

**City of Calistoga**  
**Annual Report on Developers' Funds Per GC 66000**  
**Analysis of Changes in Fund Balance/Working Capital Including beginning and ending balances, fees collected and interest earned**  
**For the Fiscal Year Ended June 30, 2016**

	Public Safety	City Administrative Facilities	Fire	Police	Transportation	Affordable Housing	Cultural /Recreational	Traffic Signal	North West Drainage	Water	Wastewater
<b>Revenues:</b>											
Charges for services	\$ -	\$ 17,610	\$ 14,847	\$ 3,933	\$ 68,170	\$ 16,566	\$ 48,831	\$ -	\$ -	\$ 70,239	\$ 79,724
Miscellaneous	-	-	-	-	-	145,348	-	-	-	-	-
Interest	173	89	75	20	339	11,250	45	808	11	1,295	474
<b>Total revenues</b>	<b>173</b>	<b>17,699</b>	<b>14,922</b>	<b>3,953</b>	<b>68,509</b>	<b>173,164</b>	<b>48,876</b>	<b>808</b>	<b>11</b>	<b>71,534</b>	<b>80,198</b>
<b>Expenditures:</b>											
<b>Current:</b>											
Public safety	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	57,618	209,742
Housing	-	-	-	-	-	737,262	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-	-	-	-	-	-
<b>Debt service:</b>											
Principal	-	-	-	-	-	-	-	-	-	60,000	-
Interest	-	-	-	-	-	-	-	-	-	75,071	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>737,262</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>192,689</b>	<b>209,742</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>173</b>	<b>17,699</b>	<b>14,922</b>	<b>3,953</b>	<b>68,509</b>	<b>(564,098)</b>	<b>48,876</b>	<b>808</b>	<b>11</b>	<b>(121,155)</b>	<b>(129,544)</b>
<b>Other financing sources (uses):</b>											
Transfers in	-	-	-	-	-	220,000	-	-	-	-	129,544
Transfers out	(253,650)	-	-	-	-	(100,000)	(42,477)	-	-	(123,816)	-
<b>Total other financing sources (uses)</b>	<b>(253,650)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,000</b>	<b>(42,477)</b>	<b>-</b>	<b>-</b>	<b>(123,816)</b>	<b>129,544</b>
<b>Net change in fund balance</b>	<b>(253,477)</b>	<b>17,699</b>	<b>14,922</b>	<b>3,953</b>	<b>68,509</b>	<b>(444,098)</b>	<b>6,399</b>	<b>808</b>	<b>11</b>	<b>(244,971)</b>	<b>-</b>
<b>Fund balance, July 1</b>	<b>262,583</b>	<b>7,749</b>	<b>6,528</b>	<b>1,735</b>	<b>28,448</b>	<b>502,156</b>	<b>6,613</b>	<b>230,640</b>	<b>3,134</b>	<b>535,310</b>	<b>-</b>
<b>Prior period adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>901,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(249,813)</b>	<b>-</b>
<b>Fund balance, July 1 restated</b>	<b>262,583</b>	<b>7,749</b>	<b>6,528</b>	<b>1,735</b>	<b>28,448</b>	<b>1,403,656</b>	<b>6,613</b>	<b>230,640</b>	<b>3,134</b>	<b>285,497</b>	<b>-</b>
<b>Fund balance, June 30</b>	<b>\$ 9,106</b>	<b>\$ 25,448</b>	<b>\$ 21,450</b>	<b>\$ 5,688</b>	<b>\$ 96,957</b>	<b>\$ 959,558</b>	<b>\$ 13,012</b>	<b>\$ 231,448</b>	<b>\$ 3,145</b>	<b>\$ 40,526</b>	<b>\$ -</b>

\*Prior period adjustment is for transfers out in FY 14-15 to Water operations for debt service payments