

CITY OF SANTA CLARITA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS

For the year ended June 30, 2006

	Special Revenue Funds			
	Bikeway	Gas Tax	Park Improvement	Proposition A
REVENUES:				
Taxes	\$ -	\$ -	\$ 2,731,292	\$ -
Developer fees	127,492	-	-	-
Investment income	21,963	30,811	106,335	134,096
Revenue from other agencies	242,392	3,748,426	-	6,241,830
Fines and forfeitures	-	-	-	-
Service charges	-	-	-	-
Other revenue	-	34,109	-	-
TOTAL REVENUES	391,847	3,813,346	2,837,627	6,375,926
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	2,842,883	-	30,650
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	440,352	372,329	957,394	2,824,045
Debt service:				
Payment to refunded bond escrow agent	-	-	-	-
Bond issuance costs	-	-	-	-
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	440,352	3,215,212	957,394	2,854,695
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(48,505)	598,134	1,880,233	3,521,231
OTHER FINANCING SOURCES (USES)				
Transfers in	-	250,000	-	-
Transfers out	-	(269,692)	-	(3,681,402)
Refunded bonds issued	-	-	-	-
Bond discount	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(19,692)	-	(3,681,402)
NET CHANGE IN FUND BALANCES	(48,505)	578,442	1,880,233	(160,171)
FUND BALANCES (DEFICITS) - BEGINNING OF YEAR	203,392	1,103,879	3,162,693	4,567,397
FUND BALANCES (DEFICITS) - END OF YEAR	\$ 154,887	\$ 1,682,321	\$ 5,042,926	\$ 4,407,226

See independent auditors' report.

Special Revenue Funds (Continued)

Special Assessment	State Park	TDA	Traffic Safety	CDBG	Proposition C
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9,163	-	-	-	-	-
128,794	303	38,055	7,953	17,243	103,427
-	1,025,921	5,092,946	-	1,152,161	5,135,889
-	-	-	1,571,400	-	-
2,569,829	-	-	-	-	-
6,711	-	-	-	-	-
<u>2,714,497</u>	<u>1,026,224</u>	<u>5,131,001</u>	<u>1,579,353</u>	<u>1,169,404</u>	<u>5,239,316</u>
1,884,752	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	174,789	-	-	-	-
-	-	-	-	790,344	-
-	320,088	-	-	34,162	3,405,025
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	230,000	-
-	-	-	-	154,972	-
<u>1,884,752</u>	<u>494,877</u>	<u>-</u>	<u>-</u>	<u>1,209,478</u>	<u>3,405,025</u>
<u>829,745</u>	<u>531,347</u>	<u>5,131,001</u>	<u>1,579,353</u>	<u>(40,074)</u>	<u>1,834,291</u>
3,420	-	-	-	-	-
(6,711)	-	(5,148,072)	(1,600,261)	(3,587)	(390,131)
-	-	-	-	-	-
-	-	-	-	-	-
<u>(3,291)</u>	<u>-</u>	<u>(5,148,072)</u>	<u>(1,600,261)</u>	<u>(3,587)</u>	<u>(390,131)</u>
826,454	531,347	(17,071)	(20,908)	(43,661)	1,444,160
5,009,414	(1,075,644)	-	112,098	241,577	4,702,757
<u>\$ 5,835,868</u>	<u>\$ (544,297)</u>	<u>\$ (17,071)</u>	<u>\$ 91,190</u>	<u>\$ 197,916</u>	<u>\$ 6,146,917</u>

(Continued)

CITY OF SANTA CLARITA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS
(CONTINUED)

For the year ended June 30, 2006

	Special Revenue Funds (Continued)			
	AQMD	Aid to Cities	Landscape Maintenance District	Stormwater Utility
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Developer fees	-	-	-	-
Investment income	2,146	113	210,692	53,117
Revenue from other agencies	328,035	-	8,061,328	32,936
Fines and forfeitures	-	-	-	-
Service charges	-	-	-	2,249,180
Other revenue	-	-	-	-
TOTAL REVENUES	330,181	113	8,272,020	2,335,233
EXPENDITURES:				
Current:				
General government	13,395	-	7,650,182	2,567,987
Public safety	-	-	-	-
Public works	-	-	4,775	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	279	-	102,961	176,206
Debt service:				
Payment to refunded bond escrow agent	-	-	-	-
Bond issuance costs	-	-	-	-
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
TOTAL EXPENDITURES	13,674	-	7,757,918	2,744,193
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	316,507	113	514,102	(408,960)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	547,619
Transfers out	-	-	(24,962)	(36,048)
Refunded bonds issued	-	-	-	-
Bond discount	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(24,962)	511,571
NET CHANGE IN FUND BALANCES	316,507	113	489,140	102,611
FUND BALANCES (DEFICITS) - BEGINNING OF YEAR	10,876	4,397	8,981,145	2,463,789
FUND BALANCES (DEFICITS) - END OF YEAR	\$ 327,383	\$ 4,510	\$ 9,470,285	\$ 2,566,400

See independent auditors' report.

