



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
 General Fund
 Comparative Balance Sheet
 June 30, 1999 and 1998

<u>Assets</u>	<u>1999</u>	<u>1998</u>
Cash and investments	\$ 10,178,490	\$ 5,794,699
Accounts receivable	3,225,468	3,231,014
Interest receivable	276,289	212,773
Due from other funds	8,512,792	8,792,291
Due from other governments	1,360,999	1,402,259
Prepaid items	159,088	141,190
Advances to other funds	<u>2,934,611</u>	<u>2,447,384</u>
 Total Assets	 <u>\$ 26,647,737</u>	 <u>\$ 22,021,610</u>
 <u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable and accrued liabilities	\$ 2,904,113	\$ 2,714,245
Deferred revenue	1,481,302	1,120,485
Due to other governments	42,062	23,138
Deposits	36,130	34,042
Due to other funds	<u>136,639</u>	<u>11,902</u>
 Total Liabilities	 <u>4,600,246</u>	 <u>3,903,812</u>
 Fund Balance:		
Reserved for continuing appropriations	621,211	347,703
Reserved for encumbrances	6,830,919	2,860,228
Reserved for advances to other funds	2,403,143	2,099,470
Reserved for prepaid items	159,088	141,190
Unreserved:		
Designated for self-insurance	835,016	875,797
Designated for earthquake	1,000,000	1,395,385
Designated for contingencies	<u>10,198,114</u>	<u>10,398,025</u>
 Total Fund Balance	 <u>22,047,491</u>	 <u>18,117,798</u>
 Total Liabilities and Fund Balances	 <u>\$ 26,647,737</u>	 <u>\$ 22,021,610</u>

CITY OF SANTA CLARITIA
Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General Fund
For the Year Ended June 30, 1999
With Comparative Totals for the Year Ended June 30, 1998

	1999		Variance Favorable (Unfavorable)	1998
	Budget	Actual		Actual
Revenues:				
Taxes	\$ 26,585,435	\$ 28,072,551	\$ 1,487,116	\$ 25,458,489
Licenses and permits	2,666,730	2,585,580	(81,150)	2,221,696
Use of money and property	1,143,255	1,180,823	37,568	962,788
Revenue from other agencies	6,779,433	8,183,201	1,403,768	6,703,289
Fines and forfeitures	160,000	320,676	160,676	198,878
Service charges	4,318,075	4,748,635	430,560	3,967,611
Other revenue	202,000	229,820	27,820	
Overhead reimbursement	653,703	793,837	140,134	
Total Revenues	42,508,631	46,115,123	3,606,492	39,512,751
Expenditures:				
Current Operating:				
General government	15,664,593	10,461,712	5,202,881	9,896,210
Public safety	11,262,061	10,889,367	372,694	10,486,128
Public works	341,727	286,090	55,637	311,858
Parks and recreation	13,472,295	9,103,012	4,369,283	10,600,566
Community development	7,121,730	5,904,984	1,216,746	4,773,462
Expended for exchange of Proposition A monies	157,500	157,500		
Capital outlay	4,948,011	2,693,756	2,254,255	946,192
Total Expenditures	52,967,917	39,496,421	13,471,496	37,014,416
Excess (Deficiency) of Revenues Over Expenditures	(10,459,286)	6,618,702	17,077,988	2,498,335
Other Financing Sources (Uses):				
Operating transfers in	1,559,146	2,074,187	515,041	1,094,473
Operating transfers out	(3,950,978)	(4,763,196)	(812,218)	(1,400,652)
Total Other Financing Sources (Uses)	(2,391,832)	(2,689,009)	(297,177)	(306,179)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(12,851,118)	3,929,693	16,780,811	2,192,156
Fund Balance - Beginning of Year	18,117,798	18,117,798		15,925,642
Fund Balance - End of Year	\$ 5,266,680	\$ 22,047,491	\$ 16,780,811	\$ 18,117,798

SPECIAL REVENUE FUNDS

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

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 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 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)

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 – 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 a landscape district.

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

Economic Development Administration – To account for receipts and disbursements for the EDA grant.

Miscellaneous Grants – To account for receipts and disbursements for non-federal miscellaneous grants.

Sewer Maintenance – To account for monies received from developers as sewer frontage fees to be used to fund sewer maintenance projects.

OCJP Grant – To account for receipts and disbursements for the OCJP grant.

BJA Law Enforcement – To account for receipts and disbursements for the BJA law enforcement grant.

Supplemental Law Grant – To account for receipts and disbursements for the supplemental law grant.

HOME – To account for receipts and disbursements for the activity for the HOME grant program.

Santa Clarita Sports Complex – To account for receipts and disbursements for the recreational facility.

Federal Grants – To account for receipts and disbursements of miscellaneous federal grant monies not accounted for in other funds.

CITY OF SANTA CLARITA
Combining Balance Sheet - Special Revenue Funds
June 30, 1999
With Comparative Totals for June 30, 1998

<u>Assets</u>	<u>Bikeway</u>	<u>Bridge and Thoroughfare</u>	<u>Developer Fees</u>	<u>Gas Tax</u>
Cash and investments	\$ 834,560	\$ 12,776,848	\$ 1,430,561	\$ 1,757,239
Cash and investments held with fiscal agent		2,908,792		
Accounts receivable			10,428	1,639
Interest receivable	10,429	196,898	17,960	21,768
Due from other funds				3,457
Due from other governments			28,299	253,349
Prepaid items				
Advances from other funds				
Loans receivable				
Total Assets	<u>\$ 844,989</u>	<u>\$ 15,882,538</u>	<u>\$ 1,487,248</u>	<u>\$ 2,037,452</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable and accrued liabilities		\$ 657,768	\$ 22,353	\$ 415,381
Deferred revenue	\$ 711,522		1,855,942	
Due to other governments				
Due to other funds				
Total Liabilities	<u>711,522</u>	<u>657,768</u>	<u>1,878,295</u>	<u>415,381</u>
Fund Balances (Deficits):				
Reserved for encumbrances	27,000	416,069	69,485	568,018
Reserved for continuing appropriations		3,240,749	1,588	22,632
Reserved for prepaid items				
Unreserved:				
Designated for special revenue purposes		11,567,952		1,031,421
Undesignated	106,467		(462,120)	
Total Fund Balances (Deficits)	<u>133,467</u>	<u>15,224,770</u>	<u>(391,047)</u>	<u>1,622,071</u>
Total Liabilities and Fund Balances	<u>\$ 844,989</u>	<u>\$ 15,882,538</u>	<u>\$ 1,487,248</u>	<u>\$ 2,037,452</u>

<u>Park Improvement</u>	<u>Proposition A</u>	<u>Special Assessment</u>	<u>State Park</u>	<u>TDA</u>	<u>Traffic Safety</u>
\$ 2,246,351		\$ 2,702,959	\$ 218,166	\$ 137,824	
28,203		33,898	1,590	1,722	
	\$ 2,083,034		5,529,550		\$ 136,349
<u>\$ 2,274,554</u>	<u>\$ 2,083,034</u>	<u>\$ 2,736,857</u>	<u>\$ 5,749,306</u>	<u>\$ 139,546</u>	<u>\$ 136,349</u>
	\$ 6,607	\$ 104,058	\$ 603,284	\$ 3,033	
	568,700		3,983,990	3,457	
	575,307	104,058	4,587,274	6,490	
\$ 500,000	159,907	16,109		46,971	
	341,155		796,000	7,307	
1,774,554		2,616,690		78,778	\$ 136,349
	1,006,665		366,032		
<u>2,274,554</u>	<u>1,507,727</u>	<u>2,632,799</u>	<u>1,162,032</u>	<u>133,056</u>	<u>136,349</u>
<u>\$ 2,274,554</u>	<u>\$ 2,083,034</u>	<u>\$ 2,736,857</u>	<u>\$ 5,749,306</u>	<u>\$ 139,546</u>	<u>\$ 136,349</u>

CITY OF SANTA CLARITA
Combining Balance Sheet - Special Revenue Funds (Continued)
June 30, 1999
With Comparative Totals for June 30, 1998

<u>Assets</u>	<u>CDBG</u>	<u>FAU</u>	<u>Proposition C</u>	<u>AQMD</u>
Cash and investments	\$ 17,408	\$ 135,386	\$ 1,942,691	\$ 82,834
Cash and investments held with fiscal agent				
Accounts receivable				
Interest receivable		1,692	24,390	1,035
Due from other funds		136,639		
Due from other governments	333,693		1,927,602	101,065
Prepaid items				
Advances from other funds	150			
Loans receivable	176,707			
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 527,958</u>	<u>\$ 273,717</u>	<u>\$ 3,894,683</u>	<u>\$ 184,934</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable and accrued liabilities	\$ 331,135	\$ 4,015	\$ 64,715	
Deferred revenue	176,707			
Due to other governments	1,192	361,389	323,226	
Due to other funds	263,964			
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>772,998</u>	<u>365,404</u>	<u>387,941</u>	
 Fund Balances (Deficits):				
Reserved for encumbrances	268,020	172,079	1,766,508	
Reserved for continuing appropriations			68,960	\$ 120,456
Reserved for prepaid items				
Unreserved:				
Designated for special revenue purposes			1,671,274	64,478
Undesignated	(513,060)	(263,766)		
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances (Deficits)	<u>(245,040)</u>	<u>(91,687)</u>	<u>3,506,742</u>	<u>184,934</u>
Total Liabilities and Fund Balances	<u>\$ 527,958</u>	<u>\$ 273,717</u>	<u>\$ 3,894,683</u>	<u>\$ 184,934</u>

