

OPTIONAL SUPPLEMENTARY INFORMATION

***NONMAJOR FUNDS' COMBINING FINANCIAL STATEMENTS AND SCHEDULES
AND SCHEDULES OF CAPITAL ASSETS USED IN GOVERNMENTAL ACTIVITIES***

City of Calistoga
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2011

	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	City Hall Donation	Abandoned Vehicle
Assets											
Cash and investments	\$ 36,482	\$ 90,241	\$ -	\$ 469,126	\$ 800	\$ 44,260	\$ 154,179	\$ -	\$ 1,303	\$ 50,584	\$ 25,848
Receivables:											
From other governments	-	-	-	-	-	-	-	-	-	-	844
Accounts	-	-	-	-	36	-	-	-	-	-	-
Notes receivable	-	-	-	781,010	-	-	12,000	-	-	-	-
Total assets	\$ 57,643	\$ 90,241	\$ -	\$ 1,250,136	\$ 836	\$ 44,260	\$ 166,179	\$ -	\$ 1,303	\$ 50,584	\$ 26,692
Liabilities and Fund Balances											
Liabilities:											
Accounts payable	\$ 2,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deposits	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	781,010	-	-	12,000	-	-	-	-
Total liabilities	2,989	-	-	781,010	-	-	12,000	-	-	-	-
Fund balances:											
Restricted for streets	54,654	90,241	-	-	836	-	-	-	1,303	-	-
Restricted for parks	-	-	-	-	-	-	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	44,260	-	-	-	-	26,692
Restricted for affordable housing	-	-	-	469,126	-	-	154,179	-	-	-	-
Restricted for facilities	-	-	-	-	-	-	-	-	-	50,584	-
Restricted for debt service	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total fund balances	54,654	90,241	-	469,126	836	44,260	154,179	-	1,303	50,584	26,692
Total liabilities and fund balances	\$ 57,643	\$ 90,241	\$ -	\$ 1,250,136	\$ 836	\$ 44,260	\$ 166,179	\$ -	\$ 1,303	\$ 50,584	\$ 26,692

City of Calistoga
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2011

	Special Revenue Funds										Debt Service		Total Nonmajor Governmental Funds
	Traffic Signal	MTC Street	Vamos Program	North West Drainage	Recreation Donation	Police Donation	Police Grants	Tree Mitigation	Fire Donation	Mobile Home Park	City Debt Service		
Assets													
Cash and investments	\$ 162,618	\$ -	\$ 2,150	\$ 2,904	\$ -	\$ 11,692	\$ 31,165	\$ 23,431	\$ 648	\$ 6,742	\$ 1,708	\$ -	\$ 1,115,881
Receivables:													
- governments	-	1,450	-	-	-	11,325	-	-	-	-	-	-	34,780
- Accounts	-	-	-	-	-	-	-	-	-	-	-	-	38
- Notes receivable	-	-	-	-	-	-	-	-	-	-	-	-	793,010
Total assets	\$ 162,618	\$ 1,450	\$ 2,150	\$ 2,904	\$ -	\$ 11,692	\$ 42,490	\$ 23,431	\$ 648	\$ 6,742	\$ 1,708	\$ -	\$ 1,943,707
Liabilities and Fund Balances													
Liabilities:													
- Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 455	\$ -	\$ -	\$ -	\$ -	\$ 1,846	\$ -	\$ -	\$ 5,290
- Deposits	-	-	-	-	-	-	-	8,670	-	-	-	-	8,670
- Due to other funds	-	1,450	-	-	-	-	-	-	-	-	-	-	1,450
- Deferred revenue	-	-	-	-	-	-	-	-	-	-	-	-	793,010
Total liabilities	\$ -	\$ 1,450	\$ -	\$ -	\$ 455	\$ -	\$ -	\$ 8,670	\$ -	\$ 1,846	\$ -	\$ -	\$ 808,420
Fund balances:													
- Restricted for streets	162,618	-	-	2,904	-	-	-	14,761	-	-	-	-	327,317
- Restricted for parks	-	-	2,150	-	-	-	-	-	-	-	-	-	2,150
- Restricted for public safety	-	-	-	-	-	11,692	42,490	-	648	-	-	-	125,782
- Restricted for affordable housing	-	-	-	-	-	-	-	-	-	4,896	-	-	628,201
- Restricted for facilities	-	-	-	-	-	-	-	-	-	-	-	-	50,584
- Restricted for debt service	-	-	-	-	-	-	-	-	-	-	1,708	-	1,708
- Unassigned	-	-	-	-	(455)	-	-	-	-	-	-	-	(455)
Total fund balances	162,618	\$ -	\$ 2,150	\$ 2,904	(455)	\$ 11,692	\$ 42,490	\$ 14,761	\$ 648	\$ 4,896	\$ 1,708	\$ -	\$ 1,135,287
Total liabilities and fund balances	\$ 162,618	\$ 1,450	\$ 2,150	\$ 2,904	\$ -	\$ 11,692	\$ 42,490	\$ 23,431	\$ 648	\$ 6,742	\$ 1,708	\$ -	\$ 1,943,707

