

CITY of CALABASAS, CALIFORNIA  
**FINANCIAL SECTION – Supplemental Information**



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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 15,003,300	\$ 15,003,300	\$ 15,459,141	\$ 455,841
Licenses and fees	1,239,100	1,239,100	928,970	(310,130)
Intergovernmental	1,100,500	1,100,500	1,894,868	794,368
Fines and forfeitures	192,100	192,100	158,210	(33,890)
Use of money and property	1,075,900	1,075,900	978,589	(97,311)
Charges for services	1,301,900	1,301,900	1,590,214	288,314
Other, donations, and reimbursements	136,700	136,700	365,786	229,086
<b>Total Revenues</b>	<b>20,049,500</b>	<b>20,049,500</b>	<b>21,375,778</b>	<b>1,326,278</b>
<b>EXPENDITURES</b>				
Current:				
General government	10,848,750	10,848,750	10,696,865	151,885
Public safety	3,648,200	3,648,200	3,823,409	(175,209)
Public works	2,683,600	2,683,600	2,695,840	(12,240)
Community development	1,139,800	1,139,800	990,500	149,300
Community services	1,356,950	1,356,950	1,303,328	53,622
Capital outlay	527,000	527,000	231,378	295,622
<b>Total Expenditures</b>	<b>20,204,300</b>	<b>20,204,300</b>	<b>19,741,320</b>	<b>462,980</b>
 Excess of Revenues over (under) Expenditures	 (154,800)	 (154,800)	 1,634,458	 1,789,258

(Continued)

See Accompanying Notes to Basic Financial Statements



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FINANCIAL SECTION – Supplemental Information

CITY OF CALABASAS  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
For the Fiscal Year Ended June 30, 2008  
(Continued)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 119,600	\$ 119,600	\$ 82,182	\$ (37,418)
Transfers out	3,065,200	3,065,200	(3,021,920)	(6,087,120)
Transfers out to agency fund			-	
Total Other Financing Sources (Uses)	<u>3,184,800</u>	<u>3,184,800</u>	<u>(2,939,738)</u>	<u>(6,124,538)</u>
Net Change in Fund Balance	<u>3,030,000</u>	<u>3,030,000</u>	<u>(1,305,280)</u>	<u>(4,335,280)</u>
Fund Balance, Beginning of Fiscal Year	22,351,344	22,351,344	22,351,344	
Prior Period Adjustments			<u>(47,256)</u>	<u>(47,256)</u>
Fund Balance, Beginning of fiscal year (restated)	<u>22,351,344</u>	<u>22,351,344</u>	<u>22,304,088</u>	<u>(47,256)</u>
Fund Balance, End of Fiscal Year	<u>\$ 25,381,344</u>	<u>\$ 25,381,344</u>	<u>\$ 20,998,808</u>	<u>\$ (4,382,536)</u>

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CITY of CALABASAS, CALIFORNIA  
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**CITY OF CALABASAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**LANDSCAPE DISTRICT MAINTENANCE SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 806,600	\$ 806,600	\$ 4,208,929	\$ 3,402,329
Use of money and property	27,963	27,963		(27,963)
Charges for services	2,259,400	2,259,400		(2,259,400)
<b>Total Revenues</b>	<b>3,093,963</b>	<b>3,093,963</b>	<b>4,208,929</b>	<b>1,114,966</b>
<b>EXPENDITURES</b>				
Current:				
Community services	3,650,835	3,650,835	3,637,547	13,288
<b>Total Expenditures</b>	<b>3,650,835</b>	<b>3,650,835</b>	<b>3,637,547</b>	<b>13,288</b>
Excess of Revenues over (under) Expenditures	(556,872)	(556,872)	571,382	1,128,254
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out			(8,751)	(8,751)
<b>Total Other Financing Sources (Uses)</b>			<b>(8,751)</b>	<b>(8,751)</b>
<b>Net Change in Fund Balance</b>	<b>(556,872)</b>	<b>(556,872)</b>	<b>562,631</b>	<b>1,119,503</b>
Fund Balance, Beginning of Fiscal Year	1,669,772	1,669,772	1,669,772	
Prior Period Adjustments			(8,054)	(8,054)
Fund Balance, Beginning of Fiscal Year (restated)	1,669,772	1,669,772	1,661,718	(8,054)
<b>Fund Balance, End of Fiscal Year</b>	<b>\$ 1,112,900</b>	<b>\$ 1,112,900</b>	<b>\$ 2,224,349</b>	<b>\$ 1,111,449</b>

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CITY of CALABASAS, CALIFORNIA  
FINANCIAL SECTION – Supplemental Information