<u>Aid to Cities</u>	<u>Earthquake</u>	<u>Landscape Maintenance District #1</u>	<u>Stormwater Utility</u>	<u>Economic Development Administration</u>	<u>Miscellaneous Grants</u>
\$ 89,627	\$ 7,885,338	\$ 7,478,864	\$ 2,198,349		
1,120	98,998	65,454 93,895	718,822 26,926		
	1,445,379	292,140 1,306	4,723	\$ 330,673	\$ 1,641,055 289
<u>\$ 90,747</u>	<u>\$ 9,429,715</u>	<u>\$ 7,931,659</u>	<u>\$ 2,948,820</u>	<u>\$ 330,673</u>	<u>\$ 1,641,344</u>
	\$ 335	\$ 412,219	\$ 95,932	\$ 30,289	\$ 178,788 161,484
	8,082,200 455,830			300,443	1,303,171
	<u>8,538,365</u>	<u>412,219</u>	<u>95,932</u>	<u>330,732</u>	<u>1,643,443</u>
		918,881	938,195		
			373,991 4,723		289
\$ 90,747	891,350	6,599,253	1,535,979	(59)	(2,388)
<u>90,747</u>	<u>891,350</u>	<u>7,519,440</u>	<u>2,852,888</u>	<u>(59)</u>	<u>(2,099)</u>
<u>\$ 90,747</u>	<u>\$ 9,429,715</u>	<u>\$ 7,931,659</u>	<u>\$ 2,948,820</u>	<u>\$ 330,673</u>	<u>\$ 1,641,344</u>

CITY OF SANTA CLARITA
Combining Balance Sheet - Special Revenue Funds (Continued)
June 30, 1999
With Comparative Totals for June 30, 1998

<u>Assets</u>	<u>Sewer Maintenance</u>	<u>OCJP Grant</u>	<u>BJA Law Enforcement</u>	<u>Supplemental Law Grant</u>
Cash and investments	\$ 11,562	\$ 6,398		
Cash and investments held with fiscal agent				
Accounts receivable				
Interest receivable	145	80		
Due from other funds				
Due from other governments		41,026	\$ 131,213	
Prepaid items				\$ 75
Advances from other funds				
Loans receivable				
Total Assets	\$ 11,707	\$ 47,504	\$ 131,213	\$ 75
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable and accrued liabilities	\$ 633	\$ 14,568	\$ 749	\$ 20,068
Deferred revenue	7,034			
Due to other governments				
Due to other funds			141,745	165,649
Total Liabilities	7,667	14,568	142,494	185,717
Fund Balances (Deficits):				
Reserved for encumbrances	2,223			
Reserved for continuing appropriations				
Reserved for prepaid items				75
Unreserved:				
Designated for special revenue purposes	1,817		(11,281)	
Undesignated		32,936		(185,717)
Total Fund Balances (Deficits)	4,040	32,936	(11,281)	(185,642)
Total Liabilities and Fund Balances	\$ 11,707	\$ 47,504	\$ 131,213	\$ 75

HOME	Santa Clarita Sports Complex	Federal Grants	Totals	
			1999	1998
\$ 55,295			\$ 42,008,260	\$ 33,536,765
			2,908,792	
			796,343	1,786,415
909			561,658	420,812
			140,096	125,975
7,193		\$ 25,027	14,306,647	10,758,278
			6,393	1,002
			150	
<u>362,379</u>			<u>539,086</u>	<u>592,011</u>
<u>\$ 425,776</u>	<u>\$ -</u>	<u>\$ 25,027</u>	<u>\$ 61,267,425</u>	<u>\$ 47,221,258</u>
		\$ 19,529	\$ 2,985,459	\$ 2,029,121
\$ 362,379			3,275,068	2,772,254
			8,768,007	8,095,519
		5,498	7,192,447	5,291,479
<u>362,379</u>		<u>25,027</u>	<u>22,220,981</u>	<u>18,188,373</u>
			5,869,465	6,743,910
			4,972,838	530,254
			6,393	1,002
63,397			28,112,758	26,585,173
			84,990	(4,827,454)
<u>63,397</u>			<u>39,046,444</u>	<u>29,032,885</u>
<u>\$ 425,776</u>	<u>\$ -</u>	<u>\$ 25,027</u>	<u>\$ 61,267,425</u>	<u>\$ 47,221,258</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, 1999
With Comparative Totals for the Year Ended June 30, 1998

	<u>Bikeway</u>	<u>Bridge and Thoroughfare</u>	<u>Developer Fees</u>
Revenues:			
Developer fees	\$ 414	\$ 3,217,959	\$ 372,871
Use of money and property	31,228	863,255	55,362
Revenue from other agencies	40,010		
Fines and forfeitures			
Service charges			
Other revenue			
Proceeds from exchange of General Fund monies			
	<hr/>	<hr/>	<hr/>
Total Revenues	<u>71,652</u>	<u>4,081,214</u>	<u>428,233</u>
Expenditures:			
Current Operating:			
General government			
Public safety			
Public works			
Community development			
Capital outlay	<u>40,425</u>	<u>1,130,925</u>	<u>442,639</u>
	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>40,425</u>	<u>1,130,925</u>	<u>442,639</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>31,227</u>	<u>2,950,289</u>	<u>(14,406)</u>
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out			
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	31,227	2,950,289	(14,406)
Fund Balances (Deficits) - Beginning of Year	<u>102,240</u>	<u>12,274,481</u>	<u>(376,641)</u>
Fund Balances (Deficits) - End of Year	<u>\$ 133,467</u>	<u>\$ 15,224,770</u>	<u>\$ (391,047)</u>

<u>Gas Tax</u>	<u>Park Improvement</u>	<u>Proposition A</u>	<u>Special Assessment</u>	<u>State Park</u>	<u>TDA</u>
\$ 72,031	\$ 56,504	\$ 19,348	\$ 104,246	\$ 4,657	\$ 30,762
3,216,033	1,377,212	3,833,283		4,408,345	3,130,359
			3,363,174		
4,779		225,000			
<u>3,292,843</u>	<u>1,433,716</u>	<u>4,077,631</u>	<u>3,467,420</u>	<u>4,413,002</u>	<u>3,161,121</u>
2,789,256			1,459,481		
<u>1,293,769</u>		<u>112,634</u>		<u>3,571,703</u>	<u>251,006</u>
<u>4,083,025</u>		<u>112,634</u>	<u>1,459,481</u>	<u>3,571,703</u>	<u>251,006</u>
<u>(790,182)</u>	<u>1,433,716</u>	<u>3,964,997</u>	<u>2,007,939</u>	<u>841,299</u>	<u>2,910,115</u>
295,405			10,260		
<u>(370,635)</u>		<u>(2,340,736)</u>			<u>(3,672,626)</u>
<u>(75,230)</u>		<u>(2,340,736)</u>	<u>10,260</u>		<u>(3,672,626)</u>
(865,412)	1,433,716	1,624,261	2,018,199	841,299	(762,511)
<u>2,487,483</u>	<u>840,838</u>	<u>(116,534)</u>	<u>614,600</u>	<u>320,733</u>	<u>895,567</u>
<u>\$ 1,622,071</u>	<u>\$ 2,274,554</u>	<u>\$ 1,507,727</u>	<u>\$ 2,632,799</u>	<u>\$ 1,162,032</u>	<u>\$ 133,056</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, 1999
With Comparative Totals for the Year Ended June 30, 1998

	<u>Traffic Safety</u>	<u>CDBG</u>	<u>FAU</u>
Revenues:			
Developer fees			
Use of money and property	\$ 10,953		\$ 9,115
Revenue from other agencies		\$ 1,138,059	
Fines and forfeitures	877,118		
Service charges			
Other revenue			
Proceeds from exchange of General Fund monies			
	<u>888,071</u>	<u>1,138,059</u>	<u>9,115</u>
Total Revenues			
Expenditures:			
Current Operating:			
General government			
Public safety			
Public works			
Community development		299,786	
Capital outlay		1,083,313	65,322
		<u>1,383,099</u>	<u>65,322</u>
Total Expenditures			
Excess (Deficiency) of Revenues Over Expenditures	<u>888,071</u>	<u>(245,040)</u>	<u>(56,207)</u>
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out	(757,370)		
	<u>(757,370)</u>		
Total Other Financing Sources (Uses)			
	<u>(757,370)</u>		
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	130,701	(245,040)	(56,207)
Fund Balances (Deficits) - Beginning of Year	<u>5,648</u>		<u>(35,480)</u>
Fund Balances (Deficits) - End of Year	<u>\$ 136,349</u>	<u>\$ (245,040)</u>	<u>\$ (91,687)</u>

