>	<u>56,492</u>
Total liabilities	<u><u>993</u></u>	<u><u>61</u></u>	<u><u>15,142</u></u>	<u><u>67,551</u></u>
NET POSITION				
Net investment in capital assets	23	-	-	6
Unrestricted	<u>1,713</u>	<u>272</u>	<u>5,616</u>	<u>(3,838)</u>
Total net position	<u><u>\$ 1,736</u></u>	<u><u>\$ 272</u></u>	<u><u>\$ 5,616</u></u>	<u><u>\$ (3,832)</u></u>

Exhibit L-1
CITY OF GLENDALE
Combining Statement of Net Position
Internal Service Funds
June 30, 2024
(amounts expressed in thousands)

	Dental Insurance Fund 6150	Medical Insurance Fund 6160	Vision Insurance Fund 6170	Compensated Absences Fund 6400
ASSETS				
Current assets:				
Pooled cash and investments	\$ 225	\$ 4,369	\$ 309	\$ 19,885
Accounts receivable, net	43	1,040	8	183
Interest receivable	2	27	2	142
Inventories	-	-	-	-
Prepaid items	-	430	-	-
Total current assets	<u>270</u>	<u>5,866</u>	<u>319</u>	<u>20,210</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>270</u></u>	<u><u>5,866</u></u>	<u><u>319</u></u>	<u><u>20,210</u></u>
LIABILITIES				
Current liabilities:				
Accounts payable	85	906	13	-
Claims payable	-	698	-	-
Compensated absences	-	-	-	1,747
Leases payable	-	-	-	-
Subscriptions payable	-	-	-	-
Wages and benefits payable	-	-	-	22
Total current liabilities	<u>85</u>	<u>1,604</u>	<u>13</u>	<u>1,769</u>
Noncurrent liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	18,665
Leases payable	-	-	-	-
Subscriptions payable	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,665</u>
Total liabilities	<u><u>85</u></u>	<u><u>1,604</u></u>	<u><u>13</u></u>	<u><u>20,434</u></u>
NET POSITION				
Net investment in capital assets	-	-	-	-
Unrestricted	<u>185</u>	<u>4,262</u>	<u>306</u>	<u>(224)</u>
Total net position	<u><u>\$ 185</u></u>	<u><u>\$ 4,262</u></u>	<u><u>\$ 306</u></u>	<u><u>\$ (224)</u></u>

