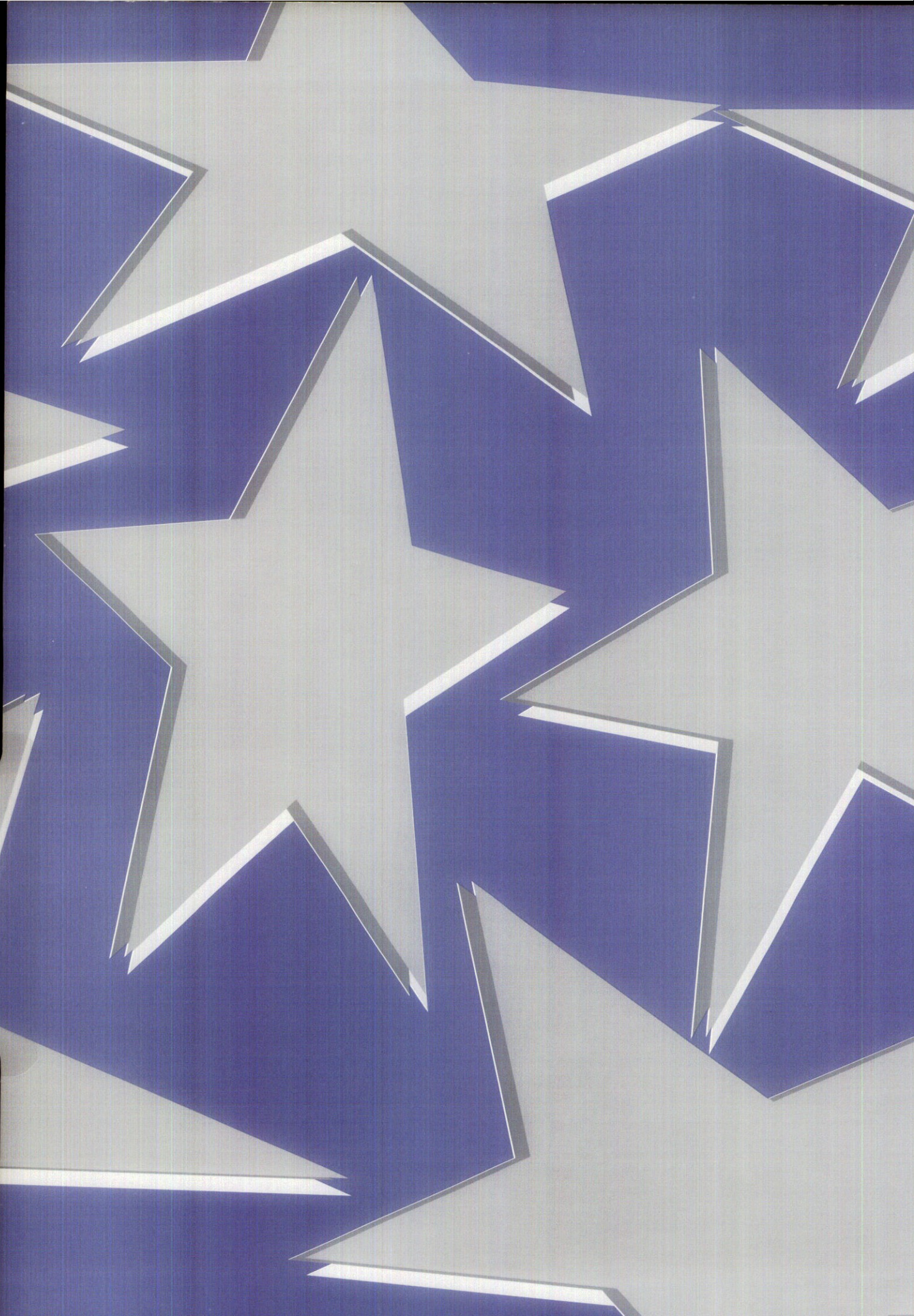




Supplementary Information



**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  
 General Fund - Comparative Balance Sheets  
 June 30, 1997 and 1996

<u>Assets</u>	<u>1997</u>	<u>1996</u>
Cash and investments	\$ 8,000,732	\$ 6,961,514
Accounts receivable	3,145,332	2,915,918
Interest receivable	129,509	104,018
Due from other funds	5,135,646	3,177,642
Due from other governments	554,933	492,414
Prepaid items	61,163	37,298
Advances to other funds	<u>1,998,306</u>	<u>1,612,248</u>
 Total Assets	 <u>\$ 19,025,621</u>	 <u>\$ 15,301,052</u>
 <u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable and accrued liabilities	\$ 1,944,205	\$ 2,111,731
Deferred revenue	1,143,524	651,218
Deposits	<u>12,250</u>	<u>44,030</u>
 Total Liabilities	 <u>3,099,979</u>	 <u>2,806,979</u>
Fund Balance:		
Reserved for continuing appropriations	1,606,313	379,131
Reserved for encumbrances	2,098,130	2,169,989
Reserved for advances to other funds	1,998,306	1,612,248
Reserved for accounts receivable		125,902
Reserved for prepaid items	61,163	37,298
Unreserved:		
Designated for self-insurance	923,385	544,490
Designated for earthquake	1,968,369	4,344,081
Designated for contingencies	<u>7,269,976</u>	<u>3,280,934</u>
 Total Fund Balance	 <u>15,925,642</u>	 <u>12,494,073</u>
 Total Liabilities and Fund Balances	 <u>\$ 19,025,621</u>	 <u>\$ 15,301,052</u>

CITY OF SANTA CLARITIA  
 General Fund  
 Statement of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the Year Ended June 30, 1997  
 With Comparative Totals for the Year Ended June 30, 1996

	1997		Variance Favorable (Unfavorable)	1996
	Budget	Actual		Actual
<b>Revenues:</b>				
Taxes	\$ 22,960,095	\$ 23,230,334 ✓	\$ 270,239	\$ 22,706,122
Licenses and permits	1,564,415	1,513,469	(50,946)	1,749,220
Use of money and property	793,295	947,136 ✓	153,841	1,060,362
Revenue from other agencies	5,364,013	6,154,122	790,109	6,428,731
Fines and forfeitures	102,465	152,506 ✓	50,041	131,635
Service charges	2,400,135	2,725,039	324,904	1,630,350
Other revenue	96,200	408,767	312,567	637,476
<b>Total Revenues</b>	<b>33,280,618</b>	<b>35,131,373</b>	<b>1,850,755</b>	<b>34,343,896</b>
<b>Expenditures:</b>				
<b>Current Operating:</b>				
General government	11,653,074	6,797,943	4,855,131	6,213,054
Public safety	10,295,684	10,163,153	132,531	9,754,629
Public works	836,675	747,618	89,057	1,174,295
Parks and recreation	7,833,991	7,166,622	667,369	7,065,890
Community development	6,261,721	5,253,205	1,008,516	4,547,573
Capital outlay	701,439	129,059	572,380	836,947
<b>Total Expenditures</b>	<b>37,582,584</b>	<b>30,257,600</b>	<b>7,324,984</b>	<b>29,592,388</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(4,301,966)</b>	<b>4,873,773</b>	<b>9,175,739</b>	<b>4,751,508</b>
<b>Other Financing Sources (Uses):</b>				
Proceeds from long-term debt	107,381	107,381		
Operating transfers in	718,940	598,692	(120,248)	2,263,783
Operating transfers out	(171,924)	(2,148,277)	(1,976,353)	(2,840,447)
<b>Total Other Financing Sources (Uses)</b>	<b>654,397</b>	<b>(1,442,204)</b>	<b>(2,096,601)</b>	<b>(576,664)</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>(3,647,569)</b>	<b>3,431,569</b>	<b>7,079,138</b>	<b>4,174,844</b>
Fund Balance - Beginning of Year	12,494,073	12,494,073		8,319,229
Fund Balance - End of Year	<u>\$ 8,846,504</u>	<u>\$ 15,925,642</u>	<u>\$ 7,079,138</u>	<u>\$ 12,494,073</u>

## 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 highway improvements including maintenance.

Park Improvement – To account for monies received from developers restricted to fund the acquisition and development of new park land 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 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 park lands 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)

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 – 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 a landscape district.

Stormwater Utility – To account for receipts and disbursements for stormwater and run-off programs.

Economic Development Administration – To account for receipts and disbursements for the EDA grant.

Miscellaneous Grants – To account for receipts and disbursements for miscellaneous grants.

Sewer Maintenance – To account for monies received from developers as sewer frontage fees to be used to fund sewer maintenance projects.

OCJP Grant – To account for receipts and disbursements for the OCJP grant.

BJA Law Enforcement – To account for receipts and disbursements for the BJA law enforcement grant.

Supplemental Law Grant – To account for receipts and disbursements for the supplemental law grant.



