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## AGENCY FUNDS

Agency Funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

Las Virgenes Parking Authority Fund – used for the Las Virgenes Parking Authority.

Community Facilities District 98-1 Fund – used for debt service requirements of Community Facilities District No. 98-1.

Community Facilities District 2001-1 Fund – used for debt service requirements of Community Facilities District No. 2001-1.

Community Facilities District 2006 Fund – used for the refunding of CFD 2001-1 for debt service requirements of Community Facilities District No. 2006.

Deposits Fund – used for developer projects such as new construction, building improvement, additions, etc.

LVUSD Fund – used to segregate funds for future development of a new school within the City limits.

Calabasas Education Fund – provides funds to partially finance education related activities.



CITY of CALABASAS, CALIFORNIA  
FINANCIAL SECTION – Agency Funds

CITY OF CALABASAS  
COMBINING STATEMENT OF ASSETS AND LIABILITIES  
AGENCY FUNDS  
June 30, 2008

<b>Assets</b>	Las Virgenes Parking Authority Fund	Community Facilities District 98-1	Community Facilities District 2001-1	Community Facilities District 2006-1
Cash and investments	\$ 46,518	\$ 1,188,713	\$ 14,440	\$ 1,477,003
Cash and investments with fiscal agent		828,369	17	1,812,641
Special tax receivable		202,416		76,903
Interest receivable		10,037	(3,915)	15,350
<b>Total Assets</b>	<b>\$ 46,518</b>	<b>\$ 2,229,535</b>	<b>\$ 10,542</b>	<b>\$ 3,381,897</b>
<b>Liabilities</b>				
Accounts payable and accrued liabilities	\$ 46,518	\$ -	\$ -	\$ -
Deposits				
Due to bondholders		2,229,535	10,542	3,381,897
<b>Total Liabilities</b>	<b>\$ 46,518</b>	<b>\$ 2,229,535</b>	<b>\$ 10,542</b>	<b>\$ 3,381,897</b>



<u>Deposits</u>	<u>LVUSD</u>	<u>Education Fund</u>	<u>Total</u>
\$ 880,718	\$ 8,253,009	\$ 164,556	\$ 12,024,957
			2,641,027
			279,319
	72,751	1,436	95,659
<u>\$ 880,718</u>	<u>\$ 8,325,760</u>	<u>\$ 165,992</u>	<u>\$ 15,040,962</u>
\$ 62,128	\$ 8,325,760	\$ 165,992	\$ 8,600,398
818,590			818,590
			5,621,974
<u>\$ 880,718</u>	<u>\$ 8,325,760</u>	<u>\$ 165,992</u>	<u>\$ 15,040,962</u>



CITY of CALABASAS, CALIFORNIA  
FINANCIAL SECTION – Agency Funds

CITY OF CALABASAS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS  
For the Fiscal Year Ended June 30, 2008