<u>Proposition C</u>	<u>AQMD</u>	<u>Aid to Cities</u>	<u>Earthquake</u>	<u>Landscape Maintenance District #1</u>	<u>Stormwater Utility</u>	<u>Economic Development Administration</u>
\$ 109,819 2,859,405	\$ 2,918 251,246	\$ 3,957	\$ 311,948 (826,003)	\$ 251,104	\$ 79,913	\$ 498,331
			28,474	7,197,208	2,527,683 1,949	
<u>2,969,224</u>	<u>254,164</u>	<u>3,957</u>	<u>(485,581)</u>	<u>7,448,312</u>	<u>2,609,545</u>	<u>498,331</u>
	192,352					
<u>2,249,630</u>			<u>18,454</u>	<u>4,966,334</u>	<u>537,103</u> <u>877,751</u>	<u>498,331</u>
<u>2,249,630</u>	<u>192,352</u>		<u>18,454</u>	<u>4,966,334</u>	<u>1,414,854</u>	<u>498,331</u>
<u>719,594</u>	<u>61,812</u>	<u>3,957</u>	<u>(504,035)</u>	<u>2,481,978</u>	<u>1,194,691</u>	
<u>(616,746)</u>					<u>53,633</u> <u>(197,820)</u>	
<u>(616,746)</u>					<u>(144,187)</u>	
102,848	61,812	3,957	(504,035)	2,481,978	1,050,504	
<u>3,403,894</u>	<u>123,122</u>	<u>86,790</u>	<u>1,395,385</u>	<u>5,037,462</u>	<u>1,802,384</u>	<u>(59)</u>
<u>\$ 3,506,742</u>	<u>\$ 184,934</u>	<u>\$ 90,747</u>	<u>\$ 891,350</u>	<u>\$ 7,519,440</u>	<u>\$ 2,852,888</u>	<u>\$ (59)</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, 1999
With Comparative Totals for the Year Ended June 30, 1998

	<u>Miscellaneous Grants</u>	<u>Sewer Maintenance</u>	<u>OCJP Grant</u>
Revenues:			
Developer fees		\$ 23,912	
Use of money and property	\$ 50	1,199	\$ 85
Revenue from other agencies	243,173		223,319
Fines and forfeitures			
Service charges			
Other revenue			204
Proceeds from exchange of General Fund monies			
Total Revenues	<u>243,223</u>	<u>25,111</u>	<u>223,608</u>
Expenditures:			
Current Operating:			
General government			220,672
Public safety			
Public works			
Community development			
Capital outlay	<u>264,911</u>	<u>23,912</u>	
Total Expenditures	<u>264,911</u>	<u>23,912</u>	<u>220,672</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(21,688)</u>	<u>1,199</u>	<u>2,936</u>
Other Financing Sources (Uses):			
Operating transfers in			30,000
Operating transfers out			
Total Other Financing Sources (Uses)			<u>30,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(21,688)	1,199	32,936
Fund Balances (Deficits) - Beginning of Year	<u>19,589</u>	<u>2,841</u>	
Fund Balances (Deficits) - End of Year	<u>\$ (2,099)</u>	<u>\$ 4,040</u>	<u>\$ 32,936</u>

BJA Law Enforcement	Supplemental Law Grant	HOME	Santa Clarita Sports Complex	Federal Grants	Totals	
					1999	1998
					\$ 3,615,156	\$ 3,994,532
\$ 88	\$ 139	\$ 1,917		\$ 25,027	2,045,625	1,472,180
120,848	103,352	45,873			20,662,845	26,639,131
					877,118	287,776
					13,088,065	8,373,445
		41,075			76,481	468,777
					225,000	
<u>120,936</u>	<u>103,491</u>	<u>88,865</u>		<u>25,027</u>	<u>40,590,290</u>	<u>41,235,841</u>
					413,024	358,257
	289,133				289,133	367,247
					2,789,256	1,750,200
206,127		25,894		25,027	2,553,418	1,823,271
					16,891,059	16,529,475
<u>206,127</u>	<u>289,133</u>	<u>25,894</u>		<u>25,027</u>	<u>22,935,890</u>	<u>20,828,450</u>
<u>(85,191)</u>	<u>(185,642)</u>	<u>62,971</u>			<u>17,654,400</u>	<u>20,407,391</u>
					389,298	1,126,093
			\$ (74,206)		(8,030,139)	(8,974,511)
			(74,206)		(7,640,841)	(7,848,418)
(85,191)	(185,642)	62,971	(74,206)		10,013,559	12,558,973
73,910		426	74,206		29,032,885	16,473,912
<u>\$ (11,281)</u>	<u>\$ (185,642)</u>	<u>\$ 63,397</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,046,444</u>	<u>\$ 29,032,885</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, 1999

	Bikeway		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Developer fees		\$ 414	\$ 414
Use of money and property	\$ 18,000	31,228	13,228
Revenue from other agencies	113,500	40,010	(73,490)
Fines and forfeitures			
Service charges			
Other revenue			
Proceeds from exchange of General Fund monies			
Total Revenues	<u>131,500</u>	<u>71,652</u>	<u>(59,848)</u>
Expenditures:			
Current Operating:			
General government			
Public safety			
Public works			
Community development			
Capital outlay	<u>203,419</u>	<u>40,425</u>	<u>162,994</u>
Total Expenditures	<u>203,419</u>	<u>40,425</u>	<u>162,994</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(71,919)</u>	<u>31,227</u>	<u>103,146</u>
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out			
Total Other Financing Sources (Uses)			
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(71,919)</u>	<u>31,227</u>	<u>103,146</u>
Fund Balances (Deficits) - Beginning of Year	<u>102,240</u>	<u>102,240</u>	
Fund Balances (Deficits) - End of Year	<u>\$ 30,321</u>	<u>\$ 133,467</u>	<u>\$ 103,146</u>

Bridge and Thoroughfare			Developer Fees		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 117,800	\$ 3,217,959	\$ 3,100,159	\$ 4,325,431	\$ 372,871	\$ (3,952,560)
420,000	863,255	443,255	46,000	55,362	9,362
<u>537,800</u>	<u>4,081,214</u>	<u>3,543,414</u>	<u>4,371,431</u>	<u>428,233</u>	<u>(3,943,198)</u>
<u>4,561,066</u>	<u>1,130,925</u>	<u>3,430,141</u>	<u>4,807,886</u>	<u>442,639</u>	<u>4,365,247</u>
<u>4,561,066</u>	<u>1,130,925</u>	<u>3,430,141</u>	<u>4,807,886</u>	<u>442,639</u>	<u>4,365,247</u>
<u>(4,023,266)</u>	<u>2,950,289</u>	<u>6,973,555</u>	<u>(436,455)</u>	<u>(14,406)</u>	<u>422,049</u>
<u>(4,023,266)</u>	<u>2,950,289</u>	<u>6,973,555</u>	<u>(436,455)</u>	<u>(14,406)</u>	<u>422,049</u>
<u>12,274,481</u>	<u>12,274,481</u>		<u>(376,641)</u>	<u>(376,641)</u>	
<u>\$ 8,251,215</u>	<u>\$ 15,224,770</u>	<u>\$ 6,973,555</u>	<u>\$ (813,096)</u>	<u>\$ (391,047)</u>	<u>\$ 422,049</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, 1999

	Gas Tax		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Developer fees			
Use of money and property	\$ 85,000	\$ 72,031	\$ (12,969)
Revenue from other agencies	2,430,053	3,216,033	785,980
Fines and forfeitures			
Service charges			
Other revenue		4,779	4,779
Proceeds from exchange of General Fund monies			
Total Revenues	<u>2,515,053</u>	<u>3,292,843</u>	<u>777,790</u>
Expenditures:			
Current Operating:			
General government			
Public safety			
Public works	3,217,279	2,789,256	428,023
Community development			
Capital outlay	<u>1,606,083</u>	<u>1,293,769</u>	<u>312,314</u>
Total Expenditures	<u>4,823,362</u>	<u>4,083,025</u>	<u>740,337</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,308,309)</u>	<u>(790,182)</u>	<u>1,518,127</u>
Other Financing Sources (Uses):			
Operating transfers in	295,405	295,405	
Operating transfers out	<u>(378,165)</u>	<u>(370,635)</u>	7,530
Total Other Financing Sources (Uses)	<u>(82,760)</u>	<u>(75,230)</u>	<u>7,530</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(2,391,069)</u>	<u>(865,412)</u>	<u>1,525,657</u>
Fund Balances (Deficits) - Beginning of Year	<u>2,487,483</u>	<u>2,487,483</u>	
Fund Balances (Deficits) - End of Year	<u>\$ 96,414</u>	<u>\$ 1,622,071</u>	<u>\$ 1,525,657</u>

