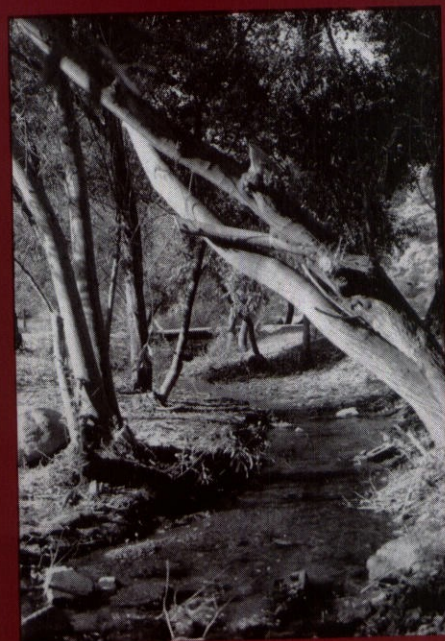
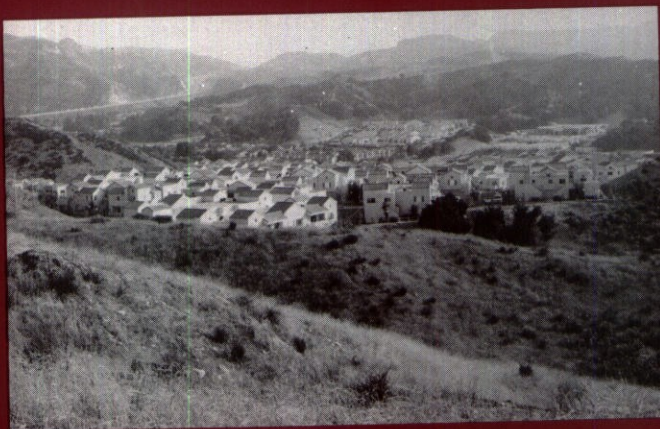




Community Development Department

The Community Development Department spent many hours of hard work completing the City's first General Plan. Commonly referred to as the City's constitution, the plan provides, among other things, comprehensive guidelines for growth management with an emphasis on preserving our natural resources.



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 – To account for monies received through the one-half cent sales tax levied within the County of Los Angeles restricted to fund transit-related projects
- 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 improvement 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.

CITY OF SANTA CLARITA

Special Revenue Funds

Combining Balance Sheet

June 30, 1991

Assets	Bikeway	Bridge and Thoroughfare	Developer Fees	Gas Tax	Park Improvement	Proposition A
Cash and investments	\$ 408,013	1,937,031	696,186	1,100,150	301,741	2,767,280
Accounts receivable	—	—	—	27,556	—	119,650
Interest receivable	6,072	28,822	6,616	16,359	4,486	41,147
Due from other governments	—	—	13,920	—	—	—
Prepaid expenditures	—	—	—	651	—	—
Total assets	\$ 414,085	1,965,853	716,722	1,144,716	306,227	2,928,077
Liabilities and Fund Equity						
Liabilities:						
Accounts payable and accrued liabilities	—	1,180	—	597,796	—	991,095
Deferred revenues	303,181	—	685,928	—	—	—
Due to other funds	4,548	1,100	8,275	—	—	8,250
Total liabilities	307,729	2,280	694,203	597,796	—	999,345
Fund equity (deficit):						
Designated for capital improvements	—	—	—	546,920	—	—
Designated for construction and maintenance expenditures	106,356	1,963,573	22,519	—	306,227	1,928,732
Total fund equity (deficit)	106,356	1,963,573	22,519	546,920	306,227	1,928,732
Total liabilities and fund equity	\$ 414,085	1,965,853	716,722	1,144,716	306,227	2,928,077

(Continued)