Special Revenue Funds (Continued)

Miscellaneous Grants	Sewer Maintenance	BJA Law Enforcement	Supplemental Law Grant	HOME	Library Facility Fees
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	590	3,385	4,857	656
4,740,239	-	18,323	276,639	-	-
-	-	-	-	-	-
-	-	-	-	-	-
899,166	-	-	-	71,414	-
<u>5,639,405</u>	<u>-</u>	<u>18,913</u>	<u>280,024</u>	<u>76,271</u>	<u>656</u>
58,740	-	-	-	-	-
-	-	27,782	280,558	-	-
7,943	-	-	-	-	-
406,168	-	-	-	-	-
-	-	-	-	7,370	-
3,110,657	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,583,508</u>	<u>-</u>	<u>27,782</u>	<u>280,558</u>	<u>7,370</u>	<u>-</u>
2,055,897	-	(8,869)	(534)	68,901	656
-	-	2,660	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>2,660</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,055,897	-	(6,209)	(534)	68,901	656
<u>(3,047,195)</u>	<u>(18,930)</u>	<u>(2,310)</u>	<u>(211)</u>	<u>166,926</u>	<u>18,465</u>
<u>\$ (991,298)</u>	<u>\$ (18,930)</u>	<u>\$ (8,519)</u>	<u>\$ (745)</u>	<u>\$ 235,827</u>	<u>\$ 19,121</u>

(Continued)

CITY OF SANTA CLARITA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS
(CONTINUED)

For the year ended June 30, 2006

	Special Revenue Funds (Continued)		Debt Service Funds	
	FAU	Total	General City Debt	Redevelopment Agency
REVENUES:				
Taxes	\$ -	\$ 2,731,292	-	\$ -
Developer fees	-	136,655	-	-
Investment income	506	865,042	-	-
Revenue from other agencies	13,868	36,110,933	-	-
Fines and forfeitures	-	1,571,400	-	-
Service charges	-	4,819,009	-	-
Other revenue	-	1,011,400	-	-
TOTAL REVENUES	14,374	47,245,731	-	-
EXPENDITURES:				
Current:				
General government	-	12,175,056	-	-
Public safety	-	308,340	-	-
Public works	-	2,886,251	-	-
Parks and recreation	-	580,957	-	-
Community development	-	797,714	-	-
Capital outlay	-	11,743,498	-	-
Debt service:				
Payment to refunded bond escrow agent	-	-	-	-
Bond issuance costs	-	-	-	-
Principal retirement	-	230,000	18,164	-
Interest and fiscal charges	-	154,972	2,399	265,269
TOTAL EXPENDITURES	-	28,876,788	20,563	265,269
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	14,374	18,368,943	(20,563)	(265,269)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	803,699	20,563	707,419
Transfers out	-	(11,160,866)	-	(783,622)
Refunded bonds issued	-	-	-	-
Bond discount	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(10,357,167)	20,563	(76,203)
NET CHANGE IN FUND BALANCES	14,374	8,011,776	-	(341,472)
FUND BALANCES (DEFICITS) - BEGINNING OF YEAR	19,478	26,623,993	-	(4,402,225)
FUND BALANCES (DEFICITS) - END OF YEAR	\$ 33,852	\$ 34,635,769	\$ -	\$ (4,743,697)

See independent auditors' report.

Debt Service Funds (Continued)		Capital Project Funds			Total Other Governmental Funds
Public Financing Authority	Total	Redevelopment Agency	Public Financing Authority	Total	
\$ -	\$ -	\$ 2,829,675	\$ -	\$ 2,829,675	\$ 5,560,967
-	-	-	-	-	136,655
1,017	1,017	31,188	2,574	33,762	899,821
-	-	-	-	-	36,110,933
-	-	-	-	-	1,571,400
-	-	-	-	-	4,819,009
-	-	-	-	-	1,011,400
<u>1,017</u>	<u>1,017</u>	<u>2,860,863</u>	<u>2,574</u>	<u>2,863,437</u>	<u>50,110,185</u>
-	-	-	-	-	12,175,056
-	-	-	-	-	308,340
-	-	-	-	-	2,886,251
-	-	-	-	-	580,957
-	-	1,047,180	-	1,047,180	1,844,894
-	-	111,676	-	111,676	11,855,174
1,027,638	1,027,638	-	-	-	1,027,638
399,267	399,267	-	-	-	399,267
1,119,195	1,137,359	-	-	-	1,367,359
595,831	863,499	-	-	-	1,018,471
<u>3,141,931</u>	<u>3,427,763</u>	<u>1,158,856</u>	<u>-</u>	<u>1,158,856</u>	<u>33,463,407</u>
(3,140,914)	(3,426,746)	1,702,007	2,574	1,704,581	16,646,778
2,895,094	3,623,076	783,622	-	783,622	5,210,397
(350)	(783,972)	(707,419)	-	(707,419)	(12,652,257)
17,700,000	17,700,000	-	-	-	17,700,000
(23,055)	(23,055)	-	-	-	(23,055)
<u>(17,257,094)</u>	<u>(17,257,094)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,257,094)</u>
<u>3,314,595</u>	<u>3,258,955</u>	<u>76,203</u>	<u>-</u>	<u>76,203</u>	<u>(7,022,009)</u>
173,681	(167,791)	1,778,210	2,574	1,780,784	9,624,769
347	(4,401,878)	1,148,084	62,347	1,210,431	23,432,546
<u>\$ 174,028</u>	<u>\$ (4,569,669)</u>	<u>\$ 2,926,294</u>	<u>\$ 64,921</u>	<u>\$ 2,991,215</u>	<u>\$ 33,057,315</u>