



Supplementary Information

SUPPLEMENTARY INFORMATION

GENERAL FUND

The General Fund is the general operating fund of the City. All general tax revenues and other receipts not allocated by law or contractual agreement to some other fund are accounted for in this fund. Expenditures of this fund include general operating costs not paid through other funds.

CITY OF SANTA CLARITA
COMPARATIVE BALANCE SHEET

GENERAL FUND

June 30, 1994 and 1993

	<u>June 30, 1994</u>	<u>June 30, 1993</u>
ASSETS		
Cash and investments	\$ 2,460,570	\$ 9,502,489
Accounts receivable	872,172	954,666
Interest receivable	44,838	94,902
Due from other funds	2,893,659	815,227
Due from other governments	17,232	107,314
Prepaid items	39,121	43,561
Advance to other funds	163,730	-
TOTAL ASSETS	<u>\$ 6,491,322</u>	<u>\$ 11,518,159</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ 2,044,426	\$ 5,443,652
Deferred revenues	190,079	136,523
Deposits	101,885	48,587
Due to other funds	-	338,669
TOTAL LIABILITIES	<u>2,336,390</u>	<u>5,967,431</u>
 FUND BALANCE:		
Reserved for continuing appropriations	492,674	890,582
Reserved for encumbrances	2,070,516	1,924,538
Reserved for self-insurance	836,934	502,222
Reserved for advance to other funds	163,730	-
Reserved for accounts receivable	113,986	111,522
Reserved for prepaid items	39,121	43,561
Unreserved:		
Designated for contingencies	437,971	2,078,303
TOTAL FUND BALANCE	<u>4,154,932</u>	<u>5,550,728</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 6,491,322</u>	<u>\$ 11,518,159</u>

CITY OF SANTA CLARITA

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

For the year ended June 30, 1994

With comparative actual amounts for the year ended June 30, 1993

	1994		Variance Favorable (Unfavorable)	1993
	Budget	Actual		Actual
REVENUES:				
Taxes	\$ 19,809,300	\$ 19,441,811	\$ (367,489)	\$ 19,180,033
Licenses and permits	1,313,500	1,177,963	(135,537)	1,299,844
Use of money and property	1,044,500	620,484	(424,016)	1,221,835
Revenues from other agencies	5,210,919	4,994,380	(216,539)	5,587,261
Fines and forfeitures	700	72,650	71,950	2,898
Service charges	1,468,300	1,363,034	(105,266)	1,170,064
Other revenue	4,900	87,973	83,073	246,325
TOTAL REVENUES	28,852,119	27,758,295	(1,093,824)	28,708,260
EXPENDITURES:				
Current operating:				
General government	3,370,911	3,626,943	(256,032)	3,491,725
Public safety	9,229,900	9,256,950	(27,050)	8,389,392
Public works	3,735,296	2,798,663	936,633	2,633,661
Parks and recreation	6,196,760	5,676,932	519,828	5,536,936
Community development	4,614,566	3,811,490	803,076	4,587,470
Capital outlay	3,324,393	2,470,758	853,635	424,053
TOTAL EXPENDITURES	30,471,826	27,641,736	2,830,090	25,063,237
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,619,707)	116,559	1,736,266	3,645,023
OTHER FINANCING SOURCES (USES):				
Proceeds of long-term debt	-	690,000	690,000	-
Operating transfers in	436,300	313,923	(122,377)	394,386
Operating transfers out	(98,400)	(2,516,278)	(2,417,878)	(6,512,795)
TOTAL OTHER FINANCING SOURCES (USES)	337,900	(1,512,355)	(1,850,255)	(6,118,409)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,281,807)	(1,395,796)	(113,989)	(2,473,386)
FUND BALANCE - BEGINNING OF YEAR	5,550,728	5,550,728	-	8,024,114
FUND BALANCE - END OF YEAR	\$ 4,268,921	\$ 4,154,932	\$ (113,989)	\$ 5,550,728

SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

Funds included are:

Bikeway - To account for monies received from the State of California restricted for bicycle and pedestrian facilities available under Article 3 of Transportation Development Act (SB821).

Bridge and Thoroughfare - To account for monies received from developers for street and highway construction through bridge and thoroughfare districts.

Developer Fees - To account for monies received from developers for street improvements.

Gas Tax - To account for monies received and expended from the state and county gas tax allocation restricted to fund various street and highway improvements including maintenance.

Park Improvement - To account for monies received from developers restricted to fund the acquisition and development of new parkland space.

Proposition A - As " Proposition A" increased sales tax in Los Angeles County by one-half percent (.5%), this fund accounts for financial activity relative to the City's share of these monies. "Proposition A" revenue is to be used for transportation-related purposes.

Special Assessment - To account for monies received for small special assessment districts.

State Park - To account for grant monies received from the State of California Department of Parks and Recreation for construction or improvements of parklands within the City.

TDA Funds - To account for monies received from the State of California under Article 8 of the Transportation Development Act (TDA). These funds may be used for local streets and road expenditures when the City's unmet transportation needs have been satisfied.

Traffic Safety - To account for monies received from vehicle code fines. This fund is used to finance law enforcement expenditures.

CDBG (Community Development Block Grant) - To account for Federal entitlements under the Housing and Community Development Act of 1974, as amended. The City Council annually allocates CDBG Funds to various programs.

FAU (Federal Aid Urban) - To account for receipts and disbursements of Federal contributions to infrastructure capital improvements.

Proposition C - As "Proposition C" increased sales tax in Los Angeles County by one-half percent (.5%), this fund accounts for financial activity relative to the City's share of these monies. "Proposition C" revenue is to be used for transportation-related purposes.

SPECIAL REVENUE FUNDS (CONTINUED)

Funds included are (Continued):

AQMD (Air Quality Management District) - To account for revenues and expenditures for Air Quality Management.

Aid to Cities - To account for receipts and disbursements associated with County Aid to cities grant.

Earthquake Fund - To account for receipts and disbursements associated with reconstruction projects as a result of the 1994 Northridge earthquake.

Landscape Maintenance District #1 - To account for receipts and disbursements for landscape district.

