

TABLE OF CONTENTS

	<u>Page Number</u>
INTRODUCTORY SECTION:	
Table of Contents	i
Letter of Transmittal	iii
GFOA Certificate of Achievement for Excellence in Financial Reporting	xvi
CSMFO Certificate of Award for Outstanding Financial Reporting	xvii
Officials of the City of Santa Clarita	xviii
Organizational Chart	xix
Map of the City	xx
 FINANCIAL SECTION:	
Independent Auditors' Report	1
 General Purpose Financial Statements:	
Combined Balance Sheet - All Fund Types and Account Groups	2-3
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Fund	4-5
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General, All Budgeted Special Revenue Funds, Debt Service Funds and All Budgeted Capital Project Funds	6-9
Combined Statement of Revenues, Expenses and Changes in Retained Earnings - All Proprietary Fund Types	10
Combined Statement of Cash Flows - All Proprietary Fund Types	11
Notes to Financial Statements	12-38
 Supplementary Information:	
General Fund:	
Comparative Balance Sheet	39
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	40
Special Revenue Funds:	
Combining Balance Sheet	41-43
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	44-46
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - All Budgeted Special Revenue Funds	47-53
 Debt Service Funds:	
Combining Balance Sheet	54
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	55
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	56-57

TABLE OF CONTENTS (CONTINUED)

	<u>Page Number</u>
Supplementary Information (Continued):	
Capital Project Funds:	
Combining Balance Sheet	58
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	59
Transit Enterprise Fund:	
Comparative Balance Sheet	60
Comparative Statement of Revenues, Expenses and Changes in Retained Earnings	61
Comparative Statement of Cash Flows	62
Internal Service Funds:	
Combining Balance Sheet	63
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	64
Combining Statement of Cash Flows	65
Fiduciary Fund Types - Trust and Agency Funds:	
Combining Balance Sheet	66
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance - Expendable Trust Fund	67
Statement of Changes in Assets and Liabilities - Agency Funds	68
Account Groups:	
General Fixed Assets Account Group:	
Comparative Schedule of General Fixed Assets by Source	69
Schedule of General Fixed Assets by Function and Activity	70
Schedule of Changes in General Fixed Assets by Function and Activity	71
General Long-Term Debt Account Group:	
Comparative Schedule of General Long-Term Debt	72
STATISTICAL SECTION:	
General Governmental Revenues by Source	73
General Governmental Expenditures by Function	74
Assessed and Estimated Actual Values of All Taxable City Property	75
Schedule of Direct and Overlapping Bonded Debt	76
Schedule of Legal Debt Margin	77
Property Tax Levies and Tax Collections	78
Insurance in Force	79-80
Demographic Statistics	81
Principal Sales Taxpayers and Major Employers	82
Property Value, Constructions, and Bank Deposits	83
Property Tax Rates - All Overlapping Governments	84
Miscellaneous Statistics	85