City of Calistoga
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2011

	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	City Hall Donation	Abandoned Vehicle
Revenues:											
Intergovernmental	\$ 145,337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	15,178	14,627	-	1,540	-	-	12,750	1,000	-	8,530
Interest	-	-	-	51,585	2	-	-	-	-	-	-
Miscellaneous	3,600	-	-	22,967	-	9,450	-	-	50,584	-	-
Total revenues	149,137	15,178	14,627	74,552	1,542	9,450	-	12,750	1,000	50,584	8,530
Expenditures:											
Current:											
Public safety	-	-	12,000	-	-	-	-	-	-	-	2,357
Public works	35,759	-	-	-	664	-	-	-	428	-	-
Housing	-	-	-	86,962	-	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-	-	-	-	-	-
Debt service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	35,759	-	12,000	86,962	664	-	-	-	428	-	2,357
Excess (deficiency) of revenues over (under) expenditures	113,378	15,178	2,627	(12,410)	878	9,450	-	12,750	574	50,584	6,173
Other financing sources (uses):											
Transfers in	(80,000)	-	(75,172)	-	(2,375)	-	-	(12,750)	(2,375)	-	(4,600)
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(80,000)	-	(75,172)	-	(2,375)	-	-	(12,750)	(2,375)	-	(4,600)
Net change in fund balances	33,378	15,178	(72,545)	(12,410)	(1,497)	9,450	-	-	(1,801)	50,584	1,573
Fund balances, July 1	21,276	75,063	72,545	461,536	2,333	34,810	154,179	-	3,104	-	25,119
Fund balances, June 30	\$ 54,654	\$ 90,241	\$ -	\$ 469,126	\$ 836	\$ 44,260	\$ 154,179	\$ -	\$ 1,303	\$ 50,584	\$ 26,692

City of Calistoga
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2011

	Special Revenue Funds										Debt Service		Total Nonmajor Governmental Funds
	Traffic Signal	MTC Street	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	14,611	\$ 26,869	\$ -	\$ -	\$ -	\$ -	\$ 100,559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272,765
Interest	-	-	-	-	-	-	-	-	-	4,705	-	-	72,941
Miscellaneous	-	-	1,060	-	11,553	449	-	300	-	7,665	-	-	51,587
													107,828
Total revenues	14,611	26,869	1,060	-	11,553	449	100,559	300	-	12,370	-	-	505,121
Expenditures:													
Current:													
Public safety													
Public works	64	26,869	-	-	-	344	37,439	-	-	-	-	-	52,140
Housing	-	-	-	-	-	-	-	-	-	-	-	-	63,782
Parks and recreation	-	-	100	-	3,844	-	-	-	-	36,528	-	-	123,490
Debt service:													3,944
Principal	-	-	-	-	-	-	-	-	-	-	355,760	-	355,760
Interest	-	-	-	-	-	-	-	-	-	-	255,925	-	255,925
Total expenditures	64	26,869	100	-	3,844	344	37,439	-	-	36,528	611,685	-	855,041
Excess (deficiency) of revenues over (under) expenditures	14,547	-	960	-	7,709	105	63,120	300	-	(24,158)	(611,685)	-	(348,920)
Other financing sources (uses):													
Transfers in	-	-	-	-	-	-	-	-	-	-	611,686	-	611,686
Transfers out	-	-	-	-	(10,703)	-	(78,910)	-	-	(10,500)	-	-	(277,385)
Total other financing sources (uses)	-	-	-	-	(10,703)	-	(78,910)	-	-	(10,500)	611,686	-	334,301
Net change in fund balances	14,547	-	960	-	(2,994)	105	(15,790)	300	-	(34,658)	1	-	(15,619)
Fund balances, July 1	148,071	-	1,190	2,904	2,539	11,567	58,280	14,461	648	39,554	1,707	-	1,150,906
Fund balances, June 30	\$ 162,618	\$ -	\$ 2,150	\$ 2,904	\$ (455)	\$ 11,682	\$ 42,490	\$ 14,761	\$ 648	\$ 4,896	\$ 1,708	\$ -	\$ 1,135,287

