



CITY
OF

PASADENA



City Hall on Fair Oaks Avenue & Union Street, circa 1915

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods and services provided by one City department to another or to other governmental units on a cost-reimbursement basis.

Computing and Communication Services Fund - to account for all operations of the Computing and Communications Division of the City Manager's Department, which includes such services as data processing, radio communications, telephone, and voice services.

Building Maintenance Fund - to account for housekeeping and structural maintenance of City buildings.

Fleet Maintenance Fund - to account for the repair and maintenance of City vehicles.

Fleet Replacement Fund - to account for the procurement of City vehicles.

Benefits Fund - to account for employee compensated absences, retirement, and health benefits.

Workers' Compensation Fund - to account for investigation services, temporary disability and medical payments, excess insurance, permanent disability awards, administrative services, and litigation costs. Premiums based on employee worker classifications are indirectly charged to each department for claims proportionate to current industry rates applicable to job functions.

General Liability Fund - to account for payment of self-insured general liability and automobile liability claims, excess insurance, claims adjusting services, litigation costs, and administrative services. Contributions are made from each department and are based on past claims experience and appropriate risk factors.

Printing Services Fund – to account for printing services provided to other departments by the Printing Services Section of the Department of Finance.

311 Call Center Fund – to account for the operation of the City's central call center.

CITY OF PASADENA
Combining Statement of Net Position
Internal Service Funds
June 30, 2019

Assets	Computing and Communication Services	Building Maintenance	Fleet Replacement	Fleet Maintenance
Current assets:				
Cash and investments	\$ 3,036,699	9,079,718	11,968,254	953,246
Accounts receivable	15,324	80,889	43,243	34,790
Inventories	-	-	-	473,179
Prepays and other assets	858,535	-	-	-
Total current assets	<u>3,910,558</u>	<u>9,160,607</u>	<u>12,011,497</u>	<u>1,461,215</u>
Non-current assets:				
Capital assets	13,253,174	24,310	23,387,111	23,114
Less accumulated depreciation	(9,212,378)	(22,178)	(15,097,682)	(1,541)
Total non-current assets	<u>4,040,796</u>	<u>2,132</u>	<u>8,289,429</u>	<u>21,573</u>
Total assets	<u>7,951,354</u>	<u>9,162,739</u>	<u>20,300,926</u>	<u>1,482,788</u>
Deferred outflow of resources				
Deferred refunding charges	-	-	-	-
Deferred Outflows related to net pension liability	3,049,027	1,289,340	58,095	609,603
Deferred Outflows related to net OPEB liability	95,889	59,226	25,382	2,820
Total deferred outflow of resources	<u>3,144,916</u>	<u>1,348,566</u>	<u>83,477</u>	<u>612,423</u>
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	1,553,494	646,345	5,345	683,947
Insurance claims payable - current	-	-	-	-
Due to other funds	-	-	-	-
Compensated absences due within one year	-	-	-	-
Capitalized lease obligations - current	-	-	-	-
Total current liabilities	<u>1,553,494</u>	<u>646,345</u>	<u>5,345</u>	<u>683,947</u>
Non-current liabilities:				
Insurance claims payable - long-term	-	-	-	-
Capitalized lease obligations - long-term	-	-	-	-
Compensated absences due in more than one year	-	-	-	-
GASB68 Net pension liability	13,517,611	6,403,482	3,046,019	467,909
OPEB liability	2,356,548	1,516,408	189,815	532,283
Total non-current liabilities	<u>15,874,159</u>	<u>7,919,890</u>	<u>3,235,834</u>	<u>1,000,192</u>
Total liabilities	<u>17,427,653</u>	<u>8,566,235</u>	<u>3,241,179</u>	<u>1,684,139</u>
Deferred inflow of resources:				
Deferred inflows related to net pension liability	675,620	339,207	18,129	163,157
Deferred inflows related to net OPEB liability	18,479	12,100	(2)	5,764
Total deferred inflow of resources	<u>694,099</u>	<u>351,307</u>	<u>18,127</u>	<u>168,921</u>
Net Position				
Net Investment in Capital Assets	4,040,796	2,132	8,289,429	21,573
Assigned	-	-	-	-
Unrestricted	(11,066,278)	1,591,631	8,835,668	220,578
Total net position (deficit)	<u>\$ (7,025,482)</u>	<u>1,593,763</u>	<u>17,125,097</u>	<u>242,151</u>