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, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Developer fees	\$ 17,000	\$ 17,000	\$ 45,690	\$ 28,690
Use of money and property	227,800	227,800	203,640	(24,160)
Total Revenues	244,800	244,800	249,330	4,530
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(330,000)	(330,000)	(877,975)	(547,975)
Total Other Financing Sources (Uses)	(330,000)	(330,000)	(877,975)	(547,975)
Net Change in Fund Balance	(85,200)	(85,200)	(628,645)	(543,445)
Fund Balance, Beginning of Fiscal Year	4,702,464	4,702,464	4,702,464	
Fund Balance, End of Fiscal Year	\$ 4,617,264	\$ 4,617,264	\$ 4,073,819	\$ (543,445)

See Accompanying Notes to Basic Financial Statements

CITY of CALABASAS, CALIFORNIA  
**FINANCIAL SECTION – Supplemental Information**



**CITY OF CALABASAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 DEBT SERVICE FUND  
 For the Fiscal Year Ended June 30, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Use of money and property	\$ 875,300	\$ 875,300	\$ 951,392	\$ 76,092
Total Revenues	<u>875,300</u>	<u>875,300</u>	<u>951,392</u>	<u>76,092</u>
<b>EXPENDITURES</b>				
Debt service				
Principal retirement	280,000	280,000	280,000	
Interest and fiscal charges	130,131	130,131	1,646,824	(1,516,693)
Total Expenditures	<u>410,131</u>	<u>410,131</u>	<u>1,926,824</u>	<u>(1,516,693)</u>
Excess of Revenues over (under) Expenditures	<u>465,169</u>	<u>465,169</u>	<u>(975,432)</u>	<u>(1,440,601)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,200	2,200	416,274	414,074
Transfers out	<u>(28,000,000)</u>	<u>(28,000,000)</u>	<u>(19,608,405)</u>	<u>8,391,595</u>
Total Other Financing Sources (Uses)	<u>(27,997,800)</u>	<u>(27,997,800)</u>	<u>(19,192,131)</u>	<u>8,805,669</u>
Net Change in Fund Balance	<u>(27,532,631)</u>	<u>(27,532,631)</u>	<u>(20,167,563)</u>	<u>7,365,068</u>
Fund Balance, Beginning of Fiscal Year	33,938,001	33,938,001	33,938,001	
Prior Period Adjustments			6,850	6,850
Fund Balance, Beginning of Fiscal Year (restated)	<u>33,938,001</u>	<u>33,938,001</u>	<u>33,944,851</u>	<u>6,850</u>
Fund Balance, End of Fiscal Year	<u>\$ 6,405,370</u>	<u>\$ 6,405,370</u>	<u>\$ 13,777,288</u>	<u>\$ 7,371,918</u>

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CITY of CALABASAS, CALIFORNIA  
FINANCIAL SECTION – Supplemental Information

CITY OF CALABASAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
CAPITAL IMPROVEMENT CAPITAL PROJECTS FUND  
For the Fiscal Year Ended June 30, 2008

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
<b>EXPENDITURES</b>				
Capital outlay	\$ 8,775,000	\$ 8,775,000	\$ 6,593,373	\$ 2,181,627
Total Expenditures	8,775,000	8,775,000	6,593,373	2,181,627
Excess of Revenues over (under) Expenditures	(8,775,000)	(8,775,000)	(6,593,373)	2,181,627
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	8,775,000	8,775,000	6,452,644	(2,322,356)
Total Other Financing Sources (Uses)	8,775,000	8,775,000	6,452,644	(2,322,356)
Net Changes in Fund Balance			(140,729)	(140,729)
Fund Balance, Beginning of Fiscal Year	62,799	62,799	62,799	
Prior Period Adjustments			(8,555)	(8,555)
Fund Balance, Beginning of Fiscal Year (restated)	62,799	62,799	54,244	(8,555)
Fund Balance (deficit), End of Fiscal Year	\$ 62,799	\$ 62,799	\$ (86,485)	\$ (149,284)

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**CITY OF CALABASAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**CIVIC CENTER CAPITAL PROJECTS FUND**  
**For the Fiscal Year Ended June 30, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 4,882,100	\$ 4,882,100	\$ 4,356,407	\$ (525,693)
Use of money and property	(179,200)	(179,200)	47,357	226,557
Total Revenues	4,702,900	4,702,900	4,403,764	(299,136)
<b>EXPENDITURES</b>				
Capital outlay	32,813,299	32,813,299	28,927,994	3,885,305
Total Expenditures	32,813,299	32,813,299	28,927,994	3,885,305
Excess of Revenues Over (Under) Expenditures	(28,110,399)	(28,110,399)	(24,524,230)	3,586,169
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in			19,608,405	19,608,405
Total Other Financing Sources (Uses)			19,608,405	19,608,405
Net Change in Fund Balance	(28,110,399)	(28,110,399)	(4,915,825)	23,194,574
Fund Balance (deficit), Beginning of Fiscal Year	(6,338,418)	(6,338,418)	(6,338,418)	
Fund Balance (deficit), End of Fiscal Year	\$ (34,448,817)	\$ (34,448,817)	\$ (11,254,243)	\$ 23,194,574

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