Park Improvement			Proposition A		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 30,000	\$ 56,504 1,377,212	\$ 26,504 1,377,212	\$ 10,000 3,617,698	\$ 19,348 3,833,283	\$ 9,348 215,585
			225,000	225,000	
30,000	1,433,716	1,403,716	3,852,698	4,077,631	224,933
500,000		500,000	641,187	112,634	528,553
500,000		500,000	641,187	112,634	528,553
(470,000)	1,433,716	1,903,716	3,211,511	3,964,997	753,486
			(3,096,991)	(2,340,736)	756,255
			(3,096,991)	(2,340,736)	756,255
(470,000)	1,433,716	1,903,716	114,520	1,624,261	1,509,741
840,838	840,838		(116,534)	(116,534)	
<u>\$ 370,838</u>	<u>\$ 2,274,554</u>	<u>\$ 1,903,716</u>	<u>\$ (2,014)</u>	<u>\$ 1,507,727</u>	<u>\$ 1,509,741</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, 1999

	Special Assessment		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Developer fees			
Use of money and property	\$ 83,600	\$ 104,246	\$ 20,646
Revenue from other agencies			
Fines and forfeitures			
Service charges	1,716,759	3,363,174	1,646,415
Other revenue			
Proceeds from exchange of General Fund monies			
Total Revenues	<u>1,800,359</u>	<u>3,467,420</u>	<u>1,667,061</u>
Expenditures:			
Current Operating:			
General government			
Public safety			
Public works			
Community development	2,009,023	1,459,481	549,542
Capital outlay			
Total Expenditures	<u>2,009,023</u>	<u>1,459,481</u>	<u>549,542</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(208,664)</u>	<u>2,007,939</u>	<u>2,216,603</u>
Other Financing Sources (Uses):			
Operating transfers in	10,260	10,260	
Operating transfers out			
Total Other Financing Sources (Uses)	<u>10,260</u>	<u>10,260</u>	
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(198,404)</u>	<u>2,018,199</u>	<u>2,216,603</u>
Fund Balances (Deficits) - Beginning of Year	<u>614,600</u>	<u>614,600</u>	
Fund Balances (Deficits) - End of Year	<u>\$ 416,196</u>	<u>\$ 2,632,799</u>	<u>\$ 2,216,603</u>

State Park			TDA		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 1,500	\$ 4,657	\$ 3,157	\$ 24,000	\$ 30,762	\$ 6,762
3,663,469	4,408,345	744,876	3,090,350	3,130,359	40,009
<u>3,664,969</u>	<u>4,413,002</u>	<u>748,033</u>	<u>3,114,350</u>	<u>3,161,121</u>	<u>46,771</u>
<u>5,751,072</u>	<u>3,571,703</u>	<u>2,179,369</u>	<u>303,927</u>	<u>251,006</u>	<u>52,921</u>
<u>5,751,072</u>	<u>3,571,703</u>	<u>2,179,369</u>	<u>303,927</u>	<u>251,006</u>	<u>52,921</u>
<u>(2,086,103)</u>	<u>841,299</u>	<u>2,927,402</u>	<u>2,810,423</u>	<u>2,910,115</u>	<u>99,692</u>
			<u>(3,633,611)</u>	<u>(3,672,626)</u>	<u>(39,015)</u>
			<u>(3,633,611)</u>	<u>(3,672,626)</u>	<u>(39,015)</u>
<u>(2,086,103)</u>	<u>841,299</u>	<u>2,927,402</u>	<u>(823,188)</u>	<u>(762,511)</u>	<u>60,677</u>
<u>320,733</u>	<u>320,733</u>		<u>895,567</u>	<u>895,567</u>	
<u>\$ (1,765,370)</u>	<u>\$ 1,162,032</u>	<u>\$ 2,927,402</u>	<u>\$ 72,379</u>	<u>\$ 133,056</u>	<u>\$ 60,677</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, 1999

	Traffic Safety		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Developer fees			
Use of money and property	\$ 2,500	\$ 10,953	\$ 8,453
Revenue from other agencies			
Fines and forfeitures	444,000	877,118	433,118
Service charges			
Other revenue			
Proceeds from exchange of General Fund monies			
Total Revenues	<u>446,500</u>	<u>888,071</u>	<u>441,571</u>
Expenditures:			
Current Operating:			
General government			
Public safety			
Public works			
Community development			
Capital outlay			
Total Expenditures			
Excess (Deficiency) of Revenues Over Expenditures	<u>446,500</u>	<u>888,071</u>	<u>441,571</u>
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out	<u>(215,800)</u>	<u>(757,370)</u>	<u>(541,570)</u>
Total Other Financing Sources (Uses)	<u>(215,800)</u>	<u>(757,370)</u>	
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	230,700	130,701	(99,999)
Fund Balances (Deficits) - Beginning of Year	<u>5,648</u>	<u>5,648</u>	
Fund Balances (Deficits) - End of Year	<u>\$ 236,348</u>	<u>\$ 136,349</u>	<u>\$ (99,999)</u>

CDBG			FAU		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 1,700		\$ (1,700)	\$ 10,000	\$ 9,115	\$ (885)
1,911,753	\$ 1,138,059	(773,694)			
<u>1,913,453</u>	<u>1,138,059</u>	<u>(775,394)</u>	<u>10,000</u>	<u>9,115</u>	<u>(885)</u>
358,898	299,786	59,112			
1,438,492	1,083,313	355,179	1,287,466	65,322	1,222,144
<u>1,797,390</u>	<u>1,383,099</u>	<u>414,291</u>	<u>1,287,466</u>	<u>65,322</u>	<u>1,222,144</u>
<u>116,063</u>	<u>(245,040)</u>	<u>(361,103)</u>	<u>(1,277,466)</u>	<u>(56,207)</u>	<u>1,221,259</u>
116,063	(245,040)	(361,103)	(1,277,466)	(56,207)	1,221,259
			(35,480)	(35,480)	
<u>\$ 116,063</u>	<u>\$ (245,040)</u>	<u>\$ (361,103)</u>	<u>\$ (1,312,946)</u>	<u>\$ (91,687)</u>	<u>\$ 1,221,259</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, 1999

	Proposition C		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Developer fees			
Use of money and property	\$ 97,000	\$ 109,819	\$ 12,819
Revenue from other agencies	2,520,419	2,859,405	338,986
Fines and forfeitures			
Service charges			
Other revenue			
Proceeds from exchange of General Fund monies			
Total Revenues	<u>2,617,419</u>	<u>2,969,224</u>	<u>351,805</u>
Expenditures:			
Current Operating:			
General government			
Public safety			
Public works			
Community development			
Capital outlay	<u>5,081,649</u>	<u>2,249,630</u>	<u>2,832,019</u>
Total Expenditures	<u>5,081,649</u>	<u>2,249,630</u>	<u>2,832,019</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,464,230)</u>	<u>719,594</u>	<u>3,183,824</u>
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out	<u>(1,153,390)</u>	<u>(616,746)</u>	<u>536,644</u>
Total Other Financing Sources (Uses)	<u>(1,153,390)</u>	<u>(616,746)</u>	<u>536,644</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(3,617,620)</u>	<u>102,848</u>	<u>3,720,468</u>
Fund Balances (Deficits) - Beginning of Year	<u>3,403,894</u>	<u>3,403,894</u>	
Fund Balances (Deficits) - End of Year	<u>\$ (213,726)</u>	<u>\$ 3,506,742</u>	<u>\$ 3,720,468</u>

AQMD		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 4,900	\$ 2,918	\$ (1,982)
346,985	251,246	(95,739)
<u>351,885</u>	<u>254,164</u>	<u>(97,721)</u>
317,014	192,352	124,662
<u>317,014</u>	<u>192,352</u>	<u>124,662</u>
<u>34,871</u>	<u>61,812</u>	<u>26,941</u>
<u>(56,738)</u>		<u>56,738</u>
<u>(56,738)</u>		<u>56,738</u>
(21,867)	61,812	83,679
<u>123,122</u>	<u>123,122</u>	
<u>\$ 101,255</u>	<u>\$ 184,934</u>	<u>\$ 83,679</u>

Aid to Cities		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 2,800	\$ 3,957	\$ 1,157
<u>2,800</u>	<u>3,957</u>	<u>1,157</u>
<u>2,800</u>	<u>3,957</u>	<u>1,157</u>
2,800	3,957	1,157
<u>86,790</u>	<u>86,790</u>	
<u>\$ 89,590</u>	<u>\$ 90,747</u>	<u>\$ 1,157</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, 1999

	Earthquake		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Developer fees			
Use of money and property	\$ 250,000	\$ 311,948	\$ 61,948
Revenue from other agencies		(826,003)	(826,003)
Fines and forfeitures			
Service charges			
Other revenue		28,474	28,474
Proceeds from exchange of General Fund monies			
Total Revenues	<u>250,000</u>	<u>(485,581)</u>	<u>(735,581)</u>
Expenditures:			
Current Operating:			
General government			
Public safety			
Public works			
Community development			
Capital outlay	<u>26,937</u>	<u>18,454</u>	<u>8,483</u>
Total Expenditures	<u>26,937</u>	<u>18,454</u>	<u>8,483</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>223,063</u>	<u>(504,035)</u>	<u>(727,098)</u>
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out			
Total Other Financing Sources (Uses)			
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	223,063	(504,035)	(727,098)
Fund Balances (Deficits) - Beginning of Year	<u>1,395,385</u>	<u>1,395,385</u>	
Fund Balances (Deficits) - End of Year	<u>\$ 1,618,448</u>	<u>\$ 891,350</u>	<u>\$ (727,098)</u>