CITY OF SANTA CLARITA

Special Revenue Funds
Combining Balance Sheet, Continued

Assets	Special Assessment	State Park	TDA Funds	Traffic Safety	CDBG	FAU	Total
Cash and investments	\$ 29,949	32,149	8,092,040	—	—	—	15,364,539
Accounts receivable	1,169	—	—	—	—	—	148,375
Interest receivable	407	453	120,451	9,426	—	—	234,239
Due from other governments	—	—	—	46,900	205,822	321,938	588,580
Prepaid expenditures	—	—	—	—	—	—	651
Total assets	\$ 31,525	32,602	8,212,491	56,326	205,822	321,938	16,336,384
Liabilities and Fund Equity							
Liabilities:							
Accounts payable and accrued liabilities	\$ 32,881	—	—	—	104,058	—	1,727,010
Deferred revenues	—	—	—	—	—	—	989,109
Due to other funds	—	—	230,778	56,326	101,764	321,938	732,979
Total liabilities	32,881	—	230,778	56,326	205,822	321,938	3,449,098
Fund equity (deficit):							
Designated for capital improvements	—	—	—	—	—	—	546,920
Designated for construction and maintenance expenditures	(1,356)	32,602	7,981,713	—	—	—	12,340,366
Total fund equity (deficit)	(1,356)	32,602	7,981,713	—	—	—	12,887,286
Total liabilities and fund equity	\$ 31,525	32,602	8,212,491	56,326	205,822	321,938	16,336,384

CITY OF SANTA CLARITA

Special Revenue Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances (Deficits)

Year ended June 30, 1991

	Bikeway	Bridge and Thoroughfare	Developer Fees	Gas Tax	Park Improvement	Proposition A
Revenues:						
Developer fees	—	783,960	384,780	4,800	178,006	—
Interest earnings	20,266	118,912	8,465	29,074	16,705	114,333
Revenues from other agencies	34,884	—	42,549	2,206,437	—	1,732,813
Fines and forfeitures	—	—	—	—	—	—
Other revenues	—	—	—	—	—	—
Total revenues	55,150	902,872	435,794	2,240,311	194,711	1,847,146
Expenditures:						
Current operating:						
Public works	—	5,748	—	1,830,866	—	2,065,817
Parks and recreation	—	—	—	—	—	—
Capital outlay	—	—	—	1,756	—	—
Total expenditures	—	5,748	—	1,832,622	—	2,065,817
Excess (deficiency) of revenues over (under) expenditures	55,150	897,124	435,794	407,689	194,711	(218,671)
Other financing sources (uses):						
Operating transfers in	—	—	—	—	—	690,000
Operating transfers out	(30,688)	(49,060)	(419,605)	(164,855)	—	(25,011)
Total other financing sources (uses)	(30,688)	(49,060)	(419,605)	(164,855)	—	664,989
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	24,462	848,064	16,189	242,834	194,711	446,318
Fund balances (deficits), July 1, 1990	81,894	1,115,509	6,330	304,086	111,516	1,482,414
Fund balances (deficits), June 30, 1991	\$ 106,356	\$ 1,963,573	\$ 22,519	\$ 546,920	\$ 306,227	\$ 1,928,732

(Continued)

CITY OF SANTA CLARITA

Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits), Continued

	Special Assessment	State Park	TDA Funds	Traffic Safety	CDBG	FAU	Total
Revenues:							
Developer fees	\$ --	--	--	--	--	--	1,351,546
Interest earnings	1,687	--	435,356	18,805	--	--	763,603
Revenues from other agencies	--	611,994	2,848,674	--	327,346	321,938	8,126,635
Fines and forfeitures	--	--	--	597,099	--	--	597,099
Other revenues	31,615	--	--	--	--	--	31,615
Total revenues	33,302	611,994	3,284,030	615,904	327,346	321,938	10,870,498
Expenditures:							
Current operating:							
Public works	60,505	23,124	--	--	248,346	--	4,234,406
Parks and recreation	--	--	--	--	79,000	--	79,000
Capital outlay	--	--	--	--	--	--	1,756
Total expenditures	60,505	23,124	--	--	327,346	--	4,315,162
Excess (deficiency) of revenues over (under) expenditures	(27,203)	588,870	3,284,030	615,904	--	321,938	6,555,336
Other financing sources (uses):							
Operating transfers in	--	--	--	--	--	--	690,000
Operating transfers out	--	(65,043)	(2,095,077)	(689,162)	--	(321,238)	(3,860,439)
Total other financing sources (uses)	--	(65,043)	(2,095,077)	(689,162)	--	(321,938)	(3,170,439)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(27,203)	523,827	1,188,953	(73,258)	--	--	3,384,897
Fund balances (deficits), July 1, 1990	25,847	(491,225)	6,792,760	73,258	--	--	9,502,389
Fund balances (deficits), June 30, 1991	(1,356)	32,602	7,981,713	--	--	--	12,887,286

CITY OF SANTA CLARITA

Special Revenue Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances (Deficits) - Budget and Actual
Year ended June 30, 1991

