



**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.

Storm Damage Special Revenue Fund – used to account for expenditures of funds made available from the Federal Emergency Management Agency and the State of California Office of Emergency Services for disaster relief necessitated by 1993 Winter Storms.

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, 2008

	Special Revenue Funds		
	Proposition A	Highway Users Tax	Proposition C
ASSETS			
Cash and investments	\$ -	\$ 9,370	\$ 1,341,208
Receivables:			
Accounts and taxes			
Interest			12,489
Intergovernmental		140,160	
Notes receivable			
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ -</u>	<u>\$ 149,530</u>	<u>\$ 1,353,697</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$ 4,727	\$ 9,357	\$ 12,954
Due to other funds	175,019		
Deferred revenue			
Retention payable			
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>179,746</u>	<u>9,357</u>	<u>12,954</u>
Fund Balances:			
Unreserved:			
Undesignated	<u>(179,746)</u>	<u>140,173</u>	<u>1,340,743</u>
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>(179,746)</u>	<u>140,173</u>	<u>1,340,743</u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 149,530</u>	<u>\$ 1,353,697</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
\$ 133,987	\$ -	\$ 195,488	\$ 1,092,158	\$ 3,045,575	\$ -
1,127	7,440	1,692	56,396	26,591	
	38,780	40,497	9,695		
<u>\$ 135,114</u>	<u>\$ 46,220</u>	<u>\$ 237,677</u>	<u>\$ 1,158,249</u>	<u>\$ 3,072,166</u>	<u>\$ -</u>
\$ -	\$ 5,610	\$ 33,607	\$ 5,079	\$ -	\$ 11,123
	29,582				28,491
	38,780				
		3,734			
	<u>73,972</u>	<u>37,341</u>	<u>5,079</u>		<u>39,614</u>
<u>135,114</u>	<u>(27,752)</u>	<u>200,336</u>	<u>1,153,170</u>	<u>3,072,166</u>	<u>(39,614)</u>
<u>135,114</u>	<u>(27,752)</u>	<u>200,336</u>	<u>1,153,170</u>	<u>3,072,166</u>	<u>(39,614)</u>
<u>\$ 135,114</u>	<u>\$ 46,220</u>	<u>\$ 237,677</u>	<u>\$ 1,158,249</u>	<u>\$ 3,072,166</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, 2008
(Continued)

	Special Revenue Funds		
	TDA	Affordable Housing	Storm Damage
ASSETS			
Cash and investments	\$ -	\$ 2,115,478	\$ -
Receivables:			
Accounts and taxes			
Interest		18,470	(15,385)
Intergovernmental			1,092,975
Notes receivables			
Total Assets	<u>\$ -</u>	<u>\$ 2,133,948</u>	<u>\$ 1,077,590</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$ 4	\$ -	\$ -
Due to other funds	6,013		1,762,591
Deferred revenue			
Retention payable			
Total Liabilities	<u>6,017</u>	<u></u>	<u>1,762,591</u>
Fund Balances:			
Unreserved:			
Undesignated	<u>(6,017)</u>	<u>2,133,948</u>	<u>(685,001)</u>
Total Fund Balances	<u>(6,017)</u>	<u>2,133,948</u>	<u>(685,001)</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 2,133,948</u>	<u>\$ 1,077,590</u>



<u>Special Revenue Funds</u>			<u>Total Nonmajor Governmental Funds</u>
<u>COPS AB 3229</u>	<u>Library District</u>	<u>Grants</u>	
\$ -	\$ 1,093,431	\$ -	\$ 9,026,695
	53,805		110,201
71	8,636		63,386
		778,294	2,059,366
			38,780
<u>\$ 71</u>	<u>\$ 1,155,872</u>	<u>\$ 778,294</u>	<u>\$ 11,298,428</u>
\$ 11,341	\$ 117,666	\$ 18,065	\$ 229,533
1,738		2,761,031	4,764,465
			38,780
			3,734
<u>13,079</u>	<u>117,666</u>	<u>2,779,096</u>	<u>5,036,512</u>
<u>(13,008)</u>	<u>1,038,206</u>	<u>(2,000,802)</u>	<u>6,261,916</u>
<u>(13,008)</u>	<u>1,038,206</u>	<u>(2,000,802)</u>	<u>6,261,916</u>
<u>\$ 71</u>	<u>\$ 1,155,872</u>	<u>\$ 778,294</u>	<u>\$ 11,298,428</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 FUND
 For the Fiscal Year Ended June 30, 2008**