CITY OF SANTA CLARITA  
Combining Balance Sheet - Special Revenue Funds  
June 30, 1997

<u>Assets</u>	<u>Bikeway</u>	<u>Bridge and Thoroughfare</u>	<u>Developer Fees</u>	<u>Gas Tax</u>
Cash and investments	\$ 456,953	\$ 8,714,027	\$ 1,405,536	\$ 2,140,499
Accounts receivable	335,163		143,033	232,545
Interest receivable	3,904	68,049	10,962	16,708
Due from other governments			41,182	
Prepaid items				
Loans receivable				
Advances to other funds				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 796,020</u>	<u>\$ 8,782,076</u>	<u>\$ 1,600,713</u>	<u>\$ 2,389,752</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable and accrued liabilities	\$ 12,482		\$ 120,618	\$ 370,997
Deferred revenue	832,004		1,840,588	
Due to other governments				
Due to other funds				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>844,486</u>	<hr/>	<u>1,961,206</u>	<u>370,997</u>
 Fund Balances (Deficits):				
Reserved for encumbrances	594,626	144,763	946,368	334,336
Reserved for continuing appropriations		12,720		139,241
Reserved for prepaid items				
Unreserved:				
Designated for special revenue purposes		8,624,593		1,545,178
Undesignated	(643,092)		(1,306,861)	
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances (Deficits)	<u>(48,466)</u>	<u>8,782,076</u>	<u>(360,493)</u>	<u>2,018,755</u>
Total Liabilities and Fund Balances	<u>\$ 796,020</u>	<u>\$ 8,782,076</u>	<u>\$ 1,600,713</u>	<u>\$ 2,389,752</u>

<u>Park Improvement</u>	<u>Proposition A</u>	<u>Special Assessment</u>	<u>State Park</u>	<u>TDA</u>	<u>Traffic Safety</u>
\$ 508,698		\$ 355,041		\$ 1,126,843	
		1,791			\$ 26,111
3,968		3,060		10,680	
	\$ 1,589,780			240,860	
<u>\$ 512,666</u>	<u>\$ 1,589,780</u>	<u>\$ 359,892</u>	<u>\$ -</u>	<u>\$ 1,378,383</u>	<u>\$ 26,111</u>
	\$ 5,135	\$ 2,682	\$ 11,853	\$ 72,213	
	<u>1,388,867</u>		<u>944,654</u>		<u>\$ 20,462</u>
	<u>1,394,002</u>	<u>2,682</u>	<u>956,507</u>	<u>72,213</u>	<u>20,462</u>
		27,509	463,490	625,523	
			80,110	195,073	
\$ 512,666	195,778	329,701	(1,500,107)	485,574	5,649
<u>512,666</u>	<u>195,778</u>	<u>357,210</u>	<u>(956,507)</u>	<u>1,306,170</u>	<u>5,649</u>
<u>\$ 512,666</u>	<u>\$ 1,589,780</u>	<u>\$ 359,892</u>	<u>\$ -</u>	<u>\$ 1,378,383</u>	<u>\$ 26,111</u>

(Continued)

CITY OF SANTA CLARITA  
Combining Balance Sheet - Special Revenue Funds (Continued)  
June 30, 1997

<u>Assets</u>	<u>CDBG</u>	<u>FAU</u>	<u>Proposition C</u>	<u>AQMD</u>
Cash and investments			\$ 2,476,270	\$ 253,716
Accounts receivable				37,758
Interest receivable			19,331	1,967
Due from other governments	\$ 748,072	\$ 881,223	1,085,935	
Prepaid items	13,200			
Loans receivable	236,000			
Advances to other funds				
Total Assets	<u>\$ 997,272</u>	<u>\$ 881,223</u>	<u>\$ 3,581,536</u>	<u>\$ 293,441</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable and accrued liabilities	\$ 76,345	\$ 52,244	\$ 76,536	\$ 187
Deferred revenue	236,000			
Due to other governments			141,449	
Due to other funds	685,900	382,715		
Total Liabilities	<u>998,245</u>	<u>434,959</u>	<u>217,985</u>	<u>187</u>
Fund Balances (Deficits):				
Reserved for encumbrances	650,138	216,013	627,524	53,575
Reserved for continuing appropriations		785		
Reserved for prepaid items	13,200			
Unreserved:				
Designated for special revenue purposes		229,466	2,736,027	239,679
Undesignated	(664,311)			
Total Fund Balances (Deficits)	<u>(973)</u>	<u>446,264</u>	<u>3,363,551</u>	<u>293,254</u>
Total Liabilities and Fund Balances	<u>\$ 997,272</u>	<u>\$ 881,223</u>	<u>\$ 3,581,536</u>	<u>\$ 293,441</u>

<u>Aid to Cities</u>	<u>Earthquake</u>	<u>Landscape Maintenance District #1</u>	<u>Stormwater Utility</u>	<u>Economic Development Administration</u>	<u>Miscellaneous Grants</u>
\$ 82,510	\$ 6,160,780	\$ 218,435	\$ 1,034,903		
		6,704	75,943		
656	48,093	1,718	8,089		
	1,313,288	875,000		\$ 894,127	\$ 5,559
			1,590		
	61,470				
<u>\$ 83,166</u>	<u>\$ 7,583,631</u>	<u>\$ 1,101,857</u>	<u>\$ 1,120,525</u>	<u>\$ 894,127</u>	<u>\$ 5,559</u>
	\$ 2,561	\$ 11,875	\$ 68,154	\$ 199,056	\$ 3,118
	9,525,540				
	18,798			700,172	9,889
	<u>9,546,899</u>	<u>11,875</u>	<u>68,154</u>	<u>899,228</u>	<u>13,007</u>
		33,758	480,915		3,074
			52,575		
			1,590		
\$ 83,166		1,056,224	517,291		
	(1,963,268)			(5,101)	(10,522)
83,166	(1,963,268)	1,089,982	1,052,371	(5,101)	(7,448)
<u>\$ 83,166</u>	<u>\$ 7,583,631</u>	<u>\$ 1,101,857</u>	<u>\$ 1,120,525</u>	<u>\$ 894,127</u>	<u>\$ 5,559</u>

(Continued)

CITY OF SANTA CLARITA  
 Combining Balance Sheet - Special Revenue Funds (Continued)  
 June 30, 1997

<u>Assets</u>	<u>Sewer Maintenance</u>	<u>OCJP Grant</u>	<u>BJA Law Enforcement</u>	<u>Supplemental Law Grant</u>
Cash and investments	\$ 32,095		\$ 162,978	\$ 180,002
Accounts receivable				
Interest receivable	250		1,280	1,405
Due from other governments		\$ 128,992		
Prepaid items				
Loans receivable				
Advances to other funds				
Total Assets	\$ 32,345	\$ 128,992	\$ 164,258	\$ 181,407
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable and accrued liabilities		\$ 28,348	\$ 1,953	\$ 35,835
Deferred revenue	\$ 30,946			
Due to other governments				
Due to other funds		100,644		
Total Liabilities	30,946	128,992	1,953	35,835
 Fund Balances (Deficits):				
Reserved for encumbrances				825
Reserved for continuing appropriations				
Reserved for prepaid items				
Unreserved:				
Designated for special revenue purposes	1,399		162,305	144,747
Undesignated				
Total Fund Balances (Deficits)	1,399		162,305	145,572
Total Liabilities and Fund Balances	\$ 32,345	\$ 128,992	\$ 164,258	\$ 181,407

Totals	
1997	1996
\$ 25,309,286	\$ 19,031,478
859,048	1,082,912
200,120	162,124
7,804,018	4,236,883
14,790	12,560
236,000	
61,470	
<u>\$ 34,484,732</u>	<u>\$ 24,525,957</u>

\$ 1,152,192	\$ 1,163,047
2,939,538	2,246,526
9,666,989	11,133,946
4,252,101	1,843,533

<u>18,010,820</u>	<u>16,387,052</u>
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5,202,437	2,732,064
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480,504	676,729
14,790	12,560

16,869,443	10,709,236
(6,093,262)	(5,991,684)

<u>16,473,912</u>	<u>8,138,905</u>
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<u>\$ 34,484,732</u>	<u>\$ 24,525,957</u>
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CITY OF SANTA CLARITA  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
All Special Revenue Funds  
For the Year Ended June 30, 1997  
With Comparative Totals for the Year Ended June 30, 1996

	<u>Bikeway</u>	<u>Bridge and Thoroughfare</u>	<u>Developer Fees</u>
Revenues:			
Developer fees	\$ 32,583	\$ 1,918,096	\$ 264,252
Use of money and property	22,129	376,271	56,372
Revenue from other agencies	44,778		302,648
Fines and forfeitures			
Service charges			
Other revenue	<u>1,042</u>		
Total Revenues	<u>100,532</u>	<u>2,294,367</u>	<u>623,272</u>
Expenditures:			
Current Operating:			
General government			
Public safety			
Public works			
Community development			
Capital outlay	<u>75,062</u>	<u>8,374</u>	<u>525,718</u>
Total Expenditures	<u>75,062</u>	<u>8,374</u>	<u>525,718</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>25,470</u>	<u>2,285,993</u>	<u>97,554</u>
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out			
Total Other Financing Sources (Uses)			
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	25,470	2,285,993	97,554
Fund Balances (Deficit) - Beginning of Year	<u>(73,936)</u>	<u>6,496,083</u>	<u>(458,047)</u>
Fund Balances (Deficit) - End of Year	<u>\$ (48,466)</u>	<u>\$ 8,782,076</u>	<u>\$ (360,493)</u>

<u>Gas Tax</u>	<u>Park Improvement</u>	<u>Proposition A</u>	<u>Special Assessment</u>	<u>State Park</u>	<u>TDA</u>
\$ 92,443	\$ 20,659	\$ 24,524	\$ 13,561		107,915
2,593,323	140,643	2,844,657		\$ 2,050	\$ 3,044,353
			160,001		
<u>21,556</u>					
<u>2,707,322</u>	<u>161,302</u>	<u>2,869,181</u>	<u>173,562</u>	<u>2,050</u>	<u>3,152,268</u>
2,167,733					
146,404		103,149	39,531	196,124	809,486
<u>2,314,137</u>		<u>103,149</u>	<u>39,531</u>	<u>196,124</u>	<u>809,486</u>
393,185	161,302	2,766,032	134,031	(194,074)	2,342,782
74,619					
(108,963)		(2,734,685)	(8,500)		(2,892,371)
<u>(34,344)</u>		<u>(2,734,685)</u>	<u>(8,500)</u>		<u>(2,892,371)</u>
358,841	161,302	31,347	125,531	(194,074)	(549,589)
<u>1,659,914</u>	<u>351,364</u>	<u>164,431</u>	<u>231,679</u>	<u>(762,433)</u>	<u>1,855,759</u>
<u>\$ 2,018,755</u>	<u>\$ 512,666</u>	<u>\$ 195,778</u>	<u>\$ 357,210</u>	<u>\$ (956,507)</u>	<u>\$ 1,306,170</u>

