



CITY of CALABASAS, CALIFORNIA  
**FINANCIAL SECTION – Basic Financial Statements**

**CITY OF CALABASAS  
 BALANCE SHEET  
 GOVERNMENTAL FUNDS  
 June 30, 2008**

		Special Revenue Funds	
	General	Landscape District Maintenance	Developer Impact Fees
<b>ASSETS:</b>			
Cash and investments	\$ 7,538,906	\$ 2,496,384	\$ 4,038,058
Cash and investments with fiscal agents			
Receivables:			
Accounts and taxes	1,583,300	102,212	
Interest	113,095	20,228	35,761
Intergovernmental			
Due from other funds	12,793,249		
Loans receivable, employees	15,270		
Notes receivable			
	<u>\$ 22,043,820</u>	<u>\$ 2,618,824</u>	<u>\$ 4,073,819</u>
<b>Total Assets</b>	<u>\$ 22,043,820</u>	<u>\$ 2,618,824</u>	<u>\$ 4,073,819</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable and accrued liabilities	\$ 1,045,012	\$ 355,157	\$ -
Due to other funds		39,318	
Deferred revenue			
Retention payable			
	<u>1,045,012</u>	<u>394,475</u>	<u>-</u>
<b>Total Liabilities</b>	<u>1,045,012</u>	<u>394,475</u>	<u>-</u>
<b>Fund balances</b>			
<b>Reserved:</b>			
Long-term receivables	15,270		
Debt service			
<b>Unreserved:</b>			
General fund	20,983,538		
Special revenue funds		2,224,349	4,073,819
Capital projects funds			
	<u>20,998,808</u>	<u>2,224,349</u>	<u>4,073,819</u>
<b>Total Fund Balances</b>	<u>20,998,808</u>	<u>2,224,349</u>	<u>4,073,819</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 22,043,820</u>	<u>\$ 2,618,824</u>	<u>\$ 4,073,819</u>

See Accompanying Notes to Basic Financial Statements

CITY of CALABASAS, CALIFORNIA  
**FINANCIAL SECTION – Basic Financial Statements**



<u>Capital Projects Funds</u>				
<u>Capital Improvement</u>	<u>Civic Center</u>	<u>Debt Service</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 560,344	\$ -	\$ - 13,786,148	\$ 9,026,695	\$ 23,660,387 13,786,148
	8,447	(67)	110,201 63,386 2,059,366	1,795,713 240,850 2,059,366 12,793,249 15,270 38,780
<u>560,344</u>	<u>8,447</u>	<u>13,786,081</u>	<u>11,298,428</u>	<u>54,389,763</u>
\$ 560,344	\$ 3,260,015 7,980,673	\$ - 8,793	\$ 229,533 4,764,465 38,780	\$ 5,450,061 12,793,249 38,780
86,485	22,002		3,734	112,221
<u>646,829</u>	<u>11,262,690</u>	<u>8,793</u>	<u>5,036,512</u>	<u>18,394,311</u>
		13,777,288		15,270 13,777,288
<u>(86,485)</u>	<u>(11,254,243)</u>		6,261,916	20,983,538 12,560,084 <u>(11,340,728)</u>
<u>(86,485)</u>	<u>(11,254,243)</u>	<u>13,777,288</u>	<u>6,261,916</u>	<u>35,995,452</u>
<u>\$ 560,344</u>	<u>\$ 8,447</u>	<u>\$ 13,786,081</u>	<u>\$ 11,298,428</u>	<u>\$ 54,389,763</u>