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, 2011

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental:				
Gas tax 2105	\$ 25,500	\$ 25,500	\$ 31,411	\$ 5,911
Gas tax 2106	17,500	17,500	21,503	4,003
Gas tax 2107	34,500	34,500	42,865	8,365
Gas tax 2107.5	1,850	1,850	4,000	2,150
State Local transportation grant	44,000	44,000	45,558	1,558
Other state grant	3,500	3,500	-	(3,500)
Miscellaneous	-	-	3,800	3,800
Total revenues	<u>126,850</u>	<u>126,850</u>	<u>149,137</u>	<u>22,287</u>
Expenditures:				
Current:				
Highways and streets:				
Street lighting utilities	44,210	44,210	35,759	8,451
Total expenditures	<u>44,210</u>	<u>44,210</u>	<u>35,759</u>	<u>8,451</u>
Excess of revenues over (under) expenditures	<u>82,640</u>	<u>82,640</u>	<u>113,378</u>	<u>30,738</u>
Other financing sources (uses):				
Transfers out	(80,000)	(80,000)	(80,000)	-
Total other financing sources (uses)	<u>(80,000)</u>	<u>(80,000)</u>	<u>(80,000)</u>	<u>-</u>
Net change in fund balance	2,640	2,640	33,378	30,738
Fund balance, July 1	4,829	21,276	21,276	-
Fund balance, June 30	<u>\$ 7,469</u>	<u>\$ 23,916</u>	<u>\$ 54,654</u>	<u>\$ 30,738</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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget- Positive(negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services:				
Parking-in-lieu fees	\$ 39,600	\$ 39,600	\$ 15,178	\$ (24,422)
Interest	200	200	-	(200)
Total revenues	<u>39,800</u>	<u>39,800</u>	<u>15,178</u>	<u>(24,622)</u>
Expenditures:				
Public safety	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>39,800</u>	<u>39,800</u>	<u>15,178</u>	<u>(24,622)</u>
Net change in fund balances	39,800	39,800	15,178	(24,622)
Fund balance, July 1	<u>75,268</u>	<u>75,063</u>	<u>75,063</u>	<u>-</u>
Fund balance, June 30	<u>\$ 115,068</u>	<u>\$ 114,863</u>	<u>\$ 90,241</u>	<u>\$ (24,622)</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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services:				
Public safety impact fees	\$ 232,000	\$ 232,000	\$ 14,627	\$ (217,373)
Interest	1,500	1,500	-	(1,500)
Total revenues	<u>233,500</u>	<u>233,500</u>	<u>14,627</u>	<u>(218,873)</u>
Expenditures:				
Current:				
Reimbursements	-	-	12,000	(12,000)
Total expenditures	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>(12,000)</u>
Excess of revenues over (under) expenditures	<u>233,500</u>	<u>233,500</u>	<u>2,627</u>	<u>(230,873)</u>
Other financing uses:				
Transfers out to equipment fund	(133,100)	(133,100)	-	133,000
Transfer out to debt service fund	(330,003)	(330,003)	(75,172)	254,831
Total other financing uses	<u>(463,103)</u>	<u>(463,103)</u>	<u>(75,172)</u>	<u>387,831</u>
Net change in fund balances	(229,603)	(229,603)	(72,545)	157,058
Fund balance, July 1	<u>173,046</u>	<u>72,545</u>	<u>72,545</u>	<u>-</u>
Fund balance, June 30	<u>\$ (56,557)</u>	<u>\$ (157,058)</u>	<u>\$ -</u>	<u>\$ 157,058</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, 2011

