

**City of Calistoga  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2010**

|                                      |  | Special Revenue Funds |               |                        |                            |                    |                       |                    |                            |                      |           |  |
|--------------------------------------|--|-----------------------|---------------|------------------------|----------------------------|--------------------|-----------------------|--------------------|----------------------------|----------------------|-----------|--|
|                                      |  | Palisades             |               |                        | Silverado                  |                    |                       |                    |                            |                      |           |  |
|                                      |  | Parking<br>Ordinance  | Public Safety | CDBG Loan<br>Repayment | Landscaping<br>Maintenance | Asset<br>Foreiture | Affordable<br>Housing | Quality of<br>Life | Landscaping<br>Maintenance | Abandoned<br>Vehicle |           |  |
| <b>Assets</b>                        |  |                       |               |                        |                            |                    |                       |                    |                            |                      |           |  |
| Cash and investments                 |  |                       |               |                        |                            |                    |                       |                    |                            |                      |           |  |
| Receivables:                         |  |                       |               |                        |                            |                    |                       |                    |                            |                      |           |  |
| governments                          |  |                       |               |                        |                            |                    |                       |                    |                            |                      |           |  |
| Accounts                             |  |                       |               |                        |                            |                    |                       |                    |                            |                      |           |  |
| Notes receivable                     |  |                       |               |                        |                            |                    |                       |                    |                            |                      |           |  |
| Total assets                         |  |                       |               |                        |                            |                    |                       |                    |                            |                      |           |  |
|                                      |  | \$ 4,064              | \$ 75,063     | \$ 72,545              | \$ 481,536                 | \$ 2,280           | \$ 34,810             | \$ 154,179         | \$ -                       | \$ 3,070             | \$ 23,843 |  |
|                                      |  | 17,248                | -             | -                      | -                          | -                  | -                     | -                  | -                          | -                    | 1,276     |  |
|                                      |  | -                     | -             | -                      | -                          | 53                 | -                     | -                  | -                          | 34                   | -         |  |
|                                      |  | -                     | -             | -                      | 812,609                    | -                  | -                     | 12,000             | -                          | -                    | -         |  |
|                                      |  | \$ 21,312             | \$ 75,063     | \$ 72,545              | \$ 1,294,145               | \$ 2,333           | \$ 34,810             | \$ 166,179         | \$ -                       | \$ 3,104             | \$ 25,119 |  |
| <b>Liabilities and Fund Balances</b> |  |                       |               |                        |                            |                    |                       |                    |                            |                      |           |  |
| Liabilities:                         |  |                       |               |                        |                            |                    |                       |                    |                            |                      |           |  |
| Accounts payable                     |  | \$ 36                 | \$ -          | \$ -                   | \$ -                       | \$ -               | \$ -                  | \$ -               | \$ -                       | \$ -                 | \$ -      |  |
| Deposits                             |  | -                     | -             | -                      | -                          | -                  | -                     | -                  | -                          | -                    | -         |  |
| Deferred revenue                     |  | -                     | -             | -                      | 812,609                    | -                  | -                     | 12,000             | -                          | -                    | -         |  |
| Total liabilities                    |  | 36                    | -             | -                      | 812,609                    | -                  | -                     | 12,000             | -                          | -                    | -         |  |
| Fund balances:                       |  |                       |               |                        |                            |                    |                       |                    |                            |                      |           |  |
| Unreserved undesignated              |  | 21,276                | 75,063        | 72,545                 | 481,536                    | 2,333              | 34,810                | 154,179            | -                          | 3,104                | 25,119    |  |
| Total fund balances                  |  | 21,276                | 75,063        | 72,545                 | 481,536                    | 2,333              | 34,810                | 154,179            | -                          | 3,104                | 25,119    |  |
| Total liabilities and fund balances  |  | \$ 21,312             | \$ 75,063     | \$ 72,545              | \$ 1,294,145               | \$ 2,333           | \$ 34,810             | \$ 166,179         | \$ -                       | \$ 3,104             | \$ 25,119 |  |

**City of Callistoga  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2010**

|  | Special Revenue Funds |                 |                     |                     |                  |                  |                  |               |                  |                   | Debt Service |           | Total Nonmajor Governmental Funds |
|--|-----------------------|-----------------|---------------------|---------------------|------------------|------------------|------------------|---------------|------------------|-------------------|--------------|-----------|-----------------------------------|
|  | Traffic Signal        | Vamos Program   | North West Drainage | Recreation Donation | Police Donation  | Police Grants    | Tree Mitigation  | Fire Donation | Mobile Home Park | City Debt Service |              |           |                                   |
| <b>Assets</b>                              |                       |                 |                     |                     |                  |                  |                  |               |                  |                   |              |           |                                   |
| Cash and investments                       | \$ 148,071            | \$ 1,607        | \$ 2,904            | \$ 4,820            | \$ 11,687        | \$ 46,095        | \$ 21,781        | \$ 648        | \$ 34,194        | \$ 1,707          | \$           | \$        | \$ 1,124,904                      |
| Receivables:                               |                       |                 |                     |                     |                  |                  |                  |               |                  |                   |              |           |                                   |
| Receivables from other governments         | -                     | -               | -                   | -                   | -                | 10,177           | -                | -             | -                | -                 | -            | -         | 28,701                            |
| Accounts                                   | -                     | -               | -                   | -                   | -                | 2,008            | -                | -             | 5,360            | -                 | -            | -         | 7,455                             |
| Notes receivable                           | -                     | -               | -                   | -                   | -                | -                | -                | -             | -                | -                 | -            | -         | 824,609                           |
| <b>Total assets</b>                        | <b>\$ 148,071</b>     | <b>\$ 1,607</b> | <b>\$ 2,904</b>     | <b>\$ 4,820</b>     | <b>\$ 11,687</b> | <b>\$ 58,280</b> | <b>\$ 21,781</b> | <b>\$ 648</b> | <b>\$ 39,554</b> | <b>\$ 1,707</b>   | <b>\$</b>    | <b>\$</b> | <b>\$ 1,985,669</b>               |
| <b>Liabilities and Fund Balances</b>       |                       |                 |                     |                     |                  |                  |                  |               |                  |                   |              |           |                                   |
| Liabilities:                               |                       |                 |                     |                     |                  |                  |                  |               |                  |                   |              |           |                                   |
| Accounts payable                           | \$ -                  | \$ 417          | \$ -                | \$ 2,281            | \$ 100           | \$ -             | \$ -             | \$ -          | \$ -             | \$ -              | \$ -         | \$ -      | \$ 2,834                          |
| Deposits                                   | -                     | -               | -                   | -                   | -                | -                | 7,320            | -             | -                | -                 | -            | -         | 7,320                             |
| Deferred revenue                           | -                     | -               | -                   | -                   | -                | -                | -                | -             | -                | -                 | -            | -         | 824,609                           |
| <b>Total liabilities</b>                   | <b>-</b>              | <b>417</b>      | <b>-</b>            | <b>2,281</b>        | <b>100</b>       | <b>-</b>         | <b>7,320</b>     | <b>-</b>      | <b>-</b>         | <b>-</b>          | <b>-</b>     | <b>-</b>  | <b>834,763</b>                    |
| Fund balances:                             |                       |                 |                     |                     |                  |                  |                  |               |                  |                   |              |           |                                   |
| Unreserved undesignated                    | 148,071               | 1,190           | 2,904               | 2,539               | 11,587           | 58,280           | 14,461           | 648           | 39,554           | 1,707             |              |           | 1,150,906                         |
| <b>Total fund balances</b>                 | <b>148,071</b>        | <b>1,190</b>    | <b>2,904</b>        | <b>2,539</b>        | <b>11,587</b>    | <b>58,280</b>    | <b>14,461</b>    | <b>648</b>    | <b>39,554</b>    | <b>1,707</b>      | <b></b>      | <b></b>   | <b>1,150,906</b>                  |
| <b>Total liabilities and fund balances</b> | <b>\$ 148,071</b>     | <b>\$ 1,607</b> | <b>\$ 2,904</b>     | <b>\$ 4,820</b>     | <b>\$ 11,687</b> | <b>\$ 58,280</b> | <b>\$ 21,781</b> | <b>\$ 648</b> | <b>\$ 39,554</b> | <b>\$ 1,707</b>   | <b>\$</b>    | <b>\$</b> | <b>\$ 1,985,669</b>               |

