
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, 1995 and 1994

	<u>June 30,</u> 1995	<u>June 30,</u> 1994
ASSETS		
Cash and investments	\$ 4,110,232	\$ 2,460,570
Accounts receivable	951,467	872,172
Interest receivable	59,619	44,838
Due from other funds	3,512,294	2,893,659
Due from other governments	-	17,232
Prepaid items	40,384	39,121
Advances to other funds	1,063,129	163,730
TOTAL ASSETS	<u>\$ 9,737,125</u>	<u>\$ 6,491,322</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ 2,783,358	\$ 2,044,426
Deferred revenues	284,406	190,079
Deposits	68,412	101,885
TOTAL LIABILITIES	<u>3,136,176</u>	<u>2,336,390</u>
FUND BALANCE:		
Reserved for continuing appropriations	441,876	492,674
Reserved for encumbrances	1,268,498	2,070,516
Reserved for self-insurance	1,326,173	836,934
Reserved for advances to other funds	1,063,129	163,730
Reserved for accounts receivable	74,528	113,986
Reserved for prepaid items	40,384	39,121
Reserved for earthquake	2,386,361	-
Unreserved:		
Designated for contingencies	-	437,971
TOTAL FUND BALANCE	<u>6,600,949</u>	<u>4,154,932</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 9,737,125</u>	<u>\$ 6,491,322</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, 1995

With comparative actual amounts for the year ended June 30, 1994

	1995		Variance Favorable (Unfavorable)	1994
	Budget	Actual		Actual
REVENUES:				
Taxes	\$ 20,305,200	\$ 22,169,202	\$ 1,864,002	\$ 19,441,811
Licenses and permits	1,341,100	1,272,109	(68,991)	1,177,963
Use of money and property	802,500	902,009	99,509	620,484
Revenue from other agencies	6,763,798	5,654,276	(1,109,522)	4,994,380
Fines and forfeitures	17,000	122,996	105,996	72,650
Service charges	1,543,909	1,484,845	(59,064)	1,363,034
Other revenue	132,183	501,710	369,527	87,973
TOTAL REVENUES	30,905,690	32,107,147	1,201,457	27,758,295
EXPENDITURES:				
Current operating:				
General government	5,926,594	3,618,910	2,307,684	3,626,943
Public safety	9,993,800	10,116,169	(122,369)	9,256,950
Public works	3,694,174	3,414,684	279,490	2,798,663
Parks and recreation	6,822,644	6,414,630	408,014	5,676,932
Community development	4,445,982	3,702,011	743,971	3,811,490
Capital outlay	2,666,027	1,125,679	1,540,348	2,470,758
TOTAL EXPENDITURES	33,549,221	28,392,083	5,157,138	27,641,736
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,643,531)	3,715,064	6,358,595	116,559
OTHER FINANCING SOURCES (USES):				
Proceeds from long-term debt	-	-	-	690,000
Operating transfers in	926,600	1,441,584	514,984	313,923
Operating transfers out	(76,000)	(2,668,022)	(2,592,022)	(2,516,278)
TOTAL OTHER FINANCING SOURCES (USES)	850,600	(1,226,438)	(2,077,038)	(1,512,355)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,792,931)	2,488,626	4,281,557	(1,395,796)
FUND BALANCE - BEGINNING OF YEAR, AS ORIGINALLY STATED	4,154,932	4,154,932	-	5,550,728
PRIOR PERIOD ADJUSTMENT	(42,609)	(42,609)	-	-
FUND BALANCE - BEGINNING OF YEAR, AS RESTATED	4,112,323	4,112,323	-	5,550,728
FUND BALANCE - END OF YEAR	\$ 2,319,392	\$ 6,600,949	\$ 4,281,557	\$ 4,154,932

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 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 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 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)

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.

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

Miscellaneous Grants Fund - To account for receipts and disbursements for miscellaneous grants.

CITY OF SANTA CLARITA
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS

June 30, 1995

With comparative totals for June 30, 1994

	Bikeway	Bridge and Thoroughfare	Developer Fees	Gas Tax
ASSETS				
Cash and investments	\$ 632,737	\$ 3,998,341	\$ 1,189,459	\$ 1,254,323
Accounts receivable	-	-	49,977	988
Interest receivable	6,825	35,089	15,304	11,035
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 639,562	\$ 4,033,430	\$ 1,254,740	\$ 1,266,346
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 45	\$ -	\$ 818,559	\$ 158,126
Deferred revenues	735,851	-	1,112,615	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
TOTAL LIABILITIES	735,896	-	1,931,174	158,126
FUND BALANCES (DEFICITS):				
Reserved for encumbrances	-	-	-	494,805
Reserved for continuing appropriations	-	-	-	19,959
Unreserved:				
Designated for special revenue purposes	-	4,033,430	-	593,456
Undesignated	(96,334)	-	(676,434)	-
TOTAL FUND BALANCES (DEFICITS)	(96,334)	4,033,430	(676,434)	1,108,220
TOTAL LIABILITIES AND FUND BALANCES	\$ 639,562	\$ 4,033,430	\$ 1,254,740	\$ 1,266,346

<u>Park Improvement</u>	<u>Proposition A</u>	<u>Special Assessment</u>	<u>State Park</u>	<u>TDA Funds</u>	<u>Traffic Safety</u>	<u>CDBG</u>
\$ 80,975	\$ -	\$ 226,894	\$ 444,708	\$ 1,278,904	\$ -	\$ -
-	1,067,981	-	-	38,160	33,016	-
1,384	16,477	1,954	4,360	49,280	2,916	-
-	-	-	-	-	-	-
-	105,726	807	-	2,629,721	-	738,151
-	-	-	-	-	-	-
<u>\$ 82,359</u>	<u>\$ 1,190,184</u>	<u>\$ 229,655</u>	<u>\$ 449,068</u>	<u>\$ 3,996,065</u>	<u>\$ 35,932</u>	<u>\$ 738,151</u>
\$ -	\$ 1,141	\$ 5,269	\$ 18,015	\$ 318,424	\$ -	\$ 362,889
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,180,472	-	-	-	33,016	373,736
-	1,181,613	5,269	18,015	318,424	33,016	736,625
22,383	-	52,427	214,862	1,550,360	-	-
4,965	5,000	-	216,191	438,793	-	-
55,011	3,571	171,959	-	1,688,488	2,916	1,526
-	-	-	-	-	-	-
<u>82,359</u>	<u>8,571</u>	<u>224,386</u>	<u>431,053</u>	<u>3,677,641</u>	<u>2,916</u>	<u>1,526</u>
<u>\$ 82,359</u>	<u>\$ 1,190,184</u>	<u>\$ 229,655</u>	<u>\$ 449,068</u>	<u>\$ 3,996,065</u>	<u>\$ 35,932</u>	<u>\$ 738,151</u>

(Continued)

CITY OF SANTA CLARITA

COMBINING BALANCE SHEET

ALL SPECIAL REVENUE FUNDS
(CONTINUED)

