

**City of Beverly Hills**  
**Cities Financial Transactions Report - Consolidated Statement of Assets, Liabilities,**  
**and Fund Balances/Working Capital**

**Balance Sheet**

Fiscal Year 2016

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
<b>Total Assets</b>	\$208,029,958	\$55,039,503	\$2,392,768	\$43,197,404
<b>Less: Non-Current Assets</b>				
<b>Net Current Assets</b>	\$208,029,958	\$55,039,503	\$2,392,768	\$43,197,404
<b>Total Liabilities</b>	\$26,736,038	\$4,466,478	\$3,509	\$504,549
<b>Non-Current Liabilities</b>				
<b>Net Current Liabilities</b>	\$26,736,038	\$4,466,478	\$3,509	\$504,549
<b>Working Capital</b>	\$181,293,920	\$50,573,025	\$2,389,259	\$42,692,855
<b>Fund Equity</b>	\$181,293,920	\$50,573,025	\$2,389,259	\$42,692,855
<b>Contributed Capital</b>				
<b>Investment in General</b>				
<b>Fixed Assets</b>				
<b>Retained Earnings</b>				
<b>Reserved</b>				
<b>Unreserved</b>				
<b>Fund Balance</b>				
<b>Reserved</b>	\$14,709,108	\$38,648,935	\$2,389,259	\$42,692,855
<b>Unreserved - Designated</b>	\$9,612,458	\$11,924,090	\$0	\$0
<b>Unreserved - Undesignated</b>	\$156,972,354	\$0	\$0	\$0
<b>Total Fund Equity</b>	\$181,293,920	\$50,573,025	\$2,389,259	\$42,692,855

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Fiscal Year 2016

	Enterprise E	Internal Service F	Trust and Agency G
<b>Total Assets</b>	\$343,803,235	\$458,321,055	\$303,465
<b>Less: Non-Current Assets</b>	\$213,598,284	\$253,115,085	\$0
<b>Net Current Assets</b>	\$130,204,951	\$205,205,970	\$303,465
<b>Total Liabilities</b>	\$145,426,733	\$185,837,576	\$20,567
<b>Non-Current Liabilities</b>	\$128,089,141	\$154,451,172	\$0
<b>Net-Current Liabilities</b>	\$17,337,592	\$31,386,404	\$20,567
<b>Working Capital</b>	\$112,867,359	\$173,819,566	\$282,898
<b>Fund Equity</b>	\$198,376,502	\$272,483,479	\$282,898
<b>Contributed Capital</b>	\$0	\$0	
<b>Investment in General</b>			
<b>Fixed Assets</b>			
<b>Retained Earnings</b>			
<b>Reserved</b>	\$0	\$0	
<b>Unreserved</b>	\$198,376,502	\$272,483,479	
<b>Fund Balance</b>			
<b>Reserved</b>			\$282,898
<b>Unreserved - Designated</b>			\$0
<b>Unreserved - Undesignated</b>			\$0
<b>Total Fund Equity</b>	\$198,376,502	\$272,483,479	\$282,898

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**Balance Sheet**

Fiscal Year                      2016

	General Fixed Assets H	General Long- Term Debt I	Total J
<b>Total Assets</b>	\$135,917,281	\$31,107,630	\$1,278,112,299
<b>Less: Non-Current Assets</b>	\$135,917,281	\$31,107,630	\$633,738,280
<b>Net Current Assets</b>	\$0		\$644,374,019
<b>Total Liabilities</b>		\$31,107,630	\$394,103,080
<b>Non-Current Liabilities</b>		\$31,107,630	\$313,647,943
<b>Net-Current Liabilities</b>			\$80,455,137
<b>Working Capital</b>			\$563,918,882
<b>Fund Equity</b>	\$135,917,281		\$884,009,219
<b>Contributed Capital</b>			\$0
<b>Investment in General</b>			
<b>Fixed Assets</b>	\$135,917,281		\$135,917,281
<b>Retained Earnings</b>			
<b>Reserved</b>			\$0
<b>Unreserved</b>			\$470,859,981
<b>Fund Balance</b>			
<b>Reserved</b>			\$98,723,055
<b>Unreserved - Designated</b>			\$21,536,548
<b>Unreserved - Undesignated</b>			\$156,972,354
<b>Total Fund Equity</b>	\$135,917,281		\$884,009,219

**City of Beverly Hills**

**Cities Financial Transactions Report - Consolidated Statement of Revenues,  
Expenditures, and Changes in Fund Balance/Working Capital**

**Consolidated Statement**

Fiscal Year                      2016

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
<b>Expenditures Net of Functional Revenues</b>			
General Government	\$13,548,476	\$7,278,115	\$6,270,361
Public Safety	\$99,579,089	\$7,363,128	\$92,215,961
Transportation	\$31,379,196	\$25,333,094	\$6,046,102
Community Development	\$46,547,245	\$29,360,376	\$17,186,869
Health	\$27,858,725	\$29,329,761	(\$1,471,036)
Culture and Leisure	\$28,694,865	\$5,377,283	\$23,317,582
Public Utilities	\$36,874,417	\$38,779,415	(\$1,904,998)
Other	\$0	\$0	\$0
<b>Total</b>	<b>\$284,482,013</b>	<b>\$142,821,172</b>	<b>\$141,660,841</b>
<b>General Revenues</b>			
Taxes			\$177,864,219
Licenses and Permits			\$1,201,605
Fines and Forfeitures			\$6,054,091
Revenue from Use of Money and Property			\$3,232,340
Intergovernmental State			\$337,556
Intergovernmental County			\$0
Other Taxes In-Lieu			\$1,240,208
Other			\$0
<b>Total</b>			<b>\$189,930,019</b>
<b>Excess/(Deficiency) of General Revenue Over Net Expenditures</b>			<b>\$48,269,178</b>
<b>Excess/(Deficiency) of Internal Service Charges Over Expenses</b>			<b>\$12,117,885</b>
<b>Beginning Fund Balance/ Working Capital</b>			<b>\$599,450,666</b>

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Consolidated Statement

Fiscal Year 2016

Adjustments (Specify, maximum of 10  
entries allowed)

\$2,745,066

Specify:

Amount:

Misc. Unreconciled Adjustments	-253,555
Entreprise Funds Transfers	5,968,326
ISF GASB68 Adjustment	1,921,739
Ent. Funds GASB68 Adjustment	-857,445
ISF OPEB Adjustment	-4,033,999
<b>Total:</b>	<b>\$2,745,066</b>

Ending Fund Balance/ Working  
Capital

\$662,582,795

Appropriations Limit

223,188,279

Total Annual Appropriations  
Subject to the Limit

171,022,971