

City of Buena Park
 Cities Financial Transactions Report
 General Information

Fiscal Year: 2018

Members of the Governing Body

	First Name	M. I.	Last Name
Mayor	Arthur	C	Brown
Member 1	Fred	R	Smith
Member 2	Sunny Youngsun		Park
Member 3	Elizabeth		Swift
Member 4	Connor		Traut
Member			

City Fiscal Officer

First Name M. I. Last Name

Title Telephone

Email Fax No.

City Mailing Address

Street 1 Has Address Changed?

Street 2

City State Zip

Report Prepared By

Firm Name

First Name M. I. Last Name

Title Telephone

Email Fax No.

1. Does the report contain data from audited financial statements? Yes No

2. Does this city have blended component unit(s) (BCU(s))? Refer to the Cities Financial Transactions Report (FTR) instructions for the definition of this term. If "Yes", answer questions 3 and 4.

Yes No

3. Is financial data of the BCU(s) included in this city's financial statements or Comprehensive Annual Financial Report (CAFR)?

Yes No

4. Is financial data of the BCU(s) included in this city's FTR? If "Yes", answer question 5. Yes No

5. Specify the name(s) of the BCU(s).

BCU 1

BCU

City of Buena Park
 Cities Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2018

R01.	Internal Service Fund Name (Specify) (1 of 6) (Record Completed)	Accrued Leave ▼
Operating Revenues		
R02.	Charges for Services	171,452
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$171,452
Operating Expenses		
R05.	Personnel Services	322,393
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$322,393
R12.	Operating Income (Loss)	\$-150,941
Nonoperating Revenues		
R13.	Investment Earnings	424
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$424
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-150,517
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$-150,517

R29.	Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$977,079"/>
R30.	Adjustment	<input type="text"/>
R31.	Reason for Adjustment	<input type="text"/>
R32.	Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$826,562"/>
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	<input type="text"/>
R34.	Restricted	<input type="text"/>
R35.	Unrestricted	<input type="text" value="826,562"/>
R36.	Total Net Position (Deficit)	<input type="text" value="\$826,562"/>

City of Buena Park
 Cities Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2018

R01.	Internal Service Fund Name (Specify) (2 of 6) (Record Completed)	Equipment Maintenance and Replacerr ▼
	Operating Revenues	
R02.	Charges for Services	2,147,567
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$2,147,567
	Operating Expenses	
R05.	Personnel Services	520,514
R06.	Contractual Services	342,337
R07.	Materials and Supplies	588,619
R08.	General and Administrative Expenses	
R09.	Depreciation and Amortization Expenses	432,718
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$1,884,188
R12.	Operating Income (Loss)	\$263,379
	Nonoperating Revenues	
R13.	Investment Earnings	-2,295
R14.	Gain on Disposal of Capital Assets	26,605
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$24,310
	Nonoperating Expenses	
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	33,910
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	33,910
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$253,779
	Capital Contributions	
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	
	Special and Extraordinary Items	
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$253,779

R29.	Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$6,083,371"/>
R30.	Adjustment	<input type="text"/>
R31.	Reason for Adjustment	<input type="text"/>
R32.	Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$6,337,150"/>
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	<input type="text" value="2,507,631"/>
R34.	Restricted	<input type="text"/>
R35.	Unrestricted	<input type="text" value="3,829,519"/>
R36.	Total Net Position (Deficit)	<input type="text" value="\$6,337,150"/>

City of Buena Park
 Cities Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2018

R01.	Internal Service Fund Name (Specify) (3 of 6) (Record Completed)	Government Building Maintenance ▼
Operating Revenues		
R02.	Charges for Services	2,239,152
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$2,239,152
Operating Expenses		
R05.	Personnel Services	501,247
R06.	Contractual Services	1,585,923
R07.	Materials and Supplies	65,609
R08.	General and Administrative Expenses	
R09.	Depreciation and Amortization Expenses	1,930
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$2,154,709
R12.	Operating Income (Loss)	\$84,443
Nonoperating Revenues		
R13.	Investment Earnings	-754
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$-754
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$83,689
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	-15,000
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$68,689

R29.	Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$-91,524"/>
R30.	Adjustment	<input type="text"/>
R31.	Reason for Adjustment	<input type="text"/>
R32.	Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$-22,835"/>
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	<input type="text" value="15,206"/>
R34.	Restricted	<input type="text"/>
R35.	Unrestricted	<input type="text" value="-38,041"/>
R36.	Total Net Position (Deficit)	<input type="text" value="\$-22,835"/>

City of Buena Park
 Cities Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2018

R01.	Internal Service Fund Name (Specify) (4 of 6) (Record Completed)	Management Information Systems ▼
Operating Revenues		
R02.	Charges for Services	431,076
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$431,076
Operating Expenses		
R05.	Personnel Services	59,788
R06.	Contractual Services	203,688
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	
R09.	Depreciation and Amortization Expenses	97,624
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$361,100
R12.	Operating Income (Loss)	\$69,976
Nonoperating Revenues		
R13.	Investment Earnings	-1,473
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	-\$1,473
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$68,503
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$68,503

R29.	Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$1,783,551"/>
R30.	Adjustment	<input type="text"/>
R31.	Reason for Adjustment	<input type="text"/>
R32.	Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$1,852,054"/>
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	<input type="text" value="205,201"/>
R34.	Restricted	<input type="text"/>
R35.	Unrestricted	<input type="text" value="1,646,853"/>
R36.	Total Net Position (Deficit)	<input type="text" value="\$1,852,054"/>

City of Buena Park
 Cities Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2018

R01.	Internal Service Fund Name (Specify) (5 of 6) (Record Completed)	Public Liability Self Insurance Fund ▼
Operating Revenues		
R02.	Charges for Services	
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$0
Operating Expenses		
R05.	Personnel Services	
R06.	Contractual Services	404,178
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	431,048
R11.	Total Operating Expenses	\$835,226
R12.	Operating Income (Loss)	-\$835,226
Nonoperating Revenues		
R13.	Investment Earnings	-9,363
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	-\$9,363
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	-\$844,589
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	1,145,000
R27.	Transfers Out	
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$300,411

R29.	Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$533,415"/>
R30.	Adjustment	<input type="text"/>
R31.	Reason for Adjustment	<input type="text"/>
R32.	Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$833,826"/>
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	<input type="text"/>
R34.	Restricted	<input type="text"/>
R35.	Unrestricted	<input type="text" value="833,826"/>
R36.	Total Net Position (Deficit)	<input type="text" value="\$833,826"/>

City of Buena Park
 Cities Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2018

R01.	Internal Service Fund Name (Specify) (6 of 6) (Record Completed)	Workers Compensation Self Insurance ▼
Operating Revenues		
R02.	Charges for Services	1,059,366
R03.	Other Operating Revenues	24,190
R04.	Total Operating Revenues	\$1,083,556
Operating Expenses		
R05.	Personnel Services	
R06.	Contractual Services	166,415
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	2,156,569
R11.	Total Operating Expenses	\$2,322,984
R12.	Operating Income (Loss)	\$-1,239,428
Nonoperating Revenues		
R13.	Investment Earnings	1,233
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$1,233
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-1,238,195
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	-126,200
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$-1,364,395

R29.	Net Position (Deficit), Beginning of Fiscal Year	\$-1,590,664
R30.	Adjustment	-1
R31.	Reason for Adjustment	rounding
R32.	Net Position (Deficit), End of Fiscal Year	\$-2,955,060
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	-2,955,060
R36.	Total Net Position (Deficit)	\$-2,955,060

Note:

(R31) Reason for Adjustment: rounding

City of Buena Park
 Cities Financial Transactions Report
 Sewer Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2018

Operating Revenues

R01.	Service Charges	1,622,753
R02.	Permit and Inspection Fees	
R03.	Connection Fees	250
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	
R08.	Total Operating Revenues	\$1,623,003

Operating Expenses

R09.	Transmission	
R10.	Treatment and Disposal	
R11.	Taxes	
R12.	Personnel Services	435,543
R13.	Contractual Services	482,382
R14.	Materials and Supplies	14,685
R15.	General and Administrative Expenses	
R16.	Depreciation and Amortization Expenses	
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$932,610
R19.	Operating Income (Loss)	\$690,393

Nonoperating Revenues

R20.	Investment Earnings	
R21.	Rents, Leases, and Franchises	
	Intergovernmental – Federal	
R30.	Aid for Construction	
R31.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R32.	Aid for Construction	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	
R41.	Total Nonoperating Revenues	\$0

