

City of Santa Clarita

Report to the Honorable Mayor and Members of
the City Council
January 7, 2015



January 7, 2015

To the Honorable Mayor and Members of the City Council
of the City of Santa Clarita
Santa Clarita, CA

We are pleased to present this report related to our audit of the basic financial statements of the City of Santa Clarita (the City) as of and for the year ended June 30, 2014. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the City's financial reporting process.

This report is intended solely for the information and use of the City Council and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the City of Santa Clarita.

McGladrey LLP

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City of Santa Clarita

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Santa Clarita Public Television Authority

Required Communications

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process:

Area	Comments
Our Responsibilities With Regard to the Financial Statement Audit	Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated May 27, 2014.
Overview of the Planned Scope and Timing of the Financial Statement Audit	We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.
Accounting Policies and Practices	Preferability of Accounting Policies and Practices Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice. Adoption of, or Change in, Accounting Policies Management has the ultimate responsibility for the appropriateness of the accounting policies used by the City. The City did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period. Significant or Unusual Transactions We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. Management's Judgments and Accounting Estimates Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached Summary of Significant Accounting Estimates.
Audit Adjustments	Audit adjustments proposed by us and recorded by the City of Santa Clarita are shown on the attached Summary of Recorded Audit Adjustments.
Uncorrected Misstatements	Uncorrected misstatements are summarized in the attached Summary of Uncorrected Misstatements.

Area	Comments
Disagreements With Management	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the basic financial statements.
Consultations With Other Accountants	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed With Management	<p>Following is a description of significant issues arising from the audit that were discussed with management:</p> <ul style="list-style-type: none"> • Material weakness for adjustments to capital assets, as described in Exhibit A. • Restatement of net position of the City's previously issued June 30, 2013 financial statements, as described in Note 12.C of the Notes to the Financial Statements for the year ended June 30, 2014. • At June 30, 2014, the City has reported \$11,545,336 interfund advances, net of eliminations, from the Bridges and Thoroughfare and Public Library Special Revenue Funds. Management has forecasted the collectibility of these advances to determine the likelihood of repayment to the General Fund and the Developer Fees Special Revenue Fund. This information has been reviewed for its propriety but has not been audited.
Significant Difficulties Encountered in Performing the Audit	We did not encounter any significant difficulties in dealing with management during the audit.
Letter Communicating a Material Weakness in Internal Control Over Financial Reporting	We have separately communicated a material weakness in internal control over financial reporting identified during our audit of the basic financial statements and major awards, as required by the <i>Government Auditing Standards</i> and Office of Management and Budget Circular A-133. This communication is attached as Exhibit A.
Significant Written Communications Between Management and Our Firm	Copies of significant written communications between our Firm and the management of the City, the representation letters provided to us by management, are attached as Exhibit B.

**City of Santa Clarita
Summary of Significant Accounting Estimates
Year Ended June 30, 2014**

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses its knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. The following describes the significant accounting estimates reflected in the City's June 30, 2014 basic financial statements.

Estimate	Accounting Policy	Management's Estimation Process	Basis for Our Conclusions on Reasonableness of Estimate
Useful Lives of Long-Lived Assets	<p>The estimated useful lives determined for assets have the following ranges:</p> <p>Site improvements, five to 25 years; buildings, improvements are five to 50 years; equipment, two to five years; and infrastructure, 20 to 60 years.</p> <p>These assets are depreciated using the straight-line method. Land is a long-lived asset but is not depreciated. Construction in progress is not depreciated until placed into service.</p>	<p>Management determines useful lives based on past experience, engineer estimates, and industry norms. Management monitors and updates useful lives on a regular basis. The impacts of prominent events or circumstances may require management to assess whether an impairment of a capital asset has occurred.</p> <p>A capital asset is considered impaired if both the decline in the service utility of the capital asset is large in magnitude and the event or change in circumstance is outside the normal life cycle of the capital asset.</p>	<p>We have tested the reasonableness of information underlying management's estimation on the useful lives of long-lived assets. Based on our procedures, we concluded that assigned useful lives of capital assets are reasonable.</p>
Franchise Tax Receivable	<p>Certain franchise tax receivables are estimated for the portion that is attributed and earned during the fiscal year.</p>	<p>Management reviews historical information and determines the estimate based on the average amounts received for the three previous calendar years.</p>	<p>We have tested the reasonableness of the underlying information for developing the estimate. Based on our procedures, we concluded that the estimate was reasonable.</p>

