

# Audit – Part V

**CITY OF AGOURA HILLS**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2004**

	Special Revenue		
	Traffic Safety	Transit Tax	Public Transit
Revenues:			
Intergovernmental revenues		\$ 299,611	\$ 249,452
Charges for services		298,914	
Fines and penalties	\$ 131,790		
Use of money and property	8,770	8,582	10,801
	140,560	607,107	260,253
Expenditures:			
Current:			
General government		67,613	
Public safety			
Community development			
Community services		460,091	
Public works	71,003		
Debt Service:			
Principal payments			
Interest and fiscal charges			449,002
Capital outlay			
	71,003	527,704	449,002
Excess (Deficiency) of Revenues Over Expenditures	69,557	79,403	(188,749)
Other Financing Sources:			
Transfers in			
	69,557	79,403	(188,749)
Net Change in Fund Balance	69,557	79,403	(188,749)
Fund Balances, July 1	528,076	637,186	720,978
Fund Balances, June 30	\$ 597,633	\$ 716,589	\$ 532,229

Special Revenue						Debt Service
<u>Air Quality Management</u>	<u>Supplemental Law Enforcement</u>	<u>Community Development Block Grant</u>	<u>Solid Waste Management</u>	<u>Traffic Congestion Relief</u>	<u>State Gas Tax</u>	<u>Debt Service</u>
\$ 25,707	\$ 100,000	\$ 158,694	\$ 105,916		\$ 407,115	
668	2,096		1,391	\$ 663	2,500	\$ 22,615
<u>26,375</u>	<u>102,096</u>	<u>158,694</u>	<u>107,307</u>	<u>663</u>	<u>409,615</u>	<u>22,615</u>
24,162	166,836	141,605 17,089	120,224		264,064	2,321
				25,000	182,052	185,000 482,620
<u>24,162</u>	<u>166,836</u>	<u>158,694</u>	<u>120,224</u>	<u>25,000</u>	<u>446,116</u>	<u>669,941</u>
2,213	(64,740)		(12,917)	(24,337)	(36,501)	(647,326)
						<u>722,357</u>
2,213	(64,740)		(12,917)	(24,337)	(36,501)	75,031
<u>43,514</u>	<u>142,244</u>		<u>118,483</u>	<u>58,003</u>	<u>170,853</u>	<u>1,597,850</u>
<u>\$ 45,727</u>	<u>\$ 77,504</u>	<u>\$ -</u>	<u>\$ 105,566</u>	<u>\$ 33,666</u>	<u>\$ 134,352</u>	<u>\$ 1,672,881</u>

(Continued)

**CITY OF AGOURA HILLS**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**Nonmajor Governmental Funds (Continued)**  
**For the Year Ended June 30, 2004**

	<u>Capital Projects</u>		Total
	<u>Redevelopment</u>	<u>Inclusionary</u>	Nonmajor
	<u>Set-Aside</u>	<u>Housing</u>	Governmental
		<u>In Lieu</u>	Funds
Revenues:			
Intergovernmental revenues			\$ 1,240,579
Charges for services			404,830
Fines and penalties			131,790
Use of money and property	\$ 18,903	\$ 26,172	103,161
	<u>18,903</u>	<u>26,172</u>	<u>1,880,360</u>
Total Revenues			
Expenditures:			
Current:			
General government			94,096
Public safety			166,836
Community development	36,772	3,783	182,160
Community services			597,404
Public works			335,067
Debt Service:			
Principal payments			185,000
Interest and fiscal charges			482,620
Capital outlay			656,054
	<u>36,772</u>	<u>3,783</u>	<u>2,699,237</u>
Total Expenditures			
Excess (Deficiency) of			
Revenues Over Expenditures	(17,869)	22,389	(818,877)
Other Financing Sources:			
Transfers in	292,376		1,014,733
	<u>274,507</u>	<u>22,389</u>	<u>195,856</u>
Net Change in Fund Balance			
Fund Balances, July 1	1,067,488	1,656,203	6,740,878
Fund Balances, June 30	<u>\$ 1,341,995</u>	<u>\$ 1,678,592</u>	<u>\$ 6,936,734</u>

**CITY OF AGOURA HILLS**  
**Nonmajor Traffic Safety Special Revenue Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2004**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues:			
Fines and penalties	\$ 132,000	\$ 131,790	\$ (210)
Use of money and property	<u>10,000</u>	<u>8,770</u>	<u>(1,230)</u>
Total Revenues	142,000	140,560	(1,440)
Expenditures:			
Current:			
Public works	<u>332,000</u>	<u>71,003</u>	<u>(260,997)</u>
Net Change in Fund Balance	(190,000)	69,557	259,557
Fund Balance, July 1	<u>528,076</u>	<u>528,076</u>	<u>                    </u>
Fund Balance, June 30	<u><u>\$ 338,076</u></u>	<u><u>\$ 597,633</u></u>	<u><u>\$ 259,557</u></u>

**CITY OF AGOURA HILLS**  
**Nonmajor Transit Tax Special Revenue Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2004**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues:			
Intergovernmental revenues	\$ 298,582	\$ 299,611	\$ 1,029
Charges for services	213,000	298,914	85,914
Use of money and property	<u>15,000</u>	<u>8,582</u>	<u>(6,418)</u>
Total Revenues	<u>526,582</u>	<u>607,107</u>	<u>80,525</u>
Expenditures:			
Current:			
General government	67,645	67,613	(32)
Community services	<u>463,600</u>	<u>460,091</u>	<u>(3,509)</u>
Total Expenditures	<u>531,245</u>	<u>527,704</u>	<u>(3,541)</u>
Net Change in Fund Balance	(4,663)	79,403	84,066
Fund Balance, July 1	<u>637,186</u>	<u>637,186</u>	<u>          </u>
Fund Balance, June 30	<u>\$ 632,523</u>	<u>\$ 716,589</u>	<u>\$ 84,066</u>