Exhibit L-1
CITY OF GLENDALE
Combining Statement of Net Position
Internal Service Funds
June 30, 2024
(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	\$ 16,407	\$ 463	\$ 7,582	\$ 159,226
Accounts receivable, net	43	37	224	3,471
Interest receivable	118	3	43	1,124
Inventories	-	-	-	788
Prepaid items	-	-	-	1,703
Total current assets	<u>16,568</u>	<u>503</u>	<u>7,849</u>	<u>166,312</u>
Noncurrent assets:				
Capital assets, net	-	-	7,081	37,513
Capital assets, not being depreciated	-	-	236	236
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>7,317</u>	<u>37,749</u>
Total assets	<u>16,568</u>	<u>503</u>	<u>15,166</u>	<u>204,061</u>
LIABILITIES				
Current liabilities:				
Accounts payable	-	64	1,261	6,401
Claims payable	-	-	-	15,758
Compensated absences	1,045	-	-	2,792
Leases payable	-	-	46	46
Subscriptions payable	-	-	-	2,105
Wages and benefits payable	-	-	46	1,123
Total current liabilities	<u>1,045</u>	<u>64</u>	<u>1,353</u>	<u>28,225</u>
Noncurrent liabilities:				
Claims payable	-	-	-	66,809
Compensated absences	23,174	-	-	41,839
Leases payable	-	-	467	467
Subscriptions payable	-	-	-	671
Total noncurrent liabilities	<u>23,174</u>	<u>-</u>	<u>467</u>	<u>109,786</u>
Total liabilities	<u>24,219</u>	<u>64</u>	<u>1,820</u>	<u>138,011</u>
NET POSITION				
Net investment in capital assets	-	-	5,633	32,287
Unrestricted	<u>(7,651)</u>	<u>439</u>	<u>7,713</u>	<u>33,763</u>
Total net position	<u>\$ (7,651)</u>	<u>\$ 439</u>	<u>\$ 13,346</u>	<u>\$ 66,050</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, 2024
(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	\$ 13,579	\$ 1,324	\$ 10,933	\$ 9,413
Miscellaneous revenue	4	-	-	5
Total operating revenues	<u>13,583</u>	<u>1,324</u>	<u>10,933</u>	<u>9,418</u>
OPERATING EXPENSES				
Salaries and benefits	5,276	171	4,072	3,335
Claims and settlement	-	-	-	-
Maintenance and operation	9,787	634	7,866	6,048
Total operating expenses	<u>15,063</u>	<u>805</u>	<u>11,938</u>	<u>9,383</u>
Operating income (loss)	<u>(1,480)</u>	<u>519</u>	<u>(1,005)</u>	<u>35</u>
NONOPERATING REVENUES (EXPENSES)				
Intergovernmental grants	105	-	-	-
Use of money and property	1	283	262	130
Interest expense	(2)	-	(47)	(42)
Total nonoperating revenues (expenses)	<u>104</u>	<u>283</u>	<u>215</u>	<u>88</u>
Income (loss) before contributions and transfers	(1,376)	802	(790)	123
Transfers in	4,000	-	-	-
Capital grants and contributions (expenses)	-	-	5	-
Change in net position	<u>2,624</u>	<u>802</u>	<u>(785)</u>	<u>123</u>
Total net position - beginning	<u>26,288</u>	<u>7,036</u>	<u>7,261</u>	<u>8,246</u>
Total net position - ending	<u>\$ 28,912</u>	<u>\$ 7,838</u>	<u>\$ 6,476</u>	<u>\$ 8,369</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, 2024
(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	\$ 7,955	\$ 97	\$ 16,912	\$ 23,402
Miscellaneous revenue	8	-	1	1,743
Total operating revenues	<u>7,963</u>	<u>97</u>	<u>16,913</u>	<u>25,145</u>
OPERATING EXPENSES				
Salaries and benefits	3,452	-	185	4,612
Claims and settlement	-	156	10,579	12,652
Maintenance and operation	6,021	1	1,480	2,450
Total operating expenses	<u>9,473</u>	<u>157</u>	<u>12,244</u>	<u>19,714</u>
Operating income (loss)	<u>(1,510)</u>	<u>(60)</u>	<u>4,669</u>	<u>5,431</u>
NONOPERATING REVENUES (EXPENSES)				
Intergovernmental grants	-	-	-	-
Use of money and property	126	15	587	2,832
Interest expense	-	-	-	-
Total nonoperating revenues (expenses)	<u>126</u>	<u>15</u>	<u>587</u>	<u>2,832</u>
Income (loss) before contributions and transfers	(1,384)	(45)	5,256	8,263
Transfers in	800	-	-	-
Capital grants and contributions (expenses)	-	-	-	-
Change in net position	<u>(584)</u>	<u>(45)</u>	<u>5,256</u>	<u>8,263</u>
Total net position - beginning	<u>2,320</u>	<u>317</u>	<u>360</u>	<u>(12,095)</u>
Total net position - ending	<u>\$ 1,736</u>	<u>\$ 272</u>	<u>\$ 5,616</u>	<u>\$ (3,832)</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, 2024
(amounts expressed in thousands)