Estimate	Accounting Policy	Management's Estimation Process	Basis for Our Conclusions on Reasonableness of Estimate
Pension Obligations and Postemployment Benefits Other Than Pensions (OPEB)	A pension or OPEB asset is recorded if contributions exceed the annual required contribution. A pension or OPEB liability is recorded if the contributions are less than the annual required contribution.	<p>For OPEB, management utilizes an actuarial consulting firm to perform an evaluation using the entry age actuarial cost method. Management reviewed and approved the actuarial assumptions and calculations used to determine the postemployment benefit costs.</p> <p>For pension obligation, management utilizes CalPERS actuaries for its defined benefit plan. Management reviewed and approved the actuarial assumptions and calculations used to determine the pension costs.</p>	We tested the reasonableness of the information underlying the actuarial evaluations. Based on our procedures, we concluded that the pension and OPEB costs recorded are reasonable.

City of Santa Clarita
Summary of Recorded Audit Adjustments
Year Ended June 30, 2014

Description	Governmental Activities				
	Effect—Debit (Credit)				
	Assets	Liabilities	Net Position	Revenue	Expenses
• Remove duplicate infrastructure entries made in 2007 and 2008	\$ (3,412,332)	\$ -	\$ 3,488,518	\$ -	\$ (76,186)
• Remove duplicate infrastructure entries and accumulated depreciation. Reverse FY 13-14 depreciation entries	(4,583,827)	-	4,688,389	-	(104,562)
• To adjust revenue accruals for 90-day period of availability	(16,944)	(649,671)	-	666,615	-
• Recognize \$300,000 from Newhall Land for Utility Underground as Revenue. Reclass fund balance	-	300,000	-	(300,000)	-
• Adjust OPEB asset	-	(9,000)	-	-	9,000
• To accrue the voters litigation settlement	-	(600,000)	-	-	600,000
• To adjust storm drain infrastructure to reflect current inventory of capital assets	7,461,940	-	(7,461,940)	-	-
• To record the sales and use tax true-up payment for the 4th quarter of FY 13-14	713,878	(713,878)	-	-	-
• To adjust value capital assets for annexations from County of Los Angeles	49,722,521	-	(48,469,559)	-	(1,252,962)
	<u>\$ 49,885,236</u>	<u>\$ (1,672,549)</u>	<u>(47,754,592)</u>	<u>\$ 366,615</u>	<u>\$ (824,710)</u>
Current year effect of change in net position			(458,095)		
Effect on ending net position			<u>\$ (48,212,687)</u>		

Description	Transit Fund (Business-Type Activity)				
	Effect—Debit (Credit)				
	Assets	Liabilities	Net Position	Revenue	Expenses
• Correct accumulated depreciation of capital assets	\$ (3,638)	\$ -	\$ -	\$ -	\$ 3,638
• To adjust revenue accruals for 90-day period of availability	(24,822)	12,908	-	11,914	-
	<u>\$ (28,460)</u>	<u>\$ 12,908</u>	<u>-</u>	<u>\$ 11,914</u>	<u>\$ 3,638</u>
Current year effect of change in net position			15,552		
Effect on ending net position			<u>\$ 15,552</u>		

Description	General Fund				
	Effect—Debit (Credit)				
	Assets	Liabilities	Fund Balance	Revenue	Expenses
• To adjust revenue accruals for 90-day period of availability	\$ (31,660)	\$ (512,859)	\$ -	\$ 544,519	\$ -
• To record the sales and use tax true-up payment for the 4th quarter of FY 13-14	713,878	(713,878)	-	-	-
	<u>\$ 682,218</u>	<u>\$ (1,226,737)</u>	<u>-</u>	<u>\$ 544,519</u>	<u>\$ -</u>
Current year effect of change in fund balance			544,519		
Effect on ending fund balance			<u>\$ 544,519</u>		