June 30, 1995

With comparative totals for June 30, 1994

	FAU	Proposition C	AQMD	Aid to Cities
ASSETS				
Cash and investments	\$ -	\$ 2,114,332	\$ 12,865	\$ 216,881
Accounts receivable	-	12,846	38,120	-
Interest receivable	-	23,723	3,939	1,894
Due from other funds	-	-	-	-
Due from other governments	-	89,095	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ -	\$ 2,239,996	\$ 54,924	\$ 218,775
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 487	\$ 72,039	\$ 1,573	\$ -
Deferred revenues	-	-	-	-
Due to other governments	-	-	-	-
Due to other funds	336,034	-	-	-
TOTAL LIABILITIES	336,521	72,039	1,573	-
FUND BALANCES (DEFICITS):				
Reserved for encumbrances	-	2,167,957	1,840	122,480
Reserved for continuing appropriations	-	-	-	26,722
Unreserved:				
Designated for special revenue purposes	-	-	51,511	69,573
Undesignated	(336,521)	-	-	-
TOTAL FUND BALANCES (DEFICITS)	(336,521)	2,167,957	53,351	218,775
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 2,239,996	\$ 54,924	\$ 218,775

Earthquake Fund	Landscape Maintenance District #1	Stormwater Utility Fund	Miscellaneous Grants Fund	Totals	
				June 30, 1995	June 30, 1994
\$ 5,876,064	\$ 3,867	\$ 834,284	\$ -	\$ 18,164,634	\$ 19,861,278
1,596,667	-	-	-	2,837,755	2,420,103
52,377	30	9,050	-	235,637	187,479
61,470	-	-	-	61,470	-
3,034,077	-	46,931	-	6,644,508	2,004,382
-	-	295	-	295	-
<u>\$ 10,620,655</u>	<u>\$ 3,897</u>	<u>\$ 890,560</u>	<u>\$ -</u>	<u>\$ 27,944,299</u>	<u>\$ 24,473,242</u>
\$ 2,345,826	\$ -	\$ 201,394	\$ -	\$ 4,303,787	\$ 6,690,741
223,672	-	-	-	2,072,138	1,664,051
10,592,585	-	-	-	10,592,585	-
-	-	-	3,730	1,926,988	275,552
<u>13,162,083</u>	<u>-</u>	<u>201,394</u>	<u>3,730</u>	<u>18,895,498</u>	<u>8,630,344</u>
-	-	308,981	-	4,936,095	4,499,361
-	-	-	-	711,630	1,247,726
-	3,897	380,185	-	7,055,523	12,798,133
(2,541,428)	-	-	(3,730)	(3,654,447)	(2,702,322)
<u>(2,541,428)</u>	<u>3,897</u>	<u>689,166</u>	<u>(3,730)</u>	<u>9,048,801</u>	<u>15,842,898</u>
<u>\$ 10,620,655</u>	<u>\$ 3,897</u>	<u>\$ 890,560</u>	<u>\$ -</u>	<u>\$ 27,944,299</u>	<u>\$ 24,473,242</u>

CITY OF SANTA CLARITA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

ALL SPECIAL REVENUE FUNDS

For the year ended June 30, 1995

With comparative totals for the year ended June 30, 1994

	Bikeway	Bridge and Thoroughfare	Developer Fees	Gas Tax
REVENUES:				
Developer fees	\$ -	\$ 347,519	\$ 4,383,184	\$ -
Use of money and property	27,771	136,033	43,756	36,137
Revenue from other agencies	52,981	-	-	2,553,636
Fines and forfeitures	-	-	-	-
Service charges	-	-	-	-
Other revenue	-	-	-	8,489
TOTAL REVENUES	80,752	483,552	4,426,940	2,598,262
EXPENDITURES:				
Current operating:				
General government	-	-	-	-
Public works	-	-	-	1,822,264
Community development	-	-	-	-
Capital outlay	128,504	-	4,574,339	25,826
TOTAL EXPENDITURES	128,504	-	4,574,339	1,848,090
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(47,752)	483,552	(147,399)	750,172
OTHER FINANCING SOURCES (USES):				
Operating transfers in	-	-	-	-
Operating transfers out	(145,000)	-	(562,639)	(65,261)
TOTAL OTHER FINANCING SOURCES (USES)	(145,000)	-	(562,639)	(65,261)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(192,752)	483,552	(710,038)	684,911
FUND BALANCES (DEFICITS)-- BEGINNING OF YEAR	389,304	3,549,878	33,604	423,309
PRIOR PERIOD ADJUSTMENT	(292,886)	-	-	-
FUND BALANCES (DEFICITS)-- BEGINNING OF YEAR, AS RESTATED	96,418	3,549,878	33,604	423,309
FUND BALANCES (DEFICITS)--END OF YEAR	\$ (96,334)	\$ 4,033,430	\$ (676,434)	\$ 1,108,220

<u>Park Improvement</u>	<u>Proposition A</u>	<u>Special Assessment</u>	<u>State Park</u>	<u>TDA Funds</u>	<u>Traffic Safety</u>	<u>CDBG</u>
\$ -	\$ -	\$ 5,041	\$ -	\$ -	\$ -	\$ -
6,595	43,309	8,142	5,830	254,299	7,728	-
-	2,808,611	-	786,042	2,654,697	-	1,090,072
-	-	-	-	-	295,357	-
-	-	86,725	-	-	-	-
-	1,000	-	-	-	-	1,525
<u>6,595</u>	<u>2,852,920</u>	<u>99,908</u>	<u>791,872</u>	<u>2,908,996</u>	<u>303,085</u>	<u>1,091,597</u>
-	-	-	-	142,037	-	662,131
-	-	-	-	-	-	-
-	-	39,686	-	-	-	21,289
<u>72,652</u>	<u>-</u>	<u>-</u>	<u>246,568</u>	<u>6,918,740</u>	<u>-</u>	<u>381,651</u>
<u>72,652</u>	<u>-</u>	<u>39,686</u>	<u>246,568</u>	<u>7,060,777</u>	<u>-</u>	<u>1,065,071</u>
<u>(66,057)</u>	<u>2,852,920</u>	<u>60,222</u>	<u>545,304</u>	<u>(4,151,781)</u>	<u>303,085</u>	<u>26,526</u>
-	-	-	-	-	-	-
<u>(75,000)</u>	<u>(3,043,145)</u>	<u>(7,753)</u>	<u>(50,000)</u>	<u>(2,629,721)</u>	<u>(307,431)</u>	<u>(25,000)</u>
<u>(75,000)</u>	<u>(3,043,145)</u>	<u>(7,753)</u>	<u>(50,000)</u>	<u>(2,629,721)</u>	<u>(307,431)</u>	<u>(25,000)</u>
<u>(141,057)</u>	<u>(190,225)</u>	<u>52,469</u>	<u>495,304</u>	<u>(6,781,502)</u>	<u>(4,346)</u>	<u>1,526</u>
223,416	198,796	171,917	(64,251)	10,459,143	7,262	-
-	-	-	-	-	-	-
<u>223,416</u>	<u>198,796</u>	<u>171,917</u>	<u>(64,251)</u>	<u>10,459,143</u>	<u>7,262</u>	<u>-</u>
<u>\$ 82,359</u>	<u>\$ 8,571</u>	<u>\$ 224,386</u>	<u>\$ 431,053</u>	<u>\$ 3,677,641</u>	<u>\$ 2,916</u>	<u>\$ 1,526</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, 1995

