City of Santa Clarita Comprehensive Annual Financial Report June 30, 1990

$Table\ of\ Contents$

INTRODUCTORY SECTION:

Table of Contents	i
Letter of Transmittal	iii
GFOA Certificate of Achievement for Excellence in Financial Reporting	xi
CSMFO Certificate of Award for Outstanding Financial Reporting	xii
Officials of the City of Santa Clarita	xiii
Organizational Chart	xiv
Map of the City	xv
FINANCIAL SECTION:	
Independent Auditors' Report on Financia! Statements	1
General Purpose Financial Statements:	
Combined Balance Sheet - All Fund Types and Account Groups	2
Combined Statement of Revenues, Expenditures and Changes in Fund	
Balances-All Governmental Fund Types and Expendable Trust Fund	3
Combined Statement of Revenues and Expenditures and Changes in Fund	
Balances Budget and Actual-General and All Budgeted Special Revenue	4
Statement of Revenues, Expenses, and Changes in Retained Earnings-	5
Internal Service Fund	
Statement Cash Flows -Internal Service Fund	6
Notes to General Purpose Financial Statements	7
Supplementary Information:	
Combining, Individual Funds and Account Groups Financial Statements and	
Schedules, by Type:	
Special Revenue Funds:	<i>18</i>
Combining Balance Sheet	
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	19
(Deficits)	
Combining Statement of Revenues, Expenditures and Changes in Fund	
Balances (Deficits)-Budget and Actual-All Budgeted Special Revenue Funds	<i>20</i>
Trust and Agency Funds:	
Combining Balance Sheet	23
Statement of Changes in Assets and Liabilities-Agency Fund	24

City of Santa Clarita Comprehensive Annual Financial Report June 30, 1990

$Table\ of\ Contents\ (continued)$

Account Groups:	
General Fixed Assets Account Group:	25
Schedule of General Fixed Assets	26
Schedule of General Fixed Assets by Function and Activity	27
Schedule of Changes in General Fixed Assets by Function and Activity	21
General Long-Term Debt Account Group-Statement of General Long-Term Debt	28
STATISTICAL SECTION: (Not Covered by Independent Auditors' Report)	
General Governmental Expenditures by Function	29
General Governmental Revenues by Source	36
Assessed and Estimated Actual Values of All Taxable City Property	31
Schedule of Direct and Overlapping Bonded Debt	32
Schedule of Legal Debt Margin	33
Property Tax Levies and Tax Collections	34
Insurance in Force	35
Demographic Statistics	36
Principal Taxpayers and Major Employers	37
Property Value, Construction, and Bank Deposits	38
Property Tax Rates-All Overlapping Governments	
Miscellaneous Statistics	39
	40