Nonoperating Expenses

R42.	Interest Expense	
------	------------------	--

R43.	Loss on Disposal of Capital Assets	13,888
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$13,888
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$676,505
	Capital Contributions	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$0
R54.	Transfers In	
R55.	Transfers Out	
	Special and Extraordinary Items	
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$0
R56.	Change in Net Position	\$676,505
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$8,706,434
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$9,382,939
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	
R62.	Restricted	
R63.	Unrestricted	9,382,939
R64.	Total Net Position (Deficit)	\$9,382,939
R65.	Are sewer services provided by other than the local agency? (Report Yes or No)	No ▼

City of Buena Park
 Cities Financial Transactions Report
 Water Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position and Statistics

Fiscal Year: 2018**Operating Revenues**

Water Sales Revenues

Retail Water Sales

Within Local Agency Boundaries

R01.	Residential	9,305,493
R02.	Business	4,466,636
R03.	Industrial	
R04.	Irrigation	1,116,659

Outside Local Agency Boundaries

R05.	Residential	
R06.	Business	
R07.	Industrial	
R08.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	66,981
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	1,481,593
R19.	Total Operating Revenues	\$16,437,362

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	3,598,168
R22.	Groundwater Replenishment	4,470,804
R23.	Other Water Supply Expenses	
R24.	Pumping	34,622
R25.	Treatment	1,126,719
R26.	Transmission and Distribution	3,130,041
R28.	Customer Accounting and Collection	1,055,168
R29.	Sales Promotion	
R30.	Personnel Services	361,058
R31.	Contractual Services	

R32.	Materials and Supplies	165
R33.	General and Administrative Expenses	1,111,034
R34.	Depreciation and Amortization Expenses	993,167
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$15,880,946
R37.	Operating Income (Loss)	\$556,416
Nonoperating Revenues		
R38.	Investment Earnings	11,493
R39.	Rents, Leases, and Franchises	
	Intergovernmental – Federal	
R48.	Aid for Construction	299,000
R49.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R50.	Aid for Construction	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	39,178
R58.	Other Nonoperating Revenues	
R59.	Total Nonoperating Revenues	\$349,671
Nonoperating Expenses		
R60.	Interest Expense	
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$0
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$906,087
Capital Contributions		
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Capital Contributions	\$0
R72.	Transfers In	23,561
R73.	Transfers Out	-170,970
Special and Extraordinary Items		
R73.5	Special Item	
R73.6	Extraordinary Item	
R73.7	Total Special and Extraordinary Items	\$0

R74.	Change in Net Position	\$758,678
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$35,473,307
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$36,231,985
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	33,549,943
R80.	Restricted	
R81.	Unrestricted	2,682,042
R82.	Total Net Position (Deficit)	\$36,231,985
	Statistics	
	Minimum Residential Periodic Charge	
R83.	Minimum Residential Periodic Charge (Report in Dollars and Cents: 1.25)	1.66
R84.	Water Included In Minimum Periodic Charge (In Cubic Feet)	1
R85.	Minimum Periodic Charge Billing Cycle (In Months)	2
R86.	Number of Accounts – Direct Customers – Within Local Agency Boundaries	19,391
R87.	Number of Accounts – Direct Customers – Outside Local Agency Boundaries	166
R88.	Number of Accounts – Other Water Utilities or Agencies	50
	Use Whole Acre-Feet for Quantities of Water Below	
R89.	Water Purchased from Other Water Utilities or Agencies	13,209
R90.	Total Water Introduced into System	13,029
	Water Sold, Used, or Lost	
R91.	Water Sold to Direct Customers	11,956
R92.	Water Sold to Other Water Utilities or Agencies	
R93.	Water Sold to or Used by Local Agency (Not Accounted for Above)	
R94.	Water Lost Through System	1,073
R95.	Total Water Sold, Used, or Lost	13,029
R96.	Are water services provided by other than the local agency? (Report Yes or No)	Yes ▼

City of Buena Park
 Cities Financial Transactions Report
 Conduit Financing
 Statement of Revenues, Expenses, and Change in Fund Net Position
 Statement of Change in Fiduciary Net Position
 Conduit Debt Issued and Outstanding

Fiscal Year: 2018

	Enterprise Fund	Fiduciary Fund
Operating Revenues/Additions		
R01. Financial Service Fees	<input type="text"/>	<input type="text"/>
R02. Application Fees	<input type="text"/>	<input type="text"/>
R03. Issuance Fees	<input type="text"/>	<input type="text"/>
R04. Closing Fees	<input type="text"/>	<input type="text"/>
R05. Annual Administration Fees	<input type="text"/>	<input type="text"/>
R06. Project Monitoring Fees	<input type="text"/>	<input type="text"/>
R07. Lease Program Fees	<input type="text"/>	<input type="text"/>
R08. Other Fees and Charges	<input type="text"/>	<input type="text"/>
R09. Lease Rental Payments	<input type="text"/>	<input type="text"/>
R10. Investment Earnings	<input type="text"/>	<input type="text"/>
R11. Other Operating Revenues/Additions	<input type="text"/>	<input type="text"/>
R12. Total Operating Revenues/Additions	<input type="text"/>	<input type="text"/>
Operating Expenses/Deductions		
R13. Legal Fees	<input type="text"/>	<input type="text"/>
R14. Trustee Fees	<input type="text"/>	<input type="text"/>
R15. Underwriter's Fees	<input type="text"/>	<input type="text"/>
R16. Other Agent Fees	<input type="text"/>	<input type="text"/>
R17. Insurance	<input type="text"/>	<input type="text"/>
R18. Project Costs	<input type="text"/>	<input type="text"/>
R19. Debt Issuance Costs	<input type="text"/>	<input type="text"/>
R20. Distributions to Outside Agencies	<input type="text"/>	<input type="text"/>
R21. Deposits Returned	<input type="text"/>	<input type="text"/>
R22. Personnel Services	<input type="text"/>	<input type="text"/>
R23. Contractual Services	<input type="text"/>	<input type="text"/>
R24. Materials and Supplies	<input type="text"/>	<input type="text"/>
R25. General and Administrative Expenses	<input type="text"/>	<input type="text"/>
R26. Depreciation and Amortization Expenses	<input type="text"/>	<input type="text"/>
R27. Other Operating Expenses/Deductions	<input type="text"/>	<input type="text"/>
R28. Total Operating Expenses/Deductions	<input type="text"/>	<input type="text"/>
R29. Operating Income (Loss)	<input type="text"/>	<input type="text"/>
Nonoperating Revenues		
R30. Investment Earnings	<input type="text"/>	<input type="text"/>
R31. Intergovernmental — Federal	<input type="text"/>	<input type="text"/>
R32. Intergovernmental — State	<input type="text"/>	<input type="text"/>

R33.	Intergovernmental — Other		
R34.	Gain on Disposal of Capital Assets		
R35.	Other Nonoperating Revenues		
R36.	Total Nonoperating Revenues		
	Nonoperating Expenses		
R37.	Interest Expense		
R38.	Loss on Disposal of Capital Assets		
R39.	Other Nonoperating Expenses		
R40.	Total Nonoperating Expenses		
R41.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		
	Capital Contributions		
R42.	Federal		
R43.	State		
R44.	County		
R45.	Other Government		
R46.	Other Capital Contributions		
R47.	Total Capital Contributions		
R48.	Transfers In		
R49.	Transfers Out		
	Special and Extraordinary Items		
R49.5	Special Item		
R49.6	Extraordinary Item		
R49.7	Total Special and Extraordinary Items		
R50.	Change in Net Position		
R51.	Net Position (Deficit), Beginning of Fiscal Year		
R52.	Adjustment		
R53.	Reason for Adjustment		
R54.	Net Position (Deficit), End of Fiscal Year		
	Net Position (Deficit)		
R55.	Net Investment in Capital Assets		
R56.	Restricted		
R57.	Unrestricted		
R58.	Total Net Position (Deficit)		
	Conduit Debt Issued and Outstanding		
		Debt Issued During Current Fiscal Year	Total Debt Outstanding as of Current Fiscal Year End
	Types of Qualified Private Activity Debt and Public Agency Debt		
	Qualified Private Activity Debt		
R59.	Industrial Development Bonds		
R60.	Enterprise Zone Bonds		
R61.	Empowerment Zone Bonds		