<u>Landscape Maintenance District #1</u>			<u>Stormwater Utility</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 170,000	\$ 251,104	\$ 81,104	\$ 56,000	\$ 79,913	\$ 23,913
4,831,675	7,197,208	2,365,533	1,770,000	2,527,683 1,949	757,683 1,949
<u>5,001,675</u>	<u>7,448,312</u>	<u>2,446,637</u>	<u>1,826,000</u>	<u>2,609,545</u>	<u>783,545</u>
6,556,352	4,966,334	1,590,018	1,309,062	537,103	771,959
<u>6,556,352</u>	<u>4,966,334</u>	<u>1,590,018</u>	<u>1,499,494</u>	<u>877,751</u>	<u>621,743</u>
(1,554,677)	2,481,978	4,036,655	2,808,556	1,414,854	1,393,702
<u>(1,554,677)</u>	<u>2,481,978</u>	<u>4,036,655</u>	<u>(982,556)</u>	<u>1,194,691</u>	<u>2,177,247</u>
			(197,820)	53,633 (197,820)	53,633
			<u>(197,820)</u>	<u>(144,187)</u>	<u>53,633</u>
(1,554,677)	2,481,978	4,036,655	(1,180,376)	1,050,504	2,230,880
<u>5,037,462</u>	<u>5,037,462</u>		<u>1,802,384</u>	<u>1,802,384</u>	
<u>\$ 3,482,785</u>	<u>\$ 7,519,440</u>	<u>\$ 4,036,655</u>	<u>\$ 622,008</u>	<u>\$ 2,852,888</u>	<u>\$ 2,230,880</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, 1999

	<u>Economic Development Administration</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
Revenues:			
Developer fees			
Use of money and property			
Revenue from other agencies		\$ 498,331	\$ 498,331
Fines and forfeitures			
Service charges			
Other revenue			
Proceeds from exchange of General Fund monies			
Total Revenues		<u>498,331</u>	<u>498,331</u>
Expenditures:			
Current Operating:			
General government			
Public safety			
Public works			
Community development			
Capital outlay	\$ 509,070	498,331	10,739
Total Expenditures	<u>509,070</u>	<u>498,331</u>	<u>10,739</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(509,070)</u>		<u>509,070</u>
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out			
Total Other Financing Sources (Uses)			
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(509,070)		509,070
Fund Balances (Deficits) - Beginning of Year	<u>(59)</u>	<u>(59)</u>	
Fund Balances (Deficits) - End of Year	<u><u>\$ (509,129)</u></u>	<u><u>\$ (59)</u></u>	<u><u>\$ 509,070</u></u>

Miscellaneous Grants		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 2,043,202	\$ 50 243,173	\$ 50 (1,800,029)
<u>2,043,202</u>	<u>243,223</u>	<u>(1,799,979)</u>
<u>2,056,003</u>	<u>264,911</u>	<u>1,791,092</u>
<u>2,056,003</u>	<u>264,911</u>	<u>1,791,092</u>
<u>(12,801)</u>	<u>(21,688)</u>	<u>(8,887)</u>
<u>(12,801)</u>	<u>(21,688)</u>	<u>(8,887)</u>
<u>19,589</u>	<u>19,589</u>	
<u>\$ 6,788</u>	<u>\$ (2,099)</u>	<u>\$ (8,887)</u>

Sewer Maintenance		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 23,912 1,100	\$ 23,912 1,199	\$ 99
<u>25,012</u>	<u>25,111</u>	<u>99</u>
<u>227,024</u>	<u>23,912</u>	<u>203,112</u>
<u>227,024</u>	<u>23,912</u>	<u>203,112</u>
<u>(202,012)</u>	<u>1,199</u>	<u>203,211</u>
<u>(202,012)</u>	<u>1,199</u>	<u>203,211</u>
<u>2,841</u>	<u>2,841</u>	
<u>\$ (199,171)</u>	<u>\$ 4,040</u>	<u>\$ 203,211</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, 1999

	OCJP Grant		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Developer fees			
Use of money and property		\$ 85	\$ 85
Revenue from other agencies	\$ 345,005	223,319	(121,686)
Fines and forfeitures			
Service charges			
Other revenue		204	204
Proceeds from exchange of General Fund monies			
Total Revenues	<u>345,005</u>	<u>223,608</u>	<u>(121,397)</u>
Expenditures:			
Current Operating:			
General government	251,453	220,672	30,781
Public safety			
Public works			
Community development			
Capital outlay			
Total Expenditures	<u>251,453</u>	<u>220,672</u>	<u>30,781</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>93,552</u>	<u>2,936</u>	<u>(90,616)</u>
Other Financing Sources (Uses):			
Operating transfers in	30,000	30,000	
Operating transfers out			
Total Other Financing Sources (Uses)	<u>30,000</u>	<u>30,000</u>	
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	123,552	32,936	(90,616)
Fund Balances (Deficits) - Beginning of Year			
Fund Balances (Deficits) - End of Year	<u>\$ 123,552</u>	<u>\$ 32,936</u>	<u>\$ (90,616)</u>

BJA Law Enforcement		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 900	\$ 88	\$ (812)
365,584	120,848	(244,736)
<u>366,484</u>	<u>120,936</u>	<u>(245,548)</u>
567,715	206,127	361,588
<u>567,715</u>	<u>206,127</u>	<u>361,588</u>
<u>(201,231)</u>	<u>(85,191)</u>	<u>116,040</u>
(201,231)	(85,191)	116,040
<u>73,910</u>	<u>73,910</u>	
<u>\$ (127,321)</u>	<u>\$ (11,281)</u>	<u>\$ 116,040</u>

Supplemental Law Grant		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 526,499	\$ 139	\$ 139
	103,352	(423,147)
<u>526,499</u>	<u>103,491</u>	<u>(423,008)</u>
530,754	289,133	241,621
<u>530,754</u>	<u>289,133</u>	<u>241,621</u>
<u>(4,255)</u>	<u>(185,642)</u>	<u>(181,387)</u>
(4,255)	(185,642)	(181,387)
<u>\$ (4,255)</u>	<u>\$ (185,642)</u>	<u>\$ (181,387)</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, 1999

	HOME		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Developer fees			
Use of money and property	\$ 950	\$ 1,917	\$ 967
Revenue from other agencies		45,873	45,873
Fines and forfeitures			
Service charges			
Other revenue		41,075	41,075
Proceeds from exchange of General Fund monies			
Total Revenues	<u>950</u>	<u>88,865</u>	<u>87,915</u>
Expenditures:			
Current Operating:			
General government			
Public safety			
Public works			
Community development	71,430	25,894	45,536
Capital outlay			
Total Expenditures	<u>71,430</u>	<u>25,894</u>	<u>45,536</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(70,480)</u>	<u>62,971</u>	<u>133,451</u>
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out			
Total Other Financing Sources (Uses)			
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(70,480)</u>	<u>62,971</u>	<u>133,451</u>
Fund Balances (Deficits) - Beginning of Year	<u>426</u>	<u>426</u>	
Fund Balances (Deficits) - End of Year	<u>\$ (70,054)</u>	<u>\$ 63,397</u>	<u>\$ 133,451</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, 1999

	Totals		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Developer fees	\$ 4,467,143	\$ 3,615,156	\$ (851,987)
Use of money and property	1,565,950	2,045,625	479,675
Revenue from other agencies	20,974,517	20,662,845	(311,672)
Fines and forfeitures	444,000	877,118	433,118
Service charges	8,318,434	13,088,065	4,769,631
Other revenue		76,481	76,481
Proceeds from exchange of General Fund monies	225,000	225,000	
Total Revenues	35,995,044	40,590,290	4,595,246
Expenditures:			
Current Operating:			
General government	568,467	413,024	155,443
Public safety	530,754	289,133	241,621
Public works	3,217,279	2,789,256	428,023
Community development	4,566,128	2,553,418	2,012,710
Capital outlay	37,057,127	16,891,059	20,166,068
Total Expenditures	45,939,755	22,935,890	23,003,865
Excess (Deficiency) of Revenues Over Expenditures	(9,944,711)	17,654,400	27,599,111
Other Financing Sources (Uses):			
Operating transfers in	335,665	389,298	53,633
Operating transfers out	(8,806,721)	(8,030,139)	776,582
Total Other Financing Sources (Uses)	(8,471,056)	(7,640,841)	830,215
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(18,415,767)	10,013,559	28,429,326
Fund Balances (Deficits) - Beginning of Year	29,032,885	29,032,885	
Fund Balances (Deficits) - End of Year	\$ 10,617,118	\$ 39,046,444	\$ 28,429,326

DEBT SERVICE FUNDS

The Debt Service Funds are used to account for accumulation of resources for, and payment of, interest and principal on general long-term debt.

General City Debt – To account for principal and interest payments on the 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.

Redevelopment Agency – To account for principal and interest payments on the loan from the City.

