

CITY OF SANTA CLARITA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

For the year ended June 30, 2005

	Special Revenue Funds			
	Bikeway	Gas Tax	Park Improvement	Proposition A
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Developer fees	273,147	-	2,046,957	-
Investment income	27,457	26,150	95,482	102,658
Revenue from other agencies	15,625	2,738,274	-	6,320,185
Fines and forfeitures	-	-	-	-
Service charges	-	-	-	-
Other revenue	-	61,869	-	175,000
<b>TOTAL REVENUES</b>	<b>316,229</b>	<b>2,826,293</b>	<b>2,142,439</b>	<b>6,597,843</b>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	2,765,450	-	-
Parks and recreation	-	-	4,148	-
Community development	-	-	-	-
Capital outlay	465,801	204,804	1,351,286	1,935,540
Debt Service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>465,801</b>	<b>2,970,254</b>	<b>1,355,434</b>	<b>1,935,540</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(149,572)</b>	<b>(143,961)</b>	<b>787,005</b>	<b>4,662,303</b>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	250,000	-	-
Transfers out	-	(231,922)	-	(4,271,670)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>18,078</b>	<b>-</b>	<b>(4,271,670)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(149,572)</b>	<b>(125,883)</b>	<b>787,005</b>	<b>390,633</b>
FUND BALANCES (DEFICITS) - BEGINNING OF YEAR	352,964	1,229,762	2,375,688	4,176,764
FUND BALANCES (DEFICITS) - END OF YEAR	\$ 203,392	\$ 1,103,879	\$ 3,162,693	\$ 4,567,397

See independent auditors' report.

Special Revenue Funds (Continued)

Special Assessment	State Park	TDA	Traffic Safety	CDBG	Proposition C
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
127,722	973	3,892	22,604	12,919	147,424
-	366,382	4,876,230	-	2,847,279	3,389,055
-	-	-	1,499,612	-	-
2,356,594	-	-	-	-	-
4,159	-	-	-	-	-
<u>2,488,475</u>	<u>367,355</u>	<u>4,880,122</u>	<u>1,522,216</u>	<u>2,860,198</u>	<u>3,536,479</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	29,645
-	153,431	-	-	-	-
1,786,850	-	-	-	903,324	-
1,126,568	1,124,654	-	-	1,074,342	1,728,332
-	-	-	-	230,000	-
-	-	-	-	166,935	-
<u>2,913,418</u>	<u>1,278,085</u>	<u>-</u>	<u>-</u>	<u>2,374,601</u>	<u>1,757,977</u>
<u>(424,943)</u>	<u>(910,730)</u>	<u>4,880,122</u>	<u>1,522,216</u>	<u>485,597</u>	<u>1,778,502</u>
3,420	-	-	-	-	-
(4,159)	-	(4,880,122)	(1,522,319)	(3,128)	(1,544,035)
<u>(739)</u>	<u>-</u>	<u>(4,880,122)</u>	<u>(1,522,319)</u>	<u>(3,128)</u>	<u>(1,544,035)</u>
(425,682)	(910,730)	-	(103)	482,469	234,467
<u>5,435,096</u>	<u>(164,914)</u>	<u>-</u>	<u>112,201</u>	<u>(240,892)</u>	<u>4,468,290</u>
<u>\$ 5,009,414</u>	<u>\$ (1,075,644)</u>	<u>\$ -</u>	<u>\$ 112,098</u>	<u>\$ 241,577</u>	<u>\$ 4,702,757</u>

(Continued)

CITY OF SANTA CLARITA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
(CONTINUED)

For the year ended June 30, 2005

	Special Revenue Funds (Continued)			
	AQMD	Aid to Cities	Landscape Maintenance District #1	Stormwater Utility
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Developer fees	-	-	-	-
Investment income	2,996	121	204,886	48,564
Revenue from other agencies	150,613	-	7,762,899	-
Fines and forfeitures	-	-	-	-
Service charges	-	-	-	2,288,298
Other revenue	-	-	2,303	25,063
<b>TOTAL REVENUES</b>	<b>153,609</b>	<b>121</b>	<b>7,970,088</b>	<b>2,361,925</b>
EXPENDITURES:				
Current:				
General government	14,037	-	-	657,451
Public safety	-	-	-	-
Public works	-	-	-	1,701,310
Parks and recreation	-	-	-	-
Community development	-	-	6,928,084	-
Capital outlay	222,187	-	189,240	379,504
Debt Service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>236,224</b>	<b>-</b>	<b>7,117,324</b>	<b>2,738,265</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(82,615)</b>	<b>121</b>	<b>852,764</b>	<b>(376,340)</b>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	523,880
Transfers out	(126,000)	-	(10,522)	(119,142)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(126,000)</b>	<b>-</b>	<b>(10,522)</b>	<b>404,738</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(208,615)</b>	<b>121</b>	<b>842,242</b>	<b>28,398</b>
FUND BALANCES (DEFICITS) - BEGINNING OF YEAR	219,491	4,276	8,138,903	2,435,391
FUND BALANCES (DEFICITS) - END OF YEAR	\$ 10,876	\$ 4,397	\$ 8,981,145	\$ 2,463,789

See independent auditors' report.