CITY OF SANTA CLARITA
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS

June 30, 1994

With comparative totals for June 30, 1993

		Bikeway	Bridge and Thoroughfare	Developer Fees	Gas Tax	Park Improvement
ASSETS						
Cash and investments	\$	539,817	\$ 3,523,122	\$ 273,091	\$ 847,127	\$ 221,590
Accounts receivable		-	-	589,795	2,195	-
Interest receivable		4,455	26,756	2,251	6,991	1,826
Due from other governments		-	-	-	-	-
TOTAL ASSETS		<u>\$ 544,272</u>	<u>\$ 3,549,878</u>	<u>\$ 865,137</u>	<u>\$ 856,313</u>	<u>\$ 223,416</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES:						
Accounts payable and accrued liabilities	\$	4,888	\$ -	\$ 449,865	\$ 433,004	\$ -
Deferred revenues		150,080	-	381,668	-	-
Due to other funds		-	-	-	-	-
TOTAL LIABILITIES		<u>154,968</u>	<u>-</u>	<u>831,533</u>	<u>433,004</u>	<u>-</u>
FUND BALANCES (DEFICITS):						
Reserved for encumbrances		41,955	-	33,604	381,042	-
Reserved for continuing appropriations		-	-	-	42,267	-
Designated for special revenue purposes		347,349	3,549,878	-	-	223,416
Undesignated		-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)		<u>389,304</u>	<u>3,549,878</u>	<u>33,604</u>	<u>423,309</u>	<u>223,416</u>
TOTAL LIABILITIES AND FUND BALANCES		<u>\$ 544,272</u>	<u>\$ 3,549,878</u>	<u>\$ 865,137</u>	<u>\$ 856,313</u>	<u>\$ 223,416</u>

Proposition A	Special Assessment	State Park	TDA Funds	Traffic Safety	CDBG	FAU	Proposition C	AQMD
\$ 106,429	\$ 179,034	\$ -	\$ 10,775,305	\$ 37,785	\$ -	\$ -	\$ 2,231,748	\$ 308,166
83,085	9,304	76,403	-	24,716	-	-	-	34,693
10,759	1,469	-	94,083	2,440	-	-	23,225	2,536
-	-	-	-	-	126,413	-	193,063	-
<u>\$ 200,273</u>	<u>\$ 189,807</u>	<u>\$ 76,403</u>	<u>\$ 10,869,388</u>	<u>\$ 64,941</u>	<u>\$ 126,413</u>	<u>\$ -</u>	<u>\$ 2,448,036</u>	<u>\$ 345,395</u>
\$ 1,477	\$ 17,890	\$ 43,503	\$ 410,245	\$ -	\$ 39,721	\$ 4,857	\$ 30,017	\$ 361
-	-	-	-	-	-	-	-	-
-	-	97,151	-	57,679	86,692	34,030	-	-
<u>1,477</u>	<u>17,890</u>	<u>140,654</u>	<u>410,245</u>	<u>57,679</u>	<u>126,413</u>	<u>38,887</u>	<u>30,017</u>	<u>361</u>
5,624	8,950	-	3,423,883	-	-	-	287,586	-
-	-	-	844,443	-	-	-	361,016	-
193,172	162,967	-	6,190,817	7,262	-	-	1,769,417	345,034
-	-	(64,251)	-	-	-	(38,887)	-	-
<u>198,796</u>	<u>171,917</u>	<u>(64,251)</u>	<u>10,459,143</u>	<u>7,262</u>	<u>-</u>	<u>(38,887)</u>	<u>2,418,019</u>	<u>345,034</u>
<u>\$ 200,273</u>	<u>\$ 189,807</u>	<u>\$ 76,403</u>	<u>\$ 10,869,388</u>	<u>\$ 64,941</u>	<u>\$ 126,413</u>	<u>\$ -</u>	<u>\$ 2,448,036</u>	<u>\$ 345,395</u>

(Continued)

CITY OF SANTA CLARITA
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 (CONTINUED)

June 30, 1994

With comparative totals for June 30, 1993

				Totals	
	Aid to Cities	Earthquake Fund	Landscape Maintenance District #1	June 30, 1994	June 30, 1993
ASSETS					
Cash and investments	\$ 319,125	\$ 495,180	\$ 3,759	\$ 19,861,278	\$ 17,962,592
Accounts receivable	-	1,599,912	-	2,420,103	515,500
Interest receivable	2,631	8,034	23	187,479	169,035
Due from other governments	-	1,684,906	-	2,004,382	286,568
	\$ 321,756	\$ 3,788,032	\$ 3,782	\$ 24,473,242	\$ 18,933,695
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable and accrued liabilities	\$ -	\$ 5,254,913	\$ -	\$ 6,690,741	\$ 783,030
Deferred revenues	-	1,132,303	-	1,664,051	885,281
Due to other funds	-	-	-	275,552	820,943
	-	6,387,216	-	8,630,344	2,489,254
FUND BALANCES (DEFICITS):					
Reserved for encumbrances	316,717	-	-	4,499,361	3,349,302
Reserved for continuing appropriations	-	-	-	1,247,726	-
Designated for special revenue purposes	5,039	-	3,782	12,798,133	13,095,139
Undesignated	-	(2,599,184)	-	(2,702,322)	-
	321,756	(2,599,184)	3,782	15,842,898	16,444,441
TOTAL LIABILITIES AND FUND BALANCES	\$ 321,756	\$ 3,788,032	\$ 3,782	\$ 24,473,242	\$ 18,933,695

CITY OF SANTA CLARITA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

ALL SPECIAL REVENUE FUNDS

For the year ended June 30, 1994

With comparative totals for the year ended June 30, 1993

	Bikeway	Bridge and Thoroughfare	Developer Fees	Gas Tax	Park Improvement
REVENUES:					
Developer fees	\$ 292,886	\$ 102,849	\$ 1,115,607	\$ -	\$ -
Use of money and permits	25,063	124,422	23,701	17,833	9,183
Revenues from other agencies	9,548	-	-	2,550,122	-
Fines and forfeitures	-	-	-	-	-
Service charges	-	-	-	-	-
Other revenue	2,500	-	-	17,709	-
TOTAL REVENUES	329,997	227,271	1,139,308	2,585,664	9,183
EXPENDITURES:					
Current operating:					
General government	-	-	-	-	-
Public works	-	-	-	1,450,993	-
Parks and recreation	-	-	-	-	-
Community development	-	-	-	84,389	-
Capital outlay	28,810	-	562,410	607,148	-
TOTAL EXPENDITURES	28,810	-	562,410	2,142,530	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	301,187	227,271	576,898	443,134	9,183
OTHER FINANCING SOURCES (USES):					
Operating transfers in	-	558,839	-	-	-
Operating transfers out	-	-	(621,452)	(56,886)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	558,839	(621,452)	(56,886)	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	301,187	786,110	(44,554)	386,248	9,183
FUND BALANCES - BEGINNING OF YEAR	88,117	2,763,768	78,158	37,061	214,233
FUND BALANCES (DEFICITS) - END OF YEAR	\$ 389,304	\$ 3,549,878	\$ 33,604	\$ 423,309	\$ 223,416