**City of Calistoga**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Fiscal Year Ended June 30, 2010**

|  | Special Revenue Funds |                   |                  |                     |                                 |                  |                    |                 |                                 |                   |
|--|-----------------------|-------------------|------------------|---------------------|---------------------------------|------------------|--------------------|-----------------|---------------------------------|-------------------|
|  | Gas Tax               | Parking Ordinance | Public Safety    | CDBG Loan Repayment | Palisades Landscape Maintenance | Asset Forfeiture | Affordable Housing | Quality of Life | Silverado Landscape Maintenance | Abandoned Vehicle |
| Revenues:  |                       |                   |                  |                     |                                 |                  |                    |                 |                                 |                   |
| Intergovernmental  | \$ 137,126            | -                 | \$ -             | \$ -                | \$ -                            | \$ -             | \$ -               | \$ -            | \$ -                            | \$ -              |
| Charges for services   | -                     | 1,457             | 58,817           | -                   | 1,558                           | -                | 800                | 4,500           | 1,000                           | 4,668             |
| Interest   | -                     | -                 | -                | 14,796              | 2                               | -                | 2,484              | -               | 2                               | -                 |
| Miscellaneous  | 3,800                 | -                 | -                | 35,020              | -                               | 18,976           | -                  | -               | -                               | -                 |
| <b>Total revenues</b>  | <b>140,926</b>        | <b>1,457</b>      | <b>58,817</b>    | <b>49,816</b>       | <b>1,560</b>                    | <b>18,976</b>    | <b>3,294</b>       | <b>4,500</b>    | <b>1,002</b>                    | <b>4,668</b>      |
| Expenditures:  |                       |                   |                  |                     |                                 |                  |                    |                 |                                 |                   |
| Current:   |                       |                   |                  |                     |                                 |                  |                    |                 |                                 |                   |
| Public safety  | -                     | -                 | -                | -                   | -                               | 3,200            | -                  | -               | -                               | -                 |
| Public works   | 35,479                | -                 | -                | -                   | 671                             | -                | -                  | -               | 425                             | -                 |
| Housing  | -                     | -                 | -                | 116,163             | -                               | -                | -                  | -               | -                               | -                 |
| Parks and recreation   | -                     | -                 | -                | -                   | -                               | -                | -                  | -               | -                               | -                 |
| Debt service:  |                       |                   |                  |                     |                                 |                  |                    |                 |                                 |                   |
| Principal  | -                     | -                 | -                | -                   | -                               | -                | -                  | -               | -                               | -                 |
| Interest   | -                     | -                 | -                | -                   | -                               | -                | -                  | -               | -                               | -                 |
| <b>Total expenditures</b>  | <b>35,479</b>         | <b>-</b>          | <b>-</b>         | <b>116,163</b>      | <b>671</b>                      | <b>3,200</b>     | <b>-</b>           | <b>-</b>        | <b>425</b>                      | <b>-</b>          |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | <b>105,447</b>        | <b>1,457</b>      | <b>58,817</b>    | <b>(66,347)</b>     | <b>889</b>                      | <b>15,776</b>    | <b>3,294</b>       | <b>4,500</b>    | <b>577</b>                      | <b>4,668</b>      |
| Other financing sources (uses):                                  |                       |                   |                  |                     |                                 |                  |                    |                 |                                 |                   |
| Transfers in   | -                     | -                 | -                | -                   | -                               | -                | -                  | -               | -                               | -                 |
| Transfers out  | (84,171)              | -                 | (507,539)        | -                   | -                               | -                | -                  | (4,500)         | -                               | (4,350)           |
| <b>Total other financing sources (uses)</b>                      | <b>(84,171)</b>       | <b>-</b>          | <b>(507,539)</b> | <b>-</b>            | <b>-</b>                        | <b>-</b>         | <b>-</b>           | <b>(4,500)</b>  | <b>-</b>                        | <b>(4,350)</b>    |
| <b>Net change in fund balances</b>                               | <b>21,276</b>         | <b>1,457</b>      | <b>(448,722)</b> | <b>(66,347)</b>     | <b>889</b>                      | <b>15,776</b>    | <b>3,294</b>       | <b>-</b>        | <b>577</b>                      | <b>318</b>        |
| <b>Fund balances, July 1</b>                                     | <b>-</b>              | <b>73,606</b>     | <b>521,267</b>   | <b>547,893</b>      | <b>1,444</b>                    | <b>19,034</b>    | <b>150,885</b>     | <b>-</b>        | <b>2,527</b>                    | <b>24,801</b>     |
| <b>Fund balances, June 30</b>                                    | <b>\$ 21,276</b>      | <b>\$ 75,063</b>  | <b>\$ 72,545</b> | <b>\$ 481,536</b>   | <b>\$ 2,333</b>                 | <b>\$ 34,810</b> | <b>\$ 154,179</b>  | <b>\$ -</b>     | <b>\$ 3,104</b>                 | <b>\$ 25,119</b>  |