With comparative totals for the year ended June 30, 1994

	FAU	Proposition C	AQMD	Aid to Cities
REVENUES:				
Developer fees	\$ -	\$ -	\$ -	\$ -
Use of money and property	-	92,263	14,390	9,916
Revenue from other agencies	-	1,771,344	141,873	-
Fines and forfeitures	-	-	-	-
Service charges	-	-	-	-
Other revenue	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>1,863,607</u>	<u>156,263</u>	<u>9,916</u>
EXPENDITURES:				
Current operating:				
General government	-	-	-	-
Public works	-	25,534	11,846	-
Community development	-	-	-	-
Capital outlay	297,634	1,493,898	-	112,897
TOTAL EXPENDITURES	<u>297,634</u>	<u>1,519,432</u>	<u>11,846</u>	<u>112,897</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(297,634)</u>	<u>344,175</u>	<u>144,417</u>	<u>(102,981)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in	-	-	-	-
Operating transfers out	-	(594,237)	(436,100)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(594,237)</u>	<u>(436,100)</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(297,634)</u>	<u>(250,062)</u>	<u>(291,683)</u>	<u>(102,981)</u>
FUND BALANCES (DEFICITS)- BEGINNING OF YEAR	(38,887)	2,418,019	345,034	321,756
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCES (DEFICITS)- BEGINNING OF YEAR, AS RESTATED	<u>(38,887)</u>	<u>2,418,019</u>	<u>345,034</u>	<u>321,756</u>
FUND BALANCES (DEFICITS)-END OF YEAR	<u>\$ (336,521)</u>	<u>\$ 2,167,957</u>	<u>\$ 53,351</u>	<u>\$ 218,775</u>

Earthquake Fund	Landscape Maintenance District #1	Stormwater Utility Fund	Miscellaneous Grants Fund	Totals	
				June 30, 1995	June 30, 1994
\$ 60,000	\$ -	\$ -	\$ -	\$ 4,795,744	\$ 1,511,342
196,241	115	31,463	-	913,988	824,016
8,906,993	-	-	-	20,766,249	19,563,027
-	-	-	-	295,357	257,037
-	-	1,850,213	-	1,936,938	52,295
-	-	45	-	11,059	3,502,965
<u>9,163,234</u>	<u>115</u>	<u>1,881,721</u>	<u>-</u>	<u>28,719,335</u>	<u>25,710,682</u>
-	-	-	-	804,168	280,311
-	-	-	-	1,859,644	1,524,271
-	-	984,095	-	1,045,070	84,389
9,246,206	-	4,960	3,730	23,507,605	21,861,699
<u>9,246,206</u>	<u>-</u>	<u>989,055</u>	<u>3,730</u>	<u>27,216,487</u>	<u>23,750,670</u>
<u>(82,972)</u>	<u>115</u>	<u>892,666</u>	<u>(3,730)</u>	<u>1,502,848</u>	<u>1,960,012</u>
140,728	-	-	-	140,728	751,452
-	-	(203,500)	-	(8,144,787)	(3,313,007)
<u>140,728</u>	<u>-</u>	<u>(203,500)</u>	<u>-</u>	<u>(8,004,059)</u>	<u>(2,561,555)</u>
<u>57,756</u>	<u>115</u>	<u>689,166</u>	<u>(3,730)</u>	<u>(6,501,211)</u>	<u>(601,543)</u>
(2,599,184)	3,782	-	-	15,842,898	16,444,441
-	-	-	-	(292,886)	-
<u>(2,599,184)</u>	<u>3,782</u>	<u>-</u>	<u>-</u>	<u>15,550,012</u>	<u>16,444,441</u>
<u>\$ (2,541,428)</u>	<u>\$ 3,897</u>	<u>\$ 689,166</u>	<u>\$ (3,730)</u>	<u>\$ 9,048,801</u>	<u>\$ 15,842,898</u>

CITY OF SANTA CLARITA

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

ALL SPECIAL REVENUE FUNDS

For the year ended June 30, 1995

	Bikeway			Bridge and Thoroughfare		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Developer fees	\$ 150,000	\$ --	\$ (150,000)	\$ 225,000	\$ 347,519	\$ 122,519
Use of money and property	10,000	27,771	17,771	57,000	136,033	79,033
Revenue from other agencies	40,000	52,981	12,981	--	--	--
Fines and forfeitures	--	--	--	--	--	--
Service charges	--	--	--	--	--	--
Other revenue	--	--	--	--	--	--
TOTAL REVENUES	200,000	80,752	(119,248)	282,000	483,552	201,552
EXPENDITURES:						
Current operating:						
General government	--	--	--	--	--	--
Public works	--	--	--	--	--	--
Community development	--	--	--	--	--	--
Capital outlay	498,490	128,504	369,986	--	--	--
TOTAL EXPENDITURES	498,490	128,504	369,986	--	--	--
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(298,490)	(47,752)	250,738	282,000	483,552	201,552
OTHER FINANCING SOURCES (USES):						
Operating transfers in	--	--	--	--	--	--
Operating transfers out	--	(145,000)	(145,000)	--	--	--
TOTAL OTHER FINANCING SOURCES (USES)	--	(145,000)	(145,000)	--	--	--
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(298,490)	(192,752)	105,738	282,000	483,552	201,552
FUND BALANCES (DEFICITS)-						
BEGINNING OF YEAR	389,304	389,304	--	3,549,878	3,549,878	--
PRIOR PERIOD ADJUSTMENT	(292,886)	(292,886)	--	--	--	--
FUND BALANCES (DEFICITS)- BEGINNING OF YEAR, AS RESTATED	96,418	96,418	--	3,549,878	3,549,878	--
FUND BALANCES (DEFICITS)- END OF YEAR	\$ (202,072)	\$ (96,334)	\$ 105,738	\$ 3,831,878	\$ 4,033,430	\$ 201,552