(Continued)



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, 1997  
With Comparative Totals for the Year Ended June 30, 1996

	<u>Traffic Safety</u>	<u>CDBG</u>	<u>FAU</u>
Revenues:			
Developer fees			
Use of money and property	\$ 6,308		
Revenue from other agencies		\$ 2,874,602	\$ 1,116,531
Fines and forfeitures	301,485		
Service charges			
Other revenue		23,094	
Total Revenues	<u>307,793</u>	<u>2,897,696</u>	<u>1,116,531</u>
Expenditures:			
Current Operating:			
General government			
Public safety			
Public works			
Community development		1,249,833	
Capital outlay		1,648,836	333,424
Total Expenditures		<u>2,898,669</u>	<u>333,424</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>307,793</u>	<u>(973)</u>	<u>783,107</u>
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out	(307,434)		
Total Other Financing Sources (Uses)	<u>(307,434)</u>		
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	359	(973)	783,107
Fund Balances (Deficit) - Beginning of Year	<u>5,290</u>		<u>(336,843)</u>
Fund Balances (Deficit) - End of Year	<u>\$ 5,649</u>	<u>\$ (973)</u>	<u>\$ 446,264</u>

<u>Proposition C</u>	<u>AQMD</u>	<u>Aid to Cities</u>	<u>Earthquake</u>	<u>Landscape Maintenance District #1</u>	<u>Stormwater Utility</u>
\$ 121,897 3,223,812	\$ 9,575 136,245	\$ 4,059	\$ 276,787 2,294,237	\$ 9,438	\$ 42,104
			44,962	1,076,104	1,847,538 295
<u>3,345,709</u>	<u>145,820</u>	<u>4,059</u>	<u>2,615,986</u>	<u>1,085,542</u>	<u>1,889,937</u>
	34,900				
<u>1,287,514</u>			<u>235,173</u>	<u>44,843</u>	<u>1,537,886</u>
<u>1,287,514</u>	<u>34,900</u>		<u>235,173</u>	<u>44,843</u>	<u>1,537,886</u>
<u>2,058,195</u>	<u>110,920</u>	<u>4,059</u>	<u>2,380,813</u>	<u>1,040,699</u>	<u>352,051</u>
<u>(839,289)</u>					<u>(197,820)</u>
<u>(839,289)</u>					<u>(197,820)</u>
1,218,906	110,920	4,059	2,380,813	1,040,699	154,231
<u>2,144,645</u>	<u>182,334</u>	<u>79,107</u>	<u>(4,344,081)</u>	<u>49,283</u>	<u>898,140</u>
<u>\$ 3,363,551</u>	<u>\$ 293,254</u>	<u>\$ 83,166</u>	<u>\$ (1,963,268)</u>	<u>\$ 1,089,982</u>	<u>\$ 1,052,371</u>

(Continued)

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, 1997  
With Comparative Totals for the Year Ended June 30, 1996

	<u>Economic Development Administration</u>	<u>Miscellaneous Grants</u>	<u>Sewer Maintenance</u>
Revenues:			
Developer fees			
Use of money and property		\$ 1,379	\$ 1,399
Revenue from other agencies	\$ 2,448,840	5,617	
Fines and forfeitures			
Service charges			
Other revenue			
Total Revenues	<u>2,448,840</u>	<u>6,996</u>	<u>1,399</u>
Expenditures:			
Current Operating:			
General government			
Public safety			
Public works			
Community development			
Capital outlay	<u>2,453,941</u>	<u>10,660</u>	
Total Expenditures	<u>2,453,941</u>	<u>10,660</u>	
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,101)</u>	<u>(3,664)</u>	<u>1,399</u>
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out			
Total Other Financing Sources (Uses)			
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(5,101)	(3,664)	1,399
Fund Balances (Deficit) - Beginning of Year		<u>(3,784)</u>	
Fund Balances (Deficit) - End of Year	<u>\$ (5,101)</u>	<u>\$ (7,448)</u>	<u>\$ 1,399</u>

OCJP Grant	BJA Law Enforcement	Supplemental Law Grant	Totals	
			1997	1996
			\$ 2,214,931	\$ 3,746,441
\$ 76	\$ 5,304	\$ 10,568	1,202,768	939,821
230,176	167,632	302,182	21,772,326	13,613,099
			301,485	313,775
			3,083,643	2,038,494
			90,949	405,621
<u>230,252</u>	<u>172,936</u>	<u>312,750</u>	<u>28,666,102</u>	<u>21,057,251</u>
230,252			265,152	14,345
		167,178	167,178	
			2,167,733	1,977,556
	10,631		2,837,881	2,085,595
			7,878,708	11,568,280
<u>230,252</u>	<u>10,631</u>	<u>167,178</u>	<u>13,316,652</u>	<u>15,645,776</u>
	162,305	145,572	15,349,450	5,411,475
			74,619	84,892
			(7,089,062)	(6,563,655)
			(7,014,443)	(6,478,763)
	162,305	145,572	8,335,007	(1,067,288)
			8,138,905	9,206,193
<u>\$ -</u>	<u>\$ 162,305</u>	<u>\$ 145,572</u>	<u>\$ 16,473,912</u>	<u>\$ 8,138,905</u>

CITY OF SANTA CLARITA  
Combining Statements of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
All Special Revenue Funds  
For the Year Ended June 30, 1997

	Bikeway		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Developer fees	\$ 292,886	\$ 32,583	\$ (260,303)
Use of money and property		22,129	22,129
Revenue from other agencies	50,000	44,778	(5,222)
Fines and forfeitures			
Service charges			
Other revenue		1,042	1,042
Total Revenues	<u>342,886</u>	<u>100,532</u>	<u>(242,354)</u>
Expenditures:			
Current Operating:			
General government			
Public safety			
Public works			
Community development			
Capital outlay	661,700	75,062	586,638
Total Expenditures	<u>661,700</u>	<u>75,062</u>	<u>586,638</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(318,814)</u>	<u>25,470</u>	<u>344,284</u>
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out			
Total Other Financing Sources (Uses)			
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(318,814)	25,470	344,284
Fund Balances (Deficits) - Beginning of Year	<u>(73,936)</u>	<u>(73,936)</u>	
Fund Balances (Deficits) - End of Year	<u>\$ (392,750)</u>	<u>\$ (48,466)</u>	<u>\$ 344,284</u>

Bridge and Thoroughfare		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 635,000	\$ 1,918,096 376,271	\$ 1,283,096 376,271
<u>635,000</u>	<u>2,294,367</u>	<u>1,659,367</u>
<u>400,000</u>	<u>8,374</u>	<u>391,626</u>
<u>400,000</u>	<u>8,374</u>	<u>391,626</u>
<u>235,000</u>	<u>2,285,993</u>	<u>2,050,993</u>
<u>235,000</u>	<u>2,285,993</u>	<u>2,050,993</u>
<u>6,496,083</u>	<u>6,496,083</u>	
<u>\$ 6,731,083</u>	<u>\$ 8,782,076</u>	<u>\$ 2,050,993</u>

Developer Fees		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 585,000	\$ 264,252 56,372	\$ (320,748) 56,372
84,540	302,648	218,108
<u>669,540</u>	<u>623,272</u>	<u>(46,268)</u>
<u>2,312,723</u>	<u>525,718</u>	<u>1,787,005</u>
<u>2,312,723</u>	<u>525,718</u>	<u>1,787,005</u>
<u>(1,643,183)</u>	<u>97,554</u>	<u>1,740,737</u>
<u>(1,643,183)</u>	<u>97,554</u>	<u>1,740,737</u>
<u>(458,047)</u>	<u>(458,047)</u>	
<u>\$ (2,101,230)</u>	<u>\$ (360,493)</u>	<u>\$ 1,740,737</u>

(Continued)

CITY OF SANTA CLARITA  
Combining Statements of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
All Special Revenue Funds (Continued)  
For the Year Ended June 30, 1997

	Gas Tax		Variance Favorable (Unfavorable)
	Budget	Actual	
<b>Revenues:</b>			
Developer fees			
Use of money and property	\$ 10,000	\$ 92,443	\$ 82,443
Revenue from other agencies	2,629,465	2,593,323	(36,142)
Fines and forfeitures			
Service charges			
Other revenue	23,500	21,556	(1,944)
Total Revenues	<u>2,662,965</u>	<u>2,707,322</u>	<u>44,357</u>
<b>Expenditures:</b>			
Current Operating:			
General government			
Public safety			
Public works	2,985,188	2,167,733	817,455
Community development			
Capital outlay	401,800	146,404	255,396
Total Expenditures	<u>3,386,988</u>	<u>2,314,137</u>	<u>1,072,851</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(724,023)</u>	<u>393,185</u>	<u>1,117,208</u>
<b>Other Financing Sources (Uses):</b>			
Operating transfers in	44,020	74,619	30,599
Operating transfers out	(113,445)	(108,963)	4,482
Total Other Financing Sources (Uses)	<u>(69,425)</u>	<u>(34,344)</u>	<u>35,081</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(793,448)</u>	<u>358,841</u>	<u>1,152,289</u>
Fund Balances (Deficits) - Beginning of Year	<u>1,659,914</u>	<u>1,659,914</u>	
Fund Balances (Deficits) - End of Year	<u>\$ 866,466</u>	<u>\$ 2,018,755</u>	<u>\$ 1,152,289</u>