Benefits	Workers' Compensation	General Liability	Printing Services	311 Call Center	Total
-	5,217,065	2,485,889	-	210,394	\$ 32,951,265
102,802	20,494	26,276	(16,500)	1,083	308,401
-	-	-	-	-	473,179
47,846	-	150	-	-	906,531
<u>150,648</u>	<u>5,237,559</u>	<u>2,512,315</u>	<u>(16,500)</u>	<u>211,477</u>	<u>34,639,376</u>
-	-	3,714,391	336,961	-	40,739,061
-	-	-	(336,961)	-	(24,670,740)
-	-	3,714,391	-	-	16,068,321
<u>150,648</u>	<u>5,237,559</u>	<u>6,226,706</u>	<u>(16,500)</u>	<u>211,477</u>	<u>50,707,697</u>
-	-	-	-	-	-
12,521,342	1,837,275	25,174	191,796	198,077	19,779,729
7,051	9,871	2,820	8,461	8,461	219,981
<u>12,528,393</u>	<u>1,847,146</u>	<u>27,994</u>	<u>200,257</u>	<u>206,538</u>	<u>19,999,710</u>
-	-	-	-	-	-
7,253,212	191,414	16,623	69,512	21,861	10,441,753
-	14,026,731	3,554,090	-	-	17,580,821
623,695	-	-	3,849,698	-	4,473,393
9,903,604	-	-	-	-	9,903,604
-	-	-	-	-	-
<u>17,780,511</u>	<u>14,218,145</u>	<u>3,570,713</u>	<u>3,919,210</u>	<u>21,861</u>	<u>42,399,571</u>
-	19,999,025	7,862,628	-	-	27,861,653
-	-	-	-	-	-
1,278,111	-	-	-	-	1,278,111
63,740,044	7,530,800	391,783	884,131	546,967	96,528,746
213,388	252,735	39,347	216,630	216,630	5,533,784
<u>65,231,543</u>	<u>27,782,560</u>	<u>8,293,758</u>	<u>1,100,761</u>	<u>763,597</u>	<u>131,202,294</u>
<u>83,012,054</u>	<u>42,000,705</u>	<u>11,864,471</u>	<u>5,019,971</u>	<u>785,458</u>	<u>173,601,865</u>
-	-	-	-	-	-
3,279,785	338,401	16,479	52,827	33,332	4,916,937
1,811	2,017	206	1,729	1,729	43,833
<u>3,281,596</u>	<u>340,418</u>	<u>16,685</u>	<u>54,556</u>	<u>35,061</u>	<u>4,960,770</u>
-	-	3,714,391	-	-	16,068,321
-	-	-	-	-	-
<u>(73,614,609)</u>	<u>(35,256,418)</u>	<u>(9,340,847)</u>	<u>(4,890,770)</u>	<u>(402,504)</u>	<u>(123,923,549)</u>
<u>(73,614,609)</u>	<u>(35,256,418)</u>	<u>(5,626,456)</u>	<u>(4,890,770)</u>	<u>(402,504)</u>	<u>\$ (107,855,228)</u>

CITY OF PASADENA
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Fiscal Year Ended June 30, 2019

