

**CITY OF CALABASAS**  
**STATEMENT OF NET ASSETS**  
**June 30, 2004**

	Primary Government		Total
	Governmental Activities	Business-type Activities	
<b>ASSETS</b>			
Current Assets:			
Cash and investments	\$ 30,425,779	\$ 842,762	\$ 31,268,541
Cash and investments with fiscal agents	464,407		464,407
Accounts and taxes receivable	2,598,734	1,892	2,600,626
Interest receivable	107,519	637	108,156
Intergovernmental receivable	660,794		660,794
Loans receivable- employees	6,234		6,234
Prepaid items		2,167	2,167
Total Current Assets	<u>34,263,467</u>	<u>847,458</u>	<u>35,110,925</u>
Non-current Assets:			
Notes receivable	43,595		43,595
Deferred charges	165,354		165,354
Capital assets:			
Not being depreciated	7,990,608	837,819	8,828,427
Being depreciated, net of accumulated depreciation	<u>31,993,173</u>	<u>1,252,673</u>	<u>33,245,846</u>
Total Non-current Assets	<u>40,192,730</u>	<u>2,090,492</u>	<u>42,283,222</u>
Total Assets	<u>74,456,197</u>	<u>2,937,950</u>	<u>77,394,147</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable and accrued liabilities	2,499,605	257,851	2,757,456
Interest payable	25,822		25,822
Deposits payable	4,721		4,721
Current portion of long-term liabilities	<u>65,000</u>		<u>65,000</u>
Total Current Liabilities	<u>2,595,148</u>	<u>257,851</u>	<u>2,852,999</u>
Non-current Liabilities			
Long-term liabilities, net of current portion	<u>6,367,744</u>	<u>11,717</u>	<u>6,379,461</u>
Total Non-current Liabilities	<u>6,367,744</u>	<u>11,717</u>	<u>6,379,461</u>
Total Liabilities	<u>8,962,892</u>	<u>269,568</u>	<u>9,232,460</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	34,463,542	2,090,492	36,554,034
Restricted for:			
Library	1,377,428		1,377,428
Debt service	438,585		438,585
Streets/roads	4,375,804		4,375,804
Housing	1,226,150		1,226,150
Landscape maintenance	1,430,353		1,430,353
Transit	908,269		908,269
Recycling	682,498		682,498
Public safety	75,869		75,869
Unrestricted	<u>20,514,807</u>	<u>577,890</u>	<u>21,092,697</u>
Total Net Assets	<u>\$ 65,493,305</u>	<u>\$ 2,668,382</u>	<u>\$ 68,161,687</u>

See Accompanying Notes to Basic Financial Statements