



CITY of CALABASAS, CALIFORNIA
STATISTICAL SECTION – Financial Trends

**CITY OF CALABASAS
NET ASSETS BY COMPONENT
Last Five Fiscal Years**

	Fiscal Year				
	2003	2004	2005	2006	2007
ASSETS					
Current Assets:					
Governmental Activities	\$34,006,464	\$34,263,467	\$41,361,260	\$43,864,499	\$70,293,381
Business-type Activities	938,534	847,458	953,826	770,875	611,194
Total Current Assets	\$34,944,998	\$35,110,925	\$42,315,086	\$44,635,374	\$70,904,575
Non-Current Assets:					
Governmental Activities	\$36,174,257	\$40,192,730	\$45,498,750	\$49,226,911	\$60,909,051
Business-type Activities	2,125,174	2,090,492	2,044,051	2,135,398	2,046,099
Total Non-current Assets	\$38,299,431	\$42,283,222	\$47,542,801	\$51,362,309	\$62,955,150
TOTAL ASSETS	\$73,244,429	\$77,394,147	\$89,857,887	\$95,997,683	\$133,859,725
LIABILITIES					
Current Liabilities:					
Governmental Activities	\$4,531,658	\$2,595,148	\$3,773,920	\$3,112,178	\$6,650,605
Business-type Activities	257,052	257,851	402,856	408,398	88,695
Total Current Liabilities	\$4,788,710	\$2,852,999	\$4,176,776	\$3,520,576	\$6,739,300
Non-current Liabilities					
Governmental Activities	\$6,385,334	\$6,367,744	\$6,325,483	\$4,080,512	\$39,020,399
Business-type Activities	7,064	11,717	15,558	13,583	
Total Non-current Liabilities	\$6,392,398	\$6,379,461	\$6,341,041	\$4,094,095	\$39,020,399
TOTAL LIABILITIES	11,181,108	9,232,460	10,517,817	7,614,671	45,759,699
NET ASSETS	\$62,063,321	\$68,161,687	\$79,340,070	\$88,383,012	\$88,100,026
Invested in capital assets, net of related debt					
Governmental Activities	\$29,974,257	\$34,463,542	\$39,377,655	45,123,316	21,876,051
Business-type Activities	2,125,174	2,090,492	2,044,051	2,135,398	2,046,099
Total invested in capital assets	\$32,099,431	\$36,554,034	\$41,421,706	47,258,714	23,922,150
Restricted for:					
Library		\$1,377,428	\$2,777,241	2,421,386	
Debt service		438,585	430,472	393,657	33,801,437
Streets/roads		4,375,804	3,266,198	5,263,111	4,648,678
Housing		1,226,150	1,525,170	1,897,639	2,030,396
Landscape maintenance		1,430,353	1,783,511	1,733,932	1,669,772
Transit		908,269	269,389	311,718	165,496
Recycling		682,498	722,280	852,753	1,027,663
Public safety		75,869	65,621	50,499	36,506
Total restricted		\$10,514,956	\$10,839,882	\$12,924,695	\$43,379,948
Unrestricted:					
Governmental Activities	\$29,289,472	\$20,514,807	\$26,543,070	27,850,709	20,275,429
Business-type Activities	674,418	577,890	535,412	348,894	522,499
Total unrestricted	\$29,963,890	\$21,092,697	\$27,078,482	28,199,603	20,797,928
NET ASSETS	\$62,063,321	\$68,161,687	\$79,340,070	\$88,383,012	\$88,100,026

Notes:

1. The city implemented GASB Statement 34 in 2003.
2. Schedules presenting government-wide information include information beginning in that year.