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ 22,000	\$ 22,000	\$ 51,585	\$ 29,585
Miscellaneous - loan repayments	36,000	36,000	22,967	(13,033)
Total revenues	<u>58,000</u>	<u>58,000</u>	<u>74,552</u>	<u>16,552</u>
Expenditures:				
Current:				
Contracts and program services	83,500	83,500	86,962	(3,462)
Total expenditures	<u>83,500</u>	<u>83,500</u>	<u>86,962</u>	<u>(3,462)</u>
Excess of revenues over (under) expenditures	<u>(25,500)</u>	<u>(25,500)</u>	<u>(12,410)</u>	<u>13,090</u>
Net change in fund balances	(25,500)	(25,500)	(12,410)	13,090
Fund balance, July 1	<u>489,835</u>	<u>481,536</u>	<u>481,536</u>	<u>-</u>
Fund balance, June 30	<u>\$ 464,335</u>	<u>\$ 456,036</u>	<u>\$ 469,126</u>	<u>\$ 13,090</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, 2011

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negativ e)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ 10	\$ 10	\$ 2	\$ (8)
Special assessments:				
Landscape maintenance	<u>1,540</u>	<u>1,540</u>	<u>1,540</u>	<u>-</u>
Total revenues	<u>1,550</u>	<u>1,550</u>	<u>1,542</u>	<u>(8)</u>
Expenditures:				
Public works	<u>1,630</u>	<u>1,630</u>	<u>664</u>	<u>966</u>
Excess of revenues over(under)expenditures	<u>(80)</u>	<u>(80)</u>	<u>878</u>	<u>958</u>
Other Financing Uses				
Transfers out general fund	<u>(378)</u>	<u>(378)</u>	<u>(2,375)</u>	<u>(1,997)</u>
Total other financing sources (uses)	<u>(378)</u>	<u>(378)</u>	<u>(2,375)</u>	<u>(1,997)</u>
Net change in fund balances	(458)	(458)	(1,497)	(1,039)
Fund balance, July 1	<u>1,062</u>	<u>2,333</u>	<u>2,333</u>	<u>-</u>
Fund balance, June 30	<u>\$ 604</u>	<u>\$ 1,875</u>	<u>\$ 836</u>	<u>\$ (1,039)</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, 2011

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ 200	\$ 200	\$ -	\$ (200)
Intergovernmental:				
Case forfeitures	<u>3,000</u>	<u>3,000</u>	<u>9,450</u>	<u>6,450</u>
Total revenues	<u>3,200</u>	<u>3,200</u>	<u>9,450</u>	<u>6,250</u>
Expenditures:				
Current:				
Public safety	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Net change in fund balances	(300)	(300)	9,450	9,750
Fund balance, July 1	<u>34,810</u>	<u>34,810</u>	<u>34,810</u>	<u>-</u>
Fund balance, June 30	<u>\$ 34,510</u>	<u>\$ 34,510</u>	<u>\$ 44,260</u>	<u>\$ 9,750</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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 500	\$ 500	\$ -	\$ (500)
Development in lieu fees	1,000	1,000	-	(1,000)
Total revenues	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>
Expenditures:				
Current:				
Housing services	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>
Net change in fund balances	1,500	1,500	-	(1,500)
Fund balance, July 1	<u>166,679</u>	<u>154,179</u>	<u>154,179</u>	<u>-</u>
Fund balance, June 30	<u>\$ 168,179</u>	<u>\$ 155,679</u>	<u>\$ 154,179</u>	<u>\$ (1,500)</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, 2011