	Computing and Communication Services	Building Maintenance	Fleet Replacement	Fleet Maintenance
Operating revenues:				
Charges for services:				
Computing and communication services	\$ 16,008,160	-	-	-
Building maintenance	-	12,898,589	-	-
Fleet maintenance	-	-	3,021,355	8,703,003
Employee benefits	-	-	-	-
Insurance	-	-	-	-
Printing	-	-	-	-
311 Call Center	-	-	-	-
Total operating revenues	16,008,160	12,898,589	3,021,355	8,703,003
Operating expenses:				
Computing and communication services	15,163,379	-	-	-
Building maintenance	-	11,267,240	-	-
Fleet replacement and maintenance	-	-	337,261	8,069,375
Benefits	-	-	-	-
Insurance	-	-	-	-
Printing	-	-	-	-
311 Call Center	-	-	-	-
Depreciation	1,241,059	1,329	1,274,080	1,541
Total operating expenses	16,404,438	11,268,569	1,611,341	8,070,916
Operating income (loss)	(396,278)	1,630,020	1,410,014	632,087
Nonoperating revenues (expenses):				
Investment earnings	74,152	276,931	358,990	33,419
Miscellaneous revenue	-	-	1,098	20,903
Interest expense	(8,308)	-	-	-
Gain (loss) on disposal of assets	4,775	-	(122,551)	-
Total nonoperating revenues (expenses)	70,619	276,931	237,537	54,322
Income (loss) before transfers	(325,659)	1,906,951	1,647,551	686,409
Transfers from (to) other funds:				
Transfers in	670,782	90,528	618,000	-
Transfers out	(326,302)	(1,372,678)	-	(626,169)
Net income (loss)	18,821	624,801	2,265,551	60,240
Net position at beginning of year, as restated (note 21)	(7,044,303)	968,962	14,859,546	181,911
Net position (deficit) at end of year	\$ (7,025,482)	1,593,763	17,125,097	242,151

Benefits	Workers' Compensation	General Liability	Printing Services	311 Call Center	Total
-	-	-	-	-	\$ 16,008,160
-	-	-	-	-	12,898,589
-	-	-	-	-	11,724,358
32,179,205	-	-	-	-	32,179,205
-	14,882,830	3,096,082	-	-	17,978,912
-	-	-	1,089,134	-	1,089,134
-	-	-	-	767,078	767,078
<u>32,179,205</u>	<u>14,882,830</u>	<u>3,096,082</u>	<u>1,089,134</u>	<u>767,078</u>	<u>92,645,436</u>
-	-	-	-	-	15,163,379
-	-	-	-	-	11,267,240
-	-	-	-	-	8,406,636
38,595,870	-	-	-	-	38,595,870
-	12,326,253	1,804,773	-	-	14,131,026
-	-	-	1,568,183	-	1,568,183
-	-	-	-	789,570	789,570
-	-	-	-	-	2,518,009
<u>38,595,870</u>	<u>12,326,253</u>	<u>1,804,773</u>	<u>1,568,183</u>	<u>789,570</u>	<u>92,439,913</u>
<u>(6,416,665)</u>	<u>2,556,577</u>	<u>1,291,309</u>	<u>(479,049)</u>	<u>(22,492)</u>	<u>205,523</u>
16,887	147,301	107,042	(127,560)	5,598	892,760
87,000	-	-	-	-	109,001
-	-	-	-	-	(8,308)
-	-	-	-	-	(117,776)
<u>103,887</u>	<u>147,301</u>	<u>107,042</u>	<u>(127,560)</u>	<u>5,598</u>	<u>875,677</u>
<u>(6,312,778)</u>	<u>2,703,878</u>	<u>1,398,351</u>	<u>(606,609)</u>	<u>(16,894)</u>	<u>1,081,200</u>
-	-	-	-	-	1,379,310
<u>(647)</u>	<u>(2,476)</u>	<u>(920)</u>	<u>-</u>	<u>-</u>	<u>(2,329,192)</u>
<u>(6,313,425)</u>	<u>2,701,402</u>	<u>1,397,431</u>	<u>(606,609)</u>	<u>(16,894)</u>	<u>131,318</u>
<u>(67,301,184)</u>	<u>(37,957,820)</u>	<u>(7,023,887)</u>	<u>(4,284,161)</u>	<u>(385,610)</u>	<u>(107,986,546)</u>
<u>(73,614,609)</u>	<u>(35,256,418)</u>	<u>(5,626,456)</u>	<u>(4,890,770)</u>	<u>(402,504)</u>	<u>\$ (107,855,228)</u>