Proposition A	Special Assessment	State Park	TDA Funds	Traffic Safety	CDBG	FAU	Proposition C	AQMD
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11,608	4,143	-	400,247	7,262	-	-	115,087	11,323
1,203,972	-	192,215	2,315,037	-	281,924	-	2,294,583	135,546
-	-	-	-	257,037	-	-	-	-
48,615	-	-	-	-	-	-	-	-
-	87,670	-	-	-	31	-	-	-
<u>1,264,195</u>	<u>91,813</u>	<u>192,215</u>	<u>2,715,284</u>	<u>264,299</u>	<u>281,955</u>	<u>-</u>	<u>2,409,670</u>	<u>146,869</u>
-	-	-	-	-	280,311	-	-	-
1,204	60,448	-	-	-	-	-	-	11,626
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	9,191	278,946	2,310,664	-	1,644	760,037	971,340	4,904
<u>1,204</u>	<u>69,639</u>	<u>278,946</u>	<u>2,310,664</u>	<u>-</u>	<u>281,955</u>	<u>760,037</u>	<u>971,340</u>	<u>16,530</u>
<u>1,262,991</u>	<u>22,174</u>	<u>(86,731)</u>	<u>404,620</u>	<u>264,299</u>	<u>-</u>	<u>(760,037)</u>	<u>1,438,330</u>	<u>130,339</u>
130,000	62,613	-	-	-	-	-	-	-
<u>(1,194,195)</u>	<u>-</u>	<u>-</u>	<u>(606,000)</u>	<u>(257,037)</u>	<u>-</u>	<u>-</u>	<u>(577,437)</u>	<u>-</u>
<u>(1,064,195)</u>	<u>62,613</u>	<u>-</u>	<u>(606,000)</u>	<u>(257,037)</u>	<u>-</u>	<u>-</u>	<u>(577,437)</u>	<u>-</u>
198,796	84,787	(86,731)	(201,380)	7,262	-	(760,037)	860,893	130,339
-	87,130	22,480	10,660,523	-	-	721,150	1,557,126	214,695
<u>\$ 198,796</u>	<u>\$ 171,917</u>	<u>\$ (64,251)</u>	<u>\$ 10,459,143</u>	<u>\$ 7,262</u>	<u>\$ -</u>	<u>\$ (38,887)</u>	<u>\$ 2,418,019</u>	<u>\$ 345,034</u>

CITY OF SANTA CLARITA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

ALL SPECIAL REVENUE FUNDS
(CONTINUED)

For the year ended June 30, 1994

With comparative totals for the year ended June 30, 1993

	Aid to Cities	Earthquake Fund	Landscape Maintenance District #1	Totals	
				June 30, 1994	June 30, 1993
REVENUES:					
Developer fees	\$ -	\$ -	\$ -	\$ 1,511,342	\$ 2,799,645
Use of money and permits	13,564	60,478	102	824,016	518,772
Revenues from other agencies	308,192	10,271,888	-	19,563,027	12,565,916
Fines and forfeitures	-	-	-	257,037	314,642
Service charges	-	-	3,680	52,295	-
Other revenue	-	3,395,055	-	3,502,965	129,720
TOTAL REVENUES	321,756	13,727,421	3,782	25,710,682	16,328,695
EXPENDITURES:					
Current operating:					
General government	-	-	-	280,311	-
Public works	-	-	-	1,524,271	2,516,236
Parks and recreation	-	-	-	-	332,586
Community development	-	-	-	84,389	-
Capital outlay	-	16,326,605	-	21,861,699	213,089
TOTAL EXPENDITURES	-	16,326,605	-	23,750,670	3,061,911
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	321,756	(2,599,184)	3,782	1,960,012	13,266,784
OTHER FINANCING SOURCES (USES):					
Operating transfers in	-	-	-	751,452	14,000
Operating transfers out	-	-	-	(3,313,007)	(8,483,591)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(2,561,555)	(8,469,591)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	321,756	(2,599,184)	3,782	(601,543)	4,797,193
FUND BALANCES - BEGINNING OF YEAR	-	-	-	16,444,441	11,647,248
FUND BALANCES (DEFICITS) - END OF YEAR	\$ 321,756	\$ (2,599,184)	\$ 3,782	\$ 15,842,898	\$ 16,444,441

CITY OF SANTA CLARITA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

ALL BUDGETED SPECIAL REVENUE FUNDS

For the year ended June 30, 1994

	Bikeway			Bridge and Thoroughfare		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Developer fees	\$ 292,900	\$ 292,886	\$ (14)	\$ 155,000	\$ 102,849	\$ (52,151)
Use of money and permits	17,500	25,063	7,563	68,000	124,422	56,422
Revenues from other agencies	30,000	9,548	(20,452)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Service charges	-	-	-	-	-	-
Other revenue	2,500	2,500	-	-	-	-
TOTAL REVENUES	342,900	329,997	(12,903)	223,000	227,271	4,271
EXPENDITURES:						
Current operating:						
General government	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Community development	-	-	-	-	-	-
Capital outlay	305,303	28,810	276,493	-	-	-
TOTAL EXPENDITURES	305,303	28,810	276,493	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	37,597	301,187	263,590	223,000	227,271	4,271
OTHER FINANCING SOURCES (USES):						
Operating transfers in	-	-	-	-	558,839	558,839
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	558,839	558,839
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	37,597	301,187	263,590	223,000	786,110	563,110
FUND BALANCES - BEGINNING OF YEAR	88,117	88,117	-	2,763,768	2,763,768	-
FUND BALANCES (DEFICITS) - END OF YEAR	\$ 125,714	\$ 389,304	\$ 263,590	\$ 2,986,768	\$ 3,549,878	\$ 563,110