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
<u>Las Virgenes Parking Authority Fund</u>				
Assets:				
Cash and investments	\$ 46,518	\$ -	\$ -	\$ 46,518
Liabilities:				
Accounts payable and accrued liabilities	\$ 46,518	\$ -	\$ -	\$ 46,518
<u>Community Facilities District 98-1</u>				
Assets:				
Cash and investments	\$ 987,303	\$ 201,410	\$ -	\$ 1,188,713
Cash and investments with fiscal agent	1,147,831		319,462	828,369
Special tax receivable	202,823		407	202,416
Interest receivable	3,519	10,037	3,519	10,037
	<u>\$ 2,341,476</u>	<u>\$ 211,447</u>	<u>\$ 323,388</u>	<u>\$ 2,229,535</u>
Liabilities:				
Due to bondholders	\$ 2,341,476	\$ 211,447	\$ 323,388	\$ 2,229,535
	<u>\$ 2,341,476</u>	<u>\$ 211,447</u>	<u>\$ 323,388</u>	<u>\$ 2,229,535</u>
<u>Community Facilities District 2001-1</u>				
Assets:				
Cash and investments	\$ 154,862	\$ 1,368	\$ 141,790	\$ 14,440
Cash and investments with fiscal agent	1,725		1,708	17
Interest receivable	566		4,481	(3,915)
	<u>\$ 157,153</u>	<u>\$ 1,368</u>	<u>\$ 147,979</u>	<u>\$ 10,542</u>
Liabilities:				
Accounts payable and accrued liabilities	\$ 147,979	\$ -	\$ 147,979	\$ -
Due to bondholders	9,174	1,368		10,542
	<u>\$ 157,153</u>	<u>\$ 1,368</u>	<u>\$ 147,979</u>	<u>\$ 10,542</u>
<u>Community Facilities District 2006-1</u>				
Assets:				
Cash and investments	\$ 1,362,344	\$ 114,659	\$ -	\$ 1,477,003
Cash and investments with fiscal agent	993,768	818,873		1,812,641
Special tax receivable	187,730		110,827	76,903
Interest receivable	4,842	15,350	4,842	15,350
	<u>\$ 2,548,684</u>	<u>\$ 948,882</u>	<u>\$ 115,669</u>	<u>\$ 3,381,897</u>
Liabilities:				
Due to bondholders	\$ 2,548,684	\$ 948,882	\$ 115,669	\$ 3,381,897
	<u>\$ 2,548,684</u>	<u>\$ 948,882</u>	<u>\$ 115,669</u>	<u>\$ 3,381,897</u>

CITY of CALABASAS, CALIFORNIA  
FINANCIAL SECTION – Agency Funds



**CITY OF CALABASAS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS (Continued)  
For the Fiscal Year Ended June 30, 2008**

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
<u>Deposits</u>				
Assets:				
Cash and investments	\$ 626,457	\$ 254,261	\$ -	\$ 880,718
	\$ 626,457	\$ 254,261	\$ -	\$ 880,718
Liabilities:				
Accounts payable and accrued liabilities	\$ 13,690	\$ 48,438	\$ -	\$ 62,128
Deposits	612,767	205,823		818,590
	\$ 626,457	\$ 254,261	\$ -	\$ 880,718
<u>LVUSD</u>				
Assets:				
Cash and investments	\$ 8,115,243	\$ 137,766	\$ -	\$ 8,253,009
Interest receivable	28,929	72,751	28,929	72,751
	\$ 8,144,172	\$ 210,517	\$ 28,929	\$ 8,325,760
Liabilities:				
Accounts payable and accrued liabilities	\$ 8,144,172	\$ 210,517	\$ 28,929	\$ 8,325,760
	\$ 8,144,172	\$ 210,517	\$ 28,929	\$ 8,325,760
<u>Education</u>				
Assets:				
Cash and investments	\$ 306,894	\$ -	\$ 142,338	\$ 164,556
Interest receivable	1,094	1,436	1,094	1,436
	\$ 307,988	\$ 1,436	\$ 143,432	\$ 165,992
Liabilities:				
Accounts payable and accrued liabilities	\$ 307,988	\$ 1,436	\$ 143,432	\$ 165,992
	\$ 307,988	\$ 1,436	\$ 143,432	\$ 165,992
<u>Total Agency Funds</u>				
Assets:				
Cash and investments	\$ 11,599,621	\$ 709,464	\$ 284,128	\$ 12,024,957
Cash and investments with fiscal agent	2,143,324	818,873	321,170	2,641,027
Special tax receivable	390,553		111,234	279,319
Interest receivable	38,950	99,574	42,865	95,659
	\$ 14,172,448	\$ 1,627,911	\$ 759,397	\$ 15,040,962
Liabilities:				
Accounts payable and accrued liabilities	\$ 8,660,347	\$ 260,391	\$ 320,340	\$ 8,600,398
Deposits	612,767	205,823		818,590
Due to bondholders	4,899,334	1,161,697	439,057	5,621,974
	\$ 14,172,448	\$ 1,627,911	\$ 759,397	\$ 15,040,962