Developer Fees			Gas Tax			Park Improvement		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 6,281,600	\$ 4,383,184	\$ (1,898,416)	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ (200,000)
15,000	43,756	28,756	5,000	36,137	31,137	-	6,595	6,595
-	-	-	2,524,900	2,553,636	28,736	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	20,000	8,489	(11,511)	-	-	-
<u>6,296,600</u>	<u>4,426,940</u>	<u>(1,869,660)</u>	<u>2,549,900</u>	<u>2,598,262</u>	<u>48,362</u>	<u>200,000</u>	<u>6,595</u>	<u>(193,405)</u>
-	-	-	-	-	-	-	-	-
-	-	-	2,193,745	1,822,264	371,481	-	-	-
-	-	-	-	-	-	-	-	-
<u>8,204,018</u>	<u>4,574,339</u>	<u>3,629,679</u>	<u>317,848</u>	<u>25,826</u>	<u>292,022</u>	<u>100,000</u>	<u>72,652</u>	<u>27,348</u>
<u>8,204,018</u>	<u>4,574,339</u>	<u>3,629,679</u>	<u>2,511,593</u>	<u>1,848,090</u>	<u>663,503</u>	<u>100,000</u>	<u>72,652</u>	<u>27,348</u>
<u>(1,907,418)</u>	<u>(147,399)</u>	<u>1,760,019</u>	<u>38,307</u>	<u>750,172</u>	<u>711,865</u>	<u>100,000</u>	<u>(66,057)</u>	<u>(166,057)</u>
-	-	-	100,620	-	(100,620)	-	-	-
-	(562,639)	(562,639)	(109,900)	(65,261)	44,639	(75,000)	(75,000)	-
-	(562,639)	(562,639)	(9,280)	(65,261)	(55,981)	(75,000)	(75,000)	-
<u>(1,907,418)</u>	<u>(710,038)</u>	<u>1,197,380</u>	<u>29,027</u>	<u>684,911</u>	<u>655,884</u>	<u>25,000</u>	<u>(141,057)</u>	<u>(166,057)</u>
33,604	33,604	-	423,309	423,309	-	223,416	223,416	-
-	-	-	-	-	-	-	-	-
<u>33,604</u>	<u>33,604</u>	<u>-</u>	<u>423,309</u>	<u>423,309</u>	<u>-</u>	<u>223,416</u>	<u>223,416</u>	<u>-</u>
<u>\$ (1,873,814)</u>	<u>\$ (676,434)</u>	<u>\$ 1,197,380</u>	<u>\$ 452,336</u>	<u>\$ 1,108,220</u>	<u>\$ 655,884</u>	<u>\$ 248,416</u>	<u>\$ 82,359</u>	<u>\$ (166,057)</u>

(Continued)

CITY OF SANTA CLARITA

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

ALL SPECIAL REVENUE FUNDS
(CONTINUED)

For the year ended June 30, 1995

	Proposition A			Special Assessment		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Developer fees	\$ -	\$ -	\$ -	\$ 2,700	\$ 5,041	\$ 2,341
Use of money and property	-	43,309	43,309	2,000	8,142	6,142
Revenue from other agencies	2,191,930	2,808,611	616,681	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Service charges	-	-	-	100,050	86,725	(13,325)
Other revenue	-	1,000	1,000	-	-	-
TOTAL REVENUES	2,191,930	2,852,920	660,990	104,750	99,908	(4,842)
EXPENDITURES:						
Current operating:						
General government	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Community development	-	-	-	109,050	39,686	69,364
Capital outlay	140,000	-	140,000	-	-	-
TOTAL EXPENDITURES	140,000	-	140,000	109,050	39,686	69,364
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,051,930	2,852,920	800,990	(4,300)	60,222	64,522
OTHER FINANCING SOURCES (USES):						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	(1,515,700)	(3,043,145)	(1,527,445)	-	(7,753)	(7,753)
TOTAL OTHER FINANCING SOURCES (USES)	(1,515,700)	(3,043,145)	(1,527,445)	-	(7,753)	(7,753)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	536,230	(190,225)	(726,455)	(4,300)	52,469	56,769
FUND BALANCES (DEFICITS)-						
BEGINNING OF YEAR	198,796	198,796	-	171,917	171,917	-
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-
FUND BALANCES (DEFICITS)-						
BEGINNING OF YEAR, AS RESTATED	198,796	198,796	-	171,917	171,917	-
FUND BALANCES (DEFICITS)-						
END OF YEAR	\$ 735,026	\$ 8,571	\$ (726,455)	\$ 167,617	\$ 224,386	\$ 56,769

State Park			TDA Funds			Traffic Safety		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	5,830	5,830	125,000	254,299	129,299	2,000	7,728	5,728
1,470,000	786,042	(683,958)	2,559,976	2,654,697	94,721	-	-	-
-	-	-	-	-	-	345,000	295,357	(49,643)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,470,000	791,872	(678,128)	2,684,976	2,908,996	224,020	347,000	303,085	(43,915)
-	-	-	176,000	142,037	33,963	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,461,678	246,568	1,215,110	11,797,009	6,918,740	4,878,269	-	-	-
1,461,678	246,568	1,215,110	11,973,009	7,060,777	4,912,232	-	-	-
8,322	545,304	536,982	(9,288,033)	(4,151,781)	5,136,252	347,000	303,085	(43,915)
-	-	-	-	-	-	-	-	-
(50,000)	(50,000)	-	(1,535,000)	(2,629,721)	(1,094,721)	(347,000)	(307,431)	39,569
(50,000)	(50,000)	-	(1,535,000)	(2,629,721)	(1,094,721)	(347,000)	(307,431)	39,569
(41,678)	495,304	536,982	(10,823,033)	(6,781,502)	4,041,531	-	(4,346)	(4,346)
(64,251)	(64,251)	-	10,459,143	10,459,143	-	7,262	7,262	-
-	-	-	-	-	-	-	-	-
(64,251)	(64,251)	-	10,459,143	10,459,143	-	7,262	7,262	-
\$ (105,929)	\$ 431,053	\$ 536,982	\$ (363,890)	\$ 3,677,641	\$ 4,041,531	\$ 7,262	\$ 2,916	\$ (4,346)

(Continued)

CITY OF SANTA CLARITA

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

ALL SPECIAL REVENUE FUNDS
(CONTINUED)

For the year ended June 30, 1995

	CDBG			FAU		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Developer fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of money and property	-	-	-	-	-	-
Revenue from other agencies	6,394,736	1,090,072	(5,304,664)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Service charges	-	-	-	-	-	-
Other revenue	-	1,525	1,525	-	-	-
TOTAL REVENUES	6,394,736	1,091,597	(5,303,139)	-	-	-
EXPENDITURES:						
Current operating:						
General government	7,314,688	662,131	6,652,557	-	-	-
Public works	-	-	-	-	-	-
Community development	23,000	21,289	1,711	-	-	-
Capital outlay	660,090	381,651	278,439	594,567	297,634	296,933
TOTAL EXPENDITURES	7,997,778	1,065,071	6,932,707	594,567	297,634	296,933
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,603,042)	26,526	1,629,568	(594,567)	(297,634)	296,933
OTHER FINANCING SOURCES (USES):						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	(38,259)	(25,000)	13,259	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(38,259)	(25,000)	13,259	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,641,301)	1,526	1,642,827	(594,567)	(297,634)	296,933
FUND BALANCES (DEFICITS)-						
BEGINNING OF YEAR	-	-	-	(38,887)	(38,887)	-
PRIOR PERIOD ADJUSTMENT						
	-	-	-	-	-	-
FUND BALANCES (DEFICITS)-						
BEGINNING OF YEAR, AS RESTATED	-	-	-	(38,887)	(38,887)	-
FUND BALANCES (DEFICITS)-						
END OF YEAR	<u>\$ (1,641,301)</u>	<u>\$ 1,526</u>	<u>\$ 1,642,827</u>	<u>\$ (633,454)</u>	<u>\$ (336,521)</u>	<u>\$ 296,933</u>

