

CITY OF SANTA CLARITA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

June 30, 2003

	Special Revenue Funds			
	Bikeway	Gas Tax	Park Improvement	Proposition A
ASSETS				
Cash and investments	\$ 1,016,979	\$ 1,468,064	\$ 4,046,793	\$ 2,924,168
Cash and investments with fiscal agent	-	-	-	-
Accounts receivable	-	26,244	-	-
Interest receivable	8,294	11,973	33,003	23,848
Due from other governments	100,000	403,016	-	421,968
Loans receivable	-	-	-	-
	<u>\$ 1,125,273</u>	<u>\$ 1,909,297</u>	<u>\$ 4,079,796</u>	<u>\$ 3,369,984</u>
TOTAL ASSETS				
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 42,369	\$ 230,961	\$ 94,079	\$ 1,564
Deferred revenue	737,492	5,547	15,289	11,048
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
	<u>779,861</u>	<u>236,508</u>	<u>109,368</u>	<u>12,612</u>
TOTAL LIABILITIES				
FUND EQUITY:				
Reserved:				
Encumbrances	239,254	566,494	1,030,887	698
Debt service	-	-	-	-
Low/moderate income housing	-	-	-	-
Unreserved:				
Designated for special revenue purposes	106,158	1,106,295	2,939,541	3,356,674
Designated for capital improvements	-	-	-	-
Undesignated	-	-	-	-
	<u>345,412</u>	<u>1,672,789</u>	<u>3,970,428</u>	<u>3,357,372</u>
TOTAL FUND EQUITY (DEFICIT)				
TOTAL LIABILITIES AND FUND EQUITY				
	<u>\$ 1,125,273</u>	<u>\$ 1,909,297</u>	<u>\$ 4,079,796</u>	<u>\$ 3,369,984</u>

See independent auditors' report.

Special Revenue Funds (Continued)

Special Assessment	State Park	TDA	Traffic Safety	CDBG	Proposition C
\$ 4,746,539	\$ -	\$ -	\$ 690	\$ 1,089,779	\$ 4,290,065
-	-	-	-	-	-
124,604	-	-	-	-	-
38,710	-	-	295	8,888	34,987
-	404,224	-	111,437	127,686	208,526
-	-	-	-	39,999	-
<u>\$ 4,909,853</u>	<u>\$ 404,224</u>	<u>\$ -</u>	<u>\$ 112,422</u>	<u>\$ 1,266,352</u>	<u>\$ 4,533,578</u>
\$ 151,872	\$ 10,116	\$ -	\$ -	\$ 56,880	\$ 31,965
17,933	191,626	-	136	44,116	16,208
-	-	-	-	-	-
-	394,108	4,178	-	-	-
<u>169,805</u>	<u>595,850</u>	<u>4,178</u>	<u>136</u>	<u>100,996</u>	<u>48,173</u>
10,288	22,894	-	-	167,981	656,899
-	-	-	-	-	-
-	-	-	-	-	-
4,729,760	-	-	112,286	997,375	3,828,506
-	-	-	-	-	-
-	(214,520)	(4,178)	-	-	-
<u>4,740,048</u>	<u>(191,626)</u>	<u>(4,178)</u>	<u>112,286</u>	<u>1,165,356</u>	<u>4,485,405</u>
<u>\$ 4,909,853</u>	<u>\$ 404,224</u>	<u>\$ -</u>	<u>\$ 112,422</u>	<u>\$ 1,266,352</u>	<u>\$ 4,533,578</u>

(Continued)

CITY OF SANTA CLARITA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
(CONTINUED)

June 30, 2003

	Special Revenue Funds (Continued)			
	AQMD	Aid to Cities	Landscape Maintenance District #1	Stormwater Utility
ASSETS				
Cash and investments	\$ 513,669	\$ 4,228	\$ 8,568,350	\$ 2,103,882
Cash and investments with fiscal agent	-	-	-	-
Accounts receivable	-	-	196,941	149,486
Interest receivable	4,189	35	69,878	17,158
Due from other governments	45,050	-	-	-
Loans receivable	-	-	-	-
TOTAL ASSETS	\$ 562,908	\$ 4,263	\$ 8,835,169	\$ 2,270,526
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 61,194	\$ -	\$ 929,376	\$ 166,856
Deferred revenue	1,941	16	32,372	7,949
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
TOTAL LIABILITIES	63,135	16	961,748	174,805
FUND EQUITY:				
Reserved				
Encumbrances	132,770	-	1,377,654	948,283
Debt service	-	-	-	-
Low/moderate income housing	-	-	-	-
Unreserved:				
Designated for special revenue purposes	367,003	4,247	6,495,767	1,147,438
Designated for capital improvements	-	-	-	-
Undesignated	-	-	-	-
TOTAL FUND EQUITY (DEFICIT)	499,773	4,247	7,873,421	2,095,721
TOTAL LIABILITIES AND FUND EQUITY	\$ 562,908	\$ 4,263	\$ 8,835,169	\$ 2,270,526

See independent auditors' report.

