

CITY OF SANTA CLARITA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS

June 30, 2004

	Special Revenue Funds			
	Bikeway	Gas Tax	Park Improvement	Proposition A
ASSETS				
Cash and investments	\$ 1,271,011	\$ 1,064,761	\$ 2,692,515	\$ 4,054,856
Cash and investments with fiscal agent	-	-	-	-
Accounts receivable	-	24,118	-	-
Interest receivable	11,383	9,394	23,988	36,316
Due from other governments	-	276,847	-	212,836
Loans receivable	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 1,282,394</u></b>	<b><u>\$ 1,375,120</u></b>	<b><u>\$ 2,716,503</u></b>	<b><u>\$ 4,304,008</u></b>
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 375	\$ 139,971	\$ 327,059	\$ -
Deferred revenue	929,055	5,387	13,756	127,244
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b><u>929,430</u></b>	<b><u>145,358</u></b>	<b><u>340,815</u></b>	<b><u>127,244</u></b>
FUND EQUITY:				
Reserved:				
Encumbrances	761,782	387,391	1,326,890	2,199,331
Debt service	-	-	-	-
Low/moderate income housing	-	-	-	-
Unreserved:				
Designated for special revenue purposes	-	842,371	1,048,798	1,977,433
Designated for capital improvements	-	-	-	-
Undesignated	(408,818)	-	-	-
<b>TOTAL FUND EQUITY (DEFICIT)</b>	<b><u>352,964</u></b>	<b><u>1,229,762</u></b>	<b><u>2,375,688</u></b>	<b><u>4,176,764</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 1,282,394</u></b>	<b><u>\$ 1,375,120</u></b>	<b><u>\$ 2,716,503</u></b>	<b><u>\$ 4,304,008</u></b>

See independent auditors' report.

Special Revenue Funds (Continued)

Special Assessment	State Park	TDA	Traffic Safety	CDBG	Proposition C
\$ 5,521,428	\$ 888	\$ -	\$ 34,415	\$ 831,849	\$ 4,410,496
-	-	-	-	-	-
150,078	-	-	-	-	-
49,446	8	-	308	7,439	39,438
-	468,105	-	77,655	262,746	184,852
-	-	-	-	-	-
<u>\$ 5,720,952</u>	<u>\$ 469,001</u>	<u>\$ -</u>	<u>\$ 112,378</u>	<u>\$ 1,102,034</u>	<u>\$ 4,634,786</u>
\$ 172,759	\$ 9,508	\$ -	\$ -	\$ 422,917	\$ 143,880
113,097	271,834	-	177	920,009	22,616
-	-	-	-	-	-
-	352,573	-	-	-	-
-	-	-	-	-	-
<u>285,856</u>	<u>633,915</u>	<u>-</u>	<u>177</u>	<u>1,342,926</u>	<u>166,496</u>
1,366,148	1,132,152	-	-	641,927	1,313,149
-	-	-	-	-	-
-	-	-	-	-	-
4,068,948	-	-	112,201	-	3,155,141
-	-	-	-	-	-
-	(1,297,066)	-	-	(882,819)	-
<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>\$ 5,720,952</u>	<u>\$ 469,001</u>	<u>\$ -</u>	<u>\$ 112,378</u>	<u>\$ 1,102,034</u>	<u>\$ 4,634,786</u>

(Continued)

CITY OF SANTA CLARITA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 (CONTINUED)

June 30, 2004

Special Revenue Funds (Continued)				
	AQMD	Aid to Cities	Landscape Maintenance District #1	Stormwater Utility
<b>ASSETS</b>				
Cash and investments	\$ 285,901	\$ 4,259	\$ 8,422,442	\$ 2,634,658
Cash and investments with fiscal agent	-	-	-	-
Accounts receivable	-	-	405,809	543,585
Interest receivable	2,561	38	74,264	23,329
Due from other governments	46,487	-	-	-
Loans receivable	-	-	-	-
	<b>\$ 334,949</b>	<b>\$ 4,297</b>	<b>\$ 8,902,515</b>	<b>\$ 3,201,572</b>
 <b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 113,990	\$ -	\$ 496,266	\$ 382,678
Deferred revenue	1,468	21	267,346	383,503
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
	<b>115,458</b>	<b>21</b>	<b>763,612</b>	<b>766,181</b>
 <b>FUND EQUITY:</b>				
Reserved				
Encumbrances	224,803	-	617,980	1,155,743
Debt service	-	-	-	-
Low/moderate income housing	-	-	-	-
Unreserved:				
Designated for special revenue purposes	-	4,276	7,520,923	1,279,648
Designated for capital improvements	-	-	-	-
Undesignated	(5,312)	-	-	-
	<b>219,491</b>	<b>4,276</b>	<b>8,138,903</b>	<b>2,435,391</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 334,949</b>	<b>\$ 4,297</b>	<b>\$ 8,902,515</b>	<b>\$ 3,201,572</b>

See independent auditors' report.