Description	Nonmajor Governmental Funds				
	Effect—Debit (Credit)				
	Assets	Liabilities	Fund Balance	Revenue	Expenses
• To adjust revenue accruals for 90-day period of availability	\$ 14,716	\$ (136,812)	\$ -	\$ 122,096	\$ -
• Recognize \$300,000 from Newhall Land for Utility Underground as Revenue. Reclass fund balance	-	300,000	-	(300,000)	-
	<u>\$ 14,716</u>	<u>\$ 163,188</u>	<u>-</u>	<u>\$ (177,904)</u>	<u>\$ -</u>
Current year effect of change in fund balance			(177,904)		
Effect on ending fund balance			<u>\$ (177,904)</u>		

Internal Service Funds

Description	Effect—Debit (Credit)				
	Assets	Liabilities	Net Position	Revenue	Expenses
• Correct accumulated depreciation of capital assets	\$ (4,002)	\$ -	\$ -	\$ -	\$ 4,002
• To accrue the voters litigation settlement	-	(600,000)	-	-	600,000
	<u>\$ (4,002)</u>	<u>\$ (600,000)</u>	<u>-</u>	<u>\$ -</u>	<u>\$ 604,002</u>
Current year effect of change in net position			604,002		
Effect on ending net position			<u>\$ 604,002</u>		

Fiduciary Funds

Description	Effect—Debit (Credit)				
	Assets	Liabilities	Net Position	Revenue	Expenses
• Accrue Invoice #7 from Mountains Recreation and Conservation Authority	\$ -	\$ (13,230)	\$ -	\$ -	\$ 13,230
	<u>\$ -</u>	<u>\$ (13,230)</u>	<u>-</u>	<u>\$ -</u>	<u>\$ 13,230</u>
Current year effect of change in net position			13,230		
Effect on ending net position			<u>\$ 13,230</u>		

**City of Santa Clarita
Summary of Uncorrected Misstatements
Year Ended June 30, 2014**

During the course of our audit, we accumulated uncorrected misstatements that were determined by management to be immaterial, both individually and in the aggregate, to the financial position, results of operations, and cash flows and to the related financial statement disclosures. Following is a summary of those differences:

Governmental Funds

Description	Effect—Increase (Decrease)				
	Assets	Liabilities	Equity	Revenue	Expenses
Prior Year Misstatement					
• Over-estimation of liability account	\$ -	\$ -	\$ 84,351	\$ -	\$ 84,351
Current Year Misstatement					
• Missed accounts payable accruals	-	3,500	-	-	3,500
Total effect	-	-	(87,851)	\$ -	\$ 87,851
Balance sheet effect	\$ -	\$ 3,500	\$ (3,500)		

Public Library Special Revenue Fund

Description	Effect—Increase (Decrease)				
	Assets	Liabilities	Equity	Revenue	Expenses
Prior Year Misstatement					
• Over-estimation of liability account	\$ -	\$ -	\$ 1,902	\$ -	\$ 1,902
Total effect	-	-	(1,902)	\$ -	\$ 1,902
Balance sheet effect	\$ -	\$ -	\$ -		

Aggregate Nonmajor Funds

Description	Effect—Increase (Decrease)				
	Assets	Liabilities	Equity	Revenue	Expenses
Prior Year Misstatement					
• Over-estimation of liability account	\$ -	\$ -	\$ 82,449	\$ -	\$ 82,449
Current Year Misstatements					
• Current year expenditures related to prior years	-	-	(26,787)	-	(26,787)
• Missed accounts payable accruals	-	3,500	-	-	3,500
Total effect	-	-	(59,162)	\$ -	\$ 59,162
Balance sheet effect	\$ -	\$ 3,500	\$ (3,500)		

