

City of Beverly Hills
Cities Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
Assets						
R01. Cash and Investments	184,906,399	44,961,052	2,414,039	49,722,422	284,035	282,287,
R02. Investments						
R03. Accounts Receivable (net)	4,035,373	2,262,828				6,298,
R04. Taxes Receivable	14,596,987					14,596,
R05. Interest Receivable (net)	377,010	74,164	4,681	84,510	517	540,
R06. Lease Payments Receivable						
R07. Due from Other Funds	1,688,182	390,292				2,078,
R08. Due from Other Governments		205,275				205,
R09. Advances to Other Funds	8,708,891	5,423,949				14,132,
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1			37			
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$214,312,842	\$53,317,560	\$2,418,757	\$49,806,932	\$284,552	\$320,140,
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$214,312,842	\$53,317,560	\$2,418,757	\$49,806,932	\$284,552	\$320,140,
Liabilities						
R19. Accounts Payable	4,452,746	1,168,035		4,026,270		9,647,
R20. Contracts and Retainage Payable	12,738,149	211,840		207,310		13,157,
R21. Interest Payable						
R22. Due to Other Funds		33,982				33,
R23. Due to Other Governments	1,949,502	22,317				1,971,
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	3,212,269	1,353				3,213,
R28. Other Liabilities 2	3,840,836	535,050		43,366		4,419,
R29. Other Liabilities 3	2,593,105	2,215,378	2,457		266	4,811,
R30. Total Liabilities	\$28,786,607	\$4,187,955	\$2,457	\$4,276,946	\$266	\$37,254,
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$28,786,607	\$4,187,955	\$2,457	\$4,276,946	\$266	\$37,254,
Fund Balances (Deficits)						
R33. Nonspendable	12,922,608				81,381	13,003,
R34. Restricted		36,589,242	2,416,300		183,407	39,188,
R35. Committed	8,505,704	12,540,363		45,529,986	19,498	66,595,
R36. Assigned	5,000,000					5,000,

R37. Unassigned

	159,097,923					159,097,
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R38. Total Fund Balances (Deficits)

	\$185,526,235	\$49,129,605	\$2,416,300	\$45,529,986	\$284,286	\$282,886,
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R39. Total Liabilities, Deferred Inflows of Resources,
and Fund Balances (Deficits)

	\$214,312,842	\$53,317,560	\$2,418,757	\$49,806,932	\$284,552	\$320,140,
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City of Beverly Hills
Cities Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2017

 Current Year Prior Year

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	126,426,903	221,926,376
R02. Restricted		
R03. Accounts Receivable (net)	11,527,570	3,180,130
R04. Taxes Receivable		
R05. Interest Receivable (net)	230,865	367,524
R06. Due from Other Funds		1,561,167
R07. Due from Other Governments		
R08. Inventories	1,391,074	547,442
R09. Prepaid Items		985,018
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$139,576,412	\$228,567,657
Noncurrent Assets		
R13. Cash and Investments, Restricted	9,153,900	2,444,646
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Noncurrent Capital		
R16. Land	21,261,892	37,763,312
R17. Buildings and Improvements	41,390,616	242,266,539
R18. Equipment	234,625,332	68,590,031
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	5,494,704	2,292,321
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets	21,297,144	66,404,058
R23. Less: Accumulated Depreciation/Amortization	-117,568,201	-180,807,691
R24. Other Noncurrent Assets 1		21,695,795
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$215,655,387	\$260,649,011
R27. Total Assets	\$355,231,799	\$489,216,668
Deferred Outflows of Resources		
R28. Related to Pensions	3,879,348	8,694,515
R28.5. Related to OPEB		

R29.	Other Deferred Outflows of Resources	1,976,306	364,629
R30.	Total Deferred Outflows of Resources	\$5,855,654	\$9,059,144
R31.	Total Assets and Deferred Outflows of Resources	\$361,087,453	\$498,275,812
Liabilities			
Current Liabilities			
R32.	Accounts Payable	5,579,876	4,901,624
R33.	Contracts and Retainage Payable	180,895	426,670
R34.	Interest Payable	429,855	237,731
R35.	Due to Other Funds		
R36.	Due to Other Governments	2,696,290	132,574
R37.	Deposits and Advances	2,277,742	262,078
R38.	Accrued Compensated Absences		2,154,207
R39.	Long-Term Debt, Due Within One Year	7,906,467	12,751,809
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	279,727	2,682,187
R42.	Other Current Liabilities 2	393,807	272,222
R43.	Total Current Liabilities	\$19,744,659	\$23,821,102
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion	24,000	322,064
R45.	Compensated Absences, Net of Current Portion		15,611,272
R46.	General Obligation Bonds		
R47.	Revenue Bonds	18,430,000	
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		19,538,180
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal	76,419,450	50,832,782
R56.	Net Pension Liability	16,072,143	36,021,378
R57.	Net OPEB Obligation		10,134,320
R58.	Other Noncurrent Liabilities 1		13,510,777
R59.	Other Noncurrent Liabilities 2	7,652,034	8,312,184
R60.	Total Noncurrent Liabilities	\$118,597,627	\$154,282,957
R61.	Total Liabilities	\$138,342,286	\$178,104,059
Deferred Inflows of Resources			
R62.	Related to Pensions	553,266	1,240,006
R62.5.	Related to OPEB		
R63.	Other Deferred Inflows of Resources	824,708	

R64.	Total Deferred Inflows of Resources	\$1,377,974	\$1,240,006
R65.	Total Liabilities and Deferred Inflows of Resources	\$139,720,260	\$179,344,065
R66.	Total Net Position (Deficit)	\$221,367,193	\$318,931,747
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	107,223,753	157,974,349
R68.	Restricted	9,301,502	2,444,646
R69.	Unrestricted	104,841,938	158,512,752
R70.	Total Net Position (Deficit)	\$221,367,193	\$318,931,747
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$361,087,453	\$498,275,812

City of Beverly Hills
 Cities Financial Transactions Report
 Summary and Statistics

Fiscal Year: 2017

Current Year Prior Year

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	250,473,704	210,414,671
R02. Expenditures/Expenses	208,753,790	177,040,132
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$41,719,914	
R04. Income (Loss) Before Capital Contributions and Transfers		\$33,374,539
R05. Other Financing Sources (Uses)	-36,064,420	
R06. Special and Extraordinary Items		
R07. Capital Contributions		
R08. Proprietary Fund Transfers In (Out)		36,064,419
R09. Change in Fund Balance/Net Position	\$5,655,494	\$69,438,958
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$277,231,957	\$470,859,982
R11. Adjustments (Specify)		

R11a. Specify Governmental Fund Adjustments

<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
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R11b. Specify Proprietary Fund Adjustments

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R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$282,887,451	\$540,298,940
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Statistics

R13. Current Transient Occupancy Tax Rate	14
R14. Effective Date of Current Transient Occupancy Tax Rate	02/01/1994
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	216,188,279
R17. Total Annual Appropriations Subject to the Limit	162,023,092