**City of Calistoga**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Fiscal Year Ended June 30, 2010**

|   | Special Revenue Funds |               |                     |                      |                 |               |                 |               | Debt Service     |                   | Total Nonmajor Governmental Funds |
|---|-----------------------|---------------|---------------------|----------------------|-----------------|---------------|-----------------|---------------|------------------|-------------------|-----------------------------------|
|   | Traffic Signal        | Vamos Program | North West Drainage | Recreation Donations | Police Donation | Police Grants | Tree Mitigation | Fire Donation | Mobile Home Park | City Debt Service |                                   |
| Revenues:   |                       |               |                     |                      |                 |               |                 |               |                  |                   |                                   |
| Intergovernmental   | -                     | -             | -                   | -                    | -               | -             | -               | -             | -                | -                 | -                                 |
| Charges for services                                      | 145                   | 492           | 492                 | 5,189                | -               | 110,409       | 4,200           | -             | 4,705            | -                 | 247,535                           |
| Interest  | -                     | -             | -                   | -                    | -               | -             | -               | -             | -                | -                 | 87,531                            |
| Miscellaneous   | 64                    | -             | -                   | 9,320                | 250             | -             | 360             | -             | 9,900            | -                 | 17,294                            |
|   | -                     | 209           | 492                 | 14,509               | 250             | 110,409       | 4,560           | -             | 14,605           | -                 | 430,050                           |
| Total revenues  |                       |               |                     |                      |                 |               |                 |               |                  |                   |                                   |
| Expenditures:   |                       |               |                     |                      |                 |               |                 |               |                  |                   |                                   |
| Current:  |                       |               |                     |                      |                 |               |                 |               |                  |                   |                                   |
| Public safety   | -                     | -             | -                   | -                    | 81              | 38,442        | -               | -             | -                | -                 | 41,723                            |
| Public works  | -                     | -             | -                   | -                    | -               | -             | 4,200           | -             | -                | -                 | 40,775                            |
| Housing   | -                     | -             | -                   | -                    | -               | -             | -               | -             | 1,718            | -                 | 117,881                           |
| Parks and recreation                                      | -                     | 617           | -                   | 8,403                | -               | -             | -               | -             | -                | -                 | 9,020                             |
| Debt service:   |                       |               |                     |                      |                 |               |                 |               |                  |                   |                                   |
| Principal   | -                     | -             | -                   | -                    | -               | -             | -               | -             | -                | 232,385           | 232,385                           |
| Interest  | -                     | -             | -                   | -                    | -               | -             | -               | -             | -                | 268,021           | 268,021                           |
|   | -                     | 617           | -                   | 8,403                | 81              | 38,442        | 4,200           | -             | 1,718            | 500,406           | 709,805                           |
| Total expenditures  |                       |               |                     |                      |                 |               |                 |               |                  |                   |                                   |
| Excess (deficiency) of revenues over (under) expenditures | (408)                 | 492           | 492                 | 6,106                | 169             | 71,967        | 360             | -             | 12,887           | (500,406)         | (279,755)                         |
| Other financing sources (uses):                           |                       |               |                     |                      |                 |               |                 |               |                  |                   |                                   |
| Transfers in  | -                     | -             | -                   | -                    | -               | -             | -               | -             | -                | 502,113           | 502,113                           |
| Transfers out   | (4,619)               | -             | -                   | (12,000)             | -               | (60,000)      | -               | -             | (5,000)          | -                 | (82,619)                          |
|   | (4,619)               | -             | -                   | (12,000)             | -               | (60,000)      | -               | -             | (5,000)          | 502,113           | (180,066)                         |
| Total other financing sources (uses)                      |                       |               |                     |                      |                 |               |                 |               |                  |                   |                                   |
| Net change in fund balances                               | (5,027)               | 492           | 492                 | (5,894)              | 169             | 11,967        | 360             | -             | 7,887            | 1,707             | (459,821)                         |
| Fund balances, July 1                                     | 148,071               | 6,217         | 2,412               | 8,433                | 11,418          | 46,313        | 14,101          | 648           | 31,967           | -                 | 1,610,727                         |
| Fund balances, June 30                                    | \$ 148,071            | \$ 1,190      | \$ 2,904            | \$ 2,539             | \$ 11,587       | \$ 58,280     | \$ 14,461       | \$ 648        | \$ 39,554        | \$ 1,707          | \$ 1,150,906                      |

**CITY OF CALISTOGA**  
**Gas Tax Special Revenue Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2010**

|   | <u>Budgeted Amounts</u> |                   | <u>Actual</u>    | <u>Variance With<br/>Final Budget-<br/>Positive(Negative)</u> |
|---|-------------------------|-------------------|------------------|---|
|   | <u>Original</u>         | <u>Final</u>      |                  |   |
| <b>Revenues:</b>                                    |                         |                   |                  |   |
| Intergovernmental:                                  |                         |                   |                  |   |
| Gas tax 2105  | \$ 33,870               | \$ 33,870         | \$ 28,707        | \$ (5,163)  |
| Gas tax 2106  | 22,645                  | 22,645            | 19,909           | (2,736)   |
| Gas tax 2107  | 45,275                  | 45,275            | 38,203           | (7,072)   |
| Gas tax 2107.5                                      | 2,000                   | 2,000             | 2,000            | -   |
| State Local transportation grant                    | 50,700                  | 50,700            | 48,307           | (2,393)   |
| Other state grant                                   | 3,500                   | 3,500             | -                | (3,500)   |
| Miscellaneous                                       | -                       | -                 | 3,800            | 3,800   |
| <b>Total revenues</b>                               | <u>157,990</u>          | <u>157,990</u>    | <u>140,926</u>   | <u>(17,064)</u>   |
| <b>Expenditures:</b>                                |                         |                   |                  |   |
| Current:  |                         |                   |                  |   |
| Highways and streets:                               |                         |                   |                  |   |
| Street lighting utilities                           | 44,210                  | 44,210            | 35,479           | 8,731   |
| <b>Total expenditures</b>                           | <u>44,210</u>           | <u>44,210</u>     | <u>35,479</u>    | <u>8,731</u>  |
| <b>Excess of revenues over (under) expenditures</b> | <u>113,780</u>          | <u>113,780</u>    | <u>105,447</u>   | <u>(8,333)</u>  |
| <b>Other financing sources (uses):</b>              |                         |                   |                  |   |
| Transfers in  | -                       | -                 | -                | -   |
| Transfers out                                       | -                       | -                 | (84,171)         | (84,171)  |
| <b>Total other financing sources (uses)</b>         | <u>-</u>                | <u>-</u>          | <u>(84,171)</u>  | <u>(84,171)</u>   |
| <b>Net change in fund balance</b>                   | 113,780                 | 113,780           | 21,276           | (92,504)  |
| Fund balance, July 1                                | -                       | -                 | -                | -   |
| Fund balance, June 30                               | <u>\$ 113,780</u>       | <u>\$ 113,780</u> | <u>\$ 21,276</u> | <u>\$ (92,504)</u>  |

**CITY OF CALISTOGA**  
**Parking Ordinance Special Revenue Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2010**

|  | <u>Budgeted Amounts</u> |                  | <u>Actual</u>    | <u>Variance With<br/>Final Budget-<br/>Positive(negative)</u> |
|--|-------------------------|------------------|------------------|---|
|  | <u>Original</u>         | <u>Final</u>     |                  |   |
| Revenues:                                    |                         |                  |                  |   |
| Charges for services:                        |                         |                  |                  |   |
| Parking-in-lieu fees                         | \$ -                    | \$ -             | \$ 1,457         | \$ 1,457  |
| Interest                                     | 1,000                   | 1,000            | -                | (1,000)   |
| Total revenues                               | <u>1,000</u>            | <u>1,000</u>     | <u>1,457</u>     | <u>457</u>  |
| Expenditures:                                |                         |                  |                  |   |
| Public safety                                | -                       | -                | -                | -   |
| Total expenditures                           | <u>-</u>                | <u>-</u>         | <u>-</u>         | <u>-</u>  |
| Excess of revenues over (under) expenditures | <u>1,000</u>            | <u>1,000</u>     | <u>1,457</u>     | <u>457</u>  |
| Other financing use:                         |                         |                  |                  |   |
| Transfer out to general fund                 | -                       | -                | -                | -   |
| Net change in fund balances                  | 1,000                   | 1,000            | 1,457            | 457   |
| Fund balance, July 1                         | <u>73,606</u>           | <u>73,606</u>    | <u>73,606</u>    | <u>-</u>  |
| Fund balance, June 30                        | <u>\$ 74,606</u>        | <u>\$ 74,606</u> | <u>\$ 75,063</u> | <u>\$ 457</u>   |