Park Improvement		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 2,000	\$ 20,659	\$ 18,659
	140,643	140,643
<u>2,000</u>	<u>161,302</u>	<u>159,302</u>
<u>2,000</u>	<u>161,302</u>	<u>159,302</u>
<u>2,000</u>	<u>161,302</u>	<u>159,302</u>
<u>351,364</u>	<u>351,364</u>	
<u>\$ 353,364</u>	<u>\$ 512,666</u>	<u>\$ 159,302</u>

Proposition A		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 5,498,777	\$ 24,524	\$ 24,524
	2,844,657	(2,654,120)
<u>5,498,777</u>	<u>2,869,181</u>	<u>(2,629,596)</u>
<u>503,424</u>	<u>103,149</u>	<u>400,275</u>
<u>503,424</u>	<u>103,149</u>	<u>400,275</u>
<u>4,995,353</u>	<u>2,766,032</u>	<u>(2,229,321)</u>
<u>(2,136,269)</u>	<u>(2,734,685)</u>	<u>(598,416)</u>
<u>(2,136,269)</u>	<u>(2,734,685)</u>	<u>(598,416)</u>
<u>2,859,084</u>	<u>31,347</u>	<u>(2,827,737)</u>
<u>164,431</u>	<u>164,431</u>	
<u>\$ 3,023,515</u>	<u>\$ 195,778</u>	<u>\$ (2,827,737)</u>

(Continued)



CITY OF SANTA CLARITA  
Combining Statements of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
All Special Revenue Funds (Continued)  
For the Year Ended June 30, 1997

	Special Assessment		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Developer fees			
Use of money and property		\$ 13,561	\$ 13,561
Revenue from other agencies			
Fines and forfeitures			
Service charges	\$ 102,150	160,001	57,851
Other revenue			
Total Revenues	<u>102,150</u>	<u>173,562</u>	<u>71,412</u>
Expenditures:			
Current Operating:			
General government			
Public safety			
Public works			
Community development	121,369	39,531	81,838
Capital outlay			
Total Expenditures	<u>121,369</u>	<u>39,531</u>	<u>81,838</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(19,219)</u>	<u>134,031</u>	<u>153,250</u>
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out	(8,500)	(8,500)	
Total Other Financing Sources (Uses)	<u>(8,500)</u>	<u>(8,500)</u>	
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(27,719)</u>	<u>125,531</u>	<u>153,250</u>
Fund Balances (Deficits) - Beginning of Year	<u>231,679</u>	<u>231,679</u>	
Fund Balances (Deficits) - End of Year	<u>\$ 203,960</u>	<u>\$ 357,210</u>	<u>\$ 153,250</u>

State Park			TDA		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 2,680,452	\$ 2,050	\$ (2,678,402)	\$ 2,805,900	\$ 107,915 3,044,353	\$ 107,915 238,453
<u>2,680,452</u>	<u>2,050</u>	<u>(2,678,402)</u>	<u>2,805,900</u>	<u>3,152,268</u>	<u>346,368</u>
<u>3,051,156</u>	<u>196,124</u>	<u>2,855,032</u>	<u>1,835,773</u>	<u>809,486</u>	<u>1,026,287</u>
<u>3,051,156</u>	<u>196,124</u>	<u>2,855,032</u>	<u>1,835,773</u>	<u>809,486</u>	<u>1,026,287</u>
<u>(370,704)</u>	<u>(194,074)</u>	<u>176,630</u>	<u>970,127</u>	<u>2,342,782</u>	<u>1,372,655</u>
			<u>(2,737,550)</u>	<u>(2,892,371)</u>	<u>(154,821)</u>
			<u>(2,737,550)</u>	<u>(2,892,371)</u>	<u>(154,821)</u>
<u>(370,704)</u>	<u>(194,074)</u>	<u>176,630</u>	<u>(1,767,423)</u>	<u>(549,589)</u>	<u>1,217,834</u>
<u>(762,433)</u>	<u>(762,433)</u>		<u>1,855,759</u>	<u>1,855,759</u>	
<u>\$ (1,133,137)</u>	<u>\$ (956,507)</u>	<u>\$ 176,630</u>	<u>\$ 88,336</u>	<u>\$ 1,306,170</u>	<u>\$ 1,217,834</u>

(Continued)

CITY OF SANTA CLARITA  
Combining Statements of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
All Special Revenue Funds (Continued)  
For the Year Ended June 30, 1997

	Traffic Safety		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Developer fees			
Use of money and property	\$ 3,000	\$ 6,308	\$ 3,308
Revenue from other agencies			
Fines and forfeitures	265,700	301,485	35,785
Service charges			
Other revenue			
Total Revenues	268,700	307,793	39,093
Expenditures:			
Current Operating:			
General government			
Public safety			
Public works			
Community development			
Capital outlay			
Total Expenditures			
Excess (Deficiency) of Revenues Over Expenditures	268,700	307,793	39,093
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out	(265,700)	(307,434)	(41,734)
Total Other Financing Sources (Uses)	(265,700)	(307,434)	(41,734)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	3,000	359	(2,641)
Fund Balances (Deficits) - Beginning of Year	5,290	5,290	
Fund Balances (Deficits) - End of Year	\$ 8,290	\$ 5,649	\$ (2,641)

CDBG			FAU		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 11,123,906	\$ 2,874,602	\$ (8,249,304)	\$ 1,623,812	\$ 1,116,531	\$ (507,281)
	23,094	23,094			
<u>11,123,906</u>	<u>2,897,696</u>	<u>(8,226,210)</u>	<u>1,623,812</u>	<u>1,116,531</u>	<u>(507,281)</u>
3,954,174	1,249,833	2,704,341			
6,357,087	1,648,836	4,708,251	1,630,151	333,424	1,296,727
<u>10,311,261</u>	<u>2,898,669</u>	<u>7,412,592</u>	<u>1,630,151</u>	<u>333,424</u>	<u>1,296,727</u>
<u>812,645</u>	<u>(973)</u>	<u>(813,618)</u>	<u>(6,339)</u>	<u>783,107</u>	<u>789,446</u>
812,645	(973)	(813,618)	(6,339)	783,107	789,446
			(336,843)	(336,843)	
<u>\$ 812,645</u>	<u>\$ (973)</u>	<u>\$ (813,618)</u>	<u>\$ (343,182)</u>	<u>\$ 446,264</u>	<u>\$ 789,446</u>

(Continued)

CITY OF SANTA CLARITA  
Combining Statements of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
All Special Revenue Funds (Continued)  
For the Year Ended June 30, 1997

	Proposition C		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Developer fees			
Use of money and property		\$ 121,897	\$ 121,897
Revenue from other agencies	\$ 3,059,011	3,223,812	164,801
Fines and forfeitures			
Service charges			
Other revenue			
Total Revenues	<u>3,059,011</u>	<u>3,345,709</u>	<u>286,698</u>
Expenditures:			
Current Operating:			
General government			
Public safety			
Public works			
Community development			
Capital outlay	4,400,802	1,287,514	3,113,288
Total Expenditures	<u>4,400,802</u>	<u>1,287,514</u>	<u>3,113,288</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,341,791)</u>	<u>2,058,195</u>	<u>3,399,986</u>
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out	(1,239,022)	(839,289)	399,733
Total Other Financing Sources (Uses)	<u>(1,239,022)</u>	<u>(839,289)</u>	<u>399,733</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(2,580,813)	1,218,906	3,799,719
Fund Balances (Deficits) - Beginning of Year	<u>2,144,645</u>	<u>2,144,645</u>	
Fund Balances (Deficits) - End of Year	<u>\$ (436,168)</u>	<u>\$ 3,363,551</u>	<u>\$ 3,799,719</u>

AQMD		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 131,700	\$ 9,575 136,245	\$ 9,575 4,545
<u>131,700</u>	<u>145,820</u>	<u>14,120</u>
125,500	34,900	90,600
<u>125,500</u>	<u>34,900</u>	<u>90,600</u>
6,200	110,920	104,720
<u>(157,543)</u>	<u>                    </u>	<u>157,543</u>
<u>(157,543)</u>	<u>                    </u>	<u>157,543</u>
(151,343)	110,920	262,263
<u>182,334</u>	<u>182,334</u>	<u>                    </u>
<u>\$ 30,991</u>	<u>\$ 293,254</u>	<u>\$ 262,263</u>

Aid to Cities		
Budget	Actual	Variance Favorable (Unfavorable)
	\$ 4,059	\$ 4,059
	<u>4,059</u>	<u>4,059</u>
	<u>4,059</u>	<u>4,059</u>
	4,059	4,059
<u>\$ 79,107</u>	<u>79,107</u>	<u>                    </u>
<u>\$ 79,107</u>	<u>\$ 83,166</u>	<u>\$ 4,059</u>

(Continued)

CITY OF SANTA CLARITA  
Combining Statements of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
All Special Revenue Funds (Continued)  
For the Year Ended June 30, 1997

