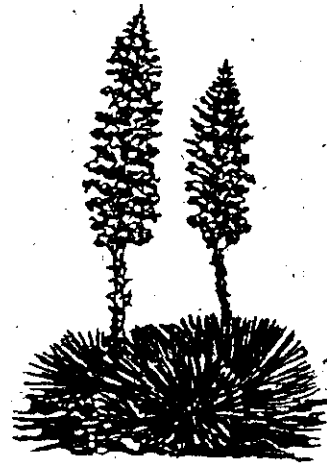

Supplementary Information



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, 1993 and 1992

	<u>June 30,</u> 1993	<u>June 30,</u> 1992
ASSETS		
Cash and investments	\$ 9,502,489	\$ 7,057,096
Accounts receivable	954,666	850,895
Interest receivable	94,902	214,310
Due from other funds	815,227	2,337,309
Due from other governments	107,314	-
Prepaid items	43,561	42,856
TOTAL ASSETS	<u>\$ 11,518,159</u>	<u>\$ 10,502,466</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ 5,443,652	\$ 2,121,472
Deferred revenues	136,523	296,734
Deposits	48,587	45,967
Due to other funds	338,669	14,179
TOTAL LIABILITIES	<u>5,967,431</u>	<u>2,478,352</u>
FUND BALANCE:		
Reserved for continuing appropriations	890,582	3,232,480
Reserved for encumbrances	1,924,538	760,318
Reserved for self-insurance	502,222	243,095
Reserved for prepaid items	43,561	42,856
Reserved for accounts receivable	111,522	150,000
Unreserved:		
Designated for contingencies	2,078,303	3,595,365
TOTAL FUND BALANCE	<u>5,550,728</u>	<u>8,024,114</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 11,518,159</u>	<u>\$ 10,502,466</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, 1993

With comparative actual amounts for the year ended June 30, 1992

	1993		Variance Favorable (Unfavorable)	1992
	Budget	Actual		Actual
REVENUES:				
Taxes	\$ 19,709,462	\$ 19,180,033	\$ (529,429)	\$ 17,520,095
Licenses and permits	1,268,006	1,299,844	31,838	2,113,408
Use of money and property	1,577,800	1,221,835	(355,965)	1,472,702
Revenues from other agencies	5,491,962	5,587,261	95,299	5,143,540
Fines and forfeitures	1,094	2,898	1,804	6,217
Service charges	1,120,085	1,170,064	49,979	1,315,958
Other revenue	4,159	246,325	242,166	60,895
TOTAL REVENUES	29,172,568	28,708,260	(464,308)	27,632,815
EXPENDITURES:				
Current operating:				
General government	3,516,668	3,491,725	24,943	3,566,198
Public safety	8,561,702	8,389,392	172,310	8,419,797
Public works	3,528,434	2,633,661	894,773	2,481,678
Parks and recreation	6,175,037	5,536,936	638,101	4,998,456
Community development	5,505,358	4,587,470	917,888	5,021,236
Capital Outlay	732,231	424,053	308,178	5,370,521
TOTAL EXPENDITURES	28,019,430	25,063,237	2,956,193	29,857,886
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,153,138	3,645,023	2,491,885	(2,225,071)
OTHER FINANCING SOURCES (USES):				
Proceeds from loan	-	-	-	2,557,436
Operating transfers in	563,000	394,386	(168,614)	422,626
Operating transfers out	(8,002,350)	(6,512,795)	1,489,555	(5,214,415)
TOTAL OTHER FINANCING SOURCES (USES)	(7,439,350)	(6,118,409)	1,320,941	(2,234,353)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(6,286,212)	(2,473,386)	3,812,826	(4,459,424)
FUND BALANCE - BEGINNING OF YEAR	8,024,114	8,024,114	-	12,022,492
PRIOR PERIOD ADJUSTMENT	-	-	-	461,046
FUND BALANCE - BEGINNING OF YEAR, AS RESTATED	8,024,114	8,024,114	-	12,483,538
FUND BALANCE - END OF YEAR	\$ 1,737,902	\$ 5,550,728	\$ 3,812,826	\$ 8,024,114

SPECIAL REVENUE FUNDS

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

Funds included are:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF SANTA CLARITA
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS

June 30, 1993

With comparative totals for June 30, 1992

	Bikeway	Bridge and Thoroughfare	Developer Fees	Gas Tax	Park Improvement	Proposition A	Special Assessment
ASSETS							
Cash and investments	\$ 264,473	\$ 2,739,488	\$ 485,784	\$ 847,273	\$ 212,342	\$ -	\$ 86,363
Accounts receivable	40,925	-	330,866	2,664	-	-	4,739
Interest receivable	2,336	24,280	4,331	8,452	1,891	-	787
Due from other governments	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 307,734</u>	<u>\$ 2,763,768</u>	<u>\$ 820,981</u>	<u>\$ 858,389</u>	<u>\$ 214,233</u>	<u>\$ -</u>	<u>\$ 91,909</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ 734,267	\$ -	\$ -	\$ 4,779
Deferred revenues	157,128	-	728,153	-	-	-	-
Due to other funds	62,489	-	14,670	87,061	-	-	-
TOTAL LIABILITIES	<u>219,617</u>	<u>-</u>	<u>742,823</u>	<u>821,328</u>	<u>-</u>	<u>-</u>	<u>4,779</u>
FUND BALANCES:							
Reserved for encumbrances	88,117	-	5,289	37,061	-	-	9,516
Designated for special revenue purposes	-	2,763,768	72,869	-	214,233	-	77,614
TOTAL FUND BALANCES	<u>88,117</u>	<u>2,763,768</u>	<u>78,158</u>	<u>37,061</u>	<u>214,233</u>	<u>-</u>	<u>87,130</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 307,734</u>	<u>\$ 2,763,768</u>	<u>\$ 820,981</u>	<u>\$ 858,389</u>	<u>\$ 214,233</u>	<u>\$ -</u>	<u>\$ 91,909</u>