Proposition C			AQMD			Aid to Cities		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50,000	92,263	42,263	5,000	14,390	9,390	-	9,916	9,916
5,104,776	1,771,344	(3,333,432)	125,325	141,873	16,548	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,154,776	1,863,607	(3,291,169)	130,325	156,263	25,938	-	9,916	9,916
-	-	-	-	-	-	-	-	-
145,870	25,534	120,336	12,500	11,846	654	-	-	-
-	-	-	-	-	-	-	-	-
4,847,724	1,493,898	3,353,826	-	-	-	318,000	112,897	205,103
4,993,594	1,519,432	3,474,162	12,500	11,846	654	318,000	112,897	205,103
-	-	-	-	-	-	-	-	-
161,182	344,175	182,993	117,825	144,417	26,592	(318,000)	(102,981)	215,019
-	-	-	-	-	-	-	-	-
(1,432,900)	(594,237)	838,663	(565,000)	(436,100)	128,900	-	-	-
(1,432,900)	(594,237)	838,663	(565,000)	(436,100)	128,900	-	-	-
-	-	-	-	-	-	-	-	-
(1,271,718)	(250,062)	1,021,656	(447,175)	(291,683)	155,492	(318,000)	(102,981)	215,019
2,418,019	2,418,019	-	345,034	345,034	-	321,756	321,756	-
-	-	-	-	-	-	-	-	-
2,418,019	2,418,019	-	345,034	345,034	-	321,756	321,756	-
\$ 1,146,301	\$ 2,167,957	\$ 1,021,656	\$ (102,141)	\$ 53,351	\$ 155,492	\$ 3,756	\$ 218,775	\$ 215,019

(Continued)

CITY OF SANTA CLARITA

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

ALL SPECIAL REVENUE FUNDS
(CONTINUED)

For the year ended June 30, 1995

	Earthquake Fund			Landscape Maintenance District #1		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Developer fees	\$ 100,000	\$ 60,000	\$ (40,000)	\$ -	\$ -	\$ -
Use of money and property	-	196,241	196,241	500	115	(385)
Revenue from other agencies	5,654,380	8,906,993	3,252,613	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Service charges	-	-	-	9,200	-	(9,200)
Other revenue	-	-	-	-	-	-
TOTAL REVENUES	5,754,380	9,163,234	3,408,854	9,700	115	(9,585)
EXPENDITURES:						
Current operating:						
General government	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Community development	-	-	-	-	-	-
Capital outlay	23,102,488	9,246,206	13,856,282	-	-	-
TOTAL EXPENDITURES	23,102,488	9,246,206	13,856,282	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(17,348,108)	(82,972)	17,265,136	9,700	115	(9,585)
OTHER FINANCING SOURCES (USES):						
Operating transfers in	79,258	140,728	61,470	-	-	-
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	79,258	140,728	61,470	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(17,268,850)	57,756	17,326,606	9,700	115	(9,585)
FUND BALANCES (DEFICITS)- BEGINNING OF YEAR	(2,599,184)	(2,599,184)	-	3,782	3,782	-
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-
FUND BALANCES (DEFICITS)- BEGINNING OF YEAR, AS RESTATED	(2,599,184)	(2,599,184)	-	3,782	3,782	-
FUND BALANCES (DEFICITS)- END OF YEAR	\$ (19,868,034)	\$ (2,541,428)	\$ 17,326,606	\$ 13,482	\$ 3,897	\$ (9,585)

Stormwater Utility Fund			Miscellaneous Grants Fund			Totals		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,959,300	\$ 4,795,744	\$ (2,163,556)
-	31,463	31,463	-	-	-	271,500	913,988	642,488
-	-	-	272,000	-	(272,000)	26,338,023	20,766,249	(5,571,774)
-	-	-	-	-	-	345,000	295,357	(49,643)
2,043,500	1,850,213	(193,287)	-	-	-	2,152,750	1,936,938	(215,812)
-	45	45	-	-	-	20,000	11,059	(8,941)
2,043,500	1,881,721	(161,779)	272,000	-	(272,000)	36,086,573	28,719,335	(7,367,238)
-	-	-	-	-	-	7,490,688	804,168	6,686,520
-	-	-	-	-	-	2,352,115	1,859,644	492,471
1,619,500	984,095	635,405	-	-	-	1,751,550	1,045,070	706,480
426,000	4,960	421,040	272,000	3,730	268,270	52,739,912	23,507,605	29,232,307
2,045,500	989,055	1,056,445	272,000	3,730	268,270	64,334,265	27,216,487	37,117,778
(2,000)	892,666	894,666	-	(3,730)	(3,730)	(28,247,692)	1,502,848	29,750,540
-	-	-	-	-	-	179,878	140,728	(39,150)
-	(203,500)	(203,500)	-	-	-	(5,668,759)	(8,144,787)	(2,476,028)
-	(203,500)	(203,500)	-	-	-	(5,488,881)	(8,004,059)	(2,515,178)
(2,000)	689,166	691,166	-	(3,730)	(3,730)	(33,736,573)	(6,501,211)	27,235,362
-	-	-	-	-	-	15,842,898	15,842,898	-
-	-	-	-	-	-	(292,886)	(292,886)	-
-	-	-	-	-	-	15,550,012	15,550,012	-
\$ (2,000)	\$ 689,166	\$ 691,166	\$ -	\$ (3,730)	\$ (3,730)	\$ (18,186,561)	\$ 9,048,801	\$ 27,235,362

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, 1995

With comparative totals for June 30, 1994

	<u>General City Debt</u>	<u>Public Financing Authority</u>	<u>Totals</u>	
			<u>June 30, 1995</u>	<u>June 30, 1994</u>
ASSETS:				
Cash and investments with fiscal agent	\$ <u> -</u>	\$ <u>2,273,257</u>	\$ <u>2,273,257</u>	\$ <u>2,260,473</u>
 FUND BALANCES:				
Reserved for debt service	\$ <u> -</u>	\$ <u>2,273,257</u>	\$ <u>2,273,257</u>	\$ <u>2,260,473</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, 1995

With comparative totals for the year ended June 30, 1994

	General City Debt	Public Financing Authority	Totals	
			June 30, 1995	June 30, 1994
REVENUES:				
Use of money and property	\$ -	\$ 105,808	\$ 105,808	\$ 57,497
EXPENDITURES:				
Principal retirement	271,167	825,000	1,096,167	785,000
Interest and fiscal charges	192,880	1,395,999	1,588,879	1,686,080
TOTAL EXPENDITURES	<u>464,047</u>	<u>2,220,999</u>	<u>2,685,046</u>	<u>2,471,080</u>
EXCESS OF REVENUES (UNDER) EXPENDITURES	<u>(464,047)</u>	<u>(2,115,191)</u>	<u>(2,579,238)</u>	<u>(2,413,583)</u>
OTHER FINANCING SOURCES:				
Operating transfers in	<u>464,047</u>	<u>2,127,975</u>	<u>2,592,022</u>	<u>2,386,278</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	-	12,784	12,784	(27,305)
FUND BALANCES - BEGINNING OF YEAR	<u>-</u>	<u>2,260,473</u>	<u>2,260,473</u>	<u>2,287,778</u>
FUND BALANCES - END OF YEAR	<u>\$ -</u>	<u>\$ 2,273,257</u>	<u>\$ 2,273,257</u>	<u>\$ 2,260,473</u>