R62.	Qualified 501(c)(3) Nonprofit — Educational Facility Bonds		
R63.	Qualified Public Educational Facilities Bonds		
R64.	Qualified Student Loan Bonds		
R65.	Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds		
R66.	Qualified 501(c)(3) — Other Bonds		
R67.	Qualified Residential Rental Projects Bonds		
R68.	Qualified Single-Family Mortgage Revenue Bonds		
R69.	Solid Waste Disposal Facilities Bonds		
R70.	Other Exempt Facilities Bonds		
R71.	Other Qualified Private Activity Debt		
R72.	Total Qualified Private Activity Debt Issued and Outstanding	\$0	\$0
	Public Agency Debt		
R73.	Revenue Bonds		
R74.	Tax Allocation Redevelopment Bonds		
R75.	Certificates of Participation		
R76.	1911 Act Assessment Bonds		
R77.	1913 Act Assessment Bonds		
R78.	1915 Act Assessment Bonds		
R79.	Mello-Roos Bonds		5,705,000
R80.	Marks-Roos Bonds		
R81.	Sales Tax Bonds		
R82.	Financial Leases		
R83.	Pension Obligation Bonds		
R84.	Tax and Revenue Anticipation Notes		
R85.	Commercial Paper		
R86.	Other Public Agency Debt		
R87.	Total Public Agency Debt Issued and Outstanding	\$0	\$5,705,000
R88.	Total Conduit Debt Issued and Outstanding	\$0	\$5,705,000

City of Buena Park
 Cities Financial Transactions Report
 Functional Revenue Details Report
 Governmental Funds

Back to Form: [Functional Revenue Details](#)

Fiscal Year: 2018

Current Year Prior Year

Functional Revenue Detail List:

Revenue Form	Functional Revenue	Expenditure Form	Expenditure Function	Amount
Taxes	Construction Development Taxes	HealthCultureLeisure	Parks and Recreation	1,531,320
				Sub Total:
				\$1,531,320
Taxes	Transportation Taxes – Nontransit	GeneralGovernmentPublicSafety	Management and Support	1,430,926
				Sub Total:
				\$1,430,926
LicensesPermits	Construction Permits	TransportationCommunityDevelopment	Construction and Engineering Regulation	712,377
				33,333
				12,333
				Sub Total:
				\$758,043
FinesForfeituresRevenue	Investment Earnings	TransportationCommunityDevelopment	Housing	-2,958
				47,027
				14,144
				1,290
				2,448
				-1,191
				-22,077
				Sub Total:
				\$38,683
FinesForfeituresRevenue	Other Fines	GeneralGovernmentPublicSafety	Animal Regulation	520
				43,360
				42,066
				Sub Total:
				\$85,946
FinesForfeituresRevenue	Rents and Concessions	TransportationCommunityDevelopment	Housing	54,258
				92,380
				Sub Total:
				\$146,638
FinesForfeituresRevenue	Vehicle Code Fines	TransportationCommunityDevelopment	Other Community Development 1	36,758
				63,941
				804,892
				Sub Total:
				\$905,591
IntergovernmentalState	Gasoline Tax	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	2,260,892
				Sub Total:
				\$2,260,892
IntergovernmentalState	Public Safety – Prop. 172	GeneralGovernmentPublicSafety	Police	408,977
				Sub Total:
				\$408,977
IntergovernmentalFederal	Community Development Block Grant	TransportationCommunityDevelopment	Other Community Development 1	694,923
				Sub Total:
				\$694,923
IntergovernmentalFederal	County Grants of State Gasoline Tax	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	1,064,618
				Sub Total:
				\$1,064,618
IntergovernmentalFederal	Other County Grants	TransportationCommunityDevelopment	Other Transportation 1	273,733
				Sub Total:
				\$273,733
ChargesforCurrentServices	Engineering Fees,	TransportationCommunityDevelopment	Construction and Engineering	58,409

Inspection and Other Charges		Regulation		
		GeneralGovernmentPublicSafety	Management and Support	2,710
		TransportationCommunityDevelopment	Other Community Development 1	208,704
		TransportationCommunityDevelopment	Planning	27,250
		GeneralGovernmentPublicSafety	Police	2,065
			Sub Total:	<u>\$299,138</u>
ChargesforCurrentServices	First Aid and Ambulance Charges	GeneralGovernmentPublicSafety	Management and Support	1,007,395
			Sub Total:	<u>\$1,007,395</u>
ChargesforCurrentServices	Parks and Recreation Fees	HealthCultureLeisure	Parks and Recreation	640,691
			Sub Total:	<u>\$640,691</u>
ChargesforCurrentServices	Plan Checking Fees	TransportationCommunityDevelopment	Construction and Engineering Regulation	290,380
		TransportationCommunityDevelopment	Other Community Development 1	107
		TransportationCommunityDevelopment	Planning	55,558
		GeneralGovernmentPublicSafety	Police	9,540
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	20,425
			Sub Total:	<u>\$376,010</u>
ChargesforCurrentServices	Solid Waste Revenues	HealthCultureLeisure	Solid Waste	3,294,458
			Sub Total:	<u>\$3,294,458</u>
ChargesforCurrentServices	Special Police Department Services	GeneralGovernmentPublicSafety	Police	606,434
			Sub Total:	<u>\$606,434</u>
ChargesforCurrentServices	Street, Sidewalk, and Curb Repairs Charges	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	1,596
			Sub Total:	<u>\$1,596</u>
ChargesforCurrentServices	Zoning Fees and Subdivision Fees	TransportationCommunityDevelopment	Other Community Development 1	300
		TransportationCommunityDevelopment	Planning	70,372
			Sub Total:	<u>\$70,672</u>
			Functional Revenue Total:	\$15,896,684
			Other Functional Revenue Total:	\$4,056,225
			Functional Revenue Grand Total:	\$19,952,909

R28. **Total Taxes**

\$2,962,246

\$51,792,813

\$54,755,059

City of Buena Park
 Cities Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Special Benefit Assessments

Fiscal Year: 2018

	Special Benefit Assessments	Functional Revenues						
R01.	Fire	<input style="width: 100%;" type="text"/>						
R02.	Paramedics	<input style="width: 100%;" type="text"/>						
R03.	Police	<input style="width: 100%;" type="text"/>						
R04.	Lighting	<input style="width: 100%;" type="text"/>						
R05.	Other Special Benefit Assessments (Specify)	<input style="width: 100%;" type="text"/>						
R05a.	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 35%; text-align: left;">Specify Functional Revenues</th> <th style="width: 30%; text-align: left;">Select Expenditure Function</th> <th style="width: 35%;"></th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black;"> <input style="width: 100%;" type="text" value="Select"/> </td> <td style="border: 1px solid black; text-align: right;"> <input style="width: 100%;" type="text"/> <input style="margin-left: 5px;" type="button" value="Add"/> </td> </tr> </table>	Specify Functional Revenues	Select Expenditure Function			<input style="width: 100%;" type="text" value="Select"/>	<input style="width: 100%;" type="text"/> <input style="margin-left: 5px;" type="button" value="Add"/>	
Specify Functional Revenues	Select Expenditure Function							
	<input style="width: 100%;" type="text" value="Select"/>	<input style="width: 100%;" type="text"/> <input style="margin-left: 5px;" type="button" value="Add"/>						
R06.	Total Special Benefit Assessments	<input style="width: 100%;" type="text" value="\$0"/>						

City of Buena Park
 Cities Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Licenses and Permits

Fiscal Year: 2018

	Functional Revenues A	General Revenues B	Total Revenues C
Licenses and Permits			
R01. Animal Licenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
R02. Bicycle Licenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
R03. Construction Permits	758,043	<input type="text"/>	758,043
R04. Street and Curb Permits	<input type="text"/>	<input type="text"/>	<input type="text"/>
R05. Other Licenses and Permits (Specify)	32,528	<input type="text"/>	32,528

R05a. **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

<input type="text" value="Firework permits"/>	<input type="text" value="Fire"/>	3,250	<input type="button" value="Delete"/>
<input type="text" value="Parking permits"/>	<input type="text" value="Management and Support"/>	3,153	<input type="button" value="Delete"/>
<input type="text" value="Shopping Cart permits"/>	<input type="text" value="Management and Support"/>	250	<input type="button" value="Delete"/>
<input type="text" value="Police alarm permits"/>	<input type="text" value="Police"/>	25,875	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="Add"/>
Total:		32,528	

R05b. **Specify General Revenues** **General Revenues**

<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
----------------------	----------------------	------------------------------------

	Functional Revenues A	General Revenues B	Total Revenues C
R06. Total Licenses and Permits	\$790,571	\$0	\$790,571

City of Buena Park
 Cities Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Fines and Forfeitures and Revenue from Use of Money and Property

Fiscal Year: 2018

	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures			
R01. Vehicle Code Fines	905,591		905,591
R02. Other Fines	85,946		85,946
R03. Forfeitures and Penalties			
R04. Total Fines and Forfeitures	\$991,537		\$991,537
Revenue from Use of Money and Property			
R05. Investment Earnings	38,683	43,268	81,951
R06. Rents and Concessions	146,638	672,485	819,123
R07. Royalties			
R08. Other Revenue from Use of Money and Property 1		18,029	18,029
R09. Other Revenue from Use of Money and Property 2			
R10. Total Revenue from Use of Money and Property	\$185,321	\$733,782	\$919,103

City of Buena Park
 Cities Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Intergovernmental – State

Fiscal Year: 2018

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
Intergovernmental – State				
R01.	Homeowners Property Tax Relief	0	39,319	39,319
R03.	Gasoline Tax	2,260,892	0	2,260,892
R04.	Peace Officers Standards and Training	0	0	0
R05.	Off-Highway Motor Vehicle In-Lieu Fee	0	0	0
R06.	Other Intergovernmental – State 1	0	-15	-15
R07.	Other Intergovernmental – State 2	0	0	0
State Grants – Other				
R08.	Mandated Cost	0	22,867	22,867
R09.	Public Safety – Prop. 172	408,977	0	408,977
R10.	Public Safety – 2011	0	0	0
R31.	Other State Grants – Other (Specify)	1,615,894	0	1,615,894

R31a.