State Park	TDA Funds	Traffic Safety	CDBG	FAU	Proposition C	AQMD	Totals	
							June 30, 1993	June 30, 1992
\$ 44,972	\$ 10,613,397	\$ -	\$ -	\$ 1,036,291	\$ 1,441,040	\$ 191,149	\$ 17,962,592	\$ 9,835,528
-	-	55,343	47,451	-	-	33,512	515,500	32,044
393	94,018	2,336	-	9,187	19,318	1,706	169,035	134,439
-	189,800	-	-	-	96,768	-	286,568	6,182,212
<u>\$ 45,365</u>	<u>\$ 10,897,215</u>	<u>\$ 57,679</u>	<u>\$ 47,451</u>	<u>\$ 1,045,478</u>	<u>\$ 1,557,126</u>	<u>\$ 226,367</u>	<u>\$ 18,933,695</u>	<u>\$ 16,184,223</u>
\$ -	\$ -	\$ -	\$ 32,312	\$ -	\$ -	\$ 11,672	\$ 783,030	\$ 369,366
-	-	-	-	-	-	-	885,281	973,082
22,885	236,692	57,679	15,139	324,328	-	-	820,943	3,194,527
22,885	236,692	57,679	47,451	324,328	-	11,672	2,489,254	4,536,975
22,480	2,064,086	-	-	721,150	401,549	54	3,349,302	314,512
-	8,596,437	-	-	-	1,155,577	214,641	13,095,139	11,332,736
22,480	10,660,523	-	-	721,150	1,557,126	214,695	16,444,441	11,647,248
<u>\$ 45,365</u>	<u>\$ 10,897,215</u>	<u>\$ 57,679</u>	<u>\$ 47,451</u>	<u>\$ 1,045,478</u>	<u>\$ 1,557,126</u>	<u>\$ 226,367</u>	<u>\$ 18,933,695</u>	<u>\$ 16,184,223</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, 1993

With comparative totals for the year ended June 30, 1992

	Bikeway	Bridge and Thoroughfare	Developer Fees	Gas Tax	Park Improvement	Proposition A	Special Assessment
REVENUES:							
Developer fees	\$ -	\$ 1,939,518	\$ 659,316	\$ -	\$ 200,811	\$ -	\$ -
Use of money and permits	8,596	65,844	19,394	20,375	3,714	-	6,580
Revenues from other agencies	186,977	-	-	2,394,099	-	1,895,538	-
Fines and forfeitures	-	-	-	-	-	-	-
Other revenue	-	-	-	4,819	-	-	124,901
TOTAL REVENUES	195,573	2,005,362	678,710	2,419,293	204,525	1,895,538	131,481
EXPENDITURES:							
Current operating:							
Public works	-	56,990	-	2,396,861	-	-	57,330
Parks and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	199,803	-	-	-
TOTAL EXPENDITURES	-	56,990	-	2,596,664	-	-	57,330
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES							
	195,573	1,948,372	678,710	(177,371)	204,525	1,895,538	74,151
OTHER FINANCING SOURCES (USES):							
Operating transfers in	-	-	-	-	-	14,000	-
Operating transfers out	(185,383)	-	(645,747)	(198,460)	(38,510)	(2,228,562)	-
TOTAL OTHER FINANCING SOURCES (USES)	(185,383)	-	(645,747)	(198,460)	(38,510)	(2,214,562)	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES							
	10,190	1,948,372	32,963	(375,831)	166,015	(319,024)	74,151
FUND BALANCES-- BEGINNING OF YEAR	77,927	815,396	45,195	312,400	48,218	319,024	12,979
PRIOR PERIOD ADJUSTMENT	-	-	-	100,492	-	-	-
FUND BALANCES-- BEGINNING OF YEAR, AS RESTATED	77,927	815,396	45,195	412,892	48,218	319,024	12,979
FUND BALANCES-- END OF YEAR	\$ 88,117	\$ 2,763,768	\$ 78,158	\$ 37,061	\$ 214,233	\$ -	\$ 87,130