CITY OF PASADENA
Internal Service Funds
Combining Statement of Cash Flows
Year Ended June 30, 2019

	Computing and Communication Services	Building Maintenance	Fleet Replacement	Fleet Maintenance	Benefits	Workers' Compensation
Cash flows from operating activities:						
Cash received from customers and users	\$ 16,053,166	12,904,248	3,021,355	8,712,772	32,715,549	14,885,138
Cash payments to suppliers for goods or services	(4,829,184)	(6,106,707)	(276,381)	(7,949,566)	(1,798,764)	(8,791,795)
Cash payments to employees for services	(9,575,422)	(4,788,096)	-	-	(35,486,488)	(4,971,205)
Miscellaneous revenue (expenses)	-	-	1,098	20,903	87,000	-
Net cash provided by (used for) operating activities	1,648,560	2,009,445	2,746,072	784,109	(4,482,703)	1,122,138
Cash flows from noncapital financing activities:						
Transfers from other funds	670,782	90,528	618,000	-	-	-
Transfers to other funds	(326,302)	(1,372,678)	-	(626,169)	(647)	(2,476)
Net cash provided by (used for) noncapital financing activities	344,480	(1,282,150)	618,000	(626,169)	(647)	(2,476)
Cash flows from capital and related financing activities:						
Acquisition and construction of capital assets	(1,136,247)	-	(1,195,710)	(23,114)	-	-
Proceeds from sale of capital assets	4,775	-	40,985	-	-	-
Principal paid on debt	(319,928)	-	-	-	-	-
Interest paid on debt	(2,902)	-	-	-	-	-
Net cash provided by (used for) capital and related financing activities	(1,454,302)	-	(1,154,725)	(23,114)	-	-
Cash flows from investing activities:						
Investment earnings (expenses)	70,265	293,690	341,203	33,024	17,925	160,256
Net cash provided by (used for) investing activities	70,265	293,690	341,203	33,024	17,925	160,256
Net increase (decrease) in cash and cash equivalents	609,003	1,020,985	2,550,550	167,850	(4,465,425)	1,279,918
Cash and cash equivalents at beginning of year	2,427,696	8,058,733	9,417,704	785,396	4,465,425	3,937,147
Cash and cash equivalents at end of year	\$ 3,036,699	9,079,718	11,968,254	953,246	-	5,217,065
Reconciliation of cash and cash equivalents to amounts reported on the Statement of Net Position:						
Cash and investments	\$ 3,036,699	9,079,718	11,968,254	953,246	-	5,217,065
Cash and cash equivalents at end of year	\$ 3,036,699	9,079,718	11,968,254	953,246	-	5,217,065

General Liability	Printing Services	311 Call Center	Totals
1,594,009	1,661,187	767,078	92,314,502
(1,495,828)	(971,921)	(120,999)	(32,341,145)
(286,854)	(550,303)	(635,790)	(56,294,158)
-	-	-	109,001
<u>(188,673)</u>	<u>138,963</u>	<u>10,289</u>	<u>3,788,200</u>
-	-	-	1,379,310
<u>(920)</u>	<u>-</u>	<u>-</u>	<u>(2,329,192)</u>
<u>(920)</u>	<u>-</u>	<u>-</u>	<u>(949,882)</u>
-	-	-	(2,355,071)
-	-	-	45,760
-	-	-	(319,928)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,902)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,632,141)</u>
122,482	(138,963)	5,316	905,198
<u>122,482</u>	<u>(138,963)</u>	<u>5,316</u>	<u>905,198</u>
(67,111)	-	15,605	1,111,375
2,553,000	-	194,789	31,839,890
<u>2,485,889</u>	<u>-</u>	<u>210,394</u>	<u>32,951,265</u>
<u>2,485,889</u>	<u>-</u>	<u>210,394</u>	<u>32,951,265</u>
<u>2,485,889</u>	<u>-</u>	<u>210,394</u>	<u>32,951,265</u>