	Earthquake		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Developer fees			
Use of money and property		\$ 276,787	\$ 276,787
Revenue from other agencies	\$ 90,485	2,294,237	2,203,752
Fines and forfeitures			
Service charges			
Other revenue		44,962	44,962
Total Revenues	90,485	2,615,986	2,525,501
Expenditures:			
Current Operating:			
General government			
Public safety			
Public works			
Community development			
Capital outlay	2,059,864	235,173	1,824,691
Total Expenditures	2,059,864	235,173	1,824,691
Excess (Deficiency) of Revenues Over Expenditures	(1,969,379)	2,380,813	4,350,192
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out			
Total Other Financing Sources (Uses)			
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(1,969,379)	2,380,813	4,350,192
Fund Balances (Deficits) - Beginning of Year	(4,344,081)	(4,344,081)	
Fund Balances (Deficits) - End of Year	\$ (6,313,460)	\$ (1,963,268)	\$ 4,350,192

<u>Landscape Maintenance District #1</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
	\$ 9,438	\$ 9,438
\$ 303,377	1,076,104	772,727
<u>303,377</u>	<u>1,085,542</u>	<u>782,165</u>
<u>194,764</u>	<u>44,843</u>	<u>149,921</u>
<u>194,764</u>	<u>44,843</u>	<u>149,921</u>
<u>108,613</u>	<u>1,040,699</u>	<u>932,086</u>
<u>108,613</u>	<u>1,040,699</u>	<u>932,086</u>
<u>49,283</u>	<u>49,283</u>	
<u>\$ 157,896</u>	<u>\$ 1,089,982</u>	<u>\$ 932,086</u>

<u>Stormwater Utility</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
	\$ 42,104	\$ 42,104
\$ 1,850,000	1,847,538	(2,462)
	295	295
<u>1,850,000</u>	<u>1,889,937</u>	<u>39,937</u>
<u>2,350,640</u>	<u>1,537,886</u>	<u>812,754</u>
<u>25,000</u>		<u>25,000</u>
<u>2,375,640</u>	<u>1,537,886</u>	<u>837,754</u>
<u>(525,640)</u>	<u>352,051</u>	<u>877,691</u>
<u>(197,820)</u>	<u>(197,820)</u>	
<u>(197,820)</u>	<u>(197,820)</u>	
<u>(723,460)</u>	<u>154,231</u>	<u>877,691</u>
<u>898,140</u>	<u>898,140</u>	
<u>\$ 174,680</u>	<u>\$ 1,052,371</u>	<u>\$ 877,691</u>

(Continued)



CITY OF SANTA CLARITA  
Combining Statements of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
All Special Revenue Funds (Continued)  
For the Year Ended June 30, 1997

	<u>Economic Development Administration</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Developer fees			
Use of money and property			
Revenue from other agencies	\$ 4,550,000	\$ 2,448,840	\$ (2,101,160)
Fines and forfeitures			
Service charges			
Other revenue			
Total Revenues	<u>4,550,000</u>	<u>2,448,840</u>	<u>(2,101,160)</u>
Expenditures:			
Current Operating:			
General government			
Public safety			
Public works			
Community development			
Capital outlay	<u>4,798,723</u>	<u>2,453,941</u>	<u>2,344,782</u>
Total Expenditures	<u>4,798,723</u>	<u>2,453,941</u>	<u>2,344,782</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(248,723)</u>	<u>(5,101)</u>	<u>243,622</u>
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out			
Total Other Financing Sources (Uses)			
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(248,723)</u>	<u>(5,101)</u>	<u>243,622</u>
Fund Balances (Deficits) - Beginning of Year			
Fund Balances (Deficits) - End of Year	<u>\$ (248,723)</u>	<u>\$ (5,101)</u>	<u>\$ 243,622</u>

<u>Miscellaneous Grants</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 556,839	\$ 1,379 5,617	\$ 1,379 (551,222)
<u>556,839</u>	<u>6,996</u>	<u>(549,843)</u>
<u>79,764</u>	<u>10,660</u>	<u>69,104</u>
<u>79,764</u>	<u>10,660</u>	<u>69,104</u>
<u>477,075</u>	<u>(3,664)</u>	<u>(480,739)</u>
<u>477,075</u>	<u>(3,664)</u>	<u>(480,739)</u>
<u>(3,784)</u>	<u>(3,784)</u>	
<u>\$ 473,291</u>	<u>\$ (7,448)</u>	<u>\$ (480,739)</u>

<u>Sewer Maintenance</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
	\$ 1,399	\$ 1,399
	<u>1,399</u>	<u>1,399</u>
	<u>1,399</u>	<u>1,399</u>
	<u>1,399</u>	<u>1,399</u>
<u>\$ -</u>	<u>\$ 1,399</u>	<u>\$ 1,399</u>

(Continued)

CITY OF SANTA CLARITA  
Combining Statements of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
All Special Revenue Funds (Continued)  
For the Year Ended June 30, 1997

	OCJP Grant		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Developer fees			
Use of money and property		\$ 76	\$ 76
Revenue from other agencies	\$ 318,750	230,176	(88,574)
Fines and forfeitures			
Service charges			
Other revenue			
Total Revenues	<u>318,750</u>	<u>230,252</u>	<u>(88,498)</u>
Expenditures:			
Current Operating:			
General government	352,321	230,252	122,069
Public safety			
Public works			
Community development			
Capital outlay			
Total Expenditures	<u>352,321</u>	<u>230,252</u>	<u>122,069</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(33,571)</u>		<u>33,571</u>
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out			
Total Other Financing Sources (Uses)			
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(33,571)</u>		<u>33,571</u>
Fund Balances (Deficits) - Beginning of Year			
Fund Balances (Deficits) - End of Year	<u>\$ (33,571)</u>	<u>\$ -</u>	<u>\$ 33,571</u>

<u>BJA Law Enforcement</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 167,632	\$ 5,304 167,632	\$ 5,304
<u>167,632</u>	<u>172,936</u>	<u>5,304</u>
184,395	10,631	173,764
<u>184,395</u>	<u>10,631</u>	<u>173,764</u>
<u>(16,763)</u>	<u>162,305</u>	<u>179,068</u>
(16,763)	162,305	179,068
<u>\$ (16,763)</u>	<u>\$ 162,305</u>	<u>\$ 179,068</u>

<u>Supplemental Law Grant</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 302,182	\$ 10,568 302,182	\$ 10,568
<u>302,182</u>	<u>312,750</u>	<u>10,568</u>
302,182	167,178	135,004
<u>302,182</u>	<u>167,178</u>	<u>135,004</u>
	<u>145,572</u>	<u>145,572</u>
	145,572	
<u>\$ -</u>	<u>\$ 145,572</u>	<u>\$ 145,572</u>

(Continued)

CITY OF SANTA CLARITA  
Combining Statements of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
All Special Revenue Funds (Continued)  
For the Year Ended June 30, 1997

	Totals		Variance Favorable (Unfavorable)
	Budget	Actual	
<b>Revenues:</b>			
Developer fees	\$ 1,512,886	\$ 2,214,931	\$ 702,045
Use of money and property	15,000	1,202,768	1,187,768
Revenue from other agencies	35,673,451	21,772,326	(13,901,125)
Fines and forfeitures	265,700	301,485	35,785
Service charges	2,255,527	3,083,643	828,116
Other revenue	23,500	90,949	67,449
Total Revenues	<u>39,746,064</u>	<u>28,666,102</u>	<u>(11,079,962)</u>
<b>Expenditures:</b>			
Current Operating:			
General government	477,821	265,152	212,669
Public safety	302,182	167,178	135,004
Public works	2,985,188	2,167,733	817,455
Community development	6,610,578	2,837,881	3,772,697
Capital outlay	28,712,731	7,878,708	20,834,023
Total Expenditures	<u>39,088,500</u>	<u>13,316,652</u>	<u>25,771,848</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>657,564</u>	<u>15,349,450</u>	<u>14,691,886</u>
<b>Other Financing Sources (Uses):</b>			
Operating transfers in	44,020	74,619	30,599
Operating transfers out	(6,855,849)	(7,089,062)	(233,213)
Total Other Financing Sources (Uses)	<u>(6,811,829)</u>	<u>(7,014,443)</u>	<u>(202,614)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(6,154,265)</u>	<u>8,335,007</u>	<u>14,489,272</u>
Fund Balances (Deficits) - Beginning of Year	<u>8,138,905</u>	<u>8,138,905</u>	
Fund Balances (Deficits) - End of Year	<u>\$ 1,984,640</u>	<u>\$ 16,473,912</u>	<u>\$ 14,489,272</u>

## 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 payments on the 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.

Redevelopment Agency – To account for principal and interest payments on the loan from the City.

