



CITY of CALABASAS, CALIFORNIA
FINANCIAL SECTION – Basic Financial Statements

CITY OF CALABASAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2008

	General	Special Revenue Funds	
		Landscape District Maintenance	Developer Impact Fees
REVENUES			
Taxes	\$ 15,459,141	\$ 4,208,929	\$ -
Licenses and fees	928,970		
Intergovernmental	1,894,868		
Fines and forfeitures	158,210		
Developer fees			45,690
Use of money and property	978,589		203,640
Charges for services	1,590,214		
Other, donations, and reimbursements	365,786		
Total Revenues	21,375,778	4,208,929	249,330
EXPENDITURES			
Current:			
General government	10,696,865		
Public safety	3,823,409		
Public works	2,695,840		
Community development	990,500		
Community services	1,303,328	3,637,547	
Transfers out to agency fund			
Capital outlay	231,378		
Debt service:			
Principal retirement			
Interest and fiscal charges			
Total Expenditures	19,741,320	3,637,547	
Excess of Revenues over (under) Expenditures	1,634,458	571,382	249,330
OTHER FINANCING SOURCES (USES)			
Transfers in	82,182		
Transfers out	(3,021,920)	(8,751)	(877,975)
Total Other Financing Sources (Uses)	(2,939,738)	(8,751)	(877,975)
Net Change in Fund Balances	(1,305,280)	562,631	(628,645)
Fund Balances (deficit), Beginning of Fiscal Year	22,351,344	1,669,772	4,702,464
Prior Period Adjustments	(47,256)	(8,054)	
Fund Balances (deficit), Beginning of Fiscal Year (restated)	22,304,088	1,661,718	4,702,464
Fund Balances (deficit), End of Fiscal Year	\$ 20,998,808	\$ 2,224,349	\$ 4,073,819

See Accompanying Notes to Basic Financial Statements

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Capital Projects Funds				
Capital Improvement	Civic Center	Debt Service	Nonmajor Governmental Funds	Total Governmentals Funds
\$ -	\$ -	\$ -	\$ 1,753,849	\$ 21,421,919
	4,356,407		2,385,373	928,970
			16,324	8,636,648
	47,357	951,392	388,380	174,534
			979	45,690
				2,569,358
				1,590,214
	4,403,764	951,392	4,544,905	366,765
				35,734,098
				10,696,865
			135,869	3,959,278
				2,695,840
			39,644	1,030,144
			2,094,883	7,035,758
6,593,373	28,927,994		166,157	35,918,902
		280,000		280,000
		1,646,824		1,646,824
6,593,373	28,927,994	1,926,824	2,436,553	63,263,611
(6,593,373)	(24,524,230)	(975,432)	2,108,352	(27,529,513)
6,452,644	19,608,405	416,274	1,718,171	28,277,676
		(19,608,405)	(4,760,625)	(28,277,676)
6,452,644	19,608,405	(19,192,131)	(3,042,454)	
(140,729)	(4,915,825)	(20,167,563)	(934,102)	(27,529,513)
62,799	(6,338,418)	33,938,001	7,693,148	64,079,110
(8,555)		6,850	(497,130)	(554,145)
54,244	(6,338,418)	33,944,851	7,196,018	63,524,965
\$ (86,485)	\$ (11,254,243)	\$ 13,777,288	\$ 6,261,916	\$ 35,995,452