CITY OF SANTA CLARITA
Combining Balance Sheet
All Debt Service Funds
June 30, 1999
With Comparative Totals for June 30, 1998

	<u>General City Debt</u>	<u>Public Financing Authority</u>	<u>Redevelopment Agency</u>	<u>Totals</u>	
				1999	1998
Assets:					
Cash and investments with fiscal agents	<u>\$ -</u>	<u>\$ 1,174</u>	<u>\$ -</u>	<u>\$ 1,174</u>	<u>\$ 63</u>
Fund Balances:					
Reserved for debt service	<u>\$ -</u>	<u>\$ 1,174</u>	<u>\$ -</u>	<u>\$ 1,174</u>	<u>\$ 63</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, 1999
With Comparative Totals for the Year Ended June 30, 1998

	<u>General City Debt</u>	<u>Public Financing Authority</u>	<u>Redevelopment Agency</u>
Revenues:			
Use of money and property		\$ 2,243	
Expenditures:			
Principal retirement	\$ 26,755		
Interest and fiscal charges	297,699	953,270	\$ 183,554
Paid to escrow agent			
Bond issuance costs			
Total Expenditures	324,454	953,270	183,554
(Deficiency) of Revenues Over Expenditures	(324,454)	(951,027)	(183,554)
Other Financing Sources (Uses):			
Proceeds from long-term debt			
Paid to escrow agent			
Advances from other funds			183,554
Operating transfers in	324,454	952,138	
Total Other Financing Sources (Uses)	324,454	952,138	183,554
(Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses		1,111	
Fund Balances - Beginning of Year		63	
Fund Balances - End of Year	\$ -	\$ 1,174	\$ -

Totals	
1999	1998
<u>\$ 2,243</u>	<u>\$ 22,272</u>
26,755	202,227
1,434,523	982,579
<u> </u>	1,696,447
<u> </u>	<u>604,239</u>
<u>1,461,278</u>	<u>3,485,492</u>
<u>(1,459,035)</u>	<u>(3,463,220)</u>
183,554	19,670,000
1,276,592	(19,065,761)
<u> </u>	145,444
<u>1,460,146</u>	<u>1,025,652</u>
<u> </u>	<u>1,775,335</u>
1,111	(1,687,885)
<u>63</u>	<u>1,687,948</u>
<u>\$ 1,174</u>	<u>\$ 63</u>

CITY OF SANTA CLARITA
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual -
All Budgeted Debt Service Funds
For the Year Ended June 30, 1999

	General City Debt		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Use of money and property			
Expenditures:			
Principal retirement	\$ 26,755	\$ 26,755	
Interest and fiscal charges	297,699	297,699	
Total Expenditures	324,454	324,454	
Excess (Deficiency) of Revenues Over Expenditures	(324,454)	(324,454)	
Other Financing Sources:			
Operating transfers in	324,454	324,454	
Excess (Deficiency) of Revenues and Other Financing Sources Over 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)
	\$ 2,243	\$ 2,243		\$ 2,243	\$ 2,243
\$ 953,270	953,270		\$ 26,755	26,755	
953,270	953,270		1,250,969	1,250,969	
(953,270)	(951,027)	2,243	1,277,724	1,277,724	
952,138	952,138		(1,277,724)	(1,275,481)	2,243
(1,132)	1,111	2,243	1,276,592	1,276,592	
63	63		(1,132)	1,111	2,243
\$ (1,069)	\$ 1,174	\$ 2,243	63	63	
			\$ (1,069)	\$ 1,174	\$ 2,243

CAPITAL PROJECTS 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.

Assessment District No. 92-2 – To account for certain public improvements within Assessment District No. 92-2.

CITY OF SANTA CLARITA
Combining Balance Sheet
All Capital Projects Funds
June 30, 1999
With Comparative Totals for June 30, 1998

<u>Assets</u>	<u>Redevelop- ment Agency</u>	<u>Community Facilities District No. 92-1</u>	<u>1991 Revenue Bonds</u>	<u>Assessment District No. 92-2</u>
Cash and investments				
Cash and investments with fiscal agents		\$ 17,963		\$ 3,494
Interest receivable				
Accounts receivable				39,144
Due from other governments				
Prepaid items	\$ 146			
	<u>146</u>			
Total Assets	<u>\$ 146</u>	<u>\$ 17,963</u>	<u>\$ -</u>	<u>\$ 42,638</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable and accrued liabilities	\$ 6,280			
Due to other governments				
	<u>6,280</u>			
Total Liabilities				
Fund Balances:				
Reserved for encumbrances				
Reserved for continuing appropriations				
Unreserved:				
Designated for capital improvements		\$ 17,963		\$ 42,638
Undesignated	(6,134)			
	<u>(6,134)</u>			
Total Fund Balances		<u>17,963</u>		<u>42,638</u>
	<u>\$ 146</u>	<u>\$ 17,963</u>	<u>\$ -</u>	<u>\$ 42,638</u>

Totals	
1999	1998
	\$ 683,592
\$ 21,457	112,807
	5,656
39,144	
	113,788
146	113,788
<u>\$ 60,747</u>	<u>\$ 915,843</u>

\$ 6,280	\$ 87,090
	18,924
<u>6,280</u>	<u>106,014</u>

	171,113
	42,831
60,601	600,713
(6,134)	(4,828)
<u>54,467</u>	<u>809,829</u>
<u>\$ 60,747</u>	<u>\$ 915,843</u>

CITY OF SANTA CLARITA
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Capital Projects Funds
For the Year Ended June 30, 1999
With Comparative Totals for the Year Ended June 30, 1998

	Redevelop- ment Agency	Community Facilities District No. 92-1	1991 Revenue Bonds	Assessment District No. 92-2
Revenues:				
Use of money and property		\$ 804		\$ 4,408
Revenue from other agencies	\$ 15,580			
Other revenue	1,671			
Total Revenues	<u>17,251</u>	<u>804</u>		<u>4,408</u>
Expenditures:				
Current Operating:				
General government	322,231			57,418
Capital outlay				
Total Expenditures	<u>322,231</u>			<u>57,418</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(304,980)</u>	<u>804</u>		<u>(53,010)</u>
Other Financing Sources (Uses):				
Operating transfers out			\$ (701,850)	
Advances from other funds	303,674			
Total Other Financing Sources (Uses)	<u>303,674</u>		<u>(701,850)</u>	
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(1,306)</u>	<u>804</u>	<u>(701,850)</u>	<u>(53,010)</u>
Fund Balances - Beginning of Year	<u>(4,828)</u>	<u>17,159</u>	<u>701,850</u>	<u>95,648</u>
Fund Balances - End of Year	<u>\$ (6,134)</u>	<u>\$ 17,963</u>	<u>\$ -</u>	<u>\$ 42,638</u>

Totals	
1999	1998
\$ 5,212	\$ 39,736
15,580	
<u>1,671</u>	<u>145,072</u>
<u>22,463</u>	<u>184,808</u>
379,649	275,191
<u>379,649</u>	<u>1,733,326</u>
<u>379,649</u>	<u>2,008,517</u>
<u>(357,186)</u>	<u>(1,823,709)</u>
(701,850)	
<u>303,674</u>	<u>362,691</u>
<u>(398,176)</u>	<u>362,691</u>
(755,362)	(1,461,018)
<u>809,829</u>	<u>2,270,847</u>
<u>\$ 54,467</u>	<u>\$ 809,829</u>

CITY OF SANTA CLARITA
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual -
All Budgeted Capital Projects Funds
For the Year Ended June 30, 1999

	Redevelopment Agency		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Revenue from other agencies		\$ 15,580	\$ 15,580
Other revenue		1,671	1,671
Total Revenues		17,251	17,251
Expenditures:			
Current Operating:			
General government	\$ 593,183	322,231	270,952
(Deficiency) of Revenues Over Expenditures	(593,183)	(304,980)	(253,701)
Other Financing Sources (Uses):			
Operating transfers out			
Advances from other funds		303,674	303,674
Total Financing Sources (Uses)		303,674	303,674
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(593,183)	(1,306)	49,973
Fund Balances - Beginning of Year	(4,828)	(4,828)	
Fund Balances - End of Year	\$ (598,011)	\$ (6,134)	\$ 49,973

1991 Revenue Bonds			Totals		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
				\$ 15,580	\$ 15,580
				1,671	1,671
				17,251	17,251
			\$ 593,183	322,231	270,952
			(593,183)	(304,980)	(253,701)
	\$ (701,850)	\$ (701,850)		(701,850)	(701,850)
	(701,850)	(701,850)		303,674	303,674
				(398,176)	(398,176)
	(701,850)	(701,850)	(593,183)	(703,156)	(651,877)
\$ 701,850	701,850		697,022	697,022	
\$ 701,850	\$ -	\$ (701,850)	\$ 103,839	\$ (6,134)	\$ (651,877)

ENTERPRISE FUND

Transit Enterprise Fund – To account for the operation of the City’s local public transit bus system.

