

PASADENA

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 maintenance and repair of City vehicles and equipment.

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.

Mail Services Fund – to account for mail services provided to other departments by the Mail Services Division of the City Clerk's office.

CITY OF PASADENA
Internal Service Funds
Combining Statement of Net Position
June 30, 2013

Assets	Computing and Communication Services	Building Maintenance	Fleet Maintenance	Benefits
Current assets:				
Cash and investments	\$ 288,041	-	1,923,371	1,597,803
Accounts receivable	34,305	79,277	190,142	5,913
Due from other funds	-	-	862,777	-
Inventories	-	-	220,458	-
Prepays and other assets	18,154	-	-	111,161
Total current assets	<u>340,500</u>	<u>79,277</u>	<u>3,196,748</u>	<u>1,714,877</u>
Noncurrent assets:				
Property held for resale	-	-	-	-
Prepaid long-term assets	78,668	-	-	-
Capital assets	12,539,655	110,280	24,853,295	-
Less accumulated depreciation	<u>(5,304,174)</u>	<u>(72,329)</u>	<u>(16,361,423)</u>	<u>-</u>
Net property, plant and equipment	<u>7,235,481</u>	<u>37,951</u>	<u>8,491,872</u>	<u>-</u>
Total noncurrent assets	<u>7,314,149</u>	<u>37,951</u>	<u>8,491,872</u>	<u>-</u>
Total assets	<u>7,654,649</u>	<u>117,228</u>	<u>11,688,620</u>	<u>1,714,877</u>
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	590,491	295,103	503,582	5,491,739
Insurance claims payable - current	-	-	-	-
Due to other funds	-	862,777	-	-
Compensated absences	-	-	-	10,011,243
Capitalized lease obligations - current	587,265	-	-	-
Total current liabilities	<u>1,177,756</u>	<u>1,157,880</u>	<u>503,582</u>	<u>15,502,982</u>
Long-term liabilities:				
Insurance claims payable - long-term	-	-	-	-
OPEB liability	-	-	-	14,912,018
Capitalized lease obligations - long-term	2,777,968	-	-	-
Total long-term liabilities	<u>2,777,968</u>	<u>-</u>	<u>-</u>	<u>14,912,018</u>
Total liabilities	<u>3,955,724</u>	<u>1,157,880</u>	<u>503,582</u>	<u>30,415,000</u>
Net Position				
Invested in capital assets, net of related debt	3,870,248	37,951	8,491,872	-
Assigned	202,309	-	-	-
Unassigned	<u>(171,323)</u>	<u>(1,078,603)</u>	<u>2,693,166</u>	<u>(28,700,123)</u>
Total net position (deficit)	<u>\$ 3,698,925</u>	<u>(1,040,652)</u>	<u>11,185,038</u>	<u>(28,700,123)</u>

Workers' Compensation	General Liability	Printing Services	Mail Services	Totals	
				2013	2012
9,283,526	3,120,760	-	123,584	16,337,085	18,410,932
30,986	75,159	27,584	-	443,366	190,821
-	-	-	-	862,777	1,057,816
-	-	-	-	220,458	221,308
-	-	-	234,264	363,579	316,074
<u>9,314,512</u>	<u>3,195,919</u>	<u>27,584</u>	<u>357,848</u>	<u>18,227,265</u>	<u>20,196,951</u>
-	3,714,391	-	-	3,714,391	3,714,391
-	-	-	-	78,668	96,822
-	-	752,439	58,261	38,313,930	37,543,359
-	-	(465,406)	(47,235)	(22,250,567)	(20,308,688)
-	-	287,033	11,026	16,063,363	17,234,671
-	3,714,391	287,033	11,026	19,856,422	21,045,884
<u>9,314,512</u>	<u>6,910,310</u>	<u>314,617</u>	<u>368,874</u>	<u>38,083,687</u>	<u>41,242,835</u>
96,920	65,497	77,270	55,082	7,175,684	7,302,299
6,538,427	4,225,799	-	-	10,764,226	11,010,939
-	-	1,440,151	-	2,302,928	2,622,232
-	-	-	-	10,011,243	10,220,044
-	-	-	-	587,265	582,274
<u>6,635,347</u>	<u>4,291,296</u>	<u>1,517,421</u>	<u>55,082</u>	<u>30,841,346</u>	<u>31,737,788</u>
12,868,709	11,944,832	-	-	24,813,541	20,448,886
-	-	-	-	14,912,018	12,144,215
-	-	-	-	2,777,968	3,365,233
<u>12,868,709</u>	<u>11,944,832</u>	<u>-</u>	<u>-</u>	<u>42,503,527</u>	<u>35,958,334</u>
<u>19,504,056</u>	<u>16,236,128</u>	<u>1,517,421</u>	<u>55,082</u>	<u>73,344,873</u>	<u>67,696,122</u>
-	-	287,033	11,026	12,698,130	13,287,164
-	-	-	-	202,309	-
<u>(10,189,544)</u>	<u>(9,325,818)</u>	<u>(1,489,837)</u>	<u>302,766</u>	<u>(47,959,316)</u>	<u>(39,740,451)</u>
<u>(10,189,544)</u>	<u>(9,325,818)</u>	<u>(1,202,804)</u>	<u>313,792</u>	<u>(35,261,186)</u>	<u>(26,453,287)</u>