State Park	TDA Funds	Traffic Safety	CDBG	FAU	Proposition C	AQMD	Totals	
							June 30, 1993	June 30, 1992
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,799,645	\$ 904,210
540	297,679	2,640	-	15,536	72,801	5,073	518,772	874,160
89,893	2,571,669	-	334,039	3,242,899	1,676,405	174,397	12,565,916	10,387,169
-	-	314,642	-	-	-	-	314,642	395,576
-	-	-	-	-	-	-	129,720	57,265
<u>90,433</u>	<u>2,869,348</u>	<u>317,282</u>	<u>334,039</u>	<u>3,258,435</u>	<u>1,749,206</u>	<u>179,470</u>	<u>16,328,695</u>	<u>12,618,380</u>
-	-	-	-	-	-	5,055	2,516,236	2,319,476
-	-	-	332,586	-	-	-	332,586	611,326
-	-	-	1,944	-	-	11,342	213,089	355,174
-	-	-	<u>334,530</u>	-	-	<u>16,397</u>	<u>3,061,911</u>	<u>3,285,976</u>
<u>90,433</u>	<u>2,869,348</u>	<u>317,282</u>	<u>(491)</u>	<u>3,258,435</u>	<u>1,749,206</u>	<u>163,073</u>	<u>13,266,784</u>	<u>9,332,404</u>
-	-	-	-	-	-	-	14,000	260,000
<u>(90,194)</u>	<u>(1,021,922)</u>	<u>(320,146)</u>	<u>-</u>	<u>(2,537,285)</u>	<u>(1,217,382)</u>	<u>-</u>	<u>(8,483,591)</u>	<u>(10,835,939)</u>
<u>(90,194)</u>	<u>(1,021,922)</u>	<u>(320,146)</u>	<u>-</u>	<u>(2,537,285)</u>	<u>(1,217,382)</u>	<u>-</u>	<u>(8,469,591)</u>	<u>(10,575,939)</u>
<u>239</u>	<u>1,847,426</u>	<u>(2,864)</u>	<u>(491)</u>	<u>721,150</u>	<u>531,824</u>	<u>163,073</u>	<u>4,797,193</u>	<u>(1,243,535)</u>
22,241	8,813,097	2,864	491	-	1,025,302	-	11,495,134	12,887,286
-	-	-	-	-	-	51,622	152,114	3,497
<u>22,241</u>	<u>8,813,097</u>	<u>2,864</u>	<u>491</u>	<u>-</u>	<u>1,025,302</u>	<u>51,622</u>	<u>11,647,248</u>	<u>12,890,783</u>
<u>\$ 22,480</u>	<u>\$ 10,660,523</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 721,150</u>	<u>\$ 1,557,126</u>	<u>\$ 214,695</u>	<u>\$ 16,444,441</u>	<u>\$ 11,647,248</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, 1993

	Bikeway			Bridge and Thoroughfare		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Developer fees	\$ -	\$ -	\$ -	\$ 129,124	\$ 1,939,518	\$ 1,810,394
Use of money and permits	13,000	8,596	(4,404)	24,722	65,844	41,122
Revenues from other agencies	29,000	186,977	157,977	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
TOTAL REVENUES	42,000	195,573	153,573	153,846	2,005,362	1,851,516
EXPENDITURES:						
Current operating:						
Public works	-	-	-	-	56,990	(56,990)
Parks and recreation	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	56,990	(56,990)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	42,000	195,573	153,573	153,846	1,948,372	1,794,526
OTHER FINANCING SOURCES (USES):						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	(54,980)	(185,383)	(130,403)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(54,980)	(185,383)	(130,403)	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(12,980)	10,190	23,170	153,846	1,948,372	1,794,526
FUND BALANCES - BEGINNING OF YEAR	77,927	77,927	-	815,396	815,396	-
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-
FUND BALANCES - BEGINNING OF YEAR, AS RESTATED	77,927	77,927	-	815,396	815,396	-
FUND BALANCES - END OF YEAR	\$ 64,947	\$ 88,117	\$ 23,170	\$ 969,242	\$ 2,763,768	\$ 1,794,526

Developer Fees			Gas Tax			Park Improvement		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 9,254,000	\$ 659,316	\$ (8,594,684)	\$ -	\$ -	\$ -	\$ -	\$ 200,811	\$ 200,811
-	19,394	19,394	3,800	20,375	16,575	-	3,714	3,714
-	-	-	3,203,400	2,394,099	(809,301)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	4,819	4,819	-	-	-
<u>9,254,000</u>	<u>678,710</u>	<u>(8,575,290)</u>	<u>3,207,200</u>	<u>2,419,293</u>	<u>(787,907)</u>	<u>-</u>	<u>204,525</u>	<u>204,525</u>
-	-	-	2,751,177	2,396,861	354,316	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	156,423	199,803	(43,380)	-	-	-
-	-	-	2,907,600	2,596,664	310,936	-	-	-
<u>9,254,000</u>	<u>678,710</u>	<u>(8,575,290)</u>	<u>299,600</u>	<u>(177,371)</u>	<u>(476,971)</u>	<u>-</u>	<u>204,525</u>	<u>204,525</u>
-	-	-	5,000	-	(5,000)	-	-	-
<u>(9,193,509)</u>	<u>(645,747)</u>	<u>8,547,762</u>	<u>(812,150)</u>	<u>(198,460)</u>	<u>613,690</u>	<u>-</u>	<u>(38,510)</u>	<u>(38,510)</u>
<u>(9,193,509)</u>	<u>(645,747)</u>	<u>8,547,762</u>	<u>(807,150)</u>	<u>(198,460)</u>	<u>608,690</u>	<u>-</u>	<u>(38,510)</u>	<u>(38,510)</u>
<u>60,491</u>	<u>32,963</u>	<u>(27,528)</u>	<u>(507,550)</u>	<u>(375,831)</u>	<u>131,719</u>	<u>-</u>	<u>166,015</u>	<u>166,015</u>
45,195	45,195	-	312,400	312,400	-	48,218	48,218	-
-	-	-	100,492	100,492	-	-	-	-
<u>45,195</u>	<u>45,195</u>	<u>-</u>	<u>412,892</u>	<u>412,892</u>	<u>-</u>	<u>48,218</u>	<u>48,218</u>	<u>-</u>
<u>\$ 105,686</u>	<u>\$ 78,158</u>	<u>\$ (27,528)</u>	<u>\$ (94,658)</u>	<u>\$ 37,061</u>	<u>\$ 131,719</u>	<u>\$ 48,218</u>	<u>\$ 214,233</u>	<u>\$ 166,015</u>

