

CITY OF SANTA CLARITA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 2002  
 With comparative totals for June 30, 2001

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS				
ASSETS:				
Cash and investments (Notes 1F and 2)	\$ 9,879,417	\$ 61,852,060	\$ -	\$ 882,449
Cash and investments with fiscal agents (Notes 1F and 2)	-	-	640	-
Accounts receivable	3,974,297	974,651	-	26,410
Interest receivable	167,674	690,349	-	4,590
Due from other funds (Note 8)	5,074,045	-	-	-
Due from other governments	1,418,764	6,027,845	-	-
Deposits	-	-	-	-
Prepaid items	76,978	-	-	-
Loans receivable (Notes 5 and 20)	-	405,288	-	-
Advances to other funds (Note 6)	10,766,749	-	-	-
Property, plant and equipment (Notes 1H and 3)	-	-	-	-
Deferred bond issue costs	-	-	-	-
OTHER DEBITS:				
Amount available for retirement of long-term debt	-	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 31,357,924</b>	<b>\$ 69,950,193</b>	<b>\$ 640</b>	<b>\$ 913,449</b>

See independent auditors' report and notes to financial statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long - term Debt	2002	2001
\$ 3,009	\$ 4,689,174	\$ 2,841,467	\$ -	\$ -	\$ 80,147,576	\$ 79,793,084
-	-	1,760,777	-	-	1,761,417	2,121,823
589,780	960	255,039	-	-	5,821,137	5,863,828
-	107,619	15,554	-	-	985,786	1,279,394
-	-	-	-	-	5,074,045	2,848,424
842,289	-	-	-	-	8,288,898	8,244,553
771,964	-	-	-	-	771,964	750,041
-	-	-	-	-	76,978	78,418
-	2,000,000	-	-	-	2,405,288	466,596
-	-	-	-	-	10,766,749	3,835,789
32,217,571	625,583	-	78,928,237	-	111,771,391	87,046,153
14,551	-	-	-	-	14,551	14,551
-	-	-	-	640	640	1,147
-	-	-	-	29,596,567	29,596,567	29,503,515
<u>\$ 34,439,164</u>	<u>\$ 7,423,336</u>	<u>\$ 4,872,837</u>	<u>\$ 78,928,237</u>	<u>\$ 29,597,207</u>	<u>\$ 257,482,987</u>	<u>\$ 221,847,316</u>

(Continued)

CITY OF SANTA CLARITA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
(CONTINUED)

June 30, 2002  
With comparative totals for June 30, 2001

LIABILITIES, FUND EQUITY AND OTHER CREDITS	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 4,264,127	\$ 3,010,760	\$ -	\$ 4,272
Deferred revenue (Note 5)	2,464,630	11,404,625	-	-
Due to other governments	45,667	-	-	106,171
Deposits	46,594	-	-	-
Due to other funds (Note 8)	-	4,270,173	-	-
Advances from other funds (Note 6)	-	6,700,000	4,066,749	-
Long-term obligations (Notes 1J, 4 and 7)	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>6,821,018</b>	<b>25,385,558</b>	<b>4,066,749</b>	<b>110,443</b>
FUND EQUITY AND OTHER CREDITS:				
Investment in general fixed assets (Notes 1H and 3)	-	-	-	-
Contributed capital (Notes 1I and 16)	-	-	-	-
Retained earnings (Note 13):				
Reserved	-	-	-	-
Unreserved	-	-	-	-
Fund balances (deficits) (Note 13):				
Reserved	21,368,003	10,486,077	640	365,699
Unreserved:				
Designated	3,168,903	38,232,941	-	656,511
Undesignated	-	(4,154,383)	(4,066,749)	(219,204)
<b>TOTAL FUND EQUITY (DEFICIT) AND OTHER CREDITS</b>	<b>24,536,906</b>	<b>44,564,635</b>	<b>(4,066,109)</b>	<b>803,006</b>
<b>TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>	<b>\$ 31,357,924</b>	<b>\$ 69,950,193</b>	<b>\$ 640</b>	<b>\$ 913,449</b>

See independent auditors' report and notes to financial statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long - term Debt	2002	2001
\$ 1,708,381	\$ 1,050,754	\$ 466,312	\$ -	\$ -	\$ 10,504,606	\$ 12,076,833
-	-	-	-	-	13,869,255	11,146,546
-	-	-	-	-	151,838	647,152
-	-	4,406,525	-	-	4,453,119	5,307,673
803,872	-	-	-	-	5,074,045	2,848,424
-	-	-	-	-	10,766,749	3,835,789
3,897,133	-	-	-	29,597,207	33,494,340	30,326,195
<u>6,409,386</u>	<u>1,050,754</u>	<u>4,872,837</u>	<u>-</u>	<u>29,597,207</u>	<u>78,313,952</u>	<u>66,188,612</u>
-	-	-	78,928,237	-	78,928,237	63,441,357
6,156,377	-	-	-	-	6,156,377	6,507,049
771,964	-	-	-	-	771,964	489,500
21,101,437	6,372,582	-	-	-	27,474,019	16,662,302
-	-	-	-	-	32,220,419	24,872,300
-	-	-	-	-	42,058,355	43,036,027
-	-	-	-	-	(8,440,336)	650,169
<u>28,029,778</u>	<u>6,372,582</u>	<u>-</u>	<u>78,928,237</u>	<u>-</u>	<u>179,169,035</u>	<u>155,658,704</u>
<u>\$ 34,439,164</u>	<u>\$ 7,423,336</u>	<u>\$ 4,872,837</u>	<u>\$ 78,928,237</u>	<u>\$ 29,597,207</u>	<u>\$ 257,482,987</u>	<u>\$ 221,847,316</u>