Developer Fees			Gas Tax			Park Improvement		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 1,600	\$ 1,115,607	\$ 1,114,007	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ (300,000)
38,100	23,701	(14,399)	20,000	17,833	(2,167)	5,000	9,183	4,183
-	-	-	2,500,000	2,550,122	50,122	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	800	17,709	16,909	-	-	-
<u>39,700</u>	<u>1,139,308</u>	<u>1,099,608</u>	<u>2,520,800</u>	<u>2,585,664</u>	<u>64,864</u>	<u>305,000</u>	<u>9,183</u>	<u>(295,817)</u>
-	-	-	-	-	-	-	-	-
-	-	-	1,756,520	1,450,993	305,527	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	169,614	84,389	85,225	-	-	-
<u>4,716,483</u>	<u>562,410</u>	<u>4,154,073</u>	<u>743,242</u>	<u>607,148</u>	<u>136,094</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
<u>4,716,483</u>	<u>562,410</u>	<u>4,154,073</u>	<u>2,669,376</u>	<u>2,142,530</u>	<u>526,846</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
<u>(4,676,783)</u>	<u>576,898</u>	<u>5,253,681</u>	<u>(148,576)</u>	<u>443,134</u>	<u>591,710</u>	<u>205,000</u>	<u>9,183</u>	<u>(195,817)</u>
-	-	-	200,000	-	(200,000)	-	-	-
-	(621,452)	(621,452)	-	(56,886)	(56,886)	-	-	-
-	(621,452)	(621,452)	200,000	(56,886)	(256,886)	-	-	-
(4,676,783)	(44,554)	4,632,229	51,424	386,248	334,824	205,000	9,183	(195,817)
78,158	78,158	-	37,061	37,061	-	214,233	214,233	-
<u>\$ (4,598,625)</u>	<u>\$ 33,604</u>	<u>\$ 4,632,229</u>	<u>\$ 88,485</u>	<u>\$ 423,309</u>	<u>\$ 334,824</u>	<u>\$ 419,233</u>	<u>\$ 223,416</u>	<u>\$ (195,817)</u>

(Continued)

CITY OF SANTA CLARITA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

ALL BUDGETED SPECIAL REVENUE FUNDS
(CONTINUED)

For the year ended June 30, 1994

	Proposition A			Special Assessment		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Developer fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of money and permits	42,000	11,608	(30,392)	1,300	4,143	2,843
Revenues from other agencies	1,957,200	1,203,972	(753,228)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Service charges	-	48,615	48,615	-	-	-
Other revenue	-	-	-	102,763	87,670	(15,093)
TOTAL REVENUES	1,999,200	1,264,195	(735,005)	104,063	91,813	(12,250)
EXPENDITURES:						
Current operating:						
General government	-	-	-	-	-	-
Public works	-	1,204	(1,204)	94,802	60,448	34,354
Parks and recreation	-	-	-	-	-	-
Community development	-	-	-	-	-	-
Capital outlay	271,600	-	271,600	8,000	9,191	(1,191)
TOTAL EXPENDITURES	271,600	1,204	270,396	102,802	69,639	33,163
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,727,600	1,262,991	(464,609)	1,261	22,174	20,913
OTHER FINANCING SOURCES (USES):						
Operating transfers in	130,000	130,000	-	-	62,613	62,613
Operating transfers out	-	(1,194,195)	(1,194,195)	(1,570,300)	-	1,570,300
TOTAL OTHER FINANCING SOURCES (USES)	130,000	(1,064,195)	(1,194,195)	(1,570,300)	62,613	1,632,913
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,857,600	198,796	(1,658,804)	(1,569,039)	84,787	1,653,826
FUND BALANCES - BEGINNING OF YEAR	-	-	-	87,130	87,130	-
FUND BALANCES (DEFICITS) - END OF YEAR	\$ 1,857,600	\$ 198,796	\$ (1,658,804)	\$ (1,481,909)	\$ 171,917	\$ 1,653,826

State Park			TDA Funds			Traffic Safety		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45,000	-	(45,000)	2,277,600	400,247	(1,877,353)	9,700	7,262	(2,438)
2,306,200	192,215	(2,113,985)	127,200	2,315,037	2,187,837	-	-	-
-	-	-	-	-	-	335,000	257,037	(77,963)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,351,200</u>	<u>192,215</u>	<u>(2,158,985)</u>	<u>2,404,800</u>	<u>2,715,284</u>	<u>310,484</u>	<u>344,700</u>	<u>264,299</u>	<u>(80,401)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
371,042	278,946	92,096	9,288,930	2,310,664	6,978,266	-	-	-
<u>371,042</u>	<u>278,946</u>	<u>92,096</u>	<u>9,288,930</u>	<u>2,310,664</u>	<u>6,978,266</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,980,158	(86,731)	(2,066,889)	(6,884,130)	404,620	7,288,750	344,700	264,299	(80,401)
-	-	-	-	-	-	-	-	-
-	-	-	(806,000)	(606,000)	200,000	(334,700)	(257,037)	77,663
-	-	-	(806,000)	(606,000)	200,000	(334,700)	(257,037)	77,663
1,980,158	(86,731)	(2,066,889)	(7,690,130)	(201,380)	7,488,750	10,000	7,262	(2,738)
22,480	22,480	-	10,660,523	10,660,523	-	-	-	-
<u>\$ 2,002,638</u>	<u>\$ (64,251)</u>	<u>\$ (2,066,889)</u>	<u>\$ 2,970,393</u>	<u>\$ 10,459,143</u>	<u>\$ 7,488,750</u>	<u>\$ 10,000</u>	<u>\$ 7,262</u>	<u>\$ (2,738)</u>

(Continued)

CITY OF SANTA CLARITA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

ALL BUDGETED SPECIAL REVENUE FUNDS
(CONTINUED)

For the year ended June 30, 1994

	CDBG			FAU		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Developer fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of money and permits	-	-	-	-	-	-
Revenues from other agencies	1,817,600	281,924	(1,535,676)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Service charges	-	-	-	-	-	-
Other revenue	-	31	31	-	-	-
TOTAL REVENUES	1,817,600	281,955	(1,535,645)	-	-	-
EXPENDITURES:						
Current operating:						
General government	1,093,098	280,311	812,787	-	-	-
Public works	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Community development	-	-	-	-	-	-
Capital outlay	1,266,010	1,644	1,264,366	1,300,000	760,037	539,963
TOTAL EXPENDITURES	2,359,108	281,955	2,077,153	1,300,000	760,037	539,963
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(541,508)	-	541,508	(1,300,000)	(760,037)	539,963
OTHER FINANCING SOURCES (USES):						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(541,508)	-	541,508	(1,300,000)	(760,037)	539,963
FUND BALANCES - BEGINNING OF YEAR	-	-	-	721,150	721,150	-
FUND BALANCES (DEFICITS)- END OF YEAR	\$ (541,508)	\$ -	\$ 541,508	\$ (578,850)	\$ (38,887)	\$ 539,963