	Special Revenue Funds		
	Proposition A	Highway Users Tax	Proposition C
REVENUES			
Taxes	\$ -	\$ -	\$ -
Fines, forfeitures, and penalties			
Intergovernmental	373,563	417,278	304,211
Use of money and property	75	(39,291)	70,673
Other, donations, and reimbursements			
Total Revenues	373,638	377,987	374,884
EXPENDITURES			
Current:			
Public safety			
Community development			
Community services	715,033		109,692
Capital outlay			
Total Expenditures	715,033		109,692
Excess of Revenues Over (Under) Expenditures	(341,395)	377,987	265,192
OTHER FINANCING SOURCES (USES)			
Transfers in		1,718,171	
Transfers out		(2,238,853)	(196,361)
Total Other Financing Sources (Uses)		(520,682)	(196,361)
Net Change in Fund Balances	(341,395)	(142,695)	68,831
Fund Balances (deficits), Beginning of Fiscal Year	161,649	282,868	1,272,389
Prior Period Adjustments			(477)
Fund Balances (deficits), Beginning of Fiscal Year (restated)	161,649	282,868	1,271,912
Fund Balances (deficits), End of Fiscal Year	\$ (179,746)	\$ 140,173	\$ 1,340,743

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
\$ -	\$ -	\$ -	\$ 259,016	\$ -	\$ -
21,645	24,577	62,099	6,215		3,104
5,933	(676)	10,275	54,235	149,080	(1,045)
<u>27,578</u>	<u>23,901</u>	<u>72,374</u>	<u>319,466</u>	<u>149,080</u>	<u>2,059</u>
	39,644				
		100,578	164,171		26,891
	<u>39,644</u>	<u>100,578</u>	<u>164,171</u>		<u>26,891</u>
<u>27,578</u>	<u>(15,743)</u>	<u>(28,204)</u>	<u>155,295</u>	<u>149,080</u>	<u>(24,832)</u>
			<u>(29,788)</u>		
			<u>(29,788)</u>		
<u>27,578</u>	<u>(15,743)</u>	<u>(28,204)</u>	<u>125,507</u>	<u>149,080</u>	<u>(24,832)</u>
107,536	(2,009)	228,540	1,027,663	2,923,086	(14,782)
	<u>(10,000)</u>				
<u>107,536</u>	<u>(12,009)</u>	<u>228,540</u>	<u>1,027,663</u>	<u>2,923,086</u>	<u>(14,782)</u>
<u>\$ 135,114</u>	<u>\$ (27,752)</u>	<u>\$ 200,336</u>	<u>\$ 1,153,170</u>	<u>\$ 3,072,166</u>	<u>\$ (39,614)</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 FUND
 For the Fiscal Year Ended June 30, 2008
 (Continued)**

	Special Revenue Funds		
	TDA	Affordable Housing	Storm Damage
REVENUES			
Taxes	\$ -	\$ -	\$ -
Fines, forfeitures, and penalties			
Intergovernmental			(87,999)
Use of money and property	135	103,552	
Other, donations, and reimbursements			
Total Revenues	135	103,552	(87,999)
EXPENDITURES			
Current:			
Public safety			
Community development			
Community services	3,847		
Capital outlay			
Total Expenditures	3,847		
Excess of Revenues Over (Under) Expenditures	(3,712)	103,552	(87,999)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Transfers out	(6,152)		(2,633)
Total Other Financing Sources (Uses)	(6,152)		(2,633)
Net Change In Fund Balances	(9,864)	103,552	(90,632)
Fund Balances (deficits), Beginning of Fiscal Year	3,847	2,030,396	(594,369)
Prior Period Adjustments			
Fund Balances (deficits), Beginning of Fiscal Year(restated)	3,847	2,030,396	(594,369)
Fund Balances (deficits), End of Fiscal Year	\$ (6,017)	\$ 2,133,948	\$ (685,001)