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, 1993

	Proposition A			Special Assessment		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Developer fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of money and permits	111,000	-	(111,000)	79	6,580	6,501
Revenues from other agencies	1,583,000	1,895,538	312,538	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenue	477,000	-	(477,000)	79,810	124,901	45,091
TOTAL REVENUES	2,171,000	1,895,538	(275,462)	79,889	131,481	51,592
EXPENDITURES:						
Current operating:						
Public works	-	-	-	77,638	57,330	20,308
Parks and recreation	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	77,638	57,330	20,308
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,171,000	1,895,538	(275,462)	2,251	74,151	71,900
OTHER FINANCING SOURCES (USES):						
Operating transfers in	34,000	14,000	(20,000)	-	-	-
Operating transfers out	(3,954,900)	(2,228,562)	1,726,338	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(3,920,900)	(2,214,562)	1,706,338	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,749,900)	(319,024)	1,430,876	2,251	74,151	71,900
FUND BALANCES - BEGINNING OF YEAR	319,024	319,024	-	12,979	12,979	-
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-
FUND BALANCES - BEGINNING OF YEAR AS RESTATED	319,024	319,024	-	12,979	12,979	-
FUND BALANCES - END OF YEAR	\$ (1,430,876)	\$ -	\$ 1,430,876	\$ 15,230	\$ 87,130	\$ 71,900

State Park			TDA Funds			Traffic Safety		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,400	540	(860)	30,000	297,679	267,679	-	2,640	2,640
1,203,000	89,893	(1,113,107)	2,072,000	2,571,669	499,669	-	-	-
-	-	-	-	-	-	533,000	314,642	(218,358)
-	-	-	-	-	-	-	-	-
<u>1,204,400</u>	<u>90,433</u>	<u>(1,113,967)</u>	<u>2,102,000</u>	<u>2,869,348</u>	<u>767,348</u>	<u>533,000</u>	<u>317,282</u>	<u>(215,718)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,204,400</u>	<u>90,433</u>	<u>(1,113,967)</u>	<u>2,102,000</u>	<u>2,869,348</u>	<u>767,348</u>	<u>533,000</u>	<u>317,282</u>	<u>(215,718)</u>
-	-	-	-	-	-	-	-	-
<u>(1,512,000)</u>	<u>(90,194)</u>	<u>1,421,806</u>	<u>(10,025,170)</u>	<u>(1,021,922)</u>	<u>9,003,248</u>	<u>(533,000)</u>	<u>(320,146)</u>	<u>212,854</u>
<u>(1,512,000)</u>	<u>(90,194)</u>	<u>1,421,806</u>	<u>(10,025,170)</u>	<u>(1,021,922)</u>	<u>9,003,248</u>	<u>(533,000)</u>	<u>(320,146)</u>	<u>212,854</u>
<u>(307,600)</u>	<u>239</u>	<u>307,839</u>	<u>(7,923,170)</u>	<u>1,847,426</u>	<u>9,770,596</u>	<u>-</u>	<u>(2,864)</u>	<u>(2,864)</u>
<u>22,241</u>	<u>22,241</u>	<u>-</u>	<u>8,813,097</u>	<u>8,813,097</u>	<u>-</u>	<u>2,864</u>	<u>2,864</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>22,241</u>	<u>22,241</u>	<u>-</u>	<u>8,813,097</u>	<u>8,813,097</u>	<u>-</u>	<u>2,864</u>	<u>2,864</u>	<u>-</u>
<u>\$ (285,359)</u>	<u>\$ 22,480</u>	<u>\$ 307,839</u>	<u>\$ 889,927</u>	<u>\$ 10,660,523</u>	<u>\$ 9,770,596</u>	<u>\$ 2,864</u>	<u>\$ -</u>	<u>\$ (2,864)</u>

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, 1993

	CDBG			FAU		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Developer fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of money and permits	-	-	-	-	15,536	15,536
Revenues from other agencies	678,925	334,039	(344,886)	-	3,242,899	3,242,899
Fines and forfeitures	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
TOTAL REVENUES	678,925	334,039	(344,886)	-	3,258,435	3,258,435
EXPENDITURES:						
Current operating:						
Public works	-	-	-	-	-	-
Parks and recreation	886,235	332,586	553,649	-	-	-
Capital Outlay	2,600	1,944	656	-	-	-
TOTAL EXPENDITURES	888,835	334,530	554,305	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(209,910)	(491)	209,419	-	3,258,435	3,258,435
OTHER FINANCING SOURCES (USES):						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	(4,111,900)	(2,537,285)	1,574,615
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(4,111,900)	(2,537,285)	1,574,615
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(209,910)	(491)	209,419	(4,111,900)	721,150	4,833,050
FUND BALANCES - BEGINNING OF YEAR						
	491	491	-	-	-	-
PRIOR PERIOD ADJUSTMENT						
	-	-	-	-	-	-
FUND BALANCES - BEGINNING OF YEAR, AS RESTATED						
	491	491	-	-	-	-
FUND BALANCES - END OF YEAR						
	<u>\$ (209,419)</u>	<u>\$ -</u>	<u>\$ 209,419</u>	<u>\$ (4,111,900)</u>	<u>\$ 721,150</u>	<u>\$ 4,833,050</u>