Specify Functional Revenues	Select Expenditure Function	Functional Revenues	
Crossing Guard Reimbursement	Other Community Development ▼	13,866	Delete
AB 2766 AQMD	Other Health 1 ▼	562,104	Delete
BSCC AB97 NOC Task force funding	Police ▼	310,000	Delete
Misc State Revenues Alcoholic Bev Contr	Police ▼	46,635	Delete
OCATT Reimbursement	Police ▼	234,096	Delete
OTS	Police ▼	55,853	Delete
POST	Police ▼	13,736	Delete
Resource Officer Reimbursement	Police ▼	131,558	Delete
State Cops Grant	Police ▼	178,938	Delete
Caltrans Reimbursement	Streets/Highways/Storm Drains ▼	25,000	Delete
Recycling	Streets – Trees/Landscaping ▼	44,108	Delete
	Select ▼	0	Add
Total:		1,615,894	

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
R32.	Total Intergovernmental – State	\$4,285,763	\$62,171	\$4,347,934

City of Buena Park
 Cities Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Intergovernmental – Federal, County, and Other Taxes In-Lieu

Fiscal Year: 2018

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental – Federal			
R13. Community Development Block Grant	694,923		694,923
R14. Workforce Investment Act (WIA)			
R15. Other Federal Grants (Specify)	918,482		918,482

R15a.

Specify Functional Revenues	Select Expenditure Function	Functional Revenues	
Housing program income	Housing ▼	118,458	Delete
Miscellaneous	Other Community Development ▼	381,340	Delete
Miscellaneous	Parks and Recreation ▼	32,793	Delete
Miscellaneous	Police ▼	118,534	Delete
FTIP	Streets/Highways/Storm Drains ▼	267,357	Delete
	Select ▼		Add
Total:		918,482	

	Functional Revenues A	General Revenues B	Total Revenues C
R16. Total Intergovernmental – Federal	\$1,613,405		\$1,613,405
Intergovernmental – County			
R17. County Grants of State Gasoline Tax	1,064,618		1,064,618
R18. Other County Grants	273,733		273,733
R19. Total Intergovernmental – County	\$1,338,351		\$1,338,351
R20. Other Taxes In-Lieu			

City of Buena Park
 Cities Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Charges for Current Services

Go to Form: [Functional Revenue Detail](#)

Fiscal Year: 2018

Current Year Prior Year

Charges for Current Services	Functional Revenues
R01. Zoning Fees and Subdivision Fees	70,672
R04. Special Police Department Services	606,434
R06. Special Fire Department Services	
R07. Plan Checking Fees	376,010
R09. Animal Shelter Fees and Charges	
R10. Engineering Fees, Inspection and Other Charges	299,138
R11. Street, Sidewalk, and Curb Repairs Charges	1,596
R12. Weed and Lot Cleaning Charges	
R13. Sewer Service Charges	
R14. Sewer Connection Fees	
R15. Solid Waste Revenues	3,294,458
R16. Sales of Refuse	
R17. First Aid and Ambulance Charges	1,007,395
R20. Library Fines and Fees	
R23. Parking Facility Charges	
R24. Parks and Recreation Fees	640,691
R25. Golf Course Fees	
R26. Water Service Charges	
R27. Water Connection Fees	
R28. Electric Revenues	
R29. Gas Revenues	
R30. Airport Revenues	
R31. Cemetery Revenues	
R32. Housing Revenues	
R33. Ports and Harbor Revenues	
R34. Hospital Revenues	
R35. Transit Revenues	
R36. Stadium Revenues	
R40. Quasi-External Transactions	
R41. Other Charges for Current Services (Specify)	383,867

R41a. **Specify Functional Revenues** **Select Expenditure Function**

Seismic Mapping Fee	Construction and Engineering R ▾	10,751	Delete
Advertising Revenue and Passport Progr	Management and Support ▾	72,116	Delete
Medical Transporter	Other Community Development ▾	1,334	Delete

Acreage Fees	Parks and Recreation	760	Delete
Sewer Connection Equipment check Envir	Planning	13,610	Delete
Court Fees False Alarms Booking Fees	Police	7,083	Delete
Miscellaneous	Police	65,164	Delete
Towing Emergency/DUI Bus Shelter	Streets/Highways/Storm Drains	181,329	Delete
Traffic Impact Analysis Fee	Streets/Highways/Storm Drains	31,720	Delete
	Select		Add
		Total:	383,867

R42. **Total Charges for Current Services**

\$6,680,261

City of Buena Park
 Cities Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Miscellaneous Revenues and Grand Totals

Fiscal Year: 2018

Current Year Prior Year

	Functional Revenues A	General Revenues B	Total Revenues C
Miscellaneous Revenues			
R01. Development Impact Fees	<input type="text"/>	<input type="text"/>	<input type="text"/>
R04. Contributions from Nongovernmental Sources	<input type="text"/>	<input type="text"/>	<input type="text"/>
R05. Other Miscellaneous Revenues (Specify)	1,105,454	70,000	1,175,454

R05a. **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

Miscellaneous Housing Income	Housing ▼	404,581	Delete
Miscellaneous Management	Management and Support ▼	20,870	Delete
Miscellaneous Community Development	Other Community Development ▼	16,826	Delete
Developer Reimbursements	Parks and Recreation ▼	301,512	Delete
Miscellaneous Police	Police ▼	319,047	Delete
Southern California Edison incentive	Street Lighting ▼	42,618	Delete
<input type="text"/>	Select ▼	<input type="text"/>	Add
Total:		1,105,454	

R05b. **Specify General Revenues** **General Revenues**

From St. Jude Hospital	70,000	Delete
<input type="text"/>	<input type="text"/>	Add
Total:		70,000

	Functional Revenues A	General Revenues B	Total Revenues C
R10. Total Miscellaneous Revenues	\$1,105,454	\$70,000	\$1,175,454
R11. Grand Totals	\$19,952,909	\$52,658,766	\$72,611,675

City of Buena Park
 Cities Financial Transactions Report
 Statement of Net Expenditures - Governmental Funds
 General Government and Public Safety

Fiscal Year: 2018

Current Year Prior Year

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
General Government			
R01. Legislative	1,194,558		1,194,558
R02. Management and Support	3,839,616	2,676,827	1,162,789
R10. Other General Government 1			
R11. Other General Government 2			
R12. Total General Government	\$5,034,174	\$2,676,827	\$2,357,347
Public Safety			
R13. Police	25,773,684	2,638,351	23,135,333
R24. Fire	11,000,053	3,250	10,996,803
R25. Emergency Medical Service			
R26. Animal Regulation	433,085	520	432,565
R27. Weed Abatement			
R28. Street Lighting	668,370	42,618	625,752
R29. Disaster Preparedness			
R33. Other Public Safety 1			
R34. Other Public Safety 2			
R35. Total Public Safety	\$37,875,192	\$2,684,739	\$35,190,453

City of Buena Park
 Cities Financial Transactions Report
 Statement of Net Expenditures - Governmental Funds
 Transportation and Community Development

Go to Form: [Functional Revenue Details](#)

Fiscal Year: 2018

Current Year Prior Year

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
Transportation			
R01. Streets/Highways/Storm Drains	5,870,812	4,635,752	1,235,060
R02. Streets – Trees/Landscaping	882,176	44,108	838,068
R03. Parking Facility			
R04. Public Transit			
R05. Airports			
R06. Ports and Harbor			
R07. Other Transportation 1	9,879	273,733	-263,854
R08. Other Transportation 2			
R09. Total Transportation	\$6,762,867	\$4,953,593	\$1,809,274
Community Development			
R10. Planning	986,254	222,483	763,771
R11. Construction and Engineering Regulation	991,140	1,071,917	-80,777
R12. Redevelopment			
R13. Housing	502,551	574,339	-71,788
R14. Employment			
R15. Community Promotion			
R16. Other Community Development 1	2,034,388	1,401,635	632,753
R17. Other Community Development 2			
R18. Total Community Development	\$4,514,333	\$3,270,374	\$1,243,959