	Bikeway		Bridge and Thoroughfare		Developer Fee		Variance - favorable (unfavorable)
	Budget	Actual	Budget	Actual	Budget	Actual	
Revenues:							
Developer fees	\$ -	-	300,000	783,960	7,990,000	384,780	(7,605,220)
Interest earnings	1,500	20,266	-	118,912	-	8,465	8,465
Revenues from other agencies	33,100	34,884	-	-	-	42,549	42,549
Fines and forfeitures	-	-	-	-	-	-	-
Other revenues	-	-	-	-	-	-	-
Total revenues	34,600	55,150	300,000	902,872	7,990,000	435,794	(7,554,206)
Expenditures:							
Current operating:							
Public works	-	-	-	5,748	-	-	(5,748)
Parks and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	-	-	-	5,748	-	-	(5,748)
Excess (deficiency) of revenues over (under) expenditures	34,600	55,150	300,000	897,124	7,990,000	435,794	(7,554,206)
Other financing sources (uses):							
Operating transfers in	(117,000)	(30,688)	(300,000)	(49,060)	(8,108,215)	(419,605)	7,688,610
Operating transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	(117,000)	(30,688)	(300,000)	(49,060)	(8,108,215)	(419,605)	7,688,610
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (82,400)	24,462	-	848,064	(118,215)	16,189	134,404
Fund balances (deficits), July 1, 1990		81,894		1,115,509		6,330	
Fund balances (deficits), June 30, 1991	\$	106,356		1,963,573		22,519	

(Continued)

CITY OF SANTA CLARITA

Special Revenue Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances (Deficits) - Budget and Actual, Continued

	Gas Tax		Park Improvement		Proposition A		Variance - favorable (unfavorable)
	Budget	Actual	Budget	Actual	Budget	Actual	
Revenues:							
Developer fees		4,800		178,006			178,006
Interest earnings	15,000	29,074	500	16,705	30,000	114,333	84,333
Revenues from other agencies	1,897,800	2,206,437			1,300,000	1,732,813	432,813
Fines and forfeitures							
Other revenues							
Total revenues	1,912,800	2,240,311	500	194,711	1,330,000	1,847,146	517,146
Expenditures:							
Current operating:							
Public works	2,547,884	1,830,866			2,061,097	2,065,817	(4,720)
Parks and recreation							
Capital outlay	49,200	1,756			700		700
Total expenditures	2,596,084	1,832,622			2,061,797	2,065,817	(4,020)
Excess (deficiency) of revenues over (under) expenditures	(683,284)	407,689	500	194,711	(731,797)	(218,671)	513,126
Other financing sources (uses):							
Operating transfers in	586,000				31,300	690,000	658,700
Operating transfers out	(218,150)	(164,855)	(220,619)		(86,500)	(25,011)	61,489
Total other financing sources (uses)	367,850	(164,855)	(220,619)		(55,200)	664,989	720,189
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(315,434)	242,834	(220,119)	194,711	(786,997)	446,318	1,233,315
Fund balances (deficits), July 1, 1990		304,086		111,516		1,482,414	
Fund balances (deficits), June 30, 1991		546,920		306,227		1,928,732	

(Continued)

CITY OF SANTA CLARITA

Special Revenue Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances (Deficits) - Budget and Actual, Continued

	Special Assessment			State Park			TDA Funds			Variance - favorable (unfavorable)
	Budget	Actual	Variance - favorable (unfavorable)	Budget	Actual	Variance - favorable (unfavorable)	Budget	Actual	Variance - favorable (unfavorable)	
Revenues:										
Developer fees	\$ --	--	--	--	--	--	--	--	--	--
Interest earnings	--	1,687	1,687	--	--	--	95,000	435,356	340,356	
Revenues from other agencies	--	--	--	215,000	611,994	396,994	2,698,000	2,848,674	150,674	
Fines and forfeitures	--	--	--	--	--	--	--	--	--	
Other revenues	52,000	31,615	(20,385)	--	--	--	--	--	--	
Total revenues	52,000	33,302	(18,698)	215,000	611,994	396,994	2,793,000	3,284,030	491,030	
Expenditures:										
Current operating:										
Public works	52,000	60,505	(8,505)	--	23,124	(23,124)	--	--	--	
Parks and recreation	--	--	--	--	--	--	--	--	--	
Capital outlay	--	--	--	--	--	--	--	--	--	
Total expenditures	52,000	60,505	(8,505)	--	23,124	(23,124)	--	--	--	
Excess (deficiency) of revenues over (under) expenditures	--	(27,203)	(27,203)	215,000	588,870	373,870	2,793,000	3,284,030	491,030	
Other financing sources (uses):										
Operating transfers in	--	--	--	--	--	--	--	--	--	
Operating transfers out	--	--	--	(365,000)	(65,043)	299,957	(9,103,340)	(2,095,077)	7,008,263	
Total other financing sources (uses)	--	--	--	(365,000)	(65,043)	299,957	(9,103,340)	(2,095,077)	7,008,263	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ --	(27,203)	(27,203)	(150,000)	523,827	673,827	(6,310,340)	1,188,953	7,499,293	
Fund balances (deficits), July 1, 1990		25,847			(491,225)					
Fund balances (deficits), June 30, 1991	\$ --	(1,356)		\$ --	32,602					