CITY of CALABASAS, CALIFORNIA
FINANCIAL SECTION – Nonmajor Governmental Funds



Special Revenue Funds			Total Nonmajor Governmental Funds
Cops AB3229	Library District	Grants	
\$ -	\$ 1,494,833	\$ -	\$ 1,753,849
	16,324		16,324
100,000	9,148	1,151,532	2,385,373
(3,119)	38,553		388,380
	979		979
<u>96,881</u>	<u>1,559,837</u>	<u>1,151,532</u>	<u>4,544,905</u>
135,869			135,869
	974,671		39,644
	166,157		2,094,883
<u>135,869</u>	<u>1,140,828</u>		<u>166,157</u>
(38,988)	419,009	1,151,532	2,108,352
			1,718,171
		(2,286,838)	(4,760,625)
		(2,286,838)	(3,042,454)
(38,988)	419,009	(1,135,306)	(934,102)
36,506	628,939	(399,111)	7,693,148
(10,526)	(9,742)	(466,385)	(497,130)
<u>25,980</u>	<u>619,197</u>	<u>(865,496)</u>	<u>7,196,018</u>
<u>\$ (13,008)</u>	<u>\$ 1,038,206</u>	<u>\$ (2,000,802)</u>	<u>\$ 6,261,916</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, 2008

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 340,000	\$ 373,563	\$ 33,563
Use of money and property	<u>39,100</u>	<u>75</u>	<u>(39,025)</u>
Total Revenues	<u>379,100</u>	<u>373,638</u>	<u>(5,462)</u>
EXPENDITURES			
Current:			
Community services	<u>429,200</u>	<u>715,033</u>	<u>(285,833)</u>
Total Expenditures	<u>429,200</u>	<u>715,033</u>	<u>(285,833)</u>
Excess of Revenues Over (Under) Expenditures	<u>(50,100)</u>	<u>(341,395)</u>	<u>(291,295)</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(27,400)</u>	<u></u>	<u>27,400</u>
Total Other Financing Sources (Uses)	<u>(27,400)</u>	<u></u>	<u>27,400</u>
Net Change in Fund Balance	(77,500)	(341,395)	(263,895)
Fund Balance - Beginning of Fiscal Year	<u>161,649</u>	<u>161,649</u>	<u></u>
Fund Balance (deficit) - End of Fiscal Year	<u>\$ 84,149</u>	<u>\$ (179,746)</u>	<u>\$ (263,895)</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, 2008**

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 637,100	\$ 417,278	\$ (219,822)
Use of money and property	(6,600)	(39,291)	(32,691)
Total Revenues	<u>630,500</u>	<u>377,987</u>	<u>(252,513)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in		1,718,171	1,718,171
Transfers out	<u>(1,000,000)</u>	<u>(2,238,853)</u>	<u>(1,238,853)</u>
Total Other Financing Sources (Uses)	<u>(1,000,000)</u>	<u>(520,682)</u>	<u>479,318</u>
Net Change In Fund Balance	(369,500)	(142,695)	226,805
Fund Balance - Beginning of Fiscal Year	<u>282,868</u>	<u>282,868</u>	
Fund Balance (deficit) - End of Fiscal Year	<u>\$ (86,632)</u>	<u>\$ 140,173</u>	<u>\$ 226,805</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 C SPECIAL REVENUE FUND
For the Fiscal Year Ended June 30, 2008