**CITY OF CALISTOGA**  
**Public Safety Special Revenue Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2010**

|  | <u>Budgeted Amounts</u> |                   | <u>Actual</u>    | <u>Variance With Final<br/>Budget-<br/>Positive(Negative)</u> |
|--|-------------------------|-------------------|------------------|---|
|  | <u>Original</u>         | <u>Final</u>      |                  |   |
| Revenues:                                    |                         |                   |                  |   |
| Charges for services:                        |                         |                   |                  |   |
| Public safety impact fees                    | \$ -                    | \$ -              | \$ 58,817        | \$ 58,817   |
| Interest                                     | -                       | -                 | -                | -   |
| Total revenues                               | -                       | -                 | 58,817           | 58,817  |
| Expenditures:                                |                         |                   |                  |   |
| Capital outlay:                              |                         |                   |                  |   |
| Police equipment                             | -                       | -                 | -                | -   |
| Total expenditures                           | -                       | -                 | -                | -   |
| Excess of revenues over (under) expenditures | -                       | -                 | 58,817           | 58,817  |
| Other financing uses:                        |                         |                   |                  |   |
| Transfers out to equipment fund              | -                       | -                 | -                | -   |
| Transfer out to general fund                 | -                       | -                 | -                | -   |
| Transfer out to debt service fund            | -                       | -                 | (507,539)        | (507,539)   |
| Total other financing uses                   | -                       | -                 | (507,539)        | (507,539)   |
| Net change in fund balances                  | -                       | -                 | (448,722)        | (448,722)   |
| Fund balance, July 1                         | 521,267                 | 521,267           | 521,267          | -   |
| Fund balance, June 30                        | <u>\$ 521,267</u>       | <u>\$ 521,267</u> | <u>\$ 72,545</u> | <u>\$ (448,722)</u>   |

**CITY OF CALISTOGA**  
**CDBG Loan Repayment Special Revenue Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes In Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2010**

|  | <u>Budgeted Amounts</u> |                   | <u>Actual</u>     | <u>Variance With<br/>Final Budget-<br/>Positive(Negative)</u> |
|--|-------------------------|-------------------|-------------------|---|
|  | <u>Original</u>         | <u>Final</u>      |                   |   |
| Revenues:                                    |                         |                   |                   |   |
| Interest                                     | \$ -                    | \$ -              | \$ 14,796         | \$ 14,796   |
| Miscellaneous - loan repayments              | -                       | -                 | 35,020            | 35,020  |
| Total revenues                               | <u>-</u>                | <u>-</u>          | <u>49,816</u>     | <u>49,816</u>   |
| Expenditures:                                |                         |                   |                   |   |
| Current:                                     |                         |                   |                   |   |
| Contracts and program services               | <u>1,500</u>            | <u>1,500</u>      | <u>116,163</u>    | <u>(114,663)</u>  |
| Total expenditures                           | <u>1,500</u>            | <u>1,500</u>      | <u>116,163</u>    | <u>(114,663)</u>  |
| Excess of revenues over (under) expenditures | <u>(1,500)</u>          | <u>(1,500)</u>    | <u>(66,347)</u>   | <u>(64,847)</u>   |
| Other financing uses:                        |                         |                   |                   |   |
| Transfer to CDBG open grant fund             | <u>-</u>                | <u>-</u>          | <u>-</u>          | <u>-</u>  |
| Net change in fund balances                  | (1,500)                 | (1,500)           | (66,347)          | (64,847)  |
| Fund balance, July 1                         | <u>547,883</u>          | <u>547,883</u>    | <u>547,883</u>    | <u>-</u>  |
| Fund balance, June 30                        | <u>\$ 546,383</u>       | <u>\$ 546,383</u> | <u>\$ 481,536</u> | <u>\$ (64,847)</u>  |



**CITY OF CALISTOGA**  
**Palisades Landscape Maintenance Special Revenue Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2010**

|  | <u>Budgeted Amounts</u> |                 | <u>Actual</u>   | <u>Variance With Final<br/>Budget-<br/>Positive(Negative)</u> |
|--|-------------------------|-----------------|-----------------|---|
|  | <u>Original</u>         | <u>Final</u>    |                 |   |
| Revenues:                                  |                         |                 |                 |   |
| Interest                                   | \$ -                    | \$ -            | \$ 2            | \$ 2  |
| Special assessments:                       |                         |                 |                 |   |
| Landscape maintenance                      | 1,540                   | 1,540           | 1,558           | 18  |
| Total revenues                             | <u>1,540</u>            | <u>1,540</u>    | <u>1,560</u>    | <u>20</u>   |
| Expenditures:                              |                         |                 |                 |   |
| Public works                               | 1,630                   | 1,630           | 671             | 959   |
| Excess of revenues over(under)expenditures | <u>(90)</u>             | <u>(90)</u>     | <u>889</u>      | <u>979</u>  |
| Other Financing Uses                       |                         |                 |                 |   |
| Transfers out to general fund              | -                       | -               | -               | -   |
| Transfers in from general fund             | -                       | -               | -               | -   |
| Total other financing sources (uses)       | <u>-</u>                | <u>-</u>        | <u>-</u>        | <u>-</u>  |
| Net change in fund balances                | (90)                    | (90)            | 889             | 979   |
| Fund balance, July 1                       | <u>1,444</u>            | <u>1,444</u>    | <u>1,444</u>    | <u>-</u>  |
| Fund balance, June 30                      | <u>\$ 1,354</u>         | <u>\$ 1,354</u> | <u>\$ 2,333</u> | <u>\$ 979</u>   |

**CITY OF CALISTOGA**  
**Asset Forfeiture Special Revenue Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2010**

|                             | <u>Budgeted Amounts</u> |                  | <u>Actual</u>    | <u>Variance With<br/>Final Budget-<br/>Positive(negative)</u> |
|-----------------------------|-------------------------|------------------|------------------|---|
|                             | <u>Original</u>         | <u>Final</u>     |                  |   |
| Revenues:                   |                         |                  |                  |   |
| Interest                    | \$ 200                  | \$ 200           | \$ -             | \$ (200)  |
| Intergovernmental:          |                         |                  |                  |   |
| Case forfeitures            | <u>3,000</u>            | <u>3,000</u>     | <u>18,976</u>    | <u>15,976</u>   |
| Total revenues              | <u>3,200</u>            | <u>3,200</u>     | <u>18,976</u>    | <u>15,776</u>   |
| Expenditures:               |                         |                  |                  |   |
| Current:                    |                         |                  |                  |   |
| Public safety               | <u>500</u>              | <u>500</u>       | <u>3,200</u>     | <u>(2,700)</u>  |
| Net change in fund balances | 2,700                   | 2,700            | 15,776           | 13,076  |
| Fund balance, July 1        | <u>19,034</u>           | <u>19,034</u>    | <u>19,034</u>    | <u>-</u>  |
| Fund balance, June 30       | <u>\$ 21,734</u>        | <u>\$ 21,734</u> | <u>\$ 34,810</u> | <u>\$ 13,076</u>  |