Proposition C			AQMD			Totals		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,383,124	\$ 2,799,645	\$ (6,583,479)
-	72,801	72,801	-	5,073	5,073	184,001	518,772	334,771
3,824,000	1,676,405	(2,147,595)	120,000	174,397	54,397	12,713,325	12,565,916	(147,409)
-	-	-	-	-	-	533,000	314,642	(218,358)
-	-	-	-	-	-	556,810	129,720	(427,090)
<u>3,824,000</u>	<u>1,749,206</u>	<u>(2,074,794)</u>	<u>120,000</u>	<u>179,470</u>	<u>59,470</u>	<u>23,370,260</u>	<u>16,328,695</u>	<u>(7,041,565)</u>
-	-	-	-	5,055	(5,055)	2,828,815	2,516,236	312,579
-	-	-	-	-	-	886,235	332,586	553,649
-	-	-	-	11,342	(11,342)	159,023	213,089	(54,066)
-	-	-	-	16,397	(16,397)	3,874,073	3,061,911	812,162
<u>3,824,000</u>	<u>1,749,206</u>	<u>(2,074,794)</u>	<u>120,000</u>	<u>163,073</u>	<u>43,073</u>	<u>19,496,187</u>	<u>13,266,784</u>	<u>(6,229,403)</u>
-	-	-	-	-	-	39,000	14,000	(25,000)
<u>(3,042,600)</u>	<u>(1,217,382)</u>	<u>1,825,218</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(33,240,209)</u>	<u>(8,483,591)</u>	<u>24,756,618</u>
<u>(3,042,600)</u>	<u>(1,217,382)</u>	<u>1,825,218</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(33,201,209)</u>	<u>(8,469,591)</u>	<u>24,731,618</u>
<u>781,400</u>	<u>531,824</u>	<u>(249,576)</u>	<u>120,000</u>	<u>163,073</u>	<u>43,073</u>	<u>(13,705,022)</u>	<u>4,797,193</u>	<u>18,502,215</u>
1,025,302	1,025,302	-	-	-	-	11,495,134	11,495,134	-
-	-	-	51,622	51,622	-	152,114	152,114	-
<u>1,025,302</u>	<u>1,025,302</u>	<u>-</u>	<u>51,622</u>	<u>51,622</u>	<u>-</u>	<u>11,647,248</u>	<u>11,647,248</u>	<u>-</u>
<u>\$ 1,806,702</u>	<u>\$ 1,557,126</u>	<u>\$ (249,576)</u>	<u>\$ 171,622</u>	<u>\$ 214,695</u>	<u>\$ 43,073</u>	<u>\$ (2,057,774)</u>	<u>\$ 16,444,441</u>	<u>\$ 18,502,215</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 payment on City's general long-term obligations.

Public Financing Authority - To account for principal and interest payments on the 1992 Revenue Bonds issued by the Santa Clarita Public Financing Authority.

CITY OF SANTA CLARITA
 COMBINING BALANCE SHEET
 ALL DEBT SERVICE FUNDS

June 30, 1993

With comparative totals for June 30, 1992

	General City Debt	Public Financing Authority	<u>Totals</u> June 30, 1993	<u>June 30,</u> 1992
ASSETS				
Cash and investments with fiscal agent	<u>\$ -</u>	<u>\$ 2,287,778</u>	<u>\$ 2,287,778</u>	<u>\$ 2,250,700</u>
FUND BALANCES:				
Reserved for debt service	<u>\$ -</u>	<u>\$ 2,287,778</u>	<u>\$ 2,287,778</u>	<u>\$ 2,250,700</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, 1993

With comparative totals for the year ended June 30, 1992

	General City Debt	Public Financing Authority	Totals	
			June 30, 1993	June 30, 1992
REVENUES:				
Use of money and property	\$ -	\$ 116,667	\$ 116,667	\$ 210,427
EXPENDITURES:				
Principal retirement	1,358,680	750,000	2,108,680	1,934,514
Interest and fiscal charges	658,352	1,476,287	2,134,639	940,141
Cost of bond issuance	-	-	-	673,778
TOTAL EXPENDITURES	2,017,032	2,226,287	4,243,319	3,548,433
EXCESS REVENUES (UNDER) EXPENDITURES	(2,017,032)	(2,109,620)	(4,126,652)	(3,338,006)
OTHER FINANCING SOURCES (USES):				
Bond proceeds	-	-	-	22,940,000
Operating transfers in	2,017,032	2,146,698	4,163,730	2,674,104
Operating transfers out	-	-	-	(20,025,398)
TOTAL OTHER FINANCING SOURCES (USES)	2,017,032	2,146,698	4,163,730	5,588,706
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	37,078	37,078	2,250,700
FUND BALANCES - BEGINNING OF YEAR	-	2,250,700	2,250,700	-
FUND BALANCES - END OF YEAR	\$ -	\$ 2,287,778	\$ 2,287,778	\$ 2,250,700

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.

General Capital Projects - To account for the City's general capital projects not recorded in any other funds.

Community Facilities District 92-1 - To account for capital asset construction within community facilities district 92-1.

1992 Revenue Bonds - To account for capital asset acquisition and construction from the 1992 Revenue Bond proceeds issued by the Santa Clarita Public Financing Authority.