City of Buena Park
 Cities Financial Transactions Report
 Statement of Net Expenditures - Governmental Funds
 Health and Culture and Leisure

Fiscal Year: 2018

Current Year Prior Year

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
Health			
R01. Physical and Mental Health			
R06. Hospitals and Sanitariums			
R07. Solid Waste	3,152,943	3,294,458	-141,515
R08. Sewers			
R09. Cemeteries			
R17. Other Health 1		563,394	-563,394
R18. Other Health 2			
R19. Total Health	\$3,152,943	\$3,857,852	\$-704,909
Culture and Leisure			
R20. Parks and Recreation	6,678,398	2,509,524	4,168,874
R21. Marina and Wharfs			
R22. Libraries			
R23. Museums			
R24. Golf Courses			
R25. Sports Arenas and Stadiums			
R26. Community Centers and Auditoriums			
R27. Other Culture and Leisure 1			
R28. Other Culture and Leisure 2			
R29. Total Culture and Leisure	\$6,678,398	\$2,509,524	\$4,168,874

City of Buena Park
Cities Financial Transactions Report
Statement of Net Expenditures - Governmental Funds
Public Utilities and Other Expenditures

Fiscal Year: 2018

Current Year Prior Year

	Current Expenditures	Functional Revenues	Net Expenditures/(Excess Revenues)
	A	B	C
Public Utilities			
R01. Water			
R02. Gas			
R03. Electric			
R04. Other Public Utilities 1			
R05. Other Public Utilities 2			
R06. Total Public Utilities	\$0	\$0	\$0
Other Expenditures			
R07. Other Expenditures 1			
R08. Other Expenditures 2			
R09. Total Other Expenditures	\$0	\$0	\$0

City of Buena Park
 Cities Financial Transactions Report
 Statement of Net Expenditures - Governmental Funds
 Debt Service, Capital Outlay, and Grand Totals

Go to Form: [Functional Revenue Details](#)

Fiscal Year: 2018

Current Year Prior Year

	Current Expenditures	Functional Revenues	Net Expenditures/(Excess Revenues)
	A	B	C
Debt Service			
R01. Principal Payments on Long-Term Debt	2,032,866		2,032,866
R02. Interest Payments on Long-Term Debt	525,666		525,666
R02.5 Lease Principal			
R03. Principal and Interest on Short-Term Notes and Warrants			
R04. Other Debt Service	16,044,593		16,044,593
R05. Total Debt Service	\$18,603,125		\$18,603,125
Capital Outlay			
R06. General Government			0
R07. Public Safety	12,990,797		12,990,797
R08. Transportation	4,467,427		4,467,427
R09. Community Development			
R10. Health			
R11. Culture and Leisure	2,105,770		2,105,770
R12. Public Utilities			
R13. Other Expenditures	6,460,013		6,460,013
R14. Total Capital Outlay	\$26,024,007		\$26,024,007
R15. Grand Totals	\$108,645,039	\$19,952,909	\$88,692,130

City of Buena Park
Cities Financial Transactions Report
Governmental Funds
Major Object Classification

Fiscal Year: 2018

 Current Year Prior Year
Operating Expenditures

R01. Salaries and Wages	23,776,886
R02. Retirement Benefits	7,653,214
R03. Other Employee Benefits	5,988,235
Contract Services	
R04. Private	5,376,033
R05. Governmental Agencies	11,077,819
R06. Materials and Supplies	2,568,980
R07. Other Operating Expenditures	7,576,740
R08. Total Operating Expenditures	\$64,017,907

Debt Service

R09. Principal Payments on Long-Term Debt	2,032,866
R10. Interest Payments on LongTermDebt	525,666
R11. Lease Principal	
R11.5 Principal and Interest on Short-Term Notes and Warrants	
R12. Other Debt Service	16,044,593
R13. Total Debt Service	\$18,603,125

Capital Outlay

R14. Land	
R15. Buildings and Improvements	12,820,772
R16. Equipment	368,070
R17. Other Capital Outlay	12,835,165
R18. Total Capital Outlay	\$26,024,007
R19. Grand Total Expenditures	\$108,645,039

Supplemental Data

Major Project Expenditures

R20. Pursuant to Competitive Bidding	32,721,371
R21. Other than Competitive Bidding	2,945,797
R22. Total Major Project Expenditures	\$35,667,168

City of Buena Park
 Cities Financial Transactions Report
 Other Financing Sources (Uses) and Change in Fund Balance - Governmental Funds

Fiscal Year: 2018

Current Year Prior Year

R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	-36,033,364
Other Financing Sources (Uses)	
R02. Long-Term Debt Proceeds	
R03. Other Long-Term Debt Proceeds	
R03.5 Lease Obligations Proceeds	
R03.6 Proceeds from Refinancing on Loans, Notes, and Other	
R03.7 Payments to Refinanced Loans, Notes, and Other	
R04. Refunding Bonds Proceeds	
R05. Premium on Bonds Issued	
R06. Discount on Bonds Issued	
R07. Payment to Refunded Bond Escrow Agent	
R08. Demand Bonds	
R09. Proceeds from Sale of Capital Assets	1,878
R10. Capital Leases	
R11. Insurance Recoveries	1,481,109
R12. Transfers In	13,716,963
R13. Transfers Out	-14,573,354
R13.5 Other Financing Sources (Uses) – Other	
R14. Total Other Financing Sources (Uses)	\$626,596
Special and Extraordinary Items	
R15. Special Item	6,621,014
R16. Extraordinary Item	-7,191,489
R17. Total Special and Extraordinary Items	\$-570,475
R18. Net Change in Fund Balance	\$-35,977,243
R19. Fund Balance (Deficit), Beginning of Fiscal Year	\$116,292,321
R20. Adjustment	
R21. Reason for Adjustment	
R22. Fund Balance (Deficit), End of Fiscal Year	\$80,315,078

City of Buena Park
 Cities Financial Transactions Report
 Statement of Changes in Fiduciary Net Position
 Fiduciary Funds

Fiscal Year: 2018

	Pension and Other Employee Benefit Trust	Investment Trust	Private- Purpose Trust
Additions			
Contributions			
R01. Employer			
R02. Plan Members			
R03. Private Contributions			
R04. Contributions to Pooled Investments			
R05. Other Contributions			
R06. Total Contributions	\$0	\$0	\$0
Investment Income (Loss)			
R07. Net Appreciation (Depreciation) in Fair Value of Investments			
R08. Interest			64,559
R09. Dividends			
R10. Other Investment Income			
R11. (Investment Expense)			
Securities Lending Income (Loss)			
R12. Securities Lending Income			
R13. (Securities Lending Expense)			
R14. Net Securities Lending Income (Loss)	\$0	\$0	\$0
R15. Net Investment Income (Loss)	\$0	\$0	\$64,559
R16. Receipts from Depositors			9,410,691
R17. Other Additions			7,191,489
R18. Total Additions	\$0	\$0	\$16,666,739
Deductions			
R19. Benefit Payments			
R20. Refunds of Contributions			
R21. Administrative Expenses			816,386
R22. Payments to and for Depositors			196,656
R23. Distributions from Pooled Investments			
R24. Other Deductions			4,073,945
R25. Total Deductions	\$0	\$0	\$5,086,987
R26. Change in Net Position	\$0	\$0	\$11,579,752
R27. Net Position (Deficit), Beginning of Fiscal Year			
R28. Adjustment			-64,538,915
R29. Reason for Adjustment			Existed in prior year
R30. Net Position (Deficit), End of Fiscal Year	\$0	\$0	-\$52,959,163

Note:

(R29) Pri-Reason for Adjustment: Existed in prior year

City of Buena Park
 Cities Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: [Detail Summary of Long-Term Debt](#)

Fiscal Year: 2018

R03. Purpose of Debt (1 of 1) (Record Completed)	Prepay UAAL
R04. Nature of Revenue Pledged	Not applicable
R05. Percent of Pledge	0%
R06. Debt Type	Pension Obligation Bonds
R07. Fund Type	Governmental
R09. Year of Issue	2009
R10. Beginning Maturity Year	2009
R11. Ending Maturity Year	2019
R12. Principal Authorized	17,000,000
R13. Principal Issued to Date	16,780,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$3,930,488
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	1,928,428
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$2,002,060
R22. Principal Payable, Current Portion	2,002,060
R23. Principal Payable, Noncurrent Portion	\$0
R24. Interest Paid in Current Fiscal Year	126,610
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