CITY OF PASADENA
Combining Statement of Cash Flows, (Continued)
Internal Service Funds
Year Ended June 30, 2019

	<u>Computing and Communication Services</u>	<u>Building Maintenance</u>	<u>Fleet Replacement</u>	<u>Fleet Maintenance</u>	<u>Benefits</u>	<u>Workers' Compensation</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:						
Operating income (loss)	\$ (396,278)	1,630,020	1,410,014	632,087	(6,416,665)	2,556,577
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation	1,241,059	1,329	1,274,080	1,541	-	-
(Increase) decrease in accounts receivable	45,006	5,659	-	9,769	(87,351)	2,308
Miscellaneous revenue (expense)	-	-	1,098	20,903	87,000	-
(Increase) decrease in due to other funds	-	-	-	-	623,695	-
(Increase) decrease in inventories	-	-	-	3,340	-	-
(Increase) decrease in prepaids and other assets	(646,800)	2,400	-	-	(3,679)	-
(Increase) decrease in deferred outflow related to pension liability	1,052,243	443,558	385,492	(153,774)	4,180,408	813,739
(Increase) decrease in deferred outflow related to OPEB liability	(95,889)	(59,226)	(25,382)	(2,820)	(7,051)	(9,871)
Increase (decrease) in accounts payable and accrued liabilities	891,399	114,436	(116,410)	169,543	(735,785)	94,138
Increase (decrease) in insurance claims payable	-	-	-	-	-	(1,772,520)
Increase (decrease) in OPEB liability	220,494	136,188	58,366	6,485	16,213	22,698
Increase (decrease) in pension liability	(433,477)	(158,424)	(6,815)	(85,209)	(1,302,914)	(454,570)
Increase (decrease) in deferred inflow related to pension liability	(229,197)	(106,495)	(234,371)	182,244	(1,040,185)	(130,361)
Increase (decrease) in compensated absences	-	-	-	-	203,611	-
Total adjustments	<u>2,044,838</u>	<u>379,425</u>	<u>1,336,058</u>	<u>152,022</u>	<u>1,933,962</u>	<u>(1,434,439)</u>
Net cash provided by (used for) operating activities	<u>\$ 1,648,560</u>	<u>2,009,445</u>	<u>2,746,072</u>	<u>784,109</u>	<u>(4,482,703)</u>	<u>1,122,138</u>
Non-Cash Investing, Capital, and Financing Activities						
Gain/(Loss) on disposition of capital assets	-	-	(163,536)	-	-	-
Changes in fair value of investments	34,260	128,432	167,473	16,568	5,023	70,371
Amortization of deferred charges	6,051	-	-	-	-	-

<u>General Liability</u>	<u>Printing Services</u>	<u>311 Call Center</u>	<u>Totals</u>
1,291,309	(479,049)	(22,492)	\$ 205,523
-	-	-	2,518,009
649	17,290	-	(6,670)
-	-	-	109,001
-	554,763	-	1,178,458
-	-	-	3,340
(150)	-	-	(648,229)
10,361	53,073	58,958	6,844,058
(2,820)	(8,461)	(8,461)	(219,981)
(20,024)	12,972	(1,317)	408,952
(1,475,654)	-	-	(3,248,174)
6,485	19,455	19,455	505,839
7,954	(17,864)	(22,008)	(2,473,327)
(6,783)	(13,216)	(13,846)	(1,592,210)
-	-	-	203,611
<u>(1,479,982)</u>	<u>618,012</u>	<u>32,781</u>	<u>3,582,677</u>
<u>(188,673)</u>	<u>138,963</u>	<u>10,289</u>	<u>\$ 3,788,200</u>
-	-	-	(163,536)
52,070	(59,555)	2,602	417,244
-	-	-	6,051

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