CITY OF PASADENA
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2013

	Computing and Communication Services	Building Maintenance	Fleet Maintenance	Benefits
Operating revenues:				
Charges for services:				
Computing and communication services	\$ 11,571,041	-	-	-
Building maintenance	-	10,660,712	-	-
Fleet maintenance	-	-	8,716,257	-
Employee benefits	-	-	-	29,828,869
Insurance	-	-	-	-
Printing	-	-	-	-
Mail	-	-	-	-
Total operating revenues	<u>11,571,041</u>	<u>10,660,712</u>	<u>8,716,257</u>	<u>29,828,869</u>
Operating expenses:				
Computing and communication services	10,996,054	-	-	-
Building maintenance	-	10,024,935	-	-
Fleet maintenance	-	-	7,424,798	-
Depreciation	1,224,288	2,678	1,297,811	106
Benefits	-	-	-	36,418,271
Insurance	-	-	-	-
Printing	-	-	-	-
Mail	-	-	-	-
Total operating expenses	<u>12,220,342</u>	<u>10,027,613</u>	<u>8,722,609</u>	<u>36,418,377</u>
Operating income (loss)	<u>(649,301)</u>	<u>633,099</u>	<u>(6,352)</u>	<u>(6,589,508)</u>
Nonoperating revenues (expenses):				
Investment earnings	(4,652)	(8,019)	19,797	13,289
Interest expense	(86,642)	-	-	-
Gain (loss) on disposal of assets	-	(58)	43,457	(950)
Miscellaneous revenues	6,210	234,152	-	-
Total nonoperating revenues (expenses)	<u>(85,084)</u>	<u>226,075</u>	<u>63,254</u>	<u>12,339</u>
Income (loss) before operating transfers	(734,385)	859,174	56,902	(6,577,169)
Transfers from (to) other funds:				
Transfers in	1,083,364	124,560	-	2,100,000
Transfers out	-	(623,563)	-	-
Extraordinary gain (loss)	-	-	-	-
Net income (loss)	348,979	360,171	56,902	(4,477,169)
Net position at beginning of year	<u>3,349,946</u>	<u>(1,400,823)</u>	<u>11,128,136</u>	<u>(24,222,954)</u>
Net position (deficit) at end of year	<u>\$ 3,698,925</u>	<u>(1,040,652)</u>	<u>11,185,038</u>	<u>(28,700,123)</u>

