



**NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Proposition A Fund – used to account for the City’s share of an additional one-half percent sales tax which was approved in 1980 and is collected by the County of Los Angeles and is used to finance transportation projects.

Highway Users Tax Fund – used to account for the expenditures financed by money apportioned under the Streets and Highways Code of the State of California.

Proposition C Fund – used to account for the City’s share of an additional one-half percent sales tax which was approved in 1990 and is collected by the County of Los Angeles to finance transportation projects.

South Coast Air Quality Management Fund – used to account for the City’s share of additional motor vehicle registration fees imposed by the South Coast Air Quality Management District to finance the implementation of mobile source emission reduction programs under the provision of the California Clean Air Act.

Community Development Block Grant Fund – used to account for expenditures of funds made available from the U.S. Department of Housing and Urban Development for community development and housing assistance.

Park and Recreation Improvement Fund – used to account for grant revenue that is specifically restricted to park and recreation improvement projects.

AB 939 Fund – used to account for recycling program revenue as required by Assembly Bill 939.

B & T Lost Hills District Fund – used to account for receipts and expenditures relating to the bridges and thoroughfares of the Lost Hills District.

Used Oil Grant Fund – used to account for funds received from recycling of used oil.

TDA Fund – used to account for State Transportation Development Act, Article 3 funds for bike route and pedestrian facilities improvements.

Affordable Housing Fund – used to account for activities related to the City’s affordable housing program.

Developer Impact Fees Fund – used to account for fees collected from developers for future projects necessitated by new development.

COPS AB 3229 Fund – used to account for monies received from the State of California to be used for policing activities in accordance with Assembly Bill 3229.

Library District Fund – used to account for expenditures and receipts, including secured property tax, of the City’s library.

Grants Fund – used to account for other grants requiring segregated fund accounting. Financing is provided by federal, state, and county agencies.



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 A	Highway Users Tax	Proposition C
ASSETS			
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>
LIABILITIES AND FUND BALANCES			
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>

CITY of CALABASAS, CALIFORNIA
FINANCIAL SECTION – Nonmajor Governmental Funds



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
\$ 107,167	\$ -	\$ 227,752	\$ 981,268	\$ 2,912,703	\$ -
369		788	65,840 3,643	10,383	
	21,762 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 21,394 88,595	\$ -	\$ 23,088	\$ -	\$ - 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>

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CITY of CALABASAS, CALIFORNIA
FINANCIAL SECTION – Nonmajor Governmental Funds

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

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



<u>Special Revenue Funds</u>			Total Nonmajor Governmental Funds
<u>COPS AB 3229</u>	<u>Library District</u>	<u>Grants</u>	
\$ 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>



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>

CITY of CALABASAS, CALIFORNIA
FINANCIAL SECTION – Nonmajor Governmental Funds



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)



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
(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	<u>127</u>	<u>132,757</u>	<u>251,715</u>
EXPENDITURES			
Current:			
General Government			
Public safety			
Public works			
Community development			
Community services			
Capital outlay			
Total Expenditures			
Excess of Revenues Over (Under) Expenditures	<u>127</u>	<u>132,757</u>	<u>251,715</u>
OTHER FINANCING SOURCES (USES)			
Transfers out			<u>(2,507,579)</u>
Total Other Financing Sources (Uses)			<u>(2,507,579)</u>
Net Change In Fund Balances	<u>127</u>	<u>132,757</u>	<u>(2,255,864)</u>
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)	<u>3,720</u>	<u>1,897,639</u>	<u>6,958,328</u>
Fund balances (deficits) - End of Fiscal Year	<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 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
			57,823
<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>