	Dental Insurance Fund 6150	Medical Insurance Fund 6160	Vision Insurance Fund 6170	Compensated Absences Fund 6400
OPERATING REVENUES				
Charges for services	\$ 1,154	\$ 25,856	\$ 197	\$ 7,749
Miscellaneous revenue	-	85	-	-
Total operating revenues	<u>1,154</u>	<u>25,941</u>	<u>197</u>	<u>7,749</u>
OPERATING EXPENSES				
Salaries and benefits	-	-	-	-
Claims and settlement	1,238	24,963	173	6,839
Maintenance and operation	66	1,280	36	10
Total operating expenses	<u>1,304</u>	<u>26,243</u>	<u>209</u>	<u>6,849</u>
Operating income (loss)	<u>(150)</u>	<u>(302)</u>	<u>(12)</u>	<u>900</u>
NONOPERATING REVENUES (EXPENSES)				
Intergovernmental grants	-	-	-	-
Use of money and property	25	234	16	841
Interest expense	-	-	-	-
Total nonoperating revenues (expenses)	<u>25</u>	<u>234</u>	<u>16</u>	<u>841</u>
Income (loss) before contributions and transfers	(125)	(68)	4	1,741
Transfers in	-	-	-	-
Capital grants and contributions (expenses)	-	-	-	-
Change in net position	<u>(125)</u>	<u>(68)</u>	<u>4</u>	<u>1,741</u>
Total net position - beginning	<u>310</u>	<u>4,330</u>	<u>302</u>	<u>(1,965)</u>
Total net position - ending	<u>\$ 185</u>	<u>\$ 4,262</u>	<u>\$ 306</u>	<u>\$ (224)</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, 2024
(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	\$ 1,057	\$ 906	\$ 6,544	\$ 127,078
Miscellaneous revenue	-	-	-	1,846
Total operating revenues	<u>1,057</u>	<u>906</u>	<u>6,544</u>	<u>128,924</u>
OPERATING EXPENSES				
Salaries and benefits	-	-	1,098	22,201
Claims and settlement	11,477	616	-	68,693
Maintenance and operation	8	8	3,016	38,711
Total operating expenses	<u>11,485</u>	<u>624</u>	<u>4,114</u>	<u>129,605</u>
Operating income (loss)	<u>(10,428)</u>	<u>282</u>	<u>2,430</u>	<u>(681)</u>
NONOPERATING REVENUES (EXPENSES)				
Intergovernmental grants	-	-	1,490	1,595
Use of money and property	805	3	184	6,344
Interest expense	-	-	(7)	(98)
Total nonoperating revenues (expenses)	<u>805</u>	<u>3</u>	<u>1,667</u>	<u>7,841</u>
Income (loss) before contributions and transfers	(9,623)	285	4,097	7,160
Transfers in	-	-	-	4,800
Capital grants and contributions (expenses)	-	-	-	5
Change in net position	<u>(9,623)</u>	<u>285</u>	<u>4,097</u>	<u>11,965</u>
Total net position - beginning	<u>1,972</u>	<u>154</u>	<u>9,249</u>	<u>54,085</u>
Total net position - ending	<u>\$ (7,651)</u>	<u>\$ 439</u>	<u>\$ 13,346</u>	<u>\$ 66,050</u>

Exhibit L-3
CITY OF GLENDALE
Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2024
(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	\$ 13,560	\$ 1,494	\$ 10,933	\$ 9,417
Payments to employees	(5,510)	(178)	(4,279)	(3,516)
Payments to suppliers	(4,925)	(481)	(5,450)	(3,509)
Intergovernmental grants received	105	-	-	-
Net cash provided (used) by operating activities	3,230	835	1,204	2,392
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Lease and PPP revenue received	-	-	-	-
Transfers in (out), net	4,000	-	-	-
Net cash provided (used) by noncapital financing activities	4,000	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(3,969)	-	(3,428)	(1,306)
Capital grants and contributions received	-	-	5	-
Proceeds from sales of capital assets	86	-	-	-
Net cash provided (used) by capital and related financing activities	(3,883)	-	(3,423)	(1,306)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	(163)	275	271	126
Net cash provided (used) by investing activities	(163)	275	271	126
Net increase (decrease) in cash and cash equivalents	3,184	1,110	(1,948)	1,212
Balances - beginning of year	8,241	5,754	5,016	2,234
Balances - end of the year	11,425	6,864	3,068	3,446
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating Income (loss)	(1,480)	519	(1,005)	35
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	2,862	103	2,264	1,518
Amortization	-	-	42	767
Intergovernmental grants received	105	-	-	-
(Increase) Decrease Accounts receivable, net	(23)	170	-	-
(Increase) Decrease Inventories	30	-	-	-
(Increase) Decrease Prepaid expenses	1,234	-	-	-
Increase (Decrease) Accrued wages payable	37	-	20	5
Increase (Decrease) Compensated absences	-	-	-	-
Increase (Decrease) Accounts payable	465	43	(117)	67
Increase (Decrease) Claims payable	-	-	-	-
Net cash provided (used) by operating activities	\$ 3,230	\$ 835	\$ 1,204	\$ 2,392

Exhibit L-3
CITY OF GLENDALE
Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2024
(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	\$ 7,956	\$ 107	\$ 16,639	\$ 24,980
Payments to employees	(3,624)	-	(201)	(4,623)
Payments to suppliers	(5,415)	(120)	(11,575)	(16,412)
Intergovernmental grants received	-	-	-	-
Net cash provided (used) by operating activities	(1,083)	(13)	4,863	3,945
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Lease and PPP revenue received	-	-	-	-
Transfers in (out), net	800	-	-	-
Net cash provided (used) by noncapital financing activities	800	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	-	-	-	-
Capital grants and contributions received	-	-	-	-
Proceeds from sales of capital assets	-	-	-	-
Net cash provided (used) by capital and related financing activities	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	124	15	543	2,785
Net cash provided (used) by investing activities	124	15	543	2,785
Net increase (decrease) in cash and cash equivalents	(159)	2	5,406	6,730
Balances - beginning of year	2,840	324	14,530	55,510
Balances - end of the year	2,681	326	19,936	62,240
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating Income (loss)	(1,510)	(60)	4,669	5,431
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	5	-	-	3
Amortization	-	-	-	-
Intergovernmental grants received	-	-	-	-
(Increase) Decrease Accounts receivable, net	(7)	10	(274)	(156)
(Increase) Decrease Inventories	-	-	-	-
(Increase) Decrease Prepaid expenses	-	-	-	-
Increase (Decrease) Accrued wages payable	2	-	(3)	33
Increase (Decrease) Compensated absences	-	-	-	-
Increase (Decrease) Accounts payable	427	37	34	222
Increase (Decrease) Claims payable	-	-	437	(1,588)
Net cash provided (used) by operating activities	\$ (1,083)	\$ (13)	\$ 4,863	\$ 3,945