Workers' Compensation	General Liability	Printing Services	Mail Services	Totals	
				2013	2012
-	-	-	-	11,571,041	10,355,102
-	-	-	-	10,660,712	10,515,922
-	-	-	-	8,716,257	9,198,594
-	-	-	-	29,828,869	31,771,611
9,169,658	3,332,380	-	-	12,502,038	12,561,539
-	-	1,032,783	-	1,032,783	1,140,092
-	-	-	425,088	425,088	431,679
<u>9,169,658</u>	<u>3,332,380</u>	<u>1,032,783</u>	<u>425,088</u>	<u>74,736,788</u>	<u>75,974,539</u>
-	-	-	-	10,996,054	10,436,142
-	-	-	-	10,024,935	10,043,942
-	-	-	-	7,424,798	7,732,174
-	-	72,403	4,268	2,601,554	2,073,802
-	-	-	-	36,418,271	34,926,955
12,022,524	5,317,149	-	-	17,339,673	14,688,390
-	-	1,430,540	-	1,430,540	1,398,419
-	-	-	296,027	296,027	374,685
<u>12,022,524</u>	<u>5,317,149</u>	<u>1,502,943</u>	<u>300,295</u>	<u>86,531,852</u>	<u>81,674,509</u>
<u>(2,852,866)</u>	<u>(1,984,769)</u>	<u>(470,160)</u>	<u>124,793</u>	<u>(11,795,064)</u>	<u>(5,699,970)</u>
79,559	14,732	(8,057)	(56)	106,593	129,477
-	-	-	-	(86,642)	(168,465)
-	-	-	-	42,449	69,885
42	-	-	-	240,404	317,430
<u>79,601</u>	<u>14,732</u>	<u>(8,057)</u>	<u>(56)</u>	<u>302,804</u>	<u>348,327</u>
(2,773,265)	(1,970,037)	(478,217)	124,737	(11,492,260)	(5,351,643)
-	-	-	-	3,307,924	1,679,676
-	-	-	-	(623,563)	(899,037)
-	-	-	-	-	(2,183,016)
(2,773,265)	(1,970,037)	(478,217)	124,737	(8,807,899)	(6,754,020)
<u>(7,416,279)</u>	<u>(7,355,781)</u>	<u>(724,587)</u>	<u>189,055</u>	<u>(26,453,287)</u>	<u>(19,699,267)</u>
<u>(10,189,544)</u>	<u>(9,325,818)</u>	<u>(1,202,804)</u>	<u>313,792</u>	<u>(35,261,186)</u>	<u>(26,453,287)</u>

CITY OF PASADENA
Internal Service Funds
Combining Statement of Cash Flows
Year Ended June 30, 2013

	Computing and Communication Services	Building Maintenance	Fleet Maintenance	Benefits
Cash flows from operating activities:				
Cash payments to suppliers for goods or services	\$ (3,378,030)	(5,337,454)	(4,973,764)	(1,487,036)
Cash payments to employees for services	(7,075,866)	(4,183,923)	(2,143,831)	(32,665,777)
Cash payments to other funds for services	(676,364)	(829,650)	(392,031)	(29,836)
Cash payments from other funds for services	11,571,077	10,623,789	8,744,101	29,827,494
Miscellaneous revenues	6,210	234,152	-	-
Net cash provided by (used for) operating activities	<u>447,027</u>	<u>506,914</u>	<u>1,234,475</u>	<u>(4,355,155)</u>
Cash flows from noncapital financing activities:				
Transfers from other funds	1,083,364	124,560	-	2,100,000
Transfers to other funds	-	(623,563)	-	-
Net cash provided by (used for) noncapital financing activities	<u>1,083,364</u>	<u>(499,003)</u>	<u>-</u>	<u>2,100,000</u>
Cash flows from capital and related financing activities:				
Acquisition and construction of capital assets	(569,342)	-	(861,911)	-
Proceeds from sale of capital assets	-	-	43,457	-
Principal paid on debt	(582,274)	-	-	-
Miscellaneous revenues	(86,642)	-	-	-
Net cash provided by (used for) capital and related financing activities	<u>(1,238,258)</u>	<u>-</u>	<u>(818,454)</u>	<u>-</u>
Cash flows from investing activities:				
Investment earnings (expenses)	(4,092)	(7,911)	19,794	11,910
Net cash provided by (used for) investing activities	<u>(4,092)</u>	<u>(7,911)</u>	<u>19,794</u>	<u>11,910</u>
Net increase (decrease) in cash and cash equivalents	288,041	-	435,815	(2,243,245)
Cash and cash equivalents at beginning of year	-	-	1,487,556	3,841,048
Cash and cash equivalents at end of year	<u>\$ 288,041</u>	<u>-</u>	<u>1,923,371</u>	<u>1,597,803</u>
Reconciliation of cash and cash equivalents to amounts reported on the Statement of Net Position:				
Cash and investments	\$ 288,041	-	1,923,371	1,597,803
Cash and cash equivalents at end of year	<u>\$ 288,041</u>	<u>-</u>	<u>1,923,371</u>	<u>1,597,803</u>