Open Space Preservation District Special Revenue Fund

Description	Effect—Increase (Decrease)				
	Assets	Liabilities	Equity	Revenue	Expenses
Current Year Misstatement					
• Missed accounts payable accruals	\$ -	\$ 3,500	\$ -	\$ -	\$ 3,500
Total effect	-	-	(3,500)	\$ -	\$ 3,500
Balance sheet effect	\$ -	\$ 3,500	\$ (3,500)		

Santa Clarita Watershed Recreation and Conservation Authority

Description	Effect—Increase (Decrease)				
	Assets	Liabilities	Net Position/ Fund Balance	Revenue	Expenses
Current Year Misstatement					
• Current year expenditures related to prior years	\$ -	\$ -	\$ (26,787)	\$ -	\$ (26,787)
Total effect	-	-	26,787	-	(26,787)
Balance sheet effect	\$ -	\$ -	\$ -		

**Exhibit A—Letter Communicating a Material Weakness in Internal Control Over
Financial Reporting**



**Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance With *Government Auditing Standards***

Independent Auditor's Report

To the Honorable Mayor and Members of the City Council
of the City of Santa Clarita, California
Santa Clarita, CA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Santa Clarita, California (the City) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 22, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies; therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the Schedule of Findings and Questioned Costs as item 2014-001 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The City's Response to the Finding

The City's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Irvine, CA
December 22, 2014

City of Santa Clarita, California

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014

II. Financial Statement Findings

Material Weakness

Finding Number: 2014-001 – Capital Asset Adjustments

Criteria: Procedures should be in place to detect or prevent material misstatements of capital assets, including, but not limited to, communication with other City departments for effective sharing of information and independent review of capital asset detailed listings.

Condition: There were several matters noted related to the City's capital assets, which, in combination, constitute a material weakness. They include:

- A restatement to the net position of the governmental activities as of June 30, 2013 totaling \$8,176,907 for the overstatement of capital assets duplicated in between fiscal years 2006 and 2007.
- A restatement to the net position of the governmental activities as of June 30, 2013 totaling \$7,461,940 for the net understatement of capital assets as the result of storm drain infrastructure contributed to the County of Los Angeles but not disposed at the time of contribution, and to record storm drain infrastructure that was not identified during the implementation of Governmental Accounting Standards Board Statement No. 34.
- A restatement to the net position of the governmental activities as of June 30, 2013 totaling \$48,469,559 for the understatement of capital assets that were annexed by the City for capital assets previously reported by the County of Los Angeles between fiscal years 1991 and 2013, but not recorded at the date of the exchange.

Cause: These issues were systematic, as the decentralization of the City's departments did not allow for effective communication between management to identify accounting events and transactions that impacted the reporting of capital assets. In addition, the internal controls implemented by management failed to detect errors in the financial reporting of capital assets.

Recommendation: We recommend implementing internal control policies and procedures that will provide reasonable assurance that all capital asset transactions, however acquired or retired, are properly reported in the financial statements.

Management's Response: As a result of the due diligence of City staff in reviewing its fixed asset policy, each of the following items was discovered and action was taken to make the corrections. The City brought each item to the attention of its auditors, McGladrey LLP. City staff has implemented internal controls to ensure capital assets are recorded accurately.

- Finance staff began using the fixed asset module in the City's financial system during fiscal year 2013-2014. During the update process, duplicate entries were discovered for donated infrastructure. The City's Public Works department provides Finance with copies of bond exoneration letters that are issued to the developers. The entries occurred when partial exoneration letters were recorded and then duplicated when a final exoneration letter was issued in a subsequent year. Finance staff will confirm with Public Works staff that exoneration letters are complete and will only capitalize those assets.