(Continued)

CITY OF SANTA CLARITA

Special Revenue Funds

Combining Statement of Revenues, Expenditures and
Change in Fund Balances (Deficits) - Budget and Actual, Continued

	Traffic Safety			CDBG			Variance - favorable (unfavorable)
	Budget	Actual	Variance - favorable (unfavorable)	Budget	Actual	Variance - favorable (unfavorable)	
Revenues:							
Developer fees	\$ --	--	--	--	--	--	--
Interest earnings	--	18,805	18,805	--	--	--	--
Revenues from other agencies	--	--	--	712,406	327,346	(385,060)	
Fines and forfeitures	650,000	597,099	(52,901)	--	--	--	
Other revenues	--	--	--	--	--	--	
Total revenues	650,000	615,904	(34,096)	712,406	327,346	(385,060)	
Expenditures:							
Current operating:							
Public works	--	--	--	534,306	248,346	285,960	
Parks and recreation	--	--	--	178,100	79,000	99,100	
Capital outlay	--	--	--	--	--	--	
Total expenditures	--	--	--	712,406	327,346	385,060	
Excess (deficiency) of revenues over (under) expenditures	650,000	615,904	(34,096)	--	--	--	
Other financing sources (uses):							
Operating transfers in	--	--	--	--	--	--	
Operating transfers out	(650,000)	(689,162)	(39,162)	--	--	--	
Total other financing sources (uses)	(650,000)	(689,162)	(39,162)	--	--	--	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ --	(73,258)	(73,258)	--	--	--	
Fund balances (deficits), July 1, 1990		73,258					
Fund balances (deficits), June 30, 1991	\$ --	--	--				

(Continued)

CITY OF SANTA CLARITA

Special Revenue Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances (Deficits) - Budget and Actual, Continued

	FAU			Total		
	Budget	Actual	Variance - favorable (unfavorable)	Budget	Actual	Variance - favorable (unfavorable)
Revenues:						
Developer fees	\$ —	—	—	8,290,000	1,351,546	(6,938,454)
Interest earnings	—	—	—	142,000	763,603	621,603
Revenues from other agencies	497,000	321,938	(175,062)	7,353,306	8,126,635	773,329
Fines and forfeitures	—	—	—	650,000	597,099	(52,901)
Other revenues	—	—	—	52,000	31,615	(20,385)
Total revenues	497,000	321,938	(175,062)	16,487,306	10,870,498	(5,616,808)
Expenditures:						
Current operating:						
Public works	—	—	—	5,195,287	4,234,406	960,881
Parks and recreation	—	—	—	178,100	79,000	99,100
Capital outlay	—	—	—	48,900	1,756	47,144
Total expenditures	—	—	—	5,422,287	4,315,162	1,107,125
Excess (deficiency) of revenues over (under) expenditures	497,000	321,938	(175,062)	11,065,019	6,555,336	(4,509,683)
Other financing sources (uses):						
Operating transfers in	—	—	—	617,300	690,000	72,700
Operating transfers out	(497,000)	(321,938)	175,062	(19,665,824)	(3,860,439)	15,805,385
Total other financing sources (uses)	(497,000)	(321,938)	175,062	(19,048,524)	(3,170,439)	15,878,085
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ —	—	—	(7,983,505)	3,384,897	11,368,402
Fund balances (deficits), July 1, 1990					9,502,389	
Fund balances (deficits), June 30, 1991	\$ —	—	—		12,887,286	

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 Fund – To account for the financing of the City's self-insurance program.
- Vehicle Replacement Fund – To account for the financing of the replacement of the City's automotive equipment.