Workers' Compensation	General Liability	Printing Services	Mail Services	Totals	
				2013	2012
(3,959,420)	(1,861,883)	(455,194)	(55,618)	(21,508,399)	(21,569,684)
(6,832,043)	(243,206)	(528,465)	(136,598)	(53,809,709)	(45,711,633)
(187,230)	(137,117)	(31,313)	(126,171)	(2,409,712)	(907,589)
9,169,656	3,295,790	1,023,129	425,088	74,680,124	75,829,776
42	-	-	-	240,404	317,430
<u>(1,808,995)</u>	<u>1,053,584</u>	<u>8,157</u>	<u>106,701</u>	<u>(2,807,292)</u>	<u>7,958,300</u>
-	-	-	-	3,307,924	1,679,676
-	-	-	-	<u>(623,563)</u>	<u>(899,037)</u>
-	-	-	-	2,684,361	780,639
-	-	-	-	(1,431,253)	(4,408,882)
-	-	-	-	43,457	74,160
-	-	-	-	(582,274)	(389,971)
-	-	-	-	<u>(86,642)</u>	<u>(168,465)</u>
-	-	-	-	(2,056,712)	(4,893,158)
79,156	15,054	(8,157)	42	105,796	161,699
<u>79,156</u>	<u>15,054</u>	<u>(8,157)</u>	<u>42</u>	<u>105,796</u>	<u>161,699</u>
(1,729,839)	1,068,638	-	106,743	(2,073,847)	4,007,480
11,013,365	2,052,122	-	16,841	18,410,932	14,403,452
<u>9,283,526</u>	<u>3,120,760</u>	<u>-</u>	<u>123,584</u>	<u>16,337,085</u>	<u>18,410,932</u>
9,283,526	3,120,760	-	123,584	16,337,085	18,410,932
<u>9,283,526</u>	<u>3,120,760</u>	<u>-</u>	<u>123,584</u>	<u>16,337,085</u>	<u>18,410,932</u>

CITY OF PASADENA
Internal Service Funds
Combining Statement of Cash Flows, (Continued)
Year Ended June 30, 2013

	<u>Computing and Communication Services</u>	<u>Building Maintenance</u>	<u>Fleet Maintenance</u>	<u>Benefits</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ (649,301)	633,099	(6,352)	(6,589,508)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation	1,224,288	2,678	1,297,811	106
(Increase) decrease in accounts receivable	36	(36,923)	(167,195)	(1,375)
(Increase) decrease in due from other funds	-	-	195,039	-
(Increase) decrease in inventories	-	-	850	-
(Increase) decrease in prepaids and other assets	18,154	-	-	26,563
Increase (decrease) in accounts payable and accrued liabilities	341,623	(131,053)	(85,678)	(349,943)
Increase (decrease) in due to other funds	(493,983)	(195,039)	-	-
Increase (decrease) in insurance claims payable	-	-	-	-
Increase (decrease) in OPEB liability	-	-	-	2,767,803
Increase (decrease) in compensated absences	-	-	-	(208,801)
Miscellaneous revenues	6,210	234,152	-	-
Total adjustments	<u>1,096,328</u>	<u>(126,185)</u>	<u>1,240,827</u>	<u>2,234,353</u>
Net cash provided by (used for) operating activities	<u>\$ 447,027</u>	<u>506,914</u>	<u>1,234,475</u>	<u>(4,355,155)</u>
Non-cash changes in fair value of investments	<u>\$ 40,717</u>	<u>(22,015)</u>	<u>133,646</u>	<u>433,582</u>

<u>Workers' Compensation</u>	<u>General Liability</u>	<u>Printing Services</u>	<u>Mail Services</u>	<u>Totals</u>	
				<u>2013</u>	<u>2012</u>
<u>(2,852,866)</u>	<u>(1,984,769)</u>	<u>(470,160)</u>	<u>124,793</u>	<u>(11,795,064)</u>	<u>(5,699,970)</u>
-	-	72,403	4,268	2,601,554	2,073,802
(2)	(36,590)	(9,654)	-	(251,703)	34,480
-	-	369,718	-	564,757	96,336
-	-	-	-	850	(5,362)
-	-	-	(74,068)	(29,351)	(178,435)
(8,839)	9,671	45,850	51,708	(126,661)	4,105,539
-	-	-	-	(689,022)	673,226
1,052,670	3,065,272	-	-	4,117,942	3,776,334
-	-	-	-	2,767,803	2,536,470
-	-	-	-	(208,801)	228,450
42	-	-	-	240,404	317,430
<u>1,043,871</u>	<u>3,038,353</u>	<u>478,317</u>	<u>(18,092)</u>	<u>8,987,772</u>	<u>13,658,270</u>
<u>(1,808,995)</u>	<u>1,053,584</u>	<u>8,157</u>	<u>106,701</u>	<u>(2,807,292)</u>	<u>7,958,300</u>
-	157,364	6,751	(818)	749,227	1,045,946

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