	Final Budget	Actual Amount	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 380,000	\$ 304,211	\$ (75,789)
Use of money and property	36,300	70,673	34,373
Total Revenues	416,300	374,884	(41,416)
EXPENDITURES			
Current:			
Community services	88,500	109,692	(21,192)
Total Expenditures	88,500	109,692	(21,192)
Excess of Revenues Over (Under) Expenditures	327,800	265,192	(62,608)
OTHER FINANCING SOURCES (USES)			
Transfers out	(324,000)	(196,361)	127,639
Total Other Financing Sources (Uses)	(324,000)	(196,361)	127,639
Net Change in Fund Balance	3,800	68,831	65,031
Fund Balance - Beginning of Fiscal Year	1,272,389	1,272,389	
Prior Period Adjustments		(477)	(477)
Fund Balance - Beginning of Fiscal Year, Restated	1,272,389	1,271,912	(477)
Fund Balance - End of Fiscal Year	\$ 1,276,189	\$ 1,340,743	\$ 64,554



**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, 2008**

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 28,000	\$ 21,645	\$ (6,355)
Use of money and property	<u>4,700</u>	<u>5,933</u>	<u>1,233</u>
Total Revenues	<u>32,700</u>	<u>27,578</u>	<u>(5,122)</u>
EXPENDITURES			
Capital outlay	<u>35,000</u>	<u></u>	<u>35,000</u>
Total Expenditures	<u>35,000</u>	<u></u>	<u>35,000</u>
Excess of Revenues Over (Under) Expenditures	(2,300)	27,578	29,878
Fund Balance - Beginning of Fiscal Year	<u>107,536</u>	<u>107,536</u>	<u></u>
Fund Balance - End of Fiscal Year	<u><u>\$ 105,236</u></u>	<u><u>\$ 135,114</u></u>	<u><u>\$ 29,878</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, 2008

	Final Budget	Actual Amount	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 190,000	\$ 24,577	\$ (165,423)
Use of money and property	200	(676)	(876)
Total Revenues	<u>190,200</u>	<u>23,901</u>	<u>(166,299)</u>
EXPENDITURES			
Current:			
Community development	<u>126,000</u>	<u>39,644</u>	<u>86,356</u>
Total Expenditures	<u>126,000</u>	<u>39,644</u>	<u>86,356</u>
Excess of Revenues Over (Under) Expenditures	<u>64,200</u>	<u>(15,743)</u>	<u>(79,943)</u>
Fund Balance (deficit) - Beginning of Fiscal Year	(2,009)	(2,009)	
Prior period adjustments		<u>(10,000)</u>	<u>(10,000)</u>
Fund Balance (deficit) - Beginning of Fiscal Year (restated)	<u>(2,009)</u>	<u>(12,009)</u>	<u>(10,000)</u>
Fund Balance (deficit) - End of Fiscal Year	<u>\$ 62,191</u>	<u>\$ (27,752)</u>	<u>\$ (89,943)</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, 2008

	Final Budget	Actual Amount	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 173,780	\$ 62,099	\$ (111,681)
Use of money and property	10,900	10,275	(625)
Total Revenues	184,680	72,374	(112,306)
EXPENDITURES			
Current:			
Community services	173,780	100,578	73,202
Total Expenditures	173,780	100,578	73,202
Excess of Revenues Over (Under) Expenditures	10,900	(28,204)	(39,104)
Fund Balance - Beginning of Fiscal Year	228,540	228,540	
Fund Balance - End of Fiscal Year	\$ 239,440	\$ 200,336	\$ (39,104)



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, 2008

	Final Budget	Actual Amount	Variance Positive (Negative)
REVENUES			
Taxes	\$ 145,000	\$ 259,016	\$ 114,016
Intergovernmental	6,200	6,215	15
Use of money and property	48,800	54,235	5,435
Total Revenues	200,000	319,466	119,466
EXPENDITURES			
Current:			
Community services	135,000	164,171	(29,171)
Total Expenditures	135,000	164,171	(29,171)
Excess of Revenues Over (Under) Expenditures	65,000	155,295	90,295
OTHER FINANCING SOURCES (USES)			
Transfers out	(68,200)	(29,788)	38,412
Total Other Financing Sources (Uses)	(68,200)	(29,788)	38,412
Net Change in Fund Balance	(3,200)	125,507	128,707
Fund Balance - Beginning of Fiscal Year	1,027,663	1,027,663	
Fund Balance - End of Fiscal Year	\$ 1,024,463	\$ 1,153,170	\$ 128,707