CITY OF SANTA CLARITA
 COMBINING BALANCE SHEET
 ALL CAPITAL PROJECT FUNDS

June 30, 1993

With comparative totals for June 30, 1992

	General Capital Projects	Community Facilities District No. 92-1	1991 Revenue Bonds	Totals	
				June 30, 1993	June 30, 1992
ASSETS:					
Cash and investments	\$ -	\$ -	\$ 8,743,781	\$ 8,743,781	\$ 11,115,623
Cash and investments with fiscal agent	-	2,162,355	-	2,162,355	-
Accounts receivable	4,965	-	-	4,965	-
Interest receivable	-	-	-	-	45,585
Due from other funds	1,093,317	-	-	1,093,317	944,247
TOTAL ASSETS	<u>\$ 1,098,282</u>	<u>\$ 2,162,355</u>	<u>\$ 8,743,781</u>	<u>\$ 12,004,418</u>	<u>\$ 12,105,455</u>
 LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable	\$ 1,098,282	\$ -	\$ 620,148	\$ 1,718,430	\$ 1,315,939
FUND BALANCES:					
Designated for capital improvements	-	2,162,355	8,123,633	10,285,988	10,789,516
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,098,282</u>	<u>\$ 2,162,355</u>	<u>\$ 8,743,781</u>	<u>\$ 12,004,418</u>	<u>\$ 12,105,455</u>

CITY OF SANTA CLARITA

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

ALL CAPITAL PROJECT FUNDS

For the year ended June 30, 1993

With comparative totals for the year ended June 30, 1992

	General Capital Projects	Community Facilities District No. 92-1	1991 Revenue Bonds	Totals	
				June 30, 1993	June 30, 1992
REVENUES:					
Use of money and property	\$ -	\$ 163,520	\$ 378,434	\$ 541,954	\$ 409,120
EXPENDITURES:					
Capital outlay	7,267,708	14,686,885	3,044,317	24,998,910	18,699,122
EXCESS OF REVENUES (UNDER) EXPENDITURES	<u>(7,267,708)</u>	<u>(14,523,365)</u>	<u>(2,665,883)</u>	<u>(24,456,956)</u>	<u>(18,290,002)</u>
OTHER FINANCING SOURCES (USES):					
Contribution from property owners	-	16,685,720	-	16,685,720	-
Operating transfers in	7,267,708	-	-	7,267,708	29,310,822
Operating transfers out	-	-	-	-	(231,304)
TOTAL OTHER FINANCING SOURCES (USES)	<u>7,267,708</u>	<u>16,685,720</u>	<u>-</u>	<u>23,953,428</u>	<u>29,079,518</u>
EXCESS OF REVENUES AND OTHER FINANCING FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-	2,162,355	(2,665,883)	(503,528)	10,789,516
FUND BALANCES - BEGINNING OF YEAR	-	-	10,789,516	10,789,516	-
FUND BALANCES - END OF YEAR	<u>\$ -</u>	<u>\$ 2,162,355</u>	<u>\$ 8,123,633</u>	<u>\$ 10,285,988</u>	<u>\$ 10,789,516</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, 1993 and 1992

ASSETS	<u>June 30, 1993</u>	<u>June 30, 1992</u>
CURRENT ASSETS:		
Cash and investments	\$ -	\$ 1,303,729
Due from other governments	<u>2,069,066</u>	<u>297,685</u>
TOTAL CURRENTS ASSETS	<u>2,069,066</u>	<u>1,601,414</u>
RESTRICTED ASSETS:		
Cash and investments with fiscal agent	489,500	489,500
Deferred bond issue costs	<u>113,710</u>	<u>126,105</u>
TOTAL RESTRICTED ASSETS	<u>603,210</u>	<u>615,605</u>
PROPERTY, PLANT AND EQUIPMENT (NET)	<u>8,889,544</u>	<u>5,798,981</u>
TOTAL ASSETS	<u>\$ 11,561,820</u>	<u>\$ 8,016,000</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES:		
Accounts payable and accrued expenses	\$ 1,010,200	\$ 898,408
Due to other funds	748,932	72,850
Current portion of long-term debt	<u>989,116</u>	<u>467,692</u>
TOTAL CURRENT LIABILITIES	<u>2,748,248</u>	<u>1,438,950</u>
LONG-TERM DEBT, NET OF CURRENT PORTION	<u>7,902,143</u>	<u>6,387,550</u>
TOTAL LIABILITIES	<u>10,650,391</u>	<u>7,826,500</u>
FUND EQUITY (DEFICIT):		
Retained earnings:		
Reserved for debt service	489,500	489,500
Unreserved	<u>421,929</u>	<u>(300,000)</u>
TOTAL FUND EQUITY	<u>911,429</u>	<u>189,500</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 11,561,820</u>	<u>\$ 8,016,000</u>

CITY OF SANTA CLARITA

COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS

TRANSIT ENTERPRISE FUND

For the years ended June 30, 1993 and 1992

	June 30, 1993	June 30, 1992
OPERATING REVENUES:		
Transportation revenue	\$ 458,869	\$ 688,208
OPERATING EXPENSES:		
Administrative	175,062	32,360
Transportation services	3,464,306	3,308,074
Depreciation and amortization	596,815	446,750
TOTAL OPERATING EXPENSES	<u>4,236,183</u>	<u>3,787,184</u>
OPERATING (LOSS)	<u>(3,777,314)</u>	<u>(3,098,976)</u>
NONOPERATING REVENUES (EXPENSES):		
Interest income	415	18,126
Interest expense	(485,042)	(356,780)
Intergovernmental grants	1,827,308	-
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>1,342,681</u>	<u>(338,654)</u>
NET INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(2,434,633)</u>	<u>(3,437,630)</u>
OPERATING TRANSFERS:		
Operating transfers in	<u>3,156,562</u>	<u>3,639,504</u>
NET INCOME	721,929	201,874
RETAINED EARNINGS (DEFICIT) AT BEGINNING OF YEAR	<u>189,500</u>	<u>(12,374)</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$ 911,429</u>	<u>\$ 189,500</u>