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services:				
Quality of life fees	\$ 39,600	\$ 39,600	\$ 12,750	\$ (26,850)
Interest	390	390	-	(390)
Miscellaneous	-	-	-	-
Total revenues	<u>39,990</u>	<u>39,990</u>	<u>12,750</u>	<u>(27,240)</u>
Expenditures:				
Current:				
Public works	-	-	-	-
Excess of revenues over(under) expenditures	<u>39,990</u>	<u>39,990</u>	<u>12,750</u>	<u>(27,240)</u>
Other financing uses:				
Transfers out	<u>(168,895)</u>	<u>(168,895)</u>	<u>(12,750)</u>	<u>156,145</u>
Net change in fund balances	(128,905)	(128,905)	-	128,905
Fund balance, July 1	<u>(198,174)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u><u>\$ (327,079)</u></u>	<u><u>\$ (128,905)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 128,905</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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Special assessments:				
Landscape maintenance	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Expenditures:				
Current:				
Public works	1,250	1,250	426	824
Excess of revenues over(under) expenditures	<u>(250)</u>	<u>(250)</u>	<u>574</u>	<u>824</u>
Other Financing Sources(Uses)				
Transfers out	<u>(215)</u>	<u>(215)</u>	<u>(2,375)</u>	<u>(2,160)</u>
Total other financing sources(uses)	<u>(215)</u>	<u>(215)</u>	<u>(2,375)</u>	<u>(2,160)</u>
Net change in fund balances	(465)	(465)	(1,801)	(1,336)
Fund balance, July 1	<u>1,077</u>	<u>3,104</u>	<u>3,104</u>	<u>-</u>
Fund balance, June 30	<u>\$ 612</u>	<u>\$ 2,639</u>	<u>\$ 1,303</u>	<u>\$ (1,336)</u>

CITY OF CALISTOGA
City Hall Donation Special Revenue Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2011

	<u>Budgeted</u>		<u>Actual</u>	<u>Variance With Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Miscellaneous:				
Contributions for City Hall modernization	\$ -	\$ -	\$ 50,584	\$ 50,584
Total revenues	-	-	50,584	50,584
Expenditures:				
Capital outlay:				
City Hall improvements	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over(under) expenditures	-	-	50,584	50,584
Net change in fund balances	-	-	50,584	50,584
Fund balances, July 1	-	-	-	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,584</u>	<u>\$ 50,584</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, 2011

	Budgeted Amounts			Variance With Final Budget- Positive(Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental:				
Napa County - reimbursement fees	\$ 3,400	\$ 3,400	\$ 8,530	\$ 5,130
Interest	25	25	-	(25)
Total revenues	<u>3,425</u>	<u>3,425</u>	<u>8,530</u>	<u>5,105</u>
Expenditures:				
Current:				
Public safety	<u>2,000</u>	<u>2,000</u>	<u>2,357</u>	<u>(357)</u>
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>2,357</u>	<u>(357)</u>
Excess of revenues over (under) expenditures	<u>1,425</u>	<u>1,425</u>	<u>6,173</u>	<u>4,748</u>
Other financing uses:				
Transfers out to general fund	<u>(4,450)</u>	<u>(4,450)</u>	<u>(4,600)</u>	<u>(150)</u>
Net change in fund balances	(3,025)	(3,025)	1,573	4,598
Fund balance, July 1	<u>21,868</u>	<u>25,119</u>	<u>25,119</u>	<u>-</u>
Fund balance, June 30	<u>\$ 18,843</u>	<u>\$ 22,094</u>	<u>\$ 26,692</u>	<u>\$ 4,598</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, 2011

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services:				
Impact fees	\$ 39,768	\$ 39,768	\$ 14,611	\$ (25,157)
Interest	500	500	-	(500)
Total revenues	<u>\$ 40,268</u>	<u>\$ 40,268</u>	<u>14,611</u>	<u>(25,657)</u>
Expenditures:				
Current public works	-	-	64	(64)
Total expenditures	<u>-</u>	<u>-</u>	<u>64</u>	<u>(64)</u>
Net change in fund balances	40,268	40,268	14,547	(25,721)
Fund balance, July 1	<u>148,471</u>	<u>148,071</u>	<u>148,071</u>	<u>-</u>
Fund balance, June 30	<u>\$ 188,739</u>	<u>\$ 188,339</u>	<u>\$ 162,618</u>	<u>\$ (25,721)</u>