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, 1995

	General City Debt		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Use of money and property	\$ -	\$ -	\$ -
EXPENDITURES:			
Principal retirement	-	271,167	(271,167)
Interest and fiscal charges	359,300	192,880	166,420
TOTAL EXPENDITURES	359,300	464,047	(104,747)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(359,300)	(464,047)	(104,747)
OTHER FINANCING SOURCES:			
Operating transfers in	359,300	464,047	104,747
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	-	-	-
FUND BALANCES - BEGINNING OF YEAR	-	-	-
FUND BALANCES - END OF YEAR	\$ -	\$ -	\$ -

Public Financing Authority			Totals		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ 105,808	\$ 105,808	\$ -	\$ 105,808	\$ 105,808
825,000	825,000	-	825,000	1,096,167	(271,167)
1,395,999	1,395,999	-	1,755,299	1,588,879	166,420
2,220,999	2,220,999	-	2,580,299	2,685,046	(104,747)
(2,220,999)	(2,115,191)	105,808	(2,580,299)	(2,579,238)	1,061
404,700	2,127,975	1,723,275	764,000	2,592,022	1,828,022
(1,816,299)	12,784	1,829,083	(1,816,299)	12,784	1,829,083
2,260,473	2,260,473	-	2,260,473	2,260,473	-
\$ 444,174	\$ 2,273,257	\$ 1,829,083	\$ 444,174	\$ 2,273,257	\$ 1,829,083

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, 1995

With comparative totals for June 30, 1994

	Redevelopment Agency	Community Facilities District No. 92-1	1991 Revenue Bonds	Totals	
				June 30, 1995	June 30, 1994
ASSETS					
Cash and investments	\$ -	\$ -	\$ 6,766,103	\$ 6,766,103	\$ 6,784,219
Cash and investments with fiscal agent	-	2,441,949	-	2,441,949	2,343,455
Interest receivable	-	-	30,764	30,764	7,796
TOTAL ASSETS	\$ -	\$ 2,441,949	\$ 6,796,867	\$ 9,238,816	\$ 9,135,470
 LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable and accrued liabilities	\$ 17,885	\$ -	\$ 202,137	\$ 220,022	\$ 278,819
 FUND BALANCES (DEFICITS):					
Unreserved:					
Designated for capital improvements		2,441,949	6,594,730	9,036,679	8,943,525
Undesignated	(17,885)	-	-	(17,885)	(86,874)
TOTAL FUND BALANCES (DEFICITS)	(17,885)	2,441,949	6,594,730	9,018,794	8,856,651
 TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 2,441,949	\$ 6,796,867	\$ 9,238,816	\$ 9,135,470

CITY OF SANTA CLARITA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

ALL CAPITAL PROJECT FUNDS

For the year ended June 30, 1995

With comparative totals for the year ended June 30, 1994

	Redevelopment Agency	Community Facilities District No. 92-1	1991 Revenue Bonds	Totals	
				June 30, 1995	June 30, 1994
REVENUES:					
Use of money and property	\$ -	\$ 98,494	\$ 319,265	\$ 417,759	\$ 377,082
Revenue from other agencies	-	-	602,209	602,209	-
Contributions from property owners	-	-	-	-	111,479
Other revenue	95	-	-	95	143
TOTAL REVENUES	<u>95</u>	<u>98,494</u>	<u>921,474</u>	<u>1,020,063</u>	<u>488,704</u>
EXPENDITURES:					
Current operating:					
General government	762,299	-	-	762,299	212,688
Capital outlay	6,736	-	847,556	854,292	1,869,083
TOTAL EXPENDITURES	<u>769,035</u>	<u>-</u>	<u>847,556</u>	<u>1,616,591</u>	<u>2,081,771</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(768,940)</u>	<u>98,494</u>	<u>73,918</u>	<u>(596,528)</u>	<u>(1,593,067)</u>
OTHER FINANCING SOURCES (USES):					
Advances from other funds	899,399	-	-	899,399	163,730
Operating transfers out	(61,470)	-	(79,258)	(140,728)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>837,929</u>	<u>-</u>	<u>(79,258)</u>	<u>758,671</u>	<u>163,730</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>68,989</u>	<u>98,494</u>	<u>(5,340)</u>	<u>162,143</u>	<u>(1,429,337)</u>
FUND BALANCES (DEFICITS)- BEGINNING OF YEAR	<u>(86,874)</u>	<u>2,343,455</u>	<u>6,600,070</u>	<u>8,856,651</u>	<u>10,285,988</u>
FUND BALANCES (DEFICITS)- END OF YEAR	<u>\$ (17,885)</u>	<u>\$ 2,441,949</u>	<u>\$ 6,594,730</u>	<u>\$ 9,018,794</u>	<u>\$ 8,856,651</u>

CITY OF SANTA CLARITA

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

ALL BUDGETED CAPITAL PROJECT FUNDS

For the year ended June 30, 1995

	Redevelopment Agency		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Use of money and property	\$ —	\$ —	\$ —
Revenue from other agencies	—	—	—
Other revenue	—	95	95
TOTAL REVENUES	—	95	95
EXPENDITURES:			
Current operating:			
General government	898,900	762,299	136,601
Capital outlay	18,700	6,736	11,964
TOTAL EXPENDITURES	917,600	769,035	148,565
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(917,600)	(768,940)	148,660
OTHER FINANCING SOURCES (USES):			
Advances from other funds	—	899,399	899,399
Operating transfers out	—	(61,470)	(61,470)
TOTAL OTHER FINANCING SOURCES (USES)	—	837,929	837,929
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(917,600)	68,989	986,589
FUND BALANCES (DEFICITS)—BEGINNING OF YEAR	(86,874)	(86,874)	—
FUND BALANCES (DEFICITS)—END OF YEAR	\$ (1,004,474)	\$ (17,885)	\$ 986,589

1991 Revenue Bond			Totals		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ 319,265	\$ 319,265	\$ -	\$ 319,265	\$ 319,265
-	602,209	602,209	-	602,209	602,209
-	-	-	-	95	95
-	921,474	921,474	-	921,569	921,569
-	-	-	898,900	762,299	136,601
3,994,752	847,556	3,147,196	4,013,452	854,292	3,159,160
3,994,752	847,556	3,147,196	4,912,352	1,616,591	3,295,761
(3,994,752)	73,918	4,068,670	(4,912,352)	(695,022)	4,217,330
-	-	-	-	899,399	899,399
(79,258)	(79,258)	-	(79,258)	(140,728)	(61,470)
(79,258)	(79,258)	-	(79,258)	758,671	837,929
(4,074,010)	(5,340)	4,068,670	(4,991,610)	63,649	5,055,259
6,600,070	6,600,070	-	6,513,196	6,513,196	-
<u>\$ 2,526,060</u>	<u>\$ 6,594,730</u>	<u>\$ 4,068,670</u>	<u>\$ 1,521,586</u>	<u>\$ 6,576,845</u>	<u>\$ 5,055,259</u>