City of Buena Park
 Cities Financial Transactions Report
 Detail Summary of Long-Term Debt

Back to Form: [Long-Term Debt](#)

Fiscal Year: 2018

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion
Governmental							
Pension Obligation Bonds							
Prepay UAAL	2009	3,930,488	0	1,928,428	2,002,060	2,002,060	0
Total Governmental Debt:		\$3,930,488	\$0	\$1,928,428	\$2,002,060	\$2,002,060	\$0

City of Buena Park
 Cities Financial Transactions Report
 Other Long-Term Debt
 Loans, Notes, and Other

Go to Report: [Detail Summary of Other Long-Term Debt](#)

Fiscal Year: 2018

R01. Purpose of Debt (1 of 1) (Record Completed)	Purchase of Real Estate ▼
R02. Nature of Revenue Pledged	Not applicable
R03. Debt Type	Loans ▼
R04. Fund Type	Governmental ▼
R06. Year of Issue	2016
R07. Beginning Maturity Year	2017
R08. Ending Maturity Year	2021
R09. Principal Authorized	526,000
R10. Principal Received to Date	526,000
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$420,800
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	105,200
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$315,600
R19. Principal Outstanding, Current Portion	105,200
R20. Principal Outstanding, Noncurrent Portion	\$210,400
R21. Interest Paid in Current Fiscal Year	5,867
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

City of Buena Park
 Cities Financial Transactions Report
 Detail Summary of Other Long-Term Debt

Back to Form: [Other Long-Term Debt](#)

Fiscal Year: 2018

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion
Governmental							
Loans							
Purchase of Real Estate	2016	420,800	0	105,200	315,600	105,200	210,400
Total Governmental Debt:		\$420,800	\$0	\$105,200	\$315,600	\$105,200	\$210,400

City of Buena Park
 Cities Financial Transactions Report
 Lease Obligations

Go to Report: [Detail Summary of Lease Obligations](#)

Fiscal Year: 2018

R01. Purpose of Debt (1 of 1) (Record Completed)	<input type="text" value="Fire Station Headquarters - PFA"/>
R02. Debt Type	<input type="text" value="Lease"/>
R03. Fund Type	<input type="text" value="Governmental"/>
R05. Name of Lessor	<input type="text" value="Buena Park Public Financing Authority"/>
R06. Name of Person or Organization	<input type="text" value="Buena Park Public Financing Authority"/>
R07. Original Debt Term (years)	<input type="text" value="19"/>
R08. Beginning Maturity Year (YYYY)	<input type="text" value="2018"/>
R09. Ending Maturity Year	<input type="text" value="2037"/>
R10. Initial Debt Obligation	<input type="text" value="14,353,702"/>
R11. Principal Unspent	<input type="text" value="10,046,219"/>

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	<input type="text" value="\$9,785,000"/>	<input type="text" value="\$4,568,702"/>	<input type="text" value="\$14,353,702"/>
R13. Prior-Year Adjustments	<input type="text"/>	<input type="text"/>	<input type="text"/>
R14. Principal Paid in Current Fiscal Year	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>
R15. Interest Paid in Current Fiscal Year	<input type="text"/>	<input type="text" value="392,427"/>	<input type="text" value="392,427"/>
R16. Adjustments in Current Fiscal Year	<input type="text"/>	<input type="text"/>	<input type="text"/>
R17. Ending Balances of Current Fiscal Year	<input type="text" value="\$9,785,000"/>	<input type="text" value="\$4,176,275"/>	<input type="text" value="\$13,961,275"/>
R18. Ending Balances, Current Portion	<input type="text" value="0"/>	<input type="text" value="378,750"/>	<input type="text" value="378,750"/>
R19. Ending Balances, Noncurrent Portion	<input type="text" value="\$9,785,000"/>	<input type="text" value="\$3,797,525"/>	<input type="text" value="\$13,582,525"/>
R20. Reason for Adjustment to Principal	<input type="text"/>	<input type="text"/>	<input type="text"/>
R21. Reason for Adjustment to Interest	<input type="text"/>	<input type="text"/>	<input type="text"/>

1. Report leases individually (Do not combine leases).
2. Report on this form only capital leases with an original term of 10 or more years where the local agency acquires ownership of the property. Continue reporting the capital lease on this form until the lease is defeased or fully matured.
3. Report on the "Other Long-Term Debt Form" leases with an original term greater than one year but less than 10 years.
4. The "Initial Debt Obligation" includes principal and interest.

City of Buena Park
 Cities Financial Transactions Report
 Detail Summary of Lease Obligations

Back to Form: [Lease Obligations](#)

Fiscal Year: 2018

	Name of Lessor	Principal Paid in Current Fiscal Year	Interest Paid in Current Fiscal Year	Total Future Payments	Ending Balance, Current Portion (Principal only)	Ending Balance, Noncurrent Portion (Principal only)
Governmental						
Lease						
Fire Station Headquarters - PFA	Buena Park Public Financing Authority	0	392,427	13,961,275	0	9,785,000
Total Governmental Debt:		\$0	\$392,427	\$13,961,275	\$0	\$9,785,000

City of Buena Park
 Cities Financial Transactions Report
 Debt Service Reconciliation

Fiscal Year: 2018

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt	2,055,038		
R02. Other Long-Term Debt	111,067		
R03. Construction Financing			
R04. Lease Obligations	392,427		
R05. Total Debt Payments from Debt Forms	\$2,558,532	\$0	\$0
R06. Debt Service	2,558,532		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

City of Buena Park
 Cities Financial Transactions Report
 Check List of Services Provided
 Service

Fiscal Year: 2018

Current Year Prior Year

Service

(Please see * below for codes to enter)

R01. Police	<input type="text" value="A"/>
R02. Fire	<input type="text" value="F"/>
R03. Emergency Medical	<input type="text" value="H"/>
R04. Street Lighting	<input type="text" value="A"/>
R05. Public Transit	<input type="text" value="J"/>
R06. Community Development - Planning	<input type="text" value="A"/>
R07. Solid Waste	<input type="text" value="A"/>
R08. Sewers	<input type="text" value="A"/>
R09. Parks and Recreation	<input type="text" value="A"/>
R10. Libraries	<input type="text" value="J"/>
R11. Water	<input type="text" value="A"/>

*** Service Codes**

- | | |
|--|--|
| A = Provided by Paid City Employees | B = Provided by City Volunteers |
| Provided wholly or in part through contract with: | Provided wholly or in part without contract with: |
| C = Another City | G = Another City |
| D = County | H = Special District or Other Public Agency |
| E = Private Sector | I = County |
| F = Special District or Other Public Agency | J = Private Sector |
| | K = Service not provided within city |

	Number of Paid City Employees	Number of Volunteers	Total Number of Employees
	A	B	C
R12. Police Protection	<input type="text" value="150"/>	<input type="text"/>	<input type="text" value="150"/>
R13. Police Officers	<input type="text" value="94"/>	<input type="text"/>	<input type="text" value="94"/>
R14. Fire Protection	<input type="text"/>	<input type="text"/>	<input type="text"/>
R15. Fire Fighters	<input type="text"/>	<input type="text"/>	<input type="text"/>
R16. Emergency Medical	<input type="text"/>	<input type="text"/>	<input type="text"/>

City of Buena Park
Cities Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
Assets						
R01. Cash and Investments	32,993,286	9,969,634		2,531,357		45,494
R02. Investments						
R03. Accounts Receivable (net)	2,592,647	1,838,004				4,430
R04. Taxes Receivable	110,816					110
R05. Interest Receivable (net)	125,259	37,408		7,285		169
R06. Lease Payments Receivable						
R07. Due from Other Funds	136,346					136
R08. Due from Other Governments	3,716,668	794,394				4,511
R09. Advances to Other Funds						
R10. Inventories	84,080					84
R11. Prepaid Items	49,192	460				49
R12. Loans, Notes, and Contracts Receivable		25,771,891				25,771
R13. Other Assets 1	4,808,517	4,189,898				8,998
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$44,616,811	\$42,601,689	\$0	\$2,538,642	\$0	\$89,757
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$44,616,811	\$42,601,689	\$0	\$2,538,642	\$0	\$89,757
Liabilities						
R19. Accounts Payable	1,149,257	753,431		768,117		2,670
R20. Contracts and Retainage Payable	12,004	124,281		627,123		763
R21. Interest Payable						
R22. Due to Other Funds		136,346				136
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances	1,532,789					1,532
R26. Loans and Notes Payable						
R27. Other Liabilities 1	1,705,667	99,428				1,805
R28. Other Liabilities 2	434,676	82,308				516
R29. Other Liabilities 3	78,941					78
R30. Total Liabilities	\$4,913,334	\$1,195,794	\$0	\$1,395,240	\$0	\$7,504
R31. Deferred Inflows of Resources	525,771	1,411,925				1,937
R32. Total Liabilities and Deferred Inflows of Resources	\$5,439,105	\$2,607,719	\$0	\$1,395,240	\$0	\$9,442
Fund Balances (Deficits)						
R33. Nonspendable	4,941,789					4,941
R34. Restricted	549,121	39,993,970		1,087,692		41,630
R35. Committed						