CITY OF CALISTOGA
MTC Street Special Revenue Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2011

	<u>Budgeted</u>		<u>Actual</u>	<u>Variance With Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental:				
MTC Street allocations	\$ -	\$ -	\$ 26,869	\$ 26,869
Interest	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>26,869</u>	<u>26,869</u>
Expenditures:				
Current:				
Public works- pedestrian projects	-	-	26,869	(26,869)
Total expenditures	<u>-</u>	<u>-</u>	<u>26,869</u>	<u>(26,869)</u>
Excess of revenues over(under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CALISTOGA
Vamos Program Special Revenue Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2011

	<u>Budgeted</u>		<u>Actual</u>	<u>Variance With Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Miscellaneous:				
Other revenues	\$ -	\$ -	\$ 1,060	\$ 1,060
Interest	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>1,060</u>	<u>1,060</u>
Expenditures:				
Current:				
Aquatic service contract	-	-	100	(100)
Total expenditures	<u>-</u>	<u>-</u>	<u>100</u>	<u>(100)</u>
Excess of revenues over(under) expenditures	<u>-</u>	<u>-</u>	<u>960</u>	<u>960</u>
Net change in fund balances	-	-	960	960
Fund balances, July 1	<u>1,190</u>	<u>1,190</u>	<u>1,190</u>	<u>-</u>
Fund balances, June 30	<u>\$ 1,190</u>	<u>\$ 1,190</u>	<u>\$ 2,150</u>	<u>\$ 960</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, 2011

	<u>Budgeted Amounts</u>			Variance With Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services:				
Impact fees	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Current:				
Public works projects	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balance, July 1	1,538	2,904	2,904	-
Fund balance, June 30	<u>\$ 1,538</u>	<u>\$ 2,904</u>	<u>\$ 2,904</u>	<u>\$ -</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, 2011

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negativ
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Miscellaneous:				
Donations	<u>9,300</u>	<u>9,300</u>	<u>11,553</u>	<u>2,253</u>
Total revenues	<u>9,300</u>	<u>9,300</u>	<u>11,553</u>	<u>2,253</u>
Expenditures:				
Current:				
Recreation	<u>5,800</u>	<u>5,800</u>	<u>3,844</u>	<u>1,956</u>
Total expenditures	<u>5,800</u>	<u>5,800</u>	<u>3,844</u>	<u>1,956</u>
Excess(deficiency) of revenues over (under) expenditures	<u>3,500</u>	<u>3,500</u>	<u>7,709</u>	<u>4,209</u>
Other Financing Use				
Transfer out to general fund	<u>(3,000)</u>	<u>(3,000)</u>	<u>(10,703)</u>	<u>(7,703)</u>
Net change in fund balances	500	500	(2,994)	(3,494)
Fund balance, July 1	<u>(349)</u>	<u>2,539</u>	<u>2,539</u>	<u>-</u>
Fund balance, June 30	<u>\$ 151</u>	<u>\$ 3,039</u>	<u>\$ (455)</u>	<u>\$ (3,494)</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, 2011

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Miscellaneous:				
Donations	<u>250</u>	<u>250</u>	<u>449</u>	<u>199</u>
Total revenues	<u>250</u>	<u>250</u>	<u>449</u>	<u>199</u>
Expenditures:				
Current:				
Public safety	<u>200</u>	<u>200</u>	<u>344</u>	<u>(144)</u>
Net change in fund balances	50	50	105	55
Fund balance, July 1	<u>11,468</u>	<u>11,587</u>	<u>11,587</u>	<u>-</u>
Fund balance, June 30	<u>\$ 11,518</u>	<u>\$ 11,637</u>	<u>\$ 11,692</u>	<u>\$ 55</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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental:				
COPS grant	\$ 107,500	\$ 107,500	\$ 100,559	\$ (6,941)
Total revenues	<u>107,500</u>	<u>107,500</u>	<u>100,559</u>	<u>(6,941)</u>
Expenditures:				
Current:				
Public safety	40,000	40,000	37,439	2,561
Total expenditures	<u>40,000</u>	<u>40,000</u>	<u>37,439</u>	<u>2,561</u>
Excess of revenues over (under) expenditures	<u>67,500</u>	<u>67,500</u>	<u>63,120</u>	<u>(4,380)</u>
Other financing sources (uses):				
Operating transfers out	<u>(60,000)</u>	<u>(60,000)</u>	<u>(78,910)</u>	<u>(18,910)</u>
Net change in fund balances	7,500	7,500	(15,790)	(23,290)
Fund balance, July 1	<u>56,083</u>	<u>58,280</u>	<u>58,280</u>	<u>-</u>
Fund balance, June 30	<u>\$ 63,583</u>	<u>\$ 65,780</u>	<u>\$ 42,490</u>	<u>\$ (23,290)</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, 2011