Special Revenue Funds (Continued)

Miscellaneous Grants	Sewer Maintenance	OCJP Grant	BJA Law Enforcement	Supplemental Law Grant	HOME	State Transportation Program
\$ -	\$ 22,383	\$ -	\$ 30,430	\$ 86,361	\$ 75,645	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	1,953	-
-	201	-	272	774	677	-
1,067,736	-	-	-	-	-	-
-	-	-	-	-	446,579	-
<u>\$ 1,067,736</u>	<u>\$ 22,584</u>	<u>\$ -</u>	<u>\$ 30,702</u>	<u>\$ 87,135</u>	<u>\$ 524,854</u>	<u>\$ -</u>
\$ 240,021	\$ 57,342	\$ -	\$ 18,627	\$ 41,707	\$ -	\$ -
312,043	115	-	18,463	45,639	525,039	-
-	-	-	-	-	-	-
623,208	-	11,772	-	-	-	1,217
-	-	-	-	-	-	-
<u>1,175,272</u>	<u>57,457</u>	<u>11,772</u>	<u>37,090</u>	<u>87,346</u>	<u>525,039</u>	<u>1,217</u>
3,567,680	57,699	-	-	5,976	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(3,675,216)</u>	<u>(92,572)</u>	<u>(11,772)</u>	<u>(6,388)</u>	<u>(6,187)</u>	<u>(185)</u>	<u>(1,217)</u>
<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>\$ 1,067,736</u>	<u>\$ 22,584</u>	<u>\$ -</u>	<u>\$ 30,702</u>	<u>\$ 87,135</u>	<u>\$ 524,854</u>	<u>\$ -</u>

(Continued)

CITY OF SANTA CLARITA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 (CONTINUED)

June 30, 2004

	Special Revenue Funds (Continued)			
	Federal Grants	Library Facility Fees	FAU	Total
ASSETS				
Cash and investments	\$ -	\$ -	\$ 18,867	\$ 31,463,165
Cash and investments with fiscal agent	-	-	-	-
Accounts receivable	-	-	-	1,125,543
Interest receivable	-	1,955	169	281,960
Due from other governments	340,519	-	13,868	2,951,651
Loans receivable	-	-	-	446,579
	<u>\$ 340,519</u>	<u>\$ 1,955</u>	<u>\$ 32,904</u>	<u>\$ 36,268,898</u>
TOTAL ASSETS				
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 125,489	\$ -	\$ -	\$ 2,692,589
Deferred revenue	282,547	-	13,965	4,253,324
Due to other governments	-	-	-	-
Due to other funds	232,290	1,372	-	1,222,432
Advances from other funds	-	-	-	-
	<u>640,326</u>	<u>1,372</u>	<u>13,965</u>	<u>8,168,345</u>
TOTAL LIABILITIES				
FUND EQUITY:				
Reserved				
Encumbrances	11,159,952	-	-	25,918,603
Debt service	-	-	-	-
Low/moderate income housing	-	-	-	-
Unreserved:				
Designated for special revenue purpose	-	583	18,939	20,029,261
Designated for capital improvements	-	-	-	-
Undesignated	(11,459,759)	-	-	(17,847,311)
	<u>(299,807)</u>	<u>583</u>	<u>18,939</u>	<u>28,100,553</u>
TOTAL FUND EQUITY (DEFICIT)				
	<u>\$ 340,519</u>	<u>\$ 1,955</u>	<u>\$ 32,904</u>	<u>\$ 36,268,898</u>
TOTAL LIABILITIES AND FUND EQUITY				

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
\$ -	\$ -	\$ -	\$ -	\$ 642,078	\$ 61,759	\$ 703,837	\$ 32,167,002
-	-	45	45	-	-	-	45
-	-	-	-	12,683	-	12,683	1,138,226
-	-	-	-	5,692	8	5,700	287,660
-	-	-	-	-	-	-	2,951,651
-	-	-	-	-	-	-	446,579
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ 45</u>	<u>\$ 660,453</u>	<u>\$ 61,767</u>	<u>\$ 722,220</u>	<u>\$ 36,991,163</u>
\$ -	\$ -	\$ -	\$ -	\$ 12,219	\$ -	\$ 12,219	\$ 2,704,808
-	-	-	-	3,264	4	3,268	4,256,592
-	-	-	-	182,076	-	182,076	182,076
-	-	-	-	-	-	-	1,222,432
-	3,944,409	-	3,944,409	-	-	-	3,944,409
<u>-</u>	<u>3,944,409</u>	<u>-</u>	<u>3,944,409</u>	<u>197,559</u>	<u>4</u>	<u>197,563</u>	<u>12,310,317</u>
-	-	-	-	25,350	-	25,350	25,943,953
-	-	45	45	-	-	-	45
-	-	-	-	599,834	-	599,834	599,834
-	-	-	-	-	-	-	20,029,261
-	-	-	-	-	61,763	61,763	61,763
-	(3,944,409)	-	(3,944,409)	(162,290)	-	(162,290)	(21,954,010)
<u>-</u>	<u>(3,944,409)</u>	<u>45</u>	<u>(3,944,364)</u>	<u>462,894</u>	<u>61,763</u>	<u>524,657</u>	<u>24,680,846</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ 45</u>	<u>\$ 660,453</u>	<u>\$ 61,767</u>	<u>\$ 722,220</u>	<u>\$ 36,991,163</u>