Special Revenue Funds (Continued)

Miscellaneous Grants	Sewer Maintenance	OCJP Grant	BJA Law Enforcement	Supplemental Law Grant	HOME	State Transportation Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	7,568	-	-	-	-	-
330	140	-	513	3,493	1,759	-
325,938	-	-	15,087	242,753	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
33,656	8,235	-	-	-	130,952	1,217
<u>359,924</u>	<u>15,943</u>	<u>-</u>	<u>15,600</u>	<u>246,246</u>	<u>132,711</u>	<u>1,217</u>
-	-	-	-	-	-	-
-	-	-	18,526	246,246	-	-
106,962	-	-	-	-	-	-
10,332	-	-	-	-	-	-
438,200	-	-	-	-	-	-
2,744,930	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,300,424</u>	<u>-</u>	<u>-</u>	<u>18,526</u>	<u>246,246</u>	<u>-</u>	<u>-</u>
(2,940,500)	15,943	-	(2,926)	-	132,711	1,217
841	-	11,772	7,004	-	34,400	-
-	-	-	-	-	-	-
<u>841</u>	<u>-</u>	<u>11,772</u>	<u>7,004</u>	<u>-</u>	<u>34,400</u>	<u>-</u>
(2,939,659)	15,943	11,772	4,078	-	167,111	1,217
<u>(107,536)</u>	<u>(34,873)</u>	<u>(11,772)</u>	<u>(6,388)</u>	<u>(211)</u>	<u>(185)</u>	<u>(1,217)</u>
<u>\$ (3,047,195)</u>	<u>\$ (18,930)</u>	<u>\$ -</u>	<u>\$ (2,310)</u>	<u>\$ (211)</u>	<u>\$ 166,926</u>	<u>\$ -</u>

(Continued)

CITY OF SANTA CLARITA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
(CONTINUED)

For the year ended June 30, 2005

	Special Revenue Funds (Continued)		
	Library Facility Fees	FAU	Total
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Developer fees	580,006	-	2,907,678
Investment income	17,882	539	848,504
Revenue from other agencies	-	-	29,050,320
Fines and forfeitures	-	-	1,499,612
Service charges	-	-	4,644,892
Other revenue	-	-	442,454
<b>TOTAL REVENUES</b>	<b>597,888</b>	<b>539</b>	<b>39,393,460</b>
EXPENDITURES:			
Current:			
General government	-	-	671,488
Public safety	-	-	264,772
Public works	-	-	4,603,367
Parks and recreation	-	-	167,911
Community development	-	-	10,056,458
Capital outlay	-	-	12,547,188
Debt Service:			
Principal retirement	-	-	230,000
Interest and fiscal charges	-	-	166,935
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>28,708,119</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>597,888</b>	<b>539</b>	<b>10,685,341</b>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	831,317
Transfers out	(580,006)	-	(13,293,025)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(580,006)</b>	<b>-</b>	<b>(12,461,708)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>17,882</b>	<b>539</b>	<b>(1,776,367)</b>
FUND BALANCES (DEFICITS) - BEGINNING OF YEAR	583	18,939	28,400,360
FUND BALANCES (DEFICITS) - END OF YEAR	\$ 18,465	\$ 19,478	\$ 26,623,993

See independent auditors' report.

Debt Service Funds				Capital Project Funds			Total
General City Debt	Redevelopment Agency	Public Financing Authority	Total	Redevelopment Agency	Public Financing Authority	Total	Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 1,664,971	\$ -	\$ 1,664,971	\$ 1,664,971
-	-	-	-	-	-	-	2,907,678
-	-	912	912	17,340	584	17,924	867,340
-	-	-	-	-	-	-	29,050,320
-	-	-	-	-	-	-	1,499,612
-	-	-	-	-	-	-	4,644,892
-	-	-	-	-	-	-	442,454
-	-	912	912	1,682,311	584	1,682,895	41,077,267
-	-	-	-	600,499	-	600,499	1,271,987
-	-	-	-	-	-	-	264,772
-	-	-	-	-	-	-	4,603,367
-	-	-	-	-	-	-	167,911
-	-	-	-	29,726	-	29,726	10,086,184
-	-	-	-	695,653	-	695,653	13,242,841
1,029,486	-	800,833	1,830,319	-	-	-	2,060,319
160,550	129,059	923,400	1,213,009	-	-	-	1,379,944
1,190,036	129,059	1,724,233	3,043,328	1,325,878	-	1,325,878	33,077,325
(1,190,036)	(129,059)	(1,723,321)	(3,042,416)	356,433	584	357,017	7,999,942
1,190,036	416,243	1,723,623	3,329,902	745,000	-	745,000	4,906,219
-	(745,000)	-	(745,000)	(416,243)	-	(416,243)	(14,454,268)
1,190,036	(328,757)	1,723,623	2,584,902	328,757	-	328,757	(9,548,049)
-	(457,816)	302	(457,514)	685,190	584	685,774	(1,548,107)
-	(3,944,409)	45	(3,944,364)	462,894	61,763	524,657	24,980,653
\$ -	\$ (4,402,225)	\$ 347	\$ (4,401,878)	\$ 1,148,084	\$ 62,347	\$ 1,210,431	\$ 23,432,546