CITY OF SANTA CLARITA

Internal Service Funds
 Combining Balance Sheet
 June 30, 1991

Assets and Other Debits	<u>Self-Insurance</u>	<u>Vehicle Replacement</u>	<u>Total</u>
Cash and investments	\$ 694,039	200,000	894,039
Interest receivable	<u>7,386</u>	<u>—</u>	<u>7,386</u>
 Total assets and other debits	 \$ <u><u>701,425</u></u>	 <u><u>200,000</u></u>	 <u><u>901,425</u></u>
 Liabilities, Fund Equity and Other Credits			
Accounts payable and accrued liabilities	\$ <u>922,041</u>	<u>—</u>	<u>922,041</u>
 Total liabilities	 <u>922,041</u>	 <u>—</u>	 <u>922,041</u>
Fund equity and other credits – retained earnings (accumulated deficit)	<u>(220,616)</u>	<u>200,000</u>	<u>(20,616)</u>
 Total fund equity and other credits	 <u>(220,616)</u>	 <u>200,000</u>	 <u>(20,616)</u>
 Total liabilities, fund equity and other credits	 \$ <u><u>701,425</u></u>	 <u><u>200,000</u></u>	 <u><u>901,425</u></u>

CITY OF SANTA CLARITA

Internal Service Funds

Combining Statement of Revenues, Expenses and
Changes in Retained Earnings (Accumulated Deficit)

Year ended June 30, 1991

	<u>Self-Insurance</u>	<u>Vehicle Replacement</u>	<u>Total</u>
Operating revenues	\$ —	—	—
Operating expenses – general government	<u>890,622</u>	<u>—</u>	<u>890,622</u>
Operating loss	(890,622)	—	(890,622)
Nonoperating revenues – interest income	<u>37,229</u>	<u>—</u>	<u>37,229</u>
Loss before operating transfers	(853,393)	—	(853,393)
Operating transfers in	<u>200,000</u>	<u>200,000</u>	<u>400,000</u>
Net gain (loss)	(653,393)	200,000	(453,393)
Retained earnings, July 1, 1990	<u>432,777</u>	<u>—</u>	<u>432,777</u>
Retained earnings (accumulated deficit), June 30, 1991	<u>\$ (220,616)</u>	<u>200,000</u>	<u>(20,616)</u>

CITY OF SANTA CLARITA

Internal Service Funds

Combining Statement of Cash Flows

Year ended June 30, 1991

	<u>Self-Insurance</u>	<u>Vehicle Replacement</u>	<u>Total</u>
Cash flows from operating activities – for expenses	\$ <u>(502,547)</u>	<u>—</u>	<u>(502,547)</u>
Net cash used by operating activities	<u>(502,547)</u>	<u>—</u>	<u>(502,547)</u>
Cash flows from noncapital financing activities – operating transfers in from other funds	<u>200,000</u>	<u>200,000</u>	<u>400,000</u>
Net cash provided by noncapital financing activities	<u>200,000</u>	<u>200,000</u>	<u>400,000</u>
Cash flows from investing activities – interest received on investments	<u>45,932</u>	<u>—</u>	<u>45,932</u>
Net cash provided by by investing activities	<u>45,932</u>	<u>—</u>	<u>45,932</u>
Net increase (decrease) in cash and cash equivalents	(256,615)	200,000	(56,615)
Cash and cash equivalents at beginning of year	<u>950,654</u>	<u>—</u>	<u>950,654</u>
Cash and cash equivalents at end of year	\$ <u><u>694,039</u></u>	<u><u>200,000</u></u>	<u><u>894,039</u></u>
Reconciliation of operating loss to net cash used by operating activities:			
Operating loss	\$ <u>(890,622)</u>	<u>—</u>	<u>(890,622)</u>
Adjustments:			
Decrease in accounts receivable and deferred charges	21,281	—	21,281
Decrease in accounts payable and accrued liabilities	<u>366,794</u>	<u>—</u>	<u>366,794</u>
Total adjustments	<u>388,075</u>	<u>—</u>	<u>388,075</u>
Net cash used by operating activities	\$ <u><u>(502,547)</u></u>	<u><u>—</u></u>	<u><u>(502,547)</u></u>