R36. Assigned	6,485,578			55,710		6,541
R37. Unassigned	27,201,218					27,201
R38. Total Fund Balances (Deficits)	\$39,177,706	\$39,993,970	\$0	\$1,143,402	\$0	\$80,315
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$44,616,811	\$42,601,689	\$0	\$2,538,642	\$0	\$89,757

City of Buena Park
Cities Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2018

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	17,341,140	13,281,211
R02. Restricted	200,596	
R03. Accounts Receivable (net)	3,051,978	7,685
R04. Taxes Receivable		
R05. Interest Receivable (net)	65,783	50,402
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	10,000	671,205
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$20,669,497	\$14,010,503
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		21,184
Noncurrent Capital		
R16. Land	2,500	
R17. Buildings and Improvements <i>(Report at cost.)</i>	1,520,089	22,370
R18. Equipment <i>(Report at cost.)</i>	1,445,254	8,372,229
R18.5 Infrastructure <i>(Report at cost.)</i>		
R19. Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R20. Construction in Progress	11,193,298	
R21. Intangible Assets – Nonamortizable <i>(Report at cost.)</i>		
R22. Other Capital Assets <i>(Report at cost.)</i>	46,697,015	
R23. Less: Accumulated Depreciation/Amortization	-27,308,214	-5,666,560
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$33,549,942	\$2,749,223
R27. Total Assets	\$54,219,439	\$16,759,726
Deferred Outflows of Resources		
R28. Related to Pensions	1,151,284	457,030

R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,151,284	\$457,030
R31.	Total Assets and Deferred Outflows of Resources	\$55,370,723	\$17,216,756
Liabilities			
Current Liabilities			
R32.	Accounts Payable	3,405,135	321,070
R33.	Contracts and Retainage Payable	200,596	
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	198,662	56,614
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	124,731	39,074
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$3,929,124	\$416,758
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion	351,963	
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)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	5,297,516	2,101,512
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		7,756,494
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$5,649,479	\$9,858,006
R61.	Total Liabilities	\$9,578,603	\$10,274,764
Deferred Inflows of Resources			
R62.	Related to Pensions	177,196	70,295
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		

R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$177,196	\$70,295
R65.	Total Liabilities and Deferred Inflows of Resources	\$9,755,799	\$10,345,059
R66.	Total Net Position (Deficit)	\$45,614,924	\$6,871,697
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	33,549,943	2,728,038
R68.	Restricted		
R69.	Unrestricted	12,064,981	4,143,659
R70.	Total Net Position (Deficit)	\$45,614,924	\$6,871,697
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$55,370,723	\$17,216,756

City of Buena Park
 Cities Financial Transactions Report
 Statement of Fiduciary Net Position
 Fiduciary Funds

Fiscal Year: 2018

	Pension and Other Employee Benefit Trust	Investment Trust	Private - Purpose Trust	Agency
Assets				
R01. Cash and Investments			16,765,782	7,326,670
Investments, at Fair Value				
R02. Short-Term Investments				
R03. U.S. Government Obligations				
R04. Municipal Bonds				
R05. Domestic Corporate Bonds				
R06. International Bonds				
R07. Domestic Stocks				
R08. International Stocks				
R09. Real Estate				
R10. Private Equity				
R11. Hedge Funds				
R12. Other Investments				
R13. Total Investments	\$0	\$0	\$0	\$0
R14. Receivables (net)			127,050	109,543
R15. Due from Other Governments				
R16. Other Assets 1			3,959,198	
R17. Other Assets 2				
R18. Other Assets 3				
R19. Total Assets	\$0	\$0	\$20,852,030	\$7,436,213
R20. Deferred Outflows of Resources				
R21. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$20,852,030	
Liabilities				
R22. Accounts Payable			153,808	57,431
R23. Deposits and Advances				648,955
R24. Due to Other Governments				
R25. Other Liabilities 1			5,559	6,729,827
R26. Other Liabilities 2			13,129	
R27. Other Liabilities 3			73,638,697	
R28. Total Liabilities	\$0	\$0	\$73,811,193	\$7,436,213
R29. Deferred Inflows of Resources				
R30. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$73,811,193	

Net Position Held in Trust for

R31. Pension and Other Employee Benefits			
R32. Investment Trust			
R33. Private-Purpose Trust			-52,959,163
R34. Total Net Position Held in Trust	\$0	\$0	\$-52,959,163

City of Buena Park
 Cities Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Fiscal Year: 2018

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	12,041,463	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	109,832,830	
R03.	Equipment <i>(Report at cost.)</i>	17,133,060	
R04.	Infrastructure <i>(Report at cost.)</i>	116,840,717	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R06.	Construction in Progress	22,466,510	
R07.	Intangible Assets – Nonamortizable <i>(Report at cost.)</i>		
R08.	Other Capital Assets <i>(Report at cost.)</i>	48,894,346	
R09.	Less: Accumulated Depreciation/Amortization	-85,885,830	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$241,323,096	
Deferred Outflows of Resources			
R16	Related to Pensions	25,439,236	
R17	Related to OPEB	769,809	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$26,209,045	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$267,532,141	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		3,105,517
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		2,002,060
R28.	Loans (Other Long-Term Debt)		315,600
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		

R32. Construction Financing – State		
R33. Lease Principal		9,785,000
R34. Net Pension Liability		101,129,206
R35. Net OPEB Liability		5,782,282
R36. Other Noncurrent Liabilities 1		7,656,494
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$129,776,159
Deferred Inflows of Resources		
R40 Related to Pensions		6,910,388
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$6,910,388
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$136,686,547

City of Buena Park
 Cities Financial Transactions Report
 Summary and Statistics

Fiscal Year: 2018

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	72,611,675	24,497,216
R02. Expenditures/Expenses	108,645,039	24,741,954
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-36,033,364	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$-244,738
R05. Other Financing Sources (Uses)	626,596	
R06. Capital Contributions		
R07. Proprietary Fund Transfers In (Out)		856,391
R08. Special and Extraordinary Items	-570,475	
R09. Change in Fund Balance/Net Position	\$-35,977,243	\$611,653
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$116,292,321	\$51,874,969
R11. Adjustments (Specify)	0	-1

R11a. **Specify Governmental Fund Adjustments**

<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
----------------------	----------------------	------------------------------------

R11b. **Specify Proprietary Fund Adjustments**

Rounding	-1	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
Total:		<input type="text" value="-1"/>

R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$80,315,078	\$52,486,621
---	--------------	--------------

Statistics

R13. Current Transient Occupancy Tax Rate	12
R14. Effective Date of Current Transient Occupancy Tax Rate	07/19/1993
R15. Current Utility User Tax Rate	3
R16. Appropriations Limit	269,458,412
R17. Total Annual Appropriations Subject to the Limit	214,560,152

