



**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, 2010**

	General	Special Revenue Funds			
		Landscape District Maintenance	Affordable Housing	Storm Damage	Grants
<b>REVENUES</b>					
Taxes	\$ 12,964,717	\$ 4,482,200	\$ -	\$ -	\$ -
Licenses and fees	60,171				
Intergovernmental	1,977,446				806,169
Fines and forfeitures	192,932				
Use of money and property	450,989	25,809	17,823	(12,701)	
Charges for services	2,550,560				
Other, donations, and reimbursements	431,509				
<b>Total Revenues</b>	<b>18,628,324</b>	<b>4,508,009</b>	<b>17,823</b>	<b>(12,701)</b>	<b>806,169</b>
<b>EXPENDITURES</b>					
Current:					
General government	11,417,656				
Public safety	4,455,807				
Public works	1,850,022				
Community development	808,761		1,000,000		
Community services	1,440,854	3,913,242			71,121
Capital outlay	186,775				
Debt service:					
Principal retirement	896				
Interest and fiscal charges					
<b>Total Expenditures</b>	<b>20,160,771</b>	<b>3,913,242</b>	<b>1,000,000</b>		<b>71,121</b>
Excess of Revenues over (under) Expenditures	(1,532,447)	594,767	(982,177)	(12,701)	735,048
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from capital leases	53,731				
Transfers in	177,198				551,187
Transfers out	(2,284,666)	(255,992)		(551,187)	(1,302,060)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,053,737)</b>	<b>(255,992)</b>		<b>(551,187)</b>	<b>(750,873)</b>
<b>Net Change in Fund Balances</b>	<b>(3,586,184)</b>	<b>338,775</b>	<b>(982,177)</b>	<b>(563,888)</b>	<b>(15,825)</b>
Fund Balances (deficit), Beginning of Fiscal Year	19,878,670	2,835,247	2,180,067	(1,047,353)	(1,203,084)
Prior Period Adjustments	(62,743)			3,918	
Fund Balances (deficit), Beginning of Fiscal Year (restated)	19,815,927	2,835,247	2,180,067	(1,043,435)	(1,203,084)
<b>Fund Balances (deficit), End of Fiscal Year</b>	<b>\$ 16,229,743</b>	<b>\$ 3,174,022</b>	<b>\$ 1,197,890</b>	<b>\$ (1,607,323)</b>	<b>\$ (1,218,909)</b>

See Accompanying Notes to Basic Financial Statements

CITY of CALABASAS, CALIFORNIA  
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Capital Projects Funds		Nonmajor Governmental Funds	Total Governmental Funds
Capital Improvement	Civic Center		
\$ -	\$ -	\$ 1,780,142	\$ 19,227,059
	819,737	1,667,353	60,171
	8,426	87,375	5,270,705
		138,143	192,932
		1,474,845	577,721
			2,688,703
			1,906,354
	828,163	5,147,858	29,923,645
			11,417,656
		143,292	4,599,099
		24,371	1,850,022
		2,022,998	1,833,132
3,178,734	6,476	141,015	7,448,215
			3,513,000
		555,000	555,896
		1,621,820	1,621,820
3,178,734	6,476	4,508,496	32,838,840
(3,178,734)	821,687	639,362	(2,915,195)
			53,731
3,279,296	(427,642)	3,368,784	7,376,465
		(2,554,918)	(7,376,465)
3,279,296	(427,642)	813,866	53,731
100,562	394,045	1,453,228	(2,861,464)
(100,562)	563,947	9,661,600	32,768,532
			(58,825)
(100,562)	563,947	9,661,600	32,709,707
\$ -	\$ 957,992	\$ 11,114,828	\$ 29,848,243