CITY OF SANTA CLARITA
Transit Enterprise Fund
Comparative Balance Sheet
June 30, 1999 and 1998

<u>Assets</u>	<u>1999</u>	<u>1998</u>
Current Assets:		
Accounts receivable	\$ 6,916	\$ 86,937
Due from other governments	1,594,875	3,765,405
Prepaid items	3,989	8,087
Total Current Assets	<u>1,605,780</u>	<u>3,860,429</u>
Restricted Assets:		
Deposit	489,500	489,500
Deferred bond issue costs	39,341	51,736
Total Restricted Assets	<u>528,841</u>	<u>541,236</u>
Property , Plant and Equipment (Net)	<u>14,163,829</u>	<u>13,129,680</u>
Total Assets	<u><u>\$ 16,298,450</u></u>	<u><u>\$ 17,531,345</u></u>
 <u>Liabilities and Fund Equity</u>		
Current Liabilities:		
Accounts payable and accrued liabilities	\$ 601,887	\$ 1,132,536
Deferred revenue	600	600
Due to other funds	1,323,660	3,614,743
Current portion of long-term debt	950,317	754,667
Total Current Liabilities	2,876,464	5,502,546
Long-Term Debt, Net of Current Portion	<u>5,655,658</u>	<u>4,266,302</u>
Total Liabilities	<u>8,532,122</u>	<u>9,768,848</u>
Fund Equity:		
Contributed capital	<u>4,482,625</u>	<u>4,573,797</u>
Retained earnings:		
Reserved for debt service	489,500	489,500
Unreserved	2,794,203	2,699,200
Total Retained Earnings	<u>3,283,703</u>	<u>3,188,700</u>
Total Fund Equity	<u>7,766,328</u>	<u>7,762,497</u>
Total Liabilities and Fund Equity	<u><u>\$ 16,298,450</u></u>	<u><u>\$ 17,531,345</u></u>

CITY OF SANTA CLARITA
Comparative Statement of Revenues, Expenses and
Changes in Retained Earnings
Transit Enterprise Fund
For the Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating Revenues:		
Transportation revenue	\$ 2,583,890	\$ 2,194,031
Other revenue	257,395	99,816
	<u>2,841,285</u>	<u>2,293,847</u>
Operating Expenses:		
Administrative	751,515	503,462
Transportation services	8,017,445	7,601,497
Depreciation and amortization	1,452,097	805,216
	<u>10,221,057</u>	<u>8,910,175</u>
Operating Loss	<u>(7,379,772)</u>	<u>(6,616,328)</u>
Nonoperating Revenues (Expenses):		
AVTA transit payment	(500,000)	(500,000)
Interest expense	(287,604)	(246,650)
Gain (loss) on disposal of fixed assets		(160,475)
Intergovernmental grants	1,435,499	1,269,916
	<u>647,895</u>	<u>362,791</u>
Net Loss Before Operating Transfers	<u>(6,731,877)</u>	<u>(6,253,537)</u>
Operating Transfers:		
Operating transfers in	6,630,108	7,253,945
Operating transfers out		(250,000)
	<u>6,630,108</u>	<u>7,003,945</u>
Net Income (Loss)	(101,769)	750,408
Add depreciation on contributed assets	<u>196,772</u>	<u>183,572</u>
Net Increase in Retained Earnings	95,003	933,980
Retained Earnings - Beginning of Year	<u>3,188,700</u>	<u>2,254,720</u>
Retained Earnings - End of Year	<u>\$ 3,283,703</u>	<u>\$ 3,188,700</u>

CITY OF SANTA CLARITA
 Comparative Statement of Cash Flows
 Transit Enterprise Fund
 For the Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Cash Flows from Operating Activities:		
Operating loss	\$ (7,379,772)	\$ (6,616,328)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation and amortization	1,452,097	805,216
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	80,021	(48,912)
(Increase) decrease in due from other governments	2,170,530	(1,264,798)
(Increase) decrease in prepaid items	4,098	(7,792)
Increase (decrease) in accounts payable and accrued liabilities	(530,649)	236,341
Total Adjustments	<u>3,176,097</u>	<u>(279,945)</u>
Net Cash Used by Operating Activities	<u>(4,203,675)</u>	<u>(6,896,273)</u>
Cash Flows from Noncapital Financing Activities:		
Intergovernmental grants	1,435,499	1,269,916
Cash received from other funds	1,323,660	3,614,743
Operating transfers in from other funds	6,630,108	7,253,945
Operating transfers out to other funds		(250,000)
Cash paid to other funds	<u>(3,614,743)</u>	<u>(883,545)</u>
Net Cash Provided by Noncapital Financing Activities	<u>5,774,524</u>	<u>11,005,059</u>
Cash Flows from Capital and Related Financing Activities:		
Acquisition of capital assets	(134,178)	(2,077,126)
Contributed capital	105,600	
Principal payments on long-term debt	(754,667)	(1,285,010)
Interest expense on long-term debt	(287,604)	(246,650)
AVTA transit payment	<u>(500,000)</u>	<u>(500,000)</u>
Net Cash Used by Capital and Related Financing Activities	<u>(1,570,849)</u>	<u>(4,108,786)</u>
Net (Increase) Decrease in Cash and Cash Equivalents		
Cash and Cash Equivalents - Beginning of Year	<u> </u>	<u> </u>
Cash and Cash Equivalents - End of Year	<u>\$ -</u>	<u>\$ -</u>

Noncash, investing, capital and financing activities:
 The transit fund:
 - entered into a \$2,335,964 capital lease for buses

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.

Computer Replacement – To account for the financing of the replacement of the City’s computer equipment.

Vehicle Replacement – To account for the financing of the replacement of the City’s automotive equipment.

Public Facilities Replacement – To account for the financing of the replacement of the City’s public facilities.

CITY OF SANTA CLARITA
Combining Balance Sheet
All Internal Service Funds
June 30, 1999
With Comparative Totals for June 30, 1998

<u>Assets</u>	<u>Self- Insurance</u>	<u>Computer Replacement</u>	<u>Vehicle Replacement</u>
Current Assets:			
Cash and investments	\$ 124,091	\$ 76,145	\$ 1,128,805
Interest receivable	<u>1,844</u>	<u>951</u>	<u>14,107</u>
Total Current Assets	<u>125,935</u>	<u>77,096</u>	<u>1,142,912</u>
Property, Plant and Equipment			
Equipment		452,273	76,038
Less accumulated depreciation		<u>(271,364)</u>	<u>(23,630)</u>
Net Property, Plant and Equipment		<u>180,909</u>	<u>52,408</u>
Total Assets	<u>\$ 125,935</u>	<u>\$ 258,005</u>	<u>\$ 1,195,320</u>
<u>Liabilities and Fund Equity</u>			
Current Liabilities:			
Accounts payable and accrued liabilities	\$ 960,951		\$ 13,441
Lease payable, current portion			
Total Current Liabilities	960,951		13,441
Fund Equity (Deficit):			
Retained earnings:			
Unreserved	<u>(835,016)</u>	<u>\$ 258,005</u>	<u>1,181,879</u>
Total Liabilities and Fund Equity	<u>\$ 125,935</u>	<u>\$ 258,005</u>	<u>\$ 1,195,320</u>

Public Facilities Replacement	Totals	
	1999	1998
\$ 3,000,000	\$ 4,329,041	\$ 1,199,343
	16,902	15,095
<u>3,000,000</u>	<u>4,345,943</u>	<u>1,214,438</u>
	528,311	497,664
	(294,994)	(193,418)
	<u>233,317</u>	<u>304,246</u>
<u>\$ 3,000,000</u>	<u>\$ 4,579,260</u>	<u>\$ 1,518,684</u>
	\$ 974,392	\$ 965,692
		183,502
	<u>974,392</u>	<u>1,149,194</u>
<u>\$ 3,000,000</u>	<u>3,604,868</u>	<u>369,490</u>
<u>\$ 3,000,000</u>	<u>\$ 4,579,260</u>	<u>\$ 1,518,684</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, 1999
With Comparative Totals for the Year Ended June 30, 1998

	<u>Self- Insurance</u>	<u>Computer Replacement</u>	<u>Vehicle Replacement</u>
Operating Revenues:			
Charges for services	<u>\$ 655,207</u>	<u>\$ 133,025</u>	<u>\$ 114,010</u>
Operating Expenses:			
Services and supplies	751,600		
Depreciation		<u>90,454</u>	<u>11,121</u>
Total Operating Expenses	<u>751,600</u>	<u>90,454</u>	<u>11,121</u>
Operating Income (Loss)	<u>(96,393)</u>	<u>42,571</u>	<u>102,889</u>
Nonoperating Revenues (Expenses):			
Interest income	12,174	6,097	49,783
Interest expense		<u>(6,743)</u>	
Net Nonoperating Revenues (Expenses)	<u>12,174</u>	<u>(646)</u>	<u>49,783</u>
Net Income (Loss) Before Operating Transfers	<u>(84,219)</u>	<u>41,925</u>	<u>152,672</u>
Operating Transfers:			
Operating transfers in	<u>125,000</u>		
Net Income	<u>40,781</u>	<u>41,925</u>	<u>152,672</u>
Retained Earnings (Deficit) - Beginning of Year	<u>(875,797)</u>	<u>216,080</u>	<u>1,029,207</u>
Retained Earnings (Deficit) - End of Year	<u><u>\$ (835,016)</u></u>	<u><u>\$ 258,005</u></u>	<u><u>\$ 1,181,879</u></u>