CITY of CALABASAS, CALIFORNIA
FINANCIAL SECTION – Nonmajor Governmental Funds

CITY OF CALABASAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
PROPOSITION A SPECIAL REVENUE FUND
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual Amount	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 317,200	\$ 370,132	\$ 52,932
Use of money and property	30,000	11,504	(18,496)
Other	8,500		(8,500)
Total Revenues	<u>355,700</u>	<u>381,636</u>	<u>25,936</u>
EXPENDITURES			
Current:			
Community services	<u>304,700</u>	<u>491,540</u>	<u>(186,840)</u>
Total Expenditures	<u>304,700</u>	<u>491,540</u>	<u>(186,840)</u>
Excess of Revenues Over (Under) Expenditures	<u>51,000</u>	<u>(109,904)</u>	<u>(160,904)</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(27,400)</u>	<u>(54,632)</u>	<u>(27,232)</u>
Total Other Financing Sources (Uses)	<u>(27,400)</u>	<u>(54,632)</u>	<u>(27,232)</u>
Net Change in Fund Balance	<u>23,600</u>	<u>(164,536)</u>	<u>(188,136)</u>
Fund Balance - Beginning of Fiscal Year	307,998	307,998	
Prior period adjustments		<u>18,187</u>	<u>18,187</u>
Fund balance - Beginning of Fiscal Year (restated)	<u>307,998</u>	<u>326,185</u>	<u>18,187</u>
Fund Balance - End of Fiscal Year	<u>\$ 331,598</u>	<u>\$ 161,649</u>	<u>\$ (169,949)</u>



**CITY OF CALABASAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 HIGHWAY USERS TAX SPECIAL REVENUE FUND
 For the Fiscal Year Ended June 30, 2007**

	Final Budget	Actual Amount	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 442,000	\$ 587,899	\$ 145,899
Use of money and property	1,900	20,322	18,422
Total Revenues	443,900	608,221	164,321
OTHER FINANCING SOURCES (USES)			
Transfers out	(1,500,000)	(1,555,131)	(55,131)
Total Other Financing Sources (Uses)	(1,500,000)	(1,555,131)	(55,131)
Net Change In Fund Balance	(1,056,100)	(946,910)	109,190
Fund Balance - Beginning of Fiscal Year	1,229,778	1,229,778	
Fund Balance - End of Fiscal Year	\$ 173,678	\$ 282,868	\$ 109,190



CITY of CALABASAS, CALIFORNIA
FINANCIAL SECTION – Nonmajor Governmental Funds

CITY OF CALABASAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
PROPOSITION C SPECIAL REVENUE FUND
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual Amount	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 100,000	\$ 304,146	\$ 204,146
Use of money and property	4,800	46,683	41,883
Total Revenues	104,800	350,829	246,029
EXPENDITURES			
Current:			
Community services	82,900	78,187	4,713
Total Expenditures	82,900	78,187	4,713
Excess of Revenues Over (Under) Expenditures	21,900	272,642	250,742
OTHER FINANCING SOURCES (USES)			
Transfers out	(412,000)	(59,464)	352,536
Total Other Financing Sources (Uses)	(412,000)	(59,464)	352,536
Net Change in Fund Balance	(390,100)	213,178	603,278
Fund Balance - Beginning of Fiscal Year	1,052,275	1,052,275	
Prior Period Adjustments		6,936	6,936
Fund Balance - Beginning of Fiscal Year (restated)	1,052,275	1,059,211	6,936
Fund Balance - End of Fiscal Year	\$ 662,175	\$ 1,272,389	\$ 610,214



CITY OF CALABASAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
SOUTH COAST AIR QUALITY MANAGEMENT SPECIAL REVENUE FUND
For the Fiscal Year Ended June 30, 2007

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 23,000	\$ 28,018	\$ 5,018
Use of money and property	<u>6,100</u>	<u>3,817</u>	<u>(2,283)</u>
Total Revenues	<u>29,100</u>	<u>31,835</u>	<u>2,735</u>
EXPENDITURES			
Capital outlay	<u>24,500</u>	<u>61,952</u>	<u>(37,452)</u>
Total Expenditures	<u>24,500</u>	<u>61,952</u>	<u>(37,452)</u>
Excess of Revenues Over (Under) Expenditures	4,600	(30,117)	(34,717)
Fund Balance - Beginning of Fiscal Year	<u>137,653</u>	<u>137,653</u>	<u> </u>
Fund Balance - End of Fiscal Year	<u><u>\$ 142,253</u></u>	<u><u>\$ 107,536</u></u>	<u><u>\$ (34,717)</u></u>