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services:				
Tree mitigation and removal fees	\$ 400	\$ 400	\$ 300	\$ (100)
Interest	25	25	-	(25)
Total revenues	<u>425</u>	<u>425</u>	<u>300</u>	<u>(125)</u>
Expenditures:				
Current:				
Public works	-	-	-	-
Excess of revenues over (under) expenditures	<u>425</u>	<u>425</u>	<u>300</u>	<u>(125)</u>
Net change in fund balances	425	425	300	(125)
Fund balance, July 1	<u>14,461</u>	<u>14,461</u>	<u>14,461</u>	<u>-</u>
Fund balance, June 30	<u>\$ 14,886</u>	<u>\$ 14,886</u>	<u>\$ 14,761</u>	<u>\$ (125)</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, 2011

	Budgeted Amounts			Variance With Final Budget- Positive(Negative)
	Original	Final	Actual	
Revenues				
Miscellaneous:				
Donations	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Current:				
Public safety	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balance, July 1	646	648	648	-
Fund balance, June 30	<u>\$ 646</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, 2011

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ 50	\$ 50	\$ -	\$ (50)
Charges for services:				
Inspection fees	4,705	4,705	4,705	-
Rent stablization fees	12,000	12,000	7,665	(4,335)
Total revenues	<u>16,755</u>	<u>16,755</u>	<u>12,370</u>	<u>(4,385)</u>
Expenditures:				
Current:				
Housing	15,975	15,975	36,528	(20,553)
Excess of revenues over (under) expenditures	<u>780</u>	<u>780</u>	<u>(24,158)</u>	<u>(24,938)</u>
Other financing sources (uses):				
Transfers out to general fund	<u>(10,500)</u>	<u>(10,500)</u>	<u>(10,500)</u>	<u>-</u>
Total other financing sources (uses)	(10,500)	(10,500)	(10,500)	-
Net change in fund balances	(9,720)	(9,720)	(34,658)	(24,938)
Fund balance, July 1	<u>21,979</u>	<u>39,554</u>	<u>39,554</u>	<u>-</u>
Fund balance, June 30	<u>\$ 12,259</u>	<u>\$ 29,834</u>	<u>\$ 4,896</u>	<u>\$ (24,938)</u>

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, 2011

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Debt service:				
Principal retirement	242,350	242,350	355,760	(113,410)
Interest on long-term debt	255,048	255,048	255,925	(877)
Fiscal agent fees	1,500	1,500	-	1,500
Total expenditures	498,898	498,898	611,685	(112,787)
Excess of revenues over (under) expenditures	(498,898)	(498,898)	(611,685)	(112,787)
Other financing sources:				
Transfer in from public safety fund	330,003	330,003	75,172	(254,831)
Transfer in from quality of life	168,895	168,895	12,750	(156,145)
Transfer in from general fund	-	-	523,764	523,764
Total other financing sources	498,898	498,898	611,686	112,788
Net change in fund balances	-	-	1	1
Fund balance, July 1	-	1,707	1,707	-
Fund balance, June 30	\$ -	\$ 1,707	\$ 1,708	\$ 1