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, 1995 and 1994

	<u>June 30,</u> 1995	<u>June 30,</u> 1994
ASSETS		
CURRENT ASSETS:		
Accounts receivable	\$ 6,739	\$ 9,833
Due from other governments	350,645	1,407,860
Prepaid items	5,582	-
TOTAL CURRENTS ASSETS	<u>362,966</u>	<u>1,417,693</u>
RESTRICTED ASSETS:		
Cash and investments with fiscal agent	-	489,500
Deposit	489,500	-
Deferred bond issue costs	88,921	101,314
TOTAL RESTRICTED ASSETS	<u>578,421</u>	<u>590,814</u>
PROPERTY, PLANT AND EQUIPMENT (NET)	<u>9,585,545</u>	<u>8,255,687</u>
TOTAL ASSETS	<u>\$ 10,526,932</u>	<u>\$ 10,264,194</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES:		
Accounts payable and accrued liabilities	\$ 863,815	\$ 1,074,845
Due to other funds	1,342,677	2,445,866
Current portion of long-term debt	1,677,771	1,021,318
TOTAL CURRENT LIABILITIES	<u>3,884,263</u>	<u>4,542,029</u>
LONG-TERM DEBT, NET OF CURRENT PORTION	<u>6,517,472</u>	<u>6,884,534</u>
TOTAL LIABILITIES	<u>10,401,735</u>	<u>11,426,563</u>
FUND EQUITY (DEFICIT):		
Contributed capital	<u>452,704</u>	<u>-</u>
Retained earnings:		
Reserved for debt service	489,500	489,500
Unreserved	(817,007)	(1,651,869)
Total retained earnings (deficit)	<u>(327,507)</u>	<u>(1,162,369)</u>
TOTAL FUND EQUITY (DEFICIT)	<u>125,197</u>	<u>(1,162,369)</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 10,526,932</u>	<u>\$ 10,264,194</u>

CITY OF SANTA CLARITA

COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS

TRANSIT ENTERPRISE FUND

For the years ended June 30, 1995 and 1994

	June 30, 1995	June 30, 1994
OPERATING REVENUES:		
Transportation revenue	\$ 1,648,075	\$ 742,901
OPERATING EXPENSES:		
Administrative	294,903	248,891
Transportation services	6,147,943	4,085,413
Depreciation and amortization	657,432	650,895
TOTAL OPERATING EXPENSES	7,100,278	4,985,199
OPERATING LOSS	(5,452,203)	(4,242,298)
NONOPERATING REVENUES (EXPENSES):		
Interest expense	(459,683)	(475,690)
Intergovernmental grants	27,337	259,139
Other revenue	33,908	7,419
TOTAL NONOPERATING REVENUES (EXPENSES)	(398,438)	(209,132)
NET LOSS BEFORE OPERATING TRANSFERS	(5,850,641)	(4,451,430)
OPERATING TRANSFERS:		
Operating transfers in	6,703,203	2,377,632
Operating transfers out	(17,700)	-
TOTAL OPERATING TRANSFERS	6,685,503	2,377,632
NET INCOME (LOSS)	834,862	(2,073,798)
RETAINED EARNINGS (DEFICIT) AT BEGINNING OF YEAR	(1,162,369)	911,429
RETAINED EARNINGS (DEFICIT) AT END OF YEAR	\$ (327,507)	\$ (1,162,369)

CITY OF SANTA CLARITA

COMPARATIVE STATEMENT OF CASH FLOWS

TRANSIT ENTERPRISE FUND

For the years ended June 30, 1995 and 1994

	June 30, 1995	June 30, 1994
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating loss	\$ (5,452,203)	\$ (4,242,298)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation and amortization	657,432	650,895
Other revenue	33,908	7,419
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	3,094	(9,833)
(Increase) decrease in due from other governments	1,057,215	661,206
(Increase) decrease in deposit	(489,500)	-
(Increase) decrease in prepaid items	(5,582)	-
Increase (decrease) in accounts payable	(211,031)	64,645
Total adjustments	<u>1,045,536</u>	<u>1,374,332</u>
NET CASH USED BY OPERATING ACTIVITIES	<u>(4,406,667)</u>	<u>(2,867,966)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Increase (decrease) in due to other funds	(1,103,189)	1,696,934
Operating transfers in from other funds	6,703,203	2,377,632
Operating transfers out to other funds	<u>(17,700)</u>	<u>-</u>
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>5,582,314</u>	<u>4,074,566</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition of capital assets	(1,971,187)	(933)
Contributed capital	452,704	-
Intergovernmental grants	27,337	259,139
Proceeds from long-term debt	1,307,000	-
Principal payments on long-term debt	(1,021,318)	(989,116)
Interest expense on long-term debt	<u>(459,683)</u>	<u>(475,690)</u>
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(1,665,147)</u>	<u>(1,206,600)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(489,500)	-
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>489,500</u>	<u>489,500</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ -</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, 1995

With comparative totals for June 30, 1994

ASSETS	<u>Self</u> <u>Insurance</u>	<u>Vehicle</u> <u>Replacement</u>	<u>Totals</u>	
			<u>June 30,</u> <u>1995</u>	<u>June 30,</u> <u>1994</u>
CURRENT ASSETS:				
Cash and investments	\$ -	\$ 669,621	\$ 669,621	\$ 550,074
Interest receivable	-	5,893	5,893	4,550
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 675,514</u>	<u>\$ 675,514</u>	<u>\$ 554,624</u>
 LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable and accrued liabilities	\$ 1,022,074	\$ -	\$ 1,022,074	\$ 664,693
Due to other funds	304,099	-	304,099	172,241
TOTAL LIABILITIES	<u>1,326,173</u>	<u>-</u>	<u>1,326,173</u>	<u>836,934</u>
FUND EQUITY (DEFICIT):				
Retained earnings - unreserved	<u>(1,326,173)</u>	<u>675,514</u>	<u>(650,659)</u>	<u>(282,310)</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ -</u>	<u>\$ 675,514</u>	<u>\$ 675,514</u>	<u>\$ 554,624</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, 1995

With comparative totals for the year ended June 30, 1994

	Self Insurance	Vehicle Replacement	Totals	
			June 30, 1995	June 30, 1994
OPERATING REVENUES:				
Charges for services	\$ 443,214	\$ 100,300	\$ 543,514	\$ 519,881
OPERATING EXPENSES:				
Services and supplies	1,026,153	-	1,026,153	755,461
OPERATING INCOME (LOSS)	(582,939)	100,300	(482,639)	(235,580)
NONOPERATING REVENUES:				
Interest income	-	20,590	20,590	23,863
NET INCOME (LOSS) BEFORE OPERATING TRANSFERS	(582,939)	120,890	(462,049)	(211,717)
OPERATING TRANSFERS:				
Operating transfers in	93,700	-	93,700	-
NET INCOME (LOSS)	(489,239)	120,890	(368,349)	(211,717)
RETAINED EARNINGS (DEFICITS) AT BEGINNING OF YEAR	(836,934)	554,624	(282,310)	(70,593)
RETAINED EARNINGS (DEFICITS) AT END OF YEAR	\$ (1,326,173)	\$ 675,514	\$ (650,659)	\$ (282,310)

