



CITY of CALABASAS, CALIFORNIA  
FINANCIAL SECTION – Nonmajor Governmental Funds

CITY OF CALABASAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2007

|  | Special Revenue Funds |                      |                     |
|--|-----------------------|----------------------|---------------------|
|  | Proposition<br>A      | Highway<br>Users Tax | Proposition<br>C    |
| <b>ASSETS</b>                            |                       |                      |                     |
| Cash and investments                     | \$ 209,718            | \$ 206,156           | \$ 1,274,217        |
| Receivables:                             |                       |                      |                     |
| Accounts and taxes                       |                       |                      |                     |
| Interest                                 | 861                   | 1,098                | 4,630               |
| Intergovernmental                        |                       | 75,614               |                     |
| Notes receivable                         |                       |                      |                     |
| Total Assets                             | <u>\$ 210,579</u>     | <u>\$ 282,868</u>    | <u>\$ 1,278,847</u> |
| <b>LIABILITIES AND FUND BALANCES</b>     |                       |                      |                     |
| Liabilities:                             |                       |                      |                     |
| Accounts payable and accrued liabilities | \$ 48,930             | \$ -                 | \$ 6,458            |
| Due to other funds                       |                       |                      |                     |
| Deferred revenue                         |                       |                      |                     |
| Total Liabilities                        | <u>48,930</u>         |                      | <u>6,458</u>        |
| Fund Balances:                           |                       |                      |                     |
| Unreserved:                              |                       |                      |                     |
| Undesignated                             | <u>161,649</u>        | <u>282,868</u>       | <u>1,272,389</u>    |
| Total Fund Balances                      | <u>161,649</u>        | <u>282,868</u>       | <u>1,272,389</u>    |
| Total Liabilities and Fund Balances      | <u>\$ 210,579</u>     | <u>\$ 282,868</u>    | <u>\$ 1,278,847</u> |

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| Special Revenue Funds                    |   |                                       |                     |                                 |                      |
|--|---|---------------------------------------|---------------------|---------------------------------|----------------------|
| South Coast<br>Air Quality<br>Management | Community<br>Development<br>Block Grant | Park and<br>Recreation<br>Improvement | AB 939              | B & T<br>Lost Hills<br>District | Used<br>Oil<br>Grant |
| \$ 107,167                               | \$ -                                    | \$ 227,752                            | \$ 981,268          | \$ 2,912,703                    | \$ -                 |
| 369                                      |   | 788                                   | 65,840<br>3,643     | 10,383                          |                      |
|  | 21,762<br>88,595                        |                                       |                     |                                 |                      |
| <u>\$ 107,536</u>                        | <u>\$ 110,357</u>                       | <u>\$ 228,540</u>                     | <u>\$ 1,050,751</u> | <u>\$ 2,923,086</u>             | <u>\$ -</u>          |
| \$ -                                     | \$ 2,377<br>21,394<br>88,595            | \$ -                                  | \$ 23,088           | \$ -                            | \$ -<br>14,782       |
|  | 112,366                                 |                                       | 23,088              |                                 | 14,782               |
| 107,536                                  | (2,009)                                 | 228,540                               | 1,027,663           | 2,923,086                       | (14,782)             |
| <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>      |
| <u>\$ 107,536</u>                        | <u>\$ 110,357</u>                       | <u>\$ 228,540</u>                     | <u>\$ 1,050,751</u> | <u>\$ 2,923,086</u>             | <u>\$ -</u>          |

(Continued)



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COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2007  
(Continued)

|  | Special Revenue Funds |                       |                             |
|--|-----------------------|-----------------------|-----------------------------|
|  | TDA                   | Affordable<br>Housing | Developer<br>Impact<br>Fees |
| <b>ASSETS</b>                            |                       |                       |                             |
| Cash and investments                     | \$ 3,833              | \$ 2,023,184          | \$ 4,685,571                |
| Receivables:                             |                       |                       |                             |
| Accounts and taxes                       |                       |                       |                             |
| Interest                                 | 14                    | 7,212                 | 16,893                      |
| Intergovernmental                        |                       |                       |                             |
| Notes receivables                        |                       |                       |                             |
|  |                       |                       |                             |
| Total Assets                             | <u>\$ 3,847</u>       | <u>\$ 2,030,396</u>   | <u>\$ 4,702,464</u>         |
| <b>LIABILITIES AND FUND BALANCES</b>     |                       |                       |                             |
| Liabilities:                             |                       |                       |                             |
| Accounts payable and accrued liabilities | \$ -                  | \$ -                  | \$ -                        |
| Due to other funds                       |                       |                       |                             |
| Deferred revenue                         |                       |                       |                             |
|  |                       |                       |                             |
| Total Liabilities                        |                       |                       |                             |
| Fund Balances:                           |                       |                       |                             |
| Unreserved:                              |                       |                       |                             |
| Undesignated                             | <u>3,847</u>          | <u>2,030,396</u>      | <u>4,702,464</u>            |
|  |                       |                       |                             |
| Total Fund Balances                      | <u>3,847</u>          | <u>2,030,396</u>      | <u>4,702,464</u>            |
|  |                       |                       |                             |
| Total Liabilities and Fund Balances      | <u>\$ 3,847</u>       | <u>\$ 2,030,396</u>   | <u>\$ 4,702,464</u>         |

CITY of CALABASAS, CALIFORNIA  
**FINANCIAL SECTION – Nonmajor Governmental Funds**



| Special Revenue Funds |                     |                   | Total                             |
|-----------------------|---------------------|-------------------|-----------------------------------|
| COPS<br>AB 3229       | Library<br>District | Grants            | Nonmajor<br>Governmental<br>Funds |
| \$ 47,033             | \$ 611,496          | \$ -              | \$ 13,290,098                     |
|                       | 38,449              |                   | 104,289                           |
|                       | 2,351               |                   | 48,242                            |
|                       |                     | 651,876           | 749,252                           |
|                       |                     |                   | 88,595                            |
| <u>\$ 47,033</u>      | <u>\$ 652,296</u>   | <u>\$ 651,876</u> | <u>\$ 14,280,476</u>              |
|                       |                     |                   |                                   |
| \$ 10,527             | \$ 23,357           | \$ -              | \$ 114,737                        |
|                       |                     | 1,050,987         | 1,087,163                         |
|                       |                     |                   | 88,595                            |
| <u>10,527</u>         | <u>23,357</u>       | <u>1,050,987</u>  | <u>1,290,495</u>                  |
|                       |                     |                   |                                   |
| <u>36,506</u>         | <u>628,939</u>      | <u>(399,111)</u>  | <u>12,989,981</u>                 |
| <u>36,506</u>         | <u>628,939</u>      | <u>(399,111)</u>  | <u>12,989,981</u>                 |
| <u>\$ 47,033</u>      | <u>\$ 652,296</u>   | <u>\$ 651,876</u> | <u>\$ 14,280,476</u>              |