City of Santa Clarita, California

Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

- Finance staff has had extensive discussions with City engineers regarding the process of storm drain acceptance from developers. As stated above, Finance staff will continue to receive copies of the bond exoneration letters that relate to storm drains, but will also receive a copy of the letter of acceptance from the County Flood Control District. Public works will not release a developer's storm drain bond until the County has accepted the storm drain. In the case of a bond exoneration letter for a storm drain that is not accompanied by the County's acceptance letter, Finance staff will communicate directly with Public Works to inquire if the storm drain will be transferred to the County. In the event the storm drain is not up to the County's standards for transfer, then the storm drain will be capitalized in accordance with the City's capital asset policy.
- The City discovered that capital assets had been acquired with annexations from Los Angeles County in fiscal years 2012 and 2013. Various divisions in the City such as Public Works and Parks Planning did inventory assets that were received in the annexations. Annexed streets were added to the City's pavement management inventory. The divisions, however, did not receive any financial information regarding the assets from the County.

In order to ensure capital assets are recorded for future annexations, the City's Planning division will provide Finance with copies of all certificates of completion. Finance staff will also review Council agenda reports for any future annexations and communicate directly with the Planning division staff. Finance staff will also request an inventory of annexed assets from the City divisions that will be maintaining those assets. Future annexation procedures will incorporate a request to the County to provide cost and depreciation information for capital assets to ensure an accurate inventory is recorded by the City.

Exhibit B—Significant Written Communications Between Management and Our Firm



City of
SANTA CLARITA

December 22, 2014

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McGladrey LLP
18401 Von Karman Ave., 5th Floor
Irvine, CA 92612

This representation letter is provided in connection with your audit of the basic financial statements of the City of Santa Clarita (the City) as of and for the year ended June 30, 2014, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of December 22, 2014:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated May 27, 2014, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
8. We agree with the restatement of previously issued financial statements resulting from adjustments of capital assets. This restatement corrects an error in those financial statements that we were not aware of when those financial statements were issued. Furthermore, we are not aware of any other errors in those financial statements and believe that capital assets are correctly reported in all material respects.



As of and for the year ended June 30, 2014, we believe that the effects of the uncorrected misstatements aggregated by you and summarized below are immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Governmental Activities

Description	Effect—Increase (Decrease)				
	Assets	Liabilities	Equity	Revenue	Expenses
Prior Year Misstatement					
• Over-estimation of liability account	\$ -	\$ -	\$ 84,351	\$ -	\$ 84,351
Current Year Misstatement					
• Missed accounts payable accruals	-	3,500	-	-	3,500
Total effect	-	-	(87,851)	\$ -	\$ 87,851
Balance sheet effect	\$ -	\$ 3,500	\$ (3,500)		

Public Library Special Revenue Fund

Description	Effect—Increase (Decrease)				
	Assets	Liabilities	Equity	Revenue	Expenses
Prior Year Misstatement					
• Over-estimation of liability account	\$ -	\$ -	\$ 1,902	\$ -	\$ 1,902
Total effect	-	-	(1,902)	\$ -	\$ 1,902
Balance sheet effect	\$ -	\$ -	\$ -		

Aggregate Nonmajor Funds

Description	Effect—Increase (Decrease)				
	Assets	Liabilities	Equity	Revenue	Expenses
Prior Year Misstatement					
• Over-estimation of liability account	\$ -	\$ -	\$ 82,449	\$ -	\$ 82,449
Current Year Misstatements					
• Current year expenditures related to prior years	-	-	(26,787)	-	(26,787)
• Missed accounts payable accruals	-	3,500	-	-	3,500
Total effect	-	-	(59,162)	\$ -	\$ 59,162
Balance sheet effect	\$ -	\$ 3,500	\$ (3,500)		

OSPD Special Revenue Fund

Description	Effect—Increase (Decrease)				
	Assets	Liabilities	Equity	Revenue	Expenses
Current Year Misstatement					
• Missed accounts payable accruals	\$ -	\$ 3,500	\$ -	\$ -	\$ 3,500
Total effect	-	-	(3,500)	\$ -	\$ 3,500
Balance sheet effect	\$ -	\$ 3,500	\$ (3,500)		

Information Provided

9. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of City Council.
10. All transactions have been recorded in the accounting records and are reflected in the financial statements.
11. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
12. We have no knowledge of allegations of fraud or suspected fraud affecting the entity's financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
13. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements received in communications from employees, former employees, analysts, regulators or others.
14. We have no knowledge of noncompliance or suspected noncompliance with laws or regulations whose effects should be considered when preparing financial statements.
15. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
16. We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.
17. We have informed you of all material weaknesses in the design or operation of internal controls that could adversely affect the entity's ability to record, process, summarize and report financial data.
18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

Supplementary Information

19. With respect to supplementary information presented in relation to the financial statements as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.