Proposition C			AQMD			Aid to Cities		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25,000	115,087	90,087	10,000	11,323	1,323	-	13,564	13,564
3,270,100	2,294,583	(975,517)	120,000	135,546	15,546	308,200	308,192	(8)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>3,295,100</u>	<u>2,409,670</u>	<u>(885,430)</u>	<u>130,000</u>	<u>146,869</u>	<u>16,869</u>	<u>308,200</u>	<u>321,756</u>	<u>13,556</u>
-	-	-	-	-	-	-	-	-
-	-	-	12,054	11,626	428	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,744,350	971,340	1,773,010	-	4,904	(4,904)	318,000	-	318,000
<u>2,744,350</u>	<u>971,340</u>	<u>1,773,010</u>	<u>12,054</u>	<u>16,530</u>	<u>(4,476)</u>	<u>318,000</u>	<u>-</u>	<u>318,000</u>
550,750	1,438,330	887,580	117,946	130,339	12,393	(9,800)	321,756	331,556
-	-	-	-	-	-	-	-	-
(604,400)	(577,437)	26,963	-	-	-	-	-	-
<u>(604,400)</u>	<u>(577,437)</u>	<u>26,963</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(53,650)	860,893	914,543	117,946	130,339	12,393	(9,800)	321,756	331,556
1,557,126	1,557,126	-	214,695	214,695	-	-	-	-
<u>\$ 1,503,476</u>	<u>\$ 2,418,019</u>	<u>\$ 914,543</u>	<u>\$ 332,641</u>	<u>\$ 345,034</u>	<u>\$ 12,393</u>	<u>\$ (9,800)</u>	<u>\$ 321,756</u>	<u>\$ 331,556</u>

(Continued)

CITY OF SANTA CLARITA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

ALL BUDGETED SPECIAL REVENUE FUNDS
(CONTINUED)

For the year ended June 30, 1994

	Earthquake Fund			Totals		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Developer fees	\$ -	\$ -	\$ -	\$ 749,500	\$ 1,511,342	\$ 761,842
Use of money and permits	-	60,478	60,478	2,559,200	823,914	(1,735,286)
Revenues from other agencies	28,799,625	10,271,888	(18,527,737)	41,236,125	19,563,027	(21,673,098)
Fines and forfeitures	-	-	-	335,000	257,037	(77,963)
Service charges	-	-	-	-	48,615	48,615
Other revenue	-	3,395,055	3,395,055	106,063	3,502,965	3,396,902
TOTAL REVENUES	28,799,625	13,727,421	(15,072,204)	44,985,888	25,706,900	(19,278,988)
EXPENDITURES:						
Current operating:						
General government	-	-	-	1,093,098	280,311	812,787
Public works	-	-	-	1,863,376	1,524,271	339,105
Parks and recreation	-	-	-	-	-	-
Community development	-	-	-	169,614	84,389	85,225
Capital outlay	28,799,625	16,326,605	12,473,020	50,232,585	21,861,699	28,370,886
TOTAL EXPENDITURES	28,799,625	16,326,605	12,473,020	53,358,673	23,750,670	29,608,003
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(2,599,184)	(2,599,184)	(8,372,785)	1,956,230	10,329,015
OTHER FINANCING SOURCES (USES):						
Operating transfers in	-	-	-	330,000	751,452	421,452
Operating transfers out	-	-	-	(3,315,400)	(3,313,007)	2,393
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(2,985,400)	(2,561,555)	423,845
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-	(2,599,184)	(2,599,184)	(11,358,185)	(605,325)	10,752,860
FUND BALANCES - BEGINNING OF YEAR	-	-	-	16,444,441	16,444,441	-
FUND BALANCES (DEFICITS) - END OF YEAR	\$ -	\$ (2,599,184)	\$ (2,599,184)	\$ 5,086,256	\$ 15,839,116	\$ 10,752,860

DEBT SERVICE FUNDS

The Debt Service Funds are used to account for accumulation of resources for, and payment of, interest and principal on long-term debt.

Funds included are:

General City Debt - To account for principal and interest payment on City's general long-term obligations.

Public Financing Authority - To account for principal and interest payments on the 1991 Revenue Bonds issued by the Santa Clarita Public Financing Authority.

CITY OF SANTA CLARITA
 COMBINING BALANCE SHEET
 ALL DEBT SERVICE FUNDS

June 30, 1994

With comparative totals for June 30, 1993

	General City Debt	Public Financing Authority	<u>Totals</u>	
			<u>June 30, 1994</u>	<u>June 30, 1993</u>
ASSETS:				
Cash and investments with fiscal agent	\$ -	\$ 2,260,473	<u>\$ 2,260,473</u>	<u>\$ 2,287,778</u>
FUND BALANCES:				
Reserved for debt service	\$ -	\$ 2,260,473	<u>\$ 2,260,473</u>	<u>\$ 2,287,778</u>

CITY OF SANTA CLARITA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

ALL DEBT SERVICE FUNDS

For the year ended June 30, 1994

With comparative totals for the year ended June 30, 1993

	General City Debt	Public Financing Authority	Totals	
			June 30, 1994	June 30, 1993
REVENUES:				
Use of money and property	\$ -	\$ 57,497	\$ 57,497	\$ 116,667
EXPENDITURES:				
Principal retirement	-	785,000	785,000	2,108,680
Interest and fiscal charges	245,923	1,440,157	1,686,080	2,134,639
TOTAL EXPENDITURES	245,923	2,225,157	2,471,080	4,243,319
EXCESS OF REVENUES (UNDER) EXPENDITURES	(245,923)	(2,167,660)	(2,413,583)	(4,126,652)
OTHER FINANCING SOURCES:				
Operating transfers in	245,923	2,140,355	2,386,278	4,163,730
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	-	(27,305)	(27,305)	37,078
FUND BALANCES-- BEGINNING OF YEAR	-	2,287,778	2,287,778	2,250,700
FUND BALANCES-- END OF YEAR	\$ -	\$ 2,260,473	\$ 2,260,473	\$ 2,287,778

CITY OF SANTA CLARITA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

ALL DEBT SERVICE FUNDS

For the year ended June 30, 1994

	General City Debt		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Use of money and permits	\$ -	\$ -	\$ -
EXPENDITURES:			
Principal retirement	-	-	-
Interest and fiscal charges	242,760	245,923	(3,163)
TOTAL EXPENDITURES	242,760	245,923	(3,163)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(242,760)	(245,923)	(3,163)
OTHER FINANCING SOURCES:			
Operating transfers in	242,760	245,923	3,163
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	-	-	-
FUND BALANCES - BEGINNING OF YEAR	-	-	-
FUND BALANCES (DEFICITS) - END OF YEAR	\$ -	\$ -	\$ -

Public Financing Authority			Totals		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 104,800	\$ 57,497	\$ (47,303)	\$ 104,800	\$ 57,497	\$ (47,303)
785,000	785,000	-	785,000	785,000	-
1,438,740	1,440,157	(1,417)	1,681,500	1,686,080	(4,580)
2,223,740	2,225,157	(1,417)	2,466,500	2,471,080	(4,580)
(2,118,940)	(2,167,660)	(48,720)	(2,361,700)	(2,413,583)	(51,883)
2,223,740	2,140,355	(83,385)	2,466,500	2,386,278	(80,222)
104,800	(27,305)	(132,105)	104,800	(27,305)	(132,105)
2,287,778	2,287,778	-	2,287,778	2,287,778	-
<u>\$ 2,392,578</u>	<u>\$ 2,260,473</u>	<u>\$ (132,105)</u>	<u>\$ 2,392,578</u>	<u>\$ 2,260,473</u>	<u>\$ (132,105)</u>

CAPITAL PROJECT FUNDS

The Capital Project Funds are used to account for the acquisition or construction of the City's major capital facilities, other than those financed by proprietary funds.