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

	June 30	
	2011	2010
General fixed assets:		
Land	\$ 1,964,744	\$ 1,964,744
Buildings	3,448,384	1,704,868
Improvements	8,599,915	7,793,330
Equipment	870,155	945,706
Infrastructure - street system	1,667,444	1,047,209
Construction in progress	454,057	1,245,636
	<u>\$ 17,004,699</u>	<u>\$ 14,701,493</u>
Investment in general fixed assets from:		
General fund	\$ 12,203,774	\$ 10,700,571
Capital projects funds	2,748,093	1,948,090
Donations	1,807,666	1,807,666
Special revenue funds	245,166	245,166
	<u>\$ 17,004,699</u>	<u>\$ 14,701,493</u>

CITY OF CALISTOGA
Schedule of Changes in General Capital Assets Used in Governmental Activities
By Source
For the Fiscal Year Ended June 30, 2011

	<u>Land</u>	<u>Buildings</u>	<u>Improvements and Construction in Progress</u>	<u>Equipment</u>	<u>Infrastructure</u>	<u>Total Cost</u>
General fixed assets July 1, 2010	\$ 1,964,744	\$ 1,704,868	\$ 9,038,966	\$ 945,706	\$ 1,047,209	\$14,701,493
Add:						
Expenditures from:						
Capital projects	-	-	800,000	-	-	800,000
General fund	-	786,881	6,585	-	698,511	1,491,977
Deduct:						
Reclassifications	-	(27,207)	105,483		(78,276)	-
Retirements and transfers	-	983,842	(897,062)	(75,551)	-	11,229
General fixed assets June 30, 2011	<u>\$ 1,964,744</u>	<u>\$ 3,448,384</u>	<u>\$ 9,053,972</u>	<u>\$ 870,155</u>	<u>\$ 1,667,444</u>	<u>\$17,004,699</u>

CITY OF CALISTOGA
Schedule of General Capital Assets Used in Governmental Activities
By Function and Activity
June 30, 2011

<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	\$ 112,587	\$ 544,605	\$ 17,000	\$ -	\$ 1,989,372
Public safety:						
Police protection	509,682	935,600	261,475	175,348	-	1,882,105
Fire protection	-	1,821,700	28,097	402,282	-	2,252,079
Total public safety	509,682	2,757,300	289,572	577,630	-	4,134,184
Community Center	5,000	54,576	43,762	67,235	-	170,573
Community pool	-	-	6,958,489	15,573	-	6,974,062
Parks and recreation	45,660	295,142	767,688	93,743	-	1,202,233
Public works	77,222	89,995	344,374	73,973	1,745,720	2,331,284
Museum	12,000	165,991	-	25,000	-	202,991
Total general fixed assets	<u>\$ 1,964,744</u>	<u>\$ 3,475,591</u>	<u>\$ 8,948,490</u>	<u>\$ 870,154</u>	<u>\$ 1,745,720</u>	<u>\$ 17,004,699</u>

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, 2011

Function and Activity	General Fixed Assets July 1, 2010	Additions	Deletions	General Fixed Assets June 30, 2011
General government:				
City Clerk	\$ 14,028	\$ -	\$ (1,157)	\$ 12,871
Planning	9,035	-	(1,800)	7,235
General buildings and land	1,947,783	27,207	(61,182)	1,913,808
Financial administration	55,350	4,243	(7,516)	52,077
City Manager	3,381	-	-	3,381
Total general government	<u>2,029,577</u>	<u>31,450</u>	<u>(71,655)</u>	<u>1,989,372</u>
Public safety:				
Police protection	1,877,919	4,186	-	1,882,105
Fire protection	1,515,698	736,381	-	2,252,079
Total public safety	<u>3,393,617</u>	<u>740,567</u>	<u>-</u>	<u>4,134,184</u>
Community Center	170,570	3	-	170,573
Community Pool	6,085,439	888,623	-	6,974,062
Parks and recreation	1,199,036	3,197	-	1,202,233
Public Works	1,620,263	714,917	(3,896)	2,331,284
Museum	202,991	-	-	202,991
Total general fixed assets	<u>\$ 14,701,493</u>	<u>\$ 2,378,757</u>	<u>\$ (75,551)</u>	<u>\$ 17,004,699</u>