**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, 2008**

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Use of money and property	\$ 127,700	\$ 149,080	\$ 21,380
Total Revenues	<u>127,700</u>	<u>149,080</u>	<u>21,380</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(400,000)</u>		<u>400,000</u>
Total Other Financing Sources (Uses)	<u>(400,000)</u>		<u>400,000</u>
Net Change in Fund Balance	(272,300)	149,080	421,380
Fund Balance - Beginning of Fiscal Year	<u>2,923,086</u>	<u>2,923,086</u>	
Fund Balance - End of Fiscal Year	<u>\$ 2,650,786</u>	<u>\$ 3,072,166</u>	<u>\$ 421,380</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
USED OIL GRANT SPECIAL REVENUE FUND
For the Fiscal Year Ended June 30, 2008

	Final Budget	Actual Amount	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 37,000	\$ 3,104	\$ (33,896)
Use of money and property		(1,045)	(1,045)
Total Revenues	<u>37,000</u>	<u>2,059</u>	<u>(34,941)</u>
EXPENDITURES			
Current:			
Community services	<u>20,000</u>	<u>26,891</u>	<u>(6,891)</u>
Total Expenditures	<u>20,000</u>	<u>26,891</u>	<u>(6,891)</u>
Excess of Revenue Over (Under) Expenditures	17,000	(24,832)	(41,832)
Fund Balance (deficit) - Beginning of Fiscal Year	<u>(14,782)</u>	<u>(14,782)</u>	
Fund Balance (deficit) - End of Fiscal Year	<u>\$ 2,218</u>	<u>\$ (39,614)</u>	<u>\$ (41,832)</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, 2008**

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 20,600	\$ -	\$ (20,600)
Use of money and property	<u>200</u>	<u>135</u>	<u>(65)</u>
Total Revenues	<u>20,800</u>	<u>135</u>	<u>(20,665)</u>
EXPENDITURES			
Current:			
Public works		<u>3,847</u>	<u>(3,847)</u>
Total Expenditures		<u>3,847</u>	<u>(3,847)</u>
Excess of Revenues			
Over (Under) Expenditures	<u>20,800</u>	<u>(3,712)</u>	<u>(24,512)</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(20,000)</u>	<u>(6,152)</u>	<u>13,848</u>
Total Other Financing Sources (Uses)	<u>(20,000)</u>	<u>(6,152)</u>	<u>13,848</u>
Net Change in Fund Balance	800	(9,864)	(10,664)
Fund Balance - Beginning of Fiscal Year	<u>3,847</u>	<u>3,847</u>	
Fund Balance (deficit) - End of Fiscal Year	<u>\$ 4,647</u>	<u>\$ (6,017)</u>	<u>\$ (10,664)</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
AFFORDABLE HOUSING SPECIAL REVENUE FUND
For the Fiscal Year Ended June 30, 2008

	Final Budget	Actual Amount	Variance Positive (Negative)
REVENUES			
Use of money and property	\$ 98,700	\$ 103,552	\$ 4,852
Total Revenues	<u>98,700</u>	<u>103,552</u>	<u>4,852</u>
EXPENDITURES			
Current:			
Community development	<u>25,000</u>	<u></u>	<u>25,000</u>
Total Expenditures	<u>25,000</u>	<u></u>	<u>25,000</u>
Excess of Revenues Over (Under) Expenditures	73,700	103,552	29,852
Fund Balance - Beginning of Fiscal Year	<u>2,030,396</u>	<u>2,030,396</u>	<u></u>
Fund Balance - End of Fiscal Year	<u>\$ 2,104,096</u>	<u>\$ 2,133,948</u>	<u>\$ 29,852</u>



**CITY OF CALABASAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 STORM DAMAGE SPECIAL REVENUE FUND
 For the Fiscal Year Ended June 30, 2008**