CITY OF SANTA CLARITA  
 Combining Balance Sheet  
 All Debt Service Funds  
 June 30, 1997  
 With Comparative Totals for June 30, 1996

	General City Debt	Public Financing Authority	Redevelopment Agency	Totals	
				1997	1996
<b>Assets:</b>					
Cash and investments with fiscal agents	\$ -	\$ 1,687,948	\$ -	\$ 1,687,948	\$ 2,279,094
<b>Fund Balances:</b>					
Reserved for debt service	\$ -	\$ 1,687,948	\$ -	\$ 1,687,948	\$ 2,279,094

CITY OF SANTA CLARITA  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
All Debt Service Funds  
For the Year Ended June 30, 1997  
With Comparative Totals for the Year Ended June 30, 1996

	General City Debt	Public Financing Authority	Redevelopment Agency
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues:			
Use of money and property		\$ 109,510	
Expenditures:			
Principal retirement	\$ 175,822	915,000	
Interest and fiscal charges	<u>255,909</u>	<u>1,300,278</u>	<u>\$ 149,040</u>
Total Expenditures	<u>431,731</u>	<u>2,215,278</u>	<u>149,040</u>
(Deficiency) of Revenues Over Expenditures	<u>(431,731)</u>	<u>(2,105,768)</u>	<u>(149,040)</u>
Other Financing Sources:			
Advances from other funds			149,040
Operating transfers in	<u>431,731</u>	<u>1,514,622</u>	<u>                    </u>
Total Other Financing Sources	<u>431,731</u>	<u>1,514,622</u>	<u>149,040</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures		(591,146)	
Fund Balances - Beginning of Year		<u>2,279,094</u>	
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ 1,687,948</u>	<u>\$ -</u>



Totals	
1997	1996
\$ 109,510	\$ 117,431
1,090,822	1,039,967
1,705,227	1,753,956
<u>2,796,049</u>	<u>2,793,923</u>
<u>(2,686,539)</u>	<u>(2,676,492)</u>
149,040	98,978
1,946,353	2,583,351
<u>2,095,393</u>	<u>2,682,329</u>
(591,146)	5,837
<u>2,279,094</u>	<u>2,273,257</u>
<u>\$ 1,687,948</u>	<u>\$ 2,279,094</u>

CITY OF SANTA CLARITA  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual -  
All Budgeted Debt Service Funds  
For the Year Ended June 30, 1997

	General City Debt		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Use of money and property			
Expenditures:			
Principal retirement	\$ 175,822	\$ 175,822	
Interest and fiscal charges	290,498	255,909	\$ 34,589
Total Expenditures	466,320	431,731	34,589
(Deficiency) of Revenues Over Expenditures	(466,320)	(431,731)	34,589
Other Financing Sources:			
Operating transfers in	431,731	431,731	
Deficiency of Revenues and Other Financing Sources Over Expenditures	(34,589)		(34,589)
Fund Balances - Beginning of Year			
Fund Balances - End of Year	\$ (34,589)	\$ -	\$ (34,589)

Public Financing Authority			Totals		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
	\$ 109,510	\$ 109,510		\$ 109,510	\$ 109,510
\$ 915,000	915,000		\$ 1,090,822	1,090,822	
1,300,278	1,300,278		1,590,776	1,556,187	34,589
2,215,278	2,215,278		2,681,598	2,647,009	34,589
(2,215,278)	(2,105,768)	109,510	(2,681,598)	(2,537,499)	144,099
	1,514,622	1,514,622	431,731	1,946,353	1,514,622
(2,215,278)	(591,146)	1,624,132	(2,249,867)	(591,146)	1,658,721
2,279,094	2,279,094		2,279,094	2,279,094	
\$ 63,816	\$ 1,687,948	\$ 1,624,132	\$ 29,227	\$ 1,687,948	\$ 1,658,721

## CAPITAL PROJECTS 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.

Assessment District No. 92-2 – To account for certain public improvements within Assessment District No. 92-2.

CITY OF SANTA CLARITA  
Combining Balance Sheet  
All Capital Projects Funds  
June 30, 1997  
With Comparative Totals for June 30, 1996

<u>Assets</u>	Redevelop- ment Agency	Community Facilities District No. 92-1	1991 Revenue Bonds	Assessment District No. 92-2
Cash and investments	\$ 2,839		\$ 1,010,291	
Cash and investments with fiscal agents		\$ 16,317		\$ 183,577
Interest receivable	32		172	
Due from other governments			1,280,477	
<b>Total Assets</b>	<u>\$ 2,871</u>	<u>\$ 16,317</u>	<u>\$ 2,290,940</u>	<u>\$ 183,577</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable and accrued liabilities	\$ 95,182		\$ 108,752	
Due to other governments			18,924	
<b>Total Liabilities</b>	<u>95,182</u>		<u>127,676</u>	
Fund Balances:				
Reserved for encumbrances			1,242,760	
Reserved for continuing appropriations			170,965	
Unreserved:				
Designated for capital improvements		\$ 16,317	749,539	\$ 183,577
Undesignated	(92,311)			
<b>Total Fund Balances</b>	<u>(92,311)</u>	<u>16,317</u>	<u>2,163,264</u>	<u>183,577</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 2,871</u>	<u>\$ 16,317</u>	<u>\$ 2,290,940</u>	<u>\$ 183,577</u>

Totals	
<u>1997</u>	<u>1996</u>
\$ 1,013,130	\$ 1,680,704
199,894	22,324
204	800
<u>1,280,477</u>	<u>1,287,053</u>
<u>\$ 2,493,705</u>	<u>\$ 2,990,881</u>
\$ 203,934	\$ 26,841
<u>18,924</u>	<u>18,924</u>
<u>222,858</u>	<u>45,765</u>
1,242,760	668,587
170,965	188,608
949,433	2,087,921
<u>(92,311)</u>	<u>                    </u>
<u>2,270,847</u>	<u>2,945,116</u>
<u>\$ 2,493,705</u>	<u>\$ 2,990,881</u>

CITY OF SANTA CLARITA  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
All Capital Projects Funds  
For the Year Ended June 30, 1997  
With Comparative Totals for the Year Ended June 30, 1996

	Redevelop- ment Agency	Community Facilities District No. 92-1	1991 Revenue Bonds	Assessment District No. 92-2
<b>Revenues:</b>				
Use of money and property	\$ 47	\$ (6,007)	\$ 112,765	\$ 16,002
Revenue from other agencies			5,467	
<b>Total Revenues</b>	<u>47</u>	<u>(6,007)</u>	<u>118,232</u>	<u>16,002</u>
<b>Expenditures:</b>				
<b>Current Operating:</b>				
General government	329,375		22,280	
Capital outlay			855,480	619,580
<b>Total Expenditures</b>	<u>329,375</u>		<u>877,760</u>	<u>619,580</u>
<b>(Deficiency) of Revenues Over Expenditures</b>	<u>(329,328)</u>	<u>(6,007)</u>	<u>(759,528)</u>	<u>(603,578)</u>
<b>Other Financing Sources (Uses):</b>				
Contributions from property owners				787,155
Advances from other funds	237,017			
Operating transfers out				
<b>Total Other Financing Sources (Uses)</b>	<u>237,017</u>			<u>787,155</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<u>(92,311)</u>	<u>(6,007)</u>	<u>(759,528)</u>	<u>183,577</u>
<b>Fund Balances - Beginning of Year</b>		<u>22,324</u>	<u>2,922,792</u>	
<b>Fund Balances - End of Year</b>	<u>\$ (92,311)</u>	<u>\$ 16,317</u>	<u>\$ 2,163,264</u>	<u>\$ 183,577</u>

Totals

1997	1996
\$ 122,807	\$ 279,245
5,467	1,656,042
<u>128,274</u>	<u>1,935,287</u>
351,655	480,218
<u>1,475,060</u>	<u>6,776,850</u>
<u>1,826,715</u>	<u>7,257,068</u>
<u>(1,698,441)</u>	<u>(5,321,781)</u>
787,155	
237,017	498,103
<u>1,024,172</u>	<u>(1,250,000)</u>
<u>1,024,172</u>	<u>(751,897)</u>
(674,269)	(6,073,678)
<u>2,945,116</u>	<u>9,018,794</u>
<u>\$ 2,270,847</u>	<u>\$ 2,945,116</u>



CITY OF SANTA CLARITA  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual -  
All Budgeted Capital Projects Funds  
For the Year Ended June 30, 1997

	Redevelopment Agency		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Use of money and property		\$ 47	\$ 47
Revenue from other agencies			
Total Revenues		47	47
Expenditures:			
Current Operating:			
General government	\$ 500,000	329,375	170,625
Capital outlay			
Total Expenditures	500,000	329,375	170,625
(Deficiency) of Revenues Over Expenditures	(500,000)	(329,328)	170,672
Other Financing Sources:			
Advances from other funds		237,017	237,017
(Deficiency) of Revenues and Other Financing Sources Over Expenditures	(500,000)	(92,311)	407,689
Fund Balances - Beginning of Year			
Fund Balances - End of Year	\$ (500,000)	\$ (92,311)	\$ 407,689

1991 Revenue Bonds			Totals		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
	\$ 112,765	\$ 112,765		\$ 112,812	\$ 112,812
	5,467	5,467		5,467	5,467
	118,232	118,232		118,279	118,279
\$ 38,000	22,280	15,720	\$ 538,000	351,655	186,345
2,508,704	855,480	1,653,224	2,508,704	855,480	1,653,224
2,546,704	877,760	1,668,944	3,046,704	1,207,135	1,839,569
(2,546,704)	(759,528)	1,787,176	(3,046,704)	(1,088,856)	1,957,848
				237,017	237,017
(2,546,704)	(759,528)	1,787,176	(3,046,704)	(851,839)	2,194,865
2,922,792	2,922,792		2,922,792	2,922,792	
\$ 376,088	\$ 2,163,264	\$ 1,787,176	\$ (123,912)	\$ 2,070,953	\$ 2,194,865

**TRANSIT ENTERPRISE FUND**

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

CITY OF SANTA CLARITA  
Transit Enterprise Fund - Comparative Balance Sheet  
June 30, 1997 and 1996

