



CITY of CALABASAS, CALIFORNIA
FINANCIAL SECTION – Nonmajor Governmental Funds

CITY OF CALABASAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2007

	Special Revenue Funds		
	Proposition A	Highway Users Tax	Proposition C
REVENUES			
Taxes	\$ -	\$ -	\$ -
Fines, forfeitures, and penalties			
Intergovernmental	370,132	587,899	304,146
Developer fees			
Use of money and property	11,504	20,322	46,683
Other, donations, and reimbursements			
Total Revenues	<u>381,636</u>	<u>608,221</u>	<u>350,829</u>
EXPENDITURES			
Current:			
General Government			
Public safety			
Public works			
Community development			
Community services	491,540		78,187
Capital outlay			
Total Expenditures	<u>491,540</u>		<u>78,187</u>
Excess of Revenues Over (Under) Expenditures	<u>(109,904)</u>	<u>608,221</u>	<u>272,642</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(54,632)</u>	<u>(1,555,131)</u>	<u>(59,464)</u>
Total Other Financing Sources (Uses)	<u>(54,632)</u>	<u>(1,555,131)</u>	<u>(59,464)</u>
Net Change in Fund Balances	<u>(164,536)</u>	<u>(946,910)</u>	<u>213,178</u>
Fund Balances (deficits), Beginning of Fiscal Year	307,998	1,229,778	1,052,275
Prior Period Adjustments	<u>18,187</u>		<u>6,936</u>
Fund Balances (deficits), Beginning of Fiscal Year (restated)	<u>326,185</u>	<u>1,229,778</u>	<u>1,059,211</u>
Fund Balances (deficits), End of Fiscal Year	<u>\$ 161,649</u>	<u>\$ 282,868</u>	<u>\$ 1,272,389</u>

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Special Revenue Funds					
South Coast Air Quality Management	Community Development Block Grant	Park and Recreation Improvement	AB 939	B & T Lost Hills District	Used Oil Grant
\$ -	\$ -	\$ -	\$ 265,718	\$ -	\$ -
28,018	154,937	91,243	6,205		2,122
3,817		6,960	36,640	111,175	
<u>31,835</u>	<u>154,937</u>	<u>98,203</u>	<u>308,563</u>	<u>111,175</u>	<u>2,122</u>
	87,165				
61,952		22,951	119,197		
<u>61,952</u>	<u>87,165</u>	<u>22,951</u>	<u>119,197</u>		
(30,117)	67,772	75,252	189,366	111,175	2,122
	(55,250)		(14,456)	(25,961)	
	(55,250)		(14,456)	(25,961)	
(30,117)	12,522	75,252	174,910	85,214	2,122
137,653	(16,656)	153,288	852,753	2,837,872	(18,476)
	2,125				1,572
<u>137,653</u>	<u>(14,531)</u>	<u>153,288</u>	<u>852,753</u>	<u>2,837,872</u>	<u>(16,904)</u>
<u>\$ 107,536</u>	<u>\$ (2,009)</u>	<u>\$ 228,540</u>	<u>\$ 1,027,663</u>	<u>\$ 2,923,086</u>	<u>\$ (14,782)</u>

(Continued)



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 NONMAJOR GOVERNMENTAL FUNDS
 For the Fiscal Year Ended June 30, 2007
 (Continued)**

	Special Revenue Funds		
	TDA	Affordable Housing	Developer Impact Fees
REVENUES			
Taxes	\$ -	\$ -	\$ -
Fines, forfeitures, and penalties			
Intergovernmental			
Developer fees			32,603
Use of money and property	127	75,757	219,112
Other, donations, and reimbursements		57,000	
Total Revenues	127	132,757	251,715
EXPENDITURES			
Current:			
General Government			
Public safety			
Public works			
Community development			
Community services			
Capital outlay			
Total Expenditures			
Excess of Revenues Over (Under) Expenditures	127	132,757	251,715
OTHER FINANCING SOURCES (USES)			
Transfers out			(2,507,579)
Total Other Financing Sources (Uses)			(2,507,579)
Net Change In Fund Balances	127	132,757	(2,255,864)
Fund Balances (deficits), Beginning of Fiscal Year	3,720	1,897,639	6,958,328
Prior Period Adjustments			
Fund Balances (deficits), Beginning of Fiscal Year(restated)	3,720	1,897,639	6,958,328
Fund balances (deficits) - End of Fiscal Year	\$ 3,847	\$ 2,030,396	\$ 4,702,464

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Special Revenue Funds			Total Nonmajor Governmental Funds
Cops AB3229	Library District	Grants	
\$ -	\$ 1,319,247	\$ -	\$ 1,584,965
	8,244		8,244
100,000	14,031	1,034,997	2,693,730
1,802	36,099		32,603
	823		569,998
<u>101,802</u>	<u>1,378,444</u>	<u>1,034,997</u>	<u>4,947,363</u>
		248,798	248,798
115,795		9,723	115,795
			87,165
	1,039,707	49,362	1,800,944
	89,953		151,905
<u>115,795</u>	<u>1,129,660</u>	<u>307,883</u>	<u>2,414,330</u>
<u>(13,993)</u>	<u>248,784</u>	<u>727,114</u>	<u>2,533,033</u>
	<u>(1,300,000)</u>	<u>(218,844)</u>	<u>(5,791,317)</u>
	<u>(1,300,000)</u>	<u>(218,844)</u>	<u>(5,791,317)</u>
<u>(13,993)</u>	<u>(1,051,216)</u>	<u>508,270</u>	<u>(3,258,284)</u>
50,499	1,666,976	(871,713)	16,241,934
	13,179	(35,668)	6,331
<u>50,499</u>	<u>1,680,155</u>	<u>(907,381)</u>	<u>16,248,265</u>
<u>\$ 36,506</u>	<u>\$ 628,939</u>	<u>\$ (399,111)</u>	<u>\$ 12,989,981</u>