City of Buena Park
Cities Financial Transactions Report
Footnotes

Fiscal Year: 2018		● Current Year ● Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R11)TotalOperatingExpenses	(Accrued Leave) Employees who left the city had more accruals paid to them than in the prior year.
InternalServiceFund	(R11)TotalOperatingExpenses	(Equipment Maintenance and Replacement) Higher depreciation expense, more employees/higher salaries, higher pension expense.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Equipment Maintenance and Replacement) Investment earnings decreased because fair market value decreased more than earnings on investments.
InternalServiceFund	(R20)TotalNonoperatingExpenses	(Equipment Maintenance and Replacement) Loss on disposal of asset this year.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Government Building Maintenance) This year change in fair market value decreased more than income from investments
InternalServiceFund	(R27)TransfersOut	(Government Building Maintenance) Paid to liability insurance internal service fund.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Government Building Maintenance) Primarily due to pension expense GASB 68 adjustment
InternalServiceFund	(R04)TotalOperatingRevenues	(Management Information Systems) Lower than expected expenditures in past years led to a surplus this year. This resulted in lower ISF charges in 17-18.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Management Information Systems) This year change in fair market value decreased more than income from investments
InternalServiceFund	(R10)OtherOperatingExpenses	(Public Liability Self Insurance Fund) Claim adjustments, payments and premiums.
InternalServiceFund	(R11)TotalOperatingExpenses	(Public Liability Self Insurance Fund) Higher attorney fees, claims payments and premiums. Lower negative claim liability adjustments.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Public Liability Self Insurance Fund) This year change in fair market value decreased more than income from investments
InternalServiceFund	(R26)TransfersIn	(Public Liability Self Insurance Fund) Higher budgeted transfers due to higher costs.
InternalServiceFund	(R03)OtherOperatingRevenues	(Workers Compensation Self Insurance) Worker's compensation adjustment from the California Insurance Pool
InternalServiceFund	(R10)OtherOperatingExpenses	(Workers Compensation Self Insurance) claim payments, adjustments and premiums
InternalServiceFund	(R27)TransfersOut	(Workers Compensation Self Insurance) Transfer to liability insurance
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Workers Compensation Self Insurance) Claim payments and liability adjustments exceed charges for services.
SewerEnterpriseFund	(R18)TotalOperatingExpenses	Pension expense/adjustment of (100k) in Fiscal Year 2017 and pension expense of 250k in Fiscal Year 2018.
SewerEnterpriseFund	(R45)TotalNonoperatingExpenses	Not very many assets are sold each year so there will be large swings.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Capital Improvement Surcharge
WaterEnterpriseFund	(R59)TotalNonoperatingRevenues	One time 300k grant.
WaterEnterpriseFund	(R72)TransfersIn	From the Gas Tax fund
WaterEnterpriseFund	(R73)TransfersOut	To general fund and insurance fund
Taxes	(R12)Gen-OtherPropertyTaxes	Residual Property Tax
Taxes	(R21)Gen-RealPropertyTransferTaxes	Decrease in real estate transactions in Buena Park
Taxes	(R23)Func-ConstructionDevelopmentTaxes	Increase in developments from prior years.
FinesForfeituresRevenue	(R02)Func-OtherFines	Parking citations, non-traffic court fines, administrative citations.
FinesForfeituresRevenue	(R03)Func-ForfeituresandPenalties	Moved to Other Fines and Vehicle Code Fines.
FinesForfeituresRevenue	(R05)Func-InvestmentEarnings	Moved rents out of investment earnings to its own line
FinesForfeituresRevenue	(R05)Gen-InvestmentEarnings	Large investment earnings in the general fund exceeded the fair market value changes
FinesForfeituresRevenue	(R06)Func-RentsandConcessions	Moved rents out of investment earnings to its own line
FinesForfeituresRevenue	(R08)Gen-OtherRevenuefromUseofMoneyandProperty1	Sales of assets, damage repair income
IntergovernmentalState	(R03)Func-GasolineTax	Includes RMRA tax
IntergovernmentalState	(R06)Gen-OtherIntergovernmentalState1	state park grant
IntergovernmentalFederal	(R13)Func-CommunityDevelopmentBlockGrant	Spent more CDBG funds in FY 2018
IntergovernmentalFederal	(R18)Func-OtherCountyGrants	Orange County Transportation Authority program and reimbursements

ChargesforCurrentServices	(R01)ZoningFeesandSubdivisionFees	The decrease is due to Larger fee producing projects that failed to materialize.
ChargesforCurrentServices	(R04)SpecialPoliceDepartmentServices	This increase is mostly due to higher Police Officer retirement benefit costs that are reimbursed to the City for contract police services.
ChargesforCurrentServices	(R07)PlanCheckingFees	The decrease is due to Larger fee producing projects that failed to materialize.
ChargesforCurrentServices	(R11)StreetSidewalkandCurbRepairsCharges	Moved from other functional charges for services
ChargesforCurrentServices	(R32)HousingRevenues	Moved to Uses of Property - Rents and Other functional revenues
GeneralGovernmentPublicSafety	(R01)CurrExp-Legislative	City attorney was grouped in Management and Support last year.
TransportationCommunityDevelopment	(R07)CurrExp-OtherTransportation1	Ridesharing program
TransportationCommunityDevelopment	(R13)CurrExp-Housing	Includes bad debt expense of 178k, which wasn't in FY 2017's balances.
TransportationCommunityDevelopment	(R16)CurrExp-OtherCommunityDevelopment1	Salaries and grants.
DebtServiceCapitalOutlayGrandTotals	(R04)CurrExp-OtherDebtService	Payments for sales tax owed back to the state
DebtServiceCapitalOutlayGrandTotals	(R06)CurrExp-GeneralGovernment	No general government projects
DebtServiceCapitalOutlayGrandTotals	(R07)CurrExp-PublicSafety	Fire station for fire district
DebtServiceCapitalOutlayGrandTotals	(R09)CurrExp-CommunityDevelopment	Fewer community dev-like projects and they were categorized under transportation and culture
DebtServiceCapitalOutlayGrandTotals	(R11)CurrExp-CultureLeisure	More projects this year.
DebtServiceCapitalOutlayGrandTotals	(R13)CurrExp-OtherExpenditures	SCE parking lot, SCE corridor, and larkin park master plan
MajorObjectClassification	(R03)OtherEmployeeBenefits	Various insurances, incentive pays, allowances
MajorObjectClassification	(R07)OtherOperatingExpenditures	Payments to ISFs. Bad debt, trash collection
MajorObjectClassification	(R12)OtherDebtService	Payment for sales tax owed back to the state
MajorObjectClassification	(R17)OtherCapitalOutlay	Infrastructure
OtherFinancingSourcesChangeinFundBalance	(R09)ProceedsfromSaleofCapitalAssets	Sale of Real and Personal Property
OtherFinancingSourcesChangeinFundBalance	(R12)TransfersIn	Large transfer to Capital Projects fund
OtherFinancingSourcesChangeinFundBalance	(R13)TransfersOut	Large transfer to Capital Projects fund
OtherFinancingSourcesChangeinFundBalance	(R15)SpecialItem	Sales Tax liability
OtherFinancingSourcesChangeinFundBalance	(R16)ExtraordinaryItem	Large Bad Debt Expense
ChangesNetPositionFiduciaryFund	(R17)Pri-OtherAdditions	Extraordinary gain on dissolution of RDA
ChangesNetPositionFiduciaryFund	(R24)Pri-OtherDeductions	Interest payments
ChangesNetPositionFiduciaryFund	(R30)Pri-NetPosition(Deficit)EndofFiscalYear	RDA Successor is highly leveraged
OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(1_Purchase of Real Estate) principal payments are even across life of loan
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(1_Purchase of Real Estate) principal payments are even across life of loan
LeaseObligations	(R14)Principal-PrincipalPaidinCurrentFiscalYear	(1_Fire Station Headquarters - PFA) No principal payments until 2020.
LeaseObligations	(R18)Principal-EndingBalancesCurrentPortion	(1_Fire Station Headquarters - PFA) No principal payments until 2020.
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	Large capital projects during the year
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Mostly due to large capital projects during the year.
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Land held for resale
BalanceSheetGovernmentalFunds	(R13)SpRev-OtherAssets1	Property held for sale
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued Wages
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Accrued Wages
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	Accrued benefits
BalanceSheetGovernmentalFunds	(R28)SpRev-OtherLiabilities2	Holding accounts for potential payments
BalanceSheetGovernmentalFunds	(R29)Gen-OtherLiabilities3	Unearned revenue
ProprietaryFunds	(R01)Entpr-Unrestricted	More capital projects
ProprietaryFunds	(R02)Entpr-Restricted	Capital project retention escrow. More capital projects means more retentions payable.
ProprietaryFunds	(R22)Entpr-OtherCapitalAssets	wells, reservoirs, meters, hydrants, pumping plants, water lines/mains
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	accrued wages
ProprietaryFunds	(R41)IntrnServ-OtherCurrentLiabilities1	accrued wages
ProprietaryFunds	(R58)IntrnServ-OtherNoncurrentLiabilities1	claims and workers comp liabilities
FiduciaryFunds	(R16)PriTrust-OtherAssets1	Construction in Progress
FiduciaryFunds	(R25)AgnyTrust-OtherLiabilities1	Due to bondholders
FiduciaryFunds	(R25)PriTrust-OtherLiabilities1	Accrued liabilities
FiduciaryFunds	(R26)PriTrust-OtherLiabilities2	Unearned revenues
FiduciaryFunds	(R27)PriTrust-OtherLiabilities3	Bonds and interest payable
FiduciaryFunds	(R34)PriTrust-TotalNetPositionHeldinTrust	RDA successor agency is highly leveraged

NoncurrentAssetsLiabilities	(R08)CapAsst-OtherCapitalAssets	Right-of-way
NoncurrentAssetsLiabilities	(R36)Liab-OtherNoncurrentLiabilities1	claims payable

Total Footnote: 90