Redevelopment Agency - To account for the construction of all capital projects located within the project area financed by the Redevelopment Agency.

Community Facilities District No. 92-1 - To account for capital asset construction within community facilities district No. 92-1.

1991 Revenue Bonds - To account for capital asset acquisition and construction from the 1991 Revenue Bond proceeds issued by the Santa Clarita Public Financing Authority.

CITY OF SANTA CLARITA
 COMBINING BALANCE SHEET
 ALL CAPITAL PROJECT FUNDS

June 30, 1994

With comparative totals for June 30, 1993

	Redevelopment Agency	Community Facilities District No. 92-1	1991 Revenue Bonds	Totals	
				June 30, 1994	June 30, 1993
ASSETS					
Cash and investments	\$ -	\$ -	\$ 6,784,219	\$ 6,784,219	\$ 8,743,781
Cash and investments with fiscal agent	-	2,343,455	-	2,343,455	2,162,355
Accounts receivable	-	-	-	-	4,965
Interest receivable	-	-	7,796	7,796	-
Due from other funds	-	-	-	-	1,093,317
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 2,343,455</u>	<u>\$ 6,792,015</u>	<u>\$ 9,135,470</u>	<u>\$ 12,004,418</u>
 LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable	\$ 86,874	\$ -	\$ 191,945	\$ 278,819	\$ 1,718,430
 FUND BALANCES (DEFICITS):					
Designated for capital improvements	-	2,343,455	6,600,070	8,943,525	10,285,988
Undesignated	(86,874)	-	-	(86,874)	-
TOTAL FUND BALANCES (DEFICITS)	<u>(86,874)</u>	<u>2,343,455</u>	<u>6,600,070</u>	<u>8,856,651</u>	<u>10,285,988</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ -</u>	 <u>\$ 2,343,455</u>	 <u>\$ 6,792,015</u>	 <u>\$ 9,135,470</u>	 <u>\$ 12,004,418</u>

CITY OF SANTA CLARITA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

ALL CAPITAL PROJECT FUNDS

For the year ended June 30, 1994

With comparative totals for the year ended June 30, 1993

	Redevelopment Agency	Community Facilities District No. 92-1	1991 Revenue Bonds	Totals	
				June 30, 1994	June 30, 1993
REVENUES:					
Use of money and property	\$ -	\$ 82,054	\$ 295,028	\$ 377,082	\$ 541,954
Contribution from property owners	-	111,479	-	111,479	16,685,720
Other	143	-	-	143	-
TOTAL REVENUES	143	193,533	295,028	488,704	17,227,674
EXPENDITURES:					
General government	212,688	-	-	212,688	-
Capital outlay	38,059	12,433	1,818,591	1,869,083	24,998,910
TOTAL EXPENDITURES	250,747	12,433	1,818,591	2,081,771	24,998,910
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(250,604)	181,100	(1,523,563)	(1,593,067)	(7,771,236)
OTHER FINANCING SOURCES:					
Advances from other funds	163,730	-	-	163,730	-
Operating transfers in	-	-	-	-	7,267,708
TOTAL OTHER FINANCING SOURCES	163,730	-	-	163,730	7,267,708
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	(86,874)	181,100	(1,523,563)	(1,429,337)	(503,528)
FUND BALANCES - BEGINNING OF YEAR	-	2,162,355	8,123,633	10,285,988	10,789,516
FUND BALANCES (DEFICITS) - END OF YEAR	\$ (86,874)	\$ 2,343,455	\$ 6,600,070	\$ 8,856,651	\$ 10,285,988

TRANSIT ENTERPRISE FUND

Transit Enterprise Fund - To account for the operation of the City's local public transit bus system.

CITY OF SANTA CLARITA
 COMPARATIVE BALANCE SHEET
 TRANSIT ENTERPRISE FUND
 June 30, 1994 and 1993

ASSETS	June 30, 1994	June 30, 1993
CURRENT ASSETS:		
Cash and investments	\$ -	\$ -
Accounts receivable	9,833	-
Due from other governments	<u>1,407,860</u>	<u>2,069,066</u>
TOTAL CURRENTS ASSETS	<u>1,417,693</u>	<u>2,069,066</u>
RESTRICTED ASSETS:		
Cash and investments with fiscal agent	489,500	489,500
Deferred bond issue costs	<u>101,314</u>	<u>113,710</u>
TOTAL RESTRICTED ASSETS	<u>590,814</u>	<u>603,210</u>
PROPERTY, PLANT AND EQUIPMENT (NET)	<u>8,255,687</u>	<u>8,889,544</u>
TOTAL ASSETS	<u>\$ 10,264,194</u>	<u>\$ 11,561,820</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES:		
Accounts payable and accrued expenses	\$ 1,074,845	\$ 1,010,200
Due to other funds	2,445,866	748,932
Current portion of long-term debt	<u>1,021,318</u>	<u>989,116</u>
TOTAL CURRENT LIABILITIES	<u>4,542,029</u>	<u>2,748,248</u>
LONG-TERM DEBT, NET OF CURRENT PORTION	<u>6,884,534</u>	<u>7,902,143</u>
TOTAL LIABILITIES	<u>11,426,563</u>	<u>10,650,391</u>
FUND EQUITY (DEFICIT):		
Retained earnings:		
Reserved for debt service	489,500	489,500
Unreserved	<u>(1,651,869)</u>	<u>421,929</u>
TOTAL FUND EQUITY (DEFICIT)	<u>(1,162,369)</u>	<u>911,429</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 10,264,194</u>	<u>\$ 11,561,820</u>