- b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
20. With respect to the management's discussion and analysis, budgetary comparison information and schedules of funding progress presented as required by the Governmental Accounting Standards Board to supplement the basic financial statements:
- a. We acknowledge our responsibility for the presentation of such required supplementary information.
 - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by the Governmental Accounting Standards Board.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
21. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Compliance Considerations

In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm that management:

- 22. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the City.
- 23. Has identified and disclosed to the auditor all instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 24. Has identified and disclosed to the auditor all instances, that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 25. Has identified and disclosed to the auditor all instances, that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 26. Has taken timely and appropriate steps to remedy fraud; noncompliance with provisions of laws, regulations, contracts and grant agreements; or abuse that the auditor reports.
- 27. Has a process to track the status of audit findings and recommendations.
- 28. Has identified for the auditor previous audits, attestation engagements and other studies related to the audit objectives, and whether related recommendations have been implemented.

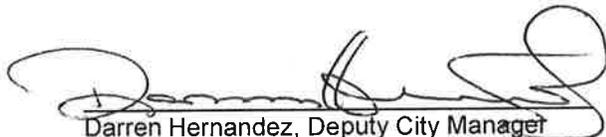
29. Has provided views on the auditor's reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report.
30. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including a statement that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

In connection with your audit of federal awards conducted in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, we confirm:

1. Management is responsible for complying, and has complied, with the requirements of Circular A-133.
2. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal programs.
3. Management is responsible for establishing and maintaining, and has established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the City is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on its federal programs.
4. Management has prepared the schedule of expenditures of federal awards in accordance with Circular A-133 and has included expenditures made during the period being audited for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, direct appropriations and other assistance.
5. Management has identified and disclosed to the auditor the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
6. Management has made available all contracts and grant agreements (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
7. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards.
8. Management believes that the City has complied with the direct and material compliance requirements.
9. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
10. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.
11. Management has disclosed to the auditor any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

12. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
13. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
14. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stating that there were no such known instances.
15. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the date as of which compliance is audited.
16. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
17. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
18. Management has monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of Circular A-133.
19. Management has charged costs to federal awards in accordance with applicable cost principles.
20. Management is responsible for, and has accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by Circular A-133.
21. Management has accurately completed the appropriate sections of the data collection form.
22. If applicable, management has disclosed all contracts or other agreements with service organizations.

CITY OF SANTA CLARITA, CALIFORNIA


Darren Hernandez, Deputy City Manager
and Director of Administrative Services


Carmen Magana, Finance and Technology
Manager



City of
SANTA CLARITA

23920 Valencia Boulevard • Suite 300 • Santa Clarita, California 91355-2196
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www.santa-clarita.com

December 22, 2014

McGladrey LLP
18401 Von Karman Ave., 5th Floor
Irvine, CA 92612

In connection with your engagement to perform, in accordance with attestation standards established by the American Institute of Certified Public Accountants, specified agreed-upon procedures with respect to certain records and transactions of the City of Santa Clarita (the City) for the year ended June 30, 2014 for the purpose of determining as to whether the City's appropriations limit calculation was computed in accordance with Article XIII-B of the Constitution of the State of California, we confirm, to the best of our knowledge and belief, the following representations made to you during the course of your engagement:

1. We understand that we have the responsibility for compliance with the appropriations limit calculation.
2. We are responsible for establishing and maintaining effective internal control over our compliance with the appropriations limit calculation.
3. There are no known matters contradicting the compliance with the appropriations limit calculation for the year ended June 30, 2014 or through the date of this letter.
4. We have made available to you all records and related data relevant to the subject matter and the agreed-upon procedures.
5. There has been no knowledge of fraud or suspected fraud affecting the entity involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
6. We acknowledge our responsibility for the design and implementation of programs and controls to provide reasonable assurance that fraud is prevented and detected.
7. We have no knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, former employees, analysts, regulators or others.
8. We have responded fully to all inquiries made to us by you during your engagement.