CITY of CALABASAS, CALIFORNIA
FINANCIAL SECTION – Nonmajor Governmental Funds

CITY OF CALABASAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual Amount	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 95,000	\$ 154,937	\$ 59,937
Use of money and property	700		(700)
Total Revenues	<u>95,700</u>	<u>154,937</u>	<u>59,237</u>
EXPENDITURES			
Current:			
Community development	<u>44,100</u>	<u>87,165</u>	<u>(43,065)</u>
Total Expenditures	<u>44,100</u>	<u>87,165</u>	<u>(43,065)</u>
Excess of Revenues Over (Under) Expenditures	<u>51,600</u>	<u>67,772</u>	<u>16,172</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(15,000)</u>	<u>(55,250)</u>	<u>(40,250)</u>
Total Other Financing Sources (Uses)	<u>(15,000)</u>	<u>(55,250)</u>	<u>(40,250)</u>
Net Change in Fund Balance	<u>36,600</u>	<u>12,522</u>	<u>(24,078)</u>
Fund Balance (deficits) - Beginning of Fiscal Year	(16,656)	(16,656)	
Prior period adjustments		<u>2,125</u>	<u>2,125</u>
Fund Balance (deficit) - Beginning of Fiscal Year (restated)	<u>(16,656)</u>	<u>(14,531)</u>	<u>2,125</u>
Fund Balance (deficits) - End of Fiscal Year	<u>\$ 19,944</u>	<u>\$ (2,009)</u>	<u>\$ (21,953)</u>



CITY OF CALABASAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
PARK AND RECREATION IMPROVEMENT SPECIAL REVENUE FUND
For the Fiscal Year Ended June 30, 2007

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 195,000	\$ 91,243	\$ (103,757)
Use of money and property	<u>6,000</u>	<u>6,960</u>	<u>960</u>
Total Revenues	<u>201,000</u>	<u>98,203</u>	<u>(102,797)</u>
EXPENDITURES			
Current:			
Community services	<u>195,000</u>	<u>22,951</u>	<u>172,049</u>
Total Expenditures	<u>195,000</u>	<u>22,951</u>	<u>172,049</u>
Excess of Revenues Over (Under) Expenditures	6,000	75,252	69,252
Fund Balance - Beginning of Fiscal Year	<u>153,288</u>	<u>153,288</u>	<u></u>
Fund Balance - End of Fiscal Year	<u>\$ 159,288</u>	<u>\$ 228,540</u>	<u>\$ 69,252</u>



CITY of CALABASAS, CALIFORNIA
FINANCIAL SECTION – Nonmajor Governmental Funds

CITY OF CALABASAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
AB 939 SPECIAL REVENUE FUND
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual Amount	Variance Positive (Negative)
REVENUES			
Taxes	\$ 120,000	\$ 265,718	\$ 145,718
Intergovernmental	8,000	6,205	(1,795)
Use of money and property	31,500	36,640	5,140
Total Revenues	159,500	308,563	149,063
EXPENDITURES			
Current:			
Community services	185,500	119,197	66,303
Total Expenditures	185,500	119,197	66,303
Excess of Revenues Over (Under) Expenditures	(26,000)	189,366	215,366
OTHER FINANCING SOURCES (USES)			
Transfers out	(63,800)	(14,456)	49,344
Total Other Financing Sources (Uses)	(63,800)	(14,456)	49,344
Net Change in Fund Balance	(89,800)	174,910	264,710
Fund Balance - Beginning of Fiscal Year	852,753	852,753	
Fund Balance - End of Fiscal Year	\$ 762,953	\$ 1,027,663	\$ 264,710



**CITY OF CALABASAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 B & T LOST HILLS DISTRICT SPECIAL REVENUE FUND
 For the Fiscal Year Ended June 30, 2007**

	Final Budget	Actual Amount	Variance Positive (Negative)
REVENUES			
Use of money and property	\$ 121,200	\$ 111,175	\$ (10,025)
Other, donations, and reimbursements	10,000		(10,000)
Total Revenues	131,200	111,175	(20,025)
OTHER FINANCING SOURCES (USES)			
Transfers out	(313,000)	(25,961)	287,039
Total Other Financing Sources (Uses)	(313,000)	(25,961)	287,039
Net Change in Fund Balance	(181,800)	85,214	267,014
Fund Balance - Beginning of Fiscal Year	2,837,872	2,837,872	
Fund Balance - End of Fiscal Year	\$ 2,656,072	\$ 2,923,086	\$ 267,014