**CITY OF CALISTOGA**  
**Affordable Housing Special Revenue Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes In Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2010**

|  | <u>Budgeted Amounts</u> |                   | <u>Actual</u>     | <u>Variance With Final<br/>Budget-<br/>Positive(Negative)</u> |
|--|-------------------------|-------------------|-------------------|---|
|  | <u>Original</u>         | <u>Final</u>      |                   |   |
| Revenues:                                    |                         |                   |                   |   |
| Interest                                     | \$ 20,000               | \$ 20,000         | \$ 2,494          | \$ (17,506)   |
| Development in lieu fees                     | 250,000                 | 250,000           | 800               | (249,200)   |
| Total revenues                               | <u>270,000</u>          | <u>270,000</u>    | <u>3,294</u>      | <u>(266,706)</u>  |
| Expenditures:                                |                         |                   |                   |   |
| Current:                                     |                         |                   |                   |   |
| Housing services                             | -                       | -                 | -                 | -   |
| Total expenditures                           | <u>-</u>                | <u>-</u>          | <u>-</u>          | <u>-</u>  |
| Excess of revenues over (under) expenditures | <u>270,000</u>          | <u>270,000</u>    | <u>3,294</u>      | <u>(266,706)</u>  |
| Other financing sources(uses)                |                         |                   |                   |   |
| Transfers out                                | <u>-</u>                | <u>-</u>          | <u>-</u>          | <u>-</u>  |
| Net change in fund balances                  | 270,000                 | 270,000           | 3,294             | (266,706)   |
| Fund balance, July 1                         | <u>150,885</u>          | <u>150,885</u>    | <u>150,885</u>    | <u>-</u>  |
| Fund balance, June 30                        | <u>\$ 420,885</u>       | <u>\$ 420,885</u> | <u>\$ 154,179</u> | <u>\$ (266,706)</u>   |

**CITY OF CALISTOGA**  
**Quality of Life Special Revenue Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2010**

|  | <u>Budgeted Amounts</u> |              | <u>Actual</u> | <u>Variance With Final<br/>Budget-<br/>Positive(Negative)</u> |
|--|-------------------------|--------------|---------------|---|
|  | <u>Original</u>         | <u>Final</u> |               |   |
| Revenues:                                      |                         |              |               |   |
| Charges for services:                          |                         |              |               |   |
| Quality of life fees                           | \$ -                    | \$ -         | \$ 4,500      | \$ 4,500  |
| Interest                                       | -                       | -            | -             | -   |
| Miscellaneous                                  | -                       | -            | -             | -   |
| Total revenues                                 | <u>-</u>                | <u>-</u>     | <u>4,500</u>  | <u>4,500</u>  |
| Expenditures:                                  |                         |              |               |   |
| Current:                                       |                         |              |               |   |
| Public works                                   | -                       | -            | -             | -   |
| Excess of revenues over(under)<br>expenditures | <u>-</u>                | <u>-</u>     | <u>4,500</u>  | <u>4,500</u>  |
| Other financing uses:                          |                         |              |               |   |
| Transfers out                                  | -                       | -            | (4,500)       | (4,500)   |
| Net change in fund balances                    | -                       | -            | -             | -   |
| Fund balance, July 1                           | <u>-</u>                | <u>-</u>     | <u>-</u>      | <u>-</u>  |
| Fund balance, June 30                          | <u>\$ -</u>             | <u>\$ -</u>  | <u>\$ -</u>   | <u>\$ -</u>   |

**CITY OF CALISTOGA**  
**Silverado Landscape Maintenance Special Revenue Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2010**

|   | <u>Budgeted Amounts</u> |                 | <u>Actual</u>   | <u>Variance With<br/>Final Budget-<br/>Positive(Negative)</u> |
|---|-------------------------|-----------------|-----------------|---|
|   | <u>Original</u>         | <u>Final</u>    |                 |   |
| Revenues:                                   |                         |                 |                 |   |
| Special assessments:                        |                         |                 |                 |   |
| Landscape maintenance                       | \$ 1,000                | \$ 1,000        | \$ 1,000        | \$ -  |
| Interest                                    | -                       | -               | 2               | 2   |
| Total revenues                              | <u>1,000</u>            | <u>1,000</u>    | <u>1,002</u>    | <u>2</u>  |
| Expenditures:                               |                         |                 |                 |   |
| Current:                                    |                         |                 |                 |   |
| Public works                                | <u>1,250</u>            | <u>1,250</u>    | <u>425</u>      | <u>825</u>  |
| Excess of revenues over(under) expenditures | <u>(250)</u>            | <u>(250)</u>    | <u>577</u>      | <u>827</u>  |
| Other Financing Sources(Uses)               |                         |                 |                 |   |
| Transfers in                                | -                       | -               | -               | -   |
| Transfers out                               | -                       | -               | -               | -   |
| Total other financing sources(uses)         | <u>-</u>                | <u>-</u>        | <u>-</u>        | <u>-</u>  |
| Net change in fund balances                 | <u>(250)</u>            | <u>(250)</u>    | <u>577</u>      | <u>827</u>  |
| Fund balance, July 1                        | <u>2,527</u>            | <u>2,527</u>    | <u>2,527</u>    | <u>-</u>  |
| Fund balance, June 30                       | <u>\$ 2,277</u>         | <u>\$ 2,277</u> | <u>\$ 3,104</u> | <u>\$ 827</u>   |

**CITY OF CALISTOGA**  
**Abandoned Vehicle Special Revenue Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2010**

|  | Budgeted Amounts |                  |                  | Variance With<br>Final Budget-<br>Positive(Negative) |
|--|------------------|------------------|------------------|--|
|  | Original         | Final            | Actual           |  |
| Revenues:                                    |                  |                  |                  |  |
| Intergovernmental:                           |                  |                  |                  |  |
| Napa County - reimbursement fees             | \$ 5,000         | \$ 5,000         | \$ 4,668         | \$ (332)   |
| Interest                                     | 500              | 500              | -                | (500)  |
| Total revenues                               | <u>5,500</u>     | <u>5,500</u>     | <u>4,668</u>     | <u>(832)</u>   |
| Expenditures:                                |                  |                  |                  |  |
| Current:                                     |                  |                  |                  |  |
| Public safety                                | <u>14,000</u>    | <u>14,000</u>    | <u>-</u>         | <u>14,000</u>  |
| Total expenditures                           | <u>14,000</u>    | <u>14,000</u>    | <u>-</u>         | <u>14,000</u>  |
| Excess of revenues over (under) expenditures | <u>(8,500)</u>   | <u>(8,500)</u>   | <u>4,668</u>     | <u>13,168</u>  |
| Other financing uses:                        |                  |                  |                  |  |
| Transfers out to general fund                | <u>-</u>         | <u>-</u>         | <u>(4,350)</u>   | <u>(4,350)</u>                                       |
| Net change in fund balances                  | (8,500)          | (8,500)          | 318              | 8,818  |
| Fund balance, July 1                         | <u>24,801</u>    | <u>24,801</u>    | <u>24,801</u>    | <u>-</u>   |
| Fund balance, June 30                        | <u>\$ 16,301</u> | <u>\$ 16,301</u> | <u>\$ 25,119</u> | <u>\$ 8,818</u>                                      |