CITY OF SANTA CLARITA

COMPARATIVE STATEMENT OF CASH FLOWS

TRANSIT ENTERPRISE FUND

For the years ended June 30, 1993 and 1992

	June 30, 1993	June 30, 1992
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating (loss)	\$ (3,777,314)	\$ (3,098,976)
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:		
Depreciation and amortization	596,815	446,750
Changes in operating assets and liabilities:		
(Increase) decrease in interest receivable	-	1,359
(Increase) decrease in due from other governments	(1,771,381)	(297,685)
Increase (decrease) in accounts payable	111,793	849,296
Total Adjustments	<u>(1,062,773)</u>	<u>999,720</u>
NET CASH (USED) BY OPERATING ACTIVITIES	<u>(4,840,087)</u>	<u>(2,099,256)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Increase (decrease) in due to other funds	676,082	72,850
Operating transfer in from other funds	<u>3,156,562</u>	<u>3,639,504</u>
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>3,832,644</u>	<u>3,712,354</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition of capital assets	(3,671,275)	(69,016)
Intergovernmental grants	1,827,308	-
Proceeds from long-term debt	2,500,000	-
Proceeds from capital lease	-	742,796
Acquisition cost of capital lease	-	(81,698)
Principal payments on long-term debt	(467,692)	(156,997)
Interest expense on long-term debt	<u>(485,042)</u>	<u>(356,780)</u>
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(296,701)</u>	<u>78,305</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest on investments	<u>415</u>	<u>18,126</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(1,303,729)</u>	<u>1,709,529</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>1,793,229</u>	<u>83,700</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 489,500</u>	<u>\$ 1,793,229</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, 1993

With comparative totals for June 30, 1992

	Self Insurance	Vehicle Replacement	Totals	
			June 30, 1993	June 30, 1992
ASSETS				
CURRENT ASSETS:				
Cash and investments	\$ 239,890	\$ 427,849	\$ 667,739	\$ 982,142
Interest receivable	2,835	3,780	6,615	9,925
TOTAL ASSETS	\$ 242,725	\$ 431,629	\$ 674,354	\$ 992,067
LIABILITIES AND FUND EQUITY (DEFICIT)				
CURRENT LIABILITIES:				
Accounts payable and accrued liabilities	\$ 744,947	\$ -	\$ 744,947	\$ 920,251
FUND EQUITY (DEFICIT):				
Retained earnings--unreserved	(502,222)	431,629	(70,593)	71,816
TOTAL LIABILITIES AND FUND EQUITY (DEFICIT)	\$ 242,725	\$ 431,629	\$ 674,354	\$ 992,067

CITY OF SANTA CLARITA

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS

ALL INTERNAL SERVICE FUNDS

For the year ended June 30, 1993

With comparative totals for the year ended June 30, 1992

	Self Insurance	Vehicle Replacement	Totals	
			June 30, 1993	June 30, 1992
OPERATING REVENUES:				
Charges for services	\$ 361,681	\$ 101,100	\$ 462,781	\$ 582,407
OPERATING EXPENSES:				
Services and supplies	628,755	—	628,755	533,671
OPERATING INCOME (LOSS)	(267,074)	101,100	(165,974)	48,736
NONOPERATING REVENUES (EXPENSES):				
Interest income	8,824	14,741	23,565	43,696
NET INCOME (LOSS)	(258,250)	115,841	(142,409)	92,432
RETAINED EARNINGS (DEFICIT) AT BEGINNING OF YEAR	(243,095)	415,403	172,308	(20,616)
PRIOR PERIOD ADJUSTMENT	(877)	(99,615)	(100,492)	—
RETAINED EARNINGS (DEFICIT) AT BEGINNING OF YEAR AS RESTATED	(243,972)	315,788	71,816	(20,616)
RETAINED EARNINGS (DEFICIT) AT END OF YEAR	\$ (502,222)	\$ 431,629	\$ (70,593)	\$ 71,816

CITY OF SANTA CLARITA

COMBINING STATEMENT OF CASH FLOWS

ALL INTERNAL SERVICE FUNDS

For the year ended June 30, 1993

With comparative totals for the year ended June 30, 1992

	Self Insurance	Vehicle Replacement	Totals	
			June 30, 1993	June 30, 1992
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$ (267,074)	\$ 101,100	\$ (165,974)	\$ 48,736
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Decrease in interest receivable	2,700	610	3,310	(2,539)
Decrease in accounts payable and accrued liabilities	(175,304)	-	(175,304)	(1,790)
TOTAL ADJUSTMENTS	(172,604)	610	(171,994)	(4,329)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(439,678)	101,710	(337,968)	44,407
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	8,824	14,741	23,565	43,696
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(430,854)	116,451	(314,403)	88,103
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	670,744	311,398	982,142	894,039
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 239,890	\$ 427,849	\$ 667,739	\$ 982,142

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 92-1 - To account for monies held to account for debt service requirements of the Community Facilities District 92-1.