CITY of CALABASAS, CALIFORNIA
FINANCIAL SECTION – Nonmajor Governmental Funds

CITY OF CALABASAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
USED OIL GRANT SPECIAL REVENUE FUND
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual Amount	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 25,500	\$ 2,122	\$ (23,378)
Total Revenues	<u>25,500</u>	<u>2,122</u>	<u>(23,378)</u>
EXPENDITURES			
Current:			
Community services	<u>24,000</u>	<u></u>	<u>24,000</u>
Total Expenditures	<u>24,000</u>	<u></u>	<u>24,000</u>
Excess of Revenue Over (Under) Expenditures	<u>1,500</u>	<u>2,122</u>	<u>622</u>
Fund Balance (deficits) - Beginning of Fiscal Year	(18,476)	(18,476)	
Prior Period Adjustments		<u>1,572</u>	<u>1,572</u>
Fund balance (deficits) - Beginning of Fiscal Year (restated)	<u>(18,476)</u>	<u>(16,904)</u>	<u>1,572</u>
Fund Balance (deficits) - End of Fiscal Year	<u>\$ (16,976)</u>	<u>\$ (14,782)</u>	<u>\$ 2,194</u>



**CITY OF CALABASAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 TDA SPECIAL REVENUE FUND
 For the Fiscal Year Ended June 30, 2007**

	Final Budget	Actual Amount	Variance Positive (Negative)
REVENUES			
Intergovernmental revenue	\$ 16,640	\$ -	\$ (16,640)
Use of money and property	800	127	(673)
Total Revenues	17,440	127	(17,313)
Net Change in Fund Balance	17,440	127	(17,313)
Fund Balance - Beginning of Fiscal Year	3,720	3,720	
Fund Balance - End of Fiscal Year	\$ 21,160	\$ 3,847	\$ (17,313)



CITY of CALABASAS, CALIFORNIA
FINANCIAL SECTION – Nonmajor Governmental Funds

CITY OF CALABASAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
AFFORDABLE HOUSING SPECIAL REVENUE FUND
For the Fiscal Year Ended June 30, 2007

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Developer fees	\$ 250,000	\$ -	\$ (250,000)
Use of money and property	97,000	75,757	(21,243)
Other, donations, and reimbursements		57,000	57,000
	<u>347,000</u>	<u>132,757</u>	<u>(214,243)</u>
EXPENDITURES			
Current:			
Community development	<u>25,000</u>		<u>25,000</u>
	<u>25,000</u>		<u>25,000</u>
Excess of Revenues Over (Under) Expenditures	322,000	132,757	(189,243)
Fund Balance - Beginning of Fiscal Year	<u>1,897,639</u>	<u>1,897,639</u>	
Fund Balance - End of Fiscal Year	<u>\$ 2,219,639</u>	<u>\$ 2,030,396</u>	<u>\$ (189,243)</u>



**CITY OF CALABASAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 DEVELOPER IMPACT FEES SPECIAL REVENUE FUND
 For the Fiscal Year Ended June 30, 2007**

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Developer fees	\$ 300,000	\$ 32,603	\$ (267,397)
Use of money and property	<u>286,500</u>	<u>219,112</u>	<u>(67,388)</u>
 Total Revenues	 <u>586,500</u>	 <u>251,715</u>	 <u>(334,785)</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(1,250,000)</u>	<u>(2,507,579)</u>	<u>(1,257,579)</u>
 Total Other Financing Sources (Uses)	 <u>(1,250,000)</u>	 <u>(2,507,579)</u>	 <u>(1,257,579)</u>
 Net Change in Fund Balance	 (663,500)	 (2,255,864)	 (1,592,364)
 Fund Balance, Beginning of Fiscal Year	 <u>6,958,328</u>	 <u>6,958,328</u>	 <u></u>
 Fund Balance, End of Fiscal Year	 <u>\$ 6,294,828</u>	 <u>\$ 4,702,464</u>	 <u>\$ (1,592,364)</u>