**CITY OF CALISTOGA**  
**Traffic Signal Special Revenue Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2010**

|                             | <u>Budgeted Amounts</u>  |                          |                          | <u>Variance With<br/>Final Budget-<br/>Positive(Negative)</u> |
|-----------------------------|--------------------------|--------------------------|--------------------------|---|
|                             | <u>Original</u>          | <u>Final</u>             | <u>Actual</u>            |   |
| Revenues:                   |                          |                          |                          |   |
| Charges for services:       |                          |                          |                          |   |
| Impact fees                 | \$ -                     | \$ -                     | \$ -                     | \$ -  |
| Interest                    | -                        | -                        | -                        | -   |
| Total revenues              | <u>\$ -</u>              | <u>-</u>                 | <u>-</u>                 | <u>-</u>  |
| Expenditures:               |                          |                          |                          |   |
| Capital outlay              | -                        | -                        | -                        | -   |
| Total expenditures          | <u>-</u>                 | <u>-</u>                 | <u>-</u>                 | <u>-</u>  |
| Net change in fund balances | -                        | -                        | -                        | -   |
| Fund balance, July 1        | <u>148,071</u>           | <u>148,071</u>           | <u>148,071</u>           | <u>-</u>  |
| Fund balance, June 30       | <u><u>\$ 148,071</u></u> | <u><u>\$ 148,071</u></u> | <u><u>\$ 148,071</u></u> | <u><u>\$ -</u></u>  |

**CITY OF CALISTOGA**  
**North West Drainage Special Revenue Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2010**

|  | <u>Budgeted Amounts</u> |                 | <u>Actual</u>   | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|-------------------------|-----------------|-----------------|---|
|  | <u>Original</u>         | <u>Final</u>    |                 |   |
| Revenues:                                    |                         |                 |                 |   |
| Charges for services:                        |                         |                 |                 |   |
| Impact fees                                  | \$ -                    | \$ -            | \$ 492          | \$ 492  |
| Interest                                     | -                       | -               | -               | -   |
| Total revenues                               | <u>-</u>                | <u>-</u>        | <u>492</u>      | <u>492</u>                                      |
| Expenditures:                                |                         |                 |                 |   |
| Current:                                     |                         |                 |                 |   |
| Public works projects                        | -                       | -               | -               | -   |
| Excess of revenues over (under) expenditures | <u>-</u>                | <u>-</u>        | <u>492</u>      | <u>492</u>                                      |
| Other Financing Sources(Uses)                |                         |                 |                 |   |
| Transfers out                                | -                       | -               | -               | -   |
| Net change in fund balances                  | <u>-</u>                | <u>-</u>        | <u>492</u>      | <u>492</u>                                      |
| Fund balance, July 1                         | <u>2,412</u>            | <u>2,412</u>    | <u>2,412</u>    | <u>-</u>  |
| Fund balance, June 30                        | <u>\$ 2,412</u>         | <u>\$ 2,412</u> | <u>\$ 2,904</u> | <u>\$ 492</u>                                   |



**CITY OF CALISTOGA**  
**Recreation Donation Special Revenue Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2010**

|   | <u>Budgeted Amounts</u> |                  |                 | Variance With Final<br>Budget-<br>Positive(Negative) |
|---|-------------------------|------------------|-----------------|--|
|   | <u>Original</u>         | <u>Final</u>     | <u>Actual</u>   |  |
| Revenues:   |                         |                  |                 |  |
| Interest  | \$ -                    | \$ -             | \$ -            | \$ -   |
| Miscellaneous:  |                         |                  |                 |  |
| Donations   | 12,000                  | 12,000           | 14,509          | 2,509  |
| Total revenues  | <u>12,000</u>           | <u>12,000</u>    | <u>14,509</u>   | <u>2,509</u>   |
| Expenditures:   |                         |                  |                 |  |
| Current:  |                         |                  |                 |  |
| Recreation  | 9,000                   | 9,000            | 8,403           | 597  |
| Total expenditures  | <u>9,000</u>            | <u>9,000</u>     | <u>8,403</u>    | <u>597</u>   |
| Excess(deficiency) of revenues over<br>(under) expenditures | <u>3,000</u>            | <u>3,000</u>     | <u>6,106</u>    | <u>3,106</u>   |
| Other Financing Use   |                         |                  |                 |  |
| Transfer out to general fund                                | -                       | -                | (12,000)        | (12,000)   |
| Net change in fund balances                                 | 3,000                   | 3,000            | (5,894)         | (8,894)  |
| Fund balance, July 1  | <u>8,433</u>            | <u>8,433</u>     | <u>8,433</u>    | <u>-</u>   |
| Fund balance, June 30                                       | <u>\$ 11,433</u>        | <u>\$ 11,433</u> | <u>\$ 2,539</u> | <u>\$ (8,894)</u>                                    |

**CITY OF CALISTOGA**  
**Police Donation Special Revenue Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2010**

|                             | <u>Budgeted Amounts</u> |                  |                  | Variance With<br>Final Budget-<br>Positive(Negative) |
|-----------------------------|-------------------------|------------------|------------------|--|
|                             | <u>Original</u>         | <u>Final</u>     | <u>Actual</u>    |  |
| Revenues:                   |                         |                  |                  |  |
| Interest                    | \$ -                    | \$ -             | \$ -             | \$ -   |
| Miscellaneous:              |                         |                  |                  |  |
| Donations                   | 1,000                   | 1,000            | 250              | (750)  |
| Total revenues              | <u>1,000</u>            | <u>1,000</u>     | <u>250</u>       | <u>(750)</u>   |
| Expenditures:               |                         |                  |                  |  |
| Current:                    |                         |                  |                  |  |
| Public safety               | 1,000                   | 1,000            | 81               | 919  |
| Net change in fund balances | -                       | -                | 169              | 169  |
| Fund balance, July 1        | <u>11,418</u>           | <u>11,418</u>    | <u>11,418</u>    | <u>-</u>   |
| Fund balance, June 30       | <u>\$ 11,418</u>        | <u>\$ 11,418</u> | <u>\$ 11,587</u> | <u>\$ 169</u>  |

**CITY OF CALISTOGA**  
**Police Grant Special Revenue Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2010**

|  | <u>Budgeted Amounts</u> |                   |                  | Variance With<br>Final Budget-<br>Positive(Negative) |
|--|-------------------------|-------------------|------------------|--|
|  | <u>Original</u>         | <u>Final</u>      | <u>Actual</u>    |  |
| Revenues:                                    |                         |                   |                  |  |
| Interest                                     | \$ -                    | \$ -              | \$ -             | \$ -   |
| Intergovernmental:                           |                         |                   |                  |  |
| COPS grant                                   | 100,000                 | 100,000           | 100,191          | -  |
| Other grants REUDL                           | -                       | -                 | -                | -  |
| State grants                                 | -                       | -                 | 10,218           | 10,218   |
| Total revenues                               | <u>100,000</u>          | <u>100,000</u>    | <u>110,409</u>   | <u>10,218</u>  |
| Expenditures:                                |                         |                   |                  |  |
| Current:                                     |                         |                   |                  |  |
| Public safety                                | 35,000                  | 35,000            | 38,442           | (3,442)  |
| Capital outlay                               | -                       | -                 | -                | -  |
| Total expenditures                           | <u>35,000</u>           | <u>35,000</u>     | <u>38,442</u>    | <u>(3,442)</u>                                       |
| Excess of revenues over (under) expenditures | <u>65,000</u>           | <u>65,000</u>     | <u>71,967</u>    | <u>6,967</u>   |
| Other financing sources (uses):              |                         |                   |                  |  |
| Operating transfers out                      | -                       | -                 | (60,000)         | -  |
| Net change in fund balances                  | 65,000                  | 65,000            | 11,967           | 6,967  |
| Fund balance, July 1                         | <u>46,313</u>           | <u>46,313</u>     | <u>46,313</u>    | <u>-</u>   |
| Fund balance, June 30                        | <u>\$ 111,313</u>       | <u>\$ 111,313</u> | <u>\$ 58,280</u> | <u>\$ (53,033)</u>                                   |