CITY OF SANTA CLARITA
 COMBINING BALANCE SHEET
 ALL TRUST AND AGENCY FUNDS

June 30, 1993

With comparative totals for June 30, 1992

	Expendable		Agency		Totals	
	Trust			Community		
	General	Deferred		Facilities	1993	1992
	Trust	Compensation	District No. 92-1			
ASSETS						
Cash and investments	\$ 528,505	\$ -	\$ -	\$ -	\$ 528,505	\$ 542,321
Cash and investments with fiscal agent	-	1,350,743		2,052,788	3,403,531	873,124
Interest receivable	105	-		-	105	902
TOTAL ASSETS	\$ 528,610	\$ 1,350,743	\$ 2,052,788		\$ 3,932,141	\$ 1,416,347
LIABILITIES						
Accounts payable and accrued liabilities	\$ 19,351	\$ -	\$ -	\$ -	\$ 19,351	\$ 26,635
Deposits	509,259	-		2,052,788	2,562,047	516,588
Deferred compensation payable	-	1,350,743		-	1,350,743	873,124
TOTAL LIABILITIES	\$ 528,610	\$ 1,350,743	\$ 2,052,788		\$ 3,932,141	\$ 1,416,347

CITY OF SANTA CLARITA

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

EXPENDABLE TRUST FUND

For the year ended June 30, 1993

With comparative amounts for the year ended June 30, 1992

	<u>June 30,</u> <u>1993</u>	<u>June 30,</u> <u>1992</u>
REVENUES:		
Other revenues	\$ 441,384	\$ 391,378
EXPENDITURES:		
Public Works	<u>441,384</u>	<u>391,378</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

AGENCY FUNDS

For the year ended June 30, 1993

	Balance at July 1, 1992	Additions	Deletions	Balance at June 30, 1993
<u>DEFERRED COMPENSATION</u>				
ASSETS:				
Cash with fiscal agents	<u>\$ 873,124</u>	<u>\$ 500,668</u>	<u>\$ 23,049</u>	<u>\$ 1,350,743</u>
LIABILITIES:				
Deferred compensation payable	<u>\$ 873,124</u>	<u>\$ 500,668</u>	<u>\$ 23,049</u>	<u>\$ 1,350,743</u>
 <u>COMMUNITY FACILITIES DISTRICT 92-1</u>				
ASSETS:				
Cash with fiscal agent	<u>\$ -</u>	<u>\$ 3,370,002</u>	<u>\$ 1,317,214</u>	<u>\$ 2,052,788</u>
LIABILITIES:				
Deposits	<u>\$ -</u>	<u>\$ 3,370,002</u>	<u>\$ 1,317,214</u>	<u>\$ 2,052,788</u>

ACCOUNT GROUPS

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

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

CITY OF SANTA CLARITA

COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE

June 30, 1993 and 1992

	<u>June 30, 1993</u>	<u>June 30, 1992</u>
GENERAL FIXED ASSETS:		
Land and improvements	\$ 25,897,515	\$ 25,897,515
Buildings	12,310,344	12,289,963
Equipment	<u>4,732,770</u>	<u>4,107,526</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 42,940,629</u>	<u>\$ 42,295,004</u>
INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE:		
Dedication of general fixed assets from the County of Los Angeles, at estimated fair market value	\$ 12,448,203	\$ 12,448,203
General fund	<u>30,492,426</u>	<u>29,846,801</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$ 42,940,629</u>	<u>\$ 42,295,004</u>

CITY OF SANTA CLARITA

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY

June 30, 1993

FUNCTION AND ACTIVITY:	Land and			Totals
	Improvements	Buildings	Equipment	
General government	\$ 12,289,272	\$ 10,092,834	\$ 3,086,843	\$ 25,468,949
Public safety	-	-	5,292	5,292
Public works	-	92,642	990,722	1,083,364
Parks and recreation	13,608,243	2,124,868	563,258	16,296,369
Community development	-	-	86,655	86,655
 TOTAL GENERAL FIXED ASSETS	 <u>\$ 25,897,515</u>	 <u>\$ 12,310,344</u>	 <u>\$ 4,732,770</u>	 <u>\$ 42,940,629</u>

CITY OF SANTA CLARITA

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY

For the year ended June 30, 1993

	General Fixed Assets July 1, 1992	Additions	Deletions	General Fixed Assets June 30, 1993
FUNCTION AND ACTIVITY:				
General government	\$ 25,334,533	\$ 134,416	\$ -	\$ 25,468,949
Public safety	5,292	-	-	5,292
Public works	668,139	415,225	-	1,083,364
Parks and recreation	16,215,705	80,664	-	16,296,369
Community development	71,335	15,320	-	86,655
TOTAL GENERAL FIXED ASSETS	<u>\$ 42,295,004</u>	<u>\$ 645,625</u>	<u>\$ -</u>	<u>\$ 42,940,629</u>

CITY OF SANTA CLARITA

COMPARATIVE SCHEDULE OF GENERAL LONG-TERM DEBT

June 30, 1993 and 1992

	<u>June 30, 1993</u>	<u>June 30, 1992</u>
Amount available for retirement of long-term debt	\$ 2,287,778	\$ 2,250,700
Amount to be provided for payment of long-term debt	<u>22,757,604</u>	<u>24,849,096</u>
 TOTAL AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF GENERAL LONG-TERM DEBT	 <u>\$ 25,045,382</u>	 <u>\$ 27,099,796</u>
 GENERAL LONG-TERM DEBT PAYABLE:		
Due to the County of Los Angeles	\$ -	\$ 1,358,680
1991 Revenue Bonds - Public Financing Authority	22,190,000	22,940,000
Note Payable	2,557,436	2,557,436
Compensated absences	<u>297,946</u>	<u>243,680</u>
 TOTAL GENERAL LONG-TERM DEBT PAYABLE	 <u>\$ 25,045,382</u>	 <u>\$ 27,099,796</u>