**CITY OF AGOURA HILLS**  
**Nonmajor Public Transit Special Revenue Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2004**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues:			
Intergovernmental revenues	\$ 245,003	\$ 249,452	\$ 4,449
Use of money and property	<u>15,000</u>	<u>10,801</u>	<u>(4,199)</u>
Total Revenues	260,003	260,253	250
Expenditures:			
Capital outlay	<u>535,000</u>	<u>449,002</u>	<u>(85,998)</u>
Net Change in Fund Balance	(274,997)	(188,749)	86,248
Fund Balance, July 1	<u>720,978</u>	<u>720,978</u>	
Fund Balance, June 30	<u><u>\$ 445,981</u></u>	<u><u>\$ 532,229</u></u>	<u><u>\$ 86,248</u></u>

**CITY OF AGOURA HILLS**  
**Nonmajor Air Quality Management Special Revenue Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2004**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues:			
Intergovernmental revenues	\$ 20,250	\$ 25,707	\$ 5,457
Use of money and property		668	668
Total Revenues	20,250	26,375	6,125
Expenditures:			
Current:			
General government	26,200	24,162	(2,038)
Net Change in Fund Balance	(5,950)	2,213	8,163
Fund Balance, July 1	43,514	43,514	
Fund Balance, June 30	\$ 37,564	\$ 45,727	\$ 8,163



**CITY OF AGOURA HILLS**  
**Nonmajor Supplemental Law Enforcement Special Revenue Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2004**

	<u>Final</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues:			
Intergovernmental revenues	\$ 100,000	\$ 100,000	
Use of money and property	<u>4,000</u>	<u>2,096</u>	<u>\$ (1,904)</u>
Total Revenues	<u>104,000</u>	<u>102,096</u>	<u>(1,904)</u>
Expenditures:			
Current:			
Public safety	<u>185,000</u>	<u>166,836</u>	<u>(18,164)</u>
Net Change in Fund Balance	(81,000)	(64,740)	16,260
Fund Balance, July 1	<u>142,244</u>	<u>142,244</u>	
Fund Balance, June 30	<u><u>\$ 61,244</u></u>	<u><u>\$ 77,504</u></u>	<u><u>\$ 16,260</u></u>

**CITY OF AGOURA HILLS**  
**Nonmajor Community Development Block Grant Special Revenue Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2004**

	Final	Actual	Variance Over (Under)
Revenues:			
Intergovernmental revenues	\$ 218,955	\$ 158,694	\$ (60,261)
Expenditures:			
Current:			
Community development	201,859	141,605	(60,254)
Community services	17,096	17,089	(7)
Total Expenditures	218,955	158,694	(60,261)
Net Change in Fund Balance			
Fund Balance, July 1	_____	_____	_____
Fund Balance, June 30	\$ -	\$ -	\$ -

**CITY OF AGOURA HILLS**  
**Nonmajor Solid Waste Management Special Revenue Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2004**

	<u>Final</u>	<u>Actual</u>	Variance Over (Under)
Revenues:			
Charges for services	\$ 107,313	\$ 105,916	\$ (1,397)
Use of money and property	<u>2,379</u>	<u>1,391</u>	<u>(988)</u>
Total Revenues	109,692	107,307	(2,385)
Expenditures:			
Community services	<u>109,692</u>	<u>120,224</u>	<u>10,532</u>
Net Change in Fund Balance		(12,917)	(12,917)
Fund Balance, July 1	<u>118,483</u>	<u>118,483</u>	
Fund Balance, June 30	<u><u>\$ 118,483</u></u>	<u><u>\$ 105,566</u></u>	<u><u>\$ (12,917)</u></u>

**CITY OF AGOURA HILLS**  
**Nonmajor Traffic Congestion Relief Special Revenue Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2004**

	Final	Actual	Variance Over (Under)
Revenues:			
Intergovernmental revenues	\$ 40,000		\$ (40,000)
Use of money and property	800	\$ 663	(137)
Total Revenues	40,800	663	(40,137)
Expenditures:			
Capital outlay	25,000	25,000	
Net Change in Fund Balance	15,800	(24,337)	(40,137)
Fund Balance, July 1	58,003	58,003	
Fund Balance, June 30	\$ 73,803	\$ 33,666	\$ (40,137)

**CITY OF AGOURA HILLS**  
**State Gas Tax Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2004**

	Final	Actual	Variance Over (Under)
Revenues:			
Intergovernmental revenues	\$ 381,000	\$ 407,115	\$ 26,115
Use of money and property	6,000	2,500	(3,500)
Total Revenues	387,000	409,615	22,615
Expenditures:			
Current:			
Public works	312,000	264,064	(47,936)
Capital outlay	227,000	182,052	(44,948)
Total Expenditures	539,000	446,116	(92,884)
Net Change in Fund Balance	(152,000)	(36,501)	115,499
Fund Balance, July 1	170,853	170,853	
Fund Balance, June 30	\$ 18,853	\$ 134,352	\$ 115,499

## FIDUCIARY FUND

**Agency Fund-** To account for assets held by the City in a trustee capacity or as an agent on behalf of others.

**CITY OF AGOURA HILLS**  
**Statement of Changes in Assets and Liabilities**  
**Agency Funds**  
**Year Ended June 30, 2004**

<u>Trust</u>	<u>Balance at June 30, 2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2004</u>
Assets:				
Cash and investments	\$ 682,409	\$ 188,455	\$ -	\$ 870,864
Liabilities:				
Deposits payable	\$ 682,409	\$ 188,455	\$ -	\$ 870,864