Public Facilities Replacement	Totals	
	1999	1998
	\$ 902,242	\$ 940,999
	751,600	772,914
	101,575	102,964
	853,175	875,878
	49,067	65,121
	68,054	62,064
	(6,743)	(439)
	61,311	61,625
	110,378	126,746
\$ 3,000,000	3,125,000	125,000
3,000,000	3,235,378	251,746
	369,490	117,744
<u>\$ 3,000,000</u>	<u>\$ 3,604,868</u>	<u>\$ 369,490</u>

CITY OF SANTA CLARITA
Combining Statement of Cash Flows
All Internal Service Funds
For the Year Ended June 30, 1999
With Comparative Totals for the Year Ended June 30, 1998

	<u>Self- Insurance</u>	<u>Computer Replacement</u>	<u>Vehicle Replacement</u>
Cash Flows from Operating Activities:			
Operating income (loss)	\$ (96,393)	\$ 42,571	\$ 102,889
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation		90,454	11,121
Changes in operating assets and liabilities:			
(Increase) decrease in accounts receivable	(726)	664	(1,744)
Increase (decrease) in accounts payable and accrued liabilities	(4,741)		13,441
Total Adjustments	(5,467)	91,118	22,818
Net Cash Provided (Used) by Operating Activities	(101,860)	133,689	125,707
Cash Flows from Noncapital Financing Activities:			
Operating transfers in from other funds	125,000		
Net Cash Provided by Noncapital Financing Activities	125,000		
Cash Flows from Capital Financing Activities:			
Acquisition of capital assets			(30,647)
Principal payments on long-term debt		(183,502)	
Interest expense on long-term debt		(6,743)	
Net Cash Provided (Used) by Capital Financing Activities		(190,245)	(30,647)
Cash Flows from Investing Activities:			
Interest on investments	12,174	6,097	49,783
Net Increase (Decrease) in Cash and Cash Equivalents	35,314	(50,459)	144,843
Cash and Cash Equivalents - Beginning of Year	88,777	126,604	983,962
Cash and Cash Equivalents - End of Year	<u>\$ 124,091</u>	<u>\$ 76,145</u>	<u>\$ 1,128,805</u>

Public Facilities Replacement	Totals	
	1999	1998
	\$ 49,067	\$ 65,121
	101,575	102,964
	(1,806)	119
	8,700	(36,761)
	108,469	66,322
	157,536	131,443
\$ 3,000,000	3,125,000	125,000
3,000,000	3,125,000	125,000
	(30,647)	(16,941)
	(183,502)	(102,137)
	(6,743)	(439)
	(220,892)	(119,517)
	68,054	54,620
3,000,000	3,129,698	191,546
	1,199,343	1,007,797
<u>\$ 3,000,000</u>	<u>\$ 4,329,041</u>	<u>\$ 1,199,343</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 a trust agreement.

The Agency Funds account for assets held by the City as an agent for individuals.

Community Facilities District No. 92-1 – To account for monies held to account for debt service requirements of Community Facilities District No. 92-1.

Assessment District No. 92-2 – To account for monies held to account for debt service requirements of Assessment District No. 92-2.

CITY OF SANTA CLARITA
Combining Balance Sheet
All Trust and Agency Funds
June 30, 1999
With Comparative Totals for June 30, 1998

	<u>Expendable Trust</u>	<u>Agency</u>	
	General Trust	Community Facilities District No. 92 - 1	Assessment District No. 92-2
<u>Assets</u>			
Cash and investments	\$ 1,284,866		
Cash and investments with fiscal agents		\$ 1,817,651	\$ 75,189
Accounts receivable			
Prepaid expenses	3,220		
Interest receivable	6,694		
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 1,294,780</u>	<u>\$ 1,817,651</u>	<u>\$ 75,189</u>
<u>Liabilities and Fund Balances</u>			
Liabilities:			
Accounts payable and accrued liabilities	\$ 48,477		
Deposits	1,244,125	\$ 1,817,651	\$ 75,047
Due to other funds			142
Due to other agencies	2,178		
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$ 1,294,780</u>	<u>\$ 1,817,651</u>	<u>\$ 75,189</u>

Totals

<u>1999</u>	<u>1998</u>
\$ 1,284,866	\$ 193,005
1,892,840	1,955,972
	290,175
3,220	
6,694	621
<u>\$ 3,187,620</u>	<u>\$ 2,439,773</u>

\$ 48,477	\$ 308,525
3,136,823	2,131,106
142	142
2,178	
<u>\$ 3,187,620</u>	<u>\$ 2,439,773</u>

CITY OF SANTA CLARITA
 Comparative Statement of Revenues, Expenditures and
 Changes in Fund Balance
 General Trust Expendable Trust Fund
 For the Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Other revenue	\$ 821,392	\$ 641,746
Expenditures:		
Current Operating:		
Public works	821,392	641,746
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
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended June 30, 1999

	<u>Balance</u> <u>July 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 1999</u>
<u>Community Facilities District No. 92-1</u>				
Assets:				
Cash and investments with fiscal agents	\$ 1,880,595	\$ 3,102,905	\$ 3,165,849	\$ 1,817,651
Liabilities:				
Deposits	\$ 1,880,595	\$ 3,102,905	\$ 3,165,849	\$ 1,817,651
<u>Assessment District No. 92-2</u>				
Assets:				
Cash and investments with fiscal agents	\$ 75,377	\$ 75,134	\$ 75,322	\$ 75,189
Liabilities:				
Deposits	\$ 75,235	\$ 75,134	\$ 75,322	\$ 75,047
Due to other funds	142			142
Total Liabilities	\$ 75,377	\$ 75,134	\$ 75,322	\$ 75,189
<u>Totals</u>				
Assets:				
Cash and investments with fiscal agents	\$ 1,955,972	\$ 3,178,039	\$ 3,241,171	\$ 1,892,840
Liabilities:				
Deposits	\$ 1,955,830	\$ 3,178,039	\$ 3,241,171	\$ 1,892,698
Due to other funds	142			142
Total Liabilities	\$ 1,955,972	\$ 3,178,039	\$ 3,241,171	\$ 1,892,840

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, 1999 and 1998

	1999	1998
General Fixed Assets:		
Land and improvements	\$ 33,366,126	\$ 32,146,909
Buildings	17,717,361	16,821,315
Equipment	4,642,953	3,629,602
Total General Fixed Assets	\$ 55,726,440	\$ 52,597,826
 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	43,278,237	40,149,623
Total Investment in General Fixed Assets	\$ 55,726,440	\$ 52,597,826

CITY OF SANTA CLARITA
 Schedule of General Fixed Assets
 by Function and Activity
 June 30, 1999

Function and Activity:	<u>Land and Improvements</u>	<u>Buildings and Improvements</u>	<u>Equipment</u>	<u>Totals</u>
General government	\$ 12,323,045	\$ 6,821,086	\$ 1,650,493	\$ 20,794,624
Public safety			16,812	16,812
Public works	274,340	3,340,524	2,678,250	6,293,114
Parks and recreation	20,768,741	5,183,718	282,379	26,234,838
Community development		2,372,033	15,019	2,387,052
 Total Fixed Assets	 <u>\$ 33,366,126</u>	 <u>\$ 17,717,361</u>	 <u>\$ 4,642,953</u>	 <u>\$ 55,726,440</u>

CITY OF SANTA CLARITA
Schedule of Changes in General Fixed
Assets by Function and Activity
For the Year Ended June 30, 1999

Function and Activity:	<u>General Fixed Assets July 1, 1998</u>	<u>Additions</u>	<u>Deletion</u>	<u>General Fixed Assets June 30, 1999</u>
General government	\$ 19,965,968	\$ 828,656		\$ 20,794,624
Public safety	7,213	9,599		16,812
Public works	6,108,515	184,599		6,293,114
Parks and recreation	24,140,360	2,099,978	\$ 5,500	26,234,838
Community development	2,375,770	11,282		2,387,052
	<u>\$ 52,597,826</u>	<u>\$ 3,134,114</u>	<u>\$ 5,500</u>	<u>\$ 55,726,440</u>

CITY OF SANTA CLARITA
 Comparative Schedule of General Long-Term Debt
 June 30, 1999 and 1998

	1999	1998
<i>Amount Available and to be Provided for</i>		
<i>Payment of General Long-Term Debt:</i>		
Amount available for payment of long-term debt	\$ 1,174	
Amount to be provided for payment of long-term debt	26,857,851	\$ 25,778,592
	\$ 26,859,025	\$ 25,778,592
 <i>General Long-Term Debt Payable:</i>		
Revenue Bonds - Public Financing Authority	19,670,000	19,670,000
Notes payable	3,059,483	2,966,233
Lease payable	464,572	71,327
Advances to Santa Clarita Redevelopment Agency	2,934,612	2,447,384
Compensated absences	730,358	623,648
Total General Long-Term Debt Payable	\$ 26,859,025	\$ 25,778,592