<u>Assets</u>	<u>1997</u>	<u>1996</u>
<b>Current Assets:</b>		
Cash and investments		\$ 57,673
Accounts receivable	\$ 38,025	16,136
Due from other governments	1,066,833	1,052,969
Prepaid items	295	14,198
<b>Total Current Assets</b>	<b>1,105,153</b>	<b>1,140,976</b>
<b>Restricted Assets:</b>		
Deposit	489,500	489,500
Deferred bond issue costs	64,131	76,526
<b>Total Restricted Assets</b>	<b>553,631</b>	<b>566,026</b>
Property , Plant and Equipment (Net)	9,365,963	9,466,001
<b>Total Assets</b>	<b>\$ 11,024,747</b>	<b>\$ 11,173,003</b>
<u>Liabilities and Fund Equity</u>		
<b>Current Liabilities:</b>		
Accounts payable and accrued liabilities	\$ 896,195	\$ 846,293
Deferred revenues	600	600
Due to other funds	883,545	1,316,760
Current portion of long-term debt	1,118,140	1,763,114
<b>Total Current Liabilities</b>	<b>2,898,480</b>	<b>3,926,767</b>
Long-Term Debt, Net of Current Portion	3,644,898	4,757,256
<b>Total Liabilities</b>	<b>6,543,378</b>	<b>8,684,023</b>
<b>Fund Equity:</b>		
Contributed capital	2,226,649	1,622,071
<b>Retained earnings:</b>		
Reserved for debt service	489,500	489,500
Unreserved	1,765,220	377,409
<b>Total Retained Earnings</b>	<b>2,254,720</b>	<b>866,909</b>
<b>Total Fund Equity</b>	<b>4,481,369</b>	<b>2,488,980</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 11,024,747</b>	<b>\$ 11,173,003</b>

CITY OF SANTA CLARITA  
Comparative Statement of Revenues, Expenses and  
Changes in Retained Earnings  
Transit Enterprise Fund  
For the Years Ended June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Operating Revenues:		
Transportation revenue	\$ 1,825,913	\$ 1,832,299
Other revenue	49,465	2,169
Total Operating Revenues	<u>1,875,378</u>	<u>1,834,468</u>
Operating Expenses:		
Administrative	379,862	311,484
Transportation services	5,843,170	5,556,867
Depreciation and amortization	708,034	693,449
Total Operating Expenses	<u>6,931,066</u>	<u>6,561,800</u>
Operating Loss	<u>(5,055,688)</u>	<u>(4,727,332)</u>
Nonoperating Revenues (Expenses):		
Interest expense	(338,418)	(451,812)
Intergovernmental grants	195,410	524,662
Total Nonoperating Revenues (Expenses)	<u>(143,008)</u>	<u>72,850</u>
Net Loss Before Operating Transfers	<u>(5,198,696)</u>	<u>(4,654,482)</u>
Operating Transfers:		
Operating transfers in	6,466,345	5,632,076
Operating transfers out	(3,670)	
Total Operating Transfers	<u>6,462,675</u>	<u>5,632,076</u>
Net Income	1,263,979	977,594
Add depreciation on contributed assets	<u>123,832</u>	<u>123,193</u>
Net Increase in Retained Earnings	1,387,811	1,100,787
Retained Earnings (Deficit) - Beginning of Year	<u>866,909</u>	<u>(233,878)</u>
Retained Earnings - End of Year	<u>\$ 2,254,720</u>	<u>\$ 866,909</u>

CITY OF SANTA CLARITA  
 Comparative Statement of Cash Flows  
 Transit Enterprise Fund  
 For the Years Ended June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Cash Flows from Operating Activities:		
Operating loss	\$ (5,055,688)	\$ (4,727,332)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation and amortization	708,034	693,449
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(21,889)	(9,397)
(Increase) decrease in due from other governments	(13,864)	(702,324)
(Increase) decrease in prepaid items	13,903	(8,616)
Increase (decrease) in accounts payable and accrued liabilities	49,902	(17,522)
Increase (decrease) in deferred revenue		600
Total Adjustments	<u>736,086</u>	<u>(43,810)</u>
Net Cash Used by Operating Activities	<u>(4,319,602)</u>	<u>(4,771,142)</u>
Cash Flows from Noncapital Financing Activities:		
Intergovernmental grants	195,410	524,662
Cash received from other funds	883,545	1,316,760
Operating transfers in from other funds	6,466,345	5,632,076
Operating transfers out to other funds	(3,670)	
Cash paid to other funds	<u>(1,316,760)</u>	<u>(1,342,677)</u>
Net Cash Provided by Noncapital Financing Activities	<u>6,224,870</u>	<u>6,130,821</u>
Cash Flows from Capital and Related Financing Activities:		
Acquisition of capital assets	(591,893)	(464,172)
Contributed capital	728,410	1,292,560
Principal payments on long-term debt	(1,761,040)	(1,678,582)
Interest expense on long-term debt	<u>(338,418)</u>	<u>(451,812)</u>
Net Cash Used by Capital and Related Financing Activities	<u>(1,962,941)</u>	<u>(1,302,006)</u>
Net (Increase) Decrease in Cash and Cash Equivalents	(57,673)	57,673
Cash and Cash Equivalents - Beginning of Year	<u>57,673</u>	
Cash and Cash Equivalents - End of Year	<u>\$ -</u>	<u>\$ 57,673</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.

Computer Replacement – To account for the financing of the replacement of the City’s computer equipment.

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, 1997  
With Comparative Totals for June 30, 1996

<u>Assets</u>	<u>Self- Insurance</u>	<u>Computer Replacement</u>	<u>Vehicle Replacement</u>
<b>Current Assets:</b>			
Cash and investments	\$ 78,324	\$ 142,099	\$ 787,374
Accounts receivable	119		
Interest receivable	625	874	6,152
Prepaid items			
	<hr/>	<hr/>	<hr/>
Total Current Assets	79,068	142,973	793,526
	<hr/>	<hr/>	<hr/>
<b>Property, Plant and Equipment</b>			
Equipment		452,273	28,450
Less accumulated depreciation		(90,454)	
		<hr/>	<hr/>
Net Property, Plant and Equipment		361,819	28,450
		<hr/>	<hr/>
Total Assets	\$ 79,068	\$ 504,792	\$ 821,976
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Liabilities and Fund Equity</u>			
<b>Current Liabilities:</b>			
Accounts payable and accrued liabilities	\$ 1,002,453		
Lease payable, current portion		\$ 174,864	
Due to other funds			
		<hr/>	<hr/>
Total Current Liabilities	1,002,453	174,864	
	<hr/>	<hr/>	<hr/>
<b>Long-Term Liabilities:</b>			
Lease payable, net of current portion		110,775	
		<hr/>	<hr/>
Total Liabilities	1,002,453	285,639	
	<hr/>	<hr/>	<hr/>
<b>Fund Equity (Deficit):</b>			
Retained earnings:			
Unreserved	(923,385)	219,153	\$ 821,976
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Equity	\$ 79,068	\$ 504,792	\$ 821,976
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



Totals	
<u>1997</u>	<u>1996</u>
\$ 1,007,797	\$ 850,875
119	
7,651	6,698
	3,206
<u>1,015,567</u>	<u>860,779</u>
480,723	195,848
(90,454)	
<u>390,269</u>	<u>195,848</u>
<u>\$ 1,405,836</u>	<u>\$ 1,056,627</u>
\$ 1,002,453	\$ 530,347
174,864	166,634
	17,349
<u>1,177,317</u>	<u>714,330</u>
110,775	29,214
1,288,092	743,544
117,744	313,083
<u>\$ 1,405,836</u>	<u>\$ 1,056,627</u>

CITY OF SANTA CLARITA  
Combining Statement of Revenues, Expenses and  
Changes in Retained Earnings  
All Internal Service Funds  
For the Year Ended June 30, 1997  
With Comparative Totals for The Year Ended June 30, 1996

	<u>Self- Insurance</u>	<u>Computer Replacement</u>	<u>Vehicle Replacement</u>
Operating Revenues:			
Charges for services	\$ 681,673	\$ 78,800	\$ 152,100
Insurance reimbursement	10,000		
Total Operating Revenues	<u>691,673</u>	<u>78,800</u>	<u>152,100</u>
Operating Expenses:			
Services and supplies	1,196,595		
Depreciation		90,454	
Total Operating Expenses	<u>1,196,595</u>	<u>90,454</u>	
Operating Income (Loss)	<u>(504,922)</u>	<u>(11,654)</u>	<u>152,100</u>
Nonoperating Revenues (Expenses):			
Interest income	1,027	5,237	31,484
Interest expense		(23,611)	
Net Nonoperating Revenues (Expenses)	<u>1,027</u>	<u>(18,374)</u>	<u>31,484</u>
Net Income (Loss) Before Operating Transfers	<u>(503,895)</u>	<u>(30,028)</u>	<u>183,584</u>
Operating Transfers:			
Operating transfers in	125,000	30,000	
Operating transfers out			
Net Operating Transfers	<u>125,000</u>	<u>30,000</u>	
Net Income (Loss)	<u>(378,895)</u>	<u>(28)</u>	<u>183,584</u>
Retained Earnings (Deficits) - Beginning of Year	<u>(544,490)</u>	<u>219,181</u>	<u>638,392</u>
Retained Earnings (Deficits) - End of Year	<u>\$ (923,385)</u>	<u>\$ 219,153</u>	<u>\$ 821,976</u>

Totals	
<u>1997</u>	<u>1996</u>
\$ 912,573	\$ 1,039,074
<u>10,000</u>	<u>26,233</u>
922,573	1,065,307
1,196,595	230,539
<u>90,454</u>	<u>                    </u>
1,287,049	230,539
<u>(364,476)</u>	<u>834,768</u>
37,748	38,974
<u>(23,611)</u>	<u>                    </u>
14,137	38,974
<u>(350,339)</u>	<u>873,742</u>
155,000	250,000
<u>                    </u>	<u>(160,000)</u>
155,000	90,000
<u>(195,339)</u>	<u>963,742</u>
313,083	(650,659)
<u>\$ 117,744</u>	<u>\$ 313,083</u>

