

Special District of Parking Authority of the City of Beverly Hills
Special Districts Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2018

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	25,002,019	
R02.	Restricted		
R03.	Accounts Receivable (net)	300,104	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	73,358	
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items		
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$25,375,481	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	11,852,153	
R17.	Buildings and Improvements	173,104,571	
R18.	Equipment	2,047,486	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress		
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets	5,832,735	
R23.	Less: Accumulated Depreciation/Amortization	-102,896,211	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$89,940,734	\$0
R27.	Total Assets	\$115,316,215	\$0

Deferred Outflows of Resources

R28.	Related to Pensions		
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$0	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$115,316,215	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable		
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	3,744,476	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	233,824	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$3,978,300	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)	32,084,158	
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability		
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1	882,718	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$32,966,876	\$0
R61.	Total Liabilities		

	\$36,945,176	\$0
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Deferred Inflows of Resources

R62. Related to Pensions		
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R62.5 Related to OPEB		
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R62.6 Related to Debt Refunding		
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R63. Other Deferred Inflows of Resources		
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R64. Total Deferred Inflows of Resources	\$0	\$0
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R65. Total Liabilities and Deferred Inflows of Resources	\$36,945,176	\$0
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R66. Total Net Position (Deficit)	\$78,371,039	\$0
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Net Position (Deficit)

R67. Net Investment in Capital Assets	54,112,100	
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R68. Restricted		
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R69. Unrestricted	24,258,939	
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R70. Total Net Position (Deficit)	\$78,371,039	\$0
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R71. Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$115,316,215	\$0
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