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 800,000	\$ (87,999)	\$ (887,999)
Total Revenues	<u>800,000</u>	<u>(87,999)</u>	<u>(887,999)</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(980,000)</u>	<u>(2,633)</u>	<u>977,367</u>
Total Other Financing Sources (Uses)	<u>(980,000)</u>	<u>(2,633)</u>	<u>977,367</u>
Net Change in Fund Balance	(180,000)	(90,632)	89,368
Fund Balance (deficit) - Beginning of Fiscal Year	<u>(594,369)</u>	<u>(594,369)</u>	
Fund Balance (deficit) - End of Fiscal Year	<u>\$ (774,369)</u>	<u>\$ (685,001)</u>	<u>\$ 89,368</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, 2008

	Final Budget	Actual Amount	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 100,000	\$ 100,000	\$ -
Use of money and property	2,300	(3,119)	(5,419)
Total Revenues	<u>102,300</u>	<u>96,881</u>	<u>(5,419)</u>
EXPENDITURES			
Current:			
Public safety	<u>122,900</u>	<u>135,869</u>	<u>(12,969)</u>
Total Expenditures	<u>122,900</u>	<u>135,869</u>	<u>(12,969)</u>
Excess of Revenues Over (Under) Expenditures	<u>(20,600)</u>	<u>(38,988)</u>	<u>(18,388)</u>
Fund Balance - Beginning of Fiscal Year	36,506	36,506	
Prior period adjustments		<u>(10,526)</u>	<u>(10,526)</u>
Fund Balance - Beginning of Fiscal Year (restated)	<u>36,506</u>	<u>25,980</u>	<u>(10,526)</u>
Fund Balance (deficit) - End of Fiscal Year	<u>\$ 15,906</u>	<u>\$ (13,008)</u>	<u>\$ (28,914)</u>



**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, 2008**

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Taxes	\$ 1,316,100	\$ 1,494,833	\$ 178,733
Fines and forfeitures	8,000	16,324	8,324
Intergovernmental	9,200	9,148	(52)
Use of money and property	36,300	38,553	2,253
Other, donations, and reimbursements	<u>5,000</u>	<u>979</u>	<u>(4,021)</u>
Total Revenues	<u>1,374,600</u>	<u>1,559,837</u>	<u>185,237</u>
EXPENDITURES			
Current:			
Community services	1,201,591	974,671	226,920
Capital outlay	<u>91,000</u>	<u>166,157</u>	<u>(75,157)</u>
Total Expenditures	<u>1,292,591</u>	<u>1,140,828</u>	<u>151,763</u>
Excess of Revenues Over (Under) Expenditures	<u>82,009</u>	<u>419,009</u>	<u>337,000</u>
Fund Balance - Beginning of Fiscal Year	628,939	628,939	
Prior Period Adjustments		<u>(9,742)</u>	<u>(9,742)</u>
Fund Balance - Beginning of Fiscal Year (restated)	<u>628,939</u>	<u>619,197</u>	<u>(9,742)</u>
Fund Balance - End of Fiscal Year	<u>\$ 710,948</u>	<u>\$ 1,038,206</u>	<u>\$ 327,258</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, 2008

	Final Budget	Actual Amount	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 2,505,000	\$ 1,151,532	\$ (1,353,468)
Total Revenues	<u>2,505,000</u>	<u>1,151,532</u>	<u>(1,353,468)</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(2,570,000)</u>	<u>(2,286,838)</u>	<u>283,162</u>
Total Other Financing Sources (Uses)	<u>(2,570,000)</u>	<u>(2,286,838)</u>	<u>283,162</u>
Net Change in Fund Balance	<u>(65,000)</u>	<u>(1,135,306)</u>	<u>(1,070,306)</u>
Fund Balance (deficit) - Beginning of Fiscal Year	(399,111)	(399,111)	
Prior Period Adjustments		<u>(466,385)</u>	<u>(466,385)</u>
Fund Balance (deficit) - Beginning of Fiscal Year (restated)	<u>(399,111)</u>	<u>(865,496)</u>	<u>(466,385)</u>
Fund Balance - End of Fiscal Year	<u>\$ (464,111)</u>	<u>\$ (2,000,802)</u>	<u>\$ (1,536,691)</u>