CITY OF SANTA CLARITA

COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS

TRANSIT ENTERPRISE FUND

For the years ended June 30, 1994 and 1993

	June 30, 1994	June 30, 1993
OPERATING REVENUES:		
Transportation revenue	\$ 742,901	\$ 458,869
OPERATING EXPENSES:		
Administrative	248,891	175,062
Transportation services	4,085,413	3,464,306
Depreciation and amortization	650,895	596,815
TOTAL OPERATING EXPENSES	4,985,199	4,236,183
OPERATING INCOME (LOSS)	(4,242,298)	(3,777,314)
NONOPERATING REVENUES (EXPENSES):		
Interest income	-	415
Interest expense	(475,690)	(485,042)
Intergovernmental grants	259,139	1,827,308
Other revenue	7,419	-
TOTAL NONOPERATING REVENUES (EXPENSES)	(209,132)	1,342,681
NET INCOME (LOSS) BEFORE OPERATING TRANSFERS	(4,451,430)	(2,434,633)
OPERATING TRANSFERS IN	2,377,632	3,156,562
NET INCOME (LOSS)	(2,073,798)	721,929
RETAINED EARNINGS AT BEGINNING OF YEAR	911,429	189,500
RETAINED EARNINGS (DEFICIT) AT END OF YEAR	\$ (1,162,369)	\$ 911,429

CITY OF SANTA CLARITA

COMPARATIVE STATEMENT OF CASH FLOWS

TRANSIT ENTERPRISE FUND

For the years ended June 30, 1994 and 1993

	June 30, 1994	June 30, 1993
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income (loss)	\$ (4,242,298)	\$ (3,777,314)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation and amortization	650,895	596,815
Other revenue	7,419	-
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(9,833)	-
(Increase) decrease in due from other governments	661,206	(1,771,381)
Increase (decrease) in accounts payable	64,645	111,793
Total adjustments	<u>1,374,332</u>	<u>(1,062,773)</u>
 NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	 <u>(2,867,966)</u>	 <u>(4,840,087)</u>
 CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Increase (decrease) in due to other funds	1,696,934	676,082
Operating transfers in from other funds	<u>2,377,632</u>	<u>3,156,562</u>
 NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	 <u>4,074,566</u>	 <u>3,832,644</u>
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition of capital assets	(933)	(3,671,275)
Intergovernmental grants	259,139	1,827,308
Proceeds from long-term debt	-	2,500,000
Principal payments on long-term debt	(989,116)	(467,692)
Interest expense on long-term debt	<u>(475,690)</u>	<u>(485,042)</u>
 NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	 <u>(1,206,600)</u>	 <u>(296,701)</u>
 CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest on investments	<u>-</u>	<u>415</u>
 NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	 <u>-</u>	 <u>(1,303,729)</u>
 CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	 <u>489,500</u>	 <u>1,793,229</u>
 CASH AND CASH EQUIVALENTS AT END OF YEAR	 <u>\$ 489,500</u>	 <u>\$ 489,500</u>

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for goods or services provided by a central service department to other City departments.

Self-Insurance - To account for the financing of the City's self-insurance program.

Vehicle Replacement - To account for the financing of the replacement of the City's automotive equipment.

CITY OF SANTA CLARITA
 COMBINING BALANCE SHEET
 ALL INTERNAL SERVICE FUNDS

June 30, 1994

With comparative totals for June 30, 1993

ASSETS	Self Insurance	Vehicle Replacement	Totals	
			June 30, 1994	June 30, 1993
CURRENT ASSETS:				
Cash and investments	\$ -	\$ 550,074	\$ 550,074	\$ 667,739
Interest receivable	-	4,550	4,550	6,615
	-	554,624	554,624	674,354
TOTAL ASSETS	\$ -	\$ 554,624	\$ 554,624	\$ 674,354
 LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable and accrued liabilities	\$ 664,693	\$ -	\$ 664,693	\$ 744,947
Due to other funds	172,241	-	172,241	-
	836,934	-	836,934	744,947
TOTAL LIABILITIES	836,934	-	836,934	744,947
 FUND EQUITY (DEFICIT):				
Retained earnings - unreserved	(836,934)	554,624	(282,310)	(70,593)
	-	554,624	554,624	674,354
TOTAL LIABILITIES AND FUND EQUITY	\$ -	\$ 554,624	\$ 554,624	\$ 674,354

CITY OF SANTA CLARITA

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS

ALL INTERNAL SERVICE FUNDS

For the year ended June 30, 1994

With comparative totals for the year ended June 30, 1993

	Self Insurance	Vehicle Replacement	Totals	
			June 30, 1994	June 30, 1993
OPERATING REVENUES:				
Charges for services	\$ 419,181	\$ 100,700	\$ 519,881	\$ 462,781
OPERATING EXPENSES:				
Services and supplies	<u>755,461</u>	-	<u>755,461</u>	<u>628,755</u>
OPERATING INCOME (LOSS)	(336,280)	100,700	(235,580)	(165,974)
NONOPERATING REVENUES:				
Interest income	<u>1,568</u>	<u>22,295</u>	<u>23,863</u>	<u>23,565</u>
NET INCOME (LOSS)	(334,712)	122,995	(211,717)	(142,409)
RETAINED EARNINGS (DEFICITS)				
AT BEGINNING OF YEAR	<u>(502,222)</u>	<u>431,629</u>	<u>(70,593)</u>	<u>71,816</u>
RETAINED EARNINGS (DEFICITS) AT END OF YEAR	<u>\$ (836,934)</u>	<u>\$ 554,624</u>	<u>\$ (282,310)</u>	<u>\$ (70,593)</u>

CITY OF SANTA CLARITA

COMBINING STATEMENT OF CASH FLOWS

ALL INTERNAL SERVICE FUNDS

For the year ended June 30, 1994

With comparative totals for the year ended June 30, 1993

	Self Insurance	Vehicle Replacement	Totals	
			June 30, 1994	June 30, 1993
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$ (336,280)	\$ 100,700	\$ (235,580)	\$ (165,974)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
(Increase) decrease in interest receivable	2,835	(770)	2,065	3,310
Increase (decrease) in accounts payable and accrued liabilities	(80,254)	-	(80,254)	(175,304)
Total adjustments	(77,419)	(770)	(78,189)	(171,994)
NET CASH PROVIDED (USED) BY BY OPERATING ACTIVITIES	(413,699)	99,930	(313,769)	(337,968)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Increase in due to other funds	172,241	-	172,241	-
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	1,568	22,295	23,863	23,565
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(239,890)	122,225	(117,665)	(314,403)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	239,890	427,849	667,739	982,142
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ -	\$ 550,074	\$ 550,074	\$ 667,739

FIDUCIARY FUND TYPES - TRUST AND AGENCY FUNDS

The Expendable Trust Fund accounts for assets and activities restricted to a specific purpose in accordance with a formal intent.

General Trust - To account for funds held in trust by the City restricted for use only in accordance with a trust agreement.