Special Revenue Funds (Continued)

Miscellaneous Grants	Sewer Maintenance	OCJP Grant	BJA Law Enforcement	Supplemental Law Grant	HOME
\$ -	\$ 54,682	\$ -	\$ 68,477	\$ 243,941	\$ 123,301
-	-	-	-	-	-
-	-	-	-	-	1,953
-	446	-	559	1,989	1,006
1,281,118	-	85,172	-	-	-
-	-	-	-	-	284,278
<u>\$ 1,281,118</u>	<u>\$ 55,128</u>	<u>\$ 85,172</u>	<u>\$ 69,036</u>	<u>\$ 245,930</u>	<u>\$ 410,538</u>
\$ 177,404	\$ 2,163	\$ -	\$ 9,701	\$ 33,200	\$ 988
1,297,929	51,680	-	65,405	202,449	284,744
-	-	-	-	-	-
734,340	-	92,003	-	-	-
<u>2,209,673</u>	<u>53,843</u>	<u>92,003</u>	<u>75,106</u>	<u>235,649</u>	<u>285,732</u>
346,082	113,096	9,017	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	10,281	124,806
-	-	-	-	-	-
<u>(1,274,637)</u>	<u>(111,811)</u>	<u>(15,848)</u>	<u>(6,070)</u>	<u>-</u>	<u>-</u>
<u>(928,555)</u>	<u>1,285</u>	<u>(6,831)</u>	<u>(6,070)</u>	<u>10,281</u>	<u>124,806</u>
<u>\$ 1,281,118</u>	<u>\$ 55,128</u>	<u>\$ 85,172</u>	<u>\$ 69,036</u>	<u>\$ 245,930</u>	<u>\$ 410,538</u>

(Continued)

CITY OF SANTA CLARITA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
(CONTINUED)

June 30, 2003

	Special Revenue Funds (Continued)			
	State Transportation Program	Federal Grants	Library Facility Fees	Total
ASSETS				
Cash and investments	\$ -	\$ -	\$ 227,234	\$ 31,490,841
Cash and investments with fiscal agent	-	-	-	-
Accounts receivable	-	-	-	499,228
Interest receivable	-	-	1,853	257,111
Due from other governments	-	320,667	-	3,508,864
Loans receivable	-	-	-	324,277
TOTAL ASSETS	\$ -	\$ 320,667	\$ 229,087	\$ 36,080,321
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ -	\$ 4,904	\$ -	\$ 2,005,592
Deferred revenue	-	284,901	76,239	3,345,020
Due to other governments	-	-	-	-
Due to other funds	1,217	333,024	-	1,558,870
TOTAL LIABILITIES	1,217	622,829	76,239	6,909,482
FUND EQUITY:				
Reserved				
Encumbrances	-	562,927	-	6,185,224
Debt service	-	-	-	-
Low/moderate income housing	-	-	-	-
Unreserved:				
Designated for special revenue purpose	-	-	152,848	25,478,985
Designated for capital improvements	-	-	-	-
Undesignated	(1,217)	(865,089)	-	(2,493,370)
TOTAL FUND EQUITY (DEFICIT)	(1,217)	(302,162)	152,848	29,170,839
TOTAL LIABILITIES AND FUND EQUITY	\$ -	\$ 320,667	\$ 229,087	\$ 36,080,321

See independent auditors' report.

Debt Service Funds			Capital Project Funds			Total Nonmajor Governmental Funds
General City Debt	Public Financing Authority	Total	Redevelopment Agency	Public Financing Authority	Total	
\$ -	\$ -	\$ -	\$ 384,615	\$ 61,241	\$ 445,856	\$ 31,936,697
-	53	53	-	-	-	53
-	-	-	38,521	-	38,521	537,749
-	-	-	3,137	275	3,412	260,523
-	-	-	-	-	-	3,508,864
-	-	-	-	-	-	324,277
<u>\$ -</u>	<u>\$ 53</u>	<u>\$ 53</u>	<u>\$ 426,273</u>	<u>\$ 61,516</u>	<u>\$ 487,789</u>	<u>\$ 36,568,163</u>
\$ -	\$ -	\$ -	\$ 10,665	\$ -	\$ 10,665	\$ 2,016,257
-	-	-	1,453	5	1,458	3,346,478
-	-	-	152,259	-	152,259	152,259
-	-	-	-	-	-	1,558,870
-	-	-	164,377	5	164,382	7,073,864
-	-	-	128,838	-	128,838	6,314,062
-	53	53	-	-	-	53
-	-	-	391,458	-	391,458	391,458
-	-	-	-	-	-	25,478,985
-	-	-	-	61,511	61,511	61,511
-	-	-	(258,400)	-	(258,400)	(2,751,770)
-	53	53	261,896	61,511	323,407	29,494,299
<u>\$ -</u>	<u>\$ 53</u>	<u>\$ 53</u>	<u>\$ 426,273</u>	<u>\$ 61,516</u>	<u>\$ 487,789</u>	<u>\$ 36,568,163</u>