CITY OF SANTA CLARITA  
Combining Statement of Cash Flows  
All Internal Service Funds  
For the Year Ended June 30, 1997  
With Comparative Totals for The Year Ended June 30, 1996

	<u>Self- Insurance</u>	<u>Computer Replacement</u>	<u>Vehicle Replacement</u>
<b>Cash Flows from Operating Activities:</b>			
Operating income (loss)	\$ (504,922)	\$ (11,654)	\$ 152,100
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation		90,454	
Changes in operating assets and liabilities:			
(Increase) decrease in accounts receivable	(119)		
(Increase) decrease in prepaid items	3,206		
Increase (decrease) in accounts payable and accrued liabilities	<u>472,106</u>		
Total Adjustments	<u>475,193</u>	<u>90,454</u>	
Net Cash Provided (Used) by Operating Activities	<u>(29,729)</u>	<u>78,800</u>	<u>152,100</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Cash received from other funds			
Operating transfers in from other funds	125,000	30,000	
Operating transfers out to other funds			
Cash paid to other funds	<u>(17,349)</u>		
Net Cash Provided (Used) by Noncapital Financing Activities	<u>107,651</u>	<u>30,000</u>	
<b>Cash Flows from Capital Financing Activities:</b>			
Acquisition of capital assets		(256,424)	(28,450)
Proceeds from long-term debt		256,424	
Principal payments on long-term debt		(166,633)	
Interest expense on long-term debt		<u>(23,611)</u>	
Net Cash Provided (Used) by Capital Financing Activities		<u>(190,244)</u>	<u>(28,450)</u>
<b>Cash Flows from Investing Activities:</b>			
Interest on investments	<u>402</u>	<u>6,086</u>	<u>30,306</u>
Net Increase (Decrease) in Cash and Cash Equivalents	78,324	(75,358)	153,956
Cash and Cash Equivalents - Beginning of Year		<u>217,457</u>	<u>633,418</u>
Cash and Cash Equivalents - End of Year	<u>\$ 78,324</u>	<u>\$ 142,099</u>	<u>\$ 787,374</u>

<u>Totals</u>	
<u>1997</u>	<u>1996</u>
<u>\$ (364,476)</u>	<u>\$ 834,768</u>
90,454	
(119)	
3,206	2,687
<u>472,106</u>	<u>(491,727)</u>
<u>565,647</u>	<u>(489,040)</u>
<u>201,171</u>	<u>345,728</u>
	17,349
155,000	250,000
	(160,000)
<u>(17,349)</u>	<u>(304,099)</u>
<u>137,651</u>	<u>(196,750)</u>
(284,874)	(195,848)
256,424	195,848
(166,633)	
<u>(23,611)</u>	<u>                    </u>
<u>(218,694)</u>	<u>                    </u>
<u>36,794</u>	<u>32,276</u>
156,922	181,254
<u>850,875</u>	<u>669,621</u>
<u>\$ 1,007,797</u>	<u>\$ 850,875</u>

## 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 Community Facilities District No. 92-1.

Assessment District No. 92-2 – To account for monies held to account for debt service requirements of Assessment District No. 92-2.

CITY OF SANTA CLARITA  
Combining Balance Sheet  
All Trust and Agency Funds  
June 30, 1997  
With Comparative Totals for June 30, 1996

	Expendable Trust	Agency		
	General Trust	Deferred Compensation	Community Facilities District No. 92 - 1	Assessment District No. 92-2
<u>Assets</u>				
Cash and investments	\$ 376,224			
Cash and investments with fiscal agents		\$ 4,453,517	\$ 1,918,762	\$ 78,608
Accounts receivable	170,937			
Interest receivable	312			
<b>Total Assets</b>	<u>\$ 547,473</u>	<u>\$ 4,453,517</u>	<u>\$ 1,918,762</u>	<u>\$ 78,608</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable and accrued liabilities	\$ 123,373			
Deposits	424,100		\$ 1,918,762	\$ 78,608
Deferred compensation payable		<u>\$ 4,453,517</u>		
<b>Total Liabilities</b>	<u>\$ 547,473</u>	<u>\$ 4,453,517</u>	<u>\$ 1,918,762</u>	<u>\$ 78,608</u>

Totals

<u>1997</u>	<u>1996</u>
\$ 376,224	\$ 286,763
6,450,887	5,142,134
170,937	92,399
312	150
<u>\$ 6,998,360</u>	<u>\$ 5,521,446</u>

\$ 123,373	\$ 44,706
2,421,470	2,300,563
<u>4,453,517</u>	<u>3,176,177</u>
<u>\$ 6,998,360</u>	<u>\$ 5,521,446</u>



CITY OF SANTA CLARITA  
 Comparative Statement of Revenues, Expenditures and  
 Changes in Fund Balance  
 General Trust Expendable Trust Fund  
 For the Years Ended June 30, 1997 and 1996

	1997	1996
Revenues:		
Other revenue	\$ 410,672	\$ 620,404
Expenditures:		
Current Operating:		
Public works	410,672	620,404
Excess of Revenues Over Expenditures		
Fund Balance - Beginning of Year		
Fund Balance - End of Year	\$ -	\$ -

CITY OF SANTA CLARITA  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended June 30, 1997

	<u>Balance</u> <u>July 1, 1996</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 1997</u>
<u>Deferred Compensation</u>				
Assets:				
Cash and investments with fiscal agents	\$ 3,176,177	\$ 1,277,340	\$ -	\$ 4,453,517
Liabilities:				
Deferred compensation payable	\$ 3,176,177	\$ 1,277,340	\$ -	\$ 4,453,517
<u>Community Facilities District No. 92-1</u>				
Assets:				
Cash and investments with fiscal agents	\$ 1,965,957	\$ 1,883,857	\$ 1,931,052	\$ 1,918,762
Liabilities:				
Deposits	\$ 1,965,957	\$ 1,883,857	\$ 1,931,052	1,918,762
<u>Assessment District No. 92-2</u>				
Assets:				
Cash and investments with fiscal agents	\$ -	\$ 930,779	\$ 852,171	\$ 78,608
Liabilities:				
Deposits	\$ -	\$ 930,779	\$ 852,171	\$ 78,608
<u>Totals</u>				
Assets:				
Cash and investments with fiscal agents	\$ 5,142,134	\$ 4,091,976	\$ 2,783,223	\$ 6,450,887
Liabilities:				
Deferred compensation payable	\$ 3,176,177	\$ 1,277,340		\$ 4,453,517
Deposits	1,965,957	2,814,636	\$ 2,783,223	1,997,370
Total Liabilities	\$ 5,142,134	\$ 4,091,976	\$ 2,783,223	\$ 6,450,887

## 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, 1997 and 1996

	1997	1996
General Fixed Assets:		
Land and improvements	\$ 29,326,193	\$ 29,300,124
Buildings	13,830,284	13,640,104
Equipment	6,804,483	6,247,091
Total General Fixed Assets	\$ 49,960,960	\$ 49,187,319
Investment in General Fixed Assets by Source:		
Donation of general fixed assets from the County of Los Angeles, at estimated fair market value	\$ 12,448,203	\$ 12,448,203
General fund	37,512,757	36,739,116
Total Investment in General Fixed Assets	\$ 49,960,960	\$ 49,187,319

CITY OF SANTA CLARITA  
Schedule of General Fixed Assets  
by Function and Activity  
June 30, 1997

Function and Activity:	<u>Land and Improvements</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Totals</u>
General government	\$ 13,572,791	\$ 10,434,197	\$ 3,949,357	\$ 27,956,345
Public safety			55,167	55,167
Public works		180,330	1,488,001	1,668,331
Parks and recreation	15,753,402	2,156,233	800,818	18,710,453
Community development		<u>1,059,524</u>	<u>511,140</u>	<u>1,570,664</u>
Total Fixed Assets	<u>\$ 29,326,193</u>	<u>\$ 13,830,284</u>	<u>\$ 6,804,483</u>	<u>\$ 49,960,960</u>

CITY OF SANTA CLARITA  
 Schedule of Changes in General Fixed  
 Assets by Function and Activity  
 For the Year Ended June 30, 1997

<u>Function and Activity:</u>	<u>General Fixed Assets July 1, 1996</u>	<u>Additions</u>	<u>Deletions</u>	<u>General Fixed Assets June 30, 1997</u>
General government	\$ 27,429,844	\$ 526,501		\$ 27,956,345
Public safety	34,799	20,368		55,167
Public works	1,522,665	145,666		1,668,331
Parks and recreation	18,665,721	44,732		18,710,453
Community development	<u>1,534,290</u>	<u>36,374</u>		<u>1,570,664</u>
	<u>\$ 49,187,319</u>	<u>\$ 773,641</u>	<u>\$ -</u>	<u>\$ 49,960,960</u>

CITY OF SANTA CLARITA  
 Comparative Schedule of General Long-Term Debt  
 June 30, 1997 and 1996

	1997	1996
Amount Available and to be Provided for Payment of General Long-Term Debt:		
Amount available for retirement of long-term debt	\$ 1,687,948	\$ 2,279,094
Amount to be provided for payment of long-term debt	22,856,983	22,808,890
Total Amount Available and to be Provided for Payment of General Long-Term Debt:	\$ 24,544,931	\$ 25,087,984
General Long-Term Debt Payable:		
1991 Revenue Bonds - Public Financing Authority	\$ 18,800,000	\$ 19,715,000
Notes payable	3,102,876	3,278,698
Lease payable	95,828	
Advances to Santa Clarita Redevelopment Agency	1,998,305	1,612,248
Compensated absences	547,922	482,038
Total General Long-Term Debt Payable	\$ 24,544,931	\$ 25,087,984