The Agency Fund accounts for assets held by the City as an agent for individuals.

Deferred Compensation - To account for monies held by the City for restricted cash and investments of the ICMA deferred compensation plan.

Community Facilities District No. 92-1 - To account for monies held to account for debt service requirements of the Community Facilities District No. 92-1.

CITY OF SANTA CLARITA

COMBINING BALANCE SHEET

ALL TRUST AND AGENCY FUNDS

June 30, 1994

With comparative totals for June 30, 1993

	Expendable		Agency		Totals	
	Trust			Community Facilities District No. 92-1	June 30, 1994	June 30, 1993
	General Trust	Deferred Compensation				
ASSETS						
Cash and investments	\$ 470,524	\$ -	\$ -	\$ -	\$ 470,524	\$ 528,505
Cash and investments with fiscal agent	-	1,641,724	2,004,581		3,646,305	3,403,531
Accounts receivable	10,903				10,903	-
Interest receivable	118	-	-		118	105
TOTAL ASSETS	\$ 481,545	\$ 1,641,724	\$ 2,004,581		\$ 4,127,850	\$ 3,932,141
LIABILITIES						
Accounts payable and accrued liabilities	\$ 87,614	\$ -	\$ -	\$ -	\$ 87,614	\$ 19,351
Deposits	393,931	-	2,004,581		2,398,512	2,562,047
Deferred compensation payable	-	1,641,724	-		1,641,724	1,350,743
TOTAL LIABILITIES	\$ 481,545	\$ 1,641,724	\$ 2,004,581		\$ 4,127,850	\$ 3,932,141

CITY OF SANTA CLARITA

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

EXPENDABLE TRUST FUND

For the year ended June 30, 1994

With comparative amounts for the year ended June 30, 1993

	<u>June 30,</u> <u>1994</u>	<u>June 30,</u> <u>1993</u>
REVENUES:		
Other revenues	\$ 363,080	\$ 441,384
EXPENDITURES:		
Public Works	<u>363,080</u>	<u>441,384</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	-
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>

CITY OF SANTA CLARITA

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

For the year ended June 30, 1994

	Balance at July 1, 1993	Additions	Deletions	Balance at June 30, 1994
<u>DEFERRED COMPENSATION</u>				
ASSETS:				
Cash with fiscal agents	<u>\$ 1,350,743</u>	<u>\$ 403,953</u>	<u>\$ 112,972</u>	<u>\$ 1,641,724</u>
LIABILITIES:				
Deferred compensation payable	<u>\$ 1,350,743</u>	<u>\$ 403,953</u>	<u>\$ 112,972</u>	<u>\$ 1,641,724</u>
 <u>COMMUNITY FACILITIES</u> <u>DISTRICT NO.92-1</u>				
ASSETS:				
Cash with fiscal agent	<u>\$ 2,052,788</u>	<u>\$ 776,018</u>	<u>\$ 824,225</u>	<u>\$ 2,004,581</u>
LIABILITIES:				
Deposits	<u>\$ 2,052,788</u>	<u>\$ 776,018</u>	<u>\$ 824,225</u>	<u>\$ 2,004,581</u>

ACCOUNT GROUPS

General Fixed Assets - To account for capital assets acquired by the City for general City purposes and which are not accounted for in proprietary fund operations.

General Long-Term Debt - To account for the City's long-term debt not reported in proprietary fund operations.

CITY OF SANTA CLARITA

COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE

June 30, 1994 and 1993

	<u>June 30,</u> 1994	<u>June 30,</u> 1993
GENERAL FIXED ASSETS:		
Land and improvements	\$ 25,897,515	\$ 25,897,515
Buildings	12,763,828	12,310,344
Equipment	<u>5,171,108</u>	<u>4,732,770</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 43,832,451</u>	<u>\$ 42,940,629</u>
INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE:		
Dedication of general fixed assets from the		
County of Los Angeles, at estimated fair market value	\$ 12,448,203	\$ 12,448,203
General fund	<u>31,384,248</u>	<u>30,492,426</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$ 43,832,451</u>	<u>\$ 42,940,629</u>

CITY OF SANTA CLARITA
 SCHEDULE OF GENERAL FIXED ASSETS
 BY FUNCTION AND ACTIVITY

June 30, 1994

FUNCTION AND ACTIVITY:	Land and <u>Improvements</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Totals</u>
General government	\$ 12,289,272	\$ 10,092,834	\$ 3,229,911	\$ 25,612,017
Public safety	-	-	5,292	5,292
Public works	-	145,840	1,071,197	1,217,037
Parks and recreation	13,608,243	2,124,868	574,658	16,307,769
Community development	-	400,286	290,050	690,336
TOTAL GENERAL FIXED ASSETS	<u>\$ 25,897,515</u>	<u>\$ 12,763,828</u>	<u>\$ 5,171,108</u>	<u>\$ 43,832,451</u>

CITY OF SANTA CLARITA

SCHEDULE OF CHANGES IN GENERAL FIXED
ASSETS BY FUNCTION AND ACTIVITY

June 30, 1994

FUNCTION AND ACTIVITY:	General			General
	Fixed Assets July 1, 1993	Additions	Deletions	Fixed Assets June 30, 1994
General government	\$ 25,468,949	\$ 143,068	\$ -	\$ 25,612,017
Public safety	5,292	-	-	5,292
Public works	1,083,364	133,673	-	1,217,037
Parks and recreation	16,296,369	11,400	-	16,307,769
Community development	86,655	603,681	-	690,336
TOTAL GENERAL FIXED ASSETS	\$ 42,940,629	\$ 891,822	\$ -	\$ 43,832,451

CITY OF SANTA CLARITA

COMPARATIVE SCHEDULE OF GENERAL LONG-TERM DEBT

June 30, 1994 and 1993

	<u>June 30, 1994</u>	<u>June 30, 1993</u>
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF GENERAL LONG-TERM DEBT:		
Amount available for retirement of long-term debt	\$ 2,260,473	\$ 2,287,778
Amount to be provided for payment of long-term debt	<u>22,939,451</u>	<u>22,757,604</u>
TOTAL AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF GENERAL LONG-TERM DEBT	<u>\$ 25,199,924</u>	<u>\$ 25,045,382</u>
GENERAL LONG-TERM DEBT PAYABLE:		
1991 Revenue Bonds – Public Financing Authority	\$ 21,405,000	\$ 22,190,000
Notes payable	3,247,436	2,557,436
Advance to Santa Clarita Redevelopment Agency	163,730	-
Compensated absences	<u>383,758</u>	<u>297,946</u>
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$ 25,199,924</u>	<u>\$ 25,045,382</u>