CITY OF SANTA CLARITA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

June 30, 1995

INTRODUCTORY SECTION:	Page <u>Number</u>
Table of Contents	i
Letter of Transmittal	iv
GFOA Certificate of Achievement for Excellence in Financial Reporting	xvii
CSMFO Certificate of Award for Outstanding Financial Reporting	xviii
Officials of the City of Santa Clarita	xix
Organizational Chart	xx
Map of the City	xxi
FINANCIAL SECTION:	
Independent Auditors' Report	1
General Purpose Financial Statements:	
Combined Balance Sheet - All Fund Types and Account Groups	2 - 3
Combined Statements of Revenues, Expenditures and Changes in Fund	
Balances - All Governmental Fund Types and Expendable Trust Fund	4 - 5
Combined Statement of Revenues, Expenditures and Changes in Fund	
Balances - Budget and Actual - General, Special Revenue Funds,	
Debt Service Funds and All Budgeted Capital Project Funds	6 - 9
Combined Statement of Revenues, Expenses and Changes in Retained	
Earnings - All Proprietary Fund Types	10
Combined Statement of Cash Flows - All Proprietary Fund Types	11
Notes to Financial Statements	12 - 39
Supplementary Information:	
General Fund:	
Comparative Balance Sheet	40
Comparative Statement of Revenues, Expenditures and Changes in	
Fund Balance - Budget and Actual	41

CITY OF SANTA CLARITA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS (CONTINUED)

June 30, 1995

Supplementary Information (Continued):	Page <u>Number</u>
Special Revenue Funds: Combining Balance Sheet Combining Statement of Revenues, Expenditures and Changes in	42 ~ 45
Fund Balances Combining Statement of Revenues, Expenditures and Changes in	46 - 49
Fund Balances - Budget and Actual - All Special Revenue Funds	50 - 57
Debt Service Funds: Combining Balance Sheet	58
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	59
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	60 - 61
Capital Project Funds: Combining Balance Sheet	62
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	63
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - All Budgeted Capital	
Project Funds	64 - 65
Transit Enterprise Fund: Comparative Balance Sheet Comparative Statement of Revenues, Expenses and Changes in	66
Retained Earnings Comparative Statement of Cash Flows	67 68
Internal Service Funds:	00
Combining Balance Sheet	69
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	70
Combining Statement of Cash Flows ii	71

CITY OF SANTA CLARITA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS (CONTINUED)

June 30, 1995

	Page <u>Number</u>
Supplementary Information (Continued):	
Fiduciary Fund Types - Trust and Agency Funds:	
Combining Balance Sheet	72
Comparative Statement of Revenues, Expenditures and Changes in	
Fund Balance - Expendable Trust Fund	73
Statement of Changes in Assets and Liabilities - All Agency Funds	74
Account Groups:	
General Fixed Assets Account Group:	
Comparative Schedule of General Fixed Assets by Source	75
Schedule of General Fixed Assets by Function and Activity	76
Schedule of Changes in General Fixed Assets by Function and Activity	77
General Long-Term Debt Account Group:	
Comparative Schedule of General Long-Term Debt	78
STATISTICAL SECTION:	
General Governmental Revenues by Source	79
General Governmental Expenditures by Function	80
Assessed and Estimated Actual Values of All Taxable City Property	81
Scheduled of Direct and Overlapping Bonded Debt	82
Schedule of Legal Debt Margin	83
Property Tax Levies and Tax Collections	84
Insurance in Force	85
Demographic Statistics	87
Principal Taxpayers and Major Employers	88
Property Value, Constructions, and Bank Deposits	89
Property Tax Rates - All Overlapping Governments	90
Miscellaneous Statistics	91