CITY OF SANTA CLARITA
 COMBINING STATEMENT OF CASH FLOWS
 ALL INTERNAL SERVICE FUNDS

For the year ended June 30, 1995

With comparative totals for the year ended June 30, 1994

	Self Insurance	Vehicle Replacement	Totals	
			June 30, 1995	June 30, 1994
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$ (582,939)	\$ 100,300	\$ (482,639)	\$ (235,580)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
(Increase) decrease in interest receivable	-	(1,343)	(1,343)	2,065
Increase (decrease) in accounts payable	357,381	-	357,381	(80,254)
Total adjustments	357,381	(1,343)	356,038	(78,189)
 NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	 (225,558)	98,957	(126,601)	(313,769)
 CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Increase in due to other funds	131,858	-	131,858	172,241
Operating transfers in from other funds	93,700	-	93,700	-
 NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	 225,558	-	225,558	172,241
 CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	-	20,590	20,590	23,863
 NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	 -	119,547	119,547	(117,665)
 CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	 -	550,074	550,074	667,739
 CASH AND CASH EQUIVALENTS AT END OF YEAR	 \$ -	\$ 669,621	\$ 669,621	\$ 550,074

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, 1995

With comparative totals for June 30, 1994

	Expendable Trust		Agency		Totals	
	General Trust	Deferred Compensation	Community Facilities District No. 92-1		June 30, 1995	June 30, 1994
ASSETS						
Cash and investments	\$ 353,650	\$ -	\$ -	\$ 353,650	\$ 470,524	
Cash and investments with fiscal agent	-	2,345,377	2,088,044	4,433,421	3,646,305	
Accounts receivable	211,166	-	-	211,166	10,903	
Interest receivable	60	-	-	60	118	
TOTAL ASSETS	\$ 564,876	\$ 2,345,377	\$ 2,088,044	\$ 4,998,297	\$ 4,127,850	
LIABILITIES						
Accounts payable and accrued liabilities	\$ 16,956	\$ -	\$ -	\$ 16,956	\$ 87,614	
Deposits	547,920	-	2,088,044	2,635,964	2,398,512	
Deferred compensation payable	-	2,345,377	-	2,345,377	1,641,724	
TOTAL LIABILITIES	\$ 564,876	\$ 2,345,377	\$ 2,088,044	\$ 4,998,297	\$ 4,127,850	

CITY OF SANTA CLARITA

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

EXPENDABLE TRUST FUND

For the years ended June 30, 1995 and June 30, 1994

	<u>June 30, 1995</u>	<u>June 30, 1994</u>
REVENUES:		
Other revenue	\$ 510,191	\$ 363,080
EXPENDITURES:		
Current operating:		
Public works	<u>510,191</u>	<u>363,080</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	-
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF SANTA CLARITA

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

For the year ended June 30, 1995

	Balance at July 1, 1994	<u>Additions</u>	<u>Deletions</u>	Balance at June 30, 1995
<u>DEFERRED COMPENSATION</u>				
ASSETS:				
Cash and investments with fiscal agent	\$ 1,641,724	\$ 760,248	\$ 56,595	\$ 2,345,377
LIABILITIES:				
Deferred compensation payable	\$ 1,641,724	\$ 760,248	\$ 56,595	\$ 2,345,377
 <u>COMMUNITY FACILITIES</u>				
<u>DISTRICT NO.92-1</u>				
ASSETS:				
Cash and investments with fiscal agent	\$ 2,004,581	\$ 1,811,848	\$ 1,728,385	\$ 2,088,044
LIABILITIES:				
Deposits	\$ 2,004,581	\$ 1,811,848	\$ 1,728,385	\$ 2,088,044

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, 1995 and 1994

	<u>June 30,</u> 1995	<u>June 30,</u> 1994
GENERAL FIXED ASSETS:		
Land and improvements	\$ 25,897,515	\$ 25,897,515
Buildings	13,487,501	12,763,828
Equipment	<u>5,650,643</u>	<u>5,171,108</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 45,035,659</u>	<u>\$ 43,832,451</u>
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	<u>32,587,456</u>	<u>31,384,248</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$ 45,035,659</u>	<u>\$ 43,832,451</u>

CITY OF SANTA CLARITA

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY

June 30, 1995

FUNCTION AND ACTIVITY:	<u>Land and Improvements</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Totals</u>
General government	\$ 12,289,272	\$ 10,092,834	\$ 3,397,291	\$ 25,779,397
Public safety	-	-	11,330	11,330
Public works	-	178,910	1,268,433	1,447,343
Parks and recreation	13,608,243	2,156,233	660,516	16,424,992
Community development	-	1,059,524	313,073	1,372,597
TOTAL GENERAL FIXED ASSETS	<u>\$ 25,897,515</u>	<u>\$ 13,487,501</u>	<u>\$ 5,650,643</u>	<u>\$ 45,035,659</u>

CITY OF SANTA CLARITA

SCHEDULE OF CHANGES IN GENERAL FIXED
ASSETS BY FUNCTION AND ACTIVITY

For the year ended June 30, 1995

FUNCTION AND ACTIVITY:	<u>General Fixed Assets July 1, 1994</u>	<u>Additions</u>	<u>Deletions</u>	<u>General Fixed Assets June 30, 1995</u>
General government	\$ 25,612,017	\$ 167,380	\$ -	\$ 25,779,397
Public safety	5,292	6,038	-	11,330
Public works	1,217,037	230,306	-	1,447,343
Parks and recreation	16,307,769	117,223	-	16,424,992
Community development	<u>690,336</u>	<u>682,261</u>	<u>-</u>	<u>1,372,597</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 43,832,451</u>	<u>\$ 1,203,208</u>	<u>\$ -</u>	<u>\$ 45,035,659</u>

CITY OF SANTA CLARITA

COMPARATIVE SCHEDULE OF GENERAL LONG-TERM DEBT

June 30, 1995 and 1994

	<u>June 30,</u> <u>1995</u>	<u>June 30,</u> <u>1994</u>
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF GENERAL LONG-TERM DEBT:		
Amount available for retirement of long-term debt	\$ 2,273,257	\$ 2,260,473
Amount to be provided for payment of long-term debt	<u>23,220,801</u>	<u>22,939,451</u>
TOTAL AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF GENERAL LONG-TERM DEBT	<u>\$ 25,494,058</u>	<u>\$ 25,199,924</u>
GENERAL LONG-TERM DEBT PAYABLE:		
1991 Revenue Bonds--Public Financing Authority	\$ 20,580,000	\$ 21,405,000
Notes payable	3,435,724	3,247,436
Advance to Santa Clarita Redevelopment Agency	1,063,129	163,730
Compensated absences	<u>415,205</u>	<u>383,758</u>
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$ 25,494,058</u>	<u>\$ 25,199,924</u>