

**CITY OF CALABASAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2004**

	General	Special Revenue Funds		
		Developer Impact Fees	Landscape District Maintenance	Grants
<b>REVENUES</b>				
Taxes	\$ 11,503,793	\$ -	\$ 833,479	\$ -
Licenses and fees	1,515,469			
Intergovernmental	1,014,249			318,308
Fines and forfeitures	285,043			
Developer fees		105,540		
Use of money and property	306,843	68,500	13,343	
Charges for services	1,206,154		2,236,204	
Other, donations, and reimbursements	501,368	12,880		
<b>Total Revenues</b>	<b>16,332,919</b>	<b>186,920</b>	<b>3,083,026</b>	<b>318,308</b>
<b>EXPENDITURES</b>				
Current:				
General government	4,490,308			
Public safety	3,012,747			
Public works	2,702,632	4,950		
Community development	917,674			
Community services	3,257,860		2,802,108	
Capital outlay	241,528			
Debt service:				
Principal retirement				
Interest and fiscal charges				
<b>Total Expenditures</b>	<b>14,622,749</b>	<b>4,950</b>	<b>2,802,108</b>	
Excess of Revenues over (under) Expenditures	1,710,170	181,970	280,918	318,308
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	285,000		164,345	
Transfers out	(3,222,158)	(416,524)		(799,498)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,937,158)</b>	<b>(416,524)</b>	<b>164,345</b>	<b>(799,498)</b>
Net Change in Fund Balances Before Extraordinary Items	(1,226,988)	(234,554)	445,263	(481,190)
Extraordinary items-Insurance proceeds	2,770,110			
<b>Net Change in Fund Balance</b>	<b>1,543,122</b>	<b>(234,554)</b>	<b>445,263</b>	<b>(481,190)</b>
Fund Balances (deficit), Beginning of Fiscal Year	14,737,118	4,635,568	985,090	(623,136)
Prior Period Adjustments	562,293			441,213
Fund Balances (deficit), Beginning of Fiscal Year (restated)	15,299,411	4,635,568	985,090	(181,923)
<b>Fund Balances (deficit), End of Fiscal Year</b>	<b>\$ 16,842,533</b>	<b>\$ 4,401,014</b>	<b>\$ 1,430,353</b>	<b>\$ (663,113)</b>

See Accompanying Notes to Basic Financial Statements

**CITY OF CALABASAS**  
**2004 COMPREHENSIVE ANNUAL FINANCIAL REPORT**



CITY of CALABASAS

Capital Projects	Nonmajor Governmental Funds	Total Governmentals Funds
\$ -	\$ 962,269	\$ 13,299,541
		1,515,469
	1,547,554	2,880,111
	10,105	295,148
	155,978	261,518
	493,064	881,750
		3,442,358
	5,828	520,076
	<u>3,174,798</u>	<u>23,095,971</u>
		4,490,308
	119,057	3,131,804
	127,727	2,835,309
	168,935	1,086,609
4,860,374	1,358,471	7,418,439
	212,742	5,314,644
	50,000	50,000
	<u>313,112</u>	<u>313,112</u>
<u>4,860,374</u>	<u>2,350,044</u>	<u>24,640,225</u>
(4,860,374)	824,754	(1,544,254)
4,998,066	201,015	5,648,426
	(1,010,246)	(5,448,426)
<u>4,998,066</u>	<u>(809,231)</u>	<u>200,000</u>
137,692	15,523	(1,344,254)
		2,770,110
<u>137,692</u>	<u>15,523</u>	<u>1,425,856</u>
(175,324)	9,178,980	28,738,296
	69,154	1,072,660
<u>(175,324)</u>	<u>9,248,134</u>	<u>29,810,956</u>
<u>\$ (37,632)</u>	<u>\$ 9,263,657</u>	<u>\$ 31,236,812</u>