CITY of CALABASAS, CALIFORNIA
FINANCIAL SECTION – Nonmajor Governmental Funds

CITY OF CALABASAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
COPS - AB 3229 SPECIAL REVENUE FUND
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual Amount	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 100,000	\$ 100,000	\$ -
Use of money and property	4,700	1,802	(2,898)
Total Revenues	104,700	101,802	(2,898)
EXPENDITURES			
Current:			
Public safety	100,000	115,795	(15,795)
Total Expenditures	100,000	115,795	(15,795)
Excess of Revenues Over (Under) Expenditures	4,700	(13,993)	(18,693)
Fund Balance - Beginning of Fiscal Year	50,499	50,499	
Fund Balance - End of Fiscal Year	\$ 55,199	\$ 36,506	\$ (18,693)



**CITY OF CALABASAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 LIBRARY DISTRICT SPECIAL REVENUE FUND
 For the Fiscal Year Ended June 30, 2007**

	Final Budget	Actual Amount	Variance Positive (Negative)
REVENUES			
Taxes	\$ 962,340	\$ 1,319,247	\$ 356,907
Fines and forfeitures	6,500	8,244	1,744
Intergovernmental	9,200	14,031	4,831
Use of money and property	64,800	36,099	(28,701)
Other, donations, and reimbursements	10,000	823	(9,177)
	<u>1,052,840</u>	<u>1,378,444</u>	<u>325,604</u>
EXPENDITURES			
Current:			
Community services	971,950	1,039,707	(67,757)
Capital outlay	91,000	89,953	1,047
	<u>1,062,950</u>	<u>1,129,660</u>	<u>(66,710)</u>
Excess of Revenues Over (Under) Expenditures	<u>(10,110)</u>	<u>248,784</u>	<u>258,894</u>
OTHER FINANCING SOURCES (USES)			
Transfers out		(1,300,000)	(1,300,000)
		<u>(1,300,000)</u>	<u>(1,300,000)</u>
Net Change in Fund Balance	<u>(10,110)</u>	<u>(1,051,216)</u>	<u>(1,041,106)</u>
Fund Balance - Beginning of Fiscal Year	1,666,976	1,666,976	
Prior Period Adjustments		13,179	13,179
Fund Balance - Beginning of Fiscal Year (restated)	<u>1,666,976</u>	<u>1,680,155</u>	<u>13,179</u>
Fund Balance - End of Fiscal Year	<u>\$ 1,656,866</u>	<u>\$ 628,939</u>	<u>\$ (1,027,927)</u>



CITY of CALABASAS, CALIFORNIA
FINANCIAL SECTION – Nonmajor Governmental Funds

CITY OF CALABASAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GRANTS SPECIAL REVENUE FUND
For the Fiscal Year Ended June 30, 2007

	Final Budget	Actual Amount	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 2,919,200	\$ 1,034,997	\$ (1,884,203)
Total Revenues	<u>2,919,200</u>	<u>1,034,997</u>	<u>(1,884,203)</u>
EXPENDITURES			
Current:			
General government		248,798	(248,798)
Public works		9,723	(9,723)
Community services		49,362	(49,362)
Total Expenditures		<u>307,883</u>	<u>(307,883)</u>
Excess of Revenue Over (Under) Expenditures	<u>2,919,200</u>	<u>727,114</u>	<u>(2,192,086)</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(1,902,000)</u>	<u>(218,844)</u>	<u>1,683,156</u>
Total Other Financing Sources (Uses)	<u>(1,902,000)</u>	<u>(218,844)</u>	<u>1,683,156</u>
Net Change in Fund Balance	<u>1,017,200</u>	<u>508,270</u>	<u>(508,930)</u>
Fund Balance (deficits) - Beginning of Fiscal Year	(871,713)	(871,713)	
Prior Period Adjustments		<u>(35,668)</u>	<u>(35,668)</u>
Fund Balance (deficits) - Beginning of Fiscal Year (restated)	<u>(871,713)</u>	<u>(907,381)</u>	<u>(35,668)</u>
Fund Balance - End of Fiscal Year	<u>\$ 145,487</u>	<u>\$ (399,111)</u>	<u>\$ (544,598)</u>