Exhibit L-3
CITY OF GLENDALE
Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2024
(amounts expressed in thousands)

	Dental Insurance Fund 6150	Medical Insurance Fund 6160	Vision Insurance Fund 6170	Compensated Absences Fund 6400
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers	\$ 1,151	\$ 25,920	\$ 197	\$ 7,671
Payments to employees	-	-	-	(5,506)
Payments to suppliers	(1,307)	(26,282)	(208)	(9)
Intergovernmental grants received	-	-	-	-
Net cash provided (used) by operating activities	(156)	(362)	(11)	2,156
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Lease and PPP revenue received	-	-	-	-
Transfers in (out), net	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	-	-	-	-
Capital grants and contributions received	-	-	-	-
Proceeds from sales of capital assets	-	-	-	-
Net cash provided (used) by capital and related financing activities	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	27	239	16	821
Net cash provided (used) by investing activities	27	239	16	821
Net increase (decrease) in cash and cash equivalents	(129)	(123)	5	2,977
Balances - beginning of year	354	4,492	304	16,908
Balances - end of the year	225	4,369	309	19,885
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating Income (loss)	(150)	(302)	(12)	900
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	-	-
Amortization	-	-	-	-
Intergovernmental grants received				
(Increase) Decrease Accounts receivable, net	(4)	(22)	-	(78)
(Increase) Decrease Inventories	-	-	-	-
(Increase) Decrease Prepaid expenses	-	73	-	-
Increase (Decrease) Accrued wages payable	-	-	-	(3)
Increase (Decrease) Compensated absences	-	-	-	1,337
Increase (Decrease) Accounts payable	(2)	(130)	1	-
Increase (Decrease) Claims payable	-	19	-	-
Net cash provided (used) by operating activities	\$ (156)	\$ (362)	\$ (11)	\$ 2,156

Exhibit L-3
CITY OF GLENDALE
Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2024
(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	\$ 1,054	\$ 900	\$ 6,318	\$ 128,297
Payments to employees	-	-	(1,145)	(28,582)
Payments to suppliers	(617)	(621)	(206)	(77,137)
Intergovernmental grants received	-	-	1,490	1,595
Net cash provided (used) by operating activities	437	279	6,457	24,173
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Lease and PPP revenue received	-	-	43	43
Transfers in (out), net	-	-	-	4,800
Net cash provided (used) by noncapital financing activities	-	-	43	4,843
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	-	-	(2,806)	(11,509)
Capital grants and contributions received	-	-	-	5
Proceeds from sales of capital assets	-	-	-	86
Net cash provided (used) by capital and related financing activities	-	-	(2,806)	(11,418)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	800	1	124	6,004
Net cash provided (used) by investing activities	800	1	124	6,004
Net increase (decrease) in cash and cash equivalents	1,237	280	3,818	23,602
Balances - beginning of year	15,170	183	3,764	135,624
Balances - end of the year	16,407	463	7,582	159,226
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating Income (loss)	(10,428)	282	2,430	(681)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	1,571	8,326
Amortization	-	-	-	809
Intergovernmental grants received	-	-	1,490	1,595
(Increase) Decrease Accounts receivable, net	(3)	(6)	(224)	(617)
(Increase) Decrease Inventories	-	-	-	30
(Increase) Decrease Prepaid expenses	-	-	-	1,307
Increase (Decrease) Accrued wages payable	-	-	9	100
Increase (Decrease) Compensated absences	-	-	-	1,337
Increase (Decrease) Accounts payable	10,868	3	1,181	13,099
Increase (Decrease) Claims payable	-	-	-	(1,132)
Net cash provided (used) by operating activities	\$ 437	\$ 279	\$ 6,457	\$ 24,173