**CITY OF CALISTOGA**  
**Tree Mitigation Special Revenue Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2010**

|   | <u>Budgeted Amounts</u> |                  |                  | Variance With<br>Final Budget-<br>Positive(Negative) |
|---|-------------------------|------------------|------------------|--|
|   | <u>Original</u>         | <u>Final</u>     | <u>Actual</u>    |  |
| Revenues:   |                         |                  |                  |  |
| Charges for services:                               |                         |                  |                  |  |
| Tree mitigation and removal fees                    | \$ 400                  | \$ 400           | \$ 4,200         | \$ 3,800   |
| Interest  | 100                     | 100              | 360              | 260  |
| <b>Total revenues</b>                               | <u>500</u>              | <u>500</u>       | <u>4,560</u>     | <u>4,060</u>   |
| Expenditures:                                       |                         |                  |                  |  |
| Current:  |                         |                  |                  |  |
| Public works  | -                       | -                | 4,200            | (4,200)  |
| <b>Excess of revenues over (under) expenditures</b> | <u>500</u>              | <u>500</u>       | <u>360</u>       | <u>8,260</u>   |
| Other financing sources:                            |                         |                  |                  |  |
| Transfers in from general fund                      | -                       | -                | -                | -  |
| <b>Net change in fund balances</b>                  | 500                     | 500              | 360              | (140)  |
| <b>Fund balance, July 1</b>                         | <u>14,101</u>           | <u>14,101</u>    | <u>14,101</u>    | <u>-</u>   |
| <b>Fund balance, June 30</b>                        | <u>\$ 14,601</u>        | <u>\$ 14,601</u> | <u>\$ 14,461</u> | <u>\$ (140)</u>                                      |

**CITY OF CALISTOGA**  
**Fire Donation Special Revenue Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2010**

|  | Budgeted Amounts |               |               | Variance With<br>Final Budget-<br>Positive(Negative) |
|--|------------------|---------------|---------------|--|
|  | Original         | Final         | Actual        |  |
| Revenues                                     |                  |               |               |  |
| Interest                                     | \$ -             | \$ -          | \$ -          | \$ 2   |
| Miscellaneous:                               |                  |               |               |  |
| Donations                                    | -                | -             | -             | -  |
| Total revenues                               | -                | -             | -             | 2  |
| Expenditures:                                |                  |               |               |  |
| Current:                                     |                  |               |               |  |
| Public safety                                | -                | -             | -             | -  |
| Excess of revenues over (under) expenditures | -                | -             | -             | 2  |
| Other financing sources:                     |                  |               |               |  |
| Operating transfers in from general fund     | -                | -             | -             | -  |
| Net change in fund balances                  | -                | -             | -             | -  |
| Fund balance, July 1                         | 648              | 648           | 648           | -  |
| Fund balance, June 30                        | <u>\$ 648</u>    | <u>\$ 648</u> | <u>\$ 648</u> | <u>\$ -</u>  |

**CITY OF CALISTOGA**  
**Mobile Home Park Special Revenue Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2010**

|   | <u>Budgeted Amounts</u> |                  |                  | Variance With<br>Final Budget-<br>Positive(Negative) |
|---|-------------------------|------------------|------------------|--|
|   | <u>Original</u>         | <u>Final</u>     | <u>Actual</u>    |  |
| Revenues:   |                         |                  |                  |  |
| Interest  | \$ 50                   | \$ 50            | \$ -             | \$ (50)  |
| Miscellaneous                                       | -                       | -                | -                | -  |
| Charges for services:                               |                         |                  |                  |  |
| Inspection fees                                     | 4,705                   | 4,705            | 4,705            | -  |
| Rent stablization fees                              | 18,380                  | 18,380           | 9,900            | (8,480)  |
| <b>Total revenues</b>                               | <b>23,135</b>           | <b>23,135</b>    | <b>14,605</b>    | <b>(8,530)</b>                                       |
| Expenditures:                                       |                         |                  |                  |  |
| Current:  |                         |                  |                  |  |
| Housing   | 15,975                  | 15,975           | 1,718            | 14,257   |
| <b>Excess of revenues over (under) expenditures</b> | <b>7,160</b>            | <b>7,160</b>     | <b>12,887</b>    | <b>5,727</b>   |
| Other financing sources (uses):                     |                         |                  |                  |  |
| Transfers in  | -                       | -                | -                |  |
| Transfers out to general fund                       | -                       | -                | (5,000)          | (5,000)  |
| <b>Total other financing sources (uses)</b>         | <b>-</b>                | <b>-</b>         | <b>(5,000)</b>   | <b>(5,000)</b>                                       |
| <b>Net change in fund balances</b>                  | <b>7,160</b>            | <b>7,160</b>     | <b>7,887</b>     | <b>727</b>   |
| <b>Fund balance, July 1</b>                         | <b>31,667</b>           | <b>31,667</b>    | <b>31,667</b>    | <b>-</b>   |
| <b>Fund balance, June 30</b>                        | <b>\$ 38,827</b>        | <b>\$ 38,827</b> | <b>\$ 39,554</b> | <b>\$ 727</b>  |

**CITY OF CALISTOGA**  
**City Debt Service Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2010**

|  | <u>Budgeted Amounts</u> |                  |                  | Variance With<br>Final Budget-<br>Positive(Negative) |
|--|-------------------------|------------------|------------------|--|
|  | <u>Original</u>         | <u>Final</u>     | <u>Actual</u>    |  |
| Revenues:                                    |                         |                  |                  |  |
| Interest                                     | \$ 20,000               | \$ 20,000        | \$ -             | \$ (20,000)  |
| Total revenues                               | <u>20,000</u>           | <u>20,000</u>    | <u>-</u>         | <u>(20,000)</u>                                      |
| Expenditures:                                |                         |                  |                  |  |
| Debt service:                                |                         |                  |                  |  |
| Principal retirement                         | -                       | -                | 232,385          | (232,385)  |
| Interest on long-term debt                   | -                       | -                | 268,021          | (268,021)  |
| Fiscal agent fees                            | 1,500                   | 1,500            | -                | 1,500  |
| Total expenditures                           | <u>1,500</u>            | <u>1,500</u>     | <u>500,406</u>   | <u>(498,906)</u>                                     |
| Excess of revenues over (under) expenditures | <u>18,500</u>           | <u>18,500</u>    | <u>(500,406)</u> | <u>(518,906)</u>                                     |
| Other financing sources:                     |                         |                  |                  |  |
| Transfer in from public safety fund          | -                       | -                | 502,113          | 502,113  |
| Transfer in from quality of life             | -                       | -                | -                | -  |
| Transfer in from general fund                | -                       | -                | -                | -  |
| Total other financing sources                | <u>-</u>                | <u>-</u>         | <u>502,113</u>   | <u>502,113</u>                                       |
| Net change in fund balances                  | 18,500                  | 18,500           | 1,707            | (16,793)   |
| Fund balance, July 1                         | -                       | -                | -                | -  |
| Fund balance, June 30                        | <u>\$ 18,500</u>        | <u>\$ 18,500</u> | <u>\$ 1,707</u>  | <u>\$ (16,793)</u>                                   |