9. During the course of your engagement, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

CITY OF SANTA CLARITA, CALIFORNIA



Darren Hernandez, Deputy City Manager
and Director of Administrative Services



Carmen Magana, Finance and Technology
Manager



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December 22, 2014

McGladrey LLP
18401 Von Karman Avenue, 5th Floor
Irvine, CA 92612

This representation letter is provided in connection with your audit of the basic financial statements of the Air Quality Improvement Special Revenue Fund (the Fund), as of and for the year ended June 30, 2014 for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, as of December 22, 2014:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated May 27, 2014, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
8. We have no knowledge of any uncorrected misstatements in the financial statements.



Information Provided

9. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of City Council.
10. All transactions have been recorded in the accounting records and are reflected in the financial statements.
11. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
12. We have no knowledge of allegations of fraud or suspected fraud affecting the entity's financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
13. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements received in communications from employees, former employees, analysts, regulators or others.
14. We have no knowledge of noncompliance or suspected noncompliance with laws or regulations whose effects should be considered when preparing financial statements.
15. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
16. We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.
17. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the entity's ability to record, process, summarize and report financial data.

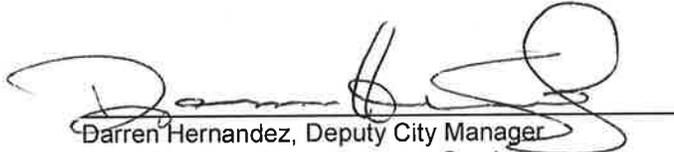
Compliance Considerations

In connection with your tests of compliance for the Fund conducted in accordance with Assembly Bill 2766, Chapter 1705 (Health and Safety Code Sections 44220 through 44247), (AB 2766), during the year ended June 30, 2014, we confirm, to the best of our knowledge and belief, the following representations made to you during the course of your engagement:

18. We are responsible for the Fund's compliance with AB 2766.
19. We are responsible for establishing and maintaining effective internal control over the Fund's compliance with AB 2766.
20. We have performed an evaluation of the Fund's compliance with AB 2766. Based on our evaluation, the Fund has complied with AB 2766 during the year ended June 30, 2013 based on the compliance requirements of AB 2766, except for the City did not submit its Annual Report for fiscal year 2011-2012 in a timely manner. The submission of the report was dated February 6, 2013. Per the AB 2766 Resource Guide dated March 2013, the South Coast Air Quality Management District must receive the annual program progress report no later than the first Friday in February of each year. Therefore, the fiscal year 2012-2013 Annual Report's due date was February 4, 2014.
21. We have disclosed to you all known noncompliance with AB 2766 during the year ended June 30, 2014, or through the date of this letter.
22. There are no known communications from regulatory agencies, or other practitioners concerning the Fund's possible noncompliance with AB 2766 received by us during the year ended June 30, 2014, or through the date of this letter.
23. We have made available to you all documentation related to the Fund's compliance with AB 2766.
24. There has been no knowledge of fraud or suspected fraud affecting the Fund involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where fraud could have a material effect on compliance with AB 2766.
25. We acknowledge our responsibility for the design and implementation of programs and controls to provide reasonable assurance that fraud is prevented and detected. We have no knowledge of any allegations of fraud or suspected fraud affecting the Fund received in communications from employees, former employees, analysts, regulators or others.
26. We have responded fully to all inquiries made to us by you during your engagement.