FIDUCIARY FUND TYPES – TRUST AND AGENCY FUNDS

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

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

CITY OF SANTA CLARITA

Trust and Agency Funds

Combining Balance Sheet

June 30, 1991

Assets	<u>General Trust</u>	<u>Deferred Compensation</u>	<u>Total</u>
Cash and investments	\$ 452,986	—	452,986
Restricted cash and investments	—	623,470	623,470
Interest receivable	<u>136</u>	<u>—</u>	<u>136</u>
Total assets	\$ <u><u>453,122</u></u>	<u><u>623,470</u></u>	<u><u>1,076,592</u></u>
Liabilities			
Accounts payable and accrued liabilities	\$ 27,007	—	27,007
Deposits	426,115	—	426,115
Deferred compensation plan	<u>—</u>	<u>623,470</u>	<u>623,470</u>
Total liabilities	\$ <u><u>453,122</u></u>	<u><u>623,470</u></u>	<u><u>1,076,592</u></u>

CITY OF SANTA CLARITA
Agency Fund
Statement of Changes in Assets and Liabilities
Year ended June 30, 1991

	<u>Balance at July 1, 1990</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 1991</u>
Deferred Compensation				
Assets – restricted cash and investments	\$ <u>289,572</u>	<u>339,349</u>	<u>5,451</u>	<u>623,470</u>
Liabilities – deferred compensation plan	\$ <u>289,572</u>	<u>339,349</u>	<u>5,451</u>	<u>623,470</u>

ACCOUNT GROUPS

General Fixed Assets

The General Fixed Assets Account Group accounts for capital assets acquired by the City for general City purposes.

General Long-Term Debt

The General Long-Term Debt Account Group accounts for the long-term debt of the City due to the County of Los Angeles and debt relating to the facility purchased for public works activities and park maintenance (corporate yard).

CITY OF SANTA CLARITA
General Fixed Assets Account Group
Schedule of General Fixed Assets
June 30, 1991

General fixed assets:	
Land and improvements	\$ 23,022,515
Buildings	3,569,746
Equipment	<u>3,015,863</u>
	\$ <u><u>29,608,124</u></u>
Investment in general fixed assets arises from:	
Dedication of general fixed assets from the County of Los Angeles, at estimated fair market value	\$ 12,448,203
General Fund	<u>17,159,921</u>
	\$ <u><u>29,608,124</u></u>

CITY OF SANTA CLARITA
General Fixed Assets Account Group
Schedule of General Fixed Assets
by Function and Activity
June 30, 1991

	<u>Land and improvements</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Total</u>
Function and activity:				
General government	\$ 9,414,272	1,443,928	2,619,932	13,478,132
Public safety	—	—	5,292	5,292
Public works	—	950	21,890	22,840
Parks and recreation	13,635,993	2,097,118	363,306	16,096,417
Community development	—	—	5,443	5,443
	<u>\$ 23,050,265</u>	<u>3,541,996</u>	<u>3,015,863</u>	<u>29,608,124</u>

CITY OF SANTA CLARITA
 General Fixed Assets Account Group
 Schedule of Changes in General Fixed
 Assets by Function and Activity
 Year ended June 30, 1991

	<u>General fixed assets, July 1, 1990</u>	<u>Additions</u>	<u>Deletions</u>	<u>General fixed assets, June 30, 1991</u>
Function and activity:				
General government	\$ 10,811,459	2,666,673	—	13,478,132
Public safety	—	5,292	—	5,292
Public works	—	22,840	—	22,840
Parks and recreation	15,204,220	892,197	—	16,096,417
Community development	—	5,443	—	5,443
	<u>\$ 26,015,679</u>	<u>3,592,445</u>	<u>—</u>	<u>29,608,124</u>

CITY OF SANTA CLARITA
General Long-Term Debt Account Group
Statement of General Long-Term Debt
 June 30, 1991
 with comparative figures at June 30, 1990

		<u>1991</u>	<u>1990</u>
Amount to be provided for retirement of long-term debt	\$	<u>3,293,194</u>	<u>1,505,302</u>
General long-term debt payable:			
Due to the County of Los Angeles	\$	1,358,680	1,505,302
Corporate yard debt		<u>1,934,514</u>	<u>—</u>
	\$	<u>3,293,194</u>	<u>1,505,302</u>