**CITY OF CALISTOGA**  
**Comparative Schedule of General Capital Assets Used in Governmental Operations**  
**By Source**

|  | June 30       |               |
|--|---------------|---------------|
|  | 2010          | 2009          |
| General fixed assets:                    |               |               |
| Land                                     | \$ 1,964,744  | \$ 1,964,744  |
| Buildings                                | 1,704,868     | 1,619,113     |
| Improvements                             | 7,793,330     | 7,602,596     |
| Equipment                                | 945,706       | 1,467,463     |
| Infrastructure - street system           | 1,047,209     | 1,047,209     |
| Construction in progress                 | 1,245,636     | 382,016       |
| Total general fixed assets               | \$ 14,701,493 | \$ 14,083,141 |
| Investment in general fixed assets from: |               |               |
| General fund                             | \$ 10,700,571 | \$ 10,082,219 |
| Capital projects funds                   | 1,948,090     | 1,948,090     |
| Donations                                | 1,807,666     | 1,807,666     |
| Special revenue funds                    | 245,166       | 245,166       |
| Total investment in general fixed assets | \$ 14,701,493 | \$ 14,083,141 |



**CITY OF CALISTOGA**  
**Schedule of Changes in General Capital Assets Used in Governmental Activities**  
**By Source**  
**For the Fiscal Year Ended June 30, 2010**

|                                    | <u>Land</u>         | <u>Buildings</u>    | <u>Improvements<br/>and<br/>Construction<br/>in Progress</u> | <u>Equipment</u>  | <u>Infrastructure</u> | <u>Total Cost</u>    |
|------------------------------------|---------------------|---------------------|--|-------------------|-----------------------|----------------------|
| General fixed assets July 1, 2009  | \$ 1,964,744        | \$ 1,619,113        | \$ 7,984,612   | \$ 1,467,463      | \$ 1,047,209          | \$ 14,083,141        |
| Add:                               |                     |                     |  |                   |                       |                      |
| Expenditures from:                 |                     |                     |  |                   |                       |                      |
| General fund                       | -                   | -                   | 1,140,109  | 17,174            | -                     | 1,157,283            |
| Deduct:                            |                     |                     |  |                   |                       |                      |
| Retirements and transfers          | -                   | 85,755              | (85,755)   | (538,931)         | -                     | (538,931)            |
| General fixed assets June 30, 2010 | <u>\$ 1,964,744</u> | <u>\$ 1,704,868</u> | <u>\$ 9,038,966</u>  | <u>\$ 945,706</u> | <u>\$ 1,047,209</u>   | <u>\$ 14,701,493</u> |

**CITY OF CALISTOGA**  
**Schedule of General Capital Assets Used in Governmental Activities**  
**By Function and Activity**  
**June 30, 2010**

| <u>Function and Activity</u>      | <u>Land</u>         | <u>Buildings</u>    | <u>Improvements</u> | <u>Equipment</u>  | <u>Infrastructure</u> | <u>Total Cost</u>    |
|-----------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|----------------------|
| General government:               |                     |                     |                     |                   |                       |                      |
| General government buildings      | \$ 1,315,180        | \$ 85,380           | \$ 540,362          | \$ 88,655         | \$ -                  | \$ 2,029,577         |
| Public safety:                    |                     |                     |                     |                   |                       |                      |
| Police protection                 | 509,682             | 935,600             | 261,475             | 171,162           | -                     | 1,877,919            |
| Fire protection                   | -                   | 941,744             | 154,961             | 418,993           | -                     | 1,515,698            |
| Total public safety               | 509,682             | 1,877,344           | 416,436             | 590,155           | -                     | 3,393,617            |
| Community Center                  | 5,000               | 54,576              | 43,759              | 67,235            | -                     | 170,570              |
| Community pool                    | -                   | -                   | 6,069,866           | 15,573            | -                     | 6,085,439            |
| Parks and recreation              | 45,660              | 295,142             | 765,349             | 92,885            | -                     | 1,199,036            |
| Public works                      | 77,222              | 89,995              | 344,374             | 61,463            | 1,047,209             | 1,620,263            |
| Museum                            | 12,000              | 165,991             | -                   | 25,000            | -                     | 202,991              |
| <b>Total general fixed assets</b> | <b>\$ 1,964,744</b> | <b>\$ 2,568,428</b> | <b>\$ 8,180,146</b> | <b>\$ 940,966</b> | <b>\$ 1,047,209</b>   | <b>\$ 14,701,493</b> |

**CITY OF CALISTOGA**  
**Schedule of Changes in General Capital Assets Used in Governmental Activities**  
**By Function and Activity**  
**For the Fiscal Year Ended June 30, 2010**

| <u>Function and Activity</u> | <u>General Fixed<br/>Assets<br/>July 1, 2009</u> | <u>Additions</u>    | <u>Deletions</u>    | <u>General Fixed<br/>Assets<br/>June 30, 2010</u> |
|------------------------------|--|---------------------|---------------------|---|
| General government:          |  |                     |                     |   |
| City Clerk                   | \$ 15,328  | \$ -                | \$ (1,300)          | \$ 14,028   |
| Planning                     | 15,309   | -                   | (6,274)             | 9,035   |
| General buildings and land   | 1,953,045  | -                   | (5,262)             | 1,947,783   |
| Financial administration     | 55,850   | -                   | (500)               | 55,350  |
| City Manager                 | 5,371  | -                   | (1,990)             | 3,381   |
| Total general government     | <u>2,044,903</u>                                 | <u>-</u>            | <u>(15,326)</u>     | <u>2,029,577</u>                                  |
| Public safety:               |  |                     |                     |   |
| Police protection            | 2,002,513  | -                   | (124,594)           | 1,877,919   |
| Fire protection              | 1,012,174  | 863,560             | (360,036)           | 1,515,698   |
| Total public safety          | <u>3,014,687</u>                                 | <u>863,560</u>      | <u>(484,630)</u>    | <u>3,393,617</u>                                  |
| Community Center             | 171,870  | 60                  | (1,360)             | 170,570   |
| Community Pool               | 5,889,905  | 195,534             | -                   | 6,085,439   |
| Parks and recreation         | 1,134,357  | 73,668              | (8,989)             | 1,199,036   |
| Public Works                 | 1,624,428  | 19,750              | (23,915)            | 1,620,263   |
| Museum                       | 202,991  | -                   | -                   | 202,991   |
| Total general fixed assets   | <u>\$ 14,083,141</u>                             | <u>\$ 1,152,572</u> | <u>\$ (534,220)</u> | <u>\$ 14,701,493</u>                              |