27. During the course of your engagement, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

CITY OF SANTA CLARITA, CALIFORNIA



Darren Hernandez, Deputy City Manager
and Director of Administrative Services



Carmen Magana, Finance and Technology
Manager



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December 22, 2014

McGladrey LLP
18401 Von Karman Ave., 5th Floor
Irvine, CA 92612

This representation letter is provided in connection with your audit of the financial statements of the governmental activities and the major fund of the Santa Clarita Watershed Recreation and Conservation Authority (the Authority) as of and for the year ended June 30, 2014, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of December 22, 2014:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated May 27, 2014, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.



As of and for the year ended June 30, 2014, we believe that the effects of the uncorrected misstatements aggregated by you and summarized below are immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Description	Effect—Increase (Decrease)				
	Assets	Liabilities	Net Position/ Fund Balance	Revenue	Expenses
Current Year Misstatement					
• Current year expenditures related to prior years	\$ -	\$ -	\$ (26,787)	\$ -	\$ (26,787)
Total effect	-	-	26,787	-	(26,787)
Balance sheet effect	\$ -	\$ -	\$ -		

Information Provided

8. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the governing board of the Santa Clarita Watershed Recreation and Conservation Authority.
9. All transactions have been recorded in the accounting records and are reflected in the financial statements.
10. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
11. We have no knowledge of allegations of fraud or suspected fraud affecting the entity's financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
12. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements received in communications from employees, former employees, analysts, regulators or others.
13. We have no knowledge of noncompliance or suspected noncompliance with laws or regulations whose effects should be considered when preparing financial statements.

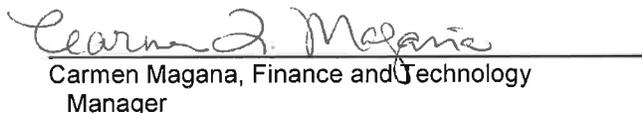
14. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
15. We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.
16. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the entity's ability to record, process, summarize and report financial data.
17. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

Required Supplementary Information

18. With respect to the budgetary comparison information as required by the Governmental Accounting Standards Board to supplement the basic financial statements:
 - a. We acknowledge our responsibility for the presentation of such required supplementary information.
 - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by the Governmental Accounting Standards Board.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
19. We have omitted the management's discussion and analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements.
20. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

SANTA CLARITA WATERSHED RECREATION
AND CONSERVATION AUTHORITY


Darren Hernandez, Deputy City Manager
and Director of Administrative Services


Carmen Magana, Finance and Technology
Manager



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December 22, 2014

McGladrey LLP
18401 Von Karman Ave., 5th Floor
Irvine, CA 92612

This representation letter is provided in connection with your audits of the basic financial statements of the Santa Clarita Public Television Authority (the Authority) as of and for the years ended June 30, 2014 and 2013, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of December 22, 2014:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated May 27, 2014, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
8. We have no knowledge of any uncorrected misstatements in the financial statements.



Information Provided

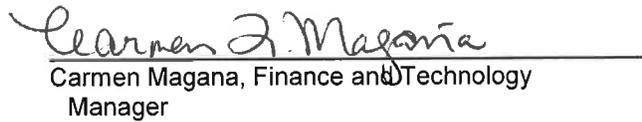
9. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of governing board of the Santa Clarita Public Television Authority.
10. All transactions have been recorded in the accounting records and are reflected in the financial statements.
11. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
12. We have no knowledge of allegations of fraud or suspected fraud affecting the entity's financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
13. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements received in communications from employees, former employees, analysts, regulators or others.
14. We have no knowledge of noncompliance or suspected noncompliance with laws or regulations whose effects should be considered when preparing financial statements.
15. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
16. We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.
17. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the entity's ability to record, process, summarize and report financial data.
18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
19. We have omitted the management's discussion and analysis that U.S. GAAP requires to be presented to supplement the basic financial statements.

20. We have omitted the management's discussion and analysis and the budgetary comparison information that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements.
21. During the course of your audits, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

SANTA CLARITA PUBLIC TELEVISION AUTHORITY



Darren Hernandez, Deputy City Manager